

August 29, 2023

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I. INTRODUCTION

Q. Please state your name.

A. My name is Andria N. Jackson.

Q. What is your business address?

A. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas 66604.

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

A. I am employed by the Kansas Corporation Commission (KCC or Commission) as the Deputy Chief of Revenue Requirements, Cost of Service and Finance.

Q. Would you please describe your educational background and professional experience?

A. I received a Bachelor's of Science in Business Administration with an emphasis in Finance and Marketing in December 2007 and a Masters of Business Administration in December of 2010 from Washburn University. I began employment with the Commission as a Regulatory Auditor in June 2008 and have since been employed by the KCC in various positions of increasing responsibility within the Utilities Division. I was promoted to my current position in August 2020.

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

Q. Have you previously submitted testimony before this Commission?

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

II. EXECUTIVE SUMMARY

Q. What were your responsibilities in the review of the rate case Application in Docket No. 23-EKCE-775-RTS (23-775 Docket)?

A. My responsibilities as the lead auditor in this case were to analyze, audit and review the rate case Application of Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (collectively referred to as “Evergy Kansas Central” or “EKC”) and Evergy Metro, Inc. (“Evergy Kansas Metro” or “EKM”) (together with Evergy Kansas Central referred to as “Evergy”) and to oversee the preparation of Staff’s revenue requirement analysis. In addition, I calculated and am sponsoring selected Staff adjustments to EKC and EKM’s pro forma Rate Base and Income Statement. I am also sponsoring various Staff policy positions. My duties are carried out under the direction of the Chief of Revenue Requirements, Cost of Service and Finance, Justin Grady. In the testimony that follows, I will present and support the following recommended changes to EKC and EKM’s filed revenue requirement request:

- Implement a net revenue requirement increase of \$34,706,527 for EKC, which reflects a base rate increase of \$109,524,553, offset by the rebasing of the Retail Energy Cost Adjustment (RECA) and Property Tax Surcharge (PTS).¹

Requested Rate Impact		
Description	EKC Filed	Staff Filed
Base Revenue Requirement Increase	\$278,970,655	\$109,524,553
Percentage Increase in Base Rates	+21.99%	+8.63%
RECA Offset	(\$41,483,150)	(\$41,483,150)
Property Tax Rebased	(\$33,334,876)	(\$33,334,876)
Net Revenue Increase to Customers	\$204,152,629	\$34,706,527
Net Percentage Increase	+9.77%	+1.66%

- Implement a net revenue requirement reduction of \$53,194,189 for EKM, which reflects a base rate decrease of \$42,274,032, offset by the rebasing of the PTS.

Requested Rate Impact		
Description	EKM Filed	Staff Filed
Base Revenue Requirement Increase	\$25,072,678	(\$42,274,032)
Percentage Change in Base Rates	+4.43%	-7.47%
Property Tax Rebased	(\$10,920,157)	(\$10,920,157)
Net Revenue Increase to Customers	\$14,152,521	(\$53,194,189)
Net Percentage Change	+1.95%	-7.32%

- Include cash working capital as a rate base offset in the cost of service for both EKC and EKM.
- Reflect a portion of retail revenues excluded from EKC's cost of service as a revenue offset.

¹ The rebasing of the PTS occurs in late December or early January of each year when the Commission recalculates the PTS. This is a backward-looking surcharge that evaluates the amount of property tax expense in base rates, and compares that to the taxing authority invoices for property taxes for the previous year. As such, an increase in the amount of property tax expense reflected in base rates will equate to, all other things being equal, an equivalent reduction in the PTS. While there is a lag between when base rates take effect and when the PTS is rebased, there is a one-for-one netting that eventually occurs. Likewise, the RECA offset will occur once the EKC Actual Cost Adjustment (ACA) for the calendar year 2024 is filed, which is likely to occur in March or April of 2025.

- 1 ▪ Adjust the COVID-19 Accounting Authority Order (AAO) Regulatory Asset balances
2 for EKC and EKM to reflect incremental expenses and foregone revenues, less the
3 effect of voluntary charitable efforts made by the companies, through September 30,
4 2021.
- 5 ▪ Remove COVID-19 vaccine incentives from the test year cost of service for EKC and
6 EKM.
- 7 ▪ Remove short-term capacity charges incurred by EKC outside of the test year.
- 8 ▪ Update and normalize nuclear maintenance expense through June 30, 2023, for both
9 EKC and EKM.
- 10 ▪ Update and normalize IT software maintenance expense through June 30, 2023, for
11 both EKC and EKM.
- 12 ▪ Set a revised annual accrual for the storm reserve, as well as establish a maximum level
13 of costs for the storm reserve. For EKC, this entails updating and normalizing the storm
14 reserve annual accrual through June 30, 2023, and amortizing excess storm reserve
15 balances (over \$10 million) over three years. For EKM, Staff recommends updating
16 and normalizing an annual accrual amount through June 30, 2023, and establishing a
17 storm reserve for costs of up to \$4 million.
- 18 ▪ Remove the annual accrual for environmental costs from EKC's cost of service, as well
19 as amortize the environmental cost reserve as of June 30, 2023, over three years.
- 20 ▪ Update the Critical Infrastructure Protection (CIPS)/Cybersecurity Tracker for both
21 EKC and EKM to reflect the deferral balances as of June 30, 2023.
- 22 ▪ Update EKC and EKM's common use billings using balances as of June 30, 2023.

- 1 ▪ Adjust EKC's pro forma adjustment to amortize the gain on sale of a building over a
2 three-year period.
- 3 ▪ Adjust EKM's pro forma adjustment to amortize environmental insurance settlement
4 proceeds over a period of three years.
- 5 ▪ Update the Transportation Electrification Portfolio (Electrification Portfolio) deferred
6 regulatory asset balances to June 30, 2023, and amortize over three years.
- 7 ▪ Include the amortization of the Electric Subdivision Rebate Programs deferred
8 regulatory liability over a three-year period.

9 In addition to the recommended revenue requirement changes discussed above, I will also
10 present and support Staff's recommendations regarding Evergy's proposal to: (1) make certain
11 changes to align its tariffs; (2) discontinue certain merger commitments; and (3) obtain
12 Commission approval of an abbreviated rate case.

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

15 A. William Baldry: Mr. Baldry sponsors testimony on selected rate base and income statement
16 items, including cost free capital items, accumulated deferred income taxes (ADIT), lease
17 expense, pension expense, postretirement benefits expense (OPEB), and various amortizations.
18 Mr. Baldry also discusses Staff's recommendations regarding Evergy's request to include
19 Pension Tracker 2 in rate base.

20 Ian Campbell: Mr. Campbell provides testimony on selected rate base and income statement
21 items, including plant in service, accumulated depreciation, depreciation expense, injuries and
22 damages expense, rate case expense, etc.

1 Jaren Dolsky: Mr. Dolsky sponsors testimony on selected rate base and income statement
2 items, including working capital components, bad debt expense, Accounts Receivable Sales
3 Program fees, dues and donations, advertising expense, other miscellaneous management
4 expenses, etc.

5 Lana Ellis: Dr. Ellis provides testimony on weather normalization, customer annualization,
6 rate annualization, and also sponsors Staff's lighting rate design.

7 Katie Figgs: Ms. Figgs sponsors testimony on selected income statement adjustments,
8 including payroll expense, payroll taxes, incentive compensation expense, benefits expense,
9 severance expense, forfeited discounts, etc. Ms. Figgs also provides testimony on the removal
10 of transmission expenses from Staff's adjustments to the cost of service.

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

14 Bob Glass: Dr. Glass sponsors testimony on the Rate Modernization Plan, freezing and
15 elimination of rate codes, and changes in the rate structure of the Time of Use (TOU) rates.
16 Dr. Glass also sponsors testimony for Staff's revenue requirement allocation to rate classes as
17 well as rate design (exclusive of lighting).

18 Justin Grady: Mr. Grady provides testimony for various cost of service adjustments, including
19 the levelized cost of Persimmon Creek Wind Farm (Persimmon Creek), Company Owned Life
20 Insurance (COLI) revenues, changes in revenues due to customer growth/reductions, and
21 deferred regulatory asset pertaining to Off-System Sales Margins (OSSM) related to Winter
22 Storm Uri. Mr. Grady also sponsors testimony on Evergy's Capital Structure and Holding
23 Company debt imputation, EKC's resource adequacy proposals of Persimmon Creek and

1 Jeffery Energy Center 8% additions, estimated dismantlement cost inclusion in depreciation
2 rates, and Evergy's recent O&M savings strategy. Further, Mr. Grady also sponsors Staff's
3 recommended jurisdictional allocators between Kansas and Missouri for EKM as well as the
4 respective adjustment necessary to account for the change in allocators.

5 Douglas Hall: Mr. Hall provides testimony on Evergy's proposed changes to its general Terms
6 and Conditions.

7 Leo Haynos: Mr. Haynos provides testimony on Evergy's grid modernization program,
8 reliability performance metrics, and reporting requirements established in Docket No. 21-
9 EKME-088-GIE. Mr. Haynos also provides testimony discussing Evergy's proposed
10 residential battery energy storage pilot program.

11 Kristina Luke-Fry: Ms. Luke-Fry sponsors Staff's Class Cost of Service as well as Staff's
12 calculation of cash working capital and income taxes.

13 Roxie McCullar: Ms. McCullar sponsors testimony related to Staff's recommended
14 depreciation rates and also discusses Staff's recommendation to remove dismantlement costs
15 from Staff's depreciation rates.

16 Chad Unrein: Mr. Unrein provides testimony discussing Staff's review of Evergy's capital
17 investment spending since the last rate case.

