**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

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

DIRECT TESTIMONY

PREPARED BY

ANDRIA N. JACKSON

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

June 6, 2025

Contents

I. INTRODUCTION

Q. Please state your name.

A. My name is Andria N. Jackson.

Q. What is your business address?

A. 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 ("KCC" or the "Commission") as the Deputy Chief of Accounting and Financial Analysis.

Q. Please summarize your educational background and professional experience.

A. I received a Bachelor's of Business Administration with an emphasis in Finance and Marketing from Washburn University in December 2007. In addition, I hold a Master's Degree in Business Administration from Washburn University that was completed in December of 2010. I began employment with the Commission as a Regulatory Auditor in June 2008 and have since been employed by the KCC in various positions of increasing responsibility within the Utilities Division. I have served in management roles in the Utilities Division since January 2015, and have been employed in my current capacity since August 2020.

While employed with the Commission, I have participated in and directed the review of various tariff/surcharge filings and rate case proceeding involving electric, natural gas distribution, and telecommunications utilities. In my current position, I have managerial responsibility for the activities of the Commission's Audit section within the Utilities Division. In that capacity, I manage and perform audits relating to utility rate cases, tariff/surcharge filings, fuel cost recovery mechanisms, transmission delivery charges, alternative-ratemaking mechanisms, and other utility filings which may have an impact on utility rates in Kansas.

Q. Have you previously submitted testimony before this Commission?

A. Yes. I have filed testimony before the Commission in several dockets, including Docket Nos. 09-MKEE-969-RTS, 10-EPDE-314-RTS, 11-MKEE-439-RTS, 11-CNHT-659-KSF, 11-EPDE-856-RTS, 12-WSEE-112-RTS, 12-MKEE-380-RTS, 12-MKEE-491-RTS, 12-KCPE-764-RTS, 13-CRKT-268-KSF, 13-JBNT-437-KSF, 13-PLTT-678-KSF, 14-KCPE-272-RTS, 14-BHCG-502-RTS, 15-MRGT-097-AUD, 15-KCPE-116-RTS, 15-TWVT-213-AUD, 16-MDWE-324-TFR, 16-KGSG-491-RTS, 17-KCPE-201-RTS, 18-KCPE-480-RTS, 19-EPDE-223-RTS, 19-GNBT-505-KSF, 20-UTAT-032-KSF, 21-EPDE-444-RTS, 23-EKCE-775-RTS, and 24-KGSG-610-RTS.

Q. What were your responsibilities in the review of the rate case Application in Docket No. 25-EKCE-294-RTS (25-294 Docket)?

A. My responsibilities as the lead auditor in this case were to analyze, audit and review the rate case Application of Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (collectively referred to as "Evergy Kansas Central" or "EKC") for accuracy and adherence to traditional regulatory accounting principles and to oversee the preparation of Commission Staff's (Staff) revenue requirement analysis. In addition, I calculated and am sponsoring selected Staff adjustments to EKC's pro forma rate base and income statement. My duties are carried out under the direction of the Chief of Accounting and Financial Analysis, Chad Unrein.

II. EXECUTIVE SUMMARY

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

A. In the testimony that follows, I will present and support the following recommended changes to EKC's filed revenue requirement request:

- Implement a base revenue requirement increase of $113,770,652 for EKC, which compares to EKC's requested base rate increase of $192,086,852.[1] Once the rebasing of the PTS is taken into account, which will result in an offset to the current refund in the PTS (an increase in the PTS), the following table reflects the net revenue requirement increase from Staff's recommendation compared to EKC.

Net Rate Impact		
Description	**EKC Filed**	**Staff Filed**
Base Revenue Requirement Increase	$192,086,852	$113,770,652
Property Tax Rebased	($4,325,236)	($8,422,236)
Net Revenue Increase to Customers	$196,412,088	$122,192,888

- Update Plant in Service Accounting (PISA) regulatory asset, and the respective annual amortization expense, to March 31, 2025.
- Reflect corrections to various portions of retail revenues, including annualization of a new OXY special contract, Retail Energy Cost Adjustment (RECA) offset, and modeling formula corrections.
- Adjust for various miscellaneous items, including the removal of charges related to officer long-term incentive compensation, officer expense report items and investor relations, as well as add back expense associated with costs removed in a prior case

[1] The rebasing of the PTS occurs in late December or early January of each year when the Commission recalculates the PTS. This is a backward-looking surcharge that evaluates the amount of property tax expense in base rates, and compares that to the taxing authority invoices for property taxes for the previous year. As such, an increase in the amount of property tax expense reflected in base rates will equate to, all other things being equal, an equivalent reduction in the PTS. In this case, the amount of property tax expense reflected in base rates is declining, which will mean, all other things being equal, a future increase of the PTS when the current refund in the PTS goes away. While there is a lag between when base rates take effect and when the PTS is rebased, there is a one-for-one netting that eventually occurs. Evergy's filed case resulted in a $4.3 million reduction in property taxes in base rates, and Staff's case results in an $8.4 million reduction in property taxes contained in base rates. As such, EKC's "net" increase in total revenues requested was $196.4 million, and Staff's "net" increase in total revenues is $122.2 million.

that was inadvertently included in the pro forma adjustment calculation for miscellaneous expense in this case.

- Update projected environmental emission fees to actual fees through March 31, 2025.
- Update projected annualization of Wolf Creek refueling outage expense with actual refueling expense.
- Update and normalize IT software maintenance expense through March 31, 2025.
- Update and normalize nuclear maintenance expense through March 31, 2025.
- Eliminate the cost associated with EKC's proposed Stay Connected Program from the cost of service.
- Annualize payroll expense based on updated data through March 31, 2025, and adjust payroll taxes accordingly.
- Update incentive compensation expense to reflect the actual payout that occurred in March 2025.
- Eliminate relocation fees and severance payments from the test year cost of service.
- Update and normalize other benefits expense to reflect actual costs through March 31, 2025.
- Eliminate the transmission-related portion of Staff adjustments to the cost of service, as well as remove transmission expense recorded to Account 928001 that should have been excluded in the pro forma test year cost of service.
- Update the amortization of Critical Infrastructure Protection (CIPS)/Cybersecurity Tracker to reflect the deferral balances as of March 31, 2025, and amortize the balance over a three-year period.
- Update common use billings using balances as of March 31, 2025.

- Amortize excess storm reserve balances (over $10 million cap) over three years.
- Update the amortization of the Time of Use (TOU) Marketing and Education deferred regulatory asset balances to March 31, 2025, over a three-year period.
- Update the amortization of Transportation Electrification Portfolio (Electrification Portfolio) deferred regulatory asset balances to March 31, 2025, and amortize over three years.

Q. Please provide the list of Staff witnesses and a brief description of the testimony they are sponsoring.

A. William Baldry: Mr. Baldry sponsors testimony on selected rate base and income statement items, including cost free capital items, accumulated deferred income taxes (ADIT), lease expense, pension expense, other post-employment benefits (OPEB) expense, rate case expense, and various maintenance expense. Mr. Baldry also discusses Staff's recommendations regarding EKC's request to include Pension and OPEB Trackers in rate base.

Lana Ellis: Dr. Ellis sponsors testimony for Staff's revenue requirement allocation to rate classes as well as Staff's rate design.

Adam Gatewood: Mr. Gatewood provides testimony on Staff's recommended rate of return (ROR) on rate base for EKC, including the appropriate capital structure, cost of equity, and cost of debt to use for this proceeding.

Bob Glass: Dr. Glass sponsors testimony on weather normalization, customer annualization, and customer growth, as well as rate annualization associated with billing determinant normalization.

Douglas Hall: Mr. Hall provides testimony on EKC's proposed changes to its general Terms and Conditions and miscellaneous tariff changes.

Kristina Luke-Fry: Ms. Luke-Fry sponsors Staff's Class Cost of Service (CCOS) and Staff's Schedules, as well as various adjustments, including cash working capital, forfeited discounts, bad debt expense, bank fees, and income taxes.

Joseph Nilges: Mr. Nilges sponsors testimony on selected rate base and income statement items, including working capital components, advertising expense, dues and donations, and other miscellaneous employee expenses.

Paul Owings: Mr. Owings presents Staff's perspective on various distribution system issues, including a review of EKC's distribution infrastructure, electric distribution reliability metrics, electric distribution system investment strategy, and vegetation management program. Within his testimony, Mr. Owings supports a recommendation to require a distribution system infrastructure review report and for EKC to provide data in electronic format with existing reliability filings.

Tim Rehagen: Mr. Rehagen provides testimony on selected rate base and income statement items, including plant in service, accumulated depreciation, depreciation expense, injuries and damages expense, etc.

Chad Unrein: Mr. Unrein provides testimony discussing EKC's capital investment plan for the years 2025-2029, as well as EKC's treatment of Panasonic-related investments and customer revenues in this rate case and the treatment of the Nuclear Production Tax Credit. Additionally, Mr. Unrein discusses EKC's request regarding Western Plains Wind Farms (Western Plains) and Staff's adjustment to Western Plains.

Q. How is the rest of your testimony organized?

A. The remainder of my testimony is organized as follows:

(1) Overview – I provide an overview, which presents some of the significant components of the rate case and how they differ from the last two general rate cases filed by EKC (formerly Westar Energy, Inc., or "Westar"). I also discuss the major drivers of this rate case.

(2) Just and Reasonable Review – I discuss Staff's revenue requirement analysis. I also present a table of Staff's adjustments to the pro forma income statement and rate base that define the differences between Staff's and EKC's recommended revenue requirement.

(3) Federal Energy Regulatory Commission (FERC) Order 898 – I give a brief overview of how the changes mandated by FERC Order 898 impact the cost of service.

(4) Revenue Requirement Adjustments – I discuss and support my adjustments to EKC's pro forma rate base and income statement.

Q. Are you sponsoring any exhibits?

A. Yes, a listing of the exhibits I am sponsoring follow my testimony.

III. OVERVIEW

Q. Please provide an overview of EKC.

A. Evergy Inc. (Evergy) was formed by the merger of Westar Energy, Inc. (Westar) and the parent company of Kansas City Power & Light Company (KCP&L), Great Plains Energy, Inc. (GPE), in June 2018. Upon close of the merger transaction, GPE ceased to exist and a new holding company, Evergy, Inc., was created as the new parent of Westar (now EKC) and its subsidiaries and KCP&L (now Evergy Metro, Inc., or "EKM"), KCP&L Greater Missouri Operation Company (GMO, now Evergy Missouri West or "EMW"), and GPE's other subsidiaries.

Through its regulated utility subsidiaries, Evergy serves approximately 1.7 million customers in Kansas and Missouri. Of that total, EKC – a vertically integrated, investor-owned electric utility headquartered in Topeka, Kansas, and engaged in the production, transmission, delivery, and furnishing of power – serves approximately 735,000 customers in its Kansas service territory.

Q. Please provide an overview of the rate case request as filed by EKC.

A. EKC requests a net revenue requirement increase of $196.4 million, or a net increase of 8.64% in its electric service rates. This request consists of an approximately $192.1 million increase in base rates offset by a reduction of approximately $4.3 million currently being refunded to customers through the PTS. The requested increase is supported by pro forma revenues of $1.521 billion, pro forma expenses of $1.155 billion, and a pro forma rate base of $6.733 billion. EKC has requested a 10.5% return on equity (ROE) and a 7.6856% overall rate of return (after-tax weighted average cost of capital). The table below summarizes how some of these elements have changed since EKC's (filed as Westar) last two general rate cases, Docket Nos. 18-WSEE-328-RTS (18-328 Docket) and 23-EKCE-775-RTS (23-775 Docket).[2]

EKC Pro Forma Rate Base, Revenues, Expenses, Income (in Millions)			
Description	**18-328 Docket**	**23-775 Docket**	**25-294 Docket**
Net Electric Plant	$6,987.61	$6,936.01	$7,470.46
Net Rate Base	$5,753.01	$6,002.14	$6,732.72
Total Operating Revenue	$2,027.99	$2,057.42	$1,521.15
Total Operating Expense	$1,656.17	$1,832.51	$1,155.45
Operating Income	$371.82	$224.91	$365.70

Q. What are the primary drivers of EKC's requested rate increase?

A. There are four primary drivers behind EKC filing this rate case. Specifically, in regards to the requested revenue increase, these primary contributors include: (1) a $91 million increase attributable to the impact of including in rates the recovery of, and on, new infrastructure

[2] Note that the 25-294 Docket values here do not include Fuel and Purchased Power revenues or expense, making a direct comparison of Operating Revenue and Operating Expense over these three rate cases potentially misleading.

investments in the system to enhance reliability and customer service; (2) adjustments for overall cost of capital of $18 million, including the proposed use of actual debt costs and capital structure in place to support the financing of EKC's operations; (3) the true-up of expenses totaling $43 million; and (4) other adjustment constituting $44 million of the increase.

EKC is also making several other proposals, including: (a) approval of its proposed cost allocation and rate design for each class of customer, changes to the existing rate schedules, and the creation of the new rate schedules proposed in its Application; (b) updates to EKC's Rules and Regulations; (c) approval of a nuclear PTC tracker and deferral; (d) modification to the terms of the Western Plains settlement to align its regulation with the terms in place for the Persimmon Creek Wind Farm; (e) approval of the Tracker 2 for pensions and OPEBS to be included in rate base; (f) approval of its Stay Connected Pilot program; (g) request to approve the Conversion Plan to convert non-LED private, Unmetered lights, and defer incremental costs; (h) granting a waiver of the Billing Standards to allow EKC to execute the rate changes resulting from this docket based on the customer billing cycle date; (i) approval of the continuation of the regulatory asset and liability treatments, including continuation of the regulatory asset/liability tracker mechanism; and (j) approving an amortization rate request for new plant Account 30316 for software.

Q. What is the total rate impact of EKC's proposed revenue requirement?

A. While EKC requests an overall revenue requirement increase of $192.1 million, the net impact to customers equates to $196.4 million as a result of rebasing the amount currently being refunded to customers associated with the PTS. For comparison purposes, Staff has also presented its revenue increase in the same manner. The net result being as follows:

Requested Rate Impact		
Description	**EKC Filed**	**Staff Filed**

Base Revenue Requirement Increase	$192,086,852	$113,770,652
Percentage Increase in Base Rates	8.45%	5.01%
Property Tax Rebased	($4,325,236)	($8,422,236)
Net Revenue Increase to Customers	**$196,412,088**	**$122,192,888**
Net Percentage Increase	8.64%	5.38%

Q. What test year did EKC use in its Application before the Commission?

A. EKC's revenue requirement schedules are based on a historical test year of the 12-months ending June 30, 2024, with known and measurable changes projected through March 31, 2025.

Q. What are the results of Staff's revenue requirement analysis?

A. Staff recommends that EKC be granted a $113,770,652 increase in base retail revenues (+5.01%), which is comparable to EKC's proposed revenue requirement increase (before PTS rebasing) of $192,086,852 (+8.45%). After recognition of the offsetting effects of rebasing the PTS, which reflects a reduced level of PTS in this case, the net impact to customers of Staff's revenue requirement recommendation is a net increase of $122,192,888 (+5.38%) as compared to EKC's requested increase of $196,412,088 (+8.64%). The table presented below captures the major differences between EKC's and Staff's revenue requirement analysis.

Revenue Requirement Comparison (in Millions)		
Description	**EKC Filed**	**Staff Filed**
Total Revenue Increase	$192.09	$113.77
Net Revenue Increase	$196.41	$122.19
Pro Forma Rate Base	$6,732.72	$6,784.36
Operating Income	$365.70	$385.99
Return on Equity	10.50%	9.70%
Rate of Return	7.6856%	7.0142%

IV. JUST AND REASONABLE REVIEW

Q. Do you believe that Staff's revenue requirement analysis results in just and reasonable rates?

A. Yes. The result of Staff's revenue requirement analysis meets the balancing test set forth by the Kansas Supreme Court, which is stated in pertinent part as follows:

> The leading cases in this area clearly indicate that the goal should be a rate fixed within the 'zone of reasonableness' after the application of a balancing test in which the interests of all concerned parties are considered. In rate-making cases, the parties whose interests must be considered and balanced are these: (1) the utility's investors vs. the ratepayers; (2) the present ratepayers vs. the future ratepayers; and (3) the public interest.[3]

(1) Investors vs. ratepayers – Staff's adjustments, presented below, are performed with the intention of producing a revenue requirement that is reflective of EKC's ongoing normalized operations. This affords EKC (and its investors) the opportunity to earn its authorized return, but not a guarantee. Also, Staff has removed expenses from the cost of service that would be inappropriate to recover from EKC ratepayers or are more appropriately shared between ratepayers and shareholders. As discussed in Adam Gatewood's testimony, Staff's return on equity recommendation is an accurate reflection of the capital costs currently required in the market for public utility equity and is representative of a just and reasonable return on invested capital.

(2) Current vs. future ratepayers – Where possible, Staff has attempted to identify any intergenerational issues (such as the proper depreciation techniques and the amortization of non-recurring events to multiple periods) and has made recommendations that appropriately balance the interests of present and future ratepayers.

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[3] *Kan. Gas and Electric Co. v. State Corp Comm'n*, 239 Kan. 483, 488 (1986).

(3) Public interest generally – Generally speaking, the public interest is served when ratepayers' interests are carefully considered and balanced against the interests of management and the shareholders of the utility. This process/review includes protecting ratepayers from unreasonably high prices, discriminatory prices, and/or unreliable service. This also includes assuring that rates are not so low that the utilities that serve those ratepayers are unable to provide reliable service, remain financially stable, and attract capital on reasonable terms. Staff has carefully considered the public interest in developing its recommendations presented in this docket and asserts that the public interest will be served if its recommendations are adopted by the Commission.

Staff's proposed revenue requirement increase will not adversely impact EKC's ability to provide efficient and sufficient service, as it is based on EKC's ongoing, normalized cost of service and includes provisions such as updated plant in service balances, payroll, and pension expense for all EKC employees as of March 31, 2025, and other updated, current cost of service items. Staff's revenue requirement allows EKC sufficient revenues and cash flows to allow it the opportunity to earn its rate of return, but not a guarantee.

Q. What accounts for the differences between Staff's and EKC's recommended revenue requirement increase?

A. Listed below is a table of Staff's adjustments and the Staff witness sponsoring each adjustment. Although the particulars of each adjustment are different, Staff adjustments are usually made in order to correct an error present in EKC's Application, to revise a pro forma adjustment to utilize more current known and measurable data, or to remove expenses that would not be appropriate to recover from ratepayers. These adjustments are made with the intention that the end result will be a revenue requirement that is in the public interest because it is representative of ongoing, normalized operations and will result in just and reasonable rates for all stakeholders involved.

Adj. No.	Witness	Description	Effect on Rate Base or Operating Income
RB-1	Bill Baldry	Irrevocable Letters of Credit Deposits	525,459
RB-2	Bill Baldry	ADIT	(20,497,217)
RB-3	Bill Baldry	Pension Tracker 1	(251,491)
RB-4	Bill Baldry	OPEB Tracker 2	(5,660,818)
RB-5	Joseph Nilges	Prepayments	3,348,398
RB-6	Joseph Nilges	Customer Deposits	720,146
RB-7	Joseph Nilges	Customer Advances	401,609
RB-8	Joseph Nilges	Materials and Supplies	25,374,962
RB-9	Timothy Rehagen	Fuel and Fuel Additive Inventory	(2,565,140)
RB-10	Timothy Rehagen	Nuclear Fuel Inventory	(530,790)
RB-11	Timothy Rehagen	Construction Work in Progress	(107,512,945)
RB-12	Timothy Rehagen	Plant in Service	99,441,638
RB-13	Timothy Rehagen	Accumulated Depreciation	57,895,123
RB-14	Andria Jackson	PISA Deferral Regulatory Asset	(401,457)
RB-15	Kristina Luke-Fry	Cash Working Capital	2,248,522
IS-1	Bill Baldry	Pension Expense	(541,839)
IS-2	Bill Baldry	OPEB Expense	(67,757)
IS-3	Bill Baldry	Distribution Maintenance Expense	1,405,482
IS-4	Bill Baldry	Generation Maintenance Expense	5,687,365
IS-5	Bill Baldry	Insurance Expense	303,217
IS-6	Bill Baldry	Interest on Customer Deposits	66,368
IS-7	Bill Baldry	Rate Case Expense	1,109,182
IS-8	Bill Baldry	Lease Expense	1,002,013
IS-9	Bill Baldry	Property Tax Expense	4,097,000
IS-10	Chad Unrein	Western Plains Wind Farm	514,857
IS-11	Lana Ellis	Weather Normalization, Customer and Rate Annualization	(2,289,857)
IS-12	Joseph Nilges	Advertising Expense	1,030,770
IS-13	Joseph Nilges	Dues and Donations	9,289
IS-14	Joseph Nilges	Miscellaneous Employee Expense	28,328
IS-15	Timothy Rehagen	Regulatory Assessments	158,664
IS-16	Timothy Rehagen	Depreciation Expense	(2,861,816)
IS-17	Timothy Rehagen	Amortization Expense	(12,443,255)
IS-18	Andria Jackson	Retail Revenue	235,605
IS-19	Andria Jackson	Out-of-Period and Miscellaneous Expense	2,656,440

IS-20	Andria Jackson	Environmental Emissions Assessments	102,541
IS-21	Andria Jackson	Wolf Creek Refueling Outage Annualization	581,749
IS-22	Andria Jackson	IT Software Maintenance Expense	2,065,768
IS-23	Andria Jackson	Nuclear Maintenance Expense	587,407
IS-24	Andria Jackson	Evergy Stay Connected Program	1,600,000
IS-25	Andria Jackson	Payroll Expense	5,608,201
IS-26	Andria Jackson	Incentive Compensation	2,448,716
IS-27	Andria Jackson	Payroll Tax	442,378
IS-28	Andria Jackson	Relocation and Severance Expense	1,398,475
IS-29	Andria Jackson	Other Benefits	1,658,885
IS-30	Andria Jackson	Transmission Elimination	3,296,510
IS-31	Andria Jackson	Amortization of CIPS/Cybersecurity Tracker	619,016
IS-32	Andria Jackson	Amortization of PISA Deferral Regulatory Asset	20,073
IS-33	Andria Jackson	Common Use Billings	3,083,891
IS-34	Andria Jackson	Excess Storm Reserve	55,396
IS-35	Andria Jackson	Amortization of TOU Marketing and Education Reg Asset	343,465
IS-36	Andria Jackson	Amortization of Electrification Portfolio	(42,831)
IS-37	Kristina Luke-Fry	Forfeited Discounts	(106,281)
IS-38	Kristina Luke-Fry	Bad Debt Expense	1,258,009
IS-39	Kristina Luke-Fry	Bank Fees	(389,829)
IS-40	Kristina Luke-Fry	Special Contracts	(405,202)
IS-41	Kristina Luke-Fry	Income Taxes	(4,041,151)

V. FERC ORDER 898

Q. Please explain the background of FERC Order 898.

A. On June 29, 2023, the Federal Energy Regulatory Commission ("FERC") issued its final rule in Docket No. RM21-11-000, Order No. 898 (referred to throughout as "FERC Order 898") to revise the Uniform System of Accounts (USofA)[4] to account for rapid changes in technology and resource mix in the energy industry over recent decades. The reforms adopted add functional detail to the USofA in order to provide uniformity, consistency, and transparency in

[4] *Unif. Sys. Of Accounts Prescribed for Pub. Utils. & Licensees Subject to the Provisions of the Fed. Power Act*, 18 CFR pt. 101. Unless otherwise indicated, references to the USofA in this Report refer to the USofA for public utilities and licensees.

accounting and reporting for investments in these technologies, and to assist in ensuring that rates remain just and reasonable. Specifically, FERC Order 898 amends the USofA to: (1) create new subfunctions and accounts for wind, solar, and other renewable generating assets; (2) establish a new functional class and accounts for energy storage assets; (3) create new accounts and codify the accounting treatment of environmental credits; and (4) create new accounts for computer hardware, software, and communication equipment within existing functions that do not already include them. The effective date of this ruling is January 1, 2025.[5]

Q. Please continue by explaining how the implementation of FERC Order 898 impacts the cost of service.

A. Since FERC Order 898 became effective after the test year ending June 30, 2024, the pro forma cost of service model and adjustments presented in EKC's revenue requirement model do not reflect the reclassification of accounts. The new accounting changes are, however, reflected in the updated cost of service and true-up amounts presented in Staff's recommended revenue requirement and throughout Staff's CCOS model. Since implementation of the accounting changes merely reclassifies costs from one account to another, the impact to the revenue requirement should be revenue neutral. Examples of pro forma adjustments impacted by the change in the account include plant in service, depreciation expense, amortization expense and various maintenance expenses. For a more detailed explanation of FERC Order 898 and the impact on this filing, please refer to the direct testimony of Staff witness Chad Unrein.

[5] *Acct. & Reporting Treatment of Certain Renewable Energy Assets*, Order No. 898, 183 FERC ¶ 61,205 (2023) (Order No. 898).

VI. REVENUE REQUIREMENT ADJUSTMENTS

A. PISA Deferral Regulatory Asset

Q. Please begin by discussing Staff Adjustment No. 14 to rate base.

A. Staff Adjustment No. 14 (RB-14) decreases EKC's rate base by $401,457.[6] This reflects Staff's adjustment to include the actual deferral of the PISA regulatory asset balance at March 31, 2025, in rate base.

Q. Please explain the background of PISA.

A. House Bill 2527 (HB 2527), which was enacted by Kansas legislature in 2024, allows provisions for electric utilities, like EKC, to recover certain costs, including Plant in Service Accounting.[7] Specifically, the section of K.S.A. 66-1293(b) pertaining to PISA states, in part:

> [C]ommencing on July 1, 2024, a public utility shall defer to a regulatory asset 90% of all depreciation expense and return associated with all qualifying electric plants recorded to plant-in-service on the utility's books if the public utility has provided notice to the commission of the public utility's election to make such deferrals ... [i]n each general rate proceeding concluded after August 28, 2018, the balance of the regulatory asset as of the rate base cutoff date shall be included in the public utility's rate base without any offset, reduction or adjustment based upon consideration of any other factor with the regulatory asset balance arising from deferrals associated with qualifying electric plants placed in service after the rate base cutoff date to be included in rate base in the next general rate proceeding.

Statute K.S.A. 66-1293 further states:

> (d) Parts of regulatory asset balances created under this section that are not included in rate base shall include carrying costs at the public utility's' weighted average cost of capital, plus applicable federal state and local income or excise taxes. Regulatory asset balances arising under this section that are included in rate base shall be recovered in rates through a 20-year amortization beginning on the data new rates reflecting such amortization take effect.
>
> (e) (1) Depreciation expense deferred under this section shall account for any qualifying electric plant placed into service less retirements of the plant replaced by such qualifying electric plant. (2) Return deferred under this section shall be determined using the weighted

[6] *See* Exhibit ANJ-1.
[7] *See* https://www.kslegislature.gov/li_2024/b2023_24/measures/documents/hb2527_enrolled.pdf.

> average cost of capital applied to the change in plant-related rate base caused by the qualifying electric plant, plus applicable federal, state and local income or excise taxes. In determining the return deferred, the public utility shall account for changes in all plant—related accumulated deferred income taxes and changes in accumulated depreciation, excluding retirements.

Q. Please explain EKC's compliance regarding its election to record such deferrals for the PISA regulatory asset.

A. On June 4, 2024, EKC notified Staff regarding its election to record deferrals for the PISA regulatory asset. In August 2024, which reflect business for July 2024, EKC began to defer 90% of both depreciation expense and return associated with qualifying electric plants recorded to plant-in-service accounts on the cumulative charges since the last rate case's true-up date of June 2023.

Q. Please describe EKC's accounting process used to create the PISA regulatory asset balance reflected in rate base in this case.

A. Since HB 2527 was first enacted, the instant docket makes it the first general rate case for EKC to include an adjustment to recover certain costs for PISA. Evergy's accounting process for creating the PISA regulatory asset balances involves the following steps:

- First, EKC calculated the total cumulative qualifying electric rate base for PISA. The steps involved in calculating the total includes: (1) identify and add the qualifying electric plant additions and retirements to the prior month's balance; (2) account for changes in accumulated depreciation and amortization, excluding certain items such as clearing accounts and transmission services; and (3) consideration of changes in plant-related ADIT. The sum of these components total cumulative qualifying electric rate base for PISA.

- Next, the WACC rate was applied to calculate the carrying cost. This amount is then multiplied by 90% to get the allowed carrying costs amount.
- The change in depreciation and amortization expense on the same qualified plant above is also deferred at 90% and is calculated based on the authorized depreciation rates and approved amortization periods.

Through the process of discovery, Staff was able to verify each step outlined in its accounting process, and that each step was applied properly to derive the PISA deferral regulatory asset requested for rate base treatment in this case.[8]

Q. Please continue by discussing the rate base adjustment included in the cost of service to capture the PISA regulatory asset balance.

A. EKC Adjustment RB-85 includes the projected deferral of the PISA regulatory asset balance in rate base at March 31, 2025. For the qualifying electric plant, this regulatory asset deferral includes: (1) depreciation expense recorded once the assets were placed in service; and (2) a return on the plant that has been placed in service between rate cases. Similarly, Staff Adjustment RB-14 updates the pro forma adjustment amount to reflect all qualifying plant activity through March 31,2025. Likewise, Staff's adjustment uses the same methodology as EKC's pro forma Adjustment RB-85, but includes all qualifying plant activity through March 31, 2025, that is booked in April 2025.[9] The corresponding income statement adjustment related to PISA is discussed in more detail below in Adjustment IS-32.

