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

In the Matter of Evergy Kansas Central, Inc. and Evergy Kansas Metro Filing Tariffs to Update Retail Energy Cost Adjustment (RECA) for Evergy Kansas Central, Inc., Energy Cost Adjustment (ECA) for Evergy Kansas Metro and the Parallel Generation Rider (PGR) Tariffs for Evergy Kansas Central, Inc.	))))))	Docket No. 25-EKCE-205-TAR

**NOTICE OF FILING OF STAFF'S
REPORT AND RECOMMENDATION**

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas (Staff and Commission, respectively), and files its Report and Recommendation regarding the Joint Application of Evergy Kansas Central, Inc. (Evergy Kansas Central or EKC) and Evergy Metro, Inc. (Evergy Kansas Metro or EKM) (collectively referred to as Evergy), in which it requested to update the Retail Energy Cost Adjustment (RECA) for EKC, Energy Cost Adjustment (ECA) for EKM, and the Parallel Generation Rider (PGR) tariff for EKC as it follows the fuel clause tariff.

This update does not change the calculation of the RECA, ECA or PGR, but instead: (1) identifies the new accounts ordered by the Federal Energy Regulatory Commission (FERC) in Order No. 898; and (2) reflects additional charge types from the Southwest Power Pool (SPP) as approved by FERC. Staff recommends the Commission find these tariff changes to be just and reasonable as they reflect the addition of FERC-approved accounts and charge types.

During its review, Staff found other grammatical revisions to the tariff language. Like Evergy's proposed changes, Staff's recommended revisions do not change the tariff rates or terms, nor do they impact the intent of the filing, but, rather, serve as an editorial clean-up of the tariffs. Evergy subsequently filed amended tariffs inclusive of its proposed revisions to comply with the

FERC-ordered changes as well as Staff's additional recommended changes. Staff has reviewed the updated tariffs filed by Evergy in its amended filing and recommends the Commission approve the amended tariffs as filed.

WHEREFORE, Staff submits its Report and Recommendation for Commission review and consideration and for such other relief as the Commission deems just and reasonable.

Respectfully submitted,

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REPORT AND RECOMMENDATION
UTILITIES DIVISION

TO: Andrew J. French, Chairperson
Dwight D. Keen, Commissioner
Annie Kuether, Commissioner

FROM: Andria Jackson, Deputy Chief of Accounting and Financial Analysis
Chad Unrein, Chief of Accounting and Financial Analysis
Justin Grady, Deputy Director
Jeff McClanahan, Director

DATE: December 19, 2024

SUBJECT: Docket No. 25-EKCE-205-TAR: In the Matter of Evergy Kansas Central, Inc. and Evergy Kansas Metro Filing Tariffs to Update Retail Energy Cost Adjustment (RECA) for Evergy Kansas Central, Inc., Energy Cost Adjustment (ECA) for Evergy Kansas Metro and the Parallel Generation Rider (PGR) Tariffs for Evergy Kansas Central, Inc.

EXECUTIVE SUMMARY:

Evergy Kansas Central, Inc. (Evergy Kansas Central or EKC) and Evergy Metro, Inc. (Evergy Kansas Metro or EKM) (collectively referred to as Evergy) filed an Application requesting to update the Retail Energy Cost Adjustment (RECA) for EKC, Energy Cost Adjustment (ECA) for EKM, and the Parallel Generation Rider (PGR) tariff for EKC as it follows the fuel clause tariff. This update does not change the calculation of the RECA, ECA or PGR, but instead: (1) identifies the new accounts ordered by the Federal Energy Regulatory Commission (FERC) in Order No. 898; and (2) reflects additional charge types from the Southwest Power Pool (SPP) as approved by FERC. Staff recommends the Commission find these tariff changes to be just and reasonable as they reflect the addition of FERC-approved accounts and charge types.