18 **Q. How is the rest of your testimony organized?**

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

20 **(1) Overview** – I provide an overview, which presents some of the significant components of
21 the rate case and how they differ from the last two general rate cases filed by EKC (formerly
22 Westar Energy, Inc., or Westar) and EKM (formerly Kansas City Power & Light Company, or
23 KCP&L). I also discuss the major drivers of this rate case for each entity.

5 **(3) Revenue Requirement Adjustments** – I discuss and support my adjustments to EKC and
6 EKM’s pro forma rate base and income statement.

10 **(5) Other Procedural Proposals** – I provide a discussion on Evergy’s request for ending
11 certain Merger Commitment as well as address the Company’s request for an abbreviated case.

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

15 **Q. Please provide an overview of Evergy.**

1 EKC and EKM are vertically-integrated, investor-owned electric utilities engaged in the
2 production, transmission, delivery, and furnishing of power. EKC is a Kansas corporation
3 headquartered in Topeka, Kansas. EKC serves approximately 736,000 customers in Kansas.
4 EKM is a Missouri corporation headquartered in Kansas City, Missouri. EKM serves
5 approximately 273,000 customers in Kansas.

6 **Q. Please provide additional background of the merger and how it affects the time of this**
7 **rate case.**

8 A. On May 24, 2018, the Commission approved a Non-Unanimous Settlement Agreement
9 (Merger Agreement) in Docket No. 18-KCPE-095-MER (18-095 Docket) providing for the
10 merger of Westar and GPE as wholly owned subsidiaries of a new publically traded holding
11 company, referred to as Holdco, now Evergy. The Merger Agreement established multiple
12 commitments and conditions to be met by the merged entities (Merger Commitments). Among
13 those commitments were agreements to a general rate case moratorium. Specifically, EKC
14 and EKM agreed to: (1) not change base rates in Kansas until expiration of a five-year term
15 beginning with the final order date of the 2018 base rate case review of KCP&L (EKM); and
16 (2) make a mandatory base rate review filing so that rates from that filing would become
17 effective the day after the expiration of the five-year moratorium period.² The five-year
18 moratorium period ends on December 13, 2023, and a Commission Order is due in this matter
19 on December 21, 2023³. This represents five years to the date of the Commission Order in the
20 18-480 Docket, which had an approved effective date of new rates of December 20, 2018.⁴

² *Order Approving Merger*, 18-095 Docket, Attachment A, pp. 14-15, ¶ 32 (May 24, 2018).

³ Or, at the latest, January 4, 2024. *See Order Setting Procedural Schedule*, p. 3 (May 18, 2023).

⁴ *Order Approving Unanimous Settlement Agreement*, 18-480 Docket, p. 9 (Dec. 13, 2018).

1 Therefore, Staff finds that the filing of this rate case application complies with those agreed-
2 upon conditions.

3 **Q. Please provide an overview of Evergy's rate case request.**

4 A. Evergy's Joint Application, filed April 25, 2023, requests a \$204 million net rate increase for
5 EKC customers and a \$14 million net rate increase for EKM customers. This represents an
6 average monthly increase of \$14.24 for EKC customers and an average monthly increase of
7 \$3.37 for EKM customers. Because the filing is a Joint Application, including separate
8 revenue requirement schedules and analysis for EKC and EKM, the specifics of these rate
9 requests are discussed individually for each entity below.

10 **Q. Prior to discussing the individual rate requests presented in the Joint Application, please**
11 **explain why there is such a disparity in the requested revenue increase between EKC and**
12 **EKM.**

13 A. The disparity of Evergy's rate increase requests between EKC and EKM can be attributed to
14 several things. First, when compared to EKM, EKC serves significantly more customers in
15 Kansas. Further, the service EKC provides to its customers is also over a more rural area than
16 the EKM service territory, which requires more investment to serve customers over a broader,
17 more dispersed customer base. Additionally, EKC's request is impacted by several ratemaking
18 items unique to EKC that are not factors in EKM's case. These include the COLI program,
19 the expiration of wholesale contracts, and proposed depreciation rates reflective of the plant
20 lives contemplated by EKC's Integrated Resource Plan (IRP). Without these items impacting
21 the ratemaking for EKC, the request in this case would be closer to the request presented for
22 EKM.

A. EKC Rate Request

Q. Please provide an overview of Evergy's rate case request for EKC.

A. EKC requests a net revenue requirement increase of \$204.2 million, or a net increase of 9.77% in its electric service rates. This request consists of an approximately \$279 million increase in base rates offset by approximately \$74.8 million currently collected from customers through the RECA and property tax surcharge (PTS). The requested increase is supported by pro forma revenues of \$2.057 billion, pro forma expenses of \$1.833 billion, and a pro forma rate base of \$6.002 billion. EKC has requested a 10.25% return on equity (ROE) and a 7.4189% overall rate of return (after-tax weighted average cost of capital). The table below summarizes how some of these elements have changed since EKC's (filed as Westar) last two general rate cases, Docket Nos. 15-WSEE-115-RTS (15-115 Docket) and 18-WSEE-328-RTS (18-328 Docket).

EKC Pro Forma Rate Base, Revenues, Expenses, Income (in Millions)			
Description	15-115 Docket	18-328 Docket	23-775 Docket
Net Electric Plant	\$5,937.32	\$6,987.61	\$6,936.01
Net Rate Base	\$5,062.80	\$5,753.01	\$6,002.14
Total Operating Revenue	\$2,029.47	\$2,027.99	\$2,057.42
Total Operating Expense	\$1,776.48	\$1,656.17	\$1,832.51
Operating Income	\$253.00	\$371.82	\$224.91

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

A. There are six primary drivers behind EKC filing this rate case. These primary contributors to the requested revenue increase include: (1) a significant increase in the level of physical plant investment since EKC's 2018 rate case; (2) EKC's proposed increase in the overall cost of capital from 7.0573% to 7.4189%; (3) an increase in depreciation expense largely attributable to the magnitude of EKC's investment in physical assets subject to depreciation, the adjustment of depreciable lives (and, thus depreciation rates) of existing generating assets to reflect the

lives included in Evergy's annual Integrated Resource Plan (IRP), and the inclusion of the costs of dismantling retired plants; (4) the allocation of common use billings to EKC; (5) the expiration of the COLI program; and (6) the loss of revenues from the expiration of three wholesale contracts that have terminated since EKC's last rate case. EKC is also making several other proposals in regards to its capital structure, AAO related to COVID-19, resource adequacy, and CIPS/Cybersecurity Tracker.

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

A. While EKC requests an overall revenue requirement increase of \$279 million, the net impact to customers equates to \$204 million as a result of rebasing the amount currently collected from customers associated with the RECA and PTS. For comparison purposes, Staff has also presented its revenue increase in the same manner.⁵ The net result being as follows:

Requested Rate Impact		
Description	EKC Filed	Staff Filed
Base Revenue Requirement Increase	\$278,970,655	\$109,524,553
Percentage Increase in Base Rates	+21.99%	+8.63%
RECA Offset	(\$41,483,150)	(\$41,483,150)
Property Tax Rebased	(\$33,334,876)	(\$33,334,876)
Net Revenue Increase to Customers	\$204,152,629	\$34,706,527
Net Percentage Increase	+9.77%	+1.66%

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

A. EKC's revenue requirement schedules are based on a historical test year of the 12-months ending September 30, 2022, with known and measurable changes projected through June 30, 2023.

⁵ It should be noted that EKC's revenue requirement request does not include \$24,383,522 in levelized revenue requirement for Persimmon Creek, due to the timing of when the decision was made to add the resource to EKC's service territory. In contrast, Staff's revenue requirement does include \$17,875,363 for Persimmon Creek.

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

A. Staff recommends that EKC be granted a \$109,524,553 increase in base retail revenues (+8.63%), which is comparable to EKC's proposed revenue requirement increase (before RECA and PTS rebasing) of \$278,970,655 (+21.99%). After recognition of the offsetting effects of rebasing the RECA and PTS, the net impact to customers of Staff's revenue requirement recommendation is a net increase of \$34,706,527 (+1.66%) as compared to EKC's requested increase of \$204,152,629 (+9.77%). The table presented below captures the major differences between EKC's and Staff's revenue requirement analysis (amounts presented in millions).

Description	EKC's Application	Staff's Filed Position
Total Revenue Increase	\$278.97	\$109.52
Net Revenue Increase	\$204.15	\$34.71
Pro Forma Rate Base	\$6,002.14	\$5,958.00
Operating Income	\$224.91	\$309.49
Return on Equity	10.25%	9.30%
Rate of Return	7.4189%	6.6469%

B. EKM Rate Request

Q. Please provide an overview of Evergy's rate case request for EKM.

A. EKM's Application, filed April 25, 2023, requests a net revenue requirement increase of \$14.2 million, or a net increase of 1.95% in its electric service rates. This request consists of an approximately \$25.1 million increase (+4.43%) in base rates offset by approximately \$10.9 million reduction in the PTS.⁶ The requested increase is supported by pro forma revenues of \$804.76 million, pro forma expenses of \$630.89 million, and a pro forma rate base of \$2.607

⁶ As with EKC, this reduction (or "offset") is a product of rebasing property taxes currently collected through the PTS. Those taxes are moved into base rates with an equivalent reduction in the PTS, all other things being equal, when the PTS is recalculated in December 2024.

1 billion. EKM has requested a 10.25% ROE and a 7.4282% overall rate of return. The table
2 below summarizes how some of these elements have changed since EKM's (filed as KCP&L)
3 last two general rate cases, Docket Nos. 15-KCPE-116-RTS (15-116 Docket) and 18-KCPE-
4 480-RTS (18-480 Docket).