[8] *See* Response to Data Request No. KCC-154 included in Exhibit ANJ-22.
[9] The deferrals are recorded one month in arrears to ensure that projects are fully closed, and a current plant number is available for accurate deferral calculations.

B. Retail Revenue

Q. Please continue by discussing Staff Adjustment No. 18 to the income statement.

A. Staff Adjustment No. 18 (IS-18) to the income statement increases revenue by $235,605.[10] This adjustment is made to correct errors found within EKC's pro forma test year adjustment calculation to normalize retail revenues.

Q. Please provide an explanation of the corrections made to EKC's pro forma revenue Adjustment R-20.

A. EKC's Adjustment R-20 removes all revenues that are not base rate revenues so that test year base retail revenues can be isolated for annualization and normalization. Subsequent to EKC filing this case, it was found that several errors were made within pro forma Adjustment R-20 to the cost of service.[11] The net sum of these corrections is the basis of Staff's Adjustment IS-18 to test year revenue. A listing of these errors, with a brief description of the necessary correction and revenue requirement impact, include:

- Add annualization of the OXY Special Contract effective July 2024, resulting in a $574,863 increase to revenue.
- Exclude a portion of the RECA billed revenue line items that were missing in the original RECA removal and, thus, overstates test year revenue. Staff's adjustment includes the impact of excluding these ECA charges from the billing determinants used to arrive at the base rates. This correction results in a revenue decrease of $485,786.
- Add back billed revenue omissions resulting from tariff rates errors. More specifically, the modeling formula corrections resulting in this erroneous omission include a combination of lookup formula errors in TOU, Clean Charge Network (CCN), and

[10] *See* Exhibit ANJ-2.
[11] *See* KCC DR 382.

totals tab removing riders not picked up on subsequent tabs, and the tariff sheets for each.[12] In large part, these formula errors are simply the result of naming convention changes that caused formulas not to pull in all intended charges. This adjustment syncs up each formula change identified with the respective base rate billing determinants and results in a $146,528 increase to revenue.

C. Out-of-Period and Miscellaneous Expense

Q. Please begin by discussing Staff Adjustment No. 19 to the income statement.

A. Staff Adjustment No. 19 (IS-19) to the income statement decreases operating expense by $2,656,440.[13] This adjustment, like EKC Adjustment CS-11, eliminates various costs recorded during the test year cost of service

Q. Please explain the different cost components removed by EKC from the test year in Adjustment CS-11.

A. Adjustment CS-11 adjusts certain expense transactions recorded during the test year from the cost of service filing in this case. The following is a listing and brief description of the various components included in the adjustment:

- Test Year Adjustments from Prior Orders – Eliminates test year amounts recorded on the books for items related to a prior rate case or FERC Order. These amounts are not ongoing expenses and should therefore be removed from the cost of service.

[12] Each rate code tab has a variety of lookups to apply the correct charges to determinants and adjustment factors, which are ultimately removed in the total tab riders to bring base rate revenue into the revenue summary of the adjustment. The resulting formulas did not accurately pull through the tariff charges through the rate code sheets.
[13] *See* Exhibit ANJ-3.

- Removal of Non-Recoverable Test Year Charges – Removes certain costs recorded during the test year for which EKC is not seeking recovery, which primarily includes officer long-term incentive compensation and officer expense report items.
- Elimination of Other Various Costs – Eliminates various other costs from the test year including deferred deprecation, Asset Retirement Obligations, etc.

Q. Please explain Staff's adjustment to further remove cost items from the test year cost of service.

A. Staff's adjustment further eliminates similar costs related to the adjusted test year cost components reflected in EKC Adjustment CS-11. The net sum of these expense eliminations is the basis of Staff's Adjustment IS-19. The following is a listing and brief description of the various components included in the adjustment and the impact it has on operating expense:

- Equity Compensation – Staff's adjustment removes the remaining portion of equity compensation still remaining in the cost of service totaling $2,396,126. This is discussed in greater detail below.
- Non-Recoverable Test Year Items – Staff made two adjustments to remove expense it contends is inappropriate for rate recovery. First, Staff's further removes a total of $22,702 related to officer expense reports above the amount removed by EKC in Adjustment CS-11. This adjustment removes various expense items such as meals, entertainment expense, dues, excessive travel expense, etc., as well as costs related to travel and meals for legislative activities and other non-Kansas-jurisdictional operations. Second, Staff removes the expense included in the test year cost of service related to investor relations totaling $371,041.[14] Since these types of expenses are not

[14] *See* CURB DR-71.

necessary for the provision of electric service to Kansans, they should be excluded from ratepayer recovery.

- Elimination of Various Costs – During its review, an error was identified within the CS-11 calculation regarding various cost eliminations made to the cost of service. Specifically, EKC eliminated costs proposed to flow through the RECA in this case that was previously left over from a workpaper included in the prior case. Therefore, Staff offset this cost removal by adding back the costs removed totaling $133,429.

Q. Please provide a more detailed explanation of the cost elimination related to equity compensation in Staff's adjustment.

A. As stated above, Staff's adjustment revises Evergy Adjustment CS-11 to remove equity compensation expense recorded during the test year from the cost of service. EKC's adjustment to equity compensation expense is comprised of four components that are described and removed as follows:

- 100% of the total executive only Performance Based Restricted Stock Unit (RSUP);
- 50% of the total executive only Time Based Restricted Stock Unit (RSUT);
- 50% of the total executive only Restricted Stock Award (RSA); and
- 0% of the total Board of Director Equity Compensation.

Staff agrees with EKC's removal of the expense associated with executive only incentive compensation. However, Staff is also recommending removal of 100% of the total management level RSUP and 50% of the total management level RSUT incentive compensation from the cost of service in this rate case. Staff also recommends removing 50% of the Board of Director Equity Compensation similar to the EKC's removal of these expense in CS-11 in the 23-775 Docket. It should be noted that the amount associated with the removal of Board of Director expense was erroneously omitted from Staff's revenue requirement calculation. Therefore, Staff will include the reduction of this expense totaling $325,000 in the revenue requirement accordingly as the case progresses towards settlement discussions and/or evidentiary hearing.

Q. How has the Commission historically treated executive incentive compensation?

A. Staff reviewed EKC's executive incentive compensation and made its recommendation under the framework approved by the Commission in KCP&L's rate case Docket No. 10-KCPE-415-RTS (10-415 Docket). In that case, Staff recommended, and the Commission ordered, a disallowance from rates of 50% time-based restricted stock expense and 100% of performance-based restricted stock expense. Specifically, the Commission Order in the 10-415 Docket stated the following:

> In examining employee incentive compensation programs, the Commission will consider how criteria are weighted between operational and financial measures. Incentive compensation awards tied to the Company's financial interests will improve the profitability of the company and, as a result, benefit shareholders more than ratepayers.[15]

In approving Staff's recommendation in the case, the Commission found the following:

> The Commission approves allowances of executive incentive compensation plan expenses as recommended by Staff and agreed to by KCPL. The Commission finds Staff's rationale for its adjustments properly balances the interests of ratepayers and shareholders. The incentive programs developed by KCPL provide measurable incentives. To the extent these incentives cause executives to focus singularly on financial aspects of the business rather than operational, shareholders should be responsible for those payouts. The Commission allows the inclusion of executive incentive in operating expenses as recommended by Staff.[16]

Since the Commission decision in the 10-415 Docket, Staff has analyzed executive incentive compensation expenses in accordance with this framework in every investor-owned

[15] *Order: 1) Addressing Prudence; 2) Approving Application, in Part; & 3) Ruling on Pending Requests*, 10-415 Docket, p. 46 (Nov. 22, 2010).
[16] *Ibid*, pp. 50-51.

utility rate case to come before the Commission. Likewise, in Docket No. 19-ATMG-525-RTS (19-525 Docket), the Commission again reaffirmed its decision regarding incentive compensation in its Order which states:

> The Commission concludes there is no reason to revisit its prior decisions on incentive compensation. Likewise, the Commission concludes there is no reason to revisit its decision announced in the 10-415 Docket to disallow incentive programs that focus on the financial aspect, rather than operational aspects. Accordingly, the Commission reaffirms its intent to disallow the costs of management incentive programs that focus on financial criteria.[17]

Therefore, consistent with past Commission Orders disallowing these expenses, Staff recommends removing the incentive compensation tied to financial metrics.

D. Environmental Emissions Assessments

Q. Please begin by discussing Staff Adjustment No. 20 to the income statement.

A. Staff Adjustment No. 20 (IS-20) decreases operating expense by $102,541.[18] This adjustment updates environmental emissions assessments through March 31, 2025.

Q. Please describe environmental emissions assessments.

A. The environmental emissions assessments are annual fees paid by EKC to the Kansas Department of Health and Environment (KDHE). The emissions data and associated fee payment comes from the annual emissions inventories. These inventories are completed each year by April 1st for the previous calendar year.[19]

Q. Please explain the difference between the adjustments made by Staff and EKC to emissions fees.

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[17] *Order on Atmos Energy Corporation's Application for a Rate Increase*, 19-525 Docket, p. 17 (Feb. 24, 2020).
[18] *See* Exhibit ANJ-4.
[19] For example, EKC's 2024 emissions are calculated at the beginning of 2025 with the data and associated fees provided to KDHE by April 1, 2025.

A. The emission fees reflected in EKC Adjustment CS-30 is based on projected 2025 levels. This projection, which was based on an alternate emission calculation approach, included the sum of: (1) emission fees based on test year heat input data for Emporia Energy Center, Gordon Evans Energy Center, Hutchinson Energy Center, and Lawrence Energy Center; and (2) actual assessments based on heat input from the calendar year 2022 for the Jeffrey Energy Center. According to EKC, Jeffrey Energy Center Unit 3 did not operate for a good portion of the calendar year 2023, making the data from that year unrepresentative of typical unit operations. As such, EKC opted to use actuals from the prior year in its pro forma emission assessment calculation.[20] Staff's adjustment is calculated based on the actual emission fees paid to KDHE in 2025, which were based on calendar year 2024 emissions. Staff contends its adjustment is more representative of ongoing expense to include in rates as it is based on the most updated, actual fees paid in 2025 and does not reflect any significant abnormalities in data from inoperable units used in the assessment fee calculation.

E. Wolf Creek Refueling Outage Annualization

Q. Please begin by discussing Staff Adjustment No. 21 to the income statement.

A. Staff Adjustment No. 21 (IS-21) to the income statement decreases operating expense by $581,749.[21] This adjustment annualizes the amortization of the Wolf Creek refueling outage captured during the test year.

Q. Please explain why it is necessary to annualize the refueling outage amortization expense.

A. The Wolf Creek nuclear generating station refueling cycle is normally about 18 months. Therefore, EKC defers the O&M outage costs and amortizes the costs over the 18-month

[20] *See* Response to Data Request No. KCC-168 included in Exhibit ANJ-22.
[21] *See* Exhibit ANJ-5.

period leading up to the next refueling.[22] In this case, the test period includes the amortization period for the refueling outage numbers 25 and 26. Annualized expense that are included in this case reflects the total estimated cost of the most recently completed refueling outage – Outage 26.[23] As such, EKC utilized the costs associated with refueling Outage 26 to determine an monthly amortization expense and then annualized the expense to calculate a full year's amortization to include in its pro forma cost of service. While the methodology is the same used by EKC in Adjustment CS-36, Staff's adjustment is calculated on the basis of actual costs for Outage 26 rather than budgeted.

F. IT Software Maintenance Expense

Q. Please continue by discussing Staff Adjustment No. 22 to the income statement.

A. Staff Adjustment No. 22 (IS-22) decreases operating expense by $2,065,768.[24] This adjustment reflects a normalized level of information technology (IT) software maintenance expense through March 31, 2025.

Q. Please describe EKC's IT software maintenance costs.

A. EKC incurs costs associated with various contracts to maintain IT hardware and software. The types of contractual IT software maintenance costs include, but are not limited to, Oracle Perpetual License Agreement (PULA), Environmental Systems Research Institute – Enterprise License Agreement (ESRI-ELA), Cisco EA SmartNet, Microsoft Enterprise Management, Nokia maintenance, Box Enterprise, and Maximo. Evergy prepays the software maintenance vendors and amortizes the balance of the costs over the life of the contract.

[22] More specifically, the outage costs are originally recorded to nuclear expense Accounts 524900 and 530900. Once the expense is identified as an outage cost, the amounts are deferred to Accounts 186904 and 186905 and credited as an offset to nuclear expense. The total cost of the outage that was deferred to accounts 186904/186905 is amortized over 18 months to Accounts 524900/530900, respectively.
[23] The end date for Outage 26 was completed May 11, 2024.
[24] *See* Exhibit ANJ-6.

Q. Please explain EKC's IT software maintenance costs reflected in the revenue requirement.

A. EKC records these costs as either an O&M expense or capital cost. According to its response to Data Request No. KCC-174, the process EKC uses for determining the proper account for software maintenance costs between O&M and capital varies by the type of agreement (i.e. perpetual licenses, term licenses and Cloud software agreements) and whether the portion of the cost allocated to maintenance or licenses can be identified. This adjustment only reflects the amount of contracted IT software maintenance expense recorded in Account 935000 to resource codes 15xx.

Q. Please describe Staff's review of EKC's IT software maintenance costs.

A. Staff requested a listing of all contracted IT software maintenance costs included in the annualized March 2025 budgeted amount reflected in EKC's Adjustment CS-39. Additionally, Staff reviewed supporting invoices and contractual terms regarding the start and end dates of the contracts listed, as well as considered the renewal status of certain contracts set to expire prior to or near the March 2025 update date.

Additionally, Staff conducted a detailed analysis of the costs recorded to Account 935000, with the respective IT maintenance cost resource codes 15xx, from January 2020 through March 31, 2025. Several steps were taken to analyze the data, including examining monthly and annual amounts to identify any fluctuations or trends from one period to another. Staff also compared multi-period averages, including calculating three-year to five-year averages to determine if there were fluctuations within each resource code. Each of the costs by year and averages were also compared to results for the test year ending June 30, 2024, and the update period ending March 31, 2025. The purpose of these analyses was to establish a level of costs that is anticipated to result in a reasonable annualized and normalized level of costs to include in rates.

Q. Please explain why Staff uses a three-year average in its adjustment.

A. Based on its analyses to annualize or normalize these costs, Staff believes normalizing the IT software maintenance expense is the best approach to capture the most representative level of expense going forward. Specifically, Staff's recommendation is based on the following conclusions:

- There are significant levels of expense fluctuations in the first three years of the multi-period averages, before increasing significantly between years two and three.
- Expense remains relatively constant for one year prior to experiencing another significant increase during the test year and update period. Staff further notes that the balance during the update period appears abnormally high given the prior year data.
- There are a number of contracts reflected in the test year and update period expense that have since expired. Many of these expired contracts have been replaced with a lower contractual price for the same service, have a higher percentage of the renewal cost allocated to capital, or were simply not renewed or replaced.[25]

Given the higher costs in the last two years, Staff finds the five-year average to be unreflective of these costs going forward. Additionally, while the annualization based on March 2025 data is similar to the three-year average, Staff finds that annualizing expense does not account for the fact that there are prepaid contractual costs that could be reflected as higher or lower than the average cost of the contracted service in any given month.

[25] *See* KCC DR-364.

Therefore, Staff's adjustment reflects a three-year average through March 31, 2025, as the most appropriate level of IT software maintenance expense to include in the cost of service.

G. Nuclear Maintenance Expense

Q. Please begin by discussing Staff Adjustment No. 23 to the income statement.

A. Staff Adjustment No. 23 (IS-23) to the income statement decreases operating expense by $587,407.[26] This adjustment reflects a normalized level of nuclear maintenance costs through March 31, 2025.

Q. Please describe EKC's nuclear maintenance costs reflected in the cost of service.

A. Wolf Creek is a nuclear generating facility with 94% of its costs allocated evenly to both EKC and EKM. For Wolf Creek there are two types of O&M costs, including O&M for nuclear production maintenance and O&M relating to the refueling outages that occur every 18 months. This adjustment reflects only the nuclear production maintenance O&M recorded to Accounts 528, 529, 530, 531 and 532.

Q. Please describe Staff's review of Evergy's nuclear maintenance expense.

A. In its review of nuclear maintenance expense, Staff conducted a detailed analysis of the expenses recorded to the nuclear production maintenance accounts listed above from January 2020 through March 31, 2025.[27] Several steps were taken to analyze the data, including examining monthly and annual non-labor nuclear maintenance amounts to identify any fluctuations or trends from one period to another. Staff also compared multi-period averages, including calculating three-year to five-year averages to determine if there were fluctuations

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[26] *See* Exhibit ANJ-7.
[27] It should be noted that, with respect to Account 530 expenses, Staff's review excludes subaccount 530950 as it relates to the refueling outage expense.

within each account. Each of the annual expense amounts and averages were also compared to results for the test year ending June 30, 2024, and the update period ending March 31, 2025.

Q. What is Staff's recommended approach based on its analysis?

A. After reviewing the data, it is evident that the expense levels have fluctuated over the last few years and should be normalized. To capture this, Staff's adjustment updates these expenses based on a five-year average through March 31, 2025. Staff contends its recommendation to normalize these costs represents the most appropriate level of ongoing expense to include in rates.

H. Stay Connected Pilot Program

Q. Please begin by discussing Staff Adjustment No. 24 to the income statement.

A. Staff Adjustment No. 24 (IS-24) to the income statement decreases operating expense by $1,600,000.[28] This adjustment eliminates the costs associated with the Evergy Stay Connected Pilot program.

Q. Please provide a detailed explanation of the Stay Connected Pilot program.

A. The Stay Connected Pilot program ("SCP") is a three-year pilot program designed to keep income-eligible residential customers accounts current by relieving financial burden in the form of monthly bill credits. The program is modeled after Evergy Missouri's Economic Relief Pilot Program (ERPP) implemented in Missouri. Based on the number of participants in the Missouri ERPP and the amount of funding available, EKC estimates up to 2,000 customers would be enrolled at any given time in the SCP. In order to be eligible for the program, the customer's income must be within 250% of the Federal Poverty Guidelines and have an open residential account. Once enrolled, customers can remain in the program for up

[28] *See* Exhibit ANJ-8.

to 24 consecutive months and can re-apply are the limitations expire. The maximum amount of the credit would be $100 (as compared to the ERPP maximum credit of $65), and may generate a credit balance for months the balance is unused. EKC recommends the program costs be funded entirely by rate revenues and socialized among all residential customers.

Q. How has the Commission acted on similar prior requests for low-income assistance rates?

A. The Commission has historically viewed low-income assistance rates as unduly preferential and discriminatory under Kansas law.[29] The following outlines the historical treatment of prior Commission activity with respect to low-income customers:

- **Docket No. 134,584-U** – The Commission found lifeline rates to be unreasonably discriminatory and unduly preferential.[30] The Commission went on to distinguish these rates from other special rates, such as those that may be approved under K.S.A. 66-101d, by saying, "such rates are not lifeline rates by our definition, as their application is to all consumers based on the amount of usage, not on need."[31] Ultimately, the Commission decided that the decision as to what groups or individuals in society are to receive preferential treatment or benefits it one to be made by the legislature unless delegated elsewhere, and the legislature had not delegated to it such authority.[32]
- **Docket No. 04-GIMX-531-GIV** (04-531 Docket) – The Commission similarly rejected low-income assistance rates in this case. In its Report, Staff concluded low-

[29] *See* Memorandum Regarding Legality of Low-Income Assistance Rates dated January 31, 2021, included in Exhibit ANJ-21.
[30] Lifeline rates have been defined as "…a rate set below the cost of service so as to assist a certain group of consumers in meeting their essential energy needs and/or to promote some general public interest." Order, *In the Matter of a General investigation to Examine the Advisability and Feasibility of Aloi8doption and Implementation of Lifeline rates for Gas and Electric Utilities*, Docket No. 134,584-U, ¶ 15 (Nov. 9, 1982). (Lifeline Rate Order).
[31] *Id.*
[32] *Id.*, ¶ 20.

income assistance rates would essentially be the same as lifeline rates, and there was no legal basis to depart from the conclusion reached by the Commission regarding the legality of lifeline rates.[33] Staff further posited that discounted rates for low-income customers would not be permitted under Kansas statutes if they resulted in increased rates for other ratepayers; and, that it was likely such discounted rates would require subsidization by other customers.[34] The Commission subsequently accepted Staff's recommendation, stating "low-income assistance rates in the form of pure discounts are impermissibly discriminatory and unduly preferential."[35] The Commission did not offer a definition of "pure discount"; however, the Commission's subsequent Order accepting such, and the Commission's analysis in the 1982 lifeline rate docket, a pure discount appears to be discount given to one set of customers, at the expense of the other (or in other words, a discount that forces one class to subsidize another), that is not based on usage.

- **Docket No. 15-KCPE-116-RTS** - KCP&L withdrew a proposal for an ERPP[36] after Staff presented legal analysis which claimed the ERPP created an illegal cross-subsidization because the program was partially funded by all ratepayers and took the form of a "pure discount" on qualifying low-income customers.[37]

Q. Please explain why Staff recommends removal of these program costs from the cost of service.

[33] *KCC Staff Report and Recommendation*, Docket No. 04-531 Docket, ¶ 10 (Feb. 9, 2005).
[34] *Id.*, ¶ 14.
[35] *Order Accepting Staff's Report and Recommendation and Closing Docket*, 04-531 Docket, ¶ 13 (Aug. 31, 2005).
[36] *Response of Kansas City Power & Light Company to Staff's Motion for Leave to File Legal Analysis Regarding KCP&L's Economic Relief Pilot Program and Motion to Withdraw Issue from Docket*, 15- 116 Docket (Apr. 27, 2015).
[37] Staff's Analysis of KCP&L's ERPP, Attachment 1.

A. Staff counsel has previously analyzed the issue of cross-subsidization among rate classes. Statutory mandates and prior Commission decisions all point to the fact that low-income assistance rates, designed in a way which creates a subsidy from non-low income customers in the form of higher rates to low-income customers by way of a "pure discount" to the low-income customers, are impermissible under existing Kansas law. Therefore, Staff recommends eliminating this program from the cost of service.

I. Payroll Expense

Q. Please continue by discussing Staff Adjustment No. 25 to the income statement.

A. Staff Adjustment No. 25 (IS-25) to the income statement decreases operating expense by $5,608,201.[38] This adjustment updates and annualizes the level of payroll expense included in the revenue requirement calculation.

Q. Please provide a brief overview of Staff's payroll annualization calculation.

A. Staff's adjustment consists of the following components:

- Updates EKC's payroll expense to include all employees employed by EKC and Wolf Creek (WCNOC) as of March 31, 2025;
- Normalizes overtime expense and temporary positions;
- Updates Premium, Step Up and Rest Pay; and
- Updates the amount of payroll billed to joint partners, reflects recent EKC corporate allocation rates, and updates EKC capitalization percentages.

Q. Please discuss how Staff's payroll adjustment differs from EKC's Adjustment No. CS-50 to payroll expense.

[38] *See* Exhibit ANJ-9.

A. The table below depicts the differences between Staff's payroll adjustment and EKC's payroll adjustment.

Component	Staff Adjustment	EKC Adjustment
Base Salary	Actual Base Salary as of March 31, 2025	Actual base salary as of June 30, 2024 plus merit increase expected in 2025
Joint Partner Billing	Actual 12-months ending March 31, 2025	Actual 12-months ending June 30, 2024
Overtime	3-year average (2022, 2023, 12-mo ending 3/31/25)	3-year average (2021, 2022, 12-mo ending 6/30/24)
Temp (Summer)	3-year average (2022, 2023, 12-mo ending 3/31/25)	3-year average (2021, 2022, 12-mo ending 6/30/24)
Prem, Step Up, Rest	Actual 12-months ending March 31, 2025	Actual 12-months ending June 30, 2024
Labor Allocation	Actual 12-months ending March 31, 2025	Actual 12-months ending June 30, 2024
Capitalization Rate	Actual 12-months ending March 31, 2025	Actual 12-months ending June 30, 2024

One important difference to note is Staff's reliance on actual employee data, including known and measurable salary increases during 2025. Staff relied on updated known and measurable salary increases and other actual employee data that occurred during the update period of July 1, 2024, through March 31, 2025. Additionally, Staff utilized multi-period averages, using historical data updated through March 31, 2025, to normalize payroll data that demonstrates significant fluctuation and volatility over time. When a review of historical expense levels indicate that those expense levels consistently trend upward or trend downward over a significant period of time, Staff relied on a year-end expense amount instead of an average.

Q. Please identify Exhibits and provide the details of Staff's payroll adjustment.

A. The following is a list of the Exhibits attached to this testimony and a brief description of each:

- **Exhibit ANJ-9** – This exhibit present Staff's adjusted payroll calculation, by FERC account. Staff's total company payroll adjustment is allocated to FERC accounts using the same percentage distribution of actual payroll expenses as recorded during the test year.

- **Exhibit ANJ-9a** – This exhibit summarizes Staff's calculation of total adjusted payroll expense, including base pay based on headcount and annual salaries as of March 31, 2025. Staff adjusts this amount for joint partner billing, labor allocations, overtime expense, capitalization, temporary payroll expense, and premium, step up, and rest period payroll expense. The details are depicted on Exhibits ANJ-9b through ANJ-9g.
- **Exhibit ANJ-9b** – This exhibit calculates joint partner billing to be removed, reflecting the actual amount of base payroll expense billed to outside partners. Staff analyzed the balances of joint partner billings expense for calendar years 2022, 2023, 2024, and 12-months ending March 31, 2025. [39] Upon review, Staff determined using the actual balances for the 12-months ending March 31, 2025, is most representative level of on-going expense.[40] In addition, Staff calculated a "joint partner billing percentage" derived from the Staff-adjusted joint partner billing and Staff-adjusted base payroll, used in Staff adjustments that require the recognition of an outside partner billing percentage.
- **Exhibit ANJ-9c** – This exhibit calculates the allocation of labor dollars for the four business units (KCPL, GMO, WSTR & KGE, and EVRG & Non-Reg). Staff analyzed the balances of joint partner billings expense for calendar years 2022, 2023, 2024, and 12-months ending March 31, 2025.[41] Upon analyzing the percentages and balances, Staff ultimately uses the actual labor dollars for the 12-months ending March 31, 2025, removing the effect of joint partner billing indicated in the exhibit listed above, Exhibit ANJ-9a.[42]

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[39] *See* Response to Data Request No. KCC-297 provided in Exhibit ANJ-22.
[40] Joint partner billing is also referred to as "outside partner billing" and represents Evergy's payroll amount billed to joint owners of generating facilities. These billings function as a reduction to EKC's payroll expense.
[41] *See* Response to Data Request No. KCC-298 provided in Exhibit ANJ-22.
[42] Joint partner billings is also referred to as "outside partner billings" and represents EKC payroll amount bill to joint owners of generating facilities. These billings function as a reduction to EKC's payroll expense.

- **Exhibit ANJ-9d** – This exhibit calculates the amount of EKC overtime expense that should be included in the cost of service. Staff analyzed the balances of EKC overtime expense, for the calendar years 2022, 2023, and 12-months ending March 31, 2025. As a result, Staff concluded that expense levels have been fluctuating over the last few years and using a three-year average is the most representative of on-going levels of EKC overtime expense.
- **Exhibit ANJ-9e** – This exhibit demonstrates the capitalization rates for calendar years 2021, 2022, 2023, 2024, and the 12-months ending March 31, 2025.[43] These percentages demonstrate the portion of total payroll expense that is not capitalized, and, therefore is properly includable in operating expenses. Staff contends that the non-capitalization rate has consistently been decreasing, therefore, the non-capitalization rate utilized in Staff's payroll adjustment is for the 12-months ending March 31, 2025.[44]
- **Exhibit ANJ-6f** – This exhibit calculates the amount of temporary (summer) payroll expense to include in this rate case. Staff analyzed the balances of temporary (summer) payroll expense for calendar years 2022, 2023, 2024, and 12-months ending March 31, 2025. Staff determined that expense levels have been fluctuating and normalizing temporary labor expense using a three-year average is the most representative level of on-going expense.
- **Exhibit ANJ-9g** – This exhibit calculates the amount of premium, step up, and rest period payroll expense to include in the cost of service.[45] Staff analyzed the balances of premium,

[43] *See* Response to Data Request No. KCC-302 provided in Exhibit ANJ-22.
[44] While this percentage is sometimes referred to as the capitalization rate, it is actually (1 minus the capitalization rate) that is capitalized, so Staff refers to this percentage as the non-capitalization rate.
[45] Premium is the shift differential when an employee is working a different shift, or hours. Step up represents the pay associated with an employee performing another job at a higher classification. The rest period pay is for time employees are actually resting under specific circumstances per Collective Bargaining Agreements.

step up, and rest period payroll expense, provided in response to for calendar years 2022, 2023, 2024, and 12-months ending March 31, 2025. Staff concluded that total expense levels have been consistently decreasing, as a result, using the actual balances for the 12-months ending March 31, 2025, is the most representative level of on-going expense.

