

**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 Pursuant to K.S.A 66-117.)**

DIRECT TESTIMONY

PREPARED BY

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KANSAS CORPORATION COMMISSION

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I. Introduction, Qualification, Purpose of Testimony

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

A. My name is William E. Baldry. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

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

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

1 **Q. What is your educational background and professional experience?**

2 A. I received a Bachelor of Business Administration from Washburn University with a major
3 in accounting. In 1979, I graduated with a Master of Science from Oklahoma State
4 University. Upon graduation from Oklahoma State University, I was employed by Touche
5 Ross as an Auditor. In 1981, I entered the field of oil and gas with Reading & Bates
6 Corporation and prepared financial statements and payouts of reversionary wells for the
7 next eight years. In 1989, I joined Duffens Optical as Assistant Controller. My
8 responsibilities included supervising employee benefits and payroll administrators and
9 sales tax compliance. In 2000, I joined KMC Telecom as Business Manager. My
10 responsibilities included weekly sales forecast projections and preparation of the annual
11 budget. In 2001, I joined the staff of the Kansas Corporation Commission (Staff). I am a
12 Certified Public Accountant and a member of the American Institute of Certified Public
13 Accountants.

14
15 **Q. Have you testified previously before this Commission?**

16 A. Yes, I have testified in several dockets before the Commission.
17

18 **II. Executive Summary**

19 **Q. Please provide a summary of your recommended ratemaking adjustments for the**
20 **Evergy Kansas Central rate case, in Docket No. 25-EKCE-294-RTS.**

21 A. My testimony recommends the following adjustments for Evergy Kansas Central (EKC);
22

- Decrease the irrevocable letters of credit balance by \$525,459 to reflect Staff's

23 update adjustment;

- 1 • Increase the Accumulated Deferred Income Tax (ADIT) balance by \$20,497,217
2 to reflect Staff's adjustments to update property, plant and equipment, depreciation
3 expense, and deferred income tax liability;
- 4 • Decrease Rate Base by \$251,491 to reflect the removal of the pension Tracker 2;
- 5 • Decrease Rate Base by \$5,660,818 to reflect the removal of the postretirement
6 Tracker 2;
- 7 • Increase pension expense by \$249,485 to reflect the most recent information
8 available and recognize \$2,877,694 of pension expense in Evergy Central's cost of
9 service for Tracker 1 purposes;
- 10 • Increase pension expense by \$292,354 to reflect the most recent information
11 available and recognize (\$597,996) of pension expense in Wolf Creek's cost of
12 service for Tracker 1 purposes;
- 13 • Increase postretirement benefit expense by \$67,757 to reflect the most recent
14 information available and recognize (\$972,121) of postretirement benefit expense
15 in EKC's cost of service for Tracker 1 purposes;
- 16 • Decrease the distribution non-labor maintenance expense by \$2,799,599 to reflect
17 the most recent information available;
- 18 • Decrease the generation non-labor maintenance expense by \$3,392,248 to reflect
19 the most recent information available;
- 20 • Reduce insurance expense by \$303,217 to reflect the most recent information
21 available;
- 22 • Decrease interest on customer deposits by \$66,368 to reflect the most recent
23 information available;

- Decrease rate case expense by \$1,109,182 to reflect the most recent estimates of the cost of this rate case;
- Decrease lease expense by \$1,002,013 to reflect the most recent information available; and
- Decrease property tax expense by \$4,097,000 to reflect the most recent information available.

III. Staff Rate Base Adjustments

Staff Adjustment RB 1 – Irrevocable Letters of Credit

Q. Please explain irrevocable letters of credit Staff Adjustment RB – 1 for Evergy Central.

A. Staff made an adjustment to decrease the irrevocable letters of credit deposit balance by \$525,459 to provide the most recent information available by updating the deposit to March 31, 2025.¹

Q. What is an irrevocable letter of credit (ILOC)?

A. An irrevocable letter of credit is a guarantee from a bank, issued in the form of a letter. It creates an agreement where the buyer's bank agrees to pay the seller as soon as certain conditions of the transaction are met. The bank issuing the letter of credit acts as a go-between for both sides of the transaction. These letters help eliminate concerns that

¹ See Response to Staff DR No. 213.

1 unknown buyers won't pay for goods they receive or that unknown retailers won't ship
2 goods that have been paid for.

3
4 **Q. Once the terms are established in an ILOC, can the terms be changed in the future?**

5 A. The terms and conditions in an irrevocable letter of credit are fixed and can only be changed
6 with the express agreement of all parties involved.

7
8 **Q. Why did Westar request an ILOC in 2018?**

9 A. In the past, Evergy provided a \$40,000 allowance toward a conventional overhead
10 distribution system per subdivision or portion to be built in a 12-month period. A real estate
11 developer was required to provide Evergy a cash deposit equal to the difference between
12 the \$40,000 allowance and the cost of the conventional overhead distribution system.
13 Payment of the deposit must be made by the developer prior to the start of work. The
14 developer was eligible for a refund on a per lot basis after construction and setting of
15 permanent meters on at least the number of lots sufficient to cover Evergy's investment.
16 Several real estate developers told Evergy that the deposit requirement was burdensome to
17 the developers and inhibited their ability to pursue development opportunities.

18
19 **Q. Why do developers prefer giving Evergy an ILOC rather than a deposit?**

20 A. An irrevocable letter of credit provides the real estate developers with more flexibility and
21 allows them to have less cash tied up as they develop the subdivision.

1 **Q. When did Evergy receive approval to use irrevocable letters of credit rather than a**
2 **cash deposit?**

3 A. The Commission approved use of irrevocable letters of credit on September 5, 2019, in
4 Docket No. 19-GIMX-256-GIV.

5
6 **Staff Adjustment RB – 2 Accumulated Deferred Income Tax**

7 **Q. Please explain Staff Adjustment RB - 2 adjustment to accumulated deferred income**
8 **tax.**

9 A. Staff Rate Base Adjustment RB - 2 increases accumulated deferred income tax (ADIT) by
10 \$20,497,217² to reflect Staff's adjustments to property, plant and equipment, depreciation
11 expense, and deferred income tax liability. ADIT is included in Rate Base as an offset to
12 Plant in Service, so the increase in ADIT will reduce Rate Base. There are four parts to
13 Staff's accumulated deferred income tax (ADIT):

- 14 1. Update ADIT associated with Pension and OPEB benefits to March 31, 2025;
15 2. Update ADIT associated with the Western Plains and Persimmon Creek Wind Farms;
16 3. Update ADIT associated with the Transmission Delivery Charge; and
17 4. Update ADIT associated with the remainder of ADIT.

18
19 **Q. Who is responsible for the various parts of ADIT?**

20 A. Staff witness Chad Unrein will discuss the removal of ADIT associated with the Western
21 Plains and Persimmon Creek Wind Farms, Staff witness Andria Jackson will discuss the
22 removal of ADIT related to the Transmission Delivery Charge adjustment. I am responsible

² See Evergy response to CURB DR No. 92, 2025 Rate Model True-UP.

1 for the ADIT associated with pension and OPEB benefits, and the remainder of the ADIT
2 balance.

3
4 **Q. What are your adjustment amounts?**

5 A. The ADIT balance associated with pension and OPEB benefits is zero, so there is no
6 adjustment needed.³ The remaining portion of the ADIT adjustment that I am responsible
7 for increases in the ADIT balance by \$20,497,217.⁴ This adjustment reflects the most
8 recent information available by updating ADIT to March 31, 2025.

9
10 **Q. What is a deferred income tax?**

11 A. A deferred income tax is a timing difference between when the amount is recognized for
12 financial reporting purposes using the accrual method of accounting and when the amount
13 is recognized for income tax purposes. There are two types of deferred taxes. One
14 represents taxes the Company owes (deferred tax liability) and the other represents money
15 the business is owed (deferred tax asset).

16 A larger deduction for income tax purposes compared to the expenses reported for book
17 purposes results in lower taxable income, and a lower income tax amount owed to the
18 government compared to the income tax expense reported for book purposes and included
19 in rates. As the years go by, each year's deferred income tax is added to the previous years'
20 accumulated deferred income taxes resulting in the ADIT account having either an asset or
21 liability balance. The net ADIT balance represents the accumulation of the various years

³ See the Response to CURB DR No. 92, 2025 Rate Model True-UP, worksheet Def Tax Reserve Sch 13.

⁴ CURB DR No.92, 2025 Rate Model True-UP, worksheet Def Tax Reserve Sch 13.

1 of deferred income tax activity. In traditional Rate Base rate of return ratemaking, the net
2 balance of ADIT is recognized as cost-free capital and, thus, is an offset to rate base.

