

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

Before Commissioners:                    Andrew J. French, Chairperson  
   Dwight D. Keen  
   Annie Kuether

In the Matter of the Joint Application of    )  
Evergy Kansas Central, Inc., Evergy Kansas   )  
South, Inc., and Evergy Metro, Inc. for    ) Docket No. 23-EKCE-775-RTS  
Approval to Make Certain Changes in their   )  
Charges for Electric Service.                    )

**ORDER APPROVING UNANIMOUS SETTLEMENT AGREEMENT**

This matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

1.       On April 25, 2023, Evergy Kansas Central, Inc., Evergy Kansas South, Inc., (collectively Evergy Central) and Evergy Metro, Inc. (Evergy Metro) filed a Joint Application to make certain changes in its charges for electric service. The Joint Application is supported by direct testimony from nineteen witnesses.

2.       Evergy Central originally sought a net increase of \$204.2 million in revenue requirements or a net increase of 9.77 percent in total retail revenues.<sup>1</sup> Evergy claims the proposed increase is primarily driven by increased physical plant investment since 2018, an increase in the overall cost of capital, and a requested increase in depreciation expense.<sup>2</sup>

3.       Evergy Metro originally sought a net increase of \$14.2 million in jurisdictional revenue requirements or a net increase of 1.95 percent in total jurisdictional retail revenues.<sup>3</sup>

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<sup>1</sup> Joint Application, Apr. 25, 2023, ¶ 7.

<sup>2</sup> *Id.*, ¶ 9.

<sup>3</sup> *Id.*, ¶ 11.

Evergy claims the proposed increase is primarily driven by the level of physical plant investment since 2018, and an increase in the overall cost of capital.<sup>4</sup>

4. In its Joint Application, Evergy Central also sought to include the cost of purchasing Persimmon Creek Wind Farm, a 199 MW wind generating facility located in western Oklahoma into its rates,<sup>5</sup> and permission to make an abbreviated rate filing pursuant to K.A.R. 82-1-231(b)(3)(A) within 12 months of the Commission's Final Order in this Docket to address (1) Panasonic Distribution Investment; (2) Wolf Creek Decommissioning Trust Adjustment; and (3) Investment in a new renewable generating resource to address 2024-2026 resource requirements and supported by Evergy's Integrated Resource Plan.<sup>6</sup>

5. The Commission has jurisdiction to supervise and control electric public utilities, as defined in K.S.A. 66-101a, doing business in Kansas.<sup>7</sup> The Commission has the power to require all electric utilities governed by the Electric Public Utilities Act to establish and maintain just and reasonable rates.<sup>8</sup>

6. Notice of the proposed rate increase, public hearings, and evidentiary hearing was provided by a bill insert with the monthly billing statement for each customer in Evergy's service territory and by electronic mail to those customers who receive their bill by electronic mail. One week prior to the public hearing, Evergy sent a reminder via postcard for customers receiving paper bills and by email for customers who receive their bill electronically. The Commission received comments from the public in three public hearings: on July 11, 2023, in Topeka, on July 13, 2023, in Overland Park, and on July 27, 2023, in Wichita. The Commission also received

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<sup>4</sup> *Id.*, ¶ 13.

<sup>5</sup> *Id.*, ¶¶ 21-22.

<sup>6</sup> *Id.*, ¶ 35.

<sup>7</sup> K.S.A. 66-101.

<sup>8</sup> K.S.A. 66-101b.

3,915 public comments through its Office of Public Affairs and Consumer Protection.<sup>9</sup> The Commission issues this Order with due consideration of those comments.

7. The Citizens' Utility Ratepayer Board (CURB); AARP; Kansas Chamber of Commerce and Industry, Inc.; Wichita Regional Chamber of Commerce; Climate + Energy Project; Natural Resources Defense Council; the United States Department of Defense (DOD); Atmos Energy Corporation (Atmos) and Kansas Gas Service; Kansas Industrial Consumer Group (KIC); Lawrence Paper Company; Spirit AeroSystems, Inc.; Occidental Chemical Corporation; Goodyear Tire & Rubber Company; Associated Purchasing Services Corporation; United School District (USD) #259 Sedgwick County, Kansas; Johnson County Community College; USD 223 Olathe School District; USD 512 Shawnee Mission School District; USD 232 DeSoto School District; USD 229, the Blue Valley School District; CVR Refining CVL, LLC; HF Sinclair El Dorado Refining LLC (HF Sinclair); Streetlights Alliance for Fair Energy Rates Coalition (Streetlights Coalition); and Walmart, Inc. (Walmart) were granted intervention.

8. On August 29, 2023, Staff and Intervenors filed their direct testimony. Thirty-four witnesses, including fourteen Staff witnesses filed testimony. Staff, CURB, KIC, and DOD filed testimony addressing Evergy's revenue requirement.

*For Evergy Central:*

- Staff recommended a \$109.5 million (net \$34.7 million) increase;<sup>10</sup>
- CURB recommended a \$166.3 million (net \$91.5 million) increase;<sup>11</sup>
- KIC recommended a \$199.2 million (net \$124.4 million) increase;<sup>12</sup> and

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<sup>9</sup> The public comments were entered into the record by the Presiding Officer filing Notice of Filing of Public Comments on October 5, 2023.

<sup>10</sup> Direct Testimony of Andria N. Jackson (Jackson Direct), Aug. 29, 2023, p. 4.

<sup>11</sup> Direct Testimony of Andrea C. Crane (Crane Direct), Aug. 29, 2023, p. 11.

<sup>12</sup> Direct Testimony of Michael P. Gorman (Gorman Direct), Aug. 29, 2023, p. 5. In Gorman's cross-answering testimony, KIC lowered its recommendation to a \$160.4 million (net \$85.6 million) increase.

- DOD recommended a \$234.1 million (net \$159.3 million) increase.<sup>13</sup>

*For Evergy Metro:*

- Staff recommended a \$42.3 million (net \$53.3 million) decrease;<sup>14</sup>
- CURB recommended a \$23.9 million (net \$34.8 million) decrease;<sup>15</sup>
- KIC recommended a \$9.0 million (net \$19.9 million) decrease;<sup>16</sup> and
- DOD recommended a \$6.4 million increase (net \$4.5 million) decrease.<sup>17</sup>

9. On September 5, 2023, eight witnesses filed cross-answering testimony.<sup>18</sup> In its cross-answering testimony, KIC amended its revenue requirement recommendation for both Evergy Central (from a \$199.2 million (net \$124.4 million) increase to a \$160.4 million (net \$85.6 million) increase) and Evergy Metro (from a \$9.0 million (net \$19.9 million) decrease to a \$18.5 million (net \$29.4 million) decrease).<sup>19</sup>

10. On September 18, 2023, Evergy filed rebuttal testimony from 20 witnesses.

11. After nine days of negotiation, on September 29, 2023, the Parties filed a Joint Motion for Approval of Unanimous Settlement Agreement (Settlement Agreement), which is attached as Attachment A and incorporated by reference.<sup>20</sup> Among the major elements of the settlement:

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<sup>13</sup> Direct Testimony of Lafayette K. Morgan, Jr. and Jennifer L. Rogers (Morgan & Rogers Direct), Aug. 29, 2023, p. 7.

<sup>14</sup> Jackson Direct, p. 4.

<sup>15</sup> Crane Direct, p. 11.

<sup>16</sup> Gorman Direct, p. 5. In Gorman's cross-answering testimony, KIC lowered its recommendation to a \$18.5 million (net \$29.4 million) decrease.

<sup>17</sup> Morgan & Rogers Direct, p. 7.

<sup>18</sup> Joint Motion for Approval of Unanimous Settlement Agreement, Sept. 29, 2023, fn. 2.

<sup>19</sup> Cross-Answering Testimony of Michael P. Gorman, Sept. 5, 2023, pp. 3-4; *See also* Unanimous Settlement Agreement, Sept. 29, 2023, ¶ 6.

<sup>20</sup> On October 4, 2023, the Parties filed an Errata to Joint Motion for Approval of Unanimous Settlement Agreement, to correct some minor typographical errors. The Unanimous Settlement Agreement attached to the October 4, 2023 errata filing is attached to this Order as Attachment A and incorporated by reference.



- Evergy Central will receive a base rate revenue requirement increase of \$148.8 million (11.75%), or net increase of \$74 million (3.54%), including rate case expense which can be amortized over three years;<sup>21</sup>
- Evergy Metro will receive a base revenue requirement decrease of \$22 million (3.89%), or net overall reduction of \$32.9 million (4.53%), including rate case expense which can be amortized over three years;<sup>22</sup>
- Evergy Central is authorized to use 6.8923% as its overall rate of return for regulatory accounting purposes,<sup>23</sup> and Evergy Metro is authorized to use 6.8881% as its overall rate of return for regulatory accounting purposes;<sup>24</sup>
- Persimmon Creek Wind Farm will be recovered by Evergy Central through a levelized revenue requirement approach;<sup>25</sup>
- The revenue requirement associated with Evergy Central's 8% interest in Jeffrey Energy Center (JEC) is included in Evergy Central's base rates;<sup>26</sup>
- Evergy Central will credit its customers \$96,530,380 after being grossed up for income taxes from the Company Owned Life Insurance (COLI). This credit will be paid to Evergy Central customers and amortized over three years, or \$32,176,793 per year;<sup>27</sup>
- For Evergy Metro, an average of 4 Coincident Peak (CP) and 12 CP demand allocators will be used for allocating capacity-related generation and transmission

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<sup>21</sup> Unanimous Settlement Agreement, ¶ 9.

<sup>22</sup> *Id.*, ¶ 58.

<sup>23</sup> *Id.*, ¶ 21.

<sup>24</sup> *Id.*, ¶ 60.

<sup>25</sup> *Id.*, ¶ 11.

<sup>26</sup> *Id.*, ¶ 16.

<sup>27</sup> *Id.*, ¶ 18.

plant costs between Missouri and Kansas jurisdiction for everything but Wolf Creek and transmission, which will be based on a 12 CP demand allocator;<sup>28</sup>

- Both Evergy Central and Evergy Metro are authorized a 9.4% ROE for use in their Transmission Delivery Charge (TDC);<sup>29</sup>
- The customer charge for all residential customer classes is \$14.25;<sup>30</sup>
- Evergy's pilot Time of Use (TOU) rate will be converted into a permanent voluntary rate with other changes to make Central's and Metro's TOU rates consistent with each other;<sup>31</sup>
- Evergy Central's Residential Electric Vehicle Rate, Restricted Peak Management, and Residential Peak Efficiency Rate should be replaced by the new EKC Residential Demand Service Rate;<sup>32</sup>
- Evergy's residential battery energy storage (RBES) pilot will be adopted;<sup>33</sup> and
- Evergy Central may file an abbreviated rate case to update rates to include: (1) Panasonic Related Distribution Investment; (2) Wolf Creek Decommissioning Trust Adjustment; and (3) investment in a new renewable generating resource to address 2024-2026 resource requirements as supported by Evergy's Integrated Resource Plan (IRP).<sup>34</sup>

12. HF Sinclair, Streetlights Coalition, Walmart, Atmos, and Kansas Gas Service are not signatories to the Settlement Agreement, but have indicated no objection to the Settlement.<sup>35</sup>

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<sup>28</sup> *Id.*, ¶ 62.

<sup>29</sup> *Id.*, ¶¶ 21, 60.

<sup>30</sup> *Id.*, ¶¶ 38, 77.

<sup>31</sup> *Id.*, ¶¶ 42, 78.

<sup>32</sup> *Id.*, ¶ 46.

<sup>33</sup> *Id.*, ¶¶ 50, 86.

<sup>34</sup> *Id.*, ¶ 55.

<sup>35</sup> *Id.*, p. 2.

Therefore, pursuant to K.A.R. 82-1-230a, the Settlement Agreement is considered a “unanimous settlement agreement.”

13. On October 3, 2023, testimony in support of the settlement was filed by James Owen on behalf of Climate + Energy Project, Larry Blank on behalf of the DOD, Andrea C. Crane on behalf of CURB, Michael P. Gorman on behalf of KIC, and its members, Darrin Ives on behalf of Evergy, and Justin Grady on behalf of Staff.

14. On October 9, 2023, the Commission held a hearing on the proposed Unanimous Settlement Agreement. The Parties appeared by counsel and each party submitted prefiled testimony. The Commission heard live testimony from Andrea C. Crane on behalf of CURB, Michael P. Gorman on behalf of KIC and its members, Darrin Ives on behalf of Evergy, and Justin Grady on behalf of Staff. The witnesses were cross-examined by the Commission, and the parties were given the opportunity for redirect examination.

15. In determining rates, the Commission first establishes a revenue requirement and then designs a rate structure.<sup>36</sup> The revenue requirement includes rate base, operating expenses, and rate of return.<sup>37</sup> The rate of return is simply an opportunity to earn that rate, not a guarantee. Rate design includes allocating costs among and within the customer classes.

16. In setting rates, the Commission’s goal is to balance the interests of all concerned parties and develop a rate within the “zone of reasonableness.”<sup>38</sup> The parties whose interests must be considered and balanced include: (1) the utility’s investors vs. the ratepayers; (2) present vs. future ratepayers; and (3) the public interest.<sup>39</sup>

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<sup>36</sup> *Kansas Gas & Elec. Co. v. Kansas Corp. Comm’n*, 239 Kan. 483, 500 (1986).

<sup>37</sup> *Id.* at 500-01.

<sup>38</sup> *Id.* at 488-89.

<sup>39</sup> *Id.* at 488, 1070.

17. In allocating the revenue requirement among the customer classes, the Commission follows cost causation principles,<sup>40</sup> so “that one class of consumers shall not be burdened with costs created by another class.”<sup>41</sup>

18. The law generally favors compromise and settlement of disputes between parties when they enter into an agreement knowingly and in good faith to settle the dispute.<sup>42</sup> When approving a settlement, the Commission must make an independent finding that the settlement is supported by substantial competent evidence in the record as a whole, establishes just and reasonable rates, and is in the public interest.<sup>43</sup>

19. Darren Ives testified that the Parties reached a fair and reasonable outcome after nine hard days of settlement negotiations and compromise.<sup>44</sup> Twenty-two of the twenty-seven parties agreed on cost allocation, and the five that did not join the settlement do not oppose the settlement.<sup>45</sup>

20. Substantial competent evidence possesses something of substance and relevant consequence, which furnishes a substantial basis of fact to reasonably resolve the issues.<sup>46</sup> Whether another trier of fact could have reached a different conclusion given the same facts is irrelevant; a court can only find that a Commission decision is not supported by substantial competent evidence when the evidence shows “the [Commission’s] determination is so wide of the mark as to be outside the realm of fair debate.”<sup>47</sup> The Signatories agree the Settlement

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<sup>40</sup> See Order on Petitions for Reconsideration and Clarification, ¶¶ 14-15, Docket No. 05-WSEE-981-RTS (Feb. 13, 2006).