Q. Please identify the amount of labor dollars calculated by Staff, for each component of the payroll expense adjustment, and compare to EKC's Adjustment No. CS-50 to payroll expense.

A. The table below depicts the differences, in labor dollars, between Staff's payroll adjustment and EKC's pro forma payroll adjustment.

Component	Staff	EKC
Base Salary	530,832,619	524,144,030
Joint Partner Billing	(7,855,155)	(7,972,781)
Labor Allocations	252,182,345	246,618,951
Overtime	32,781,330	34,865,008
Capitalization Rate	147,810,658	153,352,461
Temporary (Summer)	415,782	440,351
Premium, Step Up, Rest Period	549,604	591,433
Total	**148,776,044**	**154,384,245**

Q. Do any components of Staff's payroll adjustment effect any other Staff adjustments?

A. Yes, several components of Staff's payroll adjustment affect other Staff adjustments in this rate case. These include incentive compensation and payroll taxes which are derived based on labor expense amounts calculated in Staff's payroll adjustment. Furthermore, these adjustments are also impacted by Staff's calculation of the joint partner billing percentage, labor allocations, and non-capitalization rates. These percentages are presented in the table below for comparison purposes.[46]

Description	EKC Application	Staff's Filed Position
Joint Partner Billing Percentage	1.52%	1.48%
Labor Allocation	47.78%	48.22%
Capitalization Rate	54.48%	51.87%
Capitalization Rate (Straight-time)	55.30%	53.57%

J. Incentive Compensation

Q. Please continue by discussing Staff Adjustment No. 26 to the income statement.

A. Staff Adjustment No. 26 (IS-26) to the income statement decreases operating expense by $2,448,716.[47] This adjustment updates and annualizes the amount of incentive compensation included in the cost of service.

Q. Please describe the components of the incentive compensation calculation.

A. EKC annualized incentive compensation based on a three-year average of actual payouts in March 2023 (2022 plan year) and March 2024 (2023 plan year) and an estimate of the payout in March 2025 (2024 plan year). Adjustments were made to the three-year averages for the following plans as described below based on the Company's scorecard for earnings per share:

- Variable Compensation Plan (VCP) (non-union management personnel) – removes earnings per share portion of payout at 5%
- Annual Incentive Plan (AIP) (executives) – removes earnings per share portion of payout at 32.5%

[46] It should be noted that any change to a percentage presented in the table could have an impact on the aforementioned adjustments; therefore, in the event of a change to any of the rates, a corresponding adjustment will need to be made to all affected expenses.
[47] *See* Exhibit ANJ-10.

- Power Marketing – no adjustments made to three-year average
- Wolf Creek PAR – removes earnings per share portion of payout at 5%

Evergy also made adjustments for joint partner billing, labor allocations, and non-capitalization rate based on calculations in the payroll expense adjustment. Likewise, Staff's adjustment follows EKC's methodology for calculating incentive compensation expense with one exception discussed in greater detail below.

Q. Please explain the Power Marketing incentive plan.

A. The Power Marketing incentive plan covers a group of employees whose responsibility is managing Evergy's load and its owned assets in the marketplace. This group also serves a secondary purpose in that it provides and shares resources and functions to manage assets for customers and other contracting parties in the marketplace, and to execute non-asset-based energy trading. This resource sharing creates efficiencies and benefits to EKC, which lowers costs to provide service to customers. All incentive amounts from the base incentive plan were split according to the percentage of asset metrics to non-asset metric.[48] Only amounts booked above the line and related to asset metrics were included in the three-year average, with any additional incentive amounts from purely non-asset-based market activity attributed to non-asset metrics at 100%, and, therefore, not included in the cost of service. Since these expenses were removed, Staff did not make any further adjustments to the power marketing incentive costs.

Q. Please continue by describing the portion of Staff's adjustment to update incentive compensation.

[48] Non-asset based margins are the pool of funds that the Company's non-regulated energy trading operations have generated for shareholders. These amounts are not shared with ratepayers in any fashion, and they are recorded below the line for FERC accounting and ratemaking purposes.

A. Staff's adjustment updates the balance of incentive compensation expense to account for the actual payout that occurred in March 2025 for VCP, AIP, and Wolf Creek PAR. Staff adjusts the three-year averages for the incentive plans as described above based on the Company's scorecard for earnings per share. Additionally, Staff updated the earnings per share metric for AIP, as well as includes a 50% removal of non-fuel O&M (NFOM) since it is a financial metric.[49] The difference between the metrics used in each adjustment are presented in the table below.

	Metric	Staff	EKC
VCP	EPS	5.00%	5.00%
	NFOM	18.75%	0.00%
AIP	EPS	42.50%	32.50%
	NFOM	11.25%	0.00%
PAR	EPS	5.00%	5.00%
	NFOM	2.50%	0.00%

Staff then applies the joint partner billing percentage, labor allocation, and non-capitalization rate, used to calculate Staff's adjustment to payroll expense, to the updated three-year average of the payout amounts.

K. Payroll Tax

Q. Please continue by discussing Staff Adjustment No. 27 to the income statement.

A. Staff Adjustment No. 27 (IS-27) decreases operating expense by $442,378.[50] This adjustment annualizes the amount of payroll tax cost associated with EKC's annualized payroll expense and incentive compensation.

Q. Please describe the methodology used to calculate payroll tax expense.

[49] *See* Response to Data Request No. KCC-255 and Data Request No. CURB-61 provided in Exhibit ANJ-22.
[50] *See* Exhibit ANJ-11.

A. Staff's payroll tax adjustment annualizes Federal Insurance Contributions Act (FICA), Medicare, and Federal Unemployment Tax Act (FUTA) payroll tax expense by applying the tax rate to the annualized O&M portions of payroll expense (including base salary plus overtime, premium and temporary wages) and incentive compensation calculated in Staff Adjustment Nos. IS-25 and IS-26, respectively.[51] Staff's adjusted FICA taxes are calculated using the same methodology as EKC's Adjustment CS-53. The difference is Staff's calculation of FICA taxes accounts for the different level of O&M expense included in Staff's payroll and incentive compensation adjustments, as well as Staff's updated joint partner billing percentage, labor allocations, and capitalization ratio.

L. Relocation and Severance Expense

Q. Please continue by discussing Staff Adjustment No. 28 to the income statement.

A. Staff Adjustment No. 28 (IS-28) decreases operating expense by $1,398,475.[52] This adjustment consists of two components: (1) a reduction of $123,628 related to relocation expenses charged to Accounts 506000 and 524000; and (2) a reduction of $1,274,847 related to severance payment expense.

Q. Please discuss the first component of this adjustment related to the removal of relocation expense.

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[51] FICA taxes are composed of Social Security taxes (old-age, survivors, and disability insurance taxes) and Medicare taxes. The current employer tax rate for social security and Medicare taxes is 6.2% and 1.45%, respectively. While there is no wage base limit for Medicare tax, there is a wage base limit for Social Security tax. The applicable tax rate in Staff's adjustment was applied with consideration of the FICA, FUTA and State Unemployment Tax Act (SUTA) ceiling.
[52] *See* Exhibit ANJ-12.

A. EKC's relocation assistance program is available for employees under the following criteria: (1) transfer is company-initiated; (2) the distance between the former residence and the new work location must be over 50 miles greater than the distance between the former residence and work location; (3) employee must physically move within one year of the effective date e of transfer; and (4) all reimbursable expenses must be incurred within one year from the effective date the employee transfer or new assignment. The types of expenses covered under the policy include mileage, household goods, lease cancellation fees, lump sum payments, rental assistance, and home purchase and sale costs. The policy further allows Evergy to retain ultimate discretionary authority to interpret the provision of the polity and to determine eligibility for benefits.[53]

Since moving an employee requires substantial investment by Evergy, those who are eligible to take the relocation assistance must sign a relocation repayment agreement. This agreement defines the responsibility of a new hire or transferring employee who voluntarily elects to terminate employment or is terminated for cause within one to two years. In either event, if the termination is within one or two years of the transfer date, the employee must pay back 100% or 50%, respectively, of the total relocation amount reimbursed. In response to Staff's inquiries regarding the relocation reimbursements received in the last three calendar years, EKC stated that, since the relocation repayment period is option and at the discretion of the business unit to determine whether to pursue recovery of these expense, between 2022 and 2024 there were no instances in which EKC elected to seek repayment from former employees who left before completing the two-year term.[54] Since EKC has the ability to retain repayment

[53] *See* Response to Data Request No. KCC-67 provided in Exhibit ANJ-22.
[54] *See* Response to Data Request No. KCC-358 provided in Exhibit ANJ-22.

of some of the relocation fees, but chooses not to, Staff contends that this should be reflected as offsetting the costs that EKC is seeking recovery for regarding these expense.

Staff's adjustment removes the relocation expense made to employees during the test year. Staff views these as unncessary employee expenses that should not be included in the cost of service. Furthermore, these expenses are subject to the discretion of EKC to approval and decide eligibility, and also whether or not recoverable expenses are collected. For these reasons, Staff finds these types of employee expense to be unnecessary to include in the cost of providing electric service.

Q. Please continue by discussing the second component of this adjustment related to severance payments.

A. Staff removes recorded expense associated with severance payments made to former employees during the test year. Staff views severance payments as a one-time, non-recurring expense that should not be included in the cost of service since it is not representative of on-going expense. Additionally, Staff has already provided EKC a fully updated and normalized payroll expense that accounts for all known and measurable employment data through March 31, 2025. Therefore, it would be improper for ratepayers to pay for both current employees of EKC, as well as pay for the severance costs for former employees of EKC.

M. Other Benefits

Q. Please continue by discussing Staff Adjustment No. 29 to the income statement.

A. Staff Adjustment No. 29 (IS-29) decreases operating expense by $1,658,885.[55] This adjustment updates and normalizes EKC's adjustment to other benefits expense to account for

[55] *See* Exhibit ANJ-13.

actual costs associated with employee benefits for medical, dental and vision costs, as well as Company 401k match, dental, and other various insurance and miscellaneous benefits expense.

Q. Please discuss Staff's review of other benefits expense.

A. Staff conducted a detailed analysis of the costs recorded to Account 926000 from January 2022 through March 31, 2025. Several steps were taken to analyze the data, including examining monthly and annual amounts to identify any fluctuations or trends from one period to another. Staff also compared multi-period averages, including calculating three-year averages to determine if there were fluctuations within each resource code. Each of the costs by year and averages were also compared to results for the test year ending June 30, 2024, and the update period ending March 31, 2025. The purpose of these analyses was to establish a level of costs that is anticipated to result in a reasonable annualized and normalized level of costs to include in rates.

Q. What is Staff's recommended approach based on its analysis?

A. After reviewing the data, it is evident that, while the expense levels have fluctuated over the last few years, normalizing with an average also results in a similar amount as updating with actual costs. Therefore, the basis of Staff's adjustment is using the expenses recorded for the year ending March 31, 2025. In addition, Staff made a few adjustments to add expense that should be reflected and remove expenses found inappropriate to include for recovery. Specifically, these adjustment include: (1) eliminating 100% of expenses related to employee gifts and awards; (2) removing 50% of wellness reimbursements related to gym membership fees; (3) eliminating 100% of the remaining relocation expense charged to Account 926000 that was not removed Adjustment IS-28; and (4) adding two payments related medical premium payments for March 2025 that were processed late during the month of April 2025.[56] In comparison, EKC's Adjustment CS-60 was based on a preliminary budgeted amount of expense for the year 2025. Therefore, Staff contends its recommendation to update these costs and appropriately adjust these costs represents the most accurate and appropriate level of ongoing expense to include in rates.

N. Transmission Elimination

Q. Please continue by discussing Staff Adjustment No. 30 to the income statement.

A. Staff Adjustment No. 30 (IS-30) decreases operating expense by $3,290,832.[57] This adjustment reflects the income statement effect of the transmission-related cost removal from Staff adjustments in this rate case.

Q. Please describe the components of Staff's transmission elimination removal calculation.

A. Staff's adjustment is comprised of the following two components:

- During its review, Staff found that the transmission elimination allocation percentage applied to Account 928001 did not directly assign 100% transmission removal in EKC's Adjustment IS-82.[58] The amounts recorded to Account 928001 relate to Schedule 12 FERC assessment fees, which are recovered in total through the TDC. Staff's adjustment removes the remaining amount of $940,501 recorded in this account that should have been eliminated from the test year cost of service.
- Staff removes the transmission portion of each adjustment and utilizes the same direct assignment and allocation percentages as reflected in EKC's TFR to remove the transmission-related costs from Staff's adjustments to O&M expenses, amortization

[56] See Response to Data Request No. KCC-311.
[57] *See* Exhibit ANJ-14.
[58] *See* Response to Data Request No. KCC-367 included in Exhibit ANJ-22.

expenses, administrative and general expenses, and taxes other than income taxes that will be recovered through the TDC.

Q. Please continue by discussing the transmission removal related to rate base.

A. The rate base portion of Staff's adjustment to transmission is contained within Staff's adjustments made to plant in service, accumulated depreciation, and ADIT in Adjustment Nos. IS-12, IS-13, and IS-2, respectively.

O. Amortization of CIPS/Cybersecurity Tracker

Q. Please continue by discussing Staff Adjustment No. 31 to the income statement.

A. Staff Adjustment No. 31 (IS-31) decreases operating expense by $619,016.[59] This adjustment updates the regulatory asset/liability balances for EKC's CIPS/Cybersecurity Tracker.

Q. Please provide background information on the tracker for EKC.

A. The CIPS/Cybersecurity tracker was originally established for EKC in the 15-115 Docket and subsequently re-approved for continuation in the 23-775 Docket. The tracker was implemented to permit recovery of incremental non-labor O&M costs incurred to meet regulatory requirements for protection of critical infrastructure. The tracker established baseline costs of $3,592,525 for EKC. The tracker also includes a sunset provision contemplating termination upon completion of the company's first full general rate case proceeding filed on or after January 1, 2028.

Q. Please provide a detailed narrative explaining the accounting method EKC uses to track the CIPS/Cybersecurity costs and record the monthly deferrals.

A. Actual CIP/Cybersecurity costs incurred for the 12-month period beginning with the first day of the month closest to the effective date of rates in the 23-775 Docket through the calendar

[59] *See* Exhibit ANJ-15.

year from that day, and each 12-month period beginning thereafter, is compared to the baseline cost amount, which was $3,592,525 in this case. If the 12-month period is in excess of the baseline cost, then a regulatory asset will be established. Likewise, if the cost is below the baseline cost, then a regulatory liability is established. In the event that a subsequent full rate case update period occurs prior to the end of a 12-monhth tracking period, the baseline costs will be converted on a straight-line basis to monthly amounts. The baseline monthly amounts, which is $299,377 in this case, will be compared to the actual costs and a regulatory asset or regulatory liability will be established. These regulatory assets and/or liabilities will then be considered for recovery through amortization to cost of service in the next general rate case.

Q. Please explain Staff's adjustment to EKC's regulatory asset.

A. Adjustment CS-88 for EKC includes the net regulatory asset balance at September 2024, amortized over three years. Using the same calculation methodology, Staff's adjustment for the tracker balance amortization includes an update to EKC's regulatory asset balance to include actual total deferred costs through March 31, 2025, and amortizes the deferral over a three-year period. The regulatory asset balance captures the incremental non-labor O&M costs spent to meet the regulatory requirements of protection of critical infrastructure in excess of the annual baseline.

Q. In order for the CIPS/Cybersecurity tracker to capture incremental increases in cost going forward, has Staff identified the baseline amount of these costs included in the revenue requirement?

A. Yes. Staff recommends a baseline amount of $3,363,957 in this case based on test year levels.[60] In comparison, EKC proposed a baseline of $3,942,601. However, during the preparation of

[60] This is comparable to the annual base level included from the 23-775 Docket revenue requirement of $3,592,525.

a discovery response, EKC identified an error in its proposed base level.[61] Specifically, the base level as proposed by EKC had inadvertently included two labor resource codes (9140, Compensated Absences and 9145, Misc Earnings Non-Union) that were incorrectly included as part of non-labor CIP/Cybersecurity expenses in the test year.[62] The revised amount of $3,363,957 recommended by Staff eliminates these labor costs.

P. Amortization of PISA Deferral Regulatory Asset

Q. Please continue by discussing Staff Adjustment No. 32 to the income statement.

A. Staff Adjustment No. 32 (IS-32) to decreases operating expense by $20,073.[63] This adjustment reflects the income statement impact of PISA, as it relates to HB 2527, and corresponds with Staff Adjustment RB-14 discussed above.

Q. Please explain the impact of the PISA regulatory asset on the income statement.

A. As previously discussed, pursuant to HB2527, the regulatory asset balances that are included in rage base shall be recovered in base rates through a 20-year amortization. Therefore, as established in the statute, this adjustment amortizes the PISA regulatory asset balance at of March 31, 2025, over a 20-year period. Staff's adjustment is based on the same methodology used in EKC Adjustment CS-93, but rather than being calculated on projected deferrals through the update period, Staff's adjustment is based on the updated actual deferral balance of the PISA regulatory asset.

[61] *See* Response to Data Request No. KCC-271.
[62] It should be noted that while this correction affects the base level costs, it does not affect the tracker deferrals in Adjustment CS-88 since the revised proposed amount is not a component of the tracker schedule, but rather part of the tracker going forward from the effective date of new rates related to this case.
[63] *See* Exhibit ANJ-16.

Q. Common Use Billings

Q. Please continue by discussing Staff Adjustment No. 33 to the income statement.

A. Staff Adjustment No. 33 (IS-33) decreases operating expense by $3,083,891.[64] This adjustment updates common use billings through March 31, 2025.

Q. What are common use billings?

A. Common use billings represent the monthly billing of common use plant assets belonging to EKC but that are used to serve all the Evergy-jurisdictional utilities. This property, referred to as common use plant, primarily includes service facilities, telecommunications equipment, network systems and software. To avoid subsidizing other Evergy subsidiaries or their jurisdictions, EKC bills those jurisdictional utilities for the use of its respective common use assets. Monthly common use billings are based on the depreciation and/or amortization expense of the underlying asset and a rate of return is applied to the common asset net plant basis and billed to the entity utilizing the asset.

Q. Please explain the difference between Staff's adjustment and Evergy's pro forma Adjustment CS-117 for common use billings.

A. EKC's adjustment computes annual amortization expense and expected return on budgeted plant additions expected to be placed into service prior to the update date in this case. This includes: (1) the actual common use billing that occurred in July 2024, which reflects common plant additions in June 2024, to include all current common assets that are currently being billed for EKC; and (2) forecasted capital additions associated with common use plant additions that are expected to occur after the test year and that are used by and billable to other Evergy-jurisdictional utilities. The annual amortization expense is based on lives lasting five

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[64] *See* Exhibit ANJ-17.

to fifteen years and the return component is based on the expected rate of return proposed in the Application. Evergy then applied the appropriate allocation factor – the General Allocator, and Utility Mass Formula based on the use of the asset – to these amounts to derive the portion of these assets billable to other Evergy entities. This amount is then added to the actual common use billing that occurred in July 2024 (common use billings are booked on a month lag) to include all current common use billings for EKC. In comparison, using a similar methodology, Staff's update adjustment includes the following:

- Updated common use billings to reflect net common plant additions through March 2025. Similar to the second component of EKC's pro forma adjustment, the actual common use billing recorded in the month of March 2025 was annualized to include all current common assets that are currently being billed.
- The net plant plus the depreciation/amortization and return calculations used are reflected within the monthly common use billing journal entries completed for the month of March 2025.
- Net book value and amortization of plant was allocated by either the Utility Mass Formula, Customer Allocator Factor, or General Allocator based on the function provided by the asset.[65]

Since Staff's adjustment is based on actual plant that has been placed in service by March 31,2025, as well as the actual depreciation and amortization and return calculations embedded within the actual monthly common use billings through the update period, Staff contends its

[65] Consistent with the directives set forth in the Commission Order in the 18-095 Docket, the allocation of the costs of these shared assets was done pursuant to the terms of Evergy's Cost Allocation Manual (CAM), which is filed with the Commission, and is consistent with the allocation process that was used by GPE prior to the merger.

calculation represents a more accurate level of costs related to common use billings in its cost of service.

R. Excess Storm Reserve

Q. Please continue by discussing Staff Adjustment No. 34 to the income statement.

A. Staff Adjustment No. 34 (IS-34) decreases operating expense by $55,396.[66] This adjustment amortizes the test year storm reserve balance in excess of Staff's recommended reserve balance level.

Q. Please explain the storm reserve.

A. EKC's storm reserve is used to pay for periodic storm costs that total over $250,000. According to the direct testimony of Ron Klote, "the KCC established a storm reserve for EKC a number of years ago. The reserve provides a systematic method to collect revenues to be used for extraordinary storm Operating and Maintenance expense."[67] Mr. Klote further states that "[t]he adequacy of the reserve is reviewed at each general rate proceeding."[68] This statement is further reiterated in EKC's response to Data Request No. KCC-261, which states "Evergy uses a systematic method that utilizes a three-year average of actual storm costs incurred to determine the amount of revenue requirement for its rate cases."[69] As in the past several rate cases filed by EKC, the Company has again determined that the current reserve level is enough to cover such periodic storm costs, and thus no adjustment was made to annual accrual expense included in the pro forma test year cost of service.

[66] *See* Exhibit ANJ-18.
[67] *Direct Testimony of Ronald A. Klote on Behalf of Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.*, 25-294 Docket, p. 30 (Jan. 31, 2025). (Direct Testimony of Ronald A. Klote).
[68] *Id*.
[69] *See* Response to Data Request No. KCC-261 included in Exhibit ANJ-22.

Q. What is Staff's recommendation regarding the level of storm reserve?

A. Staff contends that allowing an unlimited reserve for storm costs is unnecessary and unreasonably ties up scarce ratepayer funds. By maintaining an unlimited reserve for this expense category, EKC is collecting money upfront from customers to pay for potential expenses in the future. According to EKC, the storm reserve benefits customers by providing rate stability. This is debatable as the history of storm costs over the past five years have been minimal in comparison to EKC's total operating expense.

Staff does, however, agree that storms can be extraordinary in nature and therefore, these costs are completely outside the control of the utility. These balances could also have a "smoothing" effect on customer bills in the event of a large storm, and/or be used to offset the impact of an Accounting Authority Order request if there was a large ice storm, for example. That being said, the size of the accrual should be limited based on the expectation of charge to the reserve and the excessive amount should be returned to ratepayers.

Q. Has the storm reserve been addressed in prior cases since it was established?

A. Yes. In EKC's most recent rate case, the 23-775 Docket, the Commission approved a non-unanimous settlement agreement that addressed the storm reserve based on Staff's recommendation in that case. Specifically, the settlement states:

> The Parties agree that the annual accrual amount for storm costs for EKC's Storm Reserve should be set using a three-year average as proposed by Staff and setting a targeted cap for the storm reserve of $10 million. The Parties agree that the amount in EKC's Storm Reserve…in excess of $10 million should be amortized back to customers over a three-year period. The targeted cap for the Storm Reserve will be assessed and addressed in the next general rate case.[70]

Q. What is Staff's recommendation for the storm reserve going forward?

[70] *Order Approving Unanimous Settlement Agreement*, 23-775 Docket, Attachment 1, p. 9, ¶ 25 (Nov. 21, 2023).

A. Staff recommends a continuation of implementing a maximum cap for the storm reserves of $10 million. Staff's recommendation is based on the fact that the targeted cap of $10 million has adequately covered the costs associated with the storm-related damages and restoration efforts since the prior rate case when the cap was initially set. In fact, the balance has consistently remained above $10 million since the cap was set. Staff further recommends that EKC continue to track these costs and defer any excess balance to a regulatory liability to be refunded to ratepayers in the next general rate case. Staff reflects its recommendation in EKC's revenue requirement by amortizing the test year reserve balance in excess of the $10 million cap over a three-year period. This results in an annual refund of $55,396 to customers for over-funding the reserve.

S. Amortization of TOU Marketing and Education Regulatory Asset

Q. Please continue by discussing Staff Adjustment No. 35 to the income statement.

A. Staff Adjustment No. 35 (IS-35) to the income statement decreases operating expense by $343,465.[71] This adjustment updates and revises the regulatory asset of deferred costs related to TOU Marketing and Education through March 31, 2025.

Q. Please explain the TOU Marketing and Education Regulatory Asset.

A. In the 23-775 Docket, the parties agreed that EKC's pilot TOU rate should be converted into a permanent voluntary rate schedule. In order to educate customers on the voluntary residential TOU rate, EKC requested to establish a regulatory asset account that would provide recovery of deferred marketing and education costs. As a result of the settlement, the parties agreed, and the Commission approved, the establishment of a regulatory asset account for EKC to defer marketing and education costs. The budget for marketing and education costs for the

[71] *See* Exhibit ANJ-19.

TOU rate was capped at $2.5 million annually, and the established regulatory asset account was to continue for EKC to defer and collect those costs until consideration in the next general rate case.[72]

Q. Please discuss Staff's adjustment to EKC's adjustment to the TOU Marketing and Education Regulatory Asset.

A. Staff's adjustment to update EKC's pro forma adjustment to amortize the TOU Marketing and Education deferred asset is comprised of the following: (1) an update balance of the regulatory asset through March 31, 2025; and (2) an adjustment to remove promotional advertising costs included in the deferral balance. The total adjusted balance is amortized over a three-year period. In comparison, EKC's Adjustment CS-135 reflects a budgeted amount of the regulatory asset, based on the sum of the actual balance at October 31, 2024, and the estimated balance for the months of November 2024 through March 2025. This amount is then amortized over three years.

T. Amortization of Electrification Portfolio

Q. Please continue by discussing Staff Adjustment No. 36 to the income statement.

A. Staff Adjustment No. 36 (IS-36) increases (decreases) operating expense by $42,831 ($23,835).[73] This adjustment updates and revises the regulatory asset of deferred costs related to the Electrification Portfolio through March 31, 2025. It should be noted that during the final stages of preparing testimony, an error was identified within the calculation of this adjustment.

[72] *Order Approving Unanimous Settlement Agreement*, 23-775 Docket, Attachment 1, p. 15, ¶ 44 (Nov. 21, 2023).
[73] *See* Exhibit ANJ-20.

The correct amount result, which did not get reflected in Staff's revenue requirement calculation, should be a decrease to operating expense of $23,835.[74] Staff will include the correct amount in the revenue requirement accordingly as the case progresses towards settlement discussions and/or evidentiary hearing.

Q. Please explain the Electrification Portfolio program.

A. In Docket No. 21-EMKE-320-TAR (21-320 Docket), both EKC and EKM received Commission approval to implement their Transportation Electrification Portfolio.[75] Evergy's Electrification Portfolio includes rebate programs, rates for charging services, and associated education and program administration budget, as well as the authorization to use a deferral accounting mechanism to track the pilot program costs associated with the Electrification Portfolio. Some of the terms of the Partial Settlement Agreement approved in that docket, which were the foundation of Staff's review of the regulatory asset deferrals in this case, are highlighted below.

- Commercial EV Charger Rebate (CCR) - A budget of $10 million was established for this program, with $1.6 million of this amount targeted to areas that are underserved. Further, the $10 million was established with agreed-upon parameters to increase this budget up to $15.4 million during the five-year period upon Commission approval.
- Residential Programs – Evergy will offer customers two options to receive a rebate for installation of a 240V outlet, including (1) $500 rebate if the customer is enrolled in the EV or TOU rate in the EKC territory; or (2) $500 if the customer is enrolled in the demand TOU or 3-period TOU rate in EKM territory.

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[74] This error was the result of erroneously including test year amounts related to prepaid rebates rather than including the sum of prepaid rebates included in the updated regulatory asset balance through March 2025. The net effect of the incorrect and corrected adjustments the $66,666.
[75] *Order*, 21-320 Docket (Dec. 6, 2021).

- Customer Education and Program Administration – The budget for customer education and program administration will be $2.3 million.
- Deferred Asset – No internal labor will be included in the deferred asset. However, external outside service labor and expenses will be eligible to include.

Q. Please discuss Staff's adjustment to EKC's adjustment to the Electrification Portfolio.

A. Staff's adjustment to update EKC's pro forma adjustments to amortize the Electrification Portfolio deferred asset is comprised of the following: (1) an updated balance of the regulatory assets through March 31, 2025; and (2) several adjustments made to reflect the appropriate amount of rebates to be included in the regulatory asset balance, including removal of prefunded rebates, addition of actual rebates through March 31, 2025, and reflecting the credit due to EKC from customers who have unenrolled in the rebate program. The total adjusted balance is amortized over a three-year period. In comparison, EKC's Adjustments CS-138 reflects a budgeted amount of the regulatory asset, based on the sum of the actual balance at December 31, 2024, and the estimated balance for the months of January through March 2025. This amount is then amortized over three years.

Q. Please explain Staff's adjustment to the rebate amounts included in the regulatory asset.

A. Staff's recommendations to the rebate amounts included in the regulatory asset were made to align with the terms of the Partial Settlement Agreement. Specifically, the terms included in Section III, Residential Programs regarding Residential Rebates state:

> B. Evergy will offer Customers the following options to receive a rebate for installation of a 240V outlet:
>
> 1. $500 rebate if Customer is enrolled in the EV or Time of Use (TOU) rate in the Kansas Central territory; or $500 if Customer is enrolled in the demand TOU or 3-period TOU rate in the Kansas Metro territory. Company retains the discretion to recoup $250 of the rebate from the Customer if Customer un-enrolls from said rates prior to 1-year after receiving the rebate.