3 The timing difference for deductions between book and income tax purposes is temporary.
4 Eventually, the income tax deductions will become smaller compared to the deductions for
5 book purposes. The smaller future deductions for income tax purposes compared to the
6 deductions for book purposes will result in the Company paying more in income taxes to
7 the government than the income tax expense recorded on its books. In a year where the
8 Company pays more in income taxes than it records on its books, the Company's ADIT
9 liability balance will be reduced.

10
11 **Q. Does an ADIT account increase or decrease rate base?**

12 A. The ADIT account can go either way. Whether it increases or decreases Rate Base depends
13 on whether the temporary timing difference results in the Company's taxable income being
14 more than or less than book income, and whether the resulting impact is cost free capital
15 to the company, or a source of investor funds that must be compensated by being included
16 in Rate Base. The timing difference can result in a net ADIT asset or an ADIT liability.
17 ADIT assets increase Rate Base and ADIT liabilities decrease rate base. Currently,
18 Evergy's net ADIT balance is a liability,⁵ so it reduces Evergy's rate base. The net ADIT
19 liability is included in Rate Base because it represents a source of cost-free financing to the
20 utility.

21
22

⁵ CURB DR No. 92, 2025 Rate Model True-Up, worksheet Rate Base – Sch 2.

Q. What is a deferred tax asset?

A. A deferred tax asset occurs when an expense is recognized for financial accounting (and ratemaking) purposes currently, but the expense is taken as a tax deduction sometime in the future. The income tax related to the deferred recognition of the expense is a deferred tax asset. The income tax related to the deferred recognition of the expense is added to prior years' deferred tax assets resulting in an accumulated deferred tax account.

Examples of a deferred tax asset are:

- Net operating losses;
- Product warranty costs;
- Bad debt costs;
- Accrued vacation pay.⁶

Sometime in the future, the differences between book and tax will reverse. For the incentive compensation expense the Company recorded on its books sometime in the past, the Company will eventually recognize the incentive compensation expense as a deduction on its income tax return. When the Company recognizes the incentive compensation expense on its tax return, the deferred asset tax balance will be reduced accordingly.

Q. What is a deferred tax liability?

A. A deferred tax liability occurs when the Company takes a deduction for income tax purposes in the current year, but the expense will not be recognized for financial accounting (and ratemaking) purposes until sometime in the future. The income tax related to the current deduction is a deferred tax liability. Some examples are:

⁶ FASB / APB Update and Review, Nov. 2006, pp. 9-8 and 9-9.

- Accelerated Depreciation;
- Software development costs;
- Deductible pension cost in excess of expense;
- Research and development⁷

Q. What happens in future years with the deferred tax liability?

A. As the years progress, each year's current deferred income tax (the income tax on the difference between the deduction taken this year on the tax return compared to the expense recognized for financial accounting and ratemaking purposes) is added to the previous years' accumulated deferred income taxes resulting in a deferred income tax liability. Eventually, the deductions will become smaller for income tax purposes than the expense recognized for financial accounting and ratemaking purposes. Having a smaller deduction for income tax purposes compared to the expense amount recognized for financial accounting and ratemaking purposes will result in the company paying higher income tax than was included in rates. The higher income tax for tax purposes compared to the income tax recognized for financial accounting and ratemaking purposes will reduce the accumulated deferred income tax liability.

Q. Will the balance in the deferred tax liability account ever be reduced to a zero balance?

A. Yes. By the end of the Company's assets' life, the deferred income tax balance will be recognized, and the accumulated deferred tax balance will be reduced to a zero balance.

⁷ See FASB / APB Update and Review, Nov. 2006, p. 9-9.

1 **Q. How is ADIT treated for purposes of ratemaking?**

2 A. For purposes of ratemaking, ADIT liabilities, such as accelerated depreciation, are
3 considered a cost-free source of financing. Customers should not be required to provide for
4 a return on plant in service that has been funded by the government in the form of reduced
5 (temporarily) taxes. For this reason, ADIT liabilities are reflected as a Rate Base offset (a
6 reduction in rate base). Conversely, ADIT assets, such as accrued vacation pay, increase
7 rate base. To the extent taxes have been paid in advance of the time when they are included
8 in the cost of service and collected from customers, the Company must borrow money
9 and/or use shareholder funds. The increase to Rate Base for deferred income tax assets
10 allows shareholders to earn a return on shareholder provided funds until the funds are
11 recovered from customers through rates.

12

13 **Q. What are the current income tax rates?**

14 A. The federal tax rate is 21% and the Kansas state rate for utilities is 0%.

15

16 **Q. What is excess ADIT and how is it treated for ratemaking purposes?**

17 A. Excess ADIT represents the amounts a utility has collected from ratepayers to pay future
18 taxes which, as a result of a reduction in tax rates, will not be imposed. During the 1980s
19 and up until 2017, the federal tax rate was higher than it is now. Since ratepayers provided
20 deferred taxes at the rate in effect when the originating timing differences were generated,
21 the deferred income taxes were provided at a rate higher than the tax that is expected to be
22 in existence when the timing differences reverse, and the taxes become due. The difference
23 in federal tax rates is being amortized into the cost of service over the period stipulated in

the 2018 general rate case. The difference in the Kansas corporate tax has been included and is being amortized over 30 years in accordance with the statute eliminating the corporate income tax for utilities.

Q. What is the purpose of Staff's ADIT adjustments?

A. Staff's adjustments were made to update the deferred tax asset (account 190), the deferred income taxes related to accelerated depreciation of property (account 281), the deferred income tax liability (account 282), and the miscellaneous deferred income tax liability (account 283) to March 31, 2025, to synchronize this rate base offset with Staff's updated Plant in Service balance through March 31, 2025.

Staff Adjustment RB – 3 Pension Tracker 2

Q. Please explain the purpose of Staff Adjustment RB – 3.

A. This adjustment reverses the pension tracker 2 balance of \$251,491, so that the Tracker 2 is removed from rate base.

Q. What is a Tracker 2?

A. A Tracker 2 is the accumulation of the difference over the years between the current year GAAP pension/postretirement benefit (OPEB) cost and the cash contributions Evergy makes to its established trusts.⁸

Q. What is the current status of the Tracker 2 in regards to being included in rate base?

⁸ See Stipulation and Agreement, p. 7, Docket No. 07-GIMX-1041-GIV (Apr. 15, 2011) (07-1041 S&A).

1 A. Currently, the pension Tracker 2 is excluded from rate base treatment.

2
3 **Q. Is Evergy requesting a change in the treatment of the Tracker 2?**

4 A. Yes.

5
6 **Q. Please describe Evergy's request for rate base treatment of the pension and post-**
7 **retirement benefit Tracker 2.**

8 The Stipulation and Agreement in Docket No. 07-GIMX-1041-GIV allows for changes to
9 the Tracker 2 when a material event has occurred.⁹ The company believes that a material
10 event has occurred that warrants allowing the Tracker 2 balances in rate base. The company
11 argues that a 260 basis point increase in interest rates and changes in pension funding
12 requirements will result in the company's actual cash contributions to significantly exceed
13 the pension expense over the next ten years. Evergy takes the position that the increase in
14 interest rates and changes in the laws governing the minimum required contributions,
15 results in a material change.¹⁰

16 The company's Tracker 1 and Tracker 2 were established in Docket No. 07-GIMX-
17 1041-GIV. The Stipulation and Agreement in the docket includes a provision "...that in
18 the event that a material change affecting the terms of this Pension S & A occurs, any
19 Signatory to the Pension S & A will have the right to request that the Commission modify
20 all or part of the Pension S & A..."¹¹

⁹ See 07-1041 S&A, p. 12.

¹⁰ See Direct Testimony of Ron Klote on Behalf of Evergy Kansas Central and Evergy Kansas South, pp. 24 – 25 (Jan. 31, 2025) (Klote Direct).

¹¹ See 07-1041 S&A, pp. 11 - 12.

1 **Q. Does Staff agree that the Tracker 2 balances should be included in rate base?**

2 A. No. Staff made adjustments to remove the pension and postretirement benefits Tracker 2s
3 balances from rate base. The combined pension Tracker 2 balance removed was
4 \$251,491¹², and the Evergy Central postretirement Tracker 2 balance was \$5,660,818.¹³

5 Staff believes the Tracker 2s should not be included in rate base for the following reasons:

- 6 1. The company has discretion as to the annual contributions to the retirement trust funds.
- 7 2. The utility's discretion can be used to manipulate the timing of the contributions to
8 achieve the maximum return in conjunction with the timing of the utility's rate cases.¹⁴
- 9 3. The timing and the amount of contributions to the retirement trust funds is a corporate
10 financial decision, influenced by many factors such as tax considerations and the
11 availability of attractive alternative investments that are unrelated to how the pension
12 obligation is incurred.¹⁵
- 13 4. In pensions, as in other areas, managers may use accounting information along with
14 other factors in making financial decisions. Some employers may decide to change
15 their funding policies based in part on the new accounting information.¹⁶
- 16 5. Mr. Klote states the actual cash contributions over the next 10 years are expected to
17 significantly exceed pension expense by more than \$300 million.¹⁷
- 18 a. The \$300 million is an estimate, not actual. Many events can occur over the next
19 10 years that would impact the \$300 million estimate.