<sup>41</sup> *Jones v. Kansas Gas & Elec. Co.*, 222 Kan. 390, 401 (1977).

<sup>42</sup> *Krantz v. Univ. of Kansas*, 271 Kan. 234, 241-42 (2001).

<sup>43</sup> *Citizens’ Util. Ratepayer Bd. v. Kansas Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000), *rev denied* March 20, 2001.

<sup>44</sup> Transcript of October 9, 2023 Hearing (Tr.), pp. 43, 45.

<sup>45</sup> *Id.*, p. 23.

<sup>46</sup> *Farmland Indus., Inc. v. Kansas Corp. Comm’n*, 25 Kan.App.2d 849, 852 (1999).

<sup>47</sup> *Id.* at 851.

Agreement is supported by substantial competent evidence.<sup>48</sup> This Docket has an extensive record. It is estimated that roughly 1,000 data requests were issued, including almost 600 from Staff alone.<sup>49</sup> KIC characterized Evergy's responses to data requests as "detailed and complete, which allowed for a very careful review of cost-of-service elements."<sup>50</sup> Similarly, KIC praised Evergy for doing a "great job in responding to those [data requests]," which enabled Staff to perform "a very thorough audit ... of the operations of Evergy Kansas Central and Evergy Kansas Metro."<sup>51</sup> The Commission reviewed a record that consisted of prefiled testimony from a total of 57 witnesses, including 22 on behalf of Evergy and 35 of behalf of Staff and Intervenors,<sup>52</sup> live testimony of 4 witnesses, the Joint Motion for Approval of Unanimous Settlement Agreement, and testimony in support of the Unanimous Settlement Agreement from witnesses representing Evergy, Staff, CURB, the DOD, KIC, and Climate + Energy Project. There is voluminous testimony representing myriad interests participating in this Docket. Having reviewed the record as a whole, the Commission finds the Unanimous Settlement Agreement is supported by substantial competent evidence.

22. Every electric public utility in Kansas is required to provide reasonably efficient and sufficient service and establish just and reasonable rates.<sup>53</sup> Under Kansas Supreme Court precedent, rates must fall within a "zone of reasonableness" which balances the interests of investors versus ratepayers, present versus future ratepayers, and the public interest.<sup>54</sup> Evergy notes that if the Unanimous Settlement Agreement is approved, its Kansas customers' rates will

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<sup>48</sup> Joint Motion for Approval of Unanimous Settlement Agreement, ¶ 4; Ives Supporting Testimony, p. 20; Grady Supporting Testimony, p. 34, Crane Supporting Testimony, p. 13.

<sup>49</sup> Tr., pp. 95, 108.

<sup>50</sup> *Id.*, p. 95.

<sup>51</sup> *Id.*

<sup>52</sup> Ives Supporting Testimony, p. 20.

<sup>53</sup> K.S.A. 66-101b.

<sup>54</sup> *Kansas Gas*, 239 Kan. at 488.

have only increased 1% since 2017, well below the rate of inflation.<sup>55</sup> The Signatories agree the Settlement Agreement results in reasonable rates.<sup>56</sup> Ives explains the Settlement Agreement represents a compromise of the positions advanced by the disparate interests participating in this Docket.<sup>57</sup> Grady adds that the agreed-upon revenue requirements fall within the range of recommendations initially advocated by the Parties and strike the proper balance between Evergy's ability to earn sufficient revenue to meet its financial obligations, while keeping rates as low as possible for customers, and still providing reliable electric service.<sup>58</sup> CURB notes that the Settlement Agreement results in revenue requirements well below what Evergy Metro and Evergy Central sought in their Joint Application.<sup>59</sup>

23. On behalf of Climate + Energy Project, Owen testified that the Unanimous Settlement Agreement benefits low-income customers by decreasing Evergy Central's residential customer charge and leaving Evergy Metro's residential customer charge unchanged.<sup>60</sup> Blank testified that the Settlement Agreement results in fair and reasonable rates.<sup>61</sup> Specifically, Blank believes the revenue allocation and updates to the TDC are significant steps towards more equitable rates that align more closely with industry standards, and maintain competitive rates in Evergy Central's service territory.<sup>62</sup> There is substantial evidence in the record that the agreed-upon rates will provide Evergy sufficient revenues and cash flows to meet its financial obligations, yet will keep rates as low as possible while maintaining reliable service for its customers.<sup>63</sup>

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<sup>55</sup> Tr., p. 20.

<sup>56</sup> Joint Motion for Approval of Unanimous Settlement Agreement, ¶ 4; Ives Supporting Testimony, p. 20; Grady Supporting Testimony, p. 41, Crane Supporting Testimony, p. 18.

<sup>57</sup> Ives Testimony in Support, p. 20.

<sup>58</sup> Grady Supporting Testimony, p. 41.

<sup>59</sup> Crane Supporting Testimony, p. 13.

<sup>60</sup> Supportive Testimony of James Owen, Oct. 3, 2023, p. 2; Testimony in Support of Unanimous Settlement Agreement prepared by Larry Blank (Blank Supporting Testimony), Oct. 3, 2023, p. 10.

<sup>61</sup> *Id.*, p. 6.

<sup>62</sup> *Id.*, p. 12.

<sup>63</sup> Grady Supporting Testimony, p. 42.

Accordingly, the Commission finds and concludes approval of the Unanimous Settlement Agreement will result in just and reasonable rates for Evergy and its customers.

24. The Commission finds that approval of the Unanimous Settlement Agreement is in the public interest. The Signatories agree the terms of the Unanimous Settlement Agreement are in the public interest and should be approved by the Commission.<sup>64</sup>

25. Staff opines the Settlement Agreement is in the public interest because it: (1) significantly reduces Evergy's requested revenue requirements, even below what the Intervenors advocated; (2) provides Evergy with sufficient revenue to meet its financial obligations and provide reliable electric service; (3) allows Evergy to protect its infrastructure from physical and cybersecurity threats; (4) adds Persimmon Creek Wind Farm to Evergy Central's portfolio; (5) allows Evergy Central to include the 8% portion of JEC into rates, providing an economic and reliable source of dispatchable capacity that is attractively priced and can help with increased load growth and economic development in Kansas; (6) provides \$96.5 million of certain benefits from COLI to Evergy Central customers over three years; and (7) provides a path forward to resolve the different jurisdictional allocation methodologies between Kansas and Missouri.<sup>65</sup>

26. Crane testifies that under the Settlement Agreement, ratepayers will benefit from new renewable generation and additional capacity that will be needed in the near future.<sup>66</sup> Gorman testified the Unanimous Settlement Agreement includes a Business Time of Use (TOU) rate assessment, which may incent business customers to modify demands and/or energy consumption that changes Evergy's cost of providing service and allows customers to benefit via more

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<sup>64</sup>Joint Motion for Approval of Unanimous Settlement Agreement, ¶ 4; Blank Supporting Testimony, pp. 4, 9, 12; Ives Supporting Testimony, p. 21; Grady Supporting Testimony, p. 44; Crane Supporting Testimony, p. 18.

<sup>65</sup> Grady Supporting Testimony, pp. 44-45.

<sup>66</sup> Crane Supporting Testimony, p. 19.

competitive electric service rates and monthly bills.<sup>67</sup> These price signals should encourage all customers to make efficient and economic conservation consumption decisions to manage the cost of power, which in turn should help Evergy offer reliable, high-quality service at the lowest possible prices to its customers.<sup>68</sup> The public interest is served by minimizing the cost of litigation that would be passed on to ratepayers.<sup>69</sup> Similarly, by allowing Evergy Central to file an abbreviated rate case, the Settlement Agreement reduces costs to ratepayers by postponing Evergy Central's next full rate case.<sup>70</sup>

27. During the hearing, Grady explained that when Staff settles a rate case, it must be very close to the results that Staff expects from a fully litigated proceeding.<sup>71</sup> Staff's recommended revenue requirements for both EKC and EKM were the lowest among any of the Parties.<sup>72</sup> Grady emphasized how close the settled revenue requirement is to Staff's position.<sup>73</sup>

28. The Commission finds the agreed-upon rates will provide Evergy sufficient revenue to meet its financial obligations and provide safe and reliable service at just and reasonable rates to its customers. After considering all of the terms of the Unanimous Settlement Agreement, the Commission finds it is in the public interest. The Unanimous Settlement Agreement is a balanced agreement that is fair to all of the parties. Under the Unanimous Settlement Agreement, Evergy adds additional generation from Persimmon Creek Wind Farm and JEC, which are important to continued economic development growth in the State.<sup>74</sup> The Settlement Agreement also benefitted Kansas customers by aligning Evergy's tariffs and riders between Evergy Metro

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<sup>67</sup> Gorman Supporting Testimony, p. 7.

<sup>68</sup> *Id.*

<sup>69</sup> Ives Supporting Testimony, p. 22; Grady Supporting Testimony, p. 46; Crane Supporting Testimony, p. 19.

<sup>70</sup> Ives Supporting Testimony, p. 10; Crane Supporting Testimony, p. 19.

<sup>71</sup> Tr., p. 110.

<sup>72</sup> *Id.*, pp. 18-19.

<sup>73</sup> *Id.*, p. 115; *see also* Grady Supporting Testimony, p. 41.

<sup>74</sup> Tr., p. 38.



and Evergy Central.<sup>75</sup> Therefore, the Commission finds the proposed rate design is fair and reasonable, and is in the public interest.

29. After a careful review and consideration of the evidence in the record, the Commission finds that the attached Unanimous Settlement Agreement is supported by substantial competent evidence in the record as a whole, will result in just and reasonable rates, and is in the public interest. The Commission approves the Unanimous Settlement Agreement in its entirety.

30. The new rates will take effect based on the customer billing cycle date beginning December 21, 2023.<sup>76</sup>

**THEREFORE, THE COMMISSION ORDERS:**

A. The Commission approves the Unanimous Settlement Agreement in its entirety. The terms of the attached Unanimous Settlement Agreement are incorporated into this Order.

B. The parties have 15 days from the date of electronic service of this Order to petition for reconsideration.<sup>77</sup>

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 11/21/2023



\_\_\_\_\_  
Lynn M. Retz  
Executive Director

BGF

<sup>75</sup> *Id.*, pp. 38-39.

<sup>76</sup> See Joint Motion for Approval of Unanimous Settlement Agreement, ¶ 95; Ives Supporting Testimony, p. 19.

<sup>77</sup> K.S.A. 66-118b; K.S.A. 77-529(a)(1).

**--ATTACHMENT 1--**

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

In the Matter of the Application of Evergy )  
Kansas Metro, Inc., Evergy Kansas South, Inc. )  
and Evergy Kansas Central, Inc. to Make ) Docket No. 23-EKCE-775-RTS  
Certain Changes in Their Charges for Electric )  
Service Pursuant to K.S.A. 66-117. )

**UNANIMOUS SETTLEMENT AGREEMENT**

As a result of discussions among all parties to this docket, the Staff of the State Corporation Commission of the State of Kansas (“Staff” and “Commission,” respectively); Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (collectively referred to as “Evergy Kansas Central” or “EKC”) and Evergy Metro, Inc. (“Evergy Kansas Metro” or “EKM”) (together with Evergy Kansas Central referred to as “Evergy” or “Company”); the Citizens’ Utility Ratepayers Board (“CURB”); AARP; Kansas Chamber of Commerce and Industry, Inc. (“KCCI”); Wichita Regional Chamber of Commerce (“Wichita Chamber”); Climate + Energy Project (“CEP”); Natural Resources Defense Council (“NRDC”); the United States Department of Defense (“DOD”); Kansas Industrial Consumers Group (“KIC”); Lawrence Paper Company (“LPC”), Spirit AeroSystems, Inc. (“Spirit”), Occidental Chemical Corporation (“Occidental”), Goodyear Tire & Rubber Company (“Goodyear”), and Associated Purchasing Services Corporation (“Associated Purchasing”) (collectively referred to as “KIC Participating Members”); United School District #259 Sedgwick County, Kansas (“USD 259”); Johnson County Community College (“JCCC”), USD 233 Olathe School District, USD 512 Shawnee Mission School District, and USD 232 DeSoto School District (collectively, the “Johnson County School Districts”) and USD 229 - the

Blue Valley School District (“USD 229”)<sup>1</sup>; and CVR Refining CVL, LLC (“CVR”), referred to collectively herein as “Parties” or “Signatory Parties”, hereby submit to the Commission for its consideration and approval the following Unanimous Settlement Agreement (“Settlement”, “Agreement” or “Settlement Agreement”). HF Sinclair El Dorado Refining LLC (“HF Sinclair”); Walmart, Inc., (“Walmart”), Streetlights Alliance for Fair Energy Rates Coalition (“Safer Coalition”); Atmos Energy Corporation (“Atmos”) and Kansas Gas Service (“KGS”) are not signatories but do not oppose the Agreement.<sup>2</sup>

## I. EVERGY’S APPLICATION

1. On April 25, 2023, Evergy filed a Joint Application requesting authorization to make certain changes to EKC’s and EKM’s charges for electric service in Kansas pursuant to K.S.A. 66-117 and K.A.R. 82-1-231, which was docketed as the above-captioned proceeding. The filing was made in accordance with K.S.A. 66-117, and KAR 82-1-231(b)(3).

2. EKC requested a net increase in revenue requirements of \$204.2 million or a net increase of 9.77 percent in total retail revenues. The schedules filed with the Joint Application were based upon normalized operating results for the 12 months ending September 30, 2022, updated to June 30, 2023. The requested increase consisted of a \$279 million increase in base rates offset by reductions related to EKC’s Retail Energy Cost Adjustment (“RECA”) rider (\$41.5 million) and Property Tax Surcharge (“PTS”) (\$33.3 million).

3. EKM requested a net increase in revenue requirements of \$14.2 million or a net

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<sup>1</sup> JCCC, Johnson County School Districts, USD 229 and USD 259 sign subject to approval by their Boards of Education. Counsel for these parties will file a letter with the Commission confirming approval by their Boards of Education when received.

<sup>2</sup> HF Sinclair and Safer Coalition do not agree with the amount of the revenue requirement increase being assigned to them under the Agreement for the reasons set forth in their prefiled testimony. Atmos and KGS do not agree with Evergy’s proposed time of use (“TOU”) rates and residential demand rates for the reasons set forth in Mr. Paul Raab’s testimony. Walmart does not believe the allocation of revenue to the classes goes as far as the cost of service study warrants.

increase of 1.95 percent in total retail revenues. The schedules filed with the Joint Application were based upon normalized operating results for the 12-months ending September 30, 2022, updated to June 30, 2023. The requested increase consisted of a \$25.1 million increase in base rates offset by a \$10.9 million reduction in the PTS.