2. $250 rebate if Customer does not elect to enroll in the EV or TOU rate in the Kansas Central territory; or $250 if Customer does not elect to enroll in the demand TOU or 3-period TOU rate in the Kansa Metro territory.[76]

EKC's regulatory asset included in the pro forma cost of service included prefunded rebates in the amount of $489,779. Subsequently, as of March 31, 2025, the total prefunded rebates included in the regulatory asset balance has increased to $689,779.[77] After reviewing the calculations and assumptions used to derive the prefunded rebate amounts, Staff finds that the basis of these calculations are not representative of the actual rebate costs. For instance, the forecasted targets, which are based on the approved program budget, used to estimate the prefunded balance are much higher than the actual number of customers enrolling in the TOU rate. In fact, the actual amount of rebates paid to customers since the program inception through the year 2024 totaled $371,000. As of March 31, 2025, these amounts have since only increased to a total of $489,250, which is still below the original prefunded rebate balance.[78] In other words, between the test year and true-up date, the rebates paid out remained under the projected balance while EKC increased the prepaid rebate funding reflected in the regulatory asset by $200,000. Therefore, Staff's adjustment removes the excessively estimated prefunded rebate amount and replaces the amount with actual rebate costs of the program paid to customers through March 31, 2025.

Additionally, as stated in the terms of the Partial Settlement Agreement and per the tariff, EKC retains the discretion to recoup $250 of the rebate from customers who unenrolled from a TOU rate prior to one-year after receiving the rebate. Since Evergy has the ability to retain

[76] *Order*, Attachment A, p. 3 (Dec. 6, 2021).
[77] *See* Response to Data Request No. KCC-394.
[78] *See* Response to Data Request No. KCC-393 included in Exhibit ANJ-22.

these rebates, Staff contends that this offset should be reflected in the deferred costs it seeks recovery for. Therefore, Staff removed the amount associated with the number of customers who have unenrolled in the one-year period from its regulatory asset balance.

Overall, Staff's adjusted balance reflects actual costs paid by EKC, offset by the amount the utility is entitled to collect. Therefore, Staff finds its adjusted balance, inclusive of the actual rebate costs incurred by EKC rather than excessively estimate prefunded costs, to be the most appropriate level of costs to be included in the cost of service for recovery.

VII. CONCLUSION

Q. Does this conclude your testimony?

A. Yes, thank you.

VIII. EXHIBITS

Exhibit ANJ-1	Staff Adjustment to PISA Deferral Regulatory Asset
Exhibit ANJ-2	Staff Adjustment to Retail Revenue
Exhibit ANJ-3	Staff Adjustment to Out-of-Period/Miscellaneous Expense
Exhibit ANJ-4	Staff Adjustment to Environmental Emissions Assessments
Exhibit ANJ-5	Staff Adjustment to Wolf Creek Refueling Outage Annualization
Exhibit ANJ-6	Staff Adjustment to IT Software Maintenance Expense
Exhibit ANJ-7	Staff Adjustment to Nuclear Maintenance Expense
Exhibit ANJ-8	Staff Adjustment to Evergy Stay Connected Program
Exhibit ANJ-9	Staff Adjustment to Payroll Expense
Exhibit ANJ-10	Staff Adjustment to Incentive Compensation
Exhibit ANJ-11	Staff Adjustment to Payroll Tax

Exhibit ANJ-12	Staff Adjustment to Relocation and Severance Expense
Exhibit ANJ-13	Staff Adjustment to Other Benefits
Exhibit ANJ-14	Staff Adjustment to Transmission Elimination
Exhibit ANJ-15	Staff Adjustment to Amortization of CIPS/Cybersecurity Tracker
Exhibit ANJ-16	Staff Adjustment to Amortization of PISA Deferral Regulatory Asset
Exhibit ANJ-17	Staff Adjustment to Common Use Billings
Exhibit ANJ-18	Staff Adjustment to Excess Storm Reserve
Exhibit ANJ-19	Staff Adjustment to Amortization of TOU Marketing and Education Regulatory Asset
Exhibit ANJ-20	Staff Adjustment to Amortization of Electrification Portfolio
Exhibit ANJ-21	Staff Legel Memo
Exhibit ANJ-22	EKC Responses to Data Requests

Evergy Kansas Central
Staff Adjustment to PISA Deferral Regulatory Asset
Rate Base Adjustment No. 14
Test Year Ended June 30, 2024

Line No.	Description	Depreciation Expense	Carrying Cost	Total
1	PISA Deferral Regulatory Asset Balance at March 31, 2025	19,876,276	9,203,214	29,079,490
2	April 2025 PISA Deferrals	4,232,382	2,536,678	6,769,060
3	Total Eligible PISA Balance	24,108,658	11,739,892	35,848,550
4	Total Pro Forma PISA Regulatory Asset Balance	21,074,241	15,175,766	36,250,007
5	**Staff Adjustment to PISA Deferral Regulatory Asset**	**3,034,416**	**(3,435,874)**	**(401,457)**
	FERC Account	182878	182880	

Sources: EKC Pro Forma Adjustment No. RB-85 Workpapers
Response to Data Request No. KCC-285

Evergy Kansas Central
Staff Adjustment to Retail Revenue
Income Statement Adjustment No. 18
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Total
1		OXY Special Contract Annualization	574,863
2		ECA Billing Determinant Removal	(485,786)
3		Modeling Formula Corrections	146,528
4	**440001**	**Staff Adjustment to Retail Revenue**	**235,605**

Sources: EKC Pro Forma Adjustment No. R-20 Workpapers
Response to Data Request No. KCC-382

Docket No. 25-EKCE-294-RTS
Exhibit ANJ-3

Evergy Kansas Central
Staff Adjustment to Out-of-Period and Miscellaneous Expense
Income Statement Adjustment No. 19
Test Year Ended June 30, 2024

Line No.	FERC Account	Description					Staff Rev Req Total	Corrected Total
		Remove Equity Compensation from the test year						
		Performance Based (RSUP)	Above the Line	Executive	Non-Executive	Total		
1	517000	Nuclear Ops Supv and Eng	167,016	-	95,646	95,646		
2	519000	Nuclear Operations Coolants	27,614	-	15,939	15,939		
3	520000	Nuclear Steam Expense	18,444	-	10,627	10,627		
4	523000	Nuclear Electric Expense	6,359	-	3,634	3,634		
5	524000	Nuclear Misc Expense	21,696	-	12,281	12,281		
6	528000	Nuclear Maint Super and Eng	34,784	-	19,674	19,674		
7	920000	A and G Labor Expense	34,784	-	787,978	787,978		
8		Total		-	945,777	945,777	(945,777)	(945,777)
		Time Based (RSUT)	Above the Line	Executive	Non-Executive	Total		
9	517000	Nuclear Ops Supv and Eng	83,992	16,117	51,758	67,875		
10	519000	Nuclear Operations Coolants	12,048	2,606	6,836	9,442		
11	520000	Nuclear Steam Expense	8,322	1,749	4,823	6,572		
12	523000	Nuclear Electric Expense	3,315	617	2,081	2,698		
13	524000	Nuclear Misc Expense	13,044	2,162	8,720	10,882		
14	528000	Nuclear Maint Super and Eng	21,131	3,473	14,185	17,658		
15	920000	A and G Labor Expense	1,897,323	562,102	773,119	1,335,221		
16		Total		588,827	861,521	1,450,348	(1,450,348)	(1,450,348)
		Board of Director Equity	Above the Line	Executive	Non-Executive	Total		
17	930201	Misc General Exp Board Of Dir	-	-	750,600	375,300		
18		Total	-	-	750,600	375,300		(375,300)
19		Staff Adjustment to Remove Equity Compensation					(2,396,126)	(2,771,426)
		Remove Non-Recoverable Items from the Test Year				Total		
20	501400	Remove Executive Expense				4,296.23		
21	524000	Remove Investor Relations Expense				121.08		
22	901000	Executive Expense				18,281.24		
23	921000	Executive Expense				3.13		
24		Total Executive				22,702	(22,702)	22,702
25	Var	Investor Relations				371,041		
26		Total				371,041	(371,041)	371,041
27		Staff Adjustment for Removal of Non-Recoverable Charges					(393,743)	(393,743)
		Elimination of Various Costs						
28	501400	RCA cost eliminaiton that was inadvertently included from a prior case				(133,429)	133,429	133,429
29		Staff Adjustment for Elimination of Other Various Costs					133,429	133,429
30		**Staff Adjustment to Out-of-Period and Miscellaneous Expense**					**(2,656,440)**	**(3,031,740)**

Breakdown of Adjustment by FERC Account

Account	Description	Total	Corrected
501400		129,132.47	129,132.47
517000	Nuclear Ops Supv and Eng	(163,520.70)	(163,520.70)
519000	Nuclear Operations Coolants	(25,380.28)	(25,380.28)
520000	Nuclear Steam Expense	(17,199.68)	(17,199.68)
523000	Nuclear Electric Expense	(6,331.40)	(6,331.40)
524000	Nuclear Misc Expense	(23,283.92)	(23,283.92)
528000	Nuclear Maint Super and Eng	(37,331.99)	(37,331.99)
901000	Investor Relations Matters	(18,281.24)	(18,281.24)
920000	A and G Labor Expense	###########	(2,123,198.70)
921000	Conferences & Seminars Total	(1,484.60)	(1,484.60)
923000	Investor Relations Matters	(9,537.38)	(9,537.38)
930200	Misc General Exp Board Of Dir	(360,022.33)	(360,022.33)
930201	Misc General Exp Board Of Dir	-	(375,300)
	Total	(2,656,440)	(3,031,740)

Sources: EKC Pro Forma Adjustment No. CS-11 Workpapers
Response to Data Request No. KCC-361 and CURB-71

Evergy Kansas Central
Staff Adjustment to Environmental Emissions Assessments
Income Statement Adjustment No. 20
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Staff Adjusted	Test Year	Total Adjustment
1	506000	Lawrence Energy Center	54,448	86,655	(32,207)
2	506000	Jefferey Energy Center	240,560	187,726	52,834
3	549000	Gordon Evans Energy Center	7,208	6,148	1,060
4	549000	Emporia Energy Center	29,496	24,539	4,957
5	549000	Hutchinson Energy Center	5,480	12,190	(6,710)
			337,192	317,258	19,934
6		Total Staff Adjustment to Environmental Assessments			19,934
7		EKC Pro Forma Adjustment CS-30			122,475
8	**Var**	**Staff Adjustment to Environmental Emissions Assessments**			**(102,541)**

Breakdown of Adjustment by FERC Account

Account	Staff	EKC	Total
506000	20,627	116,151	(95,524)
549000	(693)	6,324	(7,017)
	19,934	122,475	(102,541)

Evergy Kansas Central
Staff Adjustment to Wolf Creek Refueling Accrual
Income Statement Adjustment No. 21
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Refuel 26 Cost	Monthly Amortization	Annualization	Test Year	Total
1	524950	Outage 26 - Spring 2024	634,985	35,277	423,323	1,761,020	(1,337,697)
2	530950	Outage 26 - Spring 2024	11,944,158	663,564	7,962,772	7,457,894	504,879
			12,579,143		8,386,095	9,218,914	(832,819)
3		Total Staff Adjustment to WCNOC Refueling Accrual					(832,819)
4		EKC Pro Forma Adjustment CS-36					(251,069)
5	**Var**	**Staff Adjustment to Wolf Creek Refueling Accrual**					**(581,749)**

Breakdown by FERC Account

Account	Staff	EKC	Total
524950	(1,337,697)	(1,441,682)	103,985
530950	504,879	1,190,613	(685,734)
	(832,819)	(251,069)	(581,749)

Evergy Kansas Central
Staff Adjustment to IT Software Maintenance
Income Statement Adjustment No. 22
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Annual Amount	Annualized Amount	Total
1		IT Software Maintenance Balance - YE 3/31/21	9,535,913		
2		IT Software Maintenance Balance - YE 3/31/22	7,393,341		
3		IT Software Maintenance Balance - YE 3/31/23	11,883,883		
4		IT Software Maintenance Balance - YE 3/31/24	11,981,567		
5		IT Software Maintenance Balance - YE 3/31/25	14,113,619		
6		5-Year Average		10,981,664	
7		3-Year Average		12,659,689	
8		Annualization of March 2025 Balance		12,366,583	
9		Staff Adjusted IT Software Maintenance Balance			12,659,689
10		EKC Pro Forma Adjusted IT Software Maintenance Expense			14,725,457
11	**935**	**Staff Adjustment to IT Software Maintenance**			**(2,065,768)**

Breakdown of Adjustment by FERC Account

Account	Mar-25	Allocation	Staff	EKC	Total
935000	11,033,681	78.18%	9,897,035	14,725,457	(4,828,422)
935010	291,535	2.07%	261,502	-	261,502
935020	2,786,936	19.75%	2,499,837	-	2,499,837
935030	1,466	0.01%	1,315	-	1,315
	14,113,619	100.00%	12,659,689	14,725,457	(2,065,768)

Sources: EKC Pro Forma Adjustment No. CS-39 Workpapers
Response to Data Request Nos. KCC- and KCC-

Evergy Kansas Central
Staff Adjustment to Nuclear Maintenance
Income Statement Adjustment No. 23
Test Year Ended June 30, 2024

Line No.	**FERC Account**	**Description**	**Annual Amount**	**Annualized Amount**	**Total**
1		Nuclear Maintenance Balance - YE 3/31/21	3,087,278		
2		Nuclear Maintenance Balance - YE 3/31/22	6,448,854		
3		Nuclear Maintenance Balance - YE 3/31/23	5,834,353		
4		Nuclear Maintenance Balance - YE 3/31/24	9,169,311		
5		Nuclear Maintenance Balance - YE 3/31/25	2,706,193		
6		5-Year Average		5,449,198	
7		3-Year Average		5,903,286	
8		Annualization of March 2025 Expense		563,484	
9		Staff Adjusted Nuclear Maintenance Expense			5,449,198
10		EKC Pro Forma Adjusted Nuclear Maintenance Expense			6,036,605
11	**Var**	**Staff Adjustment to Nuclear Maintenance Expense**			**(587,407)**

Breakdown of Adjustment by FERC Account

Account	Mar-25	Allocation	Staff	EKC	Total
528000	112,820	4.17%	227,174	201,112	26,062
529000	507,594	18.76%	1,022,093	780,719	241,374
530000	7,726,733	285.52%	15,558,570	1,800,837	13,757,733
530900	(7,011,302)	-259.08%	(14,117,977)		(14,117,977)
531000	675,583	24.96%	1,360,355	2,239,493	(879,138)
531010	2,066	0.08%	4,160		4,160
531020	137,680	5.09%	277,233		277,233
531030	66	0.00%	133		133
532000	554,953	20.51%	1,117,455	1,014,443	103,012
	2,706,193	100.00%	5,449,198	6,036,605	(587,407)

Evergy Kansas Central
Staff Adjustment to Stay Connected Program
Income Statement Adjustment No. 24
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Amount
1		Stay Connected Program Funding Cost Included in Pro Forma Test Year	1,600,000
2		Adjusted Amount to Remove Stay Connected Program Cost	-
3	**908000**	**Staff Adjustment to Stay Connected Program Funding**	**1,600,000**

Source: EKC Adjustment CS-44 Workpaper

Evergy Kansas Central
Staff Adjustment to Payroll Expense
Income Statement Adjustment No. 25
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Salary & Wages 12-Months Ending June 30, 2024	NOTE 1	Total Adjusted Sal & Wages	FERC Account Allocator Percentage	EKC Adjusted Payroll June 30, 2024	Staff Adjusted Payroll March 31, 2025	Staff Adjustment Total Company
1	500	F_500_STM_GEN_OP_SUPV	5,165,292		5,165,292	3.55038%	5,481,220	5,282,108	(199,112)
2	501	F_501_STM_GEN_OP_FUEL	5,377,097		5,377,097	3.69596%	5,705,980	5,498,703	(207,277)
3	502	F_502_STM_GEN_OP_EXP	8,956,732		8,956,732	6.15643%	9,504,558	9,159,293	(345,265)
4	504	F_504_STM_GEN_OP_TRNSF	-		-	0.00000%	0	0	0
5	505	F_505_STM_GEN_OP_ELE	39,814		39,814	0.02737%	42,249	40,714	(1,535)
6	506	F_506_STM_GEN_OP_MISC	4,437,010		4,437,010	3.04979%	4,708,394	4,537,355	(171,039)
7	507	F_507_STM_GEN_OP_RENTS	-		-	0.00000%	0	0	0
8	509	F_509_STM_GEN_OP_ALLOW	-		-	0.00000%	0	0	0
9	510	F_510_STM_GEN_MNT_SUPR	3,880,725		3,880,725	2.66743%	4,118,084	3,968,490	(149,594)
10	511	F_511_STMGEN_MNT_STRUC	881,907		881,907	0.60618%	935,847	901,851	(33,996)
11	512	F_512_STM_GEN_MNT_BLR	5,596,627		5,596,627	3.84685%	5,938,937	5,723,198	(215,739)
12	513	F_513_STM_GEN_MNT_ELEC	1,140,658		1,140,658	0.78403%	1,210,425	1,166,455	(43,970)
13	514	F_514_STM_GEN_MNT_STM	350,644		350,644	0.24102%	372,090	358,574	(13,516)
14	517	F_517_NUC_GEN_OP_SUPR	3,901,029		3,901,029	2.68138%	4,139,630	3,989,253	(150,377)
15	518	F_518_NUC_GEN_OP_FUEL	-		-	0.00000%	0	0	0
16	519	F_519_NUC_GEN_OP_COOLANT	1,783,095		1,783,095	1.22561%	1,892,156	1,823,421	(68,735)
17	520	F_520_NUC_GEN_OP_STEAM	7,220,735		7,220,735	4.96319%	7,662,381	7,384,035	(278,346)
18	523	F_523_NUC_GEN_OP_ELEC	1,010,148		1,010,148	0.69433%	1,071,932	1,032,993	(38,939)
19	524	F_524_NUC_GEN_OP_MISC_EXP	8,692,486	(717,443)	7,975,043	5.48166%	8,462,826	8,155,403	(307,423)
20	528	F_528_NUC_GEN_MNT_SUPR	2,670,770		2,670,770	1.83576%	2,834,124	2,731,171	(102,953)
21	529	F_529_NUC_GEN_MNT_STRUC	1,807,234		1,807,234	1.24221%	1,917,771	1,848,105	(69,666)
22	530	F_530_NUC_GEN_MNT_REACTOR	2,856,543	(830,010)	2,026,533	1.39294%	2,150,483	2,072,364	(78,119)
23	531	F_531_NUC_GEN_MNT_ELEC_PLT	1,680,796		1,680,796	1.15530%	1,783,600	1,718,808	(64,792)
24	532	F_532_NUC_GEN_MNT_MISC	1,066,815		1,066,815	0.73328%	1,132,066	1,090,942	(41,124)
25	546	F_546_OTH_GEN_OP_SUPV	905,845		905,845	0.62263%	961,249	926,331	(34,918)
26	547	F_547_OTH_GEN_OP_FUEL	83,028		83,028	0.05707%	88,106	84,905	(3,201)
27	548	F_548_OTH_GEN_OP_GENR	72,394		72,394	0.04976%	76,822	74,032	(2,790)
28	549	F_549_OTH_GEN_OP_MISC	864,748		864,748	0.59439%	917,640	884,305	(33,335)
29	550	F_550_RENTS	1,602		1,602	0.00110%	1,700	1,639	(61)
30	551	F_551_OTH_GEN_MNT_SUPV	145,036		145,036	0.09969%	153,907	148,316	(5,591)
31	552	F_552_OTHGEN_MNT_STRCT	5,557		5,557	0.00382%	5,897	5,683	(214)
32	553	F_553_OTH_GEN_MNT_ELEC	2,528,211		2,528,211	1.73777%	2,682,845	2,585,388	(97,457)
33	554	F_554_OTH_GEN_MNT_MISC	727,297		727,297	0.49991%	771,782	743,746	(28,036)
34	555	F_555_PURCH_POWER	-		-	0.00000%	0	0	0
35	556	F_556_SYSCNTRL_LD_DISP	484,220		484,220	0.33283%	513,836	495,171	(18,665)
36	557	F_557_OTH_PWR_SUPL_EXP	1,789,390		1,789,390	1.22994%	1,898,835	1,829,858	(68,977)
37	560	F_560_TRANS_OP_SUPV	910,461		910,461	0.62581%	966,148	931,051	(35,097)
38	561.2	F_5612_TRNOPLD_DSPMON	1,153,058		1,153,058	0.79256%	1,223,584	1,179,135	(44,449)
39	561.3	F_5613_TRNOP_LDDSP_SVC	204,298		204,298	0.14042%	216,794	208,918	(7,876)
40	561.4	F_5614_TRNS_OP_SCHED	-		-	0.00000%	0	0	0
41	561.6	F_5616_TRNOP_SERV_STUD	-		-	0.00000%	0	0	0
42	561.7	F_5617_TRNSOP_STUDY	1,289		1,289	0.00089%	1,368	1,318	(50)
43	561.8	F_5618_TRNSOP_REL_SRV	-		-	0.00000%	0	0	0
44	562	F_562_TRANS_OP_STN	22,566		22,566	0.01551%	23,946	23,076	(870)
45	563	F_563_TRANS_OP_OVRHD	232,421		232,421	0.15976%	246,637	237,678	(8,959)
46	564	F_564_TRANS_OP_UNDRGD	214,494		214,494	0.14743%	227,613	219,345	(8,268)
47	565	F_565_TRANS_OP_BY_OTH	-		-	0.00000%	0	0	0
48	566	F_566_TRANS_OP_MISC	279,071		279,071	0.19182%	296,140	285,382	(10,758)
49	567	F_567_TRANS_OP_RENTS	-		-	0.00000%	0	0	0
50	568	F_568_TRANS_MNT_SUPV	751,927		751,927	0.51684%	797,918	768,932	(28,986)
51	569	F_569_TRANS_MNT_STRUCT	1,363		1,363	0.00094%	1,447	1,394	(53)
52	570	F_570_TRANS_MNT_STN	1,861,997		1,861,997	1.27985%	1,975,883	1,904,107	(71,776)
53	571	F_571_TRANS_MNT_OVRHD	330,234		330,234	0.22699%	350,432	337,702	(12,730)
54	572	F_572_TRANS_MNT_UNDRGD	214,490		214,490	0.14743%	227,609	219,341	(8,268)
55	573	F_573_TRANS_MNT_MISC	-		-	0.00000%	0	0	0
56	575.7	F_5757_REGMK_OP_MKTFAC	-		-	0.00000%	0	0	0
57	580	F_580_DBN_OP_SUPV	1,894,646		1,894,646	1.30229%	2,010,529	1,937,494	(73,035)
58	581	F_581_DBN_OP_LD_DISP	2,198,239		2,198,239	1.51096%	2,332,691	2,247,953	(84,738)
59	582	F_582_DBN_OP_STN	30,906		30,906	0.02124%	32,796	31,605	(1,191)
60	583	F_583_DBN_OP_OVRHD	991,557		991,557	0.68155%	1,052,205	1,013,982	(38,223)
61	584.1	F_5841_DBN_OP_ENERSTOR	502,588		502,588	0.34545%	533,328	513,954	(19,374)
62	584	F_584_DBN_OP_UNDRGD	-		-	0.00000%	0	0	0
63	585	F_585_DBN_OP_STRT_SIGN	8,414		8,414	0.00578%	8,929	8,605	(324)
64	586	F_586_DBN_OP_METERS	2,826,437		2,826,437	1.94276%	2,999,312	2,890,358	(108,954)
65	587	F_587_DBN_OP_CUST_INST	6,843		6,843	0.00470%	7,262	6,998	(264)
66	588	F_588_DBN_OP_MISC	2,252,622		2,252,622	1.54834%	2,390,401	2,303,566	(86,835)
67	589	F_589_DBN_OP_RENTS	-		-	0.00000%	0	0	0
68	590	F_590_DBN_MNT_SUPV	562,090		562,090	0.38635%	596,470	574,802	(21,668)
69	591	F_591_DBN_MNT_STRUCT	(8,890)		(8,890)	-0.00611%	(9,434)	(9,091)	343
70	592	F_592_DBN_MNT_STN	1,953,038		1,953,038	1.34242%	2,072,493	1,997,207	(75,286)
71	592.2	F_5922_DBN_MNT_ENERSTOR	-		-	0.00000%	0	0	0
72	593	F_593_DBN_MNT_OVRHD	7,006,683		7,006,683	4.81606%	7,435,237	7,165,143	(270,094)
73	594	F_594_DBN_MNT_UNDRGD	1,974,959		1,974,959	1.35749%	2,095,754	2,019,623	(76,131)
74	595	F_595_DBN_MNT_LN_TRNS	175,715		175,715	0.12078%	186,462	179,689	(6,773)
75	596	F_596_DBN_MNT_STRT_SGN	72,050		72,050	0.04952%	76,457	73,679	(2,778)
76	597	F_597_DBN_MNT_METERS	422,865		422,865	0.29066%	448,729	432,428	(16,301)
77	598	F_598_DBN_MNT_MISC	927,641		927,641	0.63762%	984,379	948,620	(35,759)
78		**Production, Transmission & Distribution O&M Total**	106,099,556	(1,547,452)	104,552,104	71.86413%	110,946,888	106,916,602	(4,030,286)

79	901	F_901_CUST_ACCT_SUPV	2,070,227		2,070,227	1.42298%	2,196,849	2,117,046	(79,803)
80	902	F_902_CUST_ACCTS_METER	563,404		563,404	0.38726%	597,864	576,146	(21,718)
81	903	F_903_CST_ACCT_REC_COL	6,857,840		6,857,840	4.71375%	7,277,290	7,012,934	(264,356)
82	904	F_904_CSTACCT_UNCOL_AC	-		-	0.00000%	0	0	0
83	905	F_905_CUST_ACCT_MISC	2,812		2,812	0.00193%	2,984	2,876	(108)
84	907	F_907_CUST_SVC_SUPV	103,420		103,420	0.07109%	109,745	105,759	(3,986)
85	908	F_908_CUST_SVC_ASSIST	615,302		615,302	0.42293%	652,936	629,217	(23,719)
86	909	F_909_CUSTSVC_INF_INST	-		-	0.00000%	0	0	0
87	910	F_910_CUST_SVC_MISC	688,596		688,596	0.47331%	730,713	704,169	(26,544)
88	911	F_911_SALES_SUPV	243,310		243,310	0.16724%	258,192	248,813	(9,379)
89	912	F_912_SALES_DEMONSTR	114,142		114,142	0.07846%	121,123	116,723	(4,400)
90	913	F_913_SALES_ADVERT	-		-	0.00000%	0	0	0
91	916	F_916_SALES_MISC	1,072,721		1,072,721	0.73734%	1,138,332	1,096,981	(41,351)
92	920	F_920_AG_SALARIES	30,352,759		30,352,759	20.86304%	32,209,244	31,039,202	(1,170,042)
93	921	F_921_AG_OFF_SUPPL	11,277		11,277	0.00775%	11,966	11,532	(434)
94	922	F_922_AG_ADMIN_TRNSFR	(2,395,979)		(2,395,979)	-1.64688%	(2,542,525)	(2,450,165)	92,360
95	923	F_923_AG_OS_SVCS	-		-	0.00000%	0	0	0
96	924	F_924_AG_PROP_INS	477		477	0.00033%	506	488	(18)
97	925	F_925_AG_INJ_DAM	1,352		1,352	0.00093%	1,435	1,383	(52)
98	926	F_926_AG_EMP_PEN_BEN	-		-	0.00000%	0	0	0
99	928	F_928_AG_REG_COMM	336,800		336,800	0.23150%	357,400	344,417	(12,983)
100	929	F_929_AG_DUP_CHGS	-		-	0.00000%	0	0	0
101	930.1	F_9301_AG_GEN_ADV	-		-	0.00000%	0	0	0
102	930.2	F_9302_AG_MISC_GEN	(1,538)		(1,538)	-0.00106%	(1,632)	(1,572)	60
103	931	F_931_AG_RENTS	-		-	0.00000%	0	0	0
104	935	F_935_GEN_MNT_EXP	296,783		296,783	0.20399%	314,936	303,495	(11,441)
105		**Customer Accounts, Customer Svc & Info, Sales and A&G Expenses Total**	40,933,705	-	40,933,705	28.13587%	43,437,358	41,859,441	(1,577,917)
106		**Total Schedule 4 O&M Expenses**	**147,033,261**	**(1,547,452)**	**145,485,809**	**100.00000%**	**154,384,246**	**148,776,044**	**(5,608,203)**

Evergy Kansas Central
Staff Adjustment to Payroll Expense
Income Statement Adjustment No. 25
Test Year Ended June 30, 2024