EKM Pro Forma Rate Base, Revenues, Expenses, Income (in Millions)			
Description	15-116 Docket	18-480 Docket	23-775 Docket
Net Electric Plant	\$2,488.20	\$2,822.29	\$3,110.32
Net Rate Base	\$2,087.48	\$2,329.02	\$2,607.26
Total Operating Revenue	\$734.69	\$763.18	\$804.76
Total Operating Expense	\$602.90	\$615.43	\$630.89
Operating Income	\$131.79	\$147.76	\$173.86

5
6 **Q. What are the primary drivers of EKM's requested rate increase?**

7 A. There are three primary drivers behind EKM filing this rate case. These primary contributors
8 to the requested revenue increase include: (1) an increase in the level of physical plant
9 investment since EKM's 2018 rate case; (2) EKM's requested increase in the overall cost of
10 capital from 7.0728% to 7.4282%; and (3) depreciation expense associated with new plant and
11 the inclusion of dismantlement costs. Additionally, EKM is also making several other
12 proposals regarding its capital structure, AAO related to COVID-19, jurisdictional allocations,
13 CIPS/Cybersecurity Tracker, and the establishment of a storm reserve.

14 **Q. What is the total rate impact of EKM's proposed revenue requirement?**

15 A. While EKM requests an overall revenue requirement increase of \$25.1 million (+4.43%), the
16 net impact to customers equates to \$14.2 million (+1.95%) as a result of rebasing the amount
17 currently collected from customers associated with the PTS. For comparison purposes, Staff
18 has also presented its revenue increase in the same manner. The net result being as follows:
19

1

Requested Rate Impact		
Description	EKM Filed	Staff Filed
Base Revenue Requirement Increase	\$25,072,678	(\$42,274,032)
Percentage Change in Base Rates	+4.43%	-7.47%
Property Tax Rebased	(\$10,920,157)	(\$10,920,157)
Net Revenue Increase to Customers	\$14,152,521	(\$53,194,189)
Net Percentage Change	+1.95%	-7.32%

2

3 **Q. What test year did EKM use in its Application before the Commission?**

4 A. EKM's revenue requirement schedules, like EKC, are based on a historical test year of the 12-
5 months ending September 30, 2022, with known and measurable changes projected through
6 June 30, 2023.

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

8 A. Staff recommends that EKM be granted a \$42,274,032 decrease (-7.47%) in base retail
9 revenues, which is comparable to EKC's proposed revenue requirement increase (before PTS
10 rebasing) of \$25,072,678 (+4.43%). After recognition of the offsetting effects of rebasing the
11 PTS, the net impact to customers of Staff's revenue requirement recommendation is a net
12 decrease of \$53,194,189 (-7.32%). The table presented below captures the major differences
13 between EKM's and Staff's revenue requirement analysis (amounts presented in million).

Description	EKM's Application	Staff's Filed Position
Total Revenue Increase	\$25.07	(\$42.27)
Net Revenue Increase	\$14.15	(\$53.19)
Pro Forma Rate Base	\$2,607.26	\$2,514.01
Operating Income	\$173.86	\$200.23
Return on Equity	10.25%	9.30%
Rate of Return	7.4282%	6.6362%

14

1 **IV. JUST AND REASONABLE REVIEW**

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

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

6 The leading cases in this area clearly indicate that the goal should be a rate fixed within the
7 'zone of reasonableness' after the application of a balancing test in which the interests of
8 all concerned parties are considered. In rate-making cases, the parties whose interests must
9 be considered and balanced are these: (1) the utility's investors vs. the ratepayers; (2) the
10 present ratepayers vs. the future ratepayers; and (3) the public interest.⁷
11

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

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

⁷ *Kan. Gas and Electric Co. v. State Corp Comm'n*, 239 Kan. 483, 488 (1986).

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

10 Staff’s proposed revenue requirement increase will not adversely impact Evergy’s ability
11 to provide efficient and sufficient service, as it is based on EKC and EKM’s ongoing,
12 normalized cost of service and includes provisions such as updated plant in service balances,
13 payroll, and pension expense for all EKC and EKM employees as of June 30, 2023, and other
14 updated, current cost of service items. Staff’s revenue requirement allows EKC and EKM
15 sufficient revenues and cash flows to allow it the opportunity to earn its rate of return, but not
16 a guarantee.

17 **Q. What accounts for the differences between Staff’s and Evergy’s recommended revenue**
18 **requirement increase for EKC and EKM?**

19 A. Listed below are two tables, one for each entity, of Staff’s adjustments and the Staff witness
20 sponsoring each adjustment. Although the particulars of each adjustment are different, Staff
21 adjustments are usually made in order to correct an error present in Evergy’s Application, to
22 revise a pro forma adjustment to utilize more current known and measureable data, or to
23 remove expenses that would not be appropriate to recover from ratepayers. These adjustments

are made with the intention that the end result will be a revenue requirement that is in the public interest because it is representative of ongoing, normalized operations and will result in just and reasonable rates for all stakeholders involved.

EKC ADJUSTMENT TABLE

Adj. No.	Witness	Description	Effect on Rate Base or Operating Income
RB-1	Bill Baldry	Accumulated Deferred Income Taxes	45,573,762
RB-2	Bill Baldry	Postretirement Benefit Tracker 2	(5,471,055)
RB-3	Bill Baldry	Accrued Vacation	(122,362)
RB-4	Bill Baldry	Irrevocable Letters of Credit Deposits	703,958
RB-5	Bill Baldry	Operating Reserves	(5,007,339)
RB-6	Ian Campbell	Plant in Service	(75,422,601)
RB-7	Ian Campbell	Construction Work in Progress	(37,786,076)
RB-8	Ian Campbell	Accumulated Depreciation	127,422,670
RB-9	Ian Campbell	EV Charging Station ADIT	37,550
RB-10	Ian Campbell	Materials and Supplies	23,745,240
RB-11	Ian Campbell	Fuel and Fuel Additive Inventory	9,494,588
RB-12	Ian Campbell	Nuclear Fuel Inventory	727,198
RB-13	Jaren Dolsky	Prepayments	(425,688)
RB-14	Jaren Dolsky	Customer Deposits	1,075,336
RB-15	Jaren Dolsky	Customer Advances	1,388,154
RB-16	Kristina Luke-Fry	Cash Working Capital	(130,072,983)
IS-1	Justin Grady	Persimmon Creek	(17,875,362)
IS-2	Justin Grady	Corporate Owned Life Insurance Program	24,688,383
IS-3	Justin Grady	Customer Growth	4,338,454
IS-4	Justin Grady	Loss Revenue	4,520,966
IS-5	Katie Figgs	Forfeited Discounts	234,714
IS-6	Katie Figgs	Occidental Contract Revenue Loss	(51,080)
IS-7	Katie Figgs	Spirit Contract Revenue Loss	(1,285,584)
IS-8	Katie Figgs	Distribution Maintenance Expense	(459,860)
IS-9	Katie Figgs	Generation Maintenance Expense	9,762,272
IS-10	Katie Figgs	Payroll Expense	17,716,060
IS-11	Katie Figgs	Incentive Compensation	3,168,370
IS-12	Katie Figgs	Executive Compensation and Severance	4,922,729
IS-13	Katie Figgs	Payroll Tax	1,380,765
IS-14	Katie Figgs	Other Benefits	6,593,460

IS-15	Katie Figgs	RPER and REV Rate Switching Revenue Loss	(10,287)
IS-16	Katie Figgs	Transmission Delivery Charge	191,992
IS-17	Bill Baldry	Pension Expense	2,186,169
IS-18	Bill Baldry	Postretirement Expense	165,202
IS-19	Bill Baldry	Lease Expense	828,742
IS-20	Bill Baldry	Kansas Income Tax Deferred Liability Amortization	2,105,032
IS-21	Andria Jackson	Renew Revenue in RECA Offset	555,760
IS-22	Andria Jackson	COVID-19 AAO Deferral	404,827
IS-23	Andria Jackson	COVID-19 Vaccine Incentive Expense	579,025
IS-24	Andria Jackson	Capacity Charges	1,457,649
IS-25	Andria Jackson	IT Software Maintenance Expense	1,780,335
IS-26	Andria Jackson	Nuclear Maintenance Expense	784,184
IS-27	Andria Jackson	Storm Reserve	13,840,508
IS-28	Andria Jackson	Environmental Cost Reserve	1,670,845
IS-29	Andria Jackson	CIPS/Cybersecurity Tracker	(623,294)
IS-30	Andria Jackson	Common Use Billings	(574,735)
IS-31	Andria Jackson	2nd and Jackson Gain on Sale	141,089
IS-32	Andria Jackson	Transportation Electrification Portfolio	241,419
IS-33	Andria Jackson	Electric Subdivision Rebate Program	987,225
IS-34	Ian Campbell	Depreciation Expense	16,097,310
IS-35	Ian Campbell	EV Charging Station Revenue and Expense	6,830
IS-36	Ian Campbell	Amortization Expense	(2,059,856)
IS-37	Ian Campbell	State Line PPA	211,668
IS-38	Ian Campbell	State Line Capacity Charge	4,557,972
IS-39	Ian Campbell	Analog Meter Retirements	(534,467)
IS-40	Ian Campbell	Injuries and Damages	998,888
IS-41	Ian Campbell	Regulatory Assessments	648,218
IS-42	Ian Campbell	Rate Case Expense	(281,551)
IS-43	Jaren Dolsky	Bad Debt Expense	1,358,885
IS-44	Jaren Dolsky	Insurance Expense	564,633
IS-45	Jaren Dolsky	Interest on Customer Deposits	65,654
IS-46	Jaren Dolsky	Credit Card Transaction Expense	163,371
IS-47	Jaren Dolsky	Bank Fees	(1,618,110)
IS-48	Jaren Dolsky	Advertising Expense	19,865
IS-49	Jaren Dolsky	Dues and Donations	796,797
IS-50	Jaren Dolsky	Miscellaneous Management Expenses	1,347
IS-51	Lana Ellis	Weather Normalization, Customer and Rate Annualization	75,248
IS-52	Kristina Luke-Fry	Income Taxes	(20,849,110)