4. In addition, the Application included proposals intended to help align EKC's and EKM's tariffs. This included consolidation of certain rate classes within EKC, and modifications to address the differences in the EKC Retail Energy Cost Adjustment ("RECA") and the EKM Energy Cost Adjustment ("ECA") tariffs, and the Transmission Delivery Charge ("TDC") tariffs for the two operating utilities.

5. The Application also included the following proposals:

a. Establishment of a storm reserve for EKM similar to the one now in place for EKC.

b. Implementation of Bright Lines for EKM for non-residential classes, consistent with those already established in EKC's non-residential class tariffs.

c. Continuation and expansion of Evergy's CIPS/Cyber tracker.

d. Lifting of the pilot status of its TOU rates and changes to achieve consistency between the TOU rates and demand rates of EKC and EKM.

e. Implementation of a residential battery energy storage pilot.

6. Staff and certain intervenors<sup>3</sup> filed their direct testimony on August 29, 2023, and some intervenors<sup>4</sup> filed cross-answering testimony on September 5, 2023. The positions of the parties on Evergy's revenue requirement were as follows:

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<sup>3</sup> Intervenors filing direct testimony include CURB, KIC and its Participating Members, DOD, Gas Utilities, HF Sinclair, CEP, Safer Coalition, Walmart, CVR, and USD 259.

<sup>4</sup> Intervenors filing cross-answering testimony include CURB, KIC, Gas Utilities, HF Sinclair, DOD and Safer Coalition.

EKC:

Staff	\$109.5M (net \$34.7M)
CURB	\$166.3M (net \$91.5M)
KIC Direct	\$199.2M (net \$124.4M)
KIC Cross Ans.	\$160.4M (net \$85.6M)
DOD	\$234.1M (net \$159.3M)

EKM:

Staff	(\$42.3M) (net (\$53.3M))
CURB	(\$23.9M) (net (\$34.8M))
KIC Direct	(\$9.0M) (net (\$19.9M))
KIC Cross Ans.	(\$18.5M) (net (\$29.4M))
DOD	\$6.4M (net (\$4.5M))

Staff and intervenors also addressed policy and rate design issues.

7. Consistent with the Commission's Procedural Order issued May 18, 2023, Evergy filed rebuttal testimony on September 18, 2023. The parties held settlement discussions on September 21-22, 2023, continuing into the week of September 25, 2023, and reached this Settlement, as described below.

**II. TERMS OF SETTLEMENT AGREEMENT**

8. The Signatory Parties have agreed to a total revenue requirement amount, revenue allocations, and rate design adjustments for EKC and EKM, without specifically addressing the underlying issues and disagreements regarding those issues, except as set forth herein. This Settlement resolves all issues in this matter, with such Settlement providing no precedent for future cases as to the underlying issues or positions of the parties on those issues. In the event the Commission either does not approve this Settlement in total, or materially changes the Settlement

terms, then the Settlement shall be voidable by any Signatory negatively affected by such modification. The following set forth the terms of this Settlement:

### EVERGY KANSAS CENTRAL

#### A. Revenue Requirement

9. The Signatory Parties agree that:

a. EKC's net overall annual revenue requirement increase should be \$74.0 million.

This revenue requirement increase does not include costs recoverable through Commission-approved riders.

b. EKC should roll into base rates the existing balance in the PTS surcharge totaling \$33.3 million.

c. This total base rate revenue requirement reflects the expiration of the Mid Kansas Electric Cooperative ("MKEC") wholesale contract and removal of that credit from base rates. The MKEC expiration amount included is \$41.5 million. The Parties also agree that EKC will be permitted to recover the remaining offset to the credit through the Actual Cost Adjustment ("ACA") in 2024.

d. The net overall revenue requirement increase of \$74.0 million after adjustment for the base rate impacts of property taxes and the expiration of the MKEC wholesale contract reflects a total base rate revenue requirement increase of \$148.8 million.

e. The revenue requirement increase stated above includes rate case expense and that EKC can amortize its actual rate case expense over three years. There will be no true-up or re-amortization of this amount in the next rate case if EKC files its next general rate case before three years.

**B. Depreciation**

10. The Parties agree that the depreciation rates proposed by Staff as set out in **Schedule A** should be adopted.

**C. Persimmon Creek Wind Farm (“Persimmon Creek”)**

11. The Parties agree that the Persimmon Creek Wind Farm will be recovered by EKC through a levelized revenue requirement approach. The revenue requirement increase agreed to by the Parties and stated above includes a levelized revenue requirement for Persimmon Creek of \$18,589,530.

12. In the event of changes in law or regulations, or the occurrence of events outside the control of EKC that result in a material adverse impact to EKC with respect to recovery of the Persimmon Creek revenue requirement, EKC, as applicable, may file an application with the Commission proposing methods to address the impact of the events. The other Signatory Parties shall have the right to contest any such application, including whether the impact of the change or event is material to EKC, and whether the proposed remedy in the application is reasonable.

13. The levelized revenue requirement for Persimmon Creek will be fixed for the first twenty years of the life of the Persimmon Creek site. At the end of those twenty years, the levelized revenue requirement will be reevaluated to consider any maintenance capital expenditures, costs associated with life extension for the plant, or other additional costs incurred to operate and maintain Persimmon Creek.

14. In the event that EKC repowers Persimmon Creek after the expiration of the production tax credits, the levelized revenue requirement will be reevaluated at such time.

15. The depreciation rate for Persimmon Creek will be 3.9225%.

**D. Jeffrey Energy Center (“JEC”) 8%**

16. The Parties agree that the revenue requirement associated with EKC’s 8% interest in Jeffrey Energy Center should be included in base rates and is reflected in the revenue requirement increase stated above.

17. The Parties agree that the fuel costs associated with EKC’s 8% interest in JEC should flow through EKC’s fuel clause and that any related revenues from off-system sales associated with the JEC 8% interest should also flow through the fuel clause for the benefit of customers.

**E. Company Owned Life Insurance (“COLI”)**

18. The Company agrees to a credit to customers’ revenues previously collected for the difference between the amount of expected COLI rate credits approved as part of the original COLI actuarial schedule and the actual amount of COLI rate credits that customers will have received from 1987 through December 31, 2023. Parties agree the total amount remaining to be credited to customers is \$96,530,380 after being grossed up for income taxes. This amount will be established as a Regulatory Liability to be returned to customers and will be amortized over three years, or \$32,176,793 per year. With the exception of this regulatory liability amortization, there are no additional COLI rate credits included in the Company’s revenue requirement in this case or to be included in the revenue requirement of any future rate case.

19. At the conclusion of the COLI regulatory liability amortization period, Evergy will track any over return to customers as a regulatory asset until such time as rates are set in a general rate case removing that regulatory liability amortization. Any such regulatory asset will be recovered from customers over an appropriate timeframe to be determined in that general rate case.

20. This treatment for COLI is reflected in the above-stated revenue requirement.



**F. Other Policy and Accounting Issues**

21. Rate of Return and TDC Return on Equity. While the Parties acknowledge that no stated return on equity is included in the settlement, until its next general rate proceeding, the Parties agree EKC should be authorized to use 6.8923% as its overall rate of return for regulatory accounting purposes, including the calculation of the equity component of AFUDC<sup>5</sup> and for the abbreviated rate case discussed below. The Parties agree to the use of the indicated overall rate of return solely for the purposes outlined in this paragraph. The Parties also agree that a return on equity of 9.4% will be utilized for purposes of the transmission delivery charge filings required by 2023 House Bill No 2225.

22. RECA. The Parties agree that the following changes to EKC's RECA should be approved:

- a. Add short-term capacity revenues and expenses.
- b. Add long-term capacity revenues and expenses for contracts entered into after December 21, 2023 (or date of the Order issued in this docket).
- c. Remove the Solar kWh tariff in the non-requirements customers.

EKC agrees that it will keep the language regarding Virtual Energy Transactions and Fees for legitimate hedging purposes in the RECA at this time.

23. Parallel Generation Rider ("PGR"). The Parties agree that the following changes to EKC's PGR should be approved.

- a. Add short-term capacity revenues and expenses.
- b. Add long-term capacity and revenues for contracts entered into after December 21, 2023 (or date of the Order issued in this docket).

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<sup>5</sup> Allowance for Funds Used During Construction.

- c. Remove the Solar kWh tariff in the non-requirements customers.

EKC agrees that it will keep the language regarding Virtual Energy Transactions and Fees for legitimate hedging purposes in the PGR at this time.

24. Transmission Delivery Charge (“TDC”). The Parties agree that the following changes to EKC’s TDC should be approved:

- a. Add NERC<sup>6</sup> Fees to TDC and removal from Base Rates.
- b. Use Current SPP<sup>7</sup> Admin Fees instead of prior year fees.
- c. Add SPP Direct Assigned or Sponsored Upgrade Transmission Fees for Customer Upgrades language.
- d. Change TDC rates to Five Digits.
- e. Eliminate Adjustment Factor (“AF”) and implement a true-up mechanism as proposed.
- f. Add “Pursuant to KSA 66-1237” in basis of charge section.

25. Storm Reserve. The Parties agree that the annual accrual amount for storm costs for EKC’s Storm Reserve should be set using a three-year average as proposed by Staff and setting a targeted cap for the storm reserve of \$10 million. The Parties agree that the amount in EKC’s Storm Reserve as of June 30, 2023, in excess of \$10 million should be amortized back to customers over a three-year period. The targeted cap for the Storm Reserve will be assessed and addressed in the next general rate case.

26. Injuries & Damages Reserve. The Parties agree that EKC’s Injuries & Damages Reserve should be continued.

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<sup>6</sup> Nuclear Energy Regulatory Commission.

<sup>7</sup> Southwest Power Pool.

27. CIPS/Cybersecurity Tracker. The Parties agree that the CIPS/Cybersecurity Tracker should remain in place and will be a non-labor Operations and Maintenance (“O&M”) tracker and will not include capital. The non-labor O&M base amount of the tracker is set at \$3,592,525 for total EKC. This tracker will include only non-labor costs as proposed by Staff and will include physical security costs. The attached **Exhibit EKC-1** provides the details of the EKC CIP/Cybersecurity tracker. The Tracker will sunset at the first general rate case after January 1, 2028.

28. COVID-AAO. The Parties agree that the revenue requirement stated above includes the COVID-AAO and that EKC can amortize that AAO over a period of three years. There will be no true-up or re-amortization of this amount in the next rate case if EKC files its next general rate case before three years of the effective date of this Settlement. EKC has already agreed to withdraw its request for inclusion of lost revenues in its COVID-AAO.

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.

30. Pensions. For the purpose of calculating EKC’s pension tracker going forward, the Parties agree that the base rates agreed to in this Settlement include the following expenses associated with EKC’s pension plan:

EKC Pension Expense	\$9,509,837
EKC Amortization of Tracker 1	\$(6,055,724)
EKC FAS 106 OPEB Expense	\$(839,373)
EKC FAS 112 OPEB Expense	\$90,694
EKC Amortization of Tracker 1	\$70,034

Tracker Balances as of June 30, 2023:

Pension	Tracker 1	\$(18,167,171)
	Tracker 2	\$254,491
OPEB FAS 106	Tracker 1	\$1,822,963
OPEB FAS 112	Tracker 1	\$(1,612,860)
OPEB	Tracker 2	\$5,505,742

EKC agrees to drop its request that Pension Tracker 2 balances associated with pension and OPEB expenses be included in rate base for purposes of settlement in this case.

31. Excess Deferred Income Taxes (“EDIT”). EDIT amortizations included are as follows: EDIT – Elimination of Kansas Corporate Income Tax 30 years

32. Regulatory Assets and Liabilities. A list of regulatory assets and liabilities and the applicable amortization periods have been agreed to among the Parties. In each future EKC general rate case, the Signatories agree that the balance of each amortization relating to regulatory assets or liabilities that remains, after full recovery by EKC (regulatory asset) or full credit to EKC customers (regulatory liability), shall be applied as offsets to other amortizations which do not expire before EKC’s new rates from that rate case take effect. In the event no other amortization expires before EKC’s new rates from that rate case take effect, then the remaining unamortized balance shall be a new regulatory liability or asset that is amortized over an appropriate period of time. A schedule of the list of deferred assets/liabilities is attached as **Exhibit EKC-2**. The treatment described in this paragraph will apply to all regulatory assets and liabilities except for rate case expense for this docket and COVID-AAO.

**G. Cost Allocation**

33. The Parties agree that the EKC rate increase should be allocated among the respective classes of customers according to the amounts indicated for each class as shown in Table 1.

**TABLE 1**

<b>Class</b>	<b>\$ Increase</b>	<b>% Increase</b>
Residential	\$ 68,969,345	11.99%
Residential DG	\$ 304,601	11.99%
Small General Service	\$ 29,605,180	11.28%
Medium General Service	\$ 15,943,613	11.28%
Large General Service	\$ 20,110,827	11.99%
Large Power Service (ILP)	\$ 2,581,215	11.99%
Education Service	\$ 3,837,398	11.99%
Restricted Time of Day	\$ 131,864	11.99%
Special Contract	\$ 3,870,358	11.99%
Interruptible Contract Service	\$ 90,575	11.99%
Large Tire Manufacturer	\$ 537,889	11.99%
EV	\$ 35,280	11.99%
Lighting	\$ 2,781,851	11.28%
Total	<b>\$ 148,799,998</b>	11.75%

34. In accepting the allocation of the revenue increase and resulting rates, the Signatories agree that this Settlement does not indicate any specific class cost of service methodology or approach.

35. The Parties agree to use Staff's billing determinants to develop the rates for each class are reflected in Table 2.

**TABLE 2**

Kansas Central	
Class	kWh
Residential	6,539,604,343
Residential DG	26,544,675
Small General Service	3,477,222,845
Medium General Service	2,548,260,658
Large General Service	3,926,121,347
Large Power Service (ILP)	612,913,546
Education Service	586,767,076
Restricted Time of Day	14,136,350
Special Contract	1,517,569,713
Interruptible Contract Service	18,485,769
Large Tire Manufacturer	33,148,555
EV	2,661,674
Lighting	106,229,318
Total	19,409,665,869

36. The Parties agree that EKC should develop rates for each class based on the above-referenced allocation of costs and billing determinants.

37. The Parties agree to accept Staff's EKC 12 CP allocator for use in EKC's TDC and that between this rate case and the next base rate case EKC's TDC will be allocated by the 12 CP factors shown in Table 3. The Parties recognize that the first TDC filing after the Order in this case will use these factors in Table 3. The Parties agree that the TDC for the LGS and LPS classes will be calculated on a combined basis with an equal rate applying to both classes.

**TABLE 3**

Kansas Central	
Residential	40.901%
RS-DG	0.050%
SGS	18.834%
MGS	11.327%
LGS/LPS	18.398%
ICS	0.087%
Church	0.088%
School	3.646%
Large Tire Man.	0.531%
EV	0.012%
Special Contracts	6.127%
Lighting	0.000%
Total	100.000%

**H. Rate Design and Other Tariff Changes**

38. The Parties agree that the customer charge for all residential customer classes should be \$14.25.

Rate design for LGS/LPS

39. The EKC LGS and EKC LPS classes should be combined for rate design calculation purposes of settlement base rates. The base rate allocation shortfall resulting from the change in LPS rates will be allocated within the LGS and LPS classes.