During its review, Staff found other grammatical revisions to the tariff language. Like Evergy's proposed changes, Staff's recommended revisions do not change the tariff rates or terms, nor do they impact the intent of the filing, but, rather, serve as an editorial clean-up of the tariffs. Evergy subsequently filed amended tariffs inclusive of its proposed revisions to comply with the FERC-ordered changes as well as Staff's additional recommended changes. Staff has reviewed the updated tariffs filed by Evergy in its amended filing and recommends the Commission approve the amended tariffs as filed.

BACKGROUND:

On November 1, 2024, Evergy filed an Application seeking Commission approval of certain tariff changes in conjunction with the accounting implementation of FERC Order No. 898 and other SPP-related revisions resulting from several other FERC orders. Attached to its filed request, Evergy included clean and redlined versions of the tariffs affected by the required changes. Subsequently, on December 4, 2024, Evergy filed an amended Application including clean and redlined versions of the tariffs, to include its initial requested changes as well as to correct other minor revisions within each tariff that are purely grammatical or editorial in nature. Since the effective date of the tariff revisions resulting from FERC Order No. 898 is January 1, 2025, Evergy requests the Commission approve the proposed tariff revisions to be effective prior to December 31, 2024. A Suspension Order has since been filed deferring a Commission decision on or before June 30, 2024.[1]

FERC Order No. 898

On June 29, 2023, FERC issued its final rule in Docket No. RM21-11-000, Order No. 898, to revise the Uniform System of Accounts (USofA)[2] 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 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.[3]

SPP Charge Types

SPP is a Regional Transmission Organization (RTO). As an RTO, SPP: (1) administers open access transmission service across the facilities of SPP's transmission owners (TOs); and (2) administers the Integrated Marketplace (IM), a centralized day-ahead and real-time Energy and Operating Reserve market with locational marginal pricing (LMP) and market-based congestion management. Additionally, as an RTO, SPP operates under the rate authority of FERC.[4] Therefore, pursuant to Section 205 of the Federal Power Act (FPA)[5] and Part 35 of the Regulations of FERC[6], SPP submitted several requests to FERC during the calendar year 2024 for proposed revisions to Attachment AE of its Open Access Transmission Tariff (OATT). SPP has since given

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[1] *Suspension Order: June 30, 2025*, Docket No. 25-EKCE-205-TAR (Nov. 14, 2024).

[2] *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.

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

[4] One of FERC's core functions is to oversee wholesale auction markets organized by RTOs. FERC's rate authority provides it with jurisdiction over RTO market tariffs, including SPP. Therefore, all tariff amendments proposed by SPP are subject to the approval or disapproval of FERC.

[5] 16 U.S.C § 824d.

[6] 18 C.F.R § 35.13.

notice of adding several new charge types resulting from FERC approval of its requested revisions, each of which are discussed briefly below.

Docket No. ER24-1754
On April 15, 2024, SPP proposed revisions to Attachment AE of its OATT to modify the Uninstructed Resource Deviation (URD) calculations and to establish a new uninstructed resource deviation charge based on LMP. Charges for URD are meant to discourage resources from deviating from their dispatch instructions, resulting in increased predictability of resources and improved operational efficiency of the SPP IM. However, in its request, SPP explained that the existing charges for URD were so inconsequential that they had little effect and found the low cost associated with the URD to be an insufficient deterrent for dispatch non-compliance. Therefore, SPP proposed to create a new URD charge based on LMP whereby resources that deviate outside of their operating tolerance by large amounts would be charged larger penalties, especially during times of system stress when LMP is high. On June 12, 2024, FERC issued an order accepting SPP's tariff revisions as filed.[7] Subsequently, on September 16, 2024, FERC approved an effective date of those revisions of October 16, 2024.

Docket No. ER24-2343
On June 21, 2024, SPP submitted revisions to Attachment AE of its OATT to clarify terminology, remove unused terminology, correct section pointers, and add a section clarifying how local reliability distribution amounts are calculated. The impetus for SPP's proposed revisions is to further automate the settlement processes for local reliability-related events. On August 29, 2024, FERC approved those revisions with an effective date of October 16, 2024.