¹² The pension Tracker 2 amount of \$251,491 includes the Evergy Central Tracker 2 balance as well as the Wolf Creek Tracker 2 balance. *See* Response to Staff Data Request No. 198.

¹³ *See* Response to Staff Data Request No. 199.

¹⁴ *See* Staff Report and Recommendation, p. 5, Docket No. 07-GIMX-1041-GIV (Mar. 18, 2009) (07-1041 Staff R&R).

¹⁵ *See* Financial Accounting Standards Board, Statement of Financial Accounting Standard No. 87, paragraph 81.

¹⁶ *See id.*, paragraph 83.

¹⁷ *See* Klote Direct, p. 25.

b. Interest rates go up and down over a 10-year period. No one can predict that interest rates will remain as high as they currently are which is in the 4.25% to 4.50% range.

A decline in interest rates would have a significant effect on the company's actual pension contributions.

6. A cumulative excess pension contribution of up to \$300 million over 10 years is not material relative to a company that has assets of \$32.282 billion¹⁸ and net income of \$885.8million¹⁹ as of 12/31/2024.

7. There is no ceiling or limit as to how large the Tracker 2 balance could become.²⁰

8. The Tracker 2 lacks the connectivity between the utility's funding decisions and the amount collected through the company's cost of service.

For the above reasons, Staff recommends that Evergy's request to include the Tracker 2 in rate base should be denied.

Staff Adjustment RB – 4 Postretirement Benefit Tracker 2

Q. Please explain the purpose of Staff Adjustment RB – 4.

A. This adjustment reverses the postretirement (OPEB) tracker 2 balance of \$5,660,818, so that the Tracker 2 is removed from rate base.

Q. Why is the OPEB Tracker 2 being removed from rate base?

A. This adjustment removes the OPEB tracker 2 balance for the same reasons as discussed earlier in Staff Adjustment RB – 3 for pensions.

¹⁸ 2024 Evergy Annual Report, p. 75.

¹⁹ See *id.*, p. 74.

²⁰ See Response to Staff DR No. 208.

IV. Staff Income Statement Adjustments

Staff Adjustment IS – 1 for Pension Expense

Q. Please explain Staff Adjustment IS – 1 for Evergy Central and Wolf Creek pension expense.

A. Staff Adjustment IS – 1 increases pension expense by \$249,485 for EKC and increases pension expense by \$292,354²¹ for Wolf Creek. By including Staff Adjustment IS – 1 in pension expense, EKC's total pension expense becomes \$2,877,694 and Wolf Creek's \$292,354 pension expense adjustment results in a Wolf Creek total pension expense of (\$597,996).²²

Staff updated pension expense to reflect the most current known and measurable information available in the Company's base rates. This is appropriate because it results in rates that are more reflective of ongoing, normalized operations than would otherwise be the case.

Staff Adjustment IS - 2 Postretirement Expense

Q. Please explain Staff Adjustment IS - 2 for postretirement benefits (OPEB).

A. Staff's Adjustment IS – 2 increases OPEB expense by \$67,757 for EKC. Staff updated OPEB expense to reflect the most current known and measurable information available in

²¹ See Response to Staff DR No. 198.

²² *Id.*

the Company's base rates. This is appropriate because it results in rates that are more reflective of ongoing, normalized operations than would otherwise be the case.

Pension and Postretirement Benefits Tracker 1

Q. Please explain why Evergy's pension and OPEB's Tracker 1 are included in the cost of service.

A. In each rate case, a dollar amount of pension and OPEB expenses are determined. The pension and OPEB expenses are included in EKC's cost of service. Evergy will collect these pension and OPEB expenses from its ratepayers until the Company's next rate case. The base line for EKC pension expense is \$8,396,533, and \$2,482,924 for Wolf Creek. The base line for EKC postretirement benefit expense is (\$650,368).

The Commission established Westar's (the predecessor to EKC) pension and OPEB Trackers 1 and 2 effective January 1, 2009.²³ The Tracker 1 tracks, on a cumulative basis, the difference between Evergy's actual pension and OPEB expenses and the pension and OPEB expenses allowed in rates.²⁴ The Tracker 2 keeps track of Evergy's contributions to its pension and OPEB plans that exceed the pension and OPEB's costs.

Q. How many years did EKC amortize the Tracker 1 balances in this Rate Case?

A. Three years. When the Tracker 1 was established, the Commission allowed amortization periods not to exceed five years. Docket No. 07-GIMX-1041-GIV, Stipulation and Agreement, page 5.

²³ See Docket No. 10-WSEE-135-ACT, page 3.

²⁴ See Docket No. 07-GIMX-1041-GIV, Stipulation and Agreement, page 5.

1 **Q. What is the amortization period is Staff recommending for the Tracker 1?**

2 A. Three years.

3

4 **Q. Why is Staff recommending a three-year amortization period?**

5 A. While the Company's expectation can change, it appears unlikely that Evergy would be
6 out for 4 or 5 years without filing a rate case. A good amortization period should
7 approximate the frequency of a rate case, so as to not purposefully over or under amortize
8 something to the cost of service. Three years is a reasonable expectation of time between
9 rate cases for Evergy.

10

11 **Q. What are the annual pension and postretirement benefit (OPEB) expenses Staff**
12 **recommends be included in Evergy Central's cost of service?**

13 A. For Tracker 1 purposes, a pension and OPEB benefit expense should be established. To
14 meet this requirement, Staff recommends that the annual pension and OPEB expenses to
15 be allowed in the cost of service in this rate case for Tracker 1 purposes are:

16 Evergy Central pension expense \$8,396,533²⁵

17 Wolf Creek pension expense \$2,482,924²⁶

18 Evergy Central OPEB expense (\$650,368)²⁷

19

20 **Q. What are the Company's pension Tracker balances as of March 31, 2025?**

²⁵ See Response to Staff DR No. 198

²⁶ *Id.*

²⁷ See Response to Staff DR No. 199.

A. The Company's Tracker 1 and 2 balances for Evergy's pension plans as of March 31, 2025, that will be used as beginning balances in the next rate proceeding are:

Evergy Central Pension Tracker 1 (\$16,556,516)²⁸

Wolf Creek Pension Tracker 1 (\$9,242,759)²⁹

Evergy Central Pension Tracker 2 \$251,491³⁰

Wolf Creek Pension Tracker 2 \$- 0 -³¹

Q. What are the Company's postretirement Tracker balances as of March 31, 2025?

A. The Company's tracker 1 and 2 balances for Evergy's postretirement benefit plans as of March 31, 2025, that will be used as beginning balances in the next proceeding are:

Evergy Central Postretirement Tracker 1 (\$965,259)³²

Evergy Central Postretirement Tracker 2 \$5,660,818³³

Q. What are the annual pension and OPEB expenses Staff recommends that should be allowed in Evergy's cost of service in this rate case?

A. For Tracker 1 purposes the expenses are:

Evergy Central Pension Expense \$8,396,533³⁴

Evergy Central Pension Tracker 1 Amortization (\$5,518,839)³⁵

²⁸ See Response to Staff DR No. 198.

²⁹ *Id.*

³⁰ *Id.*

³¹ *Id.*

³² See Response to Staff DR No. 199, workpaper 2 – Trackers.

³³ *Id.*

³⁴ *Id.*

³⁵ *Id.*

1		-----
2	Total Evergy Central Pension Expense	\$2,877,694
3		
4	Evergy Central Pension Expense - Wolf Creek	\$2,482,924 ³⁶
5	Evergy Central Pension Tracker 1 Amortization Wolf Creek	(\$3,080,920) ³⁷
6		-----
7	Total Evergy Central Pension Expense – Wolf Creek	(\$597,996)
8		
9	Evergy Central OPEB Expense	(\$650,368) ³⁸
10	Evergy Central OPEB Tracker 1 Amortization	(\$321,753) ³⁹
11		-----
12	Total Evergy Central OPEB	(\$972,121)

Staff Adjustment IS - 3 Distribution Non-Labor Maintenance

Q. Please explain Staff Adjustment IS – 3.

A. This non-labor adjustment decreases distribution maintenance expense by \$2,799,599⁴⁰ for the purpose of including an appropriate level of non-labor distribution expense in the cost of service of this rate case. Staff examined the non-labor distribution expenses for the Test Year, and compared them to the three-year average for 2021, 2022, the three-year average for 2022, 2023, and the Test Year. Staff chose the update period ending March 31, 2025,

³⁶ See Response to Staff DR No. 199, workpaper 2 – Trackers.