40. The customer charge between the EKC LGS and LPS classes should be equal. As well, the primary voltage rates for the demand and energy rates need to be equal between the EKC LGS and LPS classes.

41. The voltage level rate differentials will be proportionally based on the voltage level rate differentials in EKC's proposed LPS tariff.

### Voluntary Residential TOU

42. The Parties agree that EKC's pilot TOU rate should be converted into a permanent voluntary rate schedule and that the changes proposed by EKC in its direct filing, including a move to 3-period TOU rates and other changes to be consistent with the EKM TOU rate, should be adopted. The Parties agree a 2-period TOU rate will also be designed and implemented consistent with the rebuttal testimony of Brad Lutz.

43. EKC will report semi-annually to the Commission for three years from the date of the Order in this docket. This report will show the number of customers in each class that has selected the voluntary TOU rate, the amount of savings each class experienced over each bi-annual period, and the number of customers who opted out of the TOU rates.

44. The Parties agree that the budget for marketing and education for TOU rate as proposed by EKC in its direct filing, with a cap on costs of \$2.5 million annually for EKC, should be approved and that the regulatory asset account previously established should be continued for the Company to collect these costs for consideration in the next general rate case.

### Business TOU

45. In its next full, general rate proceeding the Company commits to propose an optional, non-residential time-variant rate or will offer testimony updating the Commission on its status regarding non-residential time-variant rates.

### Demand Service Pilot

46. The Parties agree that the EKC Residential Electric Vehicle Rate, Restricted Peak Management, and Residential Peak Efficiency Rate should be eliminated and previous customers under that rate schedule should be moved to the new EKC Residential Demand Service Rate ("RD").



### LED differentials

47. The Parties agree that EKC LED lighting rates will receive 25% of the Lighting class increase and all other, non-LED lighting rates will receive the remainder. Rates for Adder components common between LED and non-LED will be equalized. Company rate design sheets will be used to execute the rate design.

48. The Parties agree that the Company should notify customers with non-LED lighting of the cost savings and benefits associated with adopting LED lighting. Communications will be quarterly with at least one communication via direct letter to customers.

49. If customers remain on non-LED lighting at the time of the next full, general rate case filing, the Company will offer testimony detailing a plan to proactively move customers to LED alternatives.

### Residential Battery Energy Storage Program

50. The Parties agree that the residential battery energy storage (“RBES”) pilot proposed by EKC in its direct filing should be adopted as proposed. EKC will submit a final Evaluation Measurement & Verification (“EM&V”) report to stakeholders and the Commission by the second quarter of 2027 to evaluate the success of the pilot and determine whether to move it to a full-scale offer in a future rate proceeding.

51. The Parties agree to a collaborative to identify parameters on deployment, reporting and EM&V, and propose to file a compliance filing in this docket after that process is complete.

### General Terms and Conditions

52. The Parties agree that the changes the Company proposed to its General Rules and Regulations, including the direct buried underground service lines, Municipal & Governmental Subdivision definitions, Provisions for Service to Energy Intensive Loads, and Line Extension

Policy, should be adopted as proposed.

53. The Company agrees to consider aggregated billing for the Parties or customers represented by the Parties under EKC General Terms and Conditions, Section 4.05.08. Aggregated billing will be permitted for meters located at the same premise and served under the same rates. Evergy will retain discretion to reject aggregated billing if it is deemed detrimental to do so.

**I. Undisputed Issues**

54. The Parties recommend adoption of these provisions as part of the Order in this docket:

a. The Parties agree with the tariff pricing format and naming conventions proposed by the Company.

b. The Parties agree that the Company's proposal to restrict net metering customers from participating in the TOU rate should be adopted.

c. The Parties agree that the frozen tariffs identified by the Company should be removed. Specifically,

- Eliminate the frozen Multi-Unit Rate (WKRSMU) and transition customers to the Small General Service Rate (WKSGS)
- Remove the frozen Restricted Conservation Rate (WKRSRCV) and transition customers to the Residential Standard Service Rate (WKRS).

d. The Parties agree that changes to align the EKC Schedule NMR and EKM Net Metering Schedule NM should be approved and institute a cost-based re-inspection charge as proposed.

e. The Parties agree that all rate changes occurring for customers as a result of this docket should be implemented based on the customer billing cycle date, as proposed by the Company in its direct filing.

f. The Parties agree to end the reporting requirement tracking the details of customers participating in Schedule RPER and Schedule REV and to end all of the preexisting Residential DG rate related reporting.

g. The Parties agree to Remove the Conservation Use Service Factor from Residential Standard Service Rate (WKRS), remove the Residential Electric Vehicle Rate (WKREV) and transition customers to the Residential Peak Efficiency Rate (WKRPER), eliminate the Off-Peak Service Rate (WKOPS) and create Off Peak Rider, eliminate the Dedicated Off-Peak Rider Rate (WKDOR) and transition customers to the Small General Service Rate (WKSGS), create new Off-Peak Rider, eliminate the SGS Recreational Lighting Rate (WKSGSRL) and create Off-Peak Lighting Rate (new) and transition customers to this rate or the Small General Service Unmetered Rate (WKSGS).

h. The Parties agree that EKC should be permitted to implement its proposed Municipal Underground Service Rider, consistent with the Rider already in place for EKM.

i. The Parties agree that the EKC's Standard Educational Service tariff should be frozen, making it unavailable for new accounts.

j. The Parties agree that EKC's Generation Substitution Service ("GSS") tariff should be frozen so that it is not available to new customers and that the changes proposed by EKC to the GSS tariff should be approved.

k. The Parties agree that the changes proposed by EKC to its CCN tariff and its Wattsaver Air Conditioner Cycling Rider should be approved as proposed.

l. The Parties agree that EKC's Solar kWh Service tariff should be cancelled and replaced with the proposed Solar Subscription Rider, mirroring EKM's similar Rider.

m. The Parties agree to cancel EKC Schedule DISC-PILOT found in its tariffs, as the Schedule is obsolete and no longer needed.

n. The Parties accept EKC's proposed renew rider rate, as proposed in their filing.

**J. Abbreviated Rate Case**

55. The Parties agree that EKC may use the abbreviated rate setting process contained in K.A.R. 82-1-231(b)(3) to update rates to include:

a. Panasonic Related Distribution Investment.

b. Wolf Creek Decommissioning Trust Adjustment.

c. Investment in a new renewable generating resource to address 2024-2026 resource requirements as supported by Evergy's Integrated Resource Plan ("IRP").

56. The Parties request that the Commission expressly grant EKC prior approval to file this abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3).

57. The Parties agree that any revenue requirement increase approved in the abbreviated rate case will utilize the same percentages reflected in **TABLE 1** above regarding cost allocation included above.

**EVERGY KANSAS METRO**

**A. Revenue Requirement**

58. The Parties agree that:

a. EKM's net overall annual revenue requirement decrease should be \$32.9 million.

This revenue requirement decrease does not include costs recoverable through Commission-approved riders.

b. The Parties agree that EKM should roll into base rates the existing balance in the PTS. Including the roll-in of the PTS, the total base rate revenue requirement decrease is \$22.0 million.

c. The Parties agree that the revenue requirement decrease stated above includes rate case expense and that EKM can amortize its actual rate case expense over three years. There will be no true-up or re-amortization of this amount in the next rate case if EKM files its next general rate case before three years.

**B. Depreciation**

59. The Parties agree that the depreciation rates proposed by Staff as set out in **Schedule B** should be adopted.

**C. Other Policy and Accounting Issues**

60. Rate of Return and TDC Return on Equity. While the Parties acknowledge that no stated return on equity is included in the settlement, until its next general rate proceeding, EKM is authorized to use 6.8881% as its overall rate of return for regulatory accounting purposes, including the calculation of the equity component of AFUDC. The Parties agree to the use of the indicated overall rate of return for settlement purposes only and do not view such return on equity as precedential. Parties also agree that a return on equity of 9.4% will be utilized for purposes of the transmission delivery charge filings required by 2023 House Bill No. 2225.

61. Energy Cost Adjustment (“ECA”). The Parties agree that the following changes to EKM’s ECA should be approved:

- a. Explicitly state it includes both short-term and long-term capacity costs and revenues.
- b. Add listing of SPP Charge Types.

- c. Change wording for gains and losses associated with Renewable Energy Credit sales to match current accounting practices.
- d. Remove differentiation between on-system and off-system allocations to Kansas customers, removing the Unused Energy (UE1) allocator and adopting an energy allocator.

62. Jurisdictional Capacity Allocations. Subject to the terms of this Settlement Agreement, the Parties agree that for purposes of allocating capacity-related generation and transmission plant costs between Missouri and Kansas jurisdiction, an average of 4 Coincident Peak (“4CP”) and 12 CP demand allocators should be applied for everything except for Wolf Creek and transmission, which will be based on a 12 CP demand allocator. The Parties agree that the distribution situs has been updated for purposes of determining the allocator between Missouri and Kansas. Staff and CURB agree to continue to meet with Missouri Public Service Commission Staff and the Office of Public Counsel to discuss jurisdictional allocation methodologies as occurred earlier this year. The parties agree that the above-described allocator methodology is intended to facilitate a collaborative process with Missouri to attempt to arrive at an agreeable jurisdiction allocator methodology for Kansas and Missouri. In the event that this collaborative effort does not result in a comprehensive agreement on jurisdictional allocation between Kansas and Missouri, then the Parties agree that this Agreement is not precedential in any fashion, and the Parties each reserve the right to advocate for any future allocation of these costs in rate cases before this Commission.

63. Reserves. The Parties agree that an Injuries & Damages Reserve and Storm Reserve should be approved for EKM and the annual accrual amount for storm costs for EKM’s Storm Reserve should be set using a three-year average as proposed by Staff and setting a targeted cap

for the storm reserve of \$4 million. The targeted cap for the Storm Reserve will be assessed and addressed in the next general rate case. The Injuries & Damages reserve will be based on \$3,281,161 annual accrual for Evergy Metro total company.

64. CIPS/Cybersecurity Tracker. The Parties agree that the CIPS/Cybersecurity Tracker should remain in place and will be a non-labor O&M tracker and will not include capital. The non-labor O&M base amount of the tracker is set at \$4,184,570 for total Evergy Metro. This tracker will include only non-labor costs as proposed by Staff and will include physical security costs. The attached **Exhibit EKM-1** provides the details of the EKM CIP/Cybersecurity tracker. The tracker will sunset at the first general rate case after January 1, 2028.

65. COVID-AAO. The Parties agree that the revenue requirement stated above includes the COVID-AAO and that EKM can amortize that AAO over a period of three years. There will be no true-up or re-amortization of this amount in the next rate case if EKM files its next general rate case before three years. EKM has already agreed to withdraw its request for inclusion of lost revenues in its COVID-AAO.

66. Storm Uri Costs. EKM agrees to drop its request to recover the amount of under-recovered costs from Winter Storm Uri caused by use of the UE1 Allocator.

67. Property Tax. The Parties agree that the total Metro, non-transmission related, retail property tax expense in base rates is \$124,285,130 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.

68. Pensions. For the purposes of calculating EKM's pension tracker going forward, the Parties agree that the base rates agreed to in this Settlement include the following expenses associated with EKM's pension plan:

EKM Pension Expense	\$13,352,024
EKM Amortization of Tracker 1	\$1,388,915

EKM OPEB Expense	\$(1,574,686)
EKM Amortization of Tracker 1	\$(2,100,228)

Tracker Balances as of June 30, 2023:

Pension	Tracker 1	\$4,166,745
	Tracker 2	\$(53,431,261)
OPEB	Tracker 1	\$(6,300,683)
	Tracker 2	\$0

EKM agrees to drop its request that Pension Tracker 2 balances associated with pension and OPEB expenses be included in rate base for purposes of settlement in this case.

69. Excess Deferred Income Tax. EDIT amortizations included are as follows:

EDIT – Deferral of 2018 amortization	5 years
EDIT – Deferral of Montrose retirement amortization	5 years
EDIT – Elimination of Kansas corporate income tax	30 Years

70. Regulatory Assets and Liabilities. A list of regulatory assets and liabilities and the applicable amortization periods have been agreed to among the Parties. In each future EKM general rate case, the Signatories agree that the balance of each amortization relating to regulatory assets or liabilities that remains, after full recovery by EKM (regulatory asset) or full credit to EKM customers (regulatory liability), shall be applied as offsets to other amortizations which do not expire before EKM’s new rates from that rate case take effect. In the event no other amortization expires before EKM’s new rates from that rate case take effect, then the remaining unamortized balance shall be a new regulatory liability or asset that is amortized over an appropriate period of time. A schedule of the list of deferred assets/liabilities is attached as **Exhibit EKM-2**. The treatment described in this paragraph will apply to all regulatory assets and liabilities except for rate case expense for this docket and COVID-AAO.



**D. Cost Allocation**

71. The Parties agree that there should be no changes to the existing EKM customer classes beyond the addition of a Large Power Class resulting from the adoption of Bright Lines.

72. The Parties agree the rate increase should be allocated among the respective classes of customers according to the amounts indicated for each class as shown in Table 4.

**TABLE 4**

Class	\$ Decrease	% Decrease
Residential	\$11,318,217	3.89%
Residential DG	\$30,130	3.89%
Small General Service	\$1,524,075	3.89%
Medium General Service	\$2,789,215	3.89%
Large General Service	\$4,841,336	3.89%
Large Power Service	\$1,298,551	3.89%
CCN (incl BEV & ETS)	\$4,760	3.89%
Lighting	\$193,716	3.89%
Total	\$22,000,000	3.89%

73. In accepting the allocation of the revenue decrease and resulting rates, the Signatories agree that this Settlement does not indicate any specific class cost of service methodology or approach.

74. The Parties agree that the billing determinants to be used to develop the rates for each class are reflected in Table 5.

**TABLE 5**

Kansas Metro	
Class	kWh
Residential	2,842,048,102
Residential DG	7,524,913
Small General Service	343,379,566
Medium General Service	785,786,863
Large General Service	1,760,963,892
Large Power Service	553,673,525
CCN (incl BEV & ETS)	820,221
Lighting	38,031,957
Total	6,332,229,038

75. The Parties agree that EKM should develop rates for each class based on the above-referenced allocation of costs and billing determinants.