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EKM ADJUSTMENT TABLE

Adj. No.	Witness	Description	Effect on Rate Base or Operating Income
RB-1	Justin Grady	Jurisdictional Allocations	(39,267,442)
RB-2	Bill Baldry	Accumulated Deferred Income Taxes	(22,579,672)
RB-3	Bill Baldry	Accrued Vacation	(29,950)
RB-4	Ian Campbell	Plant in Service	16,345,506
RB-5	Ian Campbell	Construction Work in Progress	(31,426,903)
RB-6	Ian Campbell	Accumulated Depreciation	27,754,490
RB-7	Ian Campbell	EV Charging Station ADIT	(1,426,587)
RB-8	Ian Campbell	Materials and Supplies	2,809,579
RB-9	Ian Campbell	Fuel and Fuel Additive Inventory	(2,570,177)
RB-10	Ian Campbell	Nuclear Fuel Inventory	291,313
RB-11	Jaren Dolsky	Prepayments	(406,197)
RB-12	Jaren Dolsky	Customer Deposits	117,799
RB-13	Jaren Dolsky	Customer Advances	(2,732,705)
RB-14	Kristina Luke-Fry	Cash Working Capital	(40,128,840)
Note	Katie Figgs	Transmission Delivery Charge	(230)
IS-1	Justin Grady	Jurisdictional Allocations	3,596,940
IS-2	Justin Grady	Uri Regulatory Asset	2,341,099
IS-3	Justin Grady	Customer Growth	(3,508,381)
IS-4	Justin Grady	Loss Revenue	1,922,995
IS-5	Katie Figgs	Forfeited Discounts	(164,108)
IS-6	Katie Figgs	Distribution Maintenance Expense	1,046,702
IS-7	Katie Figgs	Generation Maintenance Expense	2,238,020
IS-8	Katie Figgs	Payroll Expense	6,869,530
IS-9	Katie Figgs	Incentive Compensation	1,206,178
IS-10	Katie Figgs	Payroll Tax	556,161
IS-11	Katie Figgs	Other Benefits	1,011,599
IS-12	Katie Figgs	TOU and RD Rate Switching Revenue Loss	(14,090)
IS-13	Katie Figgs	TOU, RD, and DG Marketing and Customer Cost Deferral	(202,869)
IS-14	Katie Figgs	Executive Compensation and Severance	2,353,152
IS-15	Katie Figgs	Transmission Delivery Charge	(1,211,483)
IS-16	Bill Baldry	Pension Expense	(2,106,036)
IS-17	Bill Baldry	Postretirement Expense	1,245,168
IS-18	Bill Baldry	Lease Expense	295,265
IS-19	Andria Jackson	COVID-19 AAO Deferral	(124,098)
IS-20	Andria Jackson	COVID-19 Vaccine Incentive Expense	307,384

IS-21	Andria Jackson	IT Software Maintenance Expense	474,534
IS-22	Andria Jackson	Nuclear Maintenance Expense	24,758
IS-23	Andria Jackson	Storm Reserve	1,014,995
IS-24	Andria Jackson	CIPS/Cybersecurity Tracker	797,966
IS-25	Andria Jackson	Common Use Billings	963,306
IS-26	Andria Jackson	Environmental Insurance Settlements	257,064
IS-27	Andria Jackson	Transportation Electrification Portfolio	252,019
IS-28	Ian Campbell	Depreciation Expense	12,518,547
IS-29	Ian Campbell	EV Charging Station Revenue and Expense	(190,316)
IS-30	Ian Campbell	Amortization Expense	(2,726,071)
IS-31	Ian Campbell	Meter Replacement Reserve	278,835
IS-32	Ian Campbell	Injuries and Damages	867,784
IS-33	Ian Campbell	Regulatory Assessments	(30,872)
IS-34	Ian Campbell	Pro Forma Adjustment Errors	188,143
IS-35	Ian Campbell	Rate Case Expense	(101,626)
IS-36	Jaren Dolsky	Bad Debt Expense	384,132
IS-37	Jaren Dolsky	Insurance Expense	(61,135)
IS-38	Jaren Dolsky	Interest on Customer Deposits	7,387
IS-39	Jaren Dolsky	Credit Card Transaction Expense	114,529
IS-40	Jaren Dolsky	Bank Fees	(589,200)
IS-41	Jaren Dolsky	Advertising Expense	367,320
IS-42	Jaren Dolsky	Dues and Donations	541,998
IS-43	Jaren Dolsky	Miscellaneous Management Expenses	30,327
IS-44	Lana Ellis	Weather Normalization, Customer and Rate Annualization	596,434
IS-45	Kristian Luke-Fry	Income Taxes	(7,274,485)

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2 **Q. Are the adjustments presented above stated in terms of EKM's total company operations**
3 **or its Kansas-jurisdictional operations?**

4 A. Each of the adjustments presented above are presented in terms of EKM's Kansas-jurisdictional
5 operations. Each Staff witness first calculates the adjustment based on EKM's total company
6 operations in order to maintain consistency with EKM's presentation in the Application and
7 the way in which EKM accounts for its expenses, plant, etc. (on a total company basis, not
8 separated by jurisdiction). The Staff witness then applies the Kansas-jurisdictional allocation

factor to each adjustment in order to produce a Kansas-jurisdictional adjustment. Staff witness Justin Grady sponsors the applicable EKM jurisdictional allocators used by each Staff witness.

V. REVENUE REQUIREMENT ADJUSTMENTS

A. Cash Working Capital (EKC and EKM)

Q. Please begin by discussing Staff Adjustment Nos. 16 and 14 for EKC and EKM, respectively, to rate base.

A. Staff Adjustment No. 16 (RB-16) decreases EKC's rate base by \$130,072,983. Staff Adjustment No. 14 (RB-14) decreases EKM's rate base by \$40,128,840. These adjustments reflect Staff's adjustment to rate base for Cash Working Capital (CWC). Each of these adjustments are shown in detail on Schedule A-3 of Staff Schedules for EKC and EKM.

Q. What is CWC?

A. CWC relates to the recognition of the additional investment that investors must make to support day-to-day operations. The actual cash working capital requirement of the utility consists of the net investment required to provide funds to allow for payment of goods and services prior to the collection of revenues for services provided. However, if funds are collected before payment for goods and services, then no funds are required but rather funds are provided.

Q. How is CWC determined?

A. The CWC calculation is determined by a lead/lag study. As indicated above, CWC represents the operating funds required to bridge the time frame between receipts and expenditures of cash. Therefore, the primary purpose of a lead/lag study is to accurately establish the amount of investors' funds used in sustaining utility operations from the time expenditures are made in providing services to the time revenues are received as reimbursement for these service.

1 A lead/lag study or calculation measures the difference in time between: (1) when a service
2 is rendered until the time revenues for that service are received (“lag”); and (2) when services,
3 goods, etc., are obtained or used and the time expenditures for those services are made (“lead”).
4 The applicable lead period for each major category of expense is compared to the revenue lag
5 period. The difference between those periods, expressed in days, multiplied by the average
6 daily operating expense provide the amount of CWC allowance.

7 **Q. What does a positive or negative CWC reflect and how does that affect rate base?**

8 A. When a utility expends funds to provide service before its customers provide the cash for the
9 service, shareholders are the source of the funds. This results in a positive CWC, or increase
10 to rate base, which compensates shareholders with a return on investment in exchange for the
11 use of the funds. Alternatively, customers supply CWC when they pay for electric services
12 received before the utility pays expenses incurred to provide that service. This results in a
13 negative CWC, or a reduction to rate base, which compensates customers for their supply of
14 cost-free capital to the utility.

15 **Q. Please cite any precedence for the Commission accepting zero cash working capital.**

16 A. Historically, the Commission has accepted zero cash working capital only if the Company had
17 not conducted a lead-lag study. Specifically, in the rate case applications filed by Greeley Gas
18 Company and United Cities Gas Company in Docket Nos. 170,588-U and 181,940-U,
19 respectfully, the Commission accepted zero cash working capital where the Company had
20 chosen not to perform a lead-lag study.^{8,9} Ultimately, it is whether or not a company has
21 conducted a lead/lag study that has historically determined whether or not the Commission has
22 allowed CWC to be set to zero.

⁸ Order, Docket No. 170,588-U, p. ¶ (Oct. 23, 1990).

⁹ Order, Docket No. 181,940-U, p. 10, ¶32 (Jan. 12, 1993).

1 **Q. Did Evergy conduct a lead/lag study?**

2 A. Yes. In its response to Data Request No. 289, Evergy states that “[t]he Company performed a
3 lead/lag study associated with the Missouri Rate Case filing for the EM jurisdiction. In
4 addition, the Company did a draft analysis for the EKC jurisdiction that was not used.”¹⁰ In
5 fact, it is the results of the lead/lag studies provided by Evergy in this response that Staff used
6 in calculating its CWC adjustment to rate base.