³⁷ *Id.*

³⁸ See Response to Staff DR No. 199.

³⁹ *Id.*

⁴⁰ See Exhibit WEB – 7.

1 as being most representative for ongoing operations. Evergy did not make an adjustment
2 for distribution non-labor maintenance.

3 In calculating Staff's adjustment, Staff made an error that was caught too late to be reflected
4 in Staff's Schedules. The error will be corrected in an updated set of Staff Schedules.⁴¹
5

6 **Staff Adjustment IS - 4 Generation Non-Labor Maintenance**

7 **Q. Please explain Staff Adjustment IS – 4.**

8 A. This non-labor adjustment decreases generation maintenance expense by \$3,392,248⁴² for
9 the purpose of including an appropriate level of generation expense in the cost of service
10 of this rate case. Staff's adjustment updates generation maintenance expense to equal the
11 twelve month update period ending March 31, 2025, to reflect the most recent, known and
12 measurable information possible, so that the revenue requirement from this rate case will
13 match more closely Evergy's cost of providing electric utility service. Staff examined the
14 non-labor distribution expenses for the Test Year, and compared them to the three-year
15 average for 2021, 2022, the three-year average for 2022, 2023, and the Test Year. Staff
16 chose the update period ending March 31, 2025, as being most representative for ongoing
17 operations. Evergy did not make an adjustment for generation non-labor maintenance.

18 In calculating adjustments IS – 3 and IS - 4, Staff made an error in not removing the non-
19 labor distribution and generation maintenance expenses for Western Plains and Persimmon

⁴¹ Staff Adjustment IS – 3 as shown in Staff Schedules is in error. Staff initially used the test year amounting to \$30,902,890 less a three average updated amount of \$29,497,408 to arrive at an adjustment of (\$1,405,482) Upon further review, Staff used the 12 month true-up period amounting to \$28,103,290. rather than a three-year average. The difference between the update total of \$28,103,290 compared to Evergy's test year balance of \$30,902,890 amounted to (\$2,799,598). Subtracting the original adjustment of (\$1,405,482) from the revised adjustment of (\$2,799,598) results in an expense decrease of \$1,394,116.

⁴² See Exhibit WEB – 8.

Creek from the adjustments. Staff's revenue model does not reflect the errors in these two adjustments. The error will be corrected in an updated set of Staff Schedules.⁴³

Staff Adjustment IS - 5 Insurance Expense

Q. Please explain Staff Adjustment IS – 5.

A. Staff Income Statement Adjustment IS – 5 decreases insurance expense by \$303,217.⁴⁴ The insurance covered by these premiums provide insurance coverage for the following types of coverage: property, directors and officers, workers' compensation, bonds, fiduciary liability, excess liability, crime, cyber liability, and auto liability. Staff compared the insurance expense for the twelve months ending March 31, 2025 (update period) to the twelve months ending June 30, 2024 (the Test Year) and made an adjustment to equal the update period's insurance expense. Staff contends that this will result in the most updated information possible being used to set EKC's cost of service and the rates coming out of this case.

Staff Adjustment IS - 6 Interest on Customer Deposits

Q. Please explain Staff Adjustment IS - 6.

⁴³ Staff Adjustment IS – 4 as shown in Staff Schedules is in error. Staff initially used an update period that amounted to \$46,852,778 less the original amount of \$52,540,143 to arrive at an adjustment of (\$5,687,365). Staff based the \$46,852,778 on a spreadsheet received from the company. Upon further review, Staff received a response from D R No. 219 and decided to use the 12 month true-up period amounting to \$39,920,849 in DR No. 219 rather than the spreadsheet received from the company. The difference between the update total of \$39,920,849 compared to Evergy's test year total of \$43,313,099 amounted to (\$3,392,248). Subtracting the original adjustment of (\$5,687,365) from the revised adjustment of (\$3,392,248) results in an expense increase of \$2,295,115.

⁴⁴ See Response to Staff DR No. 222.

1 A. Staff Income Statement Adjustment IS - 6 decreases interest on customer deposits by
2 \$66,368.⁴⁵ This adjustment reflects the decrease in two factors causing a decrease in
3 interest on customer deposits:

4 1. The customer deposit balance from the end of the Test Year to the end of
5 the update period of March 31, 2025, decreased by \$720,146;

6 2. The interest rate used to calculate the interest on customer deposits also
7 declined from 5.05% as of June 30, 2024, to 4.30% as of March 31, 2025.

8 Staff updated the interest on customer deposits to reflect the most current known and
9 measurable information available. This is appropriate because it results in rates that are
10 more reflective of ongoing operations than would otherwise be the case.

11
12 **Staff Adjustment IS -7 Rate Case Expense**

13 **Q. Please explain Staff Adjustment IS - 7.**

14 A. Staff Income Statement Adjustment IS - 7 decreases rate case expense by \$1,109,182.⁴⁶

15 This adjustment is based on the most recent actual known and measurable rate case expense
16 information incurred by Evergy, CURB, and Staff that is available prior to Staff filing its
17 testimony. As actual rate case costs become known, rate case expense will need to be
18 updated.

19
20 **Q. How does Staff treat rate case expense?**

⁴⁵ See Response to Staff DR No. 223.

⁴⁶ See Response to Staff DR No. 224, Rate Case Expense report from the KCC Fiscal Office, and Response to CURB DR No. 91.

1 A. Staff recommends that prudent and reasonable rate case expenses be amortized over a
2 period of several years, typically approximating the time period anticipated between rate
3 cases, which is 3 years in this case. Staff reviews all rate case expenses to ensure that costs
4 are prudently incurred and are appropriate for recovery from ratepayers.

5
6 **Staff Adjustment IS - 8 Lease Expense for Evergy Kansas Central**

7 **Q. Please explain Staff Adjustment IS – 8.**

8 A. Staff Income Statement Adjustment IS - 8 decreases lease expense for EKC by
9 \$1,002,013.⁴⁷ Staff compared the lease expense for the twelve months ending March 31,
10 2025, to lease expense for the twelve months ending June 30, 2024 (the end of the Test
11 Year) and made an adjustment to equal the update period's lease expense.⁴⁸
12 Staff updated lease expense to reflect the most current known and measurable information
13 available. This adjustment is appropriate because it results in rates that are more reflective
14 of ongoing operations than would otherwise be the case.

15
16 **Staff Adjustment IS - 9 Property Tax Expense**

17 **Q. Please explain Staff Adjustment IS - 9.**

18 A. Staff Income Statement Adjustment IS - 9 decreases property tax expense by \$4,097,000.⁴⁹
19 Staff compared the property tax expense for the twelve months ending March 31, 2025, to
20 property tax expense for the twelve months ending June 30, 2024 (the end of the Test Year)
21 and made an adjustment to equal the update period's property tax expense.

⁴⁷ See Response to Staff DR No. 210.

⁴⁸ *Id.*

⁴⁹ See Response to Staff DR No. 226.

Staff updated property tax expense to reflect the most current known and measurable information available. This adjustment is appropriate because it results in rates that are more reflective of ongoing operations than would otherwise be the case.

Q. What is the amount of the new Base Rates Roll In from the December 2024 property tax surcharge?

A. The base rates roll in amount is \$147,271,758.⁵⁰

V. Conclusion and Exhibits

Q. Does this conclude your testimony?

A. Yes, it does.

List of Exhibits:

WEB – 1 Adjustment to Irrevocable Letters of Credit

WEB - 2 Adjustment to Accumulated Deferred Income Tax

WEB – 3 Adjustment to Remove Pension Tracker 2 from Rate Base

WEB - 4 Adjustment to Remove OPEB Tracker 2 from Rate Base

WEB – 5 Adjustment to Pension Expense – Evergy Central and Wolf Creek

WEB – 6 Adjustment to OPEB Expense for Evergy Central

WEB – 7 Adjustment to Distribution Non-Labor Maintenance

WEB – 8 Adjustment to Generation Non-Labor Maintenance

WEB – 9 Adjustment to Insurance

⁵⁰ See Exhibit WEB – 13(a).