76. The Parties agree to accept Evergy's 12 CP allocator for use in the EKM TDC, as set out in Table 6.

**TABLE 6**

Kansas Metro	
Residential	51.98%
Res DG	0.08%
SGS	5.87%
MGS	12.17%
LGS	22.37%
LPS	7.34%
EV	0.02%
Lighting	0.18%
KS Metro Retail	100.00%

**E. Rate Design and Other Tariff Changes**

77. The Parties agree that the customer charge for all residential customer classes should be \$14.25.

### Voluntary Residential TOU

78. The Parties agree that EKM's pilot Time of Use ("TOU") rate should be converted into a voluntary permanent rate schedule and that the changes proposed by EKM in its direct filing to the TOU rate should be adopted. The Parties agree a 2-period TOU rate will also be designed and implemented consistent with the Rebuttal Testimony of Brad Lutz.

79. EKM will report semi-annually to the Commission for three years from the date of the Order in this docket. This report will show the number of customers in each class that has selected the voluntary TOU rate, the amount of savings each class experienced over each bi-annual period, and the number of customers who opted out of the TOU rates.

80. The Parties agree that the budget for marketing and education for TOU rate as proposed by EKM in its direct filing, with a cap on costs of \$950,000 annually for EKM should be approved and that the regulatory asset account previously established should be continued for the Company to collect these costs for consideration in the next general rate case.

### Business TOU

81. In its next general rate proceeding, the Company commits to propose an optional, non-residential time-variant rate or it will offer testimony updating the Commission on its status regarding non-residential time-variant rates.

### Bright Lines

82. The Parties agree that the Commission should approve the tariff changes proposed by EKM to implement "Bright Line" divisions between the commercial and industrial customer classes.

83. For the specific Evergy Kansas Metro non-residential customers moved to different rates as the result of the implementation of class demand boundaries, referred to as "Bright Lines",

and projected by the Company to experience a bill impact of greater than 10%, the Company commits to monitor these individual bill impacts associated with the rate change and limit the individual impact to an increase of no more than 10%. Each quarter, using the rates resulting from this case, the Company will calculate the bills for each customer on the rate associated with the prior class and the rate associated with the new class to which the customer was moved. If the customer bill under the new rate is greater than a 10% increase, a bill credit equal to the amount in excess of the 10% increase will be applied to the customer account within 45 days of the quarter end. The Company will record all customer credits paid into a regulatory asset for recovery consideration in a future rate case. The Company will propose the regulatory asset to be amortized over three years and collected through an equal percentage charge incorporated in the base rate of all customer classes. The Signatories Parties agree not to object to this proposal.

84. Customers receiving this mitigation will continue to be included in quarterly calculations as long as they stay in the rate class determined by the Bright Lines implementation. Customers changing to other rate classes, being disconnected, or terminating service will be removed from the calculation in the quarter following these events. Only the accounts associated with the original Bright Lines implementation are considered for this mitigation.

85. These calculations will continue quarterly for three years after the date of the Commission Order in this case or until EKM files its next full, general rate proceeding. If the calculations continue for the full three years, the Company commits to notify all remaining customers of the pending conclusion of this mitigation. A list of service agreements is attached as **Exhibit EKM – 3**.

#### Residential Battery Energy Storage

86. The Parties agree that the residential battery energy storage (“RBES”) pilot

proposed by EKM in its direct filing should be adopted as proposed. EKM will submit a final EM&V report to stakeholders and the Commission by the second quarter of 2027 to evaluate the success of the pilot and determine whether to move it to a full-scale offer in a future rate proceeding.

87. The Parties agree to a collaborative to identify parameters on deployment, reporting and EM&V, and propose to file a compliance filing in this docket after that process is complete.

Demand Service Pilot

88. The Parties agree that the EKM Demand Service Pilot should be modified as proposed by EKM.

LED differentials

89. All EKM Lighting rates will be decreased equally. Rates for Adder components common between LED and non-LED will be equalized. Company rate design sheets will be used to execute the rate design.

90. The Parties agree that the Company should notify customers with non-LED lighting of the cost savings and benefits associated with adopting LED lighting. Communications will be quarterly with at least one communication via direct letter to customers.

91. If customers remain on non-LED lighting at the time of the next full, general rate case filing, the Company will offer testimony detailing a plan to proactively move customers to LED alternatives.

Non-Residential Rate Design

92. The Parties agree that the Hours Use approach for the commercial and industrial energy charge for EKM should be replaced with the new energy charge calculation proposed by EKM in its direct filing, as modified by the testimony of Steve Chriss for the LGS and LP

classes. The Parties further agree the Hours Use approach should be retained and applied to customers with net metering.

General Terms and Conditions

93. The Parties agree that the changes the Company proposed to its General Rules and Regulations, including the direct buried underground service lines, Municipal & Governmental Subdivision definitions, Provisions for Service to Energy Intensive Loads, and Line Extension Policy, should be adopted as proposed.

94. The Company agrees to consider aggregated billing for the Parties or customers represented by the Parties under EKM General Terms and Conditions, Section 9.02. Aggregated billing will be permitted for meters located at the same premise and served under the same rates. Evergy will retain discretion to reject aggregated billing if it is deemed detrimental to do so.

**F. Undisputed Issues**

95. The Parties recommend adoption of these provisions as part of the Order in this docket:

a. The Parties agree with the tariff pricing format and naming conventions proposed by the Company.

b. The Parties agree that the Company's proposal to restrict net metering customers from participating in the TOU rate should be adopted.

c. The Parties agree that the changes to the Company's tariff related to direct buried service lines should be adopted as proposed by EKM in its direct filing.

d. The Parties agree that changes to align the EKC Schedule NMR and EKM Net Metering Schedule NM should be approved and institute a cost-based re-inspection charge as proposed.

e. The Parties agree that the changes proposed to EKM's Renewable Energy Rider to make it clear that parallel generation customers are not eligible to participate should be approved.

f. The Parties agree that the modifications proposed to the EKM Programmable Thermostat Program, allowing EKM to utilize the thermostats year-round, be approved as proposed in EKM's initial filing.

g. The Parties agree that the tariff changes proposed by EKM to achieve seasonal alignment with the EKC tariffs should be approved as proposed.

h. The Parties agree that the frozen tariffs identified by the Company should be removed. Specifically,

- Eliminate frozen 2 Meter Heat Rate (2RS2A, 2RS2A-DG) and transition customers to 1 Meter Heat Rate (2RS6A, 2RS6A-DG).
- Freeze 1 Meter Heat Rate (2RS6A, 2RS6A-DG)
- Eliminate Residential Other Rate (2RO1A) and transition customers to Residential Standard (2RS1A).
- Eliminate frozen Time of Day (TOD) Rate (2TE1A) and transition customers to Residential Standard (2RS1A).
- Eliminate frozen 2 Meter Heat Rates (2SGHE, 2MGHE, 2MGHEN, 2MGHEW, 2LGHE) and transition customers to 1 Meter All Electric Rates based on best fit (2SGAE, 2MGAE, 2MGAEN, 2MGAEW, 2LGAE).
- Freeze 1 Meter All Electric Rates (2SGAE, 2MGAE, 2MGAEN, 2MGAEW, and 2LGAE)

i. The Parties agree to eliminating the Residential Other rate and moving customers to the Residential Standard rate with modified terms to accommodate these customers as proposed by EKM.

j. The Parties agree that all rate changes occurring for customers as a result of this docket should be implemented based on the customer billing cycle date, as proposed by the Company in its direct filing.

### **III. MODIFICATION TO THE PROCEDURAL SCHEDULE.**

96. Due to the presentation of this Settlement that resolves all contested issues, the Signatories recommend the Commission convert the October 9 -13, 2023 evidentiary hearing into a hearing on the Settlement Agreement on October 9, 2023, and waive the filing of post-hearing briefs.

### **IV. MISCELLANEOUS PROVISIONS**

#### **A. The Commission's Rights**

97. Nothing in this Settlement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure Evergy is providing efficient and sufficient service at just and reasonable rates.

#### **B. Waiver of Cross-Examination**

98. In the event the Commission conducts a hearing, the Signatory Parties agree all prefiled direct, cross-answering and rebuttal testimony can be accepted into the record of the docket without the witnesses taking the stand. The Parties and non-signatories who do not oppose the Agreement, waive cross-examination on all testimony filed prior to the filing of this Settlement Agreement.



**C. Negotiated Settlement**

99. This Settlement represents a negotiated settlement that fully resolves the issues raised in this proceeding. The Signatory Parties represent that the terms of this Settlement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Signatory Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Settlement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide to not approve this Settlement in the instant proceeding. If the Commission accepts this Settlement Agreement in its entirety and incorporates the same into a formal order without material modification, the Signatory Parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

**D. Interdependent Provisions**

100. The provisions of this Settlement Agreement have resulted from negotiations among the Signatory Parties and are interdependent. In the event the Commission does not approve and adopt the terms of this Settlement in total or materially changes the Settlement terms, the Settlement shall be voidable and no Signatory Party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in the event the Commission does not approve and adopt the terms of this Settlement in total and without material modifications, this Settlement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding. In the event of a termination pursuant to this Section, the Settlement shall be null and void and of no further effect, with all rights, duties, and obligations of the Signatory Parties thereafter restored as if this Settlement had never been executed; provided, that

the Signatory Parties may, in the sole discretion of each Party, agree to attempt to modify the Settlement in a manner that would resolve the adverse effect of the material change of condition.

**IN WITNESS THEREOF**, the Signatory Parties have executed and approved this Settlement Agreement, effective as of the 29<sup>th</sup> day of September 2023, by subscribing their signatures below.

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**Associated Purchasing Services**  
**Occidental Chemical Corp.**  
**Spirit AeroSystems, Inc.**  
**USD 229 - The Blue Valley School District**  
**USD 232 - DeSoto School District**  
**USD 233 - Olathe School District**  
**USD 512 - Shawnee Mission School District**

**Evergy Kansas Central**  
**23-EKCE-775-RTS**  
**Depreciation Rates - Stipulation**

PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>STEAM PRODUCTION</b>			
<b>PRODUCTION-GORDAN EVANS COMMON</b>			
31100	Structures & Improvements	12.57%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
<b>RETIREED PRODUCTION-GORDAN EVANS UNIT 1</b>			
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
<b>RETIREED PRODUCTION-GORDAN EVANS UNIT 2</b>			
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
<b>PRODUCTION-JEFFREY ENERGY CENTER COMMON</b>			
31100	Structures & Improvements	2.90%	2.64%
31200	Boiler Plant Equipment	3.21%	3.00%
31201	Boiler Plant Equipment -Unit Trains	2.60%	2.22%
31202	Boiler Plant Equipment (AQC)	3.53%	3.36%
31400	Turbogenerator Units	3.55%	3.38%
31500	Accessory Electric Equipment	3.17%	2.87%
31600	Misc. Power Plant Equipment	2.93%	2.70%
<b>PRODUCTION-JEFFREY ENERGY CENTER UNIT 1</b>			
31100	Structures & Improvements	2.57%	2.17%
31200	Boiler Plant Equipment	2.95%	2.71%
31202	Boiler Plant Equipment (AQC)	3.56%	3.36%
31400	Turbogenerator Units	3.10%	2.86%
31500	Accessory Electric Equipment	3.11%	2.83%
31600	Misc. Power Plant Equipment	2.89%	2.55%
<b>PRODUCTION-JEFFREY ENERGY CENTER UNIT 2</b>			
31100	Structures & Improvements	2.19%	1.69%
31200	Boiler Plant Equipment	2.83%	2.54%
31202	Boiler Plant Equipment (AQC)	3.20%	2.92%
31400	Turbogenerator Units	2.94%	2.69%
31500	Accessory Electric Equipment	2.93%	2.65%
31600	Misc. Power Plant Equipment	3.03%	2.92%
<b>PRODUCTION-JEFFREY ENERGY CENTER UNIT 3</b>			
31100	Structures & Improvements	2.30%	1.85%
31200	Boiler Plant Equipment	2.70%	2.38%
31202	Boiler Plant Equipment (AQC)	3.09%	2.83%
31400	Turbogenerator Units	2.98%	2.75%
31500	Accessory Electric Equipment	2.61%	2.24%
31600	Misc. Power Plant Equipment	3.17%	2.90%

**Evergy Kansas Central**  
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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>PRODUCTION-LaCYGNE COMMON</b>			
31100	Structures & Improvements	4.47%	
31200	Boiler Plant Equipment	4.41%	
31201	Boiler Plant Equipment -Unit Trains	3.55%	
31400	Turbogenerator Units	3.46%	
31500	Accessory Electric Equipment	4.08%	
31600	Misc. Power Plant Equipment	3.99%	
<b>PRODUCTION-LaCYGNE UNIT 1</b>			
31100	Structures & Improvements	3.99%	
31200	Boiler Plant Equipment	5.88%	
31202	Boiler Plant Equipment (AQC)	5.90%	
31400	Turbogenerator Units	4.84%	
31500	Accessory Electric Equipment	4.53%	
31600	Misc. Power Plant Equipment	3.74%	
<b>PRODUCTION-LaCYGNE UNIT 2</b>			
31100	Structures & Improvements	3.48%	
31200	Boiler Plant Equipment	4.60%	
31201	Boiler Plant Equipment -Unit Trains	2.27%	
31202	Boiler Plant Equipment (AQC)	4.54%	
31400	Turbogenerator Units	5.26%	
31500	Accessory Electric Equipment	3.71%	
31600	Misc. Power Plant Equipment	3.44%	
<b>PRODUCTION-LaCYGNE LEASE 2005 COMMON</b>			
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
<b>PRODUCTION-LaCYGNE LEASE 2005 UNIT 2</b>			
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31201	Boiler Plant Equipment -Unit Trains	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIRED	<b>PRODUCTION-MURRY GILL COMMON</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIRED	<b>PRODUCTION-MURRY GILL UNIT 1</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIRED	<b>PRODUCTION-MURRY GILL UNIT 2</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	

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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
RETIREED	<b>PRODUCTION-MURRY GILL UNIT 3</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIREED	<b>PRODUCTION-MURRY GILL UNIT 4</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIREED	<b>PRODUCTION-NEOSHO COMMON</b>		
31100	Structures & Improvements	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIREED	<b>PRODUCTION-NEOSHO UNIT 1</b>		
31100	Structures & Improvements	0.00%	
31200	Boiler Plant Equipment	0.00%	
31202	Boiler Plant Equipment (AQC)	0.00%	
31400	Turbogenerator Units	0.00%	
31500	Accessory Electric Equipment	0.00%	
31600	Misc. Power Plant Equipment	0.00%	
RETIREED	<b>PRODUCTION-HUTCHINSON UNIT 4</b>		
31100	Structures & Improvements		0.00%
31200	Boiler Plant Equipment		0.00%
31202	Boiler Plant Equipment (AQC)		0.00%
31400	Turbogenerator Units		0.00%
31500	Accessory Electric Equipment		0.00%
31600	Misc. Power Plant Equipment		0.00%
	<b>PRODUCTION-LAWRENCE COMMON</b>		
31100	Structures & Improvements		3.26%
31200	Boiler Plant Equipment		3.63%
31201	Boiler Plant Equipment - Unit Train		2.31%
31202	Boiler Plant Equipment (AQC)		4.25%
31400	Turbogenerator Units		3.59%
31500	Accessory Electric Equipment		2.22%
31600	Misc. Power Plant Equipment		2.76%
RETIREED	<b>PRODUCTION-LAWRENCE UNIT 3</b>		
31100	Structures & Improvements		0.00%
31200	Boiler Plant Equipment		0.00%
31202	Boiler Plant Equipment (AQC)		0.00%
31400	Turbogenerator Units		0.00%
31500	Accessory Electric Equipment		0.00%
31600	Misc. Power Plant Equipment		0.00%
	<b>PRODUCTION-LAWRENCE UNIT 4</b>		
31100	Structures & Improvements		5.49%
31200	Boiler Plant Equipment		4.52%
31202	Boiler Plant Equipment (AQC)		6.26%
31400	Turbogenerator Units		5.03%
31500	Accessory Electric Equipment		4.98%
31600	Misc. Power Plant Equipment		6.67%

