

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

**IN THE MATTER OF THE APPLICATION)
OF EVERGY KANSAS CENTRAL, INC.)
AND EVERGY KANSAS SOUTH, INC.)
FOR APPROVAL TO MAKE CERTAIN)
CHANGES IN THEIR CHARGES FOR)
ELECTRIC SERVICE PURSUANT TO)
K.S.A. 66-117.)**

KCC Docket No. 25-EKCE-294-RTS

CROSS-ANSWERING TESTIMONY AND EXHIBITS OF

MARK E. GARRETT

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD ("CURB")

June 20, 2025

(REDACTED EXHIBITS ATTACHED)

Cross Answering Testimony of Mark E. Garrett

KCC Docket No. 25-EKCE-294-RTS

**Cross Answering Testimony of Mark E. Garrett
June 20, 2025**

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I. WITNESS IDENTIFICATION AND PURPOSE OF TESTIMONY

1 **Q: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A: My name is Mark E. Garrett.

3

4 **Q: ARE YOU THE SAME MARK GARRETT THAT FILED TESTIMONY IN THIS**
5 **DOCKET ON JUNE 6, 2025?**

6 A: Yes.

7

8 **Q: WHAT IS THE PURPOSE OF YOUR CROSS-ANSWERING TESTIMONY?**

9 A: My testimony addresses three issue areas raised by the Staff of the Kansas Corporation
10 Commission (“Staff”) in its Direct Testimony regarding the rate change Application of
11 Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (collectively, “Company” or
12 “EKC”). These issue areas include the following:

- 13 1. Construction Work in Progress,
14 2. Non-Labor Generation Maintenance, and
15 3. Deferred Accounting for Panasonic Margins.

II. CROSS-ANSWERING TESTIMONY

16 **Q: HOW IS YOUR CROSS-ANSWERING TESTIMONY ARRANGED?**

17 A: In the sections below, I address Construction Work in Progress, Non-Labor Generation
18 Maintenance, and Deferred Accounting for Panasonic Margins, in that order.

II. A. Construction Work in Progress

Q: WHAT DID THE COMPANY REQUEST WITH RESPECT TO INCLUDING CONSTRUCTION WORK IN PROGRESS (“CWIP”) IN THE REVENUE REQUIREMENT?

A: The Company included CWIP that it expects to be in service by June 30, 2025, which is within one year after the end of the test year.¹ EKC based the inclusion of the budgeted CWIP on K.S.A. 66-128 which permits the inclusion of CWIP in rate base provided specific conditions are met.²

Q: DID STAFF AGREE WITH THE COMPANY’S APPROACH FOR THE INCLUSION OF CWIP IN RATE BASE?

A: No. Staff pointed out that EKC’s updated CWIP does not meet the conditions set forth in K.S.A. 66-128. Staff witness Tim Rehagen sponsored an adjustment that excludes projects for distribution, general, and intangible plant because those projects do not meet the statutory requirements for including CWIP in rate base.³

Q: DO YOU AGREE WITH STAFF’S INTERPRETATION OF K.S.A. 66-128?

A: Yes. K.S.A. 66-128 states:

“(b)(1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and

¹ See the Direct testimony of Patrick Aron Branson, pg. 6, lines 10-14.

² See the Direct testimony of Patrick Aron Branson, pg. 6, lines 16-29.

³ See the Direct Testimony of Tim Rehagen, pg. 6, lines 25-30.

required to be used in the public utility's service to the public.

(2) Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) Construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy; (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility."

The statute provides that any project must be completed and in service unless it meets the exceptions set forth in Paragraph 2. These provisions require that the CWIP be either generation plant or transmission plant that will connect to generation plant. Distribution plant, general plant, and intangible plant are not included in the Paragraph 2 exceptions and are not to be considered "used and required to be used" under the statute.

Q: WHAT IS YOUR RECOMMENDATION REGARDING THE DISTRIBUTION, GENERAL, AND INTANGIBLE PLANT INCLUDED IN CWIP?

A: I agree with Staff that the distribution, general, and intangible plant in CWIP at March 31, 2025, should not be included in rate base.

Q: WHAT IS THE AMOUNT OF THE ADJUSTMENT TO REMOVE THOSE UNCOMPLETED CWIP PROJECTS FROM RATE BASE?

A: The adjustment to remove the uncompleted distribution, general, and intangible plant CWIP from rate base reduces rate base by \$59,947,818. This adjustment is set forth in Exhibit MG-2.18CA attached to my cross-answering testimony.

II. B. Non-Labor Generation Maintenance

Q: WHAT DID THE COMPANY PROPOSE FOR GENERATION MAINTENANCE?