Docket No. ER24-2570
On July 22, 2024, SPP submitted proposed revisions to Attachment AE of its OATT to allow make-whole payments for incremental energy costs for offers impacted by the incremental energy offer caps instituted by FERC Order No. 831, regardless of the resource's reason for commitment. The intent of FERC Order No. 831 is to ensure that resources have an incentive to offer into RTO/Independent System Operator (ISO) energy markets, and to ensure that resources are compensated for the service they provide.[8] However, in its request, SPP explained that, during conditions in which Order No. 831 is in effect, the LMP paid to a resource may be less than the resource's verified incremental energy costs and that, under certain circumstances, these resources are not eligible to receive uplift payments. SPP further explained that, under its existing tariff, resources are not eligible for make-whole payments when they self-commit and generally are not eligible for make-whole payments for energy in excess of their day-ahead market commitments. As a result, if market participants cannot be made whole when Order No. 831 conditions are in effect, they are less likely to offer their resources into the market. Therefore, SPP proposed new charge types to allow all resources to recover their verified incremental energy costs. On September 15, 2024, FERC approved those revisions with an effective date of October 16, 2024.

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[7] *Southwest Power Pool, Inc.*, 187 FERC ¶ 61,168 (2024).
[8] In Order No. 831, FERC revised its regulations to address incremental energy offer caps by requiring each RTO/ISO to: (1) cap each resource's incremental energy offer at the higher of $1,000/MWh or that resource's verified cost-based incremental energy offer; and (2) cap verified cost-based incremental energy offers at $2,000/MWh when calculating LMP.

ANALYSIS:

Staff has conducted a thorough audit of Evergy's proposed tariff revisions. The basis of Staff's review consisted of: (a) researching the filings made in each of the dockets identified in Evergy's Application, which are publicly available on the FERC website; (b) identifying the resulting outcome of each FERC order; and (c) ensuring Evergy's proposed changes to its RECA, ECA and PGR tariffs align with the intent of complying with each of the FERC orders. Presented below is a two-part discussion of Staff's analysis, including: (1) Staff's Review Process; and (2) Staff's Findings and Conclusions.

Staff's Review Process

Presented below is a brief discussion of the FERC orders, by docket number, addressed in the filing and how each resulted in changes to be made to the RECA, ECA and PGR tariffs. For the resulting outcome of each Order, Staff provides the respective changes made to the RECA, ECA and PGR tariffs by Evergy in compliance.

Docket No. RM21-11 (Order No. 898)

Prior to the implementation of Order No. 898, the existing USofA contained discrete production accounts for steam, nuclear, production, and other production, but it did not contain any accounts designed specifically for solar, wind, or other non-hydro renewable generating assets. In order to formally codify these costs, FERC has created new subfunctions within the production plant function to capture renewable generation technologies. Additionally, like the new plant accounts, O&M expense accounts were created for these subfunctions, including the establishment of a new fuel account, Account 559.3. Furthermore, similar to the general plant account modifications, the existing energy storage plant accounts were also modified to include additional separate functions for energy storage, separate from production, transmission and distribution. Likewise, new O&M expense accounts for the energy storage function was also created. This modification lead to the establishment of another fuel account reflect in the calculation of fuel expense, Account 577.3.

> **559.3 Fuel.**
> This account shall include the cost delivered at the station (see account 151, Fuel Stock, for Major utilities, and account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in other power generation.[9]
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> **577.3 Storage fuel**
> This account shall include the cost delivered at the station (see account 151, Fuel Stock, for Major utilities, and account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in energy storage.[10]

Tariff Revision: Evergy added the two new fuel accounts of 559.3 (Fuel) and 577.3 (Storage Fuel) into the projected and actual fuel expense definitions in all three tariffs. Prior to the addition of these accounts, these fuel expenses would have been recorded in Account 547 (Fuel).

[9] Order No. 898, p. 185.
[10] *Ibid*, p. 192.