7 Furthermore, in its review of rate case expense, Staff discovered an invoice from
8 Concentric Energy Advisors in which Evergy paid a significant fee to conduct a lead/lag
9 study.¹¹ This consultant fee is a cost that Evergy included for recovery in its case. Essentially,
10 Evergy requested ratepayers cover the costs of the consultant fees it paid for having the lead/lag
11 studies conducted, yet chose not to reflect the benefit to ratepayers uncovered by having those
12 studies performed.

13 **Q. Has EKC or EKM included cash working capital as a component of rate base in the past?**

14 A. Yes. In previous rate cases dating back to 2006, EKM has consistently included CWC in its
15 rate case filings. In response to Staff’s inquiry about why the Company did not include CWC
16 in its current filing as it had consistently done in its previous rate cases, EKM stated that
17 “Evergy continues to strive for consistency across jurisdictions. EKC is the larger jurisdiction
18 of the two KS jurisdictions and has historically not included a CWC calculation.”¹²

19 While Staff agrees that it is important to strive for consistency across jurisdictions, it should
20 not be done to the detriment of ratepayers. Additionally, because EKC is by far the largest

¹⁰ See Response to Data Request No. KCC-289 included in Exhibit ANJ-23.

¹¹ See Staff’s rate case expense adjustment included in Staff Exhibit IDC-25 for the cost of the Concentric Energy Advisors fee.

¹² See Response to Data Request No. KCC-290 included in Exhibit ANJ-23.

1 utility in the state, Staff asserts that EKC should be required to perform a lead/lag study in all
2 rate cases going forward.

3 **Q. Please explain how the sale of accounts receivable impact cash working capital.**

4 A. EKM sells its accounts receivable to Evergy Metro Receivables Company (EKMR), formerly
5 KCP&L Receivables Company, and EKC sells its accounts receivable to Evergy Kansas
6 Central Receivables Company (EKCR), both of which are affiliate entities. The sale of
7 accounts receivables increases immediate cash flow to EKM and EKC and provides access to
8 funds through lines of credit, making it a cost efficient way to enhance liquidity and finance
9 operations. This creates a reduction to both entities' CWC requirement as it reduces the
10 collection lag component of the overall revenue lag. This reduction occurs as a result of the
11 Company receiving funds faster as accounts receivable are sold, and thus, shortening the
12 revenue lag.

13 **Q. Please explain the costs associated the sale of accounts receivable.**

14 A. The fees associated with EKMR and EKCR include monthly interest fees, a monthly program
15 fee, and upfront fees incurred at the beginning or amendment of the program.¹³

16 **Q. Has EKC or EKM included bank fee expenses for recovery in the cost of service in the**
17 **past?**

18 A. While EKM has consistently included bank fees in its cost of service for recovery, EKC has
19 not sought recovery of these fees in any recent rate case filing over the years. Notably, both
20 EKC and EKM have requested recovery of these bank fees in this case.

21 **Q. Did Evergy include any benefit to ratepayers resulting from the sale of accounts**
22 **receivables in its filing?**

¹³ See Response to Data Request No. KCC-208 included in Exhibit ANJ-23.

1 A. No. As already stated, Evergy did not include CWC in the Application. Further, according to
2 Evergy's discovery responses to Data Request Nos. KCC-361 and KCC-362, EKC and EKM
3 both exclude the costs of the accounts receivable facility from the short-term debt component
4 of the Allowance for Funds Used During Construction (AFUDC) calculations.¹⁴ Since the
5 benefits of the accounts receivables sales program are not included in the AFUDC rate,
6 customers will not receive any direct benefit from these programs in the rate case.

7 **Q. Please explain Staff's recommendation for bank fees associated with the sale of accounts**
8 **receivables.**

9 A. Staff has historically recommended EKM recover the costs associated with the accounts
10 receivables sales program in past rate cases as the benefit of the receivables company results
11 in a lower CWC requirement. Consistent with its past recommendations, Staff has included
12 these bank fees in its recommended revenue requirement as requested by Evergy; however,
13 this recommendation is contingent upon including the impact of CWC in the revenue
14 requirement as well. To not include both is asymmetric in that ratepayers are paying the
15 expense of the service but not receiving the benefit that service creates.

16 **Q. Please quantify the revenue requirement impact of Staff's recommendation.**

17 A. The impact of Staff's adjustment to rate base for CWC is a reduction to the revenue requirement
18 of \$10,187,610 for EKC and \$3,140,806 for EKM.¹⁵ The amount of accounts receivable bank
19 fees included in Staff's cost of service, which increases the revenue requirement, is \$9,246,138
20 for EKC and \$2,965,738 for EKM. In order to achieve a net benefit of selling the accounts
21 receivables, the amount of fees EKC and EKM pay to accelerate cash recovery through the

¹⁴ See Responses to Data Request Nos. KCC-361 and KCC-362 included in Exhibit ANJ-23.

¹⁵ The revenue requirement impact is calculated by multiplying the Staff's CWC rate base adjustment (\$130,072,983 for EKC and \$40,128,840 for EKM) by the pretax rate of return.

1 sale of its receivables must be less than the reduction in CWC. In this case, the net benefit to
2 ratepayers totals \$941,472 and \$175,068 for EKC and EKM, respectively.

3 **Q. Please summarize Staff's recommendation regarding the inclusion of CWC.**

4 A. For all the reasons identified above, Staff strongly recommends that the Commission accept its
5 CWC adjustment to rate base, including a reduction of \$130,072,983 for EKC and \$40,128,840
6 for EKM. Also, when the Commission issues its order in this case, Staff also recommends the
7 Commission explicitly make it a requirement for Evergy to prepare its own lead/lag study, with
8 all corresponding CWC adjustments, in all future rate cases going forward. However, if the
9 Commission does not accept Staff's lead/lag study/CWC adjustments, Staff recommends the
10 removal of all expenses associated with the accounts receivables sales program, totaling
11 \$9,246,138 for EKC and \$2,965,738 for EKM, from the cost of service.

12
13 **B. Renew Revenue in RECA Offset (EKC)**

14 **Q. Please discuss Staff Adjustment No. 21 to the income statement for EKC.**

15 A. Staff Adjustment No. 21 (IS-21) increases revenues by \$555,760.¹⁶ This adjustment is made
16 to correct a double counting error within EKC's adjustment calculation to normalize retail
17 revenues as it relates to the amount of Renew revenues in the RECA revenue/expense offset.¹⁷

18 **Q. Please provide an explanation of the RECA offset included in EKC's Adjustment R-20.**

19 A. EKC's Adjustment R-20 removes all revenues that are not base revenues so that test year base
20 retail revenues could be annualized and normalized. In order to offset the net RECA costs to

¹⁶ See Exhibit ANJ-1.

¹⁷ Renew revenue relates to the renewable energy revenue recovery associated with the Renewable Energy Program Rider.

1 have a zero RECA impact on the test year cost of service, EKC netted all impacts that flow
2 through the RECA, including the Renew revenue, and offset revenues with that net amount.

3 **Q. Please explain the double counting error within the RECA offset of Adjustment R-20.**

4 A. As part of Adjustment R-20, EKC removes the Renew revenues, as they are not associated
5 with base rates revenues. Additionally, when adding back the RECA offset, which functions
6 to offset the net revenue requirement impact of all RECA revenues and expenses in the test
7 year, the Renew revenue is counted as being in the test year to offset some of the RECA
8 expense. In other words, there is \$465,850,457 in net RECA revenue requirement in the test
9 year; however, EKC only reflected a net impact of \$465,294,697 in the test year for the RECA
10 offset/add back. The difference is a reduction in revenue of \$555,760. Then, in Adjustment
11 R-20, EKC further removes an amount of \$555,760 associated with Renew revenues as a
12 RECA offset. This clearly removes the impact of Renew revenues twice from the test year
13 cost of service. Therefore, Staff's adjustment increases the RECA offset to correct for this
14 double counting error.

15
16 **C. COVID-19 AAO Deferral (EKC and EKM)**

17 **Q. Please continue by discussing Staff Adjustment Nos. 22 and 19 to the income statement**
18 **for EKC and EKM, respectively.**

19 A. Staff Adjustment No. 22 (IS-22) decreases EKC's operating expense by \$404,827.¹⁸ Staff
20 Adjustment No. 19 (IS-19) increases EKM's operating expense by \$124,098.¹⁹ This

¹⁸ See Exhibit ANJ-2.

¹⁹ See Exhibit ANJ-3.

adjustment is related to Evergy's request to recover accumulated deferrals associated with the COVID-19 AAO regulatory asset.

Q. Before explaining the calculation components of Staff's adjustment, please describe the customer protections ordered by the Commission in response to the pandemic.

A. In Docket No. 20-GIMX-393-MIS (20-393 Docket), the Commission entered three emergency orders directing all jurisdictional utilities to suspend customer disconnections for nonpayment.²⁰ These orders, the first of which began March 16, 2020, were issued to address the immediate public health, safety and welfare dangers caused by the COVID-19 pandemic. Prior to the expiration of the third order, the Commission issued a fourth order directing utilities to offer residential and small commercial customer certain baseline protections through the end of the year 2020.²¹ Subsequently, on December 15, 2020, the Commission extended the baseline customer protections through the duration of the pandemic.²²

Q. What were the baseline customer protections ordered by the Commission?

A. The baseline customer protections included: (1) a payment plan of up to twelve months for any delinquent account balances arising during the disconnection moratorium; and (2) waiver of all late fees during period of delinquency and repayment.

Q. Please provide the terms related to Evergy's COVID-19 AAO.

A. On May 6, 2020, Evergy filed its AAO application in Docket No. 20-EKME-454-ACT (20-454 Docket), seeking authority to accumulate and defer certain costs/expenses and lost

²⁰ *Emergency Order Suspending Disconnects*, 20-393 Docket (Mar. 16, 2020); *Second Emergency Order Suspending Disconnects*, 20-393 Docket (Apr. 14, 2020); *Third Emergency Order Suspending Disconnect*, 20-393 Docket (May 5, 2020).