A: The Company adjusted the non-labor steam generation maintenance and other generation maintenance costs for the March 2025 true-up period using a three-year average of those expenses. The three-year average used the non-labor expenses for 2022 and 2023 but for the third year they used the non-labor expenses for the twelve months ending March 31, 2025, adjusted to remove the Western Plains and Persimmon Creek wind farms. The 2022 and 2023 non-labor expenses should have also been adjusted to remove the two wind farms which are recovered separately. The Company's three-year average overstates the steam and other generation maintenance costs because of the inclusion of those wind farm expenses in 2022 and 2023 amounts.

Q: DID STAFF AGREE WITH THE COMPANY'S APPROACH?

A: No. Staff used the non-labor expenses for the twelve months ending March 31, 2025, adjusted to remove the expenses for the two wind farms as representative of EKC's ongoing expense levels in their corrected adjustment.⁴

Q: WHAT IS YOUR RECOMMENDATION REGARDING THE STEAM AND OTHER GENERATION MAINTENANCE NON-LABOR EXPENSES?

A: I believe Staff's approach is the better approach. I recommend that the true-up period expenses for the steam and other generation maintenance expenses be adjusted to exclude the Western Plains and Persimmon Creek wind farms. The true-up period costs

1 better reflect the on-going expenses for steam generation maintenance and other
2 generation maintenance.

3
4 **Q: WHAT IS YOUR ADJUSTMENT TO BETTER REFLECT THE STEAM AND**
5 **OTHER GENERATION NON-LABOR MAINTENANCE EXPENSES?**

6 A: My adjustment to set the steam generation maintenance and other generation
7 maintenance expenses to the level for the twelve months ending March 31, 2025,
8 (instead of the Company's proposed three-year average true-up adjusted amounts)
9 reduces steam generation maintenance expenses by \$398,494 and reduces other
10 generation maintenance expenses by \$4,264,048 for a total expense reduction of
11 \$4,662,542. This adjustment is found on Exhibit MG-2.18CA.

12
13 **II. C. Deferred Accounting for Panasonic Margins**

14 **Q: WHAT IS STAFF RECOMMENDING WITH RESPECT TO THE PANASONIC**
15 **LOAD ADDITION?**

16 A: Staff points out that EKC's current proposed treatment of the Panasonic load would
17 allow the Company to retain the Panasonic revenue margins while customers are paying
18 for the generation and transmission investments that support the integration of the
19 Panasonic facility. To correct this mismatch of revenues and costs, Staff recommends
20 that the Commission utilize regulatory accounting treatment to defer the Panasonic sales
21 margin revenues and any applicable cost to serve the Panasonic load not included in this

4 See Direct Testimony of William E. Baldry, page 21, line 8 through page 22, line 2 and Exhibit WEB-8.

1 docket. The sales margin revenues would be recorded as a regulatory liability to be
2 returned to customers in EKC's next rate proceeding.⁵

3
4 **Q: DO YOU AGREE WITH STAFF'S RECOMMENDED SOLUTION?**

5 A: Yes. Staff's recommended use of deferred accounting solves the problem of the
6 Company receiving a windfall on the Panasonic plant addition.

7
III. SUMMARY AND CONCLUSION

8 **Q: HAVE YOU REVISED THE CURB ACCOUNTING SCHEDULES TO REFLECT**
9 **THE ADJUSTMENTS ADDRESSED IN YOUR CROSS-ANSWERING**
10 **TESTIMONY?**

11 A: Yes. The CURB Cross-Answering revenue requirement schedules are set forth at
12 *Exhibit MG-2CA*. The recommendations in this testimony along with CURB witness Dr.
13 J. Randall Woolridge's adjusted recommendation in his Cross-Answering testimony
14 decrease the Company's requested increase by another \$16,359,895, resulting in a gross
15 revenue deficiency of \$115,803,306.

16 **Q: DOES THIS CONCLUDE YOUR CROSS-ANSWERING TESTIMONY AT THIS**
17 **TIME?**

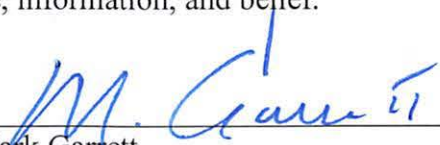
18 A: Yes, it does.

⁵ See Direct Testimony of Chad Unrein at page 40.

VERIFICATION

STATE OF OKLAHOMA)
)
COUNTY OF OKLAHOMA) ss:

Mark Garrett, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar with the foregoing *Cross-Answering Testimony*, and that the statements made herein are true and correct to the best of his knowledge, information, and belief.



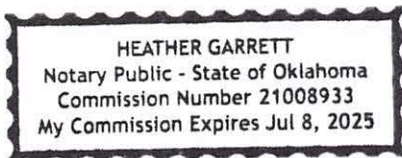
Mark Garrett

SUBSCRIBED AND SWORN to before me this 20th day of June, 2025.