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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>PRODUCTION-LAWRENCE UNIT 5</b>			
31100	Structures & Improvements		2.84%
31200	Boiler Plant Equipment		2.60%
31202	Boiler Plant Equipment (AQC)		3.18%
31400	Turbogenerator Units		2.53%
31500	Accessory Electric Equipment		2.86%
31600	Misc. Power Plant Equipment		3.34%
<b>RETIRED PRODUCTION-TECUMSEH COMMON</b>			
31100	Structures & Improvements		0.00%
31200	Boiler Plant Equipment		0.00%
31201	Boiler Plant Equipment - Unit Train		0.00%
31202	Boiler Plant Equipment (AQC)		0.00%
31400	Turbogenerator Units		0.00%
31500	Accessory Electric Equipment		0.00%
31600	Misc. Power Plant Equipment		0.00%
<b>RETIRED PRODUCTION-TECUMSEH UNIT 7</b>			
31100	Structures & Improvements		0.00%
31200	Boiler Plant Equipment		0.00%
31202	Boiler Plant Equipment (AQC)		0.00%
31400	Turbogenerator Units		0.00%
31500	Accessory Electric Equipment		0.00%
31600	Misc. Power Plant Equipment		0.00%
<b>RETIRED PRODUCTION-TECUMSEH UNIT 8</b>			
31100	Structures & Improvements		0.00%
31200	Boiler Plant Equipment		0.00%
31202	Boiler Plant Equipment (AQC)		0.00%
31400	Turbogenerator Units		0.00%
31500	Accessory Electric Equipment		0.00%
31600	Misc. Power Plant Equipment		0.00%
<b>NUCLEAR PRODUCTION</b>			
32100	Structures & Improvements	1.93%	
32200	Reactor Plant Equipment	2.37%	
32300	Turbogenerator Units	2.49%	
32400	Accessory Electric Equipment	2.11%	
32500	Misc Power Plant Equipment	2.74%	
<b>OTHER PRODUCTION</b>			
<b>OTHER PRODUCTION - GORDAN EVANS - CT</b>			
34400	Generators - Common	1.86%	
<b>OTHER PRODUCTION-ABILENE GAS TURBINE</b>			
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.00%
34400	Generators		0.00%
34500	Accessory Electric Equipment		0.00%
34600	Misc Power Plant Equipment		0.00%
<b>OTHER PRODUCTION-EMPORIA GT COMMON</b>			
34100	Structures & Improvements		1.76%
34200	Fuel Holders, Producers & Acce		1.85%
34400	Generators		2.10%
34500	Accessory Electric Equipment		1.76%
34600	Misc Power Plant Equipment		1.83%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 1</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.91%
34400	Generators		1.92%
34500	Accessory Electric Equipment		1.77%
34600	Misc Power Plant Equipment		1.77%



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**23-EKCE-775-RTS**  
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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>OTHER PRODUCTION-EMPORIA GT UNIT 2</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.95%
34400	Generators		2.04%
34500	Accessory Electric Equipment		1.78%
34600	Misc Power Plant Equipment		1.77%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 3</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.96%
34400	Generators		1.93%
34500	Accessory Electric Equipment		1.77%
34600	Misc Power Plant Equipment		1.77%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 4</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.93%
34400	Generators		1.96%
34500	Accessory Electric Equipment		1.78%
34600	Misc Power Plant Equipment		1.77%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 5</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.85%
34400	Generators		1.81%
34500	Accessory Electric Equipment		1.78%
34600	Misc Power Plant Equipment		1.96%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 6</b>			
34100	Structures & Improvements		1.82%
34200	Fuel Holders, Producers & Acce		1.88%
34400	Generators		1.85%
34500	Accessory Electric Equipment		1.81%
34600	Misc Power Plant Equipment		2.23%
<b>OTHER PRODUCTION-EMPORIA GT UNIT 7</b>			
34100	Structures & Improvements		1.82%
34200	Fuel Holders, Producers & Acce		1.87%
34400	Generators		1.83%
34500	Accessory Electric Equipment		1.81%
34600	Misc Power Plant Equipment		2.41%
<b>OTHER PRODUCTION-GORDAN EVANS COMMON</b>			
34100	Structures & Improvements		1.71%
34200	Fuel Holders, Producers & Acce		1.51%
34400	Generators		2.49%
34500	Accessory Electric Equipment		1.69%
34600	Misc Power Plant Equipment		2.25%
<b>OTHER PRODUCTION-GORDAN EVANS UNIT 1</b>			
34100	Structures & Improvements		1.51%
34200	Fuel Holders, Producers & Acce		1.70%
34400	Generators		1.72%
34500	Accessory Electric Equipment		1.60%
34600	Misc Power Plant Equipment		2.58%
<b>OTHER PRODUCTION-GORDAN EVANS UNIT 2</b>			
34100	Structures & Improvements		1.51%
34200	Fuel Holders, Producers & Acce		1.72%
34400	Generators		1.64%
34500	Accessory Electric Equipment		1.60%
34600	Misc Power Plant Equipment		2.68%

Evergy Kansas Central  
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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>OTHER PRODUCTION-GORDAN EVANS UNIT 3</b>			
34100	Structures & Improvements		1.53%
34200	Fuel Holders, Producers & Acce		1.67%
34400	Generators		1.75%
34500	Accessory Electric Equipment		1.54%
34600	Misc Power Plant Equipment		3.16%
<b>OTHER PROD-HUTCHINSON GAS TURBINES COMMON</b>			
34100	Structures & Improvements		2.52%
34200	Fuel Holders, Producers & Acce		6.56%
34400	Generators		4.07%
34500	Accessory Electric Equipment		0.00%
34600	Misc Power Plant Equipment		1.75%
<b>OTHER PROD-HUTCHINSON GAS TURBINES UNIT 1</b>			
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.49%
34400	Generators		3.47%
34500	Accessory Electric Equipment		0.90%
34600	Misc Power Plant Equipment		2.59%
<b>OTHER PROD-HUTCHINSON GAS TURBINES UNIT 2</b>			
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.00%
34400	Generators		3.45%
34500	Accessory Electric Equipment		0.75%
34600	Misc Power Plant Equipment		0.00%
<b>OTHER PROD-HUTCHINSON GAS TURBINES UNIT 3</b>			
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.17%
34400	Generators		2.17%
34500	Accessory Electric Equipment		1.95%
34600	Misc Power Plant Equipment		0.00%
<b>OTHER PROD-HUTCHINSON GAS TURBINES UNIT 4</b>			
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.00%
34400	Generators		0.00%
34500	Accessory Electric Equipment		0.00%
34600	Misc Power Plant Equipment		0.00%
<b>OTHER PROD-SPRING CREEK GT COMMON</b>			
34100	Structures & Improvements		2.54%
34200	Fuel Holders, Producers & Acce		2.72%
34400	Generators		2.13%
34500	Accessory Electric Equipment		1.95%
34600	Misc Power Plant Equipment		1.84%
<b>OTHER PROD-SPRING CREEK GT UNIT 1</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.78%
34400	Generators		1.87%
34500	Accessory Electric Equipment		2.21%
34600	Misc Power Plant Equipment		3.29%

**Evergy Kansas Central**  
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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>OTHER PROD-SPRING CREEK GT UNIT 2</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.78%
34400	Generators		1.86%
34500	Accessory Electric Equipment		2.17%
34600	Misc Power Plant Equipment		3.29%
<b>OTHER PROD-SPRING CREEK GT UNIT 3</b>			
34100	Structures & Improvements		1.78%
34200	Fuel Holders, Producers & Acce		1.78%
34400	Generators		1.92%
34500	Accessory Electric Equipment		2.41%
34600	Misc Power Plant Equipment		3.45%
<b>OTHER PROD-SPRING CREEK GT UNIT 4</b>			
34100	Structures & Improvements		1.80%
34200	Fuel Holders, Producers & Acce		1.78%
34400	Generators		1.88%
34500	Accessory Electric Equipment		2.16%
34600	Misc Power Plant Equipment		3.29%
RETIRED	<b>OTHER PROD-TECUMSEH GAS TURBINES UNIT 1</b>		
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.00%
34400	Generators		0.00%
34500	Accessory Electric Equipment		0.00%
34600	Misc Power Plant Equipment		0.00%
RETIRED	<b>OTHER PROD-TECUMSEH GAS TURBINES UNIT 2</b>		
34100	Structures & Improvements		0.00%
34200	Fuel Holders, Producers & Acce		0.00%
34400	Generators		0.00%
34500	Accessory Electric Equipment		0.00%
34600	Misc Power Plant Equipment		0.00%
<b>PRODUCTION-WICHITA BATTERY</b>			
34100	Structures & Improvements		6.67%
34500	Accessory Electric Equipment		6.67%
34800	Other Prod Energy Storage Equip		6.67%
<b>PRODUCTION-CENTRAL PLAINS WIND FARM</b>			
34100	Structures & Improvements		5.44%
34400	Generators		4.93%
34500	Accessory Electric Equipment		4.99%
34600	Misc Power Plant Equipment		7.93%
<b>PRODUCTION-FLAT RIDGE WIND FARM</b>			
34100	Structures & Improvements		6.46%
34400	Generators		7.17%
34500	Accessory Electric Equipment		6.44%
34600	Misc Power Plant Equipment		11.16%
<b>PRODUCTION-PERSIMMON CREEK WIND FARM</b>			
34100	Structures & Improvements		3.9225%
34400	Generators		3.9225%
34500	Accessory Electric Equipment		3.9225%
34600	Misc Power Plant Equipment		3.9225%
<b>PRODUCTION-WESTERN PLAINS WIND FARM</b>			
34100	Structures & Improvements		5.14%
34400	Generators		5.18%
34500	Accessory Electric Equipment		5.15%
34600	Misc Power Plant Equipment		5.26%

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PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN
		STIPULATED DEPR RATE	STIPULATED DEPR RATE
<b>TRANSMISSION PLANT</b>			
35200	Trsm-Strutures & Impr-Elec	1.98%	2.04%
35200	Trsm-Strutures & Impr-Elec - Wolf Creek	1.59%	
35200	Trsm-Strutures & Impr-Elec - Composite Rate	1.98%	2.04%
35205	Trsm-Structures & Impr 34.5kV	0.00%	2.03%
35206	Trsm-Structures & Impr-Incentive	6.67%	6.67%
35300	Trsm-Station Equip-Elec	1.81%	1.86%
35300	Trsm-Station Equip-Elec - Wolf Creek	3.02%	
35300	Trsm-Station Equip-Elec - Composite Rate	1.89%	1.86%
35303	Trsm-Statn Eq-Comm	7.96%	0.00%
35305	Trsm-Station Equip 34.5kV	1.84%	1.86%
35306	Trsm-Station Equip-Incentive	6.67%	6.67%
35400	Trsm-Towers & Fixtures-Elec	2.02%	3.42%
35405	Trsm-Towers & Fixtures - 34.5 kV	0.00%	2.69%
35500	Trsm-Poles & Fixtures-Elec	2.71%	2.74%
35500	Trsm-Poles & Fixtures-Elec - Wolf Creek	1.65%	
35500	Trsm-Poles & Fixtures-Elec - Composite Rate	2.71%	2.74%
35505	Trsm-Poles & Fixtures - 34.5 kV	2.73%	2.82%
35506	Trsm-Poles/Fixtures-Incentive	6.67%	6.67%
35600	Trsm-OH Cond & Devices-Elec	2.53%	2.62%
35600	Trsm-OH Cond & Devices-Elec - Wolf Creek	1.63%	
35600	Trsm-OH Cond & Devices-Elec - Composite Rate	2.53%	2.62%
35605	Trsm-OH-Cond & Devices-34.5kV	2.55%	2.72%
35606	Trsm-OH Cond & Devices-Incent	6.67%	6.67%
35700	Trsm-UG Conduit-Elec	1.39%	0.00%
35705	Trsm-Underground Conduit - 34.5 kV	1.66%	1.57%
35800	Trsm-UG Cond & Devic-Elec	1.95%	0.00%
35805	Trsm-Underground Conductors & Dev	1.99%	2.04%
35900	Trsm-Road & Trails	1.18%	0.00%
<b>DISTRIBUTION PLANT</b>			
36100	Dist-Struct & Impr-Elec	2.04%	1.92%
36200	Dist-Station Equip-Elec	1.86%	1.89%
36203	Dist-Station Equip-Comm	8.03%	0.00%
36400	Dist-Poles, Twr & Fix-Elec	2.94%	2.90%
36500	Dist-OH Conductor-Elec	2.82%	2.91%
36600	Dist-UG Circuit-Elec	1.86%	1.63%
36601	Dist-Underground Conduit - Network	1.87%	1.67%
36700	Dist-UG Cond & Devic-Elec	2.37%	2.42%
36701	Dist-Undgrd Conductor Devic Netwrk	2.26%	2.33%
36800	Dist-Line Transformr-Elec	2.36%	2.48%
36801	Dist-Line Transformers - Undergrd	1.91%	1.96%
36802	Dist-Line Capacitors	2.69%	2.76%
36901	Dist-Services-Overhead	2.18%	2.30%
36902	Dist-Services-Underground	2.05%	2.13%
36903	Dist-Services - Network	2.11%	2.42%
37000	Dist-Meters-Elec	4.64%	4.86%
37002	Dist-Meters-AMI	7.19%	7.41%
37100	Dist-Cust Prem Install-EI	0.00%	0.00%
37101	Dist-Electric Vehicle Charging Stations	10.00%	10.00%
37200	Dist-Leased Property On Customer	5.49%	6.05%
37300	Dist-Str Ltg & Trf Sig-EI	4.13%	4.31%

**Evergy Kansas Central**  
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**Depreciation Rates - Stipulation**

PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	EKS	EKN		
		STIPULATED DEPR RATE	STIPULATED DEPR RATE		
<b>GENERAL PLANT</b>					
39000	Gen-Structures & Impr-Elec	1.74%	1.88%		
39000	Gen-Structures & Impr-Elec - Wolf Creek	3.30%			
39000	Gen-Structures & Impr-Elec - Composite Rate	1.76%	1.88%		
39100	Gen-Office Furniture & Eq-EI	4.00%	4.00%	Gen Plt Amort	25 yr
39102	Gen-Office Furniture-Computer	20.00%	20.00%	Gen Plt Amort	5 yr
39200	Gen-Transportation Equipment	4.40%	7.60%		
39200	Gen-Transportation Equipment-Previously Leased	0.00%	0.00%		
39300	Gen-Stores Equipment-Elec	4.00%	4.00%	Gen Plt Amort	25 yr
39400	Gen-Tools-Elec	4.00%	4.00%	Gen Plt Amort	25 yr
39500	Gen-Laboratory Equip-Elec	4.00%	4.00%	Gen Plt Amort	25 yr
39600	Gen-Power Operated Equip-Elec	2.69%	3.82%		
39600	Gen-Power Operated Equipment-Previously Leased	0.00%	0.00%		
39700	Gen-Communication Equip-Elec	6.67%	6.67%	Gen Plt Amort	15 yr
39800	Gen-Misc Equip-Elec	6.67%	6.67%	Gen Plt Amort	15 yr

**Security Tracker Cost Definition**

The Security Tracker is for incremental costs spent to meet continuously emerging security threats to critical infrastructure and growing regulatory requirements for protection of critical infrastructure, inclusive of Department of Defense (“DOD”), Department of Homeland Security (“DHS”), Department of Energy (“DOE”), Nuclear Regulatory Commission (“NRC”), Securities and Exchange Commission (“SEC”), Federal Communications Commission (“FCC”), Federal Energy Regulatory Commission (“FERC”), North American Electric Reliability Corporation (“NERC”), etc., or security needs. Historically, the impacts to Evergy have been heavily focused on cybersecurity and the growing attack surface in cyber warfare that require the critical infrastructure industries to invest in security to protect the electric system. Today, the threats to critical infrastructure persist and continue to grow inclusive of physical security. These regulatory obligations, such as NERC Critical Infrastructure Protection (“CIP”) Standards, are publicly available and subject to federal audits. Security needs are driven by many government entities, threat intelligence and analytics as well as industry best practices.