- 1 WEB – 10 Adjustment to Interest on Customer Deposits
- 2 WEB – 11 Adjustment to Rate Case Expense
- 3 WEB – 12 Adjustment to Lease Expense
- 4 WEB – 13 Adjustment to Property Tax Expense

Evergy Kansas Central
 25-EKCE-294-RTS
 2025 Rate Case - Evergy Kansas Direct Filing
 Test Year Ending 06/30/2024, Update 03/31/2025

RB Adjustment No. 1

Evergy Central

RB - 69 Irrevocable Letters of Credit Deposits

(a)	(b)	(c)	(d)
Line No.	FERC Account	Description	Irrevocable Letters of Credit Deposits
1		Irrevocable Letters of Credit Deposits as of March 31, 2025	744,854 (1)
2		Less: Irrevocable Letters of Credit as of June 30, 2024	1,270,313 (2)
3	(3)	Staff Adjustment to Irrevocable Letters of Credit	(525,459)

(1) Source: Staff Data Request No. 213

(2) Source: Work paper for Company adjustment No. RB - 69

(2) Source: Evergy Rate Model and Workpapers / Adjustment Workpapers

(3) Source: This adjustment does not have a FERC account number.

This adjustment goes in the liability section of the company's rate base schedule.

Note: A positive amount is a debit which increases rate base.

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

RB Adjustment No. 2

Accumulated Deferred Income Tax Reserves

GP
24.7568%

Line Account		Section 13	RB-125	RB-28	RB-32	RB-82	RB-124		
No.	No.	Line Description	Pro Forma Adjusted 6/30/2024	KCC Update 3/31/25 Balance	Westerm Plains Wind Farm	Persimmon Creek Wind Farm	Transm Adj	KGE Merger Savings	KCC RB-X ADIT Adjustment
	A	B	B	C	D	E	F	G	H
									I (H - B)
1	190	Acct 190 Accum Deferred Tax							
2		Property Insurance	\$ (3,977,161)	\$ (3,481,295)				\$ (3,481,295)	\$ 495,866
3		Injuries and Damages	(1,528,288)	(1,656,661)				(1,656,661)	(128,373)
4		Group Medical Insurance	(601,159)	(484,147)				(484,147)	117,012
5		Environmental	(981,350)	(845,894)				(845,894)	135,456
6		Vacation Pay Accrual	(4,650,952)	(5,188,809)				(5,188,809)	(537,856)
7		Tax Credit Carryover PTC Older Wind Farms	(20,066,551)	(2,386,188)				(2,386,188)	17,680,363
8		Tax Credit Carryover PTC West Plains	(209,833,013)	(186,620,507)				(186,620,507)	23,212,506
9		Tax Credit Carryover PTC PC	(26,641,608)	(45,158,453)				(45,158,453)	(18,516,845)
10		JEC Inventory Adjustment	(396,655)	(330,920)				(330,920)	65,735
11		Westar Generation Power Purchases	(1,558,005)	(1,349,453)				(1,349,453)	208,552
12		Federal NOL Tax Benefits	(18,243,668)	(26,056,680)			6,450,807	(19,605,874)	(1,362,206)
13		State NOL Tax Benefits	(13,010,757)	(16,974,122)			4,202,254	(12,771,869)	238,889
14		Teriminal Net Salvage	(11,389)	(10,148)				(10,148)	1,241
		R/L KS Rate Change Phase In	-	(3,094,397)				(3,094,397)	(3,094,397)
15		R/L Western Plains Phase-in	-	(12,705,181)	12,705,181			0	-
16		R/L Persimmon Creek Phase-in	-	(2,858,178)		2,858,178		0	-
17		Retired Plants	-	0				0	-
18		MKEC Consent Fee	(595,650)	(552,993)				(552,993)	42,657
19									
20		Total Acct 190	\$ (302,096,207)	\$ (309,754,028)	\$ 12,705,181	\$ 2,858,178	\$ 10,653,060	\$ -	\$ (283,537,609)
21	281	Accelerated Amort on Property Tax -							
22	281	Poll Control	\$ 59,187,867	\$ 63,850,940				\$ 63,850,940	\$ 4,663,073
23									
24	282	Liberalized Depreciation							
25		Method/Life Depreciation	\$ 1,427,607,115	\$ 2,076,641,734	\$ (93,846,779)	\$ (19,920,082)	\$ (514,120,798)	\$ 1,448,754,074	\$ 21,146,959
26		KGE Merger Savings Amortization	12,997,842					12,997,842	-
27									
28		Total Accumulated Deferred Taxes	\$ 1,440,604,957	\$ 2,076,641,734	\$ (93,846,779)	\$ (19,920,082)	\$ (514,120,798)	\$ 12,997,842	\$ 1,461,751,916

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

RB Adjustment No. 2

Accumulated Deferred Income Tax Reserves

GP
24.7568%

Line	Account	Section 13	RB-125	RB-28	RB-32	RB-82	RB-124			
No.	No.	Line Description	Pro Forma Adjusted 6/30/2024	KCC Update 3/31/25 Balance	Westerm Plains Wind Farm	Persimmon Creek Wind Farm	Transm Adj	KGE Merger Savings	Adjusted Balance	KCC RB-X ADIT Adjustment
	A	B	B	C	D	E	F	G	H	I
29										
30		Accum DIT On Basis Differences								
31		Repair Allowance	\$ -	\$ -					\$ -	\$ -
32		AFUDC Debt	43,035,280	58,930,327			(14,589,277)		44,341,049	\$ 1,305,770
33		Employee Benefits & Taxes	-	-					-	\$ -
34		Removal Costs	30,438,556	27,780,987			(6,877,690)		20,903,297	\$ (9,535,260)
35		Customer Adv for Construction	(781,039)	(832,840)					(832,840)	\$ (51,801)
36		Connection Fees (CIAC)	(31,891,110)	(31,070,956)					(31,070,956)	\$ 820,154
37		AFUDC Debt ECRR	(3,342,826)	(3,071,931)					(3,071,931)	\$ 270,895
38		DIT Depr - KCC Diff	4,090	43,844					43,844	\$ 39,754
39										
40		Total Accum DIT on Basis Differences	\$ 37,462,951	\$ 51,779,430	\$ -	\$ -	\$ (21,466,967)	\$ -	\$ 30,312,463	\$ (7,150,489)
41										
42		Total Acct 282	\$ 1,478,067,908	\$ 2,128,421,164	\$ (93,846,779)	\$ (19,920,082)	\$ (535,587,766)	\$ 12,997,842	\$ 1,492,064,378	\$ 13,996,471
43										
44	283	Misc Deferred Income Tax (Rate Base Items)								
45		Bond Premium Discount	\$ 24,539,730	\$ 22,714,573					\$ 22,714,573	\$ (1,825,156)
46		Reg Asset EE Demand Reponse	24,964	16,705					16,705	\$ (8,258)
47		R/A Winter Weather AAO	10,349,101	(3,610,088)					(3,610,088)	\$ (13,959,189)
48		R/A KS COVID Deferral	2,091,280	1,463,896					1,463,896	\$ (627,384)
49		Reg Asset Catalyst Costs	1,312,581	1,011,644					1,011,644	\$ (300,937)
50										
51		Total Acct 283	\$ 38,317,655	\$ 21,596,731	\$ -	\$ -	\$ -	\$ -	\$ 21,596,731	\$ (16,720,925)
52										
53										
54		Total Accumulated Deferred Taxes	\$ 1,273,477,223	\$ 1,904,114,806	\$ (81,141,598)	\$ (17,061,904)	\$ (524,934,705)	\$ 12,997,842	\$ 1,293,974,440	\$ 20,497,217

(1)

(2)

(1) Source: Application / Evergy Rate Model and Workpapers / 2025 KS Central Rate Model Direct / Def Tax Reserve Schedule 13 of the Revenue Requirements Model

(2) Source: CURB 92 2025 KS Central Rate Model True Up / Def Tax Reserve Sch 13

Source: This work paper came in an email from Chad on May 16, 2025

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Pension Tracker 2 Adjustment for Evergy Central

RB Adjustment No. 3

Line No.	FERC Account	Description	Amount
1	182631	Staff Adjustment to Reverse Pension Tracker 2 Balance	(251,491)

Note: The purpose of this adjustment is to remove Evergy's pension Tracker 2 from Rate Base.

Source: CURB DR No. 92 Revenue Model / Rate Base Schedule 2, and also Staff DR No. 198

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Postretirement Tracker 2 Adjustment for Evergy Central

RB Adjustment No. 4

Line No.	FERC Account	Description	Amount
1	254608	Remove Postretirement Benefit Tracker 2 Balance from Rate Base	(5,660,818)

Note: The purpose of this adjustment is to remove Evergy's
postretirement Tracker 2 from Rate Base.