Furthermore, Order No. 898 amends the existing USofA accounts to formally address and codify the accounting treatment of the purchase, generation, or use of Renewable Energy Credits (RECs). As such, updates have been made to the instructions for allowances, and the associated revenues and expenses, to explicitly include activities related to RECs. These FERC-ordered modifications to codify the treatment of RECs are made with the intent of promoting consistency in the accounting and reporting of ECs. FERC has ordered the breakout of Environmental Credits (ECs) [11], establishing two new operating income accounts, Accounts 411.11 and 411.12, and two new operating expense accounts, Accounts 555.2 and 555.3.

> **411.11 Gains from disposition of environmental credits.**
> This account shall be credited with the gain on the sale, exchange, or other disposition of environmental credits in accordance with paragraph (H) of General Instruction No. 21. Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income. Note: Revenues for environmental credits associated with the sale of energy shall be recorded in the appropriate operating revenue account consistent with General Instruction No. 21 (J) [of the Order].[12]
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> **411.12 Losses from disposition of environmental credits.**
> This account shall be debited with the loss on the sale, exchange, or other disposition of environmental credits in accordance with paragraph (H) of General Instruction No. 21. Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.[13]
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> **555.2 Bundled environmental credits.**
> For environmental credits that were bundled with energy, this account shall include the cost of environmental credits expensed concurrent with the monthly usage. (See General Instruction No. 21 [of the Order].)[14]
>
> **555.3 Unbundled environmental credits.**
> For environmental credits that were unbundled from energy, this account shall include the cost of environmental credits expensed concurrent with the monthly usage. (See General Instruction No. 21 [of the Order].)[15]

Tariff Revision: Evergy added the two new operating income accounts, Account 411.11 (Gains from Disposition of Environmental Credits) and Account 411.12 (Losses from Disposition of Environmental Credits), into the definitions for projected and actual revenues from ECs in all three tariffs. These are the EC versions of Account 411.8 (Gains from Disposition of Allowances) and 411.9 (Losses from Disposition of Allowances) already reflected in the RECA and ECA tariffs. Evergy also added the two new O&M expense accounts, Account 555.2 (Bundled Environmental Credits) and Account 555.3 (Unbundled Environmental Credits), into the projected and actual

[11] It should be noted that FERC decided to update the names of the new accounts by replacing "Renewable Energy Credits" with "Environmental Credits" as a means of clarifying that these accounts are for all types of environmental credits and not just those classified as RECs.
[12] Order No. 898, p. 160.
[13] *Id*.
[14] *Ibid*, p. 171.
[15] *Id*.

costs related to ECs, as defined by FERC. Prior to this change, these costs would have been reflected in Account 509 (Allowances), which is already reflected in the RECA and ECA. Additionally, Staff notes that, consistent with the FERC Order, Evergy has assigned these into the new category of ECs (as opposed to RECs) and removed the reference to RECs in the RECA and ECA tariffs.

Docket No. ER24-1754
According to SPP, at the time of submitting its request in this docket, low costs associated with uninstructed resource deviations created an insufficient deterrent for dispatch non-compliance. Specifically, the existing charges for uninstructed resource deviations, as they were, had such an inconsequential effect that resources found little incentive to follow dispatch instructions or found it less costly to deviate than to follow dispatch instructions. Therefore, SPP requested approval to create a new charge in addition to its existing uninstructed resource deviation charge, whereby resources that deviate outside of their operating tolerance in a dispatch interval would be allocated a portion of reliability unit commitment make whole payment costs. As a result of its request, SPP was granted FERC-approval to add the following two new sections to Attachment AE of its OATT, establishing a new uninstructed resource deviation charge based on LMP:

- Section 8.6.33 (Real-Time Uninstructed Resource Deviation Amount) to include a formula for how the proposed new charge will be calculated, including, in part, how Real-Time Uninstructed Resource Deviation Dispatch Interval Amount will be calculated.[16] This formula ties the uninstructed resource deviation charge to real-time LMP in order to appropriately reflect the value of the excessive or deficient energy at the time the deviation occurs.
- Section 8.6.34 (Real-Time Uninstructed Resource Deviation Distribution Amount) to describe how the Real-Time URD Distribution Amount is calculated for settlement purposes. Like Section 8.6.33, this new section does not add any additional parameters, but instead simply shows how settlements will reflect the proposed changes. In other words, it describes how the funds collected from Uninstructed Resource Deviation charges will be distributed back to Asset Owners.[17]

Each of these revisions to the OATT are aimed at encouraging resources to follow dispatch instructions, resulting in increased predictability of resources and improved operational efficiency and reliability of the market.

Tariff Revision: Evergy modified the SPP market charge types listed in the RECA and ECA tariffs to include the following types of activity: "Real-Time Uninstructed Resource Deviation Amount" and "Real-Time Uninstructed Resource Deviation Distribution Amount".

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[16] Real-Time Uninstructed Resource Deviation Dispatch Interval Amount = ((The absolute value of the Uninstructed Resource Deviation MW – Operating Tolerance) x (The absolute value of the Real-Time LMP)) /12.

[17] Real-Time Uninstructed Resource Deviation Distribution Amount = [(Real-Time Uninstructed Resource Deviation Amount) x (Asset Owner's Real-Time Load Ratio Share). The charges collected are distributed among Asset Owners based on each Asset Owner's hourly Real-Time load ratio share similar to how other comparable charges are distributed or collected under the OATT. Additionally, FERC finds it to be appropriate for Asset Owners to receive the funds collected from the deviation charges because they are paying for a service that, when a resource deviates from its setpoint instructions, the Asset Owners are sub-optimally receiving.

Docket No. ER24-2343

In order to further automate the processes for local reliability-related make whole payments, SPP submitted a request to FERC to make certain changes to its OATT. These requested changes were also made with the intent of better defining some of the key terms that have created long-standing confusion. In addition to receiving FERC approval to clarify terminology in and remove unused terminology from Attachment AE, SPP was also granted approval to add the following new section to Attachment AE of its OATT:

- Section 8.6.44 (Local Reliability Distribution Amount) to specify that a Real-Time Balancing Market (RTBM) local charge will be calculated at each settlement location for each Asset Owner for each hour in order to fund the payments made to resources committed, issued an OOME, or de-committed to address a local reliability issue or local emergency condition.[18]

The purpose of adding this new section is to more accurately and transparently describe the methodology and calculations that result in the Local Reliability Distribution Amount.

Tariff Revision: Evergy added "Local Reliability Distribution Amount" to the listing of SPP market charge types included in the RECA and ECA tariffs to include this new type of market activity.

Docket No. ER24-2570

Prior to the SPP-proposed revisions submitted in this docket, which were ultimately approved by FERC, when under certain conditions, the LMP paid to resources that self-commit, and are cleared or committed at an amount greater than their day-ahead or RUC self-commitment, could be less than the resources-verified incremental energy costs. Therefore, amongst other changes, SPP was granted approval to add the following new sections to Attachment AE of its OATT, establishing make-whole payments in three categories:

- Section 8.5.31 (Day-Ahead Self-Incremental Energy Make Whole Payment Amount) for market participants who self-commit in the day-ahead market at their minimum operating limit and are later cleared by SPP in the day-ahead market at a greater amount than their self-commitment;
- Section 8.6.35 (Real-Time Incremental Energy Make Whole Payment Amount) for resources cleared in the RTBM for more than their day-ahead market commitment; and
- Section 8.6.36 (Reliability Unit Commitment Self-Incremental Make Whole Payment) for resources cleared in the RTBM for more than their RUC-self commitment.

In each of these scenarios, the proposed make-whole payments are equal to the difference between incremental eligible costs and incremental eligible revenues.

Tariff Revision: Evergy modified the listing of SPP market charge types reflected in the RECA and ECA tariffs to include the following types of activity: "Day-Ahead Self-Incremental Energy Make Whole Payment Amount", "Real-Time Incremental Energy Make Whole Payment Amount", and "Reliability Unit Commitment (RUC) Self-Incremental Energy Make Whole Payment Amount".