**Non-Labor O&M Calculation Tracker Baseline EKC:**

The specific CIP / Cybersecurity Tracker baseline amount is set at the sum of the costs from July 1, 2022, to June 30, 2023, amounting to \$3,592,525 on a total EKC basis. This baseline amount of non-labor costs is considered included in EKC’s retail revenue requirement resulting from this rate proceeding, Docket No. 23-EKCE-775-RTS (“23-775 Docket”). All non-labor CIP / Cybersecurity compliance costs identified as the Company continues to incur costs for protection of its critical infrastructure assets will be tracked against this baseline amount.

Regulatory Asset/Regulatory Liability: Actual CIP / Cybersecurity costs incurred for the 12-month period beginning with the first day of the month closest to the effective date of rates in this 23-775 Docket through the calendar year from that day, and each 12-month period beginning thereafter, will be compared to the baseline cost amount identified above. Such costs will be supported by vendor invoices. If the 12-month period cost is in excess of the baseline cost, then a regulatory asset will be established. If the 12-month period cost is below the baseline cost, then a regulatory liability will be established. In the event that a subsequent full general rate case update period occurs prior to the end of a 12-month tracking period, the baseline costs will be converted on a straight-line basis to monthly amounts. The baseline monthly amounts will be compared to the actual costs and a regulatory asset or regulatory liability will be established using the principles described above. These regulatory assets and/or liabilities will then be considered for recovery through amortization to cost of service in the Company’s next general rate case.

**Sunset Provision**

The Security Tracker will terminate upon completion of the first Evergy full general rate proceeding filed on or after January 1, 2028. If Evergy wishes to continue the Security Tracker beyond that time, Evergy must propose such action to the Commission. In that proceeding, Evergy may request the Security Tracker mechanism be reauthorized and continued. Evergy will bear the burden of showing the extension of the Security Tracker is in the public interest and will result in just and reasonable rates. All other parties retain the right to object to an extension of the Security Tracker in that future proceeding.

**EKC Regulatory Assets & Liabilities  
Docket No. 23-EKCE-775-RTS**

Adjustment	Asset/Liability	Description	Total Balance To Be Amortized	Period (Year)	Start Date	End Date	Annual Amortization	True-Up Balance @6/30/23 **exception
<u>Removed from revenue requirement</u>								
R-31	Asset	Occidental Revenue Loss	766,897	5	10/2018	09/2023	0	38,345
RB-81/R-32	Liability	Stateline Purchased Power	(7,758,091)	5	10/2018	09/2023	0	(387,905)
CS-80	Asset	2018 Rate Case Expenses	1,999,935	5	10/2018	09/2023	0	99,998
CS-88	Asset	CIPS/Cybersecurity Tracker	2,547,963	5	10/2018	09/2023	0	127,398
CS-99	Asset	SmartStar Lawrence	366,620	5	10/2018	09/2023	0	18,331
CS-101	Asset	Analog Meter Retirement	28,739,010	5	10/2018	09/2023	0	1,436,950
CS-102	Asset	Prepay Pilot Program Expenses	155,928	5	10/2018	09/2023	0	7,796
<u>Continued from prior rate case</u>								
RB-24/R-24	Liability	Aquila Consent Fee	(3,500,000)	33	04/2007	03/2040	(106,061)	(1,776,516)
RB-26	Asset	Depreciation Differences - 8/01-3/02 WSTR	8,098,997	23	02/2006	11/2028	354,701	1,921,375
RB-26	Asset	Depreciation Differences - 8/01-3/02 KGE	11,972,693	27	02/2006	08/2032	450,383	4,128,505
RB-26	Asset	Depreciation Differences - LaCygne 2	1,097,960	24	02/2006	09/2029	46,393	289,966
RB-27/CS-113	Asset	LaCygne Environmental AAO - Unit 1	2,030,788	17	11/2015	10/2032	119,458	1,114,942
RB-27/CS-113	Asset	LaCygne Environmental AAO - Common	1,575,971	17	11/2015	10/2032	92,704	865,239
RB-27/CS-113	Asset	LaCygne Environmental AAO - Unit 2	12,018,741	14	11/2015	09/2029	863,622	5,397,638
RB-124/CS-124	Asset	KGE Merger Savings			04/1992	08/2035	15,243,521	185,462,845
CS-95	Asset	Merger Transition Costs	23,183,130	10	10/2018	09/2028	2,318,313	12,171,144
CS-128	Liability	Gain on Sale Leaseback	(133,260,335)	24	07/2005	09/2029	(5,495,272)	(34,345,511)
<u>Proposed in current rate case</u>								
R-31	Asset	Occidental Revenue Loss	612,962	3	01/2024	12/2026	204,321	612,962
RB-81/R-32	Liability	Stateline Purchased Power	(2,540,015)	3	01/2024	12/2026	(646,672)	(2,540,015)
R-33	Asset	Spirit Contract	15,427,010	3	01/2024	12/2026	5,142,337	15,427,010

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Adjustment	Asset/Liability	Description	Total Balance To Be Amortized	Period (Year)	Start Date	End Date	Annual Amortization	True-Up Balance @6/30/23 **exception
R-67	Liability	COLI	(96,530,380)	3	01/2024	12/2027	(32,176,793)	(96,530,380)
CS-29	Asset	COVID AAO Expenses	11,950,173	3	01/2024	12/2026	3,983,391	11,950,173 (A)
CS-72	Liability	Storm Reserve	(26,406,730)	3	01/2024	12/2026	(8,802,243)	(26,406,730)
CS-80	Asset	2023 Rate Case Expenses	1,882,342	3	01/2024	12/2026	627,447	1,882,342 (A)
CS-88	Asset	CIPS/Cybersecurity Tracker	8,314,891	3	01/2024	12/2026	2,771,630	8,314,891
CS-101	Asset	Analog Meter Retirement	6,413,607	3	01/2024	12/2026	2,137,869	6,413,607
CS-114	Liability	KS Income Tax Deferral	(25,260,381)	3	01/2024	12/2026	(8,420,127)	(25,260,381)
CS-129	Liability	Gain on Sale of Building	(1,693,071)	3	01/2024	12/2026	(564,357)	(1,693,071)
CS-138	Asset	Electrification	171,006	3	01/2024	12/2026	57,002	594,285
CS-140	Asset	RPER Rate Switcher Loss Revenue	86,703	3	01/2024	12/2026	28,901	86,703
CS-141	Asset	REV Rate Switcher Loss Revenue	23,359	3	01/2024	12/2026	7,786	23,359
CS-142	Liability	Electric Subdivision Rebate Program	(2,961,675)	3	01/2024	12/2026	(987,225)	(2,961,675)

(A) Not included in the regulatory asset/liability tracking



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<b>PLANT ACCOUNT</b>	<b>PLANT ACCOUNT DESCRIPTION</b>	<b>STIPULATED DEPR RATE</b>
<b>STEAM PRODUCTION</b>		
<b>PRODUCTION-STM-HAWTHORN COMMON</b>		
31100	Steam Prod-Structures- Haw Common	2.31%
31200	Steam Prod-Boiler Plant Equip- Haw Common	2.82%
31400	Steam Prod- Turbogenerator- Haw Common	2.74%
31500	Steam Prod-Accessory Equip- Haw Common	2.30%
31600	Steam Prod-Misc Pwr Plt Equip- Haw Common	2.45%
<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>		
31100	Steam Prod-Structures- Haw 5	2.09%
31102	Steam Prod-Structures- Haw 5 Rebuild	1.80%
31200	Steam Prod-Boiler Plant Equip- Haw 5	2.52%
31201	Steam Prod- Unit Trains- Haw 5	2.07%
31203	Steam Prod-Boiler Plant - Haw 5 Rebuild	1.86%
31400	Steam Prod- Turbogenerator- Haw 5	2.00%
31500	Steam Prod-Accessory Equip- Haw 5	2.40%
31501	Steam Prod-Accessory Equip - Haw 5 Rebuild	1.83%
31600	Steam Prod-Misc Pwr Plt Equip- Haw 5	1.70%
31601	Steam Prod-Misc Equip - Haw 5 Rebuild	1.75%
<b>PRODUCTION - HAWTHORN UNIT 9</b>		
31100	Steam Prod- Structures- Haw 9	2.33%
31200	Steam Prod-Boiler Plant Equip- Haw 9	2.20%
31400	Steam Prod- Turbogenerator- Haw 9	2.53%
31500	Steam Prod-Accessory Equip- Haw 9	2.74%
31600	Steam Prod-Misc Pwr Plt Equip- Haw 9	2.51%
<b>PRODUCTION-IATAN COMMON</b>		
31100	Steam Prod- Structures- Iatan Common	1.95%
31200	Steam Prod-Boiler Plant Equip- Iatan Common	1.75%
31201	Steam Prod-Unit Trains- Iatan Common	1.61%
31400	Steam Prod- Turbogenerator- LaCygne Common	1.71%
31500	Steam Prod-Accessory Equip- Iatan Common	1.79%
31600	Steam Prod-Misc Pwr Plt Equip- Iatan Common	1.78%
<b>PRODUCTION-IATAN 1</b>		
31100	Steam Prod-Structures- Iatan 1	3.72%
31200	Steam Prod-Boiler Plant Equip- Iatan 1	3.07%
31400	Steam Prod- Turbogenerator- Iatan 1	2.98%
31500	Steam Prod-Accessory Equipment- Iatan 1	3.09%
31600	Steam Prod-Misc Pwr Plt Equip- Iatan 1	3.22%
<b>PRODUCTION- IATAN 2</b>		
31104	Steam Prod- Structures- Iatan 2	1.79%
31204	Steam Prod-Boiler Plant Equip- Iatan 2	1.82%
31404	Steam Prod-Turbogenerator- Iatan 2	1.75%
31504	Steam Prod-Accessory Equip- Iatan 2	1.79%
31604	Steam Prod- Misc Power Plant Equip- Iatan 2	1.83%

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<b>PLANT ACCOUNT</b>	<b>PLANT ACCOUNT DESCRIPTION</b>	<b>STIPULATED DEPR RATE</b>
<b>LACYGNE COMMON PLANT</b>		
31100	Steam Prod- Structures- LaCygne Common	4.00%
31200	Steam Prod-Boiler Plant Equip- LaCygne Common	3.90%
31201	Steam Prod-Unit Trains- LaCygne Common	2.38%
31400	Steam Prod- Turbogenerator- LaCygne Common	4.21%
31500	Steam Prod-Accessory Equip- LaCygne Common	3.32%
31600	Steam Prod-Misc Pwr Plt Equip- LaCygne Common	3.53%
<b>PRODUCTION-STM-LACYGNE 1</b>		
31100	Steam Prod- Structures- LaCygne 1	2.84%
31200	Steam Prod-Boiler Plant Equip- LaCygne 1	4.64%
31202	Steam Prod-Boiler AQC Equip.-LaCygne 1	1.34%
31400	Steam Prod- Turbogenerator- LaCygne 1	3.19%
31500	Steam Prod-Accessory Equip- LaCygne 1	2.94%
31600	Steam Prod-Misc Pwr Plt Equip- LaCygne 1	2.94%
<b>PRODUCTION-STM-LACYGNE 2</b>		
31100	Steam Prod- Structures- LaCygne 2	2.91%
31200	Steam Prod-Boiler Plant Equip- LaCygne 2	3.55%
31400	Steam Prod- Turbogenerator- LaCygne 2	2.41%
31500	Steam Prod-Accessory Equip- LaCygne 2	2.48%
31600	Steam Prod-Misc Pwr Plt Equip- LaCygne 2	2.00%
<b>PRODUCTION STM- MONTROSE COMMON</b>		
31100	Steam Prod- Structures- Montrose Common	7.42%
31600	Steam Prod-Misc Pwr Plt Equip- Montrose Common	2.95%
<b>NUCLEAR PRODUCTION</b>		
32100	Nucl Prod - Structures & Improvements	1.79%
32200	Nucl Prod - Reactor Plant Equipment	2.13%
32300	Nucl Prod - Turbogenerator Units	2.22%
32400	Nucl Prod - Accessory Equip	2.11%
32500	Nucl Prod - Misc Power Plant Equip	2.49%
32803	Nucl Prod - MPSC Disall-100% KS basis	1.48%
<b>OTHER PRODUCTION</b>		
<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>		
34100	Other Prod - Structures Haw 6	2.04%
34200	Other Prod - Fuel Holders Haw 6	1.74%
34400	Other Prod - Generators Haw 6	2.81%
34500	Other Prod - Accessory Equip - Haw 6	1.86%
34600	Other Prod - Misc Pwr Plt Equip - Haw 6	0.00%
<b>PRODUCTION-HAWTHORN 7 COMBUSTION TURBINE</b>		
34100	Other Prod - Structures - Haw 7	1.73%
34200	Other Prod - Fuel Holders - Haw 7	2.72%
34400	Other Prod - Generators - Haw 7	1.69%
34500	Other Prod - Accessory Equip - Haw 7	2.10%
34600	Other Prod - Misc Pwr Plt Equip - Haw 7	3.46%