²¹ *Order Concerning Kansas Jurisdictional Utilities Following Expiration of Prohibition of Disconnects*, 20-393 Docket (May 21, 2020).

²² *Order Extending Consumer Protections for Customers of Kansas Jurisdictional Utilities for Duration of COVID-19 Pandemic*, 20-393 Docket (Dec. 15, 2020).

1 revenues resulting from the COVID-19 pandemic.²³ Subsequently, on July 9, 2020, the
2 Commission granted Evergy's AAO request allowing EKC and EKM to defer, in a regulatory
3 asset, specific costs associated with the COVID-19 pandemic netted against specific savings
4 also associated with the pandemic. The Commission reserved for later recoverability
5 determination of the deferred AAO balance in a future Evergy rate proceeding.²⁴

6 **Q. Please describe the costs included in the regulatory asset deferral.**

7 A. The costs included expenses associated with bad debt, foregone late fees and payment plans.
8 Incremental O&M expenses incurred for the safety and protection of employees and customers
9 were also tracked, which include media/advertising expense to communicate customer
10 payment programs with customers, IT expenses associated with remote work (i.e. internet
11 connectivity, hardware, licensing fees, and equipment), supply chain disruption expenses,
12 personal protective equipment, and employee sequestration preparation costs. Consistent with
13 the terms of the Commission Order, Evergy also tracked cost savings and netted the cost
14 decrease against the deferred costs. The cost saving offsets include reduced travel and training
15 expenses, reduced office supplies, reductions in electricity and other office facility costs, and
16 payroll tax credits.

17 **Q. How did Evergy track these costs?**

18 A. The following is a brief description of how EKC and EKM identified and tracked the
19 incremental costs associated with the pandemic:

- 20 ▪ Bad Debt – Evergy used the information obtained from the receivables companies
21 recorded to Account 904000, which is the account the Company uses to track the
22 expense for uncollectable accounts, including all write-offs, collection of previously

²³ *Evergy AAO Application*, 20-454 Docket (May 6, 2020).

²⁴ *Order Approving Application for Accounting Authority Order*, Docket No. 20-EKME-454-ACT, p. 5 (Jul. 9, 2020).

1 written-off amounts, and the adjustment to the reserve. Account 144001, the reserve
2 account for uncollectable customer accounts, was also reviewed and adjusted
3 accordingly. The resulting monthly accrual was compared with the baseline bad-debt
4 amount collected in rates.

5 ■ Foregone Late Fees – Evergy took the amount of penalty revenue recorded in the year
6 2019 in Account 450001 divided by the balance in the account receivable 30-60-day
7 aging bucket for each company and month. The percentage generated from this
8 calculation was then used to calculate the amount of lost penalty revenue.

9 ■ Incremental O&M expenses – These expenses were tracked through a specific COVID-
10 19 work ID tracking code according to cost category and subcategory

11 **Q. When did Evergy stop tracking and deferring costs and lost revenues under the AAO?**

12 A. While the Commission discontinued the AAO deferrals for all jurisdictional utilities by Order
13 dated January 10, 2023,²⁵ Evergy stopped tracking and deferring costs and lost revenues under
14 the AAO in September 2022. According to the direct testimony of Evergy witness John Grace,
15 the decision to discontinue the AAO deferrals was both for practical reasons and professional
16 judgment. Specifically, Mr. Grace states this was based on the following: “1) September is the
17 end of a reporting quarter, 2) the Company was planning to use the 12-months ended
18 September 2022 as the test period for the current rate reviews before the Commission, and 3)
19 through monitoring sales over the past two and half year the Company determined that sales
20 have returned to a new normal.”²⁶

²⁵ *Order Discontinuing Additional Consumer Protections for Customers of Kansas Jurisdictional Utilities from COVID-19 Pandemic*, Docket Nos. 20-GIMX-393-MIS, 20-GIMG-423-ACT, 20-EPDE-427-ACT, and 20-EKME-454-ACT (Jan. 10, 2023).

²⁶ *Direct Testimony of John M. Grace on Behalf of Evergy Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.*, 23-775 Docket, p. 11 (Apr. 25, 2023).

Q. Please discuss the balance included in Staff's COVID-19 AAO deferral adjustment.

A. Staff's adjustment includes total COVID-19 AAO expense through September 30, 2021. There are several reasons why Staff contends this is the appropriate timeframe to allow the tracking and deferral of these costs, as discussed in detail below. As stated in the direct testimony of Mr. Grace, as of the test year, during the time of the test year, Evergy's operations had maintained a new level of normalcy. Therefore, because the test year reflects this state of "normalcy," there is no reason to defer any expenses from that period into the test year. This is reiterated when comparing the difference of the deferral categories between the end date of September 30, 2021, and September 30, 2022. For instance, before the test year period all COVID-related incremental expenses tracked in the deferral had basically leveled off completely. The only expense that increased was for cleaning supplies, which is to be expected as the new normal going forward. To further illustrate its point, Staff has prepared the tables below for both utilities to capture the difference in balances for each of the categories reflected in the AAO deferral through September 2021, as recommended by Staff, compared to the period ending September 2022, as recommended by Evergy.

EKC COVID-19 AAO Balance Comparison		
Description	YE 9/30/21	YE 9/30/22
Bad Debt	(121,979)	5,399,586
Waived Late Fees	5,726,368	8,195,100
Payment Plans	85,693	85,693
Media/Advertising	65,027	65,027
IT Costs	132,564	132,660
Sequestering	231,568	229,369
Cleaning Costs	525,004	555,428
Offsets	(2,666,643)	(3,291,691)
Total	3,977,602	11,371,173

EKM COVID-19 AAO Balance Comparison		
Description	YE 9/30/21	YE 9/30/22
Bad Debt	(644,769)	(1,043,547)
Waived Late Fees	2,584,420	4,021,459
Payment Plans	21,297	21,297
Media/Advertising	11,867	11,867
IT Costs	91,909	92,086
Sequestering	127,518	126,473
Cleaning Costs	190,958	201,385
Offsets	(1,120,927)	(1,358,961)
Total	1,262,274	2,072,060

As shown in the tables for both EKC and EKM, the actual expenses have remained relatively unchanged. Notably, the largest impact between the different time periods is the change in the level of bad debt expense. Since bad debt expense is included in the revenue requirement for the test year ending September 30, 2022, the new “normal” level should already be reflected in the cost of service. After bad debt expense, the next most impactful category is waived late fees, followed by offsets. In fact, the amount of offsets increased 23.44% and 21.235% while the other incremental O&M costs remained fairly unchanged.

Q. Did Evergy provide any customer assistance programs on a voluntary basis?

A. Yes. Evergy voluntarily offered several bill credit programs to assist customers on COVID-19 payment plans. A brief description of the assistance programs offered by Evergy at the time, with the associated available credit amount for each, is listed below.

- Four-Month Payment Arrangement – The customer receives an initial credit of \$25 and a second credit of 50% of the monthly installment amount (up to \$75) if the arrangement is kept. The maximum credit is up to \$100.
- Pay Your Balance Now – The customer must pay 90% of the total account balance to qualify for a 10% credit on their next statement. The maximum credit is up to \$100.

- 1 ▪ COVID-19 Payment Program Option – The customer must pay 1/12 of the account
2 balance as the Initial Payment with the remaining balance divided over 12 monthly
3 installments. The Customer Service Representative (CSR) One-Time Credit of \$50
4 may be used to enroll or make a payment for this program.
- 5 ▪ CSR One-Time Credit – CSRs have ten \$50 credits (total of \$500) per month to use at
6 their discretion to assist customers with arrears.

7 **Q. Are the costs associated with the voluntary assistance programs included in the COVID-**
8 **19 AAO deferral balance?**

9 A. Through discovery, Staff found that these bill credits were included in the deferral and thus
10 included in the pro forma cost of service.²⁷ The provision of these credits do not fall under the
11 required baseline customer protections ordered by the Commission in the 20-393 Docket, but
12 rather were provided to customers by Evergy on a voluntary basis. To include these voluntary
13 costs in the deferral balance would unfairly subsidize payment for some customers' bills at the
14 cost of others. Therefore, Staff's adjustment removes all costs related to the assistance
15 programs implemented by Evergy on a voluntary basis. The total amount related to these
16 voluntary credits excluded from Staff's recommended deferral balance is \$85,693 for EKC and
17 \$21,297 for EKM.

18 **Q. What amortization period does Staff recommend for the COVID-19 AAO?**

19 A. Due to the extraordinary nature of the COVID-19 pandemic, Staff recommends an amortization
20 period of 10 years. Accordingly, this results in an annual amortization of \$389,191 for EKC
21 and \$124,098 for EKM.

22 **Q. Please summarize the key differences between Evergy's and Staff's adjustments.**

²⁷ See Response to Data Request No. KCC-569 included in Exhibit ANJ-23.

1 A. In its Adjustment CS-29, Evergy amortizes the COVID-19 AAO deferral balance as of
2 September 30, 2022, over a period of four years.²⁸ In contrast, Staff's adjustment amortizes
3 the COVID-19 AAO deferral balance as of September 30, 2021; adjusts the balance to remove
4 costs related to voluntary assistance programs implemented by the company to aid customers
5 with payment of electric bills during the pandemic; and amortizes the balance over a ten-year
6 period.