Source: CURB DR No. 92 Revenue Model / Rate Base Schedule 2, and
also Staff DR No. 199

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Pension Expense Adjustment

IS - Adjustment No.1

Evergy Central Pension Expense Summarized

Evergy Central Pension			
(a)	(b)	(c)	(d)
		EKC - Pension Expense	
Line No.	FERC Account	Pension Expense	Amount
1	926	Evergy Central Kansas Pension Expense	249,485 (1)
2	926	Evergy Central Wolf Creek Pension Expense	292,354 (1)
3	926	Total Pension Adjustment Required	541,839

Note: The pension expense shown above excludes the pension expense related to the amortization expense of the Tracker 1.
The purpose of this work paper is to sum pension expense for Evergy Central and Wolf Creek.

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Pension Expense Adjustment
IS - Adjustment No. 1

Evergy Central Pension

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		EKC - Pension Expense							
Line No.	FERC Account	Pension Expense		Amount	Workpaper Source	Ref	Projected Known & Measureable	Test Year	Adjustment
		Adjust pension expense to FASB 87 amount excluding capital and joint partners share							
		Update Year - 12 Months Ended 03/31/2025							
1		Account 926000 - Pension Expense	18,570,370		601-4 Account 926	(1) A - 1			
2		Account 926000 - Pension Loadings	(11,241,908)		601-4 Account 926	(1) A - 2			
3		Account 407301 - NSC regulatory debits	10,869,739		601-4 Account 407.3	(1) A - 3			
4		Account 407310 - SC regulatory debits	3,342,064		601-4 Account 407.3	(1) A - 4			
5		Account 407401 - regulatory credits misc	0		601-4 Account 407.4	(1) A - 5			
6		Account 407402 - NSC regulatory credits	(1,308,849)		601-4 Account 407.4	(1) A - 6			
7		Account 407410 - SC regulaotry credits	1,139,851		601-4 Account 407.4	(1) A - 7			
8		Net Pension Expense		21,371,267				21,371,267	
9	926	March 31, 2025 Pension Expense Update							
		Projected 2025 Expense net of transmission and capital & transfers to partners and affiliates	Pension Expense	8,396,533	2025 Projections	(1) B-1		7,328,462	1,068,071
10	407	Pension Tracker 1 Amortization Expense		(5,518,839)	Trackers	(2) C-1		14,042,805	(19,561,644)
11		Total Pension Expense		2,877,694			2,877,694		
12	926	Pension Adjustment Required					2,877,694	21,371,267	(18,493,573)
13									(18,743,058)
14									249,485
15		RB - 65-EKC - Pension Regulatory Assets	Tracker 1 Balance as of March 31, 2025		Rate Base & Amort		(16,556,516)		
16	182300	Adj Prepaid Pension (Contribution Tracker or Tracker 2) asset			Rate Base & Amort		251,491		
17	(1)	Source: Satff Data Request No. 198, work paper Adj Summary							
18		Adjust prepaid pension (Contribution Tracker or Tracker 2) asset in rate base for projected activity to March 2025							
19		Note: The Contribution Tracker is a combination of EKC and Wolf Creek pension calculation. Therefore it is only reflected in the EKC section.							

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Pension Expense Adjustment
IS - Adjustment No. 1

		Wolf Creek Pension							
(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)		
		EKC - Pension Expense							
Line	FERC						Projected	Test	
No.	Account	Pension Expense - Wolf Creek		Amount	Workpaper Source	Ref	Known & Measureable	Year	Adjustment
<hr/>									
		Adjust pension expense to FASB 87 amount excluding capital and joint partners share							
		Update Year - 12 Months Ended 03/31/2025							
1		Account 926000 - Pension Expense	2,741,540		601-4 Account 926	(1) A-1			
2		Account 926000/926500 - pension loadings	(693,396)		601-4 Account 926	(1) A-2			
3		Account 407301 - NSC regulatory debits	0		601-4 Account 407.3	(1) A-3			
4		Account 407310 - SC regulatory debits	0		601-4 Account 407.3	(1) A-4			
5		Account 407401 - regulatory credits misc.	0		601-4 Account 407.4	(1) A-5			
6		Account 407402 - NSC regulatory credits	(552,045)		601-4 Account 407.4	(1) A-6			
7		Account 407410 - SC regulatory credits	(642,895)		601-4 Account 407.4	(1) A-7			
8		Net Pension Expense		853,204				853,204	
<hr/>									
		March 31, 2025 Pension Expense Update							
9	926	Projected 2025 Expense Net of Transmission and capital & transfers to partners' and affiliates	Pension Expense	2,482,924	2025 Projections	(1) B-1		1,848,144	634,780
10	407	Pension Tracker 1 Amortization Expense		(3,080,920)	Trackers	(2) C-1		(1,194,939)	(1,885,980)
11		Total Pension Expense		(597,996)			(597,996)		
12							(597,996)	653,205	(1,251,200)
13									(1,543,554)
14									292,354
15	182628	Tracker 1 Balance as of March 31, 2025			Rate Base & Amort		(9,242,759)		
16	(1)	Source: Staff Data Request No. 198 , work paper Adj Summary			Rate Base & Amort		0		
17	(2)								
18		Adjust prepaid pension (Contribution Tracker or Tracker 2) asset in rate base for projected activity to March 2025							
19		Note: The Contribution Tracker is a combination of EKC and Wolf Creek pension calculation. Therefore it is only reflected in the EKC section.							

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Postretirement Benefit Expense Adjustment
IS - Adjustment No. 2

Postretirement Benefit

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	FERC							
No.	Account	Postretirement Benefit Expense	Amount	Workpaper Source	Ref	Projected Known & Measurable	Test Year	Adjustment (f) - (e)
<hr/>								
		EKC - Postretirement Benefit Expense						
		Adjust postretirement expense excluding capital and joint partners share						
		Test Year - 12 Months Ended 06/30/2024						
1		Account 926000 - Postretirement H & W	(2,043,951)	601-4 Account 926	(1) A - 1			
2		Account 926000 - Post Retirement Regulatory	0	601-4 Account 926	(1) A - 2			
3		Account 926000 - LTD	500,401	601-4 Account 926	(1) A - 4			
4		Account 926000/926500 Pension Loadings	529,168	601-4 Account 926	(1) A - 3			
5		Account 407301 - NSC regulatory Debits	434,041	601-4 Account 407.3	(1) A - 5			
6		Account 407310 - SC regulatory Debits	543,200	601-4 Account 407.3	(1) A - 6			
7		Account 407402 - NSC regulatory credits	(619,929)	601-4 Account 407.4	(1) A - 7			
8		Account 407410 - SC regulatory credits	(403,083)	601-4 Account 407.4	(1) A - 8			
9		Net OPEB Expense	(1,060,153)				(1,060,153)	
10		March 31, 2025 Postretirement Benefit Expense Update						
11	926	Projected 2025 Expense net of transmission and capital & transfers to partners	(650,368)	2025 Projection	(1) B - 1			
12	407	Postretirement Benefit Tracker 1 Amortization Expense	(321,753)	Trackers	(1) C - 1			
13		Total Expense	(972,121)			(972,121)		
14	926			Adjustment Required		(972,121)	(1,060,153)	88,032
		Less: Postretirement Adjustment Evergy Made in its Initial Application						(20,275)
		Staff's Postretirement Expense Adjustment						67,757
15				Rate Base & Amort	F - 2	5,703,586		
16	(1)	Source: Staff Data Request No. 199, work paper Adj Summary Total						
17		Adjust prepaid pension (Contribution Tracker or Tracker 2) asset in rate base for projected activity to March 2025						
18		Note: The Contribution Tracker is a combination of EKC and Wolf Creek pension calculation. Therefore it is only reflected in the EKC section.						

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
Test Year Ending June 30, 2024
Postretirement Benefit Expense Adjustment - Detail

IS - Adjustment No. 2

25-EKCE-294-RTS
Exhibit WEB - 6(a)

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Postretirement Benefit Expense	Original Adjustment	Staff Update to 3/31/2025	Staff Adjustment (d) - (c)
1	926000	LTD Expense	294,372	(1) 294,372	(2)
2	926000	LTD Insurance	249,182	(1) 206,029	(2)
3		Account 626000 - LTD	543,554	500,401	
4	926000	Post Retirement - H & W	904,284	(1) 804,218	(2)
5	926008	Post Retirement - NSC	(2,704,238)	(1) (2,848,170)	(2)
6		Account 926000 - Post Retirement H & W	(1,799,954)	(2,043,952)	
7	926500	Employee Pension & Benefits Loadings	(1,404,973)	(1) (1,375,617)	(2)
8	926501	Employee Pension & Benefits Loadings	93,911	(1) 93,134	(2)
9	926502	Employee Pension & Benefits Loadings	495,877	(1) 491,042	(2)
10	926508	Employee Pension & Benefits Loadings - NSC	2,353,538	(1) 2,400,093	(2)
11	926509	Employee Pension & Benefits Loadings - NSC	(221,729)	(1) (219,946)	(2)
12	926510	Employee Pension & Benefits Loadings - NSC	(867,937)	(1) (859,538)	(2)
13		Account 926000/926500 - Pension Loadings	448,687	529,168	
14	407301	Post Retirement Regulatory SC	434,041	(1) 434,041	(2)
15	407310	Post Retirement Regulatory SC	543,200	(1) 543,200	(2)
16	407402	Post Retirement Regulatory NSC	(422,477)	(1) (422,477)	(2)
17	407402	Post Retirement Exp Amort NSC	(197,452)	(1) (197,452)	(2)
18		Account 407402 - NSC Regulatory Credits	(619,929)	(619,929)	
19	407410	Post Retirement Regulatory SC	32,579	(1) 32,579	(2)
20	407410	Post Retirement Exp Amort SC	(435,662)	(1) (435,662)	(2)
21		Account 407410 - SC - Regulatory Credits	(403,083)	(403,083)	
22		Net Post Retirement Benefit Expense	(853,484)	(1) (1,060,154)	(2)

Purpose: The purpose of this work paper is to group post retirement expense by general ledger account.
By grouping the expenses by account, the expenses can then be sent to the summary schedule.