Line No.	Description	Reference	Headcount	March 31, 2025 Base Salary	Total
1	Non-Union	tab - 03-31-25 Base Pay	2,246	278,762,723	278,762,723
2	Union - IBEW 412	tab - 03-31-25 Base Pay	393	43,746,206	43,746,206
3	Union - IBEW 1464	tab - 03-31-25 Base Pay	511	54,568,800	54,568,800
4	Union - IBEW 1613	tab - 03-31-25 Base Pay	264	21,634,163	21,634,163
5	Union - IBEW 304	tab - 03-31-25 Base Pay	544	57,821,899	57,821,899
6	Union - IBEW 1523	tab - 03-31-25 Base Pay	352	33,504,661	33,504,661
7	Union - IBEW 304 - WCN	tab - 03-31-25 Base Pay	308	34,426,891	34,426,891
8	Union - UGSOA 252	tab - 03-31-25 Base Pay	102	6,367,275	6,367,275
9	Annualized Total Evergy Payroll		4,720	530,832,619	530,832,619
10	Annualized Payroll		4,720		530,832,619
11	Less Payroll Billed to Joint Owners - 12-mos ended 3-31-25	tab - JP Billings TU Mar-25		1.48%	(7,855,155)
12	**Sub Total - Annualized Regular Payroll - Total Company before Capitalized**				522,977,465
			GL Business Units		
13	**Allocation between Jurisdictions**	tab - Alloc % Summary Apr24-Mar25	KCPL	36.49%	190,833,080
14			GMO	14.71%	76,906,079
15			WSTR & KGE	48.22%	252,182,345
16			EVRG & Non-Reg	0.58%	3,055,960
17				100.00%	522,977,465
18	Annualized Base Payroll - Total KS Central	see above allocation			252,182,345
19	Evergy KS Central Overtime Payroll (incl Wolf Creek)	tab - WSTR/KGE OT (3-yr avg 2022, 2023, True-Up)			32,781,330
20	**Annualized Payroll - Total before Cap Rate**				284,963,675
21	Percent to O&M Expense	tab - KS Cent True-Up Cap Rate (12 ME Mar-2025)			51.87%
22	Evergy Metro Payroll to Expense				147,810,658
23	**Salaries & Wages to O&M Expense**				147,810,658
24	Temp/Summer Employees (O&M Only)	tab - Temp(Summer) (3-yr avg 2022, 2023, True-Up)			415,782
25	Premium, Step Up, and Rest Period Wages (O&M Only)	tab - Prem,StepUp,Rest (12 ME Mar-2025)			549,604
26	**O&M Salaries and Wages**				**148,776,044**

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Employment Status	(Multiple Items)	A=Active, P=Paid Leave
Reg/Temp	R	R=Regular

Sum of Annual Rate				
Dept ID	Department Name	Union	Total	Total
140	Fleet Svcs - Operations	IBEW 1464	3,964,084.80	38
		IBEW 1613	203,091.20	3
		IBEW 304	472,180.80	5
		Non Union	994,197.85	9
140 Total			5,633,554.65	55
143	EKS Fleet Service Operations	IBEW 1523	1,107,163.20	11
		IBEW 304	295,838.40	3
		Non Union	113,056.49	1
143 Total			1,516,058.09	15
144	EKC Fleet Service Operations	IBEW 304	906,776.00	9
		Non Union	109,279.31	1
144 Total			1,016,055.31	10
150	Shops and Labs	IBEW 1613	354,806.40	4
150 Total			354,806.40	4
152	Chemistry	IBEW 304 - WCN	1,690,603.20	15
		Non Union	825,109.92	6
152 Total			2,515,713.12	21
154	Contracts Administration	IBEW 304 - WCN	375,377.60	4
		Non Union	318,537.70	3
154 Total			693,915.30	7
155	Work Management	Non Union	1,297,819.17	10
155 Total			1,297,819.17	10
156	Daily Work Management	IBEW 304 - WCN	107,036.80	1
		Non Union	1,135,814.33	8
156 Total			1,242,851.13	9
158	Plant Manager	Non Union	283,679.45	1
158 Total			283,679.45	1
163	Facilities Management	IBEW 1523	183,996.80	2
		IBEW 304	380,473.60	4
		Non Union	926,767.64	8
163 Total			1,491,238.04	14
165	Facilities Mtce & Management	IBEW 1464	539,156.80	5
		IBEW 1613	66,934.40	1
		Non Union	346,350.23	3

165 Total			952,441.43	9
168	Records Management	IBEW 1613	69,076.80	1
		Non Union	579,383.13	6
168 Total			648,459.93	7
171	Customer & Community Affairs	Non Union	1,184,165.35	14
171 Total			1,184,165.35	14
181	Transm C&M Metro/MO West	Non Union	706,396.65	5
181 Total			706,396.65	5
191	Substation C&M Metro/MO West	IBEW 1464	4,352,379.20	39
		IBEW 1613	138,153.60	2
		Non Union	1,002,935.66	8
191 Total			5,493,468.46	49
192	Substation P and S	Non Union	1,537,906.63	14
192 Total			1,537,906.63	14
193	Relay Systems Protection EKC	IBEW 1523	1,393,891.20	12
		IBEW 304	2,137,345.60	19
		Non Union	267,111.05	2
193 Total			3,798,347.85	33
204	Grid and Automation Technology	Non Union	2,253,952.04	18
204 Total			2,253,952.04	18
208	Maintenance	IBEW 304 - WCN	1,912,040.00	16
		Non Union	1,040,323.42	7
208 Total			2,952,363.42	23
209	Radiation Protection	IBEW 304 - WCN	1,978,433.60	19
		Non Union	976,540.23	7
209 Total			2,954,973.83	26
210	Measurement Technology	IBEW 1464	2,674,027.20	29
		IBEW 1523	1,007,468.80	10
		IBEW 1613	138,153.60	2
		IBEW 304	1,587,996.80	15
		Non Union	1,863,754.52	18
210 Total			7,271,400.92	74
216	Delivery Safety	Non Union	1,107,725.36	9
216 Total			1,107,725.36	9
217	Skills Training	IBEW 1464	134,492.80	1
		Non Union	1,210,036.19	9
217 Total			1,344,528.99	10
220	Technical Training	IBEW 1464	6,127,784.00	74
220 Total			6,127,784.00	74
232	Central Design	IBEW 1613	3,883,984.00	41
		Non Union	3,572,898.46	32
232 Total			7,456,882.46	73
235	Planning & Scheduling East	Non Union	1,863,991.99	18
235 Total			1,863,991.99	18
239	Distribution Project Mgmt	Non Union	445,692.43	5
239 Total			445,692.43	5
240	Distribution Line Construction	IBEW 304	108,555.20	1

240	Distribution Line Construction	Non Union	1,819,702.64	15
240 Total			1,928,257.84	16
241	Dodson C&M	IBEW 1464	1,162,699.20	10
		Non Union	237,428.24	2
241 Total			1,400,127.44	12
242	Dodson Operations	IBEW 1464	1,834,164.80	15
		Non Union	127,196.00	1
242 Total			1,961,360.80	16
245	Distribution Vegetation	Non Union	1,016,143.02	9
245 Total			1,016,143.02	9
251	Dispatching	IBEW 1523	3,521,897.60	29
		IBEW 1613	3,585,316.80	32
		Non Union	1,838,125.80	14
251 Total			8,945,340.20	75
252	Contract Management	Non Union	563,666.84	5
252 Total			563,666.84	5
253	Distribution Engineering	Non Union	2,434,182.33	20
253 Total			2,434,182.33	20
254	Topeka Trouble	IBEW 304	668,179.20	6
254 Total			668,179.20	6
258	Abilene	IBEW 304	892,569.60	8
		Non Union	131,586.68	1
258 Total			1,024,156.28	9
259	Salina	IBEW 304	1,576,140.80	15
		Non Union	490,979.97	5
259 Total			2,067,120.77	20
260	Emporia	IBEW 304	1,603,118.40	15
		Non Union	802,733.53	7
260 Total			2,405,851.93	22
261	Atchison	IBEW 304	1,026,396.80	10
		Non Union	126,891.00	1
261 Total			1,153,287.80	11
262	Hutchinson	IBEW 304	1,693,681.60	16
		Non Union	507,291.48	4
262 Total			2,200,973.08	20
263	Topeka	IBEW 304	3,626,937.60	34
		Non Union	896,663.85	6
263 Total			4,523,601.45	40
264	Manhattan	IBEW 1523	119,787.20	1
		IBEW 304	2,018,078.40	19
		Non Union	470,924.13	4
264 Total			2,608,789.73	24
265	Junction City	IBEW 304	540,113.60	5
265 Total			540,113.60	5
266	Marysville	IBEW 304	1,111,344.00	10
		Non Union	124,536.13	1
266 Total			1,235,880.13	11

267	Lawrence	IBEW 304	1,824,555.20	18
		Non Union	427,263.79	3
267 Total			2,251,818.99	21
268	Shawnee	IBEW 304	1,228,198.40	13
		Non Union	479,578.70	3
268 Total			1,707,777.10	16
269	Leavenworth	IBEW 304	1,169,126.40	11
		Non Union	233,500.80	2
269 Total			1,402,627.20	13
270	Trenton C&M	IBEW 1464	585,187.20	5
		IBEW 1613	69,076.80	1
		Non Union	133,528.38	1
270 Total			787,792.38	7
271	F&M C&M	IBEW 1464	1,040,395.20	9
		Non Union	103,874.09	1
271 Total			1,144,269.29	10
273	F&M Operations	IBEW 1464	2,086,198.40	17
		Non Union	142,490.45	1
273 Total			2,228,688.85	18
274	St Joseph C&M	IBEW 1464	1,881,380.80	16
		IBEW 1613	138,153.60	2
		Non Union	559,503.13	4
274 Total			2,579,037.53	22
275	Underground C&M	IBEW 1464	1,966,868.80	18
		Non Union	262,185.44	2
275 Total			2,229,054.24	20
277	Maryville/Mound City C&M	IBEW 1464	1,321,715.20	11
		IBEW 1613	69,076.80	1
		Non Union	131,720.44	1
277 Total			1,522,512.44	13
279	Belton C&M	IBEW 1464	1,040,395.20	9
		Non Union	136,000.24	1
279 Total			1,176,395.44	10
280	Clinton C&M	IBEW 1464	943,217.60	8
		IBEW 1613	69,076.80	1
		Non Union	138,064.03	1
280 Total			1,150,358.43	10
281	JoCo C&M	IBEW 1464	1,297,774.40	11
		Non Union	430,135.82	3
281 Total			1,727,910.22	14
282	JOCO Operations	IBEW 1464	1,715,771.20	14
		Non Union	131,280.26	1
282 Total			1,847,051.46	15
285	Southland C&M	IBEW 1464	821,329.60	7
		Non Union	132,480.00	1
285 Total			953,809.60	8
286	Warrensburg C&M	IBEW 1464	1,199,806.40	10

286	Warrensburg C&M	IBEW 1613	69,076.80	1
		Non Union	142,069.52	1
286 Total			1,410,952.72	12
287	Nevada C&M	IBEW 1464	707,491.20	6
		IBEW 1613	64,937.60	1
		Non Union	310,531.38	2
287 Total			1,082,960.18	9
290	Northland Operations	IBEW 1464	1,223,040.00	10
		Non Union	128,115.80	1
290 Total			1,351,155.80	11
291	Northland C&M	IBEW 1464	1,175,470.40	10
		Non Union	260,262.93	2
291 Total			1,435,733.33	12
292	Lees Summit C&M	IBEW 1464	1,272,232.00	11
		Non Union	439,723.25	3
292 Total			1,711,955.25	14
301	Brunswick C&M	IBEW 1464	1,249,726.40	11
		Non Union	138,296.72	1
301 Total			1,388,023.12	12
302	Henrietta C&M	IBEW 1464	1,018,284.80	9
		Non Union	328,460.01	2
302 Total			1,346,744.81	11
303	Sedalia C&M	IBEW 1464	1,359,259.20	12
		Non Union	131,491.58	1
303 Total			1,490,750.78	13
308	Blue Springs C&M	IBEW 1464	817,814.40	7
		Non Union	306,671.99	2
308 Total			1,124,486.39	9
310	Parsons	IBEW 1523	119,787.20	1
		IBEW 304	875,472.00	9
		Non Union	126,787.50	1
310 Total			1,122,046.70	11
311	Humboldt	IBEW 1523	876,803.20	8
311 Total			876,803.20	8
312	Pittsburg	IBEW 1523	1,029,745.60	11
		Non Union	297,365.17	2
312 Total			1,327,110.77	13
313	Fort Scott	IBEW 1523	717,121.60	8
		Non Union	126,663.75	1
313 Total			843,785.35	9
314	Independence	IBEW 1523	1,449,177.60	14
		Non Union	129,496.80	1
314 Total			1,578,674.40	15
315	Newton	IBEW 1523	1,439,963.20	14
		Non Union	242,350.61	2
315 Total			1,682,313.81	16
316	El Dorado	IBEW 1523	1,262,601.60	13

316	El Dorado	Non Union	373,161.72	3
316 Total			1,635,763.32	16
317	Arkansas City	IBEW 1523	1,162,761.60	11
		Non Union	210,935.68	2
317 Total			1,373,697.28	13
318	Wichita Metro	IBEW 1523	5,156,881.60	52
		Non Union	951,288.32	7
318 Total			6,108,169.92	59
319	Wichita Trouble	IBEW 1523	1,917,801.60	17
		Non Union	273,465.22	2
319 Total			2,191,266.82	19
321	Paola/Ottawa C&M	IBEW 1464	1,253,241.60	11
		Non Union	137,917.57	1
321 Total			1,391,159.17	12
322	C&M Paola Service Center	IBEW 1464	1,716,832.00	15
		Non Union	125,000.00	1
322 Total			1,841,832.00	16
342	Field Design and Planning	IBEW 1613	120,473.60	1
		Non Union	572,752.29	5
342 Total			693,225.89	6
343	Emerg Response Del Support	IBEW 1613	1,035,756.80	15
		Non Union	230,182.67	2
343 Total			1,265,939.47	17
350	LT Planning and Ops Strategy	Non Union	240,890.00	3
350 Total			240,890.00	3
352	Ops Compliance Engineering	Non Union	442,852.23	4
352 Total			442,852.23	4
354	Material Control	IBEW 304 - WCN	633,880.00	5
354 Total			633,880.00	5
355	Digital Operations	Non Union	769,722.44	7
355 Total			769,722.44	7
358	Emergency Planning	Non Union	795,273.38	6
358 Total			795,273.38	6
359	Generation Work Management	Non Union	966,187.76	8
359 Total			966,187.76	8
361	Financial Analytics	Non Union	357,335.00	3
361 Total			357,335.00	3
363	Mapping and Drafting	Non Union	1,157,389.62	14
363 Total			1,157,389.62	14
365	T&S Protect&Cntrl Settings Eng	Non Union	1,099,600.63	9
365 Total			1,099,600.63	9
366	Real Estate Metro/MO West	Non Union	509,022.00	5
366 Total			509,022.00	5
367	Operations Standards	Non Union	805,590.69	7
367 Total			805,590.69	7
368	WMIS	Non Union	2,224,703.19	21
368 Total			2,224,703.19	21

369	T&S Substation Physical Eng	Non Union	1,484,451.00	13
369 Total			1,484,451.00	13
370	Transmission Engineering	Non Union	140,000.00	1
370 Total			140,000.00	1
371	Operations Analytics	Non Union	700,173.60	7
371 Total			700,173.60	7
372	Transm & Substation Eng Mgt	Non Union	1,041,420.36	6
372 Total			1,041,420.36	6
374	T&S Permitting & Sub Civil Eng	Non Union	569,931.95	6
374 Total			569,931.95	6
375	Design Services	IBEW 304	584,584.00	6
		Non Union	4,695,842.23	49
375 Total			5,280,426.23	55
378	T&S Project Mgmt & Admin	Non Union	2,100,866.97	14
378 Total			2,100,866.97	14
379	Unmanned Systems	Non Union	247,337.67	3
379 Total			247,337.67	3
380	Transmission Engineering	Non Union	2,111,529.62	18
380 Total			2,111,529.62	18
381	T&S Protect&Control Design Eng	Non Union	1,639,031.05	14
381 Total			1,639,031.05	14
382	T&S Predictive Maintenance	Non Union	853,799.40	7
382 Total			853,799.40	7
384	T&S Field Constr Super	IBEW 304	114,524.80	1
		Non Union	2,647,950.85	23
384 Total			2,762,475.65	24
385	T&S Project Controls	Non Union	889,867.79	10
385 Total			889,867.79	10
386	Trans Ops EKC	IBEW 304	1,001,145.60	7
		Non Union	963,839.21	7
386 Total			1,964,984.81	14
387	Substation C&M EKC	IBEW 1523	2,525,910.40	24
		IBEW 304	2,930,512.00	27
		Non Union	2,277,887.90	19
387 Total			7,734,310.30	70
388	Transm C&M EKC	Non Union	431,729.78	3
388 Total			431,729.78	3
389	T&S Eng Support	IBEW 1613	85,425.60	1
		Non Union	1,491,929.77	14
389 Total			1,577,355.37	15
390	Environmental Services	Non Union	2,924,230.54	24
390 Total			2,924,230.54	24
391	Real Estate Services EKC	Non Union	1,148,137.10	11
391 Total			1,148,137.10	11
392	Corporate Sustainability	Non Union	562,639.21	5
392 Total			562,639.21	5
401	Generation Safety	IBEW 304	249,724.80	2

401	Generation Safety	Non Union	604,181.13	5
401 Total			853,905.93	7
402	Generation Training	Non Union	1,355,232.49	10
402 Total			1,355,232.49	10
406	FERC Compliance	Non Union	1,341,801.26	11
406 Total			1,341,801.26	11
407	Real Time Systems	Non Union	1,595,157.45	14
407 Total			1,595,157.45	14
408	Operational Support Systems	Non Union	939,137.04	7
408 Total			939,137.04	7
410	Power Delivery Applications	Non Union	704,284.09	6
410 Total			704,284.09	6
411	Generation Materials	IBEW 1523	92,164.80	1
		IBEW 304	460,824.00	5
		IBEW 412	1,453,296.00	12
		Non Union	553,360.12	5
411 Total			2,559,644.92	23
412	Transmission Planning	Non Union	1,618,272.26	14
412 Total			1,618,272.26	14
413	Relay Sys Protct Metro/MO West	IBEW 1464	2,511,849.60	22
		IBEW 1613	69,076.80	1
		Non Union	673,221.63	5
413 Total			3,254,148.03	28
416	Business Development	Non Union	648,545.13	3
416 Total			648,545.13	3
417	Power Marketing	IBEW 1613	71,552.00	1
		Non Union	738,443.68	5
417 Total			809,995.68	6
418	Origination	Non Union	551,040.00	3
418 Total			551,040.00	3
419	Generation Resources	Non Union	803,941.21	6
419 Total			803,941.21	6
420	Trading	Non Union	2,339,332.75	12
420 Total			2,339,332.75	12
422	Generation System Ops	IBEW 304	858,124.80	6
422 Total			858,124.80	6
424	Market Operations	Non Union	2,704,044.40	18
424 Total			2,704,044.40	18
426	EEP - General Expense	Non Union	389,580.80	2
426 Total			389,580.80	2
427	LT Distribution Planning	Non Union	601,560.10	5
427 Total			601,560.10	5
430	President and CNO	Non Union	854,228.85	3
430 Total			854,228.85	3
444	Reprographics/Mail	IBEW 304 - WCN	65,790.40	1
444 Total			65,790.40	1
445	Document Services	IBEW 304 - WCN	508,310.40	7

445	Document Services	Non Union	135,648.45	1
445 Total			643,958.85	8
452	Energy Resource Management	Non Union	1,205,008.54	9
452 Total			1,205,008.54	9
454	Generation Engineering Srvcs	Non Union	4,738,127.12	36
454 Total			4,738,127.12	36
455	Generation Reliability	Non Union	3,632,044.64	29
455 Total			3,632,044.64	29
457	Generation Operations Mgt	Non Union	1,335,282.61	6
457 Total			1,335,282.61	6
458	Lawrence Energy Center	IBEW 304	4,403,464.00	40
		Non Union	1,733,996.67	13
458 Total			6,137,460.67	53
460	Gas and Oil Management	IBEW 1523	71,156.80	1
		Non Union	1,608,928.42	11
460 Total			1,680,085.22	12
461	Jeffrey Energy Center	IBEW 304	17,389,091.20	164
		Non Union	6,820,996.21	52
461 Total			24,210,087.41	216
462	Northeast/Hawthorn 7 8 CT	IBEW 412	481,416.00	4
		Non Union	164,543.29	1
462 Total			645,959.29	5
463	Hawthorn	IBEW 412	7,397,748.80	67
		Non Union	2,276,339.87	16
463 Total			9,674,088.67	83
465	LaCygne	IBEW 412	14,194,128.00	128
		Non Union	4,673,229.77	32
465 Total			18,867,357.77	160
466	Iatan	IBEW 412	13,533,332.80	122
		Non Union	4,210,751.16	31
466 Total			17,744,083.96	153
467	Access Screening	Non Union	425,530.79	4
467 Total			425,530.79	4
484	West Gardner/Osawatomie CT	IBEW 412	495,164.80	4
		Non Union	172,014.53	1
484 Total			667,179.33	5
486	Gordon Evans Energy Center	IBEW 1523	381,888.00	3
		Non Union	128,596.47	1
486 Total			510,484.47	4
487	Emporia Energy Center	Non Union	734,288.88	6
487 Total			734,288.88	6
488	Hutchinson EC CTs	IBEW 304	381,888.00	3
		Non Union	156,355.13	1
488 Total			538,243.13	4
489	Spring Creek Energy Center	Non Union	340,511.68	3
489 Total			340,511.68	3
491	Spearville Wind Farm	IBEW 412	835,411.20	9

491 Total			835,411.20	9
500	Site VP	Non Union	1,974,328.21	9
500 Total			1,974,328.21	9
501	Licensing	Non Union	779,286.42	6
501 Total			779,286.42	6
502	Regulatory Affairs	IBEW 304 - WCN	70,824.00	1
		Non Union	509,191.62	3
502 Total			580,015.62	4
503	Customer Care Center	IBEW 1613	5,728,715.20	80
		Non Union	611,822.89	6
503 Total			6,340,538.09	86
504	Environmental Services	Non Union	405,226.08	3
504 Total			405,226.08	3
505	Safety	Non Union	265,663.61	2
505 Total			265,663.61	2
507	Security	IBEW 304 - WCN	152,547.20	2
		Non Union	3,616,130.76	33
		UGSOA 252	6,367,275.20	102
507 Total			10,135,953.16	137
510	Public Affairs	Non Union	823,463.57	4
510 Total			823,463.57	4
511	External Affairs	Non Union	659,054.80	4
511 Total			659,054.80	4
512	Community Relations	Non Union	761,671.34	6
512 Total			761,671.34	6
513	Digital Energy Engagement	Non Union	377,836.44	4
513 Total			377,836.44	4
515	Corporate Communications	Non Union	610,207.92	7
515 Total			610,207.92	7
517	ES Renewables	Non Union	463,441.35	4
517 Total			463,441.35	4
520	Customer Experience	Non Union	691,902.20	6
520 Total			691,902.20	6
522	Electrical Maintenance	IBEW 304 - WCN	3,126,552.00	29
		Non Union	737,182.99	5
522 Total			3,863,734.99	34
523	Facilities Maintenance	IBEW 304 - WCN	1,674,171.20	19
		Non Union	402,289.46	3
523 Total			2,076,460.66	22
525	Performance Maintenance	IBEW 304 - WCN	1,532,502.40	14
		Non Union	454,242.78	3
525 Total			1,986,745.18	17
526	I&C	IBEW 304 - WCN	2,055,747.20	19
		Non Union	611,543.55	4
526 Total			2,667,290.75	23
527	Mechanical Maintenance	IBEW 304 - WCN	3,495,315.20	31
		Non Union	872,510.72	6

527 Total			4,367,825.92	37
530	Marketing Communications	Non Union	2,078,915.12	19
530 Total			2,078,915.12	19
531	Operations	IBEW 304 - WCN	8,741,304.00	71
		Non Union	4,559,047.28	31
531 Total			13,300,351.28	102
532	Operations Trainees	IBEW 304 - WCN	887,432.00	7
		Non Union	1,222,046.15	9
532 Total			2,109,478.15	16
540	Performance Management	Non Union	843,613.25	10
540 Total			843,613.25	10
541	Quality Assurance	IBEW 304 - WCN	508,622.40	4
541 Total			508,622.40	4
545	Training and Workforce	Non Union	325,054.92	4
545 Total			325,054.92	4
546	QC Inspections	IBEW 304 - WCN	731,286.40	6
		Non Union	281,718.28	2
546 Total			1,013,004.68	8
548	Procurement Quality	IBEW 304 - WCN	499,345.60	4
		Non Union	154,017.77	1
548 Total			653,363.37	5
550	Training	Non Union	361,258.58	2
550 Total			361,258.58	2
551	Trans Ops Metro	Non Union	1,873,928.35	15
551 Total			1,873,928.35	15
552	Technical Training	IBEW 304 - WCN	1,677,208.00	14
		Non Union	449,691.01	3
552 Total			2,126,899.01	17
553	Org Performance	IBEW 304 - WCN	122,740.80	1
		Non Union	1,444,239.64	10
553 Total			1,566,980.44	11
554	Training Services	Non Union	343,414.97	3
554 Total			343,414.97	3
558	Operations Training	IBEW 304 - WCN	374,420.80	3
		Non Union	2,344,782.07	17
558 Total			2,719,202.87	20
562	Economic Development	Non Union	246,367.35	2
562 Total			246,367.35	2
563	Customer Experience Delivery	Non Union	497,231.95	5
563 Total			497,231.95	5
564	Chief Customer Officer	Non Union	855,000.00	2
564 Total			855,000.00	2
565	Customer Solutions-KS Central	Non Union	1,484,762.49	12
565 Total			1,484,762.49	12
567	Customer Operations	Non Union	417,413.69	2
567 Total			417,413.69	2
572	Energy Solutions Admin	Non Union	635,059.68	4

572 Total			635,059.68	4
574	Energy Efficiency	Non Union	857,573.89	8
574 Total			857,573.89	8
575	Electrification	Non Union	530,246.96	4
575 Total			530,246.96	4
576	Customer Solns-Metro and West	Non Union	903,061.70	7
576 Total			903,061.70	7
580	Customer Ops CIS Support	Non Union	1,453,129.42	14
580 Total			1,453,129.42	14
584	Cust Ops Training & KM	Non Union	802,096.03	9
584 Total			802,096.03	9
592	Customer Ops Projects	Non Union	220,756.85	3
592 Total			220,756.85	3
593	Customer Relations Center	IBEW 1523	4,560,795.20	66
		Non Union	706,461.59	7
593 Total			5,267,256.79	73
595	Wichita Services	IBEW 1523	490,880.00	6
		IBEW 304	146,702.40	2
		Non Union	102,182.05	1
595 Total			739,764.45	9
624	Remittance Processing	IBEW 1613	276,307.20	4
624 Total			276,307.20	4
644	Communications	Non Union	108,524.50	1
644 Total			108,524.50	1
648	Human Resources	Non Union	215,497.00	2
648 Total			215,497.00	2
657	Business Solutions	Non Union	417,437.71	5
657 Total			417,437.71	5
660	State & Federal Regulatory	Non Union	1,589,874.07	9
660 Total			1,589,874.07	9
661	Regulatory Affairs	Non Union	3,858,382.00	31
661 Total			3,858,382.00	31
664	Strategic Plan and Risk Mgmt	IBEW 1613	69,076.80	1
		Non Union	1,547,569.22	14
664 Total			1,616,646.02	15
678	Customer Programs	Non Union	470,123.58	4
678 Total			470,123.58	4
685	Generation Development	Non Union	2,162,990.04	16
685 Total			2,162,990.04	16
687	Investor Relations	Non Union	398,394.60	3
687 Total			398,394.60	3
688	Planning and Performance - Spt	Non Union	493,526.55	5
688 Total			493,526.55	5
689	Planning and Performance - Ops	Non Union	793,225.17	6
689 Total			793,225.17	6
692	Credit & Collection	IBEW 1523	505,689.60	7
		IBEW 1613	619,195.20	9

692	Credit & Collection	Non Union	568,911.99	6
692 Total			1,693,796.79	22
694	Billing Services	IBEW 1523	793,291.20	11
		IBEW 1613	1,140,900.80	17
		Non Union	824,967.57	9
694 Total			2,759,159.57	37
695	Meter Reading & Field Service	IBEW 1464	340,121.60	4
		IBEW 1523	66,976.00	1
		IBEW 1613	2,015,228.80	24
695 Total			2,422,326.40	29
696	Cust Analytics & Automation	Non Union	1,172,757.92	11
696 Total			1,172,757.92	11
697	Power and Revenue Accounting	IBEW 1613	138,153.60	2
		Non Union	2,285,569.45	20
697 Total			2,423,723.05	22
698	Corporate Tax	Non Union	1,722,227.46	14
698 Total			1,722,227.46	14
699	Corporate Accounting	IBEW 1613	89,689.60	1
		Non Union	1,716,643.58	16
699 Total			1,806,333.18	17
700	Accounting and EBS	Non Union	1,658,903.94	16
700 Total			1,658,903.94	16
701	Ext Reporting and Property	Non Union	2,000,180.55	20
701 Total			2,000,180.55	20
731	Central Plains Wind Farm	Non Union	442,747.80	5
731 Total			442,747.80	5
732	Flat Ridge Wind Farm	Non Union	458,600.89	5
732 Total			458,600.89	5
734	Western Plains Wind Farm	Non Union	1,614,681.70	17
734 Total			1,614,681.70	17
735	Persimmon Creek Wind Farm	Non Union	247,016.20	2
735 Total			247,016.20	2
755	Procurement Services	Non Union	4,118,000.97	36
755 Total			4,118,000.97	36
758	Project Construction	IBEW 304 - WCN	110,156.80	1
758 Total			110,156.80	1
760	F&M Distrib Ctr and Satellites	IBEW 1464	3,234,608.00	37
		IBEW 1613	138,153.60	2
		Non Union	434,617.28	4
760 Total			3,807,378.88	43
762	Topeka Dist Ctr and Satellites	IBEW 1523	90,792.00	1
		IBEW 304	1,402,772.80	16
		Non Union	324,360.40	3
762 Total			1,817,925.20	20
763	Supply Chain Operations Admin	IBEW 1613	69,076.80	1
		Non Union	1,041,705.08	10
763 Total			1,110,781.88	11