7
8 **D. COVID-19 Vaccine Incentive Expense (EKC and EKM)**

9 **Q. Please continue by discussing Staff Adjustment Nos. 23 and 20 to the income statement**
10 **for EKC and EKM, respectively.**

11 A. Staff Adjustment No. 23 (IS-23) decreases EKC's operating expense by \$579,025.²⁹ Staff
12 Adjustment No. 20 (IS-20) decreases EKM's operating expense by \$307,384.³⁰ This
13 adjustment removes COVID-19 vaccine incentive costs from the test year.

14 **Q. Please provide an explanation of the COVID-19 vaccine incentive and why Staff removed**
15 **it from the cost of service.**

16 A. The COVID-19 vaccine incentives costs incurred by Evergy reflects incentive compensation
17 associated with employees becoming fully vaccinated against COVID-19. These costs were
18 included in Evergy's test year cost of service.³¹ This is an abnormal cost and, therefore, not
19 reflective of ongoing business costs. For this reason, Staff recommends removing the expense
20 from the cost of service.

²⁸ It should be noted that Evergy inadvertently left out the foregone revenues in its pro forma adjustment CS-29 to the test year; however, these amounts were subsequently updated for inclusion in the Company's proposed update.

²⁹ See Exhibit ANJ-4.

³⁰ See Exhibit ANJ-5.

³¹ See Response to Data Request No. KCC-109 included in Exhibit ANJ-23.

E. Capacity Charges (EKC)

Q. Please discuss Staff Adjustment No. 24 to the income statement for EKC.

A. Staff Adjustment No. 24 (IS-24) decreases EKC's operating expense by \$1,457,649.³² Staff's adjustment reverses EKC's Adjustment CS-31 to include short-term capacity charges incurred after the test year.

Q. Please describe the capacity charges reflected in EKC's cost of service.

A. According to Evergy witness Linda Nunn's direct testimony, EKC had short-term capacity needs to meet the Southwest Power Pool (SPP) capacity requirements due to losing the capacity from the JEC Unit 3 caused by a fire.³³ As a result of the extended forced outage, EKC expected a capacity shortfall of Resource Adequacy Requirements for the summer of 2023. Therefore, in order to mitigate the risk associated with the SPP rules, which would have ultimately reduced accreditation for the Evergy renewable fleet, EKC made the decision to purchase additional capacity. In early 2023, EKC entered into two short-term capacity contracts with NextEra to cover the lost capacity caused by the forced outage of JEC 3 for the summer of 2023, specifically for the summer period of June 1, 2023 – September 30, 2023. Subsequent to signing these contracts, the Federal Energy Regulatory Commission (FERC) rejected SPP's implementation of Equivalent Load Carrying Capability. This change in FERC's approval of the new policy eliminated any remaining potential shortfall of EKC's 2023 summer capacity requirements.³⁴

Q. Please explain why Staff recommends removing the capacity charges from the cost of service.

³² See Exhibit ANJ-6.

³³ *Direct Testimony of Linda J. Nunn on Behalf of Evergy Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.*, 23-775 Docket, p. 27 (Apr. 25, 2023).

³⁴ See Response to Data Request No. KCC-528 included in Exhibit ANJ-23.

1 A. Staff recommends removing these charges from the cost of service for several reasons. First,
2 the capacity charges are an abnormal cost, not reflective of ongoing business costs. In fact,
3 EKC has not incurred any short-term capacity charges in the last full calendar year ended
4 December 31, 2022, nor in the preceding four years.³⁵ Further, not only were there no short-
5 term capacity charges included in the test year, but the majority of the charges will not even
6 be recorded on EKC's books until after the update period in this case. Specifically, these
7 charges will begin to be recorded on a monthly basis from June 2023 through September
8 2023.³⁶ Additionally, Evergy is also requesting a revision to the RECA in this case to flow
9 short-term capacity costs and revenues through the RECA on a going forward basis. Should
10 the Commission grant Evergy its proposed RECA revision, these types of costs will be
11 recovered through the RECA rather than base rates and, thus, should not be included in the
12 cost of service.

13 **Q. Is there any other issues to discuss regarding the capacity charges?**

14 A. Yes. Through discovery, Staff found that the amortized amount reflected in EKC's Adjustment
15 CS-31 also included the acquired capacity for Evergy Missouri West in error. The correct
16 amount of the total capacity charges allocated to EKC is \$3,818,271.³⁷ This results in an
17 annual amortization of \$954,568, which is a reduction of \$503,081 compared to EKC's original
18 amortization amount of \$1,457,649 included in its filing. In the event that the Commission
19 makes a decision about the removal of these short-term capacity charges at an Evidentiary
20 Hearing, Staff provides this information for clarity of the record pertaining to Evergy's position
21 in this case.

³⁵ See Response to Data Request No. KCC-267 included in Exhibit ANJ-23.

³⁶ *Id.*

³⁷ *Id.*

F. IT Software Maintenance Expense (EKC and EKM)

Q. Please discuss Staff Adjustment Nos. 25 and 21 to the income statement for EKC and EKM, respectively.

A. Staff Adjustment No. 25 (IS-25) decreases EKC's operating expenses by \$1,780,335.³⁸ Staff Adjustment No. 21 (IS-21) decreases EKM's operating expenses by \$474,534.³⁹ These adjustments reflect a normalized level of information technology (IT) software maintenance expense for each entity through June 30, 2023.

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

A. Evergy incurs costs associated with various contracts to maintain IT hardware and software. The types of contractual IT software maintenance costs include, but are not limited to, Cisco SmartNet, Oracle support, Microsoft Enterprise Management, Nokia maintenance, Maximo, ServiceNow, and IAG Identity Access Governance. Evergy prepays the software maintenance vendors and amortizes the balance of the costs over the life of the contract.

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

A. Evergy records these costs as either an O&M expense or capital cost. According to its response to Data Request No. KCC-273, the process Evergy uses for determining the proper account for software maintenance costs between O&M and capital varies by the type of agreement (i.e. perpetual licenses, term licenses and Cloud software agreements) and whether the portion of the cost allocated to maintenance or licenses can be identified. This adjustment only reflects the amount of contracted IT software maintenance expense recorded in Account 935000 to resource codes 15xx.

³⁸ See Exhibit ANJ-7.

³⁹ See Exhibit ANJ-8.

1 **Q. Please describe Staff's review of Evergy's IT software maintenance costs.**

2 A. Staff requested a listing of all contracted IT software maintenance costs included in the
3 annualized June 2023 budgeted amount reflected in Evergy's Adjustment CS-39.
4 Additionally, Staff reviewed supporting invoices and contractual terms regarding the start and
5 end dates of the contracts listed, as well as considered the renewal status of certain contracts
6 set to expire prior to or near the June 2023 update date.

7 Additionally, Staff conducted a detailed analysis of the costs recorded to Account 935000,
8 with the respective IT maintenance cost resource codes 15xx, from January 2018 through June
9 30, 2023. Several steps were taken to analyze the data, including examining monthly and
10 annual amounts to identify any fluctuations or trends from one period to another. Staff also
11 compared multi-period averages, including calculating three-year to five-year averages to
12 determine if there were fluctuations within each resource code. Each of the costs by year and
13 averages were also compared to results for the test year ending September 30, 2022, and the
14 update period ending June 30, 2023. The purpose of these analyses was to establish a level of
15 costs that is anticipated to result in a reasonable annualized and normalized level of costs to
16 include in rates.

17 **Q. Please explain why Staff uses a five-year average in its adjustment.**

18 A. Based on its analyses to annualize or normalize these costs, Staff believes normalizing the IT
19 software maintenance expense is the best approach to capture the most representative level of
20 expense going forward. Specifically, there are significant levels of expense in the first two
21 years of the average before dropping significantly, where it remained. As of the update period,
22 the balance appears high given the past three years of data. The time periods reflected in Staff's
23 average reflects both significantly high and the lowest levels between now and EKC's and

1 EKM's last rate case filing. Therefore, Staff's adjustment reflects a five-year average through
2 June 30, 2023, as the most appropriate level of IT software maintenance expense to include in
3 the cost of service.
4

5 **G. Nuclear Maintenance Expense (EKC and EKM)**

6 **Q. Please discuss Staff Adjustment Nos. 26 and 22 to the income statement for EKC and**
7 **EKM, respectively.**

8 A. Staff Adjustment No. 26 (IS-26) decreases EKC's operating expense by \$784,184.⁴⁰ Staff
9 Adjustment No. 22 (IS-22) decreases EKM's operating expenses by \$24,758.⁴¹ These
10 adjustments reflect a normalized level of nuclear maintenance costs for each entity through
11 June 30, 2023.

12 **Q. Please describe Evergy's nuclear maintenance costs reflected in the cost of service.**

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

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

19 A. In its review of nuclear maintenance expense, Staff conducted a detailed analysis of the
20 expenses recorded to the nuclear production maintenance accounts listed above from January

⁴⁰ See Exhibit ANJ-9.

⁴¹ See Exhibit ANJ-10.

1 2018 through June 30, 2023.⁴² Several steps were taken to analyze the data, including
2 examining monthly and annual non-labor nuclear maintenance amounts to identify any
3 fluctuations or trends from one period to another. Staff also compared multi-period averages,
4 including calculating three-year to five-year averages to determine if there were fluctuations
5 within each account. Each of the annual expense amounts and averages were also compared
6 to results for the test year ending September 30, 2022, and the update period ending June 30,
7 2023.

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

9 A. After reviewing the data, it is evident that the expense levels have fluctuated over the last few
10 years and should be normalized. To capture this, Staff's adjustment updates these expenses
11 based on a three-year average through June 30, 2023. Staff contends its recommendation to
12 normalize these costs represents the most appropriate level of ongoing expense to include in
13 rates.