- (1) Source: Workpaper CS 61 RB 61 OPEB KS Central
(2) Source: Data Request No. 199 , work paper 1-601.4 work paper Jun 24

Evergy Kansas Central

25-EKCE-294-RTS

2025 Rate Case - Evergy Kansas Direct Filing

Test Year Ending 06/30/2024, Update 03/31/2025

Corrected

IS - Adjustment No. 3

Adjustment No. CS 41 Distribution Non-Labor Maintenance

Debit (Credit) expense amounts

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account		Annualized Test Year Jul 23 - Jun 24	Updated Adjustment to 03/31/2025	Adjustment (e) - (d)
<u>Non-Labor Maintenance on Distribution Facilities</u>					
1	590	Maintenance supervision	75,845 (1)	105,938 (2)	30,093
2	591	Maintenance of structures	(224,500) (1)	(12,740) (2)	211,760
3	592	Maintenance of station equipment	1,679,643 (1)	1,710,891 (2)	31,248
4	593	Maintenance of overhead lines	25,534,452 (1)	22,465,035 (2)	(3,069,417)
5	594	Maintenace of underground lines	1,297,920 (1)	481,716 (2)	(816,204)
6	595	Maintenance of line transformers	293,886 (1)	1,196,889 (2)	903,003
7	596	Maintenance of street lighting and signals	42,774 (1)	11,092 (2)	(31,682)
8	597	Maintenance of meters	68,681 (1)	40,366 (2)	(28,315)
9	598	Maintenance of misc distribution plant	2,134,189 (1)	2,104,104 (2)	(30,085)
10		Total Transmission Maintenance	<u>30,902,890</u>	<u>28,103,291</u>	<u>(2,799,599)</u>

(1) Source: Work paper for Company adjustment No. CS 41

(2) Source: Data Request No. 218 for Staff's adjustment

Note: The Updated Adjustment column reflects the correct amounts which are from DR No. 218.

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 3

Adjustment No. CS 41 Distribution Non-Labor Maintenance

Original Distribution Maintenance Adjustment

Debit (Credit) expense amounts

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account		Annualized Test Year Jul 23 - Jun 24	Updated Adjustment to 03/31/2025	Adjustment (e) - (d)
		<u>Non-Labor Maintenance on Distribution Facilities</u>			
1	590	Maintenance supervision	75,845 (1)	84,816 (2)	8,971
2	591	Maintenance of structures	(224,500) (1)	(77,616) (2)	146,884
3	592	Maintenance of station equipment	1,679,643 (1)	1,728,366 (2)	48,723
4	593	Maintenance of overhead lines	25,534,452 (1)	23,543,837 (2)	(1,990,615)
5	594	Maintenace of underground lines	1,297,920 (1)	1,198,464 (2)	(99,456)
6	595	Maintenance of line transformers	293,886 (1)	416,304 (2)	122,418
7	596	Maintenance of street lighting and signals	42,774 (1)	35,327 (2)	(7,447)
8	597	Maintenance of meters	68,681 (1)	64,324 (2)	(4,357)
9	598	Maintenance of misc distribution plant	2,134,189 (1)	2,503,586 (2)	369,397
10		Total Transmission Maintenance	<u>30,902,890</u>	<u>29,497,408</u>	<u>(1,405,482)</u>

(1) Source: Work paper for Company adjustment No. CS 41

(2) Source: Data Request No. 218 for Staff's adjustment

Note: This spreadsheet reflects incorrect amounts in the Updated Adjustment column that are included in Staff's revenue requirement.

Evergy Kansas Central
 25-EKCE-294-RTS
 2025 Rate Case - Evergy Kansas Direct Filing
 Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 4

Corrected

Adjustment No. CS 42 Generation Maintenance Debit (Credit) expense amounts			IS Adjustment No. 4		
(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Non-Labor Generation Maintenance	Direct Filing Jul 23 - Jun 24	Update Adjustment For the Year Ending 3/31/2025	Adjustment (e) - (d)
1	510	Supervision and Engineering	1,538,506	1,800,771	262,265
2	511	Structures	3,308,514	3,230,580	(77,934)
3	512	Boiler Plant	22,045,522	21,699,109	(346,413)
4	513	Electric Steam Power	7,061,827	5,187,595	(1,874,232)
5	514	Miscellaneous Steam Power	4,551,926	3,954,760	(597,166)
6	551	Supervision and Engineering	9,615	13,436	3,821
7	552	Structures	11,333	8,524	(2,809)
8	553	Generating and Electric Equipment	4,051,376	2,576,195	(1,475,181)
9	554	Electric Steam Power	734,479	808,075	73,596
10	558		0	641,805	641,805
11		Total Transmission Maintenance	43,313,098	39,920,850	(3,392,248)

(1) Source: Data Request No. 219 for Staff; adjustment

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 4

Adjustment No. CS 42 Generation Maintenance Debit (Credit) expense amounts			Original Original Generation Maintenance Adjustment IS Adjustment No. 4		
(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Non-Labor Generation Maintenance	Direct Filing Jul 23 - Jun 24	Update Adjustment For the Year Ending 3/31/2025	Adjustment (e) - (d)
1	510	Supervision and Engineering	1,538,506 (1)	1,800,771 (2)	262,265
2	511	Structures	3,308,514 (1)	3,230,580 (2)	(77,934)
3	512	Boiler Plant	22,045,522 (1)	21,699,109 (2)	(346,413)
4	513	Electric Steam Power	7,061,827 (1)	4,398,938 (2)	(2,662,889)
5	514	Miscellaneous Steam Power	4,551,926 (1)	4,743,417 (2)	191,491
6	551	Supervision and Engineering	12,641 (1)	13,436 (2)	795
7	552	Structures	115,537 (1)	182,260 (2)	66,723
8	553	Generating and Electric Equipment	13,164,680 (1)	9,965,918 (2)	(3,198,762)
9	554	Electric Steam Power	740,990 (1)	818,349 (2)	77,359
10	558		0	(2)	0
11		Total Transmission Maintenance	52,540,143	46,852,778	(5,687,365)

(1) Source: Work paper for Company adjustment No. CS - 42

(2) Source: Received in an email from Darcie Kramer on May 15, 2025

Note: This spreadsheet reflects incorrect amounts in the Updated Adjustment column that are included in Staff's revenue requirement.