**Evergy Kansas Metro  
23-EKCE-775-RTS  
Depreciation Rates - Stipulation**

<b>PLANT ACCOUNT</b>	<b>PLANT ACCOUNT DESCRIPTION</b>	<b>STIPULATED DEPR RATE</b>
<b>PRODUCTION-HAWTHORN 8 COMBUSTION TURBINE</b>		
34100	Other Prod - Structures - Haw 8	1.60%
34200	Other Prod - Fuel Holders - Haw 8	2.82%
34400	Other Prod - Generators - Haw 8	1.69%
34500	Other Prod - Accessory Equip - Haw 8	2.14%
34600	Other Prod - Misc Pwr Plt Equip - Haw 8	0.00%
<b>PRODUCTION - NORTHEAST STATION</b>		
34100	Other Prod - Structures - NE	3.47%
34200	Other Prod - Fuel Holders - NE	2.40%
34400	Other Prod - Generators - NE	2.57%
34500	Other Prod - Accessory Equip - NE	0.67%
34600	Other Prod - Misc Pwr Plt Equip - NE	3.93%
<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>		
34100	Other Prod - Structures- W. Gardner	2.27%
34200	Other Prod- Fuel Holders- W. Gardner	1.85%
34400	Other Prod - Generators- W. Gardner	1.89%
34500	Other Prod- Accessory Equip - W. Gardner	1.84%
34600	Other Prod- Misc Pwr Plt Equip - W. Gardner	2.99%
<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>		
34100	Other Prod - Structures- Osawatomie	1.96%
34200	Other Prod - Fuel Holders- Osawatomie	1.80%
34400	Other Prod - Generators- Osawatomie	1.80%
34500	Other Prod - Accessory Equip - Osawatomie	1.89%
34600	Other Prod- Misc Pwr Plt Equip - Osawatomie	3.05%
<b>PRODUCTION PLANT - WIND GEN-SPEARVILLE CMN</b>		
34102	Other Prod - Structures - Elec Wind	5.21%
34402	Other Prod - Generators - Elec Wind	4.37%
<b>PRODUCTION PLANT - WIND GEN-SPEARVILLE 1</b>		
34102	Other Prod - Structures - Elec Wind	5.21%
34402	Other Prod - Generators - Elec Wind	4.37%
34502	Other Prod-Accessory Equip-Wind	5.33%
34602	Other Prod - Misc Pwr Plt Equip-Wind	6.99%
<b>PRODUCTION PLANT - WIND GEN-SPEARVILLE 2</b>		
34102	Other Prod - Structures - Elec Wind	5.21%
34402	Other Prod - Generators - Elec Wind	4.37%
<b>PRODUCTION PLANT - HAWTHORN SOLAR</b>		
34401	Other Prod - Generators - Elec Solar	5.70%
<b>PRODUCTION PLANT - OTHER SOLAR</b>		
34401	Other Prod - Generators - Elec Solar	5.70%
<b>GENERAL PLANT- GENERAL EQUIP/TOOLS</b>		
31600	Steam Prod-Misc Power Plt Equip - Composite Rate	2.57%

**Evergy Kansas Metro**  
**23-EKCE-775-RTS**  
**Depreciation Rates - Stipulation**

<b>PLANT ACCOUNT</b>	<b>PLANT ACCOUNT DESCRIPTION</b>	<b>STIPULATED DEPR RATE</b>
<b>BULK OIL FACILITY NE</b>		
31100	Steam Prod-Structures- Bulk Oil NE	2.56%
31200	Steam Prod- Boiler Plt Equip- Bulk Oil NE	1.19%
31500	Steam Prod- Accessory Equip- Bulk Oil NE	1.19%
31600	Steam Prod-Misc Pwr Plt Equip- Bulk Oil NE	1.45%
<b>TRANSMISSION PLANT</b>		
35200	Trsm-Structures & Impr-Elec	1.54%
35201	Trsm-Structures & Impr - Wolf Creek -Elec	1.41%
35300	Trsm-Station Equip-Elec	1.70%
35301	Trsm-Station Equip-Wolf Creek-Elec	3.18%
35303	Trsm-Station Equip-Communication	0.00%
35400	Trsm-Towers & Fixtures-Elec	1.05%
35405	Trsm-Towers & Fixtures-Elec - SubTransmission 34.5kV	0.00%
35500	Trsm-Poles & Fixtures-Elec	2.62%
35501	Trsm-Poles & Fixtures- Wolf Creek -Elec	1.43%
35505	Trsm-Poles & Fixtures-Elec - SubTransmission 34.5kV	0.51%
35600	Trsm-OH Conductors & Devices-Elec	1.61%
35601	Trsm-OH Conductors & Devices-Wolf Creek-Elec	1.43%
35605	Trsm-OH Conductors & Devices-Elec - SubTransmission 34.5kV	0.42%
35700	Trsm-UG Conduit-Elec	1.34%
35705	Trsm-UG Conduit -Elec-SubTransmission 34.5kV	1.46%
35800	Trsm-UG Conductors & Devices-Elec	1.51%
35805	Trsm-UG Conductors & Devices-Elec - SubTransmission 34.5kV	1.86%
<b>DISTRIBUTION PLANT</b>		
36100	Dist-Structures & Improvements-Elec	1.65%
36200	Dist-Station Equipment-Elec	1.62%
36203	Dist-Station Equipment-Communications	1.02%
36300	Dist-Energy Storage Equipment	5.56%
36400	Dist-Poles, Towers & Fixtures-Elec	2.81%
36500	Dist-OH Conductor-Elec	2.71%
36600	Dist-UG Circuit-Elec	1.81%
36700	Dist-UG Conductors & Devices-Elec	2.17%
36800	Dist-Line Transformers-Elec	2.28%
36900	Dist-Services-Elec	2.24%
37000	Dist-Meters-Elec	1.62%
37002	Dist-AMI Meters-Elec	6.77%
37100	Dist-Customer Premises-Elec	4.80%
37101	Dist-Electric Vehicle Charging Stations	9.25%
37300	Dist-Street Light & Traffic Signals-Elec	2.78%

**Evergy Kansas Metro**  
**23-EKCE-775-RTS**  
**Depreciation Rates - Stipulation**

PLANT ACCOUNT	PLANT ACCOUNT DESCRIPTION	STIPULATED DEPR RATE		
<b>GENERAL PLANT</b>				
39000	Gen-Structures & Improvements-Elec	2.12%		
39000	Gen-Structures & Improvements-Elec - Wolf Creek	3.83%		
39000	Gen-Structures & Improvements-Elec - Composite Rate	2.14%		
39100	Gen-Office Furniture & Equip-Elec	4.00%	Gen Plt Amort	25 yr
39101	Gen-Office Furniture & Equip- Elec - Wolf Creek	4.00%	Gen Plt Amort	25 yr
39102	Gen-Office Furniture-Computer	20.00%	Gen Plt Amort	5 yr
39200	Gen-Transportation Equip- Autos -Elec	9.37%		
39201	Gen-Transportation Equip- Light Trucks -Elec	10.75%		
39202	Gen-Transportation Equip- Heavy Trucks -Elec	9.61%		
39203	Gen-Transportation Equip- Tractors -Elec	7.84%		
39204	Gen-Transportation Equip- Trailers-Elec	3.82%		
39300	Gen-Stores Equip-Elec	4.00%	Gen Plt Amort	25 yr
39400	Gen-Tools, Shop and Garage Equip-Elec	4.00%	Gen Plt Amort	25 yr
39500	Gen-Laboratory Equip-Elec	4.00%	Gen Plt Amort	25 yr
39600	Gen-Power Operated Equip-Elec	4.83%		
39700	Gen-Communication Equip-Elec	6.67%	Gen Plt Amort	15 yr
39701	Gen-Communication Equip-Elec - Wolf Creek	6.67%	Gen Plt Amort	15 yr
39800	Gen-Misc Equip	6.67%	Gen Plt Amort	15 yr

**Security Tracker Cost Definition**

The Security Tracker is for incremental costs spent to meet continuously emerging security threats to critical infrastructure and growing regulatory requirements for protection of critical infrastructure, inclusive of Department of Defense (“DOD”), Department of Homeland Security (“DHS”), Department of Energy (“DOE”), Nuclear Regulatory Commission (“NRC”), Securities and Exchange Commission (“SEC”), Federal Communications Commission (“FCC”), Federal Energy Regulatory Commission (“FERC”), North American Electric Reliability Corporation (“NERC”), etc., or security needs. Historically, the impacts to Evergy have been heavily focused on cybersecurity and the growing attack surface in cyber warfare that require the critical infrastructure industries to invest in security to protect the electric system. Today, the threats to critical infrastructure persist and continue to grow inclusive of physical security. These regulatory obligations, such as NERC Critical Infrastructure Protection (“CIP”) Standards, are publicly available and subject to federal audits. Security needs are driven by many government entities, threat intelligence and analytics as well as industry best practices.

**Non-Labor O&M Calculation Tracker Baseline EKM:**

The specific CIP / Cybersecurity Tracker baseline amount is set at the sum of the costs from July 1, 2022, to June 30, 2023, amounting to \$4,184,570 on a total Evergy Metro basis. This baseline amount of non-labor costs is considered included in EKM’s retail revenue requirement resulting from this rate proceeding, the 23-775 Docket. All non-labor CIP / Cybersecurity compliance costs identified as the Company continues to incur costs for protection of its critical infrastructure assets will be tracked against this baseline amount.

Regulatory Asset/Regulatory Liability: Actual CIP / Cybersecurity costs incurred for the 12-month period beginning with the first day of the month closest to the effective date of rates in this 23-775 Docket through the calendar year from that day, and each 12-month period beginning thereafter, will be compared to the baseline cost amount identified above. Such costs will be supported by vendor invoices. If the 12-month period cost is in excess of the baseline cost, then a regulatory asset will be established. If the 12-month period cost is below the baseline cost, then a regulatory liability will be established. In the event that a subsequent full general rate case update period occurs prior to the end of a 12-month tracking period, the baseline costs will be converted on a straight-line basis to monthly amounts. The baseline monthly amounts will be compared to the actual costs and a regulatory asset or regulatory liability will be established using the principles described above. These regulatory assets and/or liabilities will then be considered for recovery through amortization to cost of service in the Company’s next general rate case.

**Sunset Provision**

The Security Tracker will terminate upon completion of the first Evergy full general rate proceeding filed on or after January 1, 2028. If Evergy wishes to continue the Security Tracker beyond that time, Evergy must propose such action to the Commission. In that proceeding, Evergy may request the Security Tracker mechanism be reauthorized and continued. Evergy will bear the burden of showing the extension of the Security Tracker is in the public interest and will result in just and reasonable rates. All other parties retain the right to object to an extension of the Security Tracker in that future proceeding.

**EKM Regulatory Assets & Liabilities**  
**Docket No. 23-EKCE-775-RTS**

Adjustment	Asset/Liability	Description	Total Balance To Be Amortized	Period (Year)	Start Date	End Date	Annual Amortization	True-Up Balance @6/30/23
<i><b>Removed from revenue requirement</b></i>								
CS-80	Asset	2018 Rate Case Expenses	632,272	5	01/2019	12/2023	0	63,227
CS-88	Liability	CIPS/Cybersecurity Tracker	(2,182,363)	5	01/2019	12/2023	0	(218,236)
CS-110	Asset	2011 Flood Expense	924,928	10	01/2013	12/2022	0	0
CS-130	Asset	Customer Migration	191,125	5	01/2019	12/2023	0	19,113
CS-131	Liability	LaCygne Budgeted Plant	(1,985,865)	5	01/2019	12/2023	0	(198,587)
CS-132	Liability	LaCygne Depreciation Deferral	(11,666)	5	01/2019	12/2023	0	(1,167)
CS-133	Liability	Wolf Creek Budgeted Plant	(83,350)	5	01/2019	12/2023	0	(8,335)
<i><b>Continued from prior rate case</b></i>								
RB-25/CS-111	Asset	Iatan 1 and Common Vintage 1	2,855,631	47	12/2010	11/2057	60,758	2,091,091
RB-25/CS-111	Asset	Iatan 1 and Common Vintage 2	631,250	44.9	01/2013	11/2057	14,059	483,631
RB-27/CS-113	Asset	La Cygne Depreciation Deferral	2,957,141	25	10/2015	09/2040	118,286	2,040,427
RB-55	Liability	Emission Allowance	(36,987,232)	22	12/2010	11/2032	(1,681,238)	(15,810,094)
CS-95	Asset	Merger Transition Costs	7,692,018	10	01/2019	12/2028	769,202	4,230,610
<i><b>Proposed in current rate case</b></i>								
CS-29	Asset	COVID AAO Expenses	2,379,060	3	01/2024	12/2026	793,020	2,379,060 (A)
CS-80	Asset	2023 Rate Case Expenses	1,794,495	3	01/2024	12/2026	598,165	1,794,495 (A)
CS-88	Liability	CIPS/Cybersecurity Tracker	(8,154,199)	3	01/2024	12/2026	(2,718,066)	(8,154,199)
CS-118	Asset	Unrecovered Reserve - Meter Replacement	2,509,511	3	01/2024	12/2026	836,504	2,509,511
CS-134	Asset	Loss Revenue - TOU & RD	121,655	3	01/2024	12/2026	40,552	121,655
CS-135	Asset	TOU, RD, and Residential DG Costs	1,719,199	3	01/2024	12/2026	573,066	1,719,199
CS-137	Liability	Environmental Insurance Settlements	(3,084,772)	3	01/2024	12/2026	(1,028,257)	(3,084,772)
CS-138	Asset	Electrification	256,545	3	01/2024	12/2026	85,515	501,997

(A) Not included in the regulatory asset/liability tracking

EXHIBIT EKM - 3

Every Kansas Metro – Bright Lines Mitigation Population – Account #/Service Agreement ID#

1791460348-1798648902	8655603005-8650877341	3182329890-3181009774	5546074392-5545574021
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4043833910-4045920863	2218311299-2211791006	4241905596-4241301295	2945207046-2941322201
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EXHIBIT EKM - 3

Evergny Kansas Metro – Bright Lines Mitigation Population – Account #/Service Agreement ID#

8751621148-8750439769	1302102536-1307623071
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1351273656-1351870021	1666485814-1665234141
0579958686-0579857894	4384619564-4384388223
9129398674-9120543122	2809141103-2800431942

## CERTIFICATE OF SERVICE

23-EKCE-775-RTS

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 11/21/2023.

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## CERTIFICATE OF SERVICE

23-EKCE-775-RTS

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