767	SC Excellence	IBEW 1613	69,076.80	1
		Non Union	2,697,381.63	25
767 Total			2,766,458.43	26
768	Wichita Dist Cr and Satellites	IBEW 1523	1,458,267.20	17
		IBEW 304	259,521.60	3
		Non Union	378,916.54	4
768 Total			2,096,705.34	24
787	Greenwood/Ralph Green CT	IBEW 412	559,208.00	5
		Non Union	166,063.89	1
787 Total			725,271.89	6
788	South Harper/Nevada CT	IBEW 412	364,832.00	3
		Non Union	153,076.96	1
788 Total			517,908.96	4
801	Chief Financial Officer Staff	Non Union	761,812.96	2
801 Total			761,812.96	2
805	Ethics & Compliance	Non Union	633,394.19	4
805 Total			633,394.19	4
807	Human Resources	Non Union	3,702,323.98	25
807 Total			3,702,323.98	25
815	Power Delivery Adminstration	Non Union	413,280.00	2
815 Total			413,280.00	2
820	Audit Services	Non Union	1,458,880.04	14
820 Total			1,458,880.04	14
828	Enterprise Automation	Non Union	864,675.21	8
828 Total			864,675.21	8
829	Database Services	Non Union	1,167,136.08	9
829 Total			1,167,136.08	9
830	VP Eng	Non Union	443,194.09	2
830 Total			443,194.09	2
831	Design Engineering	IBEW 304 - WCN	354,868.80	4
		Non Union	2,599,261.03	19
831 Total			2,954,129.83	23
832	Engineering Programs	Non Union	639,420.13	5
832 Total			639,420.13	5
833	Nuclear Engineering	Non Union	2,066,316.74	16
833 Total			2,066,316.74	16
834	Procurement Engineering	IBEW 304 - WCN	123,260.80	1
		Non Union	732,699.21	6
834 Total			855,960.01	7
835	Nuclear Innovation	Non Union	1,014,100.54	7
835 Total			1,014,100.54	7
836	Information Services	Non Union	616,219.99	5
836 Total			616,219.99	5
837	System Engineering	IBEW 304 - WCN	369,782.40	3
		Non Union	4,991,557.50	41
837 Total			5,361,339.90	44
840	Quality	Non Union	308,511.20	2

840 Total			308,511.20	2
842	Fin Services	Non Union	97,846.99	1
842 Total			97,846.99	1
843	Talent Management and Workfor	Non Union	2,324,652.74	22
843 Total			2,324,652.74	22
844	Cyber Security	Non Union	762,886.23	7
844 Total			762,886.23	7
847	Security Risk Management	Non Union	881,403.86	8
847 Total			881,403.86	8
848	Network Services	Non Union	638,386.47	5
848 Total			638,386.47	5
849	IT Data Center	IBEW 304	328,577.60	3
		Non Union	1,661,248.76	15
849 Total			1,989,826.36	18
852	Warehouse	IBEW 304 - WCN	417,435.20	5
		Non Union	154,201.32	1
852 Total			571,636.52	6
853	Medical	Non Union	747,831.60	6
853 Total			747,831.60	6
854	Safety	Non Union	1,200,306.43	10
854 Total			1,200,306.43	10
857	Project Management	IBEW 304 - WCN	129,896.00	1
		Non Union	1,635,321.95	11
857 Total			1,765,217.95	12
858	Customer Service Applications	Non Union	718,285.25	7
858 Total			718,285.25	7
861	Law Department	Non Union	3,369,973.02	18
861 Total			3,369,973.02	18
863	Security	Non Union	645,321.47	7
863 Total			645,321.47	7
864	Cyber Security Systems	Non Union	1,542,660.55	12
864 Total			1,542,660.55	12
865	Plant Support	Non Union	387,753.20	2
865 Total			387,753.20	2
866	Customer Systems Support	Non Union	775,031.18	7
866 Total			775,031.18	7
867	IT Enterprise Architecture	Non Union	303,062.31	2
867 Total			303,062.31	2
868	IT Asset Management	Non Union	338,699.23	4
868 Total			338,699.23	4
869	IT Systems Compliance	Non Union	471,368.13	5
869 Total			471,368.13	5
870	IT Strategy & Management	Non Union	493,395.20	2
870 Total			493,395.20	2
871	Digital Workspace	Non Union	1,416,523.78	11
871 Total			1,416,523.78	11
872	Identity Access Management	Non Union	1,107,833.94	10

872 Total			1,107,833.94	10
873	Cyber Security Operations	Non Union	1,097,214.13	13
873 Total			1,097,214.13	13
874	Desktop & Client Services	Non Union	1,249,577.39	16
874 Total			1,249,577.39	16
875	Generation Applications	Non Union	612,607.38	6
875 Total			612,607.38	6
876	Wireless Eng and Ops	IBEW 1613	554,403.20	6
		IBEW 304	454,209.60	4
		Non Union	708,520.64	6
876 Total			1,717,133.44	16
878	Middleware/CIP Infrastructure	Non Union	1,217,189.47	9
878 Total			1,217,189.47	9
879	Project Controls Office	Non Union	454,234.00	3
879 Total			454,234.00	3
881	IT Power & Marketing	Non Union	558,609.85	5
881 Total			558,609.85	5
882	IT Finance & Supply Chain	Non Union	784,476.35	6
882 Total			784,476.35	6
883	IT SOA and ETL	Non Union	459,511.30	4
883 Total			459,511.30	4
884	IT Testing and QA	Non Union	328,827.47	3
884 Total			328,827.47	3
885	IT Web Development	Non Union	869,914.89	7
885 Total			869,914.89	7
886	BI and Data Analytics	Non Union	1,417,189.52	11
886 Total			1,417,189.52	11
887	IT Service Enablement	Non Union	981,215.55	9
887 Total			981,215.55	9
888	IT Strategy & Planning	Non Union	952,908.07	8
888 Total			952,908.07	8
891	Treasury Management	Non Union	518,702.04	5
891 Total			518,702.04	5
892	Energy and Forecasting	Non Union	494,198.57	4
892 Total			494,198.57	4
894	Financial Performance	Non Union	934,216.23	5
894 Total			934,216.23	5
895	Evergy Ventures	Non Union	497,764.13	2
895 Total			497,764.13	2
897	Site and Field Operations	IBEW 1613	424,985.60	4
		IBEW 304	1,113,153.60	10
		Non Union	824,956.50	6
897 Total			2,363,095.70	20
900	President & CEO	Non Union	1,229,686.40	2
900 Total			1,229,686.40	2
966	Coreflex	Non Union	391,837.44	4
966 Total			391,837.44	4

985	Lake Road	IBEW 412	4,431,668.80	39
		Non Union	1,614,851.07	12
985 Total			6,046,519.87	51
Grand Total			530,832,619.33	4,720

Non Union	278,762,723.33	2,246
IBEW 1464	54,568,800.00	511
IBEW 1523	33,504,660.80	352
IBEW 1613	21,634,163.20	264
IBEW 304	57,821,899.20	544
IBEW 304 - WCN	34,426,891.20	308
IBEW 412	43,746,206.40	393
UGSOA 252	6,367,275.20	102
	530,832,619.33	4,720

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Annualized Payroll - Joint Partners' (Capital and O&M, Straight Time Only) -April 2024 thru March 2025

Resource	(All)	1001, 1005

Sum of Sum Amount			Year	Period											
			2024									2025			Grand Total	
Unit	**Dept**	**Dept Description**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**		**JP Billings**
GMO	**105**	GMO JEFFREY	107,581.50	176,851.23	96,566.07	103,791.71	108,706.61	107,508.64	109,885.74	160,291.32	95,355.17	91,324.48	108,353.16	115,710.49	1,381,926.12	
	115	GMO IATAN STATIOI	175,763.51	272,019.83	162,377.52	166,421.46	177,055.85	172,397.17	177,077.86	258,200.87	182,316.99	148,299.14	186,367.59	197,698.43	2,275,996.22	
GMO Total			**283,345.01**	**448,871.06**	**258,943.59**	**270,213.17**	**285,762.46**	**279,905.81**	**286,963.60**	**418,492.19**	**277,672.16**	**239,623.62**	**294,720.75**	**313,408.92**	**3,657,922.34**	
JECNR	**109**	EKC NON REG JEFF	28,077.66	57,239.57	85,845.92	102,035.37	108,530.65	104,388.35	105,144.57	153,554.99	85,815.17				830,632.25	
JECNR Total			**28,077.66**	**57,239.57**	**85,845.92**	**102,035.37**	**108,530.65**	**104,388.35**	**105,144.57**	**153,554.99**	**85,815.17**				**830,632.25**	
KCPL	**113**	EDE IATAN STATION	(117,175.61)	(181,346.67)	(108,251.82)	(110,947.65)	(118,037.19)	(114,931.47)	(118,051.92)	(172,134.02)	(121,544.74)	(98,866.13)	(124,245.03)	(131,798.89)	(1,517,331.14)	(1,517,331.14)
	115	GMO IATAN STATIOI	(175,763.51)	(272,019.83)	(162,377.52)	(166,421.46)	(177,055.85)	(172,397.17)	(177,077.86)	(258,200.87)	(182,316.99)	(148,299.14)	(186,367.59)	(197,698.43)	(2,275,996.22)	
	116	KGE LACYGNE	(573,864.72)	(867,874.06)	(527,447.75)	(548,107.56)	(566,893.83)	(574,212.62)	(618,079.90)	(883,019.66)	(551,792.77)	(502,125.41)	(597,850.09)	(615,678.79)	(7,426,947.16)	
	118	KEPCO IATAN STAT	(17,808.30)	(29,630.01)	(17,174.55)	(16,387.39)	(17,345.02)	(16,712.80)	(17,970.58)	(25,280.55)	(19,172.11)	(15,075.80)	(19,193.70)	(20,989.00)	(232,739.81)	(232,739.81)
	119	MJMEUC IATAN STA	(59,370.85)	(98,773.31)	(57,254.49)	(54,632.75)	(57,826.76)	(55,720.62)	(59,915.32)	(84,285.50)	(63,904.91)	(50,262.88)	(63,992.18)	(69,975.26)	(775,914.83)	(775,914.83)
KCPL Total			**(943,982.99)**	**(1,449,643.88)**	**(872,506.13)**	**(896,496.81)**	**(937,158.65)**	**(933,974.68)**	**(991,095.58)**	**(1,422,920.60)**	**(938,731.52)**	**(814,629.36)**	**(991,648.59)**	**(1,036,140.37)**	**(12,228,929.16)**	
KGE	**108**	KGE JEFFREY	268,955.13	442,129.72	241,416.59	259,478.41	271,765.51	268,770.29	274,713.11	400,726.21	238,386.42	228,309.59	270,881.65	289,274.56	3,454,807.19	
	116	KGE LACYGNE	573,864.72	867,874.06	527,447.75	548,107.56	566,893.83	574,212.62	618,079.90	883,019.66	551,792.77	502,125.41	597,850.09	615,678.79	7,426,947.16	
KGE Total			**842,819.85**	**1,310,003.78**	**768,864.34**	**807,585.97**	**838,659.34**	**842,982.91**	**892,793.01**	**1,283,745.87**	**790,179.19**	**730,435.00**	**868,731.74**	**904,953.35**	**10,881,754.35**	
WCNOC	**112**	KEPCO WOLF CREE	(390,326.47)	(568,883.12)	(326,653.80)	(316,336.68)	(355,086.82)	(342,426.01)	(362,083.75)	(515,757.45)	(307,290.41)	(259,928.92)	(370,245.07)	(383,518.29)	(4,498,536.79)	(4,498,536.79)
WCNOC Total			**(390,326.47)**	**(568,883.12)**	**(326,653.80)**	**(316,336.68)**	**(355,086.82)**	**(342,426.01)**	**(362,083.75)**	**(515,757.45)**	**(307,290.41)**	**(259,928.92)**	**(370,245.07)**	**(383,518.29)**	**(4,498,536.79)**	
WSTR	**105**	GMO JEFFREY	(107,581.50)	(176,851.23)	(96,566.07)	(103,791.71)	(108,706.61)	(107,508.64)	(109,885.74)	(160,291.32)	(95,355.17)	(91,324.48)	(108,353.16)	(115,710.49)	(1,381,926.12)	
	108	KGE JEFFREY	(268,955.13)	(442,129.72)	(241,416.59)	(259,478.41)	(271,765.51)	(268,770.29)	(274,713.11)	(400,726.21)	(238,386.42)	(228,309.59)	(270,881.65)	(289,274.56)	(3,454,807.19)	
	109	EKC NON REG JEFF	(28,077.66)	(57,239.57)	(85,845.92)	(102,035.37)	(108,530.65)	(104,388.35)	(105,144.57)	(153,554.99)	(85,815.17)				(830,632.25)	(830,632.25)
WSTR Total			**(404,614.29)**	**(676,220.52)**	**(423,828.58)**	**(465,305.49)**	**(489,002.77)**	**(480,667.28)**	**(489,743.42)**	**(714,572.52)**	**(419,556.76)**	**(319,634.07)**	**(379,234.81)**	**(404,985.05)**	**(5,667,365.56)**	
Grand Total			**(584,681.23)**	**(878,633.11)**	**(509,334.66)**	**(498,304.47)**	**(548,295.79)**	**(529,790.90)**	**(558,021.57)**	**(797,457.52)**	**(511,912.17)**	**(424,133.73)**	**(577,675.98)**	**(606,281.44)**	**(7,024,522.57)**	**(7,855,154.82)**

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Allocation of Actual Labor Dollars
Updated 12-months ended March 31, 2025

Total Labor (O&M, Capital and Other)
Resources 1001, 1005, 1010, 1015, 1020, 1050, 9140

	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Less: Joint Partner Billings	TOTAL	
Metro (KCPL BU)	17,419,519	21,958,239	16,840,339	18,128,420	17,321,904	16,675,262	18,156,772	18,994,546	15,773,088	22,612,172	16,636,161	18,939,239	(4,775,254)	214,680,406	36.49%
MO West (GMO BU)	6,372,454	9,902,843	6,829,306	6,909,015	6,709,958	6,506,368	7,014,189	9,081,009	5,786,505	7,823,981	6,462,304	7,118,663	0	86,516,595	14.71%
KS Central (KGE & WSTR BU)	21,903,786	31,346,190	21,229,040	22,971,280	22,386,914	21,888,613	22,091,083	27,285,996	19,191,823	30,642,406	21,510,669	24,328,239	(3,079,901)	283,696,139	48.22%
Evergy & Non-Reg	211,730	313,298	278,807	327,186	328,976	329,298	331,167	474,920	235,074	218,394	220,906	168,090	0	3,437,846	0.58%
	45,907,489	63,520,571	45,177,491	48,335,901	46,747,752	45,399,540	47,593,211	55,836,472	40,986,490	61,296,953	44,830,040	50,554,230	(7,855,155)	588,330,986	100.00%

GLBU:	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	TOTAL	
KCPL	17,419,519	21,958,239	16,840,339	18,128,420	17,321,904	16,675,262	18,156,772	18,994,546	15,773,088	22,612,172	16,636,161	18,939,239	219,455,660	36.81%
GMO	6,372,454	9,902,843	6,829,306	6,909,015	6,709,958	6,506,368	7,014,189	9,081,009	5,786,505	7,823,981	6,462,304	7,118,663	86,516,595	14.51%
WSTR	10,682,106	14,906,517	11,208,999	12,433,914	12,218,153	11,437,157	11,571,443	13,908,255	10,095,014	15,798,966	11,017,003	12,723,818	148,001,345	24.82%
KGE	11,221,680	16,439,673	10,020,041	10,537,367	10,168,762	10,451,456	10,519,641	13,377,741	9,096,809	14,843,440	10,493,666	11,604,421	138,774,695	23.28%
Retained	211,730	313,298	278,807	327,186	328,976	329,298	331,167	474,920	235,074	218,394	220,906	168,090	3,437,846	0.58%
Total	45,907,489	63,520,571	45,177,491	48,335,901	46,747,752	45,399,540	47,593,211	55,836,472	40,986,490	61,296,953	44,830,040	#REF!	596,186,140	100.00%
	0.00	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*#REF!*		

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Overtime, Net of Joint Partners Shares.

	Per COSCLAS Report 1010 Overtime Mgmt	1015 Overtime Union	Total	Equivalent 2025 Dollars	Mgmt	Union
2022 *	3,719,263	27,863,423	31,582,686	34,792,968	4,123,613	30,669,355
2023 *	2,772,062	26,567,334	29,339,396	31,291,774	2,969,502	28,322,272
True-Up 12ME Mar-25 *	2,891,169	29,368,077	32,259,246	32,259,246	2,891,169	29,368,077
	9,382,494	83,798,834	93,181,327	98,343,989	9,984,284	88,359,704
			Total years	3	3	3
			3-yr Average	32,781,330	3,328,095	29,453,235

NOTE: * Post-Cornerstone - Need to exclude Project ID's that begin with W00062xxx as these are related to the WC Refueling outage
COSCLAS for KGE has Wolf Creek has refueling outage labor in 1010 & 1015 with Project ID's W0006xxxxx
These are credited out with resource 4155 & deferred into accounts 186904/186905. (See adj CS-36)

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Evergy KS Central
WSTR KGE Payroll Analysis

WSTR KGE Cap Rate 12-months ending Mar-2025

For Cash Working Capital Calculation only:

03/31/25 Annualized	**Reference**	**Evergy KS Central**
Annualized Regular Payroll (gross payroll)	Base Salary info from HR - EVK company, EVKBU Bus Unit	292,607,000
Payroll billed to Joint Partners - actuals	WSTR Business Unit Depts 105,108,109	5,667,366
Percent to Joint Partners	Apply to consolidated Evergy before allocation	1.94%

Source:
COSCLAS 12ME Mar-2025

Actual 12 Mo Ended 03-2025 Total Labor, Incl Overtime	**Reference: WSTR KGE COSCLAS Labor Report**	**WSTR KGE Only**	**WSTR + KGE incl KGE' share of Wolf Creek**	**WCNOC Only**	WSTR	KGE	WC 77151
Charged or Cleared to Electric O&M	Total Schedule 4 O&M Expenses	112,200,826	148,307,580	36,106,754	67,411,037	80,896,542	36,106,754
		112,200,826	148,307,580	36,106,754			
Overtime	Resource categories: 1010,1015	(13,257,375)	(17,628,391)	(4,371,017)	(7,721,233)	(9,907,159)	(4,371,017)
Actual 12 Mo Ended 03-2025 O&M Labor, excl labor not subject to benefit loading		98,943,451	130,679,188	31,735,737			
Actual 12 Months Ended 03-2025 Total Labor	Column 24, O&M/Const/Rem/Oth Total	237,415,370	285,902,217	48,486,848	147,990,637	137,911,580	48,486,848
		237,415,370	285,902,217	48,486,848			
Less: Amounts not loaded for benefits							
Overtime	Resource categories: 1010,1015	(35,017,162)	(41,947,960)	(6,930,798)	(19,933,460)	(22,014,501)	(6,930,798)
Actual 12 Mo Ended 03-2025 O&M Labor, excl labor not subject to benefit loading		202,398,208	243,954,257	41,556,049			
Summary of ElectricO&M Rates							
For Costs Related To Straight Time Labor							
To O&M but excluding WCNOC - per staff agreement		48.89%	53.57%	76.37%			
To Construction/Other, excl WCNOC		51.11%	46.43%	23.63%			
For Costs Related To Labor Incl Overtime							
To O&M (incl overtime) but excluding WCNOC		47.26%	51.87%	74.47%			
To Construction/Other, incl overtime, but excl WCNOC		52.74%	48.13%	25.53%			

HR Company
EVM - Evergy Metro (Legacy KCPL)
EVK - Evergy Kansas (Legacy Westar & Wolf Creek)

HR Business Units
EVKBU - converts to GL Bus Unit WSTR
WCNBU - converts to GL Bus Unit WCNOC
EVMBU - converts ot GL Bus Unit KCPL

*Employees hired in are placed by location - will not be moved if transfer locations

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Temporary (Summer) Employees

Source: WSTR KGE COSCLAS Reports

		12mo end Dec-2022	12mo end Dec-2023	True-Up 12mo end Mar-2025	3 Yr Total	3 Yr Avg
		(O&M only)	(O&M only)	(O&M only)		
KCPL	Resource 1020 Temporary Employee	339,227.60	411,591.95	496,524.98		
		339,227.60	411,591.95	496,524.98	1,247,344.53	415,781.51

EVERGY
2025 RATE CASE - KS Central True-Up
TY 06/30/24; True-Up 03/31/25

CS-50 Payroll Annualization
Account - Various (identified below)

Premium, Step Up, Rest Period Pay

12 Months - Periods Apr-2024 thru Mar-2025

		Step Up	Premium	Rest Period	Total
Total Evergy Costs		1,555,046	675,323	924,244	3,154,613
Partners Share	1.48%	23,011	9,993	13,677	46,681
Total		1,532,034	665,330	910,567	3,107,932
WSTR/KGE % of Total Company Labor		48.22%	48.22%	0.00%	
KCPL portion of total cost		738,755	320,825	-	1,059,580
Transfer %		51.87%	51.87%	51.87%	51.87%
Total with O&M Allocation		383,192	166,412	-	549,604

**rest period only legacy KCPL units*

Note - represents incremental time charged on top of base pay to straight-time resources 1001, 1005

Total Evergy Cost allocation by GL BU (Alloc % Summary)

GL BU	%
KCPL	36.49%
GMO	14.71%
WSTR & KGE	48.22%
EVRG & Non-Reg	0.58%

Legacy KCPL Cost allocation by GL BU (Alloc % Summary)

GL BU		%
KCPL	190,833,080	71.28%
GMO	76,906,079	28.72%
Legacy KCPL Total	267,739,160	

Evergy Kansas Central
Staff Adjustment to Incentive Compensation
Income Statement Adjustment No. 26
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Test Year Ending 30-Jun-24	Allocation of Accounts	Staff Adjustment to Incentive Compensation
1	524000		2,408,025	11.98%	(293,264)
2	528000		718,107	3.57%	(87,456)
3	920000		10,768,955	53.56%	(1,311,510)
4	557000		6,211,588	30.89%	(756,486)
5		**Total**	**20,106,675**	**100.00%**	**(2,448,716)**

Evergy Kansas Central
Staff Adjustment to Payroll Tax Expense
Income Statement Adjustment No. 27
Test Year Ended June 30, 2024

Line No.	FERC Account	Description		Total
		Base and Valuelink Incentive Comp Wages		
1		Annualized Proj Payroll Tax w/ VL Incentive Comp (at Target)		42,864,963
2		Less: Payroll tax on KEEIA employees		-
3		Annualized Proj Payroll Tax Less MEEIA employees		42,864,963
4		Less: Ratio of Payroll Expense billed to Joint Partners	1.48%	(634,307)
5		Total Metro Proj Payroll Tax net of Partners		42,230,656
6		Allocation to Metro Jurisdictions		48.22%
7		Jurisdictionalized Payroll Tax to Evergy KS Central		20,363,833
8		Percent to O&M expense		51.87%
9		Annualized O&M net Jurisdictional payroll tax		**10,562,720**
		Executive Incentive Compensation		
10		Annualized O&M incentive compensation		613,626
11		Medicare Payroll Tax Rate		1.45%
12		Annualized Payroll Tax on Executive Inc Comp		**8,898**
		Additional Wages		
13		Normalized Overtime Expense (incl Wolf Creek)		32,781,330
14		Percent to O&M expense		51.87%
15		Normalized O&M Overtime expense		17,003,676
16		Annualized Temp Employee O&M		415,782
17		Annualized Premium, Step Up, & Rest Wages		549,604
18		Total additional wages		17,969,061
19		FICA and Medicare tax on wages		7.65%
20		Payroll Tax on Additional Wages		**1,374,633**
21		Staff Adjusted Annualized Payroll Tax		11,946,251
22		EKC Adjusted Nnualized Payroll Tax		12,388,629
23	408140	**Staff Adjustment to Payroll Taxes**		**(442,378)**

Evergy Kansas Central
Staff Adjustment to Relocation and Severance Expense
Income Statement Adjustment No. 28
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Amount
1	500000	Severance Pay	12,686
2	566000	Severance Pay	67,939
3	902000	Severance Pay	685,077
4	903000	Severance Pay	40,615
5	908000	Severance Pay	111,179
6	920000	Severance Pay	357,352
7		Total	1,274,847
8	506000	Relocation Expense	38458.65
9	524000	Relocation Expense	85168.8
10		Total	123627.45
11		**Total Adjustment to Remove Miscellaneous Payroll Expense**	**1,398,475**

Evergy Kansas Central
Staff Adjustment to Other Benefits
Income Statement Adjustment No. 29
Test Year Ended June 30, 2024

Line No.	FERC Account	Resource	Description	Total Cost 12-Months Ended 31-Mar-25	Adjustments	Staff Adjusted Benefits Cost	Test Year 12-Months Ended 6/30/2024	Total Adjustment
1	926000	1310	Benefit/Payroll Admin Fees	68,962		68,962	58,412	10,550
2	926000	1405	Business Meals	-		-	190	(190)
3	926000	1710	Employee Gifts & Awards	19,739	(19,739)	-	14,088	(14,088)
4	926000	1715	Financial Planning Allowance	3,691		3,691	12,130	(8,439)
5	926000	1720	Meal Allowance Bargaining Unit	-		-	12,160	(12,160)
6	926000	1721	Employee Wellness Program	43,130		43,130	47,543	(4,413)
7	926000	1722	NQ Pmts - 401K Restoration Plan	34,760		34,760	33,666	1,094
8	926000	1736	UGSOA Medical Coverage	872,587		872,587	839,460	33,127
9	926000	1741	Wellness Reimbursement	30,509	(15,255)	15,255	-	15,255
10	926000	1742	Relocation/Moving Exp	437,457	(437,457)	-	30,918	(30,918)
11	926000	1744	Education Assistance & Tuition	116,097		116,097	367,499	(251,402)
12	926000	1745	Recreational Activity	-		-	148,020	(148,020)
13	926000	1747	Physical Examinations	13,737		13,737	(175)	13,912
14	926000	1748	Emp Ben-Co Contrib-ESP-401(K)	12,792,529		12,792,529	(2,778)	12,795,307
15	926000	1750	Medical	30,864,776	1,627,305	32,492,081	11,673,024	20,819,057
16	926000	1751	Dental	499,784		499,784	30,572,946	(30,073,162)
17	926000	1752	Vision	8,848		8,848	622,999	(614,151)
18	926000	1753	Group Life & Accident	175,054		175,054	9,015	166,039
19	926000	1754	Employee Assistance Program	31,767		31,767	159,261	(127,494)
20	926000	1756	Benefits Company Contrib HSA	113,173		113,173	31,639	81,534
21	926000	1757	Benefits Adoption Assistance	-		-	113,173	(113,173)
22	926000	1799	Other Benefits	17,729		17,729	2,000	15,729
23	926000	4100	Wolf Creek Other	(661,831)		(661,831)	(5,006)	(656,825)
24	926000	9120	Benefit Loadings	2,507,074		2,507,074	(697,783)	3,204,857
25	926000	Various	Other	2,131		2,131	916,485	(914,354)
26	926500	9120	Employee Pensions & Benefits-Loadings	(23,690,340)		(23,690,340)	6,153	(23,696,493)
27	926500	Various	Employee Pension & Benefits Loadings	(3,740,979)		(3,740,979)	(22,094,252)	18,353,273
28	926501	Various	Other	(22)		(22)	(3,461,476)	3,461,454
29	926502	Various	Other	(111)		(111)	(22)	(89)
30	926508	Various	Other	1,604		1,604	2,187	(583)
31	926509	Various	Other	(9)		(9)	-	(9)
32	926510	Various	Other	(28)		(28)	1	(29)
33			**Sub-Total**	**20,561,818**	**1,154,855**	**21,716,673**	**19,411,477**	**2,305,196**
34			Total Staff Adjustment to Benefits Costs					2,305,196
35			EKC Pro Forma Adjustment to Benefits Cost					3,964,081
36			**Staff Adjustment to Other Benefits Cost**					**(1,658,885)**

Evergy Kansas Central
Staff Adjustment to Transmission Elimination
Income Statement Adjustment No. 30
Test Year Ended June 30, 2024