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[18] Local Settlement Area Distribution Amount = [(Local Settlement Area Distribution Rate) x (Local Settlement Area Distribution Volume)].

Staff's Findings and Conclusions

Staff has reviewed the tariff changes as filed in the Application. Staff agrees with Evergy's recommended changes to the RECA, ECA and PGR tariffs, and finds each revision to be made with the intent of complying with the mandated accounting changes resulting from Order No. 898 and newly effective SPP charge types as ordered by FERC. Staff has also verified that each of the proposed changes listed above do not affect what costs are intended to be recovered through the RECA, ECA and PGR tariffs, nor does it change any calculation.

While Staff agrees with Evergy's method of compliance with FERC directives, Staff does recommend some additional minor changes to each tariff. During its review, Staff found several editorial changes necessary to clean up the tariffs and create a level of consistency throughout. Many of these edits are the result of periodic changes made to the tariffs throughout the years where the standard grammar (i.e. use of capitalization, punctuation, etc.) differ in the incrementally added language.[19] Overall, the basis of Staff's recommended revisions is to include minor editorial changes to make the tariffs grammatically consistent. Staff has discussed these suggested edits with Evergy, and the Company is in agreeance with the revisions.

Additionally, in its review, Staff found that Evergy's proposed revision to the ECA tariff incorrectly included a reference to Account 411.11 twice in the definitions for both the projected and actual costs and revenues for ECs. The second inclusion of "Account 411.11" should be changed to "Account 411.12" in both definitions. This correction has been made within the amended tariffs filed; however, it should be noted that, should the Commission not accept these additional revisions, Staff recommends Evergy file revised tariffs correcting this error.

Upon working together to identify additional changes necessary to clean-up the tariffs, Evergy filed updated RECA, ECA and PGR tariffs reflecting the agreed-upon changes between Evergy and Staff in an amended filing. As previously stated, the FERC-ordered changes related to the new SPP charge types have already taken effect, as each approved revision to the OATT was granted an effective date of October 16, 2024, and that the upcoming effective date of the accounting changes resulting from Order No. 898 is quickly approaching on January 1, 2025. Therefore, the amended filing, inclusive of said changes, was made with the procedural intent of implementing the updated revised tariffs as efficiently as possible, given its requested expedited timeline for approval, should the Commission accept the proposed changes.

RECOMMENDATION:

Staff recommends the Commission approve Evergy's proposed changes to its RECA (EKC), ECA (EKM), and PGR (EKC) tariffs as revised in its amended filing, which reflects Evergy's initial requested revisions as well as Staff's recommended revisions, including additional editorial changes and a correction to an account number. These tariff changes do not affect the rate being

[19] For instance, in Evergy's last rate case, Docket No. 23-EKCE-775-RTS, EKC and EKM proposed, and the Commission approved, several changes to its respective RECA and ECA tariffs. Some of the changes included adding language for the recovery of charges that were previously reflected in base rates, such as short-term capacity, and other changes were made to create more consistency between the two jurisdictional tariffs. In some cases, the additional language added did not follow grammatical suit with the original tariff or differed between tariffs. Staff's minor revisions correct these editorial errors.

charged to customers or the terms or conditions of service, but rather reflect the addition of FERC-approved accounts and charge types or otherwise serve as an editorial clean-up of the tariffs. For these reasons, Staff recommends that the Commission find the proposed tariff revisions made by Evergy and supplemented by Staff to be just and reasonable and approve the same by Evergy's requested effective date of December 31, 2024, if possible.

CERTIFICATE OF SERVICE

25-EKCE-205-TAR

I, the undersigned, certify that a true copy of the attached Filing has been served to the following by means of electronic service on December 19, 2024.

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CERTIFICATE OF SERVICE

25-EKCE-205-TAR

/S/ Kiley McManaman

Kiley McManaman