Notary Public

My Commission expires:



Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Revenue Requirement - Schedule 1
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	CURB Direct Testimony Amount	CURB Cross-Answering Amount	Evergy Amount
1	[REDACTED]	[REDACTED]	1 [REDACTED]	[REDACTED]	1 [REDACTED]
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8	[REDACTED]		[REDACTED]	[REDACTED]	

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Rate Base – Schedule 2
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	CURB	Evergy	Adjustment
1	[REDACTED]				
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]				
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]				
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Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Rate Base Adjustments
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line	Description	Rate Base True-Up	Customer Deposits (MG-2.14)	Cash Working Capital (MG-2.3)	Cross-Answering CWIP (MG-2.17CA)	CURB Adjusted Amount
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Rolling 12 Month Revenues and O & M Expenses - Schedule 9

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Page 1 of 6

Page 2 of 6

Page 3 of 6

Page 4 of 6

Page 5 of 6

[illegible]

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Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Additional Financial Incentive Compensation
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
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68	[REDACTED]	[REDACTED]	[REDACTED]
69	[REDACTED]		[REDACTED]
70	[REDACTED]	[REDACTED]	[REDACTED]
71	[REDACTED]	[REDACTED]	[REDACTED]
72	[REDACTED]		[REDACTED]
73	[REDACTED]	[REDACTED]	[REDACTED]
74	[REDACTED]	[REDACTED]	[REDACTED]
75	[REDACTED]		[REDACTED]
76	[REDACTED]	[REDACTED]	[REDACTED]
77	[REDACTED]	[REDACTED]	[REDACTED]
78	[REDACTED]		[REDACTED]
79	[REDACTED]	[REDACTED]	[REDACTED]
80	[REDACTED]	[REDACTED]	[REDACTED]
81	[REDACTED]		[REDACTED]
82	[REDACTED]	[REDACTED]	[REDACTED]
83	[REDACTED]	[REDACTED]	[REDACTED]
84	[REDACTED]		[REDACTED]
85	[REDACTED]	[REDACTED]	[REDACTED]
86	[REDACTED]	[REDACTED]	[REDACTED]
87	[REDACTED]		[REDACTED]
88	[REDACTED]	[REDACTED]	[REDACTED]
89	[REDACTED]	[REDACTED]	[REDACTED]
90	[REDACTED]		[REDACTED]
91	[REDACTED]	[REDACTED]	[REDACTED]
92	[REDACTED]	[REDACTED]	[REDACTED]
93	[REDACTED]		[REDACTED]
94	[REDACTED]	[REDACTED]	[REDACTED]
95	[REDACTED]	[REDACTED]	[REDACTED]
96	[REDACTED]		[REDACTED]
97	[REDACTED]	[REDACTED]	[REDACTED]
98	[REDACTED]	[REDACTED]	[REDACTED]
99	[REDACTED]		[REDACTED]
100	[REDACTED]	[REDACTED]	[REDACTED]

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Long-Term Incentive Compensation
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line	Description	Reference	Amount
1			
2			

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Board of Directors' Compensation
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
1	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]		[REDACTED]
4	[REDACTED]		[REDACTED]

[REDACTED]

Evergy Kansas Central
 Docket No. 25-EKCE-294-RTS
 CURB Directors' and Officers' Liability Insurance
 Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
1			
2			
3			
4			

Every Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Industry Association Dues
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
1	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]		[REDACTED]

Age Group	Total (%)	Male (%)	Female (%)	Unknown (%)
18-24	28	15	13	10
25-34	22	12	10	8
35-44	18	10	8	6
45-54	15	8	7	5
55-64	12	6	5	4
65+	5	3	2	2

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Investor Relations
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
1			
2			
3			
4			

Note: Exhibit MG-2.13 not used.

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Customer Deposits
Test Year Ended 6/30/2024; True-Up 3/31/2025

[illegible]

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Synchronized Interest
TYE 6/30/2024; True-Up 3/31/2025

Line	Description	Reference	Amount
1	[REDACTED]	[REDACTED]	1 [REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]		1 [REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]		1 [REDACTED]
6	[REDACTED]		[REDACTED]
7	[REDACTED]		1 [REDACTED]

Every Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Capital Structure
TYE 6/30/2024; True-Up 3/31/2025

Line No.	Description	Capital Component	Rate	Rate of Return	Income Tax Factor	Pre-Tax ROR
1	100% Equity					
2	100% Debt					
3	100% Equity					
4	100% Debt					
5	100% Equity					
6	100% Debt					
7	100% Equity					
8	100% Debt					
9	100% Equity					
10	100% Debt					
11	100% Equity					
12	100% Debt					
13	100% Equity					
14	100% Debt					
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89	100% Equity					
90	100% Debt					
91	100% Equity					
92	100% Debt					
93	100% Equity					
94	100% Debt					

Evergy Kansas Central
Docket No. 25-EKCE-294-RTS
CURB Construction Work in Progress
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
1			
2			
3			
4			
5			

[illegible]

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 20th day of June, 2025, to the following:

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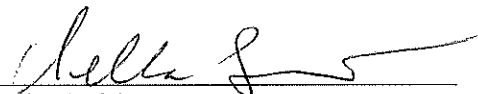
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