		Staff Adjustments	Transmission CS-82	Allocator Notes	%
	OPERATION - TRANSMISSION EXP.				
560000	Transm Oper-Superv & Enginring	35,097	(35,097)	DA	
561200	Trans Op-Ld Disptch-Mon&Oper		-	NA	0.000%
561300	Trans Op-Ld Disptch-Serv&Sched		-	NA	0.000%
561400	Trans Op-Schd,Contr & Dis Serv		-	DA	
561401	Trans Op-Ld Dispatch Cont & Dis		(5,112,543.46)	DA	
561600	Trans Op-Ld Dispatch Service Studies		-	NA	0.000%
561700	Generation Interconnect Study #		-	NA	0.000%
561800	Trans Op-Ld Dispatch Reli Plan RTO		0	DA	
561801	Trans Op-Ld Dispatch Reli Plan		-	DA	
562000	Trans Op Station Expense	870	(870)	DA	
563000	Trans Op Overhead Lines A	8,959	(8,959)	DA	
564000	Trans Op Ug Lines		-	DA	
565000	Trans Op Trans Of Elec By Othr	8,268	-	NA	0.000%
565001	Network Retail Costs - EKC		0	DA	
566000	Trans Op Misc Expense		-	DA	
566001	SPP Network Costs-Retail		(324,758,245)	DA	
566002	Interco Trans Line Rent Exp		-	DA	
566004	Direct Assigned Transmission		0	DA	
566100	Trans OP Trans Rider		-	DA	
567000	Trans OP Rent Expense		-	DA	
	TOTAL OPERATION - TRANSMISSION EXP.	**53,194**	**(329,915,715)**		
	MAINTENANCE - TRANSMISSION EXP.				
568000	Trans Op Mtce Suprv and Eng	28,986	(28,986)	DA	
569000	Trans Maint Strct Bldg - Grounds	53	(53)	DA	
570000	Trans Maint Subst Eqp	71,776	(71,776)	DA	
570001	Trans Maint Subst Eqp Teleco		-	DA	
570002	Trans Maint Subst Eqp Breakers		-	DA	
570003	Trans Maint Sub Eqp Xfrms Regs		-	DA	
570004	Trans Maint Subst Eqp Bus - Grnd		-	DA	
570005	Trans Maint Subst Eqp Rly Pnl		-	DA	
570006	Trans Maint Subst Capacitr Bnk		-	DA	
570007	Trans Maint Subst Eqp Bat Bkup		-	DA	
571000	Trans Maint Oh Lines	12,730	(12,730)	DA	
571001	Trans Maint Oh Lines Towers		-	DA	
571003	Trans Maint Oh Lines Structure		-	DA	
571004	Trans Maint Oh Lines Cndct - Dvc		-	DA	
571005	Trans Maint Oh Lines Tree Hcut		-	DA	
571006	Trans Maint Oh Lines Tree Mcut		-	DA	
572000	Trans Maint Underground Lines	8,268	(8,268)	DA	
573000	Trans Maint Misc Trans Plant	(2,278,064)	2,278,064	DA	
573050	Transmission - Common Use		-	DA	
	TOTAL MAINTENANCE - TRANSMISSION EXP.	**(2,156,251)**	**2,156,251**		
	TOTAL TRANSMISSION EXPENSES	**(2,103,057)**	**(327,759,464)**		
	ADMIN. & GENERAL EXPENSES				
	OPERATION - ADMIN. & GENERAL EXP				
920000	A&G Labor Expense	294,402	(15,629)	W/S	5.309%
920100	A&G Salaries - Coronavirus		-	W/S	5.309%
921000	A&G Office Supplies and Expenses	(47)	2	W/S	5.309%
921202	A&G Office Supplies and Exp JO		-	W/S	5.309%
921999	Misc Issue Settlements		0	W/S	5.309%
922000	A&G Expenses Transferred	(4,686)	249	W/S	5.309%
922050	A&G Exps Xfered Common Use Plt		0	W/S	5.309%
923000	Outside Services Employed	506	2,244,911	W/S	5.309%
924000	Property Insurance	12,816	(680)	W/S	5.309%
925000	Injuries and Damages	3,285	(174)	W/S	5.309%
926000	Employee Pensions & Benefits	56,453	(1,259,892)	W/S	5.309%
926008	Employee Pensions & Oth Post RtMt - NSC		-	W/S	5.309%
926500	Empl Pensions and Bens Loadings		-	W/S	5.309%
926501	Empl Pensions and Bens Loadings - SC KCPL		-	W/S	5.309%
926502	Empl Pensions and Bens Loadings - SC WSTR		-	W/S	5.309%
926508	Empl Pensions & Oth Post Rtmt Loadings - NSC		-	W/S	5.309%
926509	Empl Pension & OPEB Loadings KCPL		-	W/S	5.309%
926510	Empl Pension & OPEB Loadings WSTR		-	W/S	5.309%
928000	Regulatory Commission Expense	(931,389)	(259,352)	TE	54.238%
928001	Regulatory Commission Expense		(1,114,695)	TE	54.238%
929000	Duplicate Charges-Credit		-	W/S	5.309%
930100	General Advertising Expense	19,206	(1,020)	W/S	5.309%
930200	Miscellaneous General Expense		-	W/S	5.309%
930201	Misc General Exp Board Of Directors		-	W/S	5.309%
930210	Misc General Exp Discounts Taken		-	W/S	5.309%
930231	Misc General Exp EEI		-	W/S	5.309%
930232	Misc General Exp EPRI Res Subs		-	W/S	5.309%
930242	Misc General Exp Bonds		-	W/S	5.309%
931000	A&G Rent Expense	53,195	(2,824)	W/S	5.309%
931001	Amort Of ROU Asset Fin Lease		-	W/S	5.309%
931002	Interest on Finance Lease Liability		-	W/S	5.309%
933000	Transportation Expense		-	W/S	5.309%
935000	A&G Mtce of General Plant		-	W/S	5.309%
935050	General Maint-Common Use		-	W/S	5.309%
	TOTAL ADMIN. & GENERAL EXPENSES	**(496,259)**	**(409,105)**		
	AMORTIZATION				
404000	Amort Limited Term		0	W/S	5.309%
404600	Amort - LaCygne Lease			NA	
405001	Amort Other Intangible Plant	(859,716)	45,641	W/S	5.309%
405010	Amort - Other Plant	162,523	(8,628)	W/S	5.309%
		(697,193)	**37,013**		
	OTHER OPERATING EXPENSES				
	Taxes Other Than Income Taxes				
408100	Totit - Rider		-	NA	0.000%
408101	Totit State Cap Stk Elec		-	NA	0.000%
408110	Totit - Earnings Tax Elec		-	W/S	5.309%
408112	Totit Elec		-	NA	0.000%
408120	Totit - Property Tax Elec		-	NA	0.000%
408122	Totit - AD Valorem Tax - TRANSMISSION		-	DA	
408123	Totit - AD Valorem Tax - CR		-	NA	0.000%
408124	Totit - NON-Rider		-	NA	0.000%
408140	Totit - FICA FUTA SUTA		-	W/S	5.309%
	TAXES OTHER THAN INCOME TAXES	**0**	**0**		
		(3,296,509)	**(328,131,556)**		

Notes:

DA	Direct assignment
GP	Gross Plant
W/S	Percentage of transmission labor included in rates
NA	Not applicable for the transmission formula rate. See Transmission Tab
Line 66, Cell F	Employee Pensions & Benefits - Transmission assoicated with Pensions and OPEBs has been removed in CS-61 & CS-65

Evergy Kansas Central
Staff Adjustment to CIPS and Cyber Deferral
Income Statement Adjustment No. 31
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	WSTR	KGE	Total
1	182864	CIPS/Cybersecurity Regulatory Asset Balance at March 31, 2025	3,880,036	2,164,543	6,044,579
2	254653	CIPS/Cybersecurity Regulatory Asset Balance at March 31, 2025	(1,176,506)	-	(1,176,506)
3		Net Blance	2,703,530	2,164,543	4,868,073
4		Amortization Period - Years	3	3	3
5		Staff Amortization of CIPS/Cybersecurity Regulaory Asset	901,177	721,514	1,622,691
6	407300	Test Year Amortizaiton	1,070,712	442,506	1,513,218
7		Staff Adjsutment to CIPS/Cybersecuriy Deferral Amortization	(169,535)	279,008	109,473
8		EKC Pro Forma Adjustment to CIPS/Cybersecurity Deferral Amortization	327,728	400,761	728,489
9	**407300**	**Staff Adjustment to CIPS/Cybersecurity Tracker**	**(497,263)**	**(121,752)**	**(619,016)**

Evergy Kansas Central
Staff Adjustment to Amortization of PISA Deferral Regulatory Asset
Income Statement Adjustment No. 32
Test Year Ended June 30, 2024

Line No.	Description	Depreciation Expense	Carrying Cost	Total
1	Eligible PISA Deferred Expenditures at March 31, 2025	24,108,658	11,739,892	35,848,550
2	Amortization Period (Years)	20	20	20
3	Annual Amortization Amount	1,205,433	586,995	1,792,427
4	Test Year Expense	-	-	-
5	Staff Pro Forma Adjustment to PISA Regulatory Asset Amortization	1,205,433	586,995	1,792,427
6	EKC Pro Forma Adjustment to PISA Regulatory Asset Amortization	1,053,712	758,788	1,812,500
7	**Staff Adjustment to Amortization of PISA Deferral Regulatory Asset**	**151,721**	**(171,794)**	**(20,073)**
	Account	407358	407300	

Sources: EKC Pro Forma Adjustment No. CS-93 Workpapers
Response to Data Request No. KCC-286

Evergy Kansas Central
Staff Adjustment to Common Use Billings
Income Statement Adjustment No. 33
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Total
1		Staff Adjusted Common Use Billings	32,264,033
2		Test Year Common Use Billings	38,127,633
3		Staff Adjustment to Update Common Use Billings	(5,863,600)
4		EKC Pro Forma Adjustment to Common Use Billings	(2,779,709)
5	**Var**	**Staff Adjustment to Common Use Billings**	**(3,083,891)**

Breakdown of Adjustment by FERC Account

FERC Account	Staff Adjusted	EKC Test Year	Staff Adjustment
557050	(220,310)	(105,187)	(115,124)
573050	(60,836)	(2,338,901)	2,278,064
598050	(7,525,666)	(1,878,326)	(5,647,339)
903050	1,012,248	1,124,419	(112,171)
935050	930,965	418,285	512,680
	(5,863,600)	(2,779,709)	(3,083,891)

Evergy Kansas Central
Staff Adjustment to Excess Storm Reserve
Income Statement Adjustment No. 34
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	WSTR	KGE	Total
1		Staff Adjusted Storm Reserve Level - Maximum Balance	3,727,696	6,272,304	10,000,000
2	228100	Storm Reserve Balance at June 30, 2024	3,789,646	6,376,541	10,166,187
3		Staff Adjustment to Storm Reserve Balance	(61,950)	(104,238)	(166,187)
4		Amortization Period			3
5	**407300**	**Staff Adjustment to Amortize Excess Storm Reserve Balance**			**(55,396)**

Evergy Kansas Central
Staff Adjustment to TOU Marketing and Education Regulatory Asset
Income Statement Adjustment No. 35
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	Program Cost	Adjustments	Adjusted Cost	Total
1		Contractor No Load-Prop Use Only	372,361		372,361	
2		Customer Informational Advertising	95,525		95,525	
3		Data Proc Software & Support	219,148		219,148	
4		Other Advertising	11,501	(11,501)	-	
5		Postage	36,285		36,285	
			734,820	(11,501)	723,319	
6	182842	Actual Balance of Regulatory Asset at March 31, 2025				723,319
7		Amortization Period - Years				3
8		Annual Amortization				241,106
9		Test Year Amortization				-
10		Staff Adjustment				241,106
11		EKC Pro Forma Adjustment to Regulatory Asset				584,571
12	**407300**	**Staff Adjustment to TOU Marketing and Education Regulatory Asset**				**(343,465)**

Evergy Kansas Central
Staff Adjustment to Electrifcation Deferred Asset Amortization
Income Statement Adjustment No. 36
Test Year Ended June 30, 2024

Line No.	FERC Account	Description	WSTR	KGE	Total
1	182912	Electrification Portfolio Regulatory Asset Balance - Long Term	1,318,425	481,359	1,799,784
	182912	Electrification Portfolio Regulatory Asset Balance - Short Term	32,213	24,789	57,002
		Electrification Portfolio Regulatory Asset Balance at March 31, 2025	1,350,638	506,148	1,856,786
2		Less: Prefunded Rebate Costs	(359,583)	(330,196)	(689,779)
3		Add: Actual Rebate Costs	375,500	113,750	489,250
4		Less: Rebate Refunds for Unenrolled TOU Rate Customers	(2,750)	(2,000)	(4,750)
5		Total Adjustments	13,167	(218,446)	(205,279)
6	182912	Staff Adjusted Electrification Portfolio Regulatory Asset Balance at March 31, 2025	1,363,805	287,702	1,651,507
7		Amortization Period - Years	3	3	3
8		Staff Amortization of Electrification Portfolio Regulatory Asset	454,602	95,901	550,502
9		Test Year Amortization	16,106	12,395	28,501
10		Staff Adjustment to Annual Amortization of Electrification Portfolio	438,495	83,506	522,001
11		EKC Pro Forma Adjustment to Amortization of Electrification Portfolio	324,698	221,139	545,837
12	**407300**	**Staff Adjustment to Transportation Electrification Portfolio**			**(23,835)**

Utilities Division
1500 SW Arrowhead Road
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Kansas
Corporation Commission

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MEMORANDUM

To: Patrick Hurley, Chief Litigation Counsel
Justin Grady, Director of Utilities
Chad Unrein, Chief of Accounting and Financial Analysis
Andria Jackson, Deputy Chief of Accounting and Financial Analysis

From: Carly Masenthin, Senior Litigation Counsel
Madisen Hane, Litigation Counsel

Date: June 6, 2025

Re: Legality of Low-Income Assistance Rates

Statutory mandates, case law, and prior Commission decisions all point to the fact that low-income assistance rates with no potential to create system-wide advantages are impermissible under Kansas law.[1]

Evergy's proposed Stay Connected Program creates an impermissible "pure discount" that is inappropriate for rate recovery because it is an illegal cross-subsidization that is not justified by any express system-wide advantages. The Commission determined that low-income assistance rates in the form of pure discounts were impermissibly discriminatory and unduly preferential in Docket No. 04-GIMX-531-GIV. There have been no meaningful changes to Kansas law justifying a change in Commission policy since that docket. Therefore, there is no legal basis to depart from the conclusion previously reached by the Commission that such rates are impermissibly discriminatory and unduly preferential under Kansas law.

Below follows an overview of current Kansas statutory law, case law, and Commission decisions that are instructive to the question of whether the proposed Stay Connected Program is permissible in Kansas.

<u>Statutory Mandates</u>

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[1] While analysis and interpretation of statutes, cases, and Commission Orders are entirely my own, two sources were a huge help in tracking the history of this issue. First, Attachment A to Commission Staff's Motion for Leave to File Legal Analysis Regarding KCP&L's Economic Relief Pilot Program, Docket No. 15-KCPE-116-RTS (Apr. 16, 2015) (Staff's Analysis of KCP&L's ERPP). Second, Attachment 1 from Staff's Analysis of KCP&L's ERPP.

K.S.A. 66-101b prohibits unjust or unreasonably discriminatory or unduly preferential rates.[2] Under K.S.A. 66-101d, the Commission does have authority to establish special rates, charges, or privileges when public necessity and convenience require; but, "all such rates, charges, and privileges shall be open to users of a like kind of service under similar circumstances and conditions."[3]

Under that statutory framework, in order for a residential low-income assistance rate to *not* be discriminatory or unduly preferential, it would have to be open to all residential customers—or in other words, all other residential electric customers who take service under similar circumstances and conditions as the low-income residential customers.

<u>Case Law</u>

In *Jones v. Kansas Gas & Electric Co.*, the Kansas Supreme examined certain late payment penalties. The Court determined there were two types of late payers: (1) [t]hose who pay after a penalty is imposed but before collection efforts are initiated, and (2) those who do not pay until the utility company is forced to make additional collection efforts.[4] The Court found that the first type of late-paying customers were being required to contribute toward the cost of collecting the bills owed by the more delinquent customers.[5] The Court stated, "the touchstone of public utility law is the rule that one class of customers shall not be burdened with costs created by another class."[6] The subsidy from the first class of late-paying customers to the second was deemed discriminatory and unfair.[7]

The *Jones* decision has been further shaped by subsequent Kansas case law. In *Midwest Gas Users Ass'n v. State Corp. Commission*,[8] Appellants disputed the uniform manner by which a rate increase was to be spread among Gas Service Company's customers.[9] The Appellants argued that the uniform rate increase was unreasonable because it ignored the cost of service study's allocations to each class of customers.[10] Further, Appellants claimed that under the *Jones* principle, a study allocating costs to each class of consumers was essential because without one, "there is nothing to which the touchstone" laid forth in *Jones* may be applied.[11] The Kansas Court of Appeals rejected this argument because it did not read *Jones* as requiring a cost of service analysis in every rate design case.[12] The Court affirmed that if the Commission was "convinced or evidence indisputably demonstrated a rate structure imposed on one class the costs created by another, the rate structure would not withstand the test of *Jones*."[13] Yet weight given to data resulting from a cost of service analysis remains within the domain of the Commission.[14] A rate design fair on its

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[2] *See* K.S.A. 66-101b.
[3] *See* K.S.A. 66-101d.
[4] *See id.*
[5] *See Jones v. Kansas Gas & Elec. Co*, 565 P.2d. 597, 606 (Kan. 1977).
[6] *Jones,* 565 P.2d 606.
[7] *See id*.
[8] 595 P.2d 735, 735 (Kan. App. 1979) (*Midwest I*).
[9] *Id*. at 737.
[10] *See id*. at 741.
[11] *Id*. at 746.
[12] *Id*.
[13] *See id*.
[14] *Midwest I*, 595 P.2d 746.

face, with substantial evidence to support it, may be approved without a cost of service study absent a convincing showing of a *Jones* violation.[15]

In *Midwest Gas Users Ass'n v. State Corp. Commission*,[16] the Kansas Court of Appeals again reviewed a challenge to a rate design approved by the Commission in a Gas Service Company rate case. Of the amount requested by Gas Service Company, the Commission authorized the annual increase in revenue to be charged entirely to the large commercial and large industrial classifications.[17] Appellants argued that the rate design violated the *Jones* principle because there was no substantial evidence to show that increased operating expenses, which necessitated the rate increase, were wholly attributable to Appellants.[18] The Court rejected the premise that a change in rate structure must be tied to the cause of the utility's increased revenue requirement.[19] Further, the Court stated that the *Jones* principle was simply an aspect of the rule that rates must not be discriminatory; a rate structure imposing differing rates on different classes will be upheld if there is a reasonable basis to support it.[20]

While *Midwest II* may appear to loosen the restrictions of the *Jones* principle, it is important to note that *Midwest II* did not overturn *Jones*. *Midwest II* also did not disturb the finding in *Midwest I* that, if the Commission was convinced or there was otherwise indisputable evidence that a rate structure imposed on one class the costs created by another, such rate structure would violate the *Jones* principle.

In *Farmland Industries, Inc. v. State Corp. Com'n of Kansas*,[21] part of Appellants' argument was that the Commission violated the *Jones* principle by approving a settlement agreement that shifted the cost of service within Kansas Gas and Electric Company's exclusive service territory to ratepayers within Kansas City Power and Light's territory.[22] The Court of Appeals stated that a public utility is not entitled to use a particular formula or method in valuing property for rate-making purposes, and instead, the Commission should decide which formula should be used under the facts and circumstances of the case.[23] The Court concluded the Commission did not act improperly in approving this particular rate design because there were specific considerations that gave a reasonable basis for shifting some of those costs; so, the Commission's decision did not amount to a *Jones* violation.[24]

Rather than detract from or diminish the *Jones* principle, *Midwest I*, *Midwest II,* and *Farmland* appear to reaffirm the Commission's broad discretion in ratemaking. Read narrowly, the *Jones* principle would limit the Commission's discretion. While cost-causation is a bedrock of rate-making principles and the Commission strives to collect from each class the costs it causes, class

[15] *Id*. (Emphasis added).
[16] 623 P.2d 924, 924 (Kan. App. 1981) (*Midwest II*).
[17] *See id*. at 926.
[18] *Id*. at 930.
[19] *Id*. at 932.
[20] *See* 623 P.2d 932.
[21] 943 P.2d 470, 470 (Kan. App. 1997) (*Farmland*).
[22] *See id*. at 486.
[23] *Id*.
[24] *See id*. at 487-488. For example, the Court recognized that Kansas City Power and Light customers benefitted from the inexpensive generation of electricity provided by Wolf Creek, which was "historically a KGE facility."

cost of service studies are not a science and can vary greatly depending on the entity conducting the study. Traditionally, the Commission does not adopt any single class cost of service study in a rate case. A strict application of *Jones* would potentially require the Commission to adopt one class cost of service study and then design rates in accordance with the cost allocation set forth in that study. *Midwest I* and *II* reject such a strict reading of *Jones*. *Farmland* affirms that, with a reasonable basis for doing so, the Commission actually can shift some costs from one class to another. While not disturbing the *Jones* principle, *Midwest I* and *II* and *Farmland* reiterate that the Commission ultimately has broad discretion over rate design and, absent a convincing showing of a *Jones* violation, the Commission can approve rate designs that it determines are supported by substantial evidence and a rational basis for implementing.

Despite the Commission's broad discretion, low-income assistance rates are difficult to reconcile with the *Jones* principle. While a *Jones* violation would certainly depend on the particularities of a proposed low-income assistance rate, such rate could create a scenario where residential customers who are not low-income subsidize the low-income residential customers by paying higher rates so low-income residential customers can receive lower rates. This scenario appears analogous to the facts of *Jones*, where the Court determined a similar subsidy from one class of late-payers to another was unfair and discriminatory. Additionally, this scenario could run afoul of K.S.A. 66-101d if a discount in rates to low-income users was not available to all users of a like kind of service under similar circumstances and conditions. Based on the prior Commission decisions discussed below, the Commission has interpreted "similar circumstances and conditions" to not include socioeconomic circumstances and conditions, but rather, strictly usage characteristics.

<u>Prior Commission Activity:</u>

The Commission has historically viewed low-income assistance rates as unduly preferential and discriminatory.

The Commission has found lifeline rates[25] to be unreasonably discriminatory and unduly preferential. The Commission characterized such rates as "one made available to a select group of consumers, based not upon their utility usage characteristics, but upon socio-economic factors such as age, income or handicap."[26] The Commission went on to distinguish these rates from other special rates, such as those that may be approved under K.S.A. 66-101d, by saying, "such rates are not lifeline rates by our definition, as their application is to all consumers based on the amount of usage, not on need."[27] The Commission took the position that the decision as to what groups or individuals in society are to receive preferential treatment or benefits it one to be made by the legislature unless delegated elsewhere, and the legislature had not delegated to it such authority.[28]

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[25] Lifeline rates have been defined as "…a rate set below the cost of service so as to assist a certain group of consumers in meeting their essential energy needs and/or to promote some general public interest." Order, *In the Matter of a General investigation to Examine the Advisability and Feasibility of Aloi8doption and Implementation of Lifeline rates for Gas and Electric Utilities*, Docket No. 134,584-U, ¶ 15 (Nov. 9, 1982). (Lifeline Rate Order).
[26] *Id*., ¶ 2.
[27] *Id*.
[28] *Id*., ¶ 20.

The Commission similarly rejected low-income assistance rates in Docket 04-GIMX-531-GIV. In the 04-531 Docket, Staff concluded low-income assistance rates would essentially be the same as lifeline rates, and there was no legal basis to depart from the conclusion reached by the Commission regarding the legality of lifeline rates.[29] Staff further posited that discounted rates for low-income customers would not be permitted under Kansas statutes if they resulted in increased rates for other ratepayers; and, that it was likely such discounted rates would require subsidization by other customers.[30] Staff left the caveat that it could be possible for a utility to design a program that does not result in discrimination against any particular class via subsidization.[31] As an example, Staff suggested utility programs that assist low-income customers with energy conservation projects could be structured so that no significant subsidization by other ratepayers would be required.[32]

The Commission subsequently accepted Staff's 04-531 R&R, stating "low-income assistance rates in the form of pure discounts are impermissibly discriminatory and unduly preferential."[33] The Commission did not offer a definition of "pure discount." But, based on the discussion in Staff's 04-531 R&R, the Commission's subsequent Order accepting such, and the Commission's analysis in the 1982 lifeline rate docket, a pure discount appears to be discount given to one set of customers, at the expense of the other (or in other words, a discount that forces one class to subsidize another), that is not based on usage.

In Docket No. 15-KCPE-116-RTS, KCP&L withdrew a proposal for an Economic Relief Pilot Program (ERPP)[34] after Staff presented legal analysis which claimed the ERPP created an illegal cross-subsidization because the program was partially funded by all ratepayers and took the form of a "pure discount" on qualifying low-income customers.[35]

The Commission has stated under certain circumstances, programs benefitting low-income ratepayers might be justified if those programs have system-wide advantages.[36] The Commission listed weatherization programs as an example, explaining that, while weatherization programs can be targeted towards low-income ratepayers due to their financial inability to make necessary weatherization improvements, such programs can also plausibly achieve system-wide advantages through conservation and efficiency achievements.[37]

Further, in Docket No. 08-GIMX-442-GIV, the Commission stated that some type of energy efficiency programs should, in fact, be available to all customer classes including low-income

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[29] KCC Staff Report and Recommendation, ¶ 10, Docket No. 04-GIMX-531-GIV, (04-531 Docket) (Feb. 9, 2005) (Staff's 04-531 R&R).
[30] *Id*., ¶ 14.
[31] *See id*.
[32] *See id*., ¶ 15.
[33] Order Accepting Staff's Report and Recommendation and Closing Docket, ¶ 13, 04-531 Docket (Aug. 31, 2005) (04-531 Final Order).
[34] Response of Kansas City Power & Light Company to Staff's Motion for Leave to File Legal Analysis Regarding KCP&L's Economic Relief Pilot Program and Motion to Withdraw Issue from Docket, Docket No. 15-KCPE-116-RTS (Apr. 27, 2015).
[35] Staff's Analysis of KCP&L's ERPP, Attachment 1.
[36] *See* 04-531 Final Order, ¶ 14.
[37] *See id*.

customers.[38] The Commission recognized that low-income customers might need special programs because they often live in residences that could use significant energy efficiency improvements.[39] And, while recognizing that addressing societal inequalities is not the Commission's primary mandate, it believed such energy efficiency program proposals should provide an analysis of anticipated impact on low-income consumers and urged utilities to propose programing aimed at low-income customers where appropriate.[40] Again, though, the dialogue in this Order regarded energy efficiency programs that, while maybe being particularly useful or targeted toward low-income customers, would ultimately be available to all customers and would overall increase system effectivity through energy efficiency measures. At no point did the Commission authorize or encourage the development of programs that would be only available to low-income customers solely based on the fact that they face a greater energy burden than non-low-income customers.

<u>Conclusion:</u>

Statutory mandates, case law, and prior Commission decisions all point to the fact that low-income assistance rates, designed in a way which creates a subsidy from non-low income customers to low-income customers by way of a "pure discount" to the low-income customers, are impermissible under existing Kansas law. However, case law indicates the Commission ultimately has broad discretion over rate design and, absent a convincing showing of a *Jones* violation, the Commission can approve rate designs that it determines are supported by substantial evidence and have a reasonable basis for implementation. Programs that have the benefit of assisting low-income customers while also offering system-wide advantages, such as weatherization or energy efficiency programs, likely would be permissible under existing Kansas law.

Evergy's proposed Stay Connected Program is expressly designed to offer income-eligible residential customers with monthly bill credits, the costs of which are socialized among all residential customers.[41] Therefore, under existing Kansas law and Commission precedent, the Commission is likely to treat the Stay Connected Program as an impermissible "pure discount" because the proposed monthly bill credits would be given to one set of residential customers at the expense of all other residential customers, and the bill credits would not be based on electricity usage.

Evergy's proposed Stay Connected Program is likely impermissible under existing Kansas law which currently probits the establishment of low-income assistance rates that require the subsidization of one class of ratepayers by another.

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[38] Order Setting Energy Efficiency Policy Goals, Determining a Benefit-Cost Test Framework, and Engaging a Collaborative Process to Develop Benefit-Cost Test Technical Matters and an Evaluation Measurement, and Verification Scheme, Docket No. 08-GIMX-442-GIV, ¶ 28 (08-442 Docket) (Jun. 2, 2008) (Order Setting Energy Efficiency Policy Goals).
[39] *Id*.
[40] *Id*.
[41] Direct Testimony of Kimberly Winslow on Behalf of Evergy Kansas Central and Evergy Kansas South, pp. 23-30, Docket No. 24-EKCE-294-RTS (Jan. 31, 2025) ("Winslow Direct").

Exhibit JCN-22

Company

Data Request

Responses

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided February 04, 2025

Question:KCC-67
Provide a copy of the Applicant's policy(s) on employee relocation, including reimbursement, and a list of expenses and accounts affected during the test year.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (2) Employee-sensitive personnel information

Response:

Requested information included in supporting attachments.