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 5

Adjustment No. CS 70 Insurance

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Insurance Adjustment	Projected Known and Measurable as of 03/31/2025	Updated Known and Measurable as of 03/31/2025	Staff Adjustment (e) - (d)
1	924000	Property Insurance	8,544,623 (1)	8,337,394	(207,229)
2		Less: Joint Owner Billings (Property)	455,399 (1)	421,241	(34,158)
3	924000	Subtotal	9,000,022	8,758,635	(241,387)
4	925000	Injuries and Damages	7,489,169 (1)	7,427,339	(61,830)
5	925000	Subtotal	7,489,169	7,427,339	(61,830)
6		Total	16,489,191	16,185,974	(303,217)

(1) Source: Work paper for Company Adjustment CS - 70

(2) Source: Data Request No. 222 for Staff's adjustment

Evergy Kansas Central
 25-EKCE-294-RTS
 2025 Rate Case - Evergy Kan IS - Adjustment ???
 Test Year Ending 06/30/2024, Update 03/31/2025

IS Adjustment No. 6

Adjustment No. CS 76 Interest on Customer Deposits

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Interest on Customer Deposits	Total Evergy KS Central 06/30/2024	Adjusted Total Evergy KS Central 3/31/2025	Staff Adjustment (e) - (d)
1	903	Customer Deposit Balanace @ June 30, 2024	4,720,131	3,999,985	
2		Authorized Interest Rate (As of 12/01/2023)	5.05%	4.30%	
3	903	Annualized Customer Deposit Interest Expense	238,367	171,999	
4	903	Less: Test Year Customer Deposit Interest	265,234	265,234	
5	903	Total Adjustment	(26,867)	(93,235)	(66,368)

Source: Work paper for company adjustment CS 76

Source: Data Request No. 223 for Staff's adjustment

Evergy Kansas Central
 25-EKCE-294-RTS
 2025 Rate Case - Evergy Kansas Direct Filing
 Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 7

Adjustment No. 80 Deferred Rate Case Expenses Normalized

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Deferred Rate Case Expense Normalized	Total KS Central Rate Case Expense 6/30/2024	Adjusted Rate Case Expense 5/13/2025	Staff Rate Case Adjustment (e) - (d)
1		Annual Amortization Amount	1,405,559	296,377	(1,109,182)
2		Less: Test Year Amortization	470,617	470,617	0
3	407300	Adjustment	934,942	(174,240)	(1,109,182)

(1) Source: Work paper for company adjustment CS 80.

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 7

Adjustment No. 80 Deferred Rate Case Expenses Normalized

Line No.		Rate Case Expense as of 05/24/2025
1	Staff	145,444 (1)
2	CURB	15,703 (1)
3	Evergy as of 05/13/2025	727,983 (2)
4	Total Actual	889,130
5	Divide by 3 Years	/ 3 Years
6	Annual Amortization of Rate Case Expense	296,377
7		
8		

(1) Source: KCC Fiscal Office
(2) Source: CURB DR No. 91

Evergy Kansas Central
25-EKCE-294-RTS
2025 Rate Case - Evergy Kansas Direct Filing
Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 8

Adjustment No. CS - 109 Lease Expense Adjustment

(a)	(b)	(c)
Line No.	FERC Account Description	Lease Expense
1	Updated Lease Expense Adjustment as of March 31, 2025	1,648,014 (2)
2	Less: Annualized Lease Expense Adjustment as of June 30, 2024	2,650,027 (1)
3	931000 Staff Adjustment for Updated Lease Expense as of March 31, 2025	(1,002,013)

- (1) Source: Work paper for company adjustment CS - 109
(2) Source: Staff DR No. 210 and CURB DR No. 92 for Staff's adjustment

Evergy Kansas Central

25-EKCE-294-RTS

2025 Rate Case - Evergy Kansas Direct Filing

Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 9

Adjustment No. CS - 126 Property Tax Expense

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Description	Initial Property Tax Adjustment	Update Property Tax Adjustment	Staff Adjustment (e) - (d)
1	408120	2023 Property Taxes per 2024 PTS filing - Westar North	128,929,472 (1)	126,300,796 (2)	(2,628,676)
2		2023 Property Taxes per 2024 PTS Filing - KGE South	68,866,891 (1)	68,562,386 (2)	(304,505)
3		Total 2023 Property Taxes - KS Central	197,796,363	194,863,182	(2,933,181)
4		Add: Raicars IK Central and IKS South	20,376 (1)	14,501 (2)	(5,875)
5		Add: Spring Creek / Ottawa Co Okla	387,471 (1)	389,217 (2)	1,746
6		Less: JEC 8% Related Property Taxes	(231,506) (1)	0 (2)	231,506
7		O & M Property Taxes- Excluding PILOTs	197,972,704	195,266,900	(2,705,804)
8		Payment in Lieu of Taxes (PILOT) on Wind Energy	451,792 (1)	460,828 (2)	9,036
9		Proprerty Taxes - Before Transmission Adjustment	198,424,496	195,727,728	(2,696,768)
10		Less: Transmission Adjustment	(47,055,738) (1)	(48,455,970) (2)	(1,400,232)

-24.7568%

Evergy Kansas Central

25-EKCE-294-RTS

2025 Rate Case - Evergy Kansas Direct Filing

Test Year Ending 06/30/2024, Update 03/31/2025

IS - Adjustment No. 9

Adjustment No. CS - 126 Property Tax Expense

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Description	Initial Property Tax Adjustment	Update Property Tax Adjustment	Staff Adjustment (e) - (d)
11		223 Property Taxes - 2024 PTS Filing	151,368,758	147,271,758	(4,097,000)
12		Test Year (12 Months ended 6-30-2024) per Trial Balance - Acct 408120	148,278,704 (1)	148,278,704 (2)	0
13		Property Tax Expense Adjustment	3,090,054	(1,006,946)	(4,097,000)

(1) Source: Work paper for company adjustment CS - 126

(2) Source: Data Request No. 226 for Staff's adjustment

Evergy Central - Application

Amount in Base rates per 23-EKCE-775-RTS:	\$	155,693,994	This excludes Transmission Piece.
Amount of PTS in Dec 2023 PTS filing (24-629)		<u>151,368,758</u>	This excludes Transmission Piece.
CS-126 - Everygy Central Adjustment		(4,325,236)	
KCC Adjustment			
Amount in Base rates per 23-EKCE-775-RTS:	\$	155,693,994	This excludes Transmission Piece.
KCC Base Rates Roll In Dec 2024 PTS Filing (25-256)	\$	<u>147,271,758</u>	This excludes Transmission Piece.
Everygy's Base Rate Roll-in - See Application Page 2	\$	<u>(8,422,236)</u>	
Bill's Adjustment - KCC IS-10/CS-126	\$	<u>(4,097,000)</u>	

Docket No. 25-EKCE-256-TAR

Evergny Kansas Central
Ad Valorem Tax Surcharge Calculation with final statements

	2024 Property Tax - North	\$	126,300,796
	2024 Property Tax - South	\$	68,562,386
Add:	PILOT Payments - Central Plains	\$	325,793
Add:	PILOT Payments - Flat Ridge	\$	135,035
Add:	Railcars EKCentral and EKSouth	\$	14,501
Add:	Spring Creek/Ottawa Co Okla.	\$	389,217
	Total 2024 Property Tax	\$	195,727,728
Less:	Transmission Allocation	-24.7568%	\$ (48,455,970)
	2024 Property Tax W/O Transmission	\$	147,271,758.71

Docket No. 24-EKCE-469-TAR

Evergy Kansas Central
Ad Valorem Tax Surcharge Calculation with final statements

	2023 Property Tax - North	\$	128,929,472
	2023 Property Tax - South	\$	68,866,891
Add:	PILOT Payments - Central Plains	\$	319,405
Add:	PILOT Payments - Flat Ridge	\$	132,387
Add:	Railcars EKCentral and EKSouthern	\$	20,376
Add:	Spring Creek/Ottawa Co Okla.	\$	387,471
Add:	JEC 8% Related Property Taxes	\$	(231,506)
	Total 2023 Property Tax	\$	198,424,496
Less:	Transmission Allocation	-23.7147%	<u>(47,055,738)</u>
	2023 Property Tax W/O Transmission	\$	151,368,757.70

IS - Adjustment No. 9

Docket No. 23-EKCE-775-RTS - Stipulation & Agreement

29. PTS. The Parties agree that the Kansas-jurisdictional, non-transmission related, retail property tax expense in base rates is \$155,693,994 and shall be the basis for property tax balance used for purposes of future PTS filings for the time period the new rates are applicable.

Docket No. 23-EKCE-775-RTS

		Total KS Central
Property Taxes:		
120		
Property Taxes per 2023 PTS Filing - WSTR North		129,698,795
Property Taxes per 2023 PTS Filing - KGE South		71,461,085
2 Property Taxes - KS Central		201,159,880
Add:	Railcars EKCentral and EKSouh	25,710
Add:	Spring Creek/Ottawa Co Okla.	372,045
Less:	JEC 8% Related Property Taxes	(214,876)
O&M Property Taxes - Excluding PILOTs		201,342,759
PTA _n	Payment in Lieu of Taxes (PILOT) on Wind Energy	442,933
2022 Property Taxes - Before Transmission Adjustment		201,785,692
Less:	Transmission Adjustment	22.8419% (46,091,698)
Property Taxes - 2023 PTS Filing (Note 1)		155,693,994

PTA_n

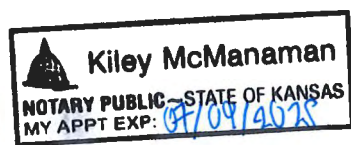
STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Bill Baldry, being duly sworn upon his oath deposes and states that he is a Senior Auditor of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Bill Baldry
Bill Baldry
Senior Auditor
State Corporation Commission of the
State of Kansas

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



Kiley McManaman
Notary Public

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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