Information provided by: Kim Konecny

Attachment(s):

- QKCC-67_CONF_Evergy Executive Policy
- QKCC-67_CONF_Evergy Professional Policy
- QKCC-67_CONF_Evergy Standard Policy
- QKCC-67_CONF_Relocation Expenses
- QKCC-67_CONF_Union Relocation 1464
- QKCC-67_CONF_Union Relocation 412
- QKCC-67_CONF_WC Union Relocation

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 10, 2025

Question:KCC-154
Regarding: RB-85, PISA Deferral Regulatory Asset
Please Provide the Following:
In 2024, House Bill 2527 was signed into law allowing electric utilities, like EKC, to utilize Plant in Service Accounting (PISA). According to page 34 of Ron Klote's testimony, in August 2024 (for July 2024 business) EKC began to defer 90% of both depreciation expense and return associated with qualifying electric plant recorded to plant-in service accounts on the cumulative charges since the last rate case true-up date of June 2023.
Please provide the PISA Deferral Regulatory Asset balance at December 31, 2024. Additionally, please provide all supporting workpapers, calculations and assumptions used in the derivation of the 2024 year-end balance. This should include, but not be limited to, the following: (1) the accumulation of qualifying plant balances on a monthly basis from inception of the regulatory asset through December 2024; (2) the accounting for changes in accumulated depreciation and plant-related accumulated deferred income tax; (3) the removal of transmission facilities and new electric generation units from the qualifying plant balances; (4) the calculation of the depreciation and amortization expense on the qualified plant, including the depreciation rates and amortization periods; and (5) the calculation of carrying costs, including the weighted average cost of capital rate applied to calculate the carrying costs.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
The regulatory assets related to the PISA deferral can be found on the tab titled Trial Balance YE2024, in the following files. Please note that our PISA activity is calculated a month in arrears, so the year end balance includes the activity from July 2023 through November 2024.

(1) The accumulation of qualifying plant balances are summarized in the Summary Worksheets mentioned in the Account Balance request above, on the 1- Kansas Central Summary and 1- Kansas South Summary tabs, respectively. Monthly charges beginning with July 2024 and

related calculations are in sequential columns, with the summary for the journal entries at the bottom. The file and tab for the source information is in a column to the right of the total column.

These tabs include a beginning column for our Embedded Base, that covers the period of July 2023-June 2024 where carrying costs were not applied. The monthly balances in the Embedded Base are included in the tab 2-EKC Summary Embedded and 2-EKS Summary Embedded. Files with the data populating this data are in the files listed below.

(2) The accounting for changes in accumulated depreciation is summarized in the Summary Worksheet in the Changes in Accumulated Depreciation and Amortization, Excluding Retirements section, and supporting detail is in the Depr Reserve files mentioned in Question 1.

Plant-related accumulated deferred income tax is summarized in the Summary Worksheets on line 77 for EKC and 72 for EKS. The detail is in the tab WSTR ADIT for EKC, and KGE ADIT for EKS in the Summary Worksheets. There is also an Embedded Base ADIT tab in both files for the period of July 2023-June 2024,

(3) The removal of transmission facilities and new electric generation units from the qualifying plant balances is in both Summary Worksheets in the ‘Qualifying Electric Plant Additions’, ‘Retirements of Plant Replaced by Qualifying Electric Plant’ and ‘Changes in Accumulated Depreciation and Amortization, Excluding Retirements’ sections. Supporting detail can be identified in the Master files in the PISA Identifier column, and Depr Reserve files in the Include-Exclude column.

(4) The calculation of the depreciation and amortization expense on the qualified plant, including the depreciation rates and amortization periods can be found in the Master Files, Master Query YYYYMM tab, in columns ‘Life Rate’ and ‘COR Rate’ (AD and AE). The calculated depreciation expense is pivoted in the tab Depr Exp Pivot for the current period. Accumulation of the months can be found in the ‘Deferred Depr EKC Start 202407 with Embedded Base’ and ‘Deferred Depr EKS Start 202407 with Embedded Base’ files.

(5) The calculation of carrying costs, including the weighted average cost of capital rate applied to calculate the carrying costs can be found in the Summary Worksheets on tabs ‘WSTR PISA Carrying Cost’ and ‘KGE PISA Carrying Cost’ and are reflected on the Summary tabs one lines 89-90 for EKC and 84-85 for EKS.

Information provided by: Vicki McBride

Attachment(s):

QKCC-154_PISA EKC Summary Worksheet
QKCC-154_PISA EKS Summary Worksheet
QKCC-154_Master Files zip file
QKCC-154_Common Use Files zip file
QKCC-154_Depreciation Reserve zip file

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 07, 2025

Question:KCC-168
Regarding: CS-30, Environmental Emissions Assessments
Please Provide the Following:
Please refer to the tab labeled "2025 Projections" included in the workpapers provided in support of Adjustment CS-30. Please explain why EKC is using actuals for the calendar year 2022, rather than actual 2023 test year data, for the emission assessment calculation related to Jefferey.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

Jeffrey Energy Center Unit 3 did not operate for a good portion of 2023, making the data from that year unrepresentative of typical unit operations. Therefore, EKC has opted to use actuals from the calendar year 2022 for the emission assessment calculation. The 2022 data provides a more accurate reflection of normal operational conditions.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s): none

Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-255
Regarding: Incentive Compensation

Please Provide the Following:

Please describe any changes to employee incentive programs that have taken place in 2025, or since the end of the test year.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (2) Employee-sensitive personnel information

Response:

Variable Compensation Plan (Non-Union, Non-Executives)

In 2025, the Variable Compensation Plan core objectives remained the same as year prior: financial (42.5%), operational (30%), customer experience (15%), and safety (12.5%). The following measure changes are reflected below:

- No changes to Safety or Financial
- Operations:
    - Removed – SAIFI (interruptions per customer)
    - Removed – Unplanned Commercial Availability Factor
    - Added – Seasonal Equivalent Forced Outage Rage (EFOR'd)
- Customer Experience:
    - Removed - JD Power: Residential Customer Satisfaction
    - Call Center Surveys were folded into a new measure called Customer Experience Surveys which also include IVA and website surveys. This measure has a weighting of 7.50%.
    - Weighting update – Business Customer Satisfaction Surveys (7.50%)

Executive Annual Incentive Plan (AIP)

In 2025, there were no changes to the 4 core AIP objectives, but the following changes were made:

- No changes to Safety.
- Operations:
    - Removed SAIFI measure
    - Weighting update – SAIDI (7.5%)
    - Replaced Unplanned Commercial Availability Factor with Seasonal Equivalent Forced Outage Rate (EFOR'd) with Summer designated as June 1 to September 30 and Winter designated as January 1 to March 31 and December 1 to December 31. This measure has a weighting of 7.5%.
- Customer Experience:
    - Removed JD Power Residential Customer Satisfaction Index-Absolute measure
    - Call Center Surveys were folded into a new measure called Customer Experience Surveys which also include IVA and website surveys. This measure has a weighting of 3.75%.
    - Weighting update – Business Customer Satisfaction Surveys (3.75%)
- Financial:
    - Weighting update – Adjusted Earnings per Share (42.5%)
    - Weighting update – Adjusted NFOM (22.5%)
- Modifier was removed.

<u>Executive Long-Term Incentive Plans (LTIP)</u>

The LTIP has two components, time-based restricted stock units (RSU's) and performance-based restricted stock units. For 2025 awards, the allocation for executives was updated to the following.

- Time-based (30%)
- Performance-based (70%)

The performance-based RSU grants have performance criteria associated with them. The performance criteria along with what changed is provided below.

<u>2025-2027</u>

1) Weighting update - Relative Total Shareholder Return (TSR) (50% weighting)
2) Weighting update - Cumulative Adjusted Earnings per Share (EPS) (42.9% weighting)
3) Weighting update - Renewable Generation (7.1% weighting)

Information provided by:
Tanya L. Saunders, Lead Compensation Analyst
Janece Worner, Lead Compensation Analyst

Attachment(s):
QKCC-255_2025 Variable Compensation Plan.pdf
QKCC-255_CONF_2025 Annual Incentive Plan.pdf (sent by SFT)
QKCC-255_2025 Performance-Based RSU Agreement Template.pdf

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-261
Regarding: CS-72, Storm Reserve

Please Provide the Following:

According to page 20 of Ryan Mulvany's direct testimony, EKC conducts an "evaluation in each general rate case of the available storm reserves remaining as compared to expected requirements in determining annual amounts to be included in rates to maintain adequate reserves."

1. Please provide a detailed explanation of the evaluation process EKC uses to determine the annual amount of storm reserves to be included in rates.

2. Please provide all supporting documentation, calculations and assumptions used to evaluate EKC's current reserve amount.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. Evergy uses a systematic method that utilizes a three-year average of actual storm costs incurred to determine the amount of revenue requirement for its rate cases. If the storm reserve is depleted to a level where Evergy is concerned it will have adequate amounts in the reserve to absorb expected storm costs, Evergy may request supplement increases over and above its normal three-year average to ensure the storm reserve is at an adequate level to absorb future costs. Conversely, if the three-year average of storm costs yields an unusual figure or if the reserve is near its stated cap, no increase may be requested. Evergy evaluates the adequacy of the reserve by analyzing trends in costs to repair storm damage, frequency and severity of storms in its service territory and any unusual reductions or charges to the storm reserve due to actions of regulatory agencies.

2. The accrual is evaluated and calculated by comparing the costs of storms incurred over the last three years and the remaining balance in the storm reserve. See attached "QKCC-261_EKC Storm Reserve" for the supporting documentation to the storm reserve calculation.

Information provided by:
Haley Willard-Padgett, Financial Accounting

Attachment(s):
QKCC-261_EKC Storm Reserve.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-271
Regarding: CS-88, CIPS and Cyber Deferral

Please Provide the Following:

According to page 33 of Ron Klote's direct testimony, the base level of CIPS/Cybersecurity Tracker costs included in the revenue requirement for EKC is $3,942,601. Please provide a breakdown of the base level costs and identify where each cost is reflected in the revenue requirement.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
Ron Klote's direct testimony states "The annual base level included from the 2023 rate cases in the revenue requirement was $3,592,525. The Company is proposing $3,942,601 as the base level of cost in this case based on test year levels." Meaning that currently in rates the base level for the CIP/Cyber Tracker is the $3,592,525 as ordered from the 2023 EKC rate case. EKC was proposing to include in revenue requirement in this current case a new base level amount of $3,942,601 which represents the test year July 1, 2023 through June 30, 2024 O&M amounts for CIP/Cyber costs.

During the preparation of this DR we identified an error in our proposed base. The corrected base level for the CIP/Cyber Tracker is $3,363,957 and is supported in the attached files "QKCC-271_Cyber Tracker KS Central 7.1.23 to 6.30.24 Test Year_Rev.xlsx" and "QKCC-271_Wolf Creek_July23-Jun24_Security_Rev.xlsx".

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):
QKCC-271_Cyber Tracker KS Central 7.1.23 to 6.30.24 Test Year_Rev.xlsx
QKCC-271_Wolf Creek_July23-Jun24_Security_Rev.xlsx

Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 30, 2025

Question:KCC-297
Regarding: CS-50, Payroll
Please Provide the Following:
Regarding the workpaper labeled "JP Billings TY Jun-24", provided in support of Adjustment CS-50 to annualize payroll, please provide the following:
1. Please update this workpaper with all Joint Partners' billings expense for the 12-months ending March 31, 2025. Please ensure that this worksheet disaggregates the partner billings between EDE-Iatan, EKC-Non-Reg Jeffery, GMO-Iatan, GMO-Jeffrey, KEPCO-Iatan, KEPCO Wolf Creek, KGE Jeffery, KGE LaCygne, and MJMEUC-Iatan.
2. Does this workpaper also contain Joint Partners' billing amounts for overtime expense? If not, please provide a listing of overtime expenses billed to partners of jointly owned facilities for the test year period and for the 12-months ending March 31, 2025.
3. Using the format shown in this workpaper, please provide the Joint Partners' payroll expense for the calendar years 2022, 2023, and 2024.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
1. The True-Up adjustment for CS-50 which includes the tab 'JP Billings TU Mar-25' has been provided in the response to Question KCC-292, which includes the joint partners' billing expense for the 12-months ending March 31, 2025.
2. No, the joint partner billings are calculated on straight-time labor only. See the attached file "QKCC-297_JP Billings on OT.xlsx" for joint partner billings on overtime. Note that overtime is averaged in adjustment CS-50 and the amounts included are EKC' share after allocations and joint partner billings.
3. See the attached files "QKCC-297_JP Billings Dec-22.xlsx", "QKCC-297_JP Billings Dec-23.xlsx", and "QKCC-297_JP Billings Dec-24.xlsx" for this workpaper providing Joint Partners' straight time payroll expense updated for calendar years 2022, 2023, and 2024.

Information provided by: **Amy Murray, Regulatory Affairs**

Attachment(s):
QKCC-297_JP Billings on OT.xlsx
QKCC-297_JP Billings Dec-22.xlsx
QKCC-297_JP Billings Dec-23.xlsx
QKCC-297_JP Billings Dec-24.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 30, 2025

Question:KCC-298
Regarding: CS-50, Payroll

Please Provide the Following:

Regarding the workpaper labeled "Alloc % Summary Jul23-Jun24", provided in support of Adjustment CS-50 to annualize payroll, please provide the following:
1. Please update this workpaper to reflect the allocation of actual labor dollars for the 12-months ending March 31, 2025.
2. Using the format shown in this workpaper, please provide the dollar amounts and the allocation percentages for calendar years 2022, 2023, and 2024.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. The True-Up adjustment for CS-50 which includes the tab 'Alloc % Summary Apr24-Mar25' has been provided in the response to Question KCC-292, which includes the allocation of actual labor dollars for the 12-months ending March 31, 2025.
2. See the attached files "QKCC-298_BU Alloc Summary Dec-22.xlsx", "QKCC-298_BU Alloc Summary Dec-23.xlsx", and "QKCC-298_BU Alloc Summary Dec-24.xlsx" for this workpaper providing the dollar amounts and allocation percentages for calendar years 2022, 2023, and 2024.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):
QKCC-298_BU Alloc Summary Dec-22.xlsx
QKCC-298_BU Alloc Summary Dec-23.xlsx
QKCC-298_BU Alloc Summary Dec-24.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 30, 2025

Question:KCC-302
Regarding: CS-50, Payroll
Please Provide the Following:
In the workpaper labeled "KS Cent TY Cap Rate", provided in support of Adjustment CS-50 to annualize payroll, EKC provides the general labor O&M percentage calculation for overtime purposes for the test year payroll data for WSTR KGE Only totaling 50.19%.
1. Please revise this workpaper to reflect the same format as the "KS Cent 3yr avg Cap Rate" workpaper provided in support of Adjustment CS-50 for EKC in Docket No. 23-EKCE-775-RTS. This should include a table depicting the Straight Time Labor and Labor Including Overtime for WSTR/KGE, WSTR/KGE + WCNOC, and WCNOC for the calendar years 2021, 2022, and the 12-months ending June 24, 2024.
2. Please update the revised workpaper to reflect the actual overtime payroll percentage for the 12-months ending March 31, 2025.
3. Using the same format requested in the revised workpaper, please provide the overtime payroll percentages for the calendar years 2023 and 2024, and the 3-months ending March 31, 2025.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
See the attached file "QKCC-302_KS Central Cap Rate.xlsx" for the capitalization ratio calculations for the 12-months periods requested above. Note that the COSCLAS FERC Labor report utilized to support these calculations is ran on a 12-month rolling basis, thus the 3-months ending March 31, 2025 is not available.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):
QKCC-302_KS Central Cap Rate.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 30, 2025

Question:KCC-311
Regarding: CS-60, Other Benefits
Please Provide the Following:
Please update the workpapers provided in support of Adjustment CS-60, labeled "CS-60 Other Benefits-KS Central-Direct", to reflect the other benefits costs for the 12-months ending March 31, 2025.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
See the attached file "QKCC-311_CS-60 Other Benefits – KS Central – True-Up adj.xlsx" for the True-Up adjustment reflecting an annualized level of Other Benefit costs at True-Up March 31, 2025.

EKC included in it's True-Up for Other Benefits a 7-month September 2024 – March 2025 annualized amount due to several factors. Firstly, contract negotiations with Local Union No. 304 & 1523 included a clause effective September 2024, where 401K contributions matched up to 6% of the employee's gross annual compensation now include overtime dollars. Additionally, increased 401K costs are driven by headcount & merit increases, as well as an evolving plan participant mix, where new employees are enrolled in the "enhanced 401K plan" that offers a higher % match than legacy employees receive. Secondly, medical costs continue to increase year over year, primarily due to premium inflation. Therefore, EKC chose an annualization period which reflects the Union contract effective date through the True-Up, providing a more accurate representation of ongoing Other Benefit costs.

In the attached file see tab '12-months ending Mar-25' for actuals for the requested 12-month ending March 31, 2025. Please note that the March 2025 medical premium payments for EKC Union 304 & 1523 in the aggregate amount of $1,627,305 were not processed until April (see invoices included in the attached workbook). If these payments had been processed timely or accrued in March 2025, the 12-months March 2025 total would be $22,189,123.

Information provided by: **Amy Murray, Regulatory Affairs**

Attachment(s):
QKCC-311_CS-60 Other Benefits – KS Central – True-Up adj.xlsx

__**Verification:**__
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 19, 2025

Question:KCC-358
Regarding: Relocation Expense Please

Provide the Following:

Please refer to the response provided to Data Request No. KCC-67 regarding EKC's relocation policies and expense.

1. Please provide the relocation expense incurred by EKC for the calendar years 2022, 2023 and 2024. Please provide this information in a similar format as the workpaper labeled "QKCC[1]67_CONF_Relocation Expenses". Additionally, please provide a breakdown of each employee relocation expense by FERC account.

2. According to the relocation policies provided, if a new hire voluntarily elects to terminate employment or is terminated for cause within one to two years of the transfer date, the employee must pay back 100% or 50%, respectively, of the relocation amount reimbursed. Please provide a listing of all relocation policies paid back to EKC during the test year, as well as for the calendar years 2022, 2023 and 2024. This listing should include the employee identification, termination date, amount paid back to EKC, and the FERC account the amount was recorded.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (2) Employee-sensitive personnel information

Response:

1. Relocation expenses are identified by the 1742 Resource which is labeled "Benefits Relocation/Moving Exp." See table below for relocation expense by FERC account incurred by EKC during calendar years 2022, 2023 and 2024.

Account	Resource	2022	2023	2024	Total
506	1742	102,583.21	1,834.29	33,616.68	138,034.18
524	1742	20,327.35	92,069.82	38,047.68	151,444.85
926	1742	97,711.46	309,235.56	451,991.38	858,938.40

It is important to note that many of the relocation expenses are recorded using a shared services Operating Unit, which spreads the expense across multiple Evergy entities through an allocation process to ensure the entities receive their proper share of the expense. Therefore, the relocation expenses in the table above will not tie back to a sum of the individuals on the "QKCC-358_CONF_Evergy Expenditure Tracker 2022-2024" file. Once the amounts go through allocations, we are unable to track the expense by individual.

2. When a new hire departs within the two-year relocation repayment period, it is at the discretion of the business unit to determine whether to pursue legal action to recover relocation expenses. Between 2022 and 2024, there were no instances in which Evergy elected to seek repayment from employees who left before completing the two-year term

Information provided by:

Megan Peters, Benefits Accountant
Kim Konecny, Talent Acquisition

Attachment(s):

QKCC-358_CONF_Evergy Expenditure Tracker 2022-2024.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 20, 2025

Question:KCC-364
Regarding: CS-39, IT Software Maintenance

Please Provide the Following:

Please refer to the "Summary" tab included in the workpaper labeled "QKCC-176_CONF_IT Software Maint Expired" provided in response to Data Request No. KCC-176.
1. Please update this listing to reflect IT service maintenance agreements included in the update period ending March 31, 2025, that have since expired.

2. Please provide a breakdown of the contract costs shown in column B of the workpaper. Specifically, please provide the amount of the contract cost allocated to EKC, the FERC account the expense was recorded, and verify whether or not the amount is included in the test year. Additionally, please provide the same information through the update period as requested above.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (6) Contract negotiations

Response:
1. Please update this listing to reflect IT service maintenance agreements included in the update period ending March 31, 2025, that have since expired. The original contract list provided in workpaper QKCC-176_CONF_IT Software Maint Expired was used to include any additional contracts which expired 7/1/24-3/31/25 which were not renewed. Similar to the approach used for the response to original Q176, any standard O&M renewals were not included in this list.

2. Please provide a breakdown of the contract costs shown in column B of the workpaper. Specifically, please provide the amount of the contract cost allocated to EKC, the FERC account the expense was recorded, and verify whether or not the amount is included in the test year. Additionally, please provide the same information through the update period as requested above. Additional columns were added to the original QKCC-176 workpaper to indicate whether a

contract was included in the original QKCC-176 response, whether or not included in the test year, and the FERC account. Additionally, columns were added to reflect the EKC allocator percentage and calculation of the EKC costs. NOTE: software maintenance previously charged to FERC account 935000 were transitioned to account 935020 with implementation of FERC 898 effective 1/1/25. For those contracts spanning from 2024 to 2025, both 935000 and 935020 are listed as the FERC account.

Information provided by: Susan Webb; Manager, IT Forecasting and Perf Mgmt

Attachment(s): QKCC-364_CONF IT Software Maint Expired.xls

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 19, 2025

Question:KCC-367

Regarding: CS-82, Transmission Elimination

Please Provide the Following:

Please refer to the “TFR-TDC” tab included in the workpaper labeled “CS-82 Transmission Adj Expense – KS Central – Direct.”.
1.Please provide a detailed explanation for why the test year amount recorded to Account 928001 is not directly assigned at 100% transmission removal.
2.Please verify whether the amounts recorded to Account 928001 relate to Schedule 12 FERC assessment fees, and that these fees are recovered in total through the TDC. If so, please verify whether the remaining amount of $940,501 recorded to Account 928001, as shown in Adjustment CS-82, should be eliminated from the base rate cost of service.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
1. The test year amount recorded to account 928001 should be directly assigned at 100% transmission removal.
2. The amounts recorded in account 928001 are recovered in total through the TDC. The remaining amount $940,501 recorded in account 928001, in the CS-82 direct adjustment, should be eliminated from cost of service.

Information provided by: Ila R. Aspey, Sr. Regulatory Analyst

Attachment(s):

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 22, 2025

Question:KCC-394

Regarding: CS-138, Amortization of Electrification Deferred Asset

Please Provide the Following:

In regards to the Amortization of Electrification Deferred Regulatory Asset, please provide the following:

1.Please provide the amount of prefunded rebates included in the regulatory asset balance at March 31, 2025.

2.Please provide an updated listing of the actual total rebate program costs, by customer and respective rebate dollar amount, through March 31, 2025. Additionally, if any of the customers included in the listing have unenrolled from the TOU rate after receiving the rebate, please identify the customer and respective rebate dollar amount included in the balance at March 31, 2025.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (1) Material or documents that contain information relating directly to specific customers

Response:

1. The amount of prefunded rebates included in the regulatory asset balance at March 31, 2025 is $689,779.

2. Please see the updated listing of actual total rebate program costs, by customer and respective rebate dollar amount, through March 31, 2025 titles "*QKCC-394_CONF_Kansas Central_EV Rebates Paid Through March 2025*".

There have been no additional customers who have unenrolled from the TOU rate after receiving the rebate. Please see the attached list titled "*QKCC-394_CONF_Kansas Central_TOU Rebate Participants Unenrolled through March 2025*".

Information provided by: Wendy Marine, Lead Electrification Product Manager

Attachment(s):

QKCC-394_CONF_Kansas Central_EV Rebates Paid Through March 2025.xlsx
QKCC-394_CONF_Kansas Central_TOU Rebate Participants Unenrolled through March 2025.xlsx

<u>Verification:</u>
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 19, 2025

Question:KCC-382

Regarding: R-20, Revenues

Please Provide the Following:

Please update the workpapers provided in support of Adjustment R-20, labeled "R-20 Revenues - KS Central - Direct". Additionally, please provide a detailed description of each component of the updated revenue adjustment that has changed compared to the revenue adjustment reflected in the adjusted test year cost of service.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (1) Material or documents that contain information relating directly to specific customers

Response:

Please refer to "QKCC-382_CONF_MAR Update Billed Revenue KS Central TYE 202406" for the R-20 adjustment updated through March 2025. The attachments include customer billing details through March 2025 and workpapers supporting an updated energy efficiency adjustment and customer annualization. Additionally, determinants were moved from ILP to Special Contracts for Coffeyville which became effective January 2025.

Following the direct modeling lock-down, corrections were noted for the update period. These include annualization of the OXY Special Contract effective July 2024, the removal of a portion of ECA revenue that remained in the direct billed revenue, and formula corrections to accurately pull through tariff rates in the billed revenue calculation. These corrections have been made in the Update file.

Information provided by: Graham A. Jaynes, Lead Regulatory analyst

Attachment(s):

QKCC-382_CONF_MAR Update Billed Revenue KS Central TYE 202406
QKCC-382_CONF_Direct Filing Actuals - Coffeyville Update
QKCC-382_CONF_CC and kWh - KS Central Update
QKCC-382_CONF_EvergyKSCentral_kWhAdjustments_TYE202406_Trueup202503
QKCC-382_kWh-kW Savings EKC KEEIA TY 07012023-06302024

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 19, 2025

Question:KCC-383

Regarding: CS-72, Storm Reserve

Please Provide the Following:

Please update the workpaper labeled “228100 Storms Res Jun-2024”, provided in support of Adjustment CS-72, to reflect the ending balance of the environmental reserve at March 31, 2025.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
See the attached file “QKCC-383_228100 Storms Res thru Mar-25.xlsx” for the ending balance of the storms reserve at March 31, 2025. Assuming that the question meant to say “storm reserve” instead of “environmental reserve” which will be provided in KCC-384.

Information provided by: **Amy Murray, Regulatory Affairs**

Attachment(s):
QKCC-383_228100 Storms Res thru Mar-25.xlsx

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided May 22, 2025

Question:KCC-393

Regarding: CS-138, Amortization of Electrification Deferred Asset

Please Provide the Following:

Please refer to the response provided for Data Request No. KCC-280. According to Evergy, the amount of rebates paid to EKC customers through September 30, 2024, for both residential and commercial customers, was $365,322. However, based on a forecast of the expected applications to be processed for both residential and commercial customers, EKC prefunded its rebate administrator $489,779, which is the amount related to the rebate program included in the regulatory asset balance to date.

1.Please provide the calculations and assumptions used in the derivation of the prefunded rebate amount of $489,779.
2.Please explain why there is a significant difference between the estimated prepaid rebates and the actual rebates paid. Has EKC adjusted its prefunded rebate amounts since then to reflect a more accurate level of rebates? If no, please explain why

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. The prefunded rebate amount of $489,779 has not been modified since last reported in the 2023 KS Rate Case. Please refer to the attachment titled "Q525_Prefunded Rebate Calculation" in rate case 23-EKCE-775-RTS for the calculation and assumptions used for the prefund rebate of $489,779.

2. The original prefund balance was a combination of both Residential and Commercial rebate projections. To date, the Residential rebates paid has exceeded that of what was originally projected as part of the prefund balance. On the flipside, the Commercial rebates paid has not met the original projections of the prefund balance as Commercial

projects take much longer to complete. As this is a 5-year program, there has not yet been a need to adjust the EKC prefunded rebate amount.

Information provided by: Wendy Marine, Lead Electrification Product Manager

Attachment(s):

<u>Verification:</u>
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Astrab Joseph -
Response Provided May 01, 2025

Question:CURB-61
Please provide the amounts by component of the Wolf Creek Total PAR for each year 2022, 2023, and 2024. Please provide this information for the original and the updated Wolf Creek total PAR.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: CONFIDENTIAL
Statement: (7) Information concerning trade secrets, as well as private, technical, financial and business information

Response:
The components for the Wolf Creek Par for the above-mentioned years are captured in the final scorecards attached.

Information provided by:
Tanya Saunders, Lead Compensation Analyst

Attachment(s):

QCURB-61_CONF_2022 PAR Scorecard
QCURB-61_CONF_2023 PAR Scorecard
QCURB-61_CONF_2024 PAR Scorecard

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Astrab Joseph -
Response Provided May 01, 2025

Question:CURB-71
Please provide the amount of investor relations O&M expenses for the test period ending June 30, 2024 and for the update period.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

Investor Relations non-labor O&M expenses for the test period, 12 months ending June 30, 2024 were $371,041.
Investor Relations non-labor O&M expenses from true-up period, 12 months ending March 2025 were $389,372

Information provided by: Kyle Beck, Lead Investor Relations Analyst

Attachment(s):

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Andria Jackson, being duly sworn upon his oath deposes and states that she is the Deputy Chief of Accounting and Financial Analysis of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.

Andria Jackson

Andria Jackson
Deputy Chief of Accounting and Financial Analysis
State Corporation Commission of the State of Kansas

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

Kiley McManaman

Notary Public

Kiley McManaman
NOTARY PUBLIC—STATE OF KANSAS
MY APPT EXP: 07/09/2028

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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/S/ Kiley McManaman

Kiley McManaman