14
15 **H. Storm Reserve (EKC and EKM)**

16 **Q. Please discuss Staff Adjustment Nos. 27 and 23 to the income statement for EKC and**
17 **EKM, respectively.**

18 A. Staff Adjustment No. 27 (IS-27) decreases EKC's operating expense by \$13,840,508.⁴³ Staff
19 Adjustment No. 23 (IS-23) decreases EKM's operating expenses by \$1,014,995.⁴⁴ Staff's
20 storm reserve adjustment for EKC is comprised of two parts: (1) an update to the annual accrual

⁴² It should be noted that, with respect to Account 530 expenses, Staff's review excludes Sub-account 530950 as it relates to the refueling outage expense.

⁴³ See Exhibit ANJ-11.

⁴⁴ See Exhibit ANJ-12.

1 for storm costs in EKC's test year; and (2) an amortization to the storm reserve balance at June
2 30, 2023, in excess of Staff's recommended reserve balance level. Since EKM does not have
3 a storm reserve, Staff's adjustment for EKM only reflects an update to its pro forma adjustment
4 to establish a storm reserve accrual through the update period in this case.

5 **Q. Please explain the storm reserve.**

6 A. EKC's storm reserve is used to pay for periodic storm costs that total over \$250,000. According
7 to the Direct Testimony of Ronald Klote, "the KCC established a storm reserve for EKC a
8 number of years ago. The reserve provides a systematic method to collect revenues to be used
9 for extraordinary storm Operating and Maintenance expense."⁴⁵ Mr. Klote further states that
10 "[t]he adequacy of the reserve is reviewed at each general rate proceeding."⁴⁶ This statement
11 is further reiterated in EKC's response to Data Request No. KCC-277, which states "Evergy
12 uses a systematic method that utilizes a three-year average of actual storm costs incurred to
13 determine the amount of revenue requirement for its rate cases."⁴⁷ As in the past several rate
14 cases filed by EKC, the Company has again determined that the current reserve level is enough
15 to cover such periodic storm costs, and thus no adjustment was made to annual accrual expense
16 included in the pro forma test year cost of service.

17 EKM proposes in this case to establish a storm reserve based on a three-year average of
18 storm costs for the years 2019, 2020, and 2021 where the non-labor O&M costs related to
19 individual storms are greater than \$250,000.

20 **Q. Does EKC have prior Commission approval to implement its storm reserve?**

⁴⁵ *Direct Testimony of Ronald A. Klote on Behalf of Evergy Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.*, 23-775 Docket, p. 51 (Apr. 25, 2023). (Klote Direct).

⁴⁶ *Id.*

⁴⁷ See Response to Data Request No. KCC-277 included in Exhibit ANJ-23.

A. Staff is unable to determine whether the Commission approved this reserve for EKC. Despite the claims made by Evergy in direct testimony, Staff was unable to find when and where this was approved through its own researching efforts.⁴⁸ Further, despite efforts made, Staff was also unable to obtain the information from Evergy through discovery.⁴⁹

Q. Has Staff performed any analysis to justify the implementation of a storm reserve?

A. Yes. Staff finds that Evergy has not produced sufficient evidence to justify a storm reserve of such magnitude. Based on the information Staff was able to obtain through discovery from Evergy, it does not appear that storm costs over \$250,000 are a significant contributor to the typical cost of service in the Evergy Kansas-jurisdictional service territory. I have prepared the tables below to highlight both the infrequent nature of storms over the past five years and the cost impact per storm for those reported storms.

Frequency of Storms Over \$250,000 (Non-Labor O&M)			Cost of Storms for Years 2018-205 (Non-Labor O&M)		
Year	EKC	EKM	Cost Range	EKC	EKM
2018	3	0	Over \$1.5M	1	1
2019	7	2	\$1M - \$1.5M	0	0
2020	2	0	\$500K - \$1M	3	0
2021	3	1	\$400K - \$500K	3	1
2022	1	2	\$300K - \$400K	5	2
			\$250K - \$300K	4	1
Total	16	5	Total	16	5

Comparing both the infrequent nature of storms totaling damage of over \$250,000 with the history of the cost range of the storms shows that these storms are not creating a significant

⁴⁸ Direct Testimony of Ryan P. Mulvany on Behalf of Evergy Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc., 23-775 Docket, p. 16 (Apr. 25, 2023).

⁴⁹ See Responses to Data Request Nos. KCC-287 and KCC-517 included in Exhibit ANJ-23.

1 impact on EKC's or EKM's operations. Notably, the majority of the individual storms cost
2 between \$300,000 and \$400,000. These individual storm costs are not significant when
3 compared to the total operating expense of the utilities' operations.

4 As previously stated, EKC conducts a review of the annual accrual for the storm review
5 for rate case proceedings. However, despite the result of its review, EKC does not reflect the
6 results of the review in its case. Specifically, the results of the three-year average reflected in
7 the workpapers provided by EKC in support of its Adjustment CS-72 show an over accrual of
8 \$3,513,398. Despite this adjustment shown in the Company's workpapers, EKC did not adjust
9 the cost of service in its pro forma filing. Upon inquiring why this adjustment was not made,
10 EKC maintained that adjustment was not necessary due to the "uncertainty in projecting
11 timing, frequency, and costs of storm events."⁵⁰ Despite this statement, the actual reserve
12 balance on the Company's book, which is depicted in the table below, shows consistently
13 increasing year-over-year balances. Further, as discussed above, the frequency and cost of the
14 storms do not support EKC's claim.

EKC Storm Reserve YE Balances			
Year	EKC	EKS	Total
12/31/2018	7,614,405	9,518,917	17,133,322
12/31/2019	8,304,967	10,841,889	19,146,856
12/31/2020	10,649,426	13,802,502	24,451,928
12/31/2021	13,483,286	16,577,530	30,060,816
12/31/2022	14,419,757	18,993,062	33,412,819

15
16 Additionally, EKM's requested accrual reflects a historical three-year average to include
17 an abnormally large storm that occurred in January 2019. As a result, EKM's requested annual
18 accrual based on the historical data resulted in an annual accrual of \$1,565,633 on a Kansas-

⁵⁰ See Response to Data Request No. KCC-278 included in Exhibit ANJ-23.

jurisdictional basis despite the fact that the storm costs for 2020 and 2021 used in the average amount to less on a total company basis. Implementing a storm reserve with such an overstated accrual does not benefit customers.

Q. Does implementing a storm reserve improve restorative efforts resulting from storm damage?

A. No. According to page 10 of Darrin Ives' Direct Testimony, Evergy requests a storm reserve for EKM because it "allows us to fund necessary repair and replacement work done on our distribution system to restore service after a storm."⁵¹ However, in response to Data Request No. KCC-281, Evergy states that "[t]he existence of the storm reserve for EKC will not decrease the time it takes to restore serve to customers."⁵²

Q. Does Evergy's request for a storm reserve preclude EKC and EKM from requesting an AAO?

A. No. As discussed on page 51 of Ronald Klote's Direct Testimony, the request for a storm reserve does not preclude Evergy from requesting an AAO should the magnitude of a storm warrant such request. The response to Data Request No. KCC-520 states:

The storm reserve is rather intended to cover the repairs to restore the electric system resulting from major storms, such as severe thunderstorms or tornadoes that occur on a frequent basis and result in damage to isolated portions of the electrical system. The storm reserve is not intended to recover the cost of extraordinary storms, such as ice storms, that cause widespread, severe damage to the electrical system and occur on an infrequent basis. It is not unusual for ice storms to affect a large portion of our service territory and result in restoration costs of more than \$100 million. The cost of storms of this nature significantly exceed the amounts authorized to be accrued in the storm reserve. Therefore, recovery of the costs of extraordinary storms are normally requested through an Accounting Authority Order.⁵³

⁵¹ Direct Testimony of Darrin R. Ives on Behalf of Evergy Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc., 23-775 Docket, p. 10 (Apr. 25, 2023) (Ives Direct).

⁵² See Response to Data Request No. KCC-281 included in Exhibit ANJ-23.

⁵³ See Response to Data Request No. KCC-520 included in Exhibit ANJ-23.

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

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

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

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

A. Staff recommends setting a maximum cap for the storm reserves of \$10 million for EKC and \$4 million for EKM. Staff's recommendation is based on the size of the service territory and number of customers served by each utility. Staff further recommends that Evergy track these costs and defer any excess balance to a regulatory liability to be refunded to ratepayers in the next general rate case. Staff reflects its recommendation in EKC's revenue requirement by amortizing the reserve balance as of June 30, 2023, in excess of the \$10 million cap over a

1 three-year period. This results in an annual refund of \$8,802,243 to customers for over-funding
2 the reserve. Since EKM is requesting to establish a storm reserve in this case, there is no
3 adjustment to make at this time for any excessive reserve balance.

4 **Q. What is Staff's recommendation for the storm accrual?**

5 A. Staff recommends including an annual accrual in the cost of service for both EKC and EKM
6 three-year average through June 30, 2023. This results in a reduction to the annual reserve
7 included in EKC's cost of service of \$5,038,265 and a reduction of \$1,014,995 to EKM's
8 proposed accrual.

9
10 **I. Environmental Reserve (EKC)**

11 **Q. Please discuss Staff Adjustment No. 28 to the income statement for EKC.**

12 A. Staff Adjustment No. 28 (IS-28) decreases EKC's operating expense by \$1,670,845.⁵⁴ This
13 adjustment removes the impact of both the environmental cost accrual and reserve from the
14 cost of service.

15 **Q. Please explain the environmental cost reserve.**

16 A. The environmental reserve is used to pay for periodic costs for environmental work. According
17 to the direct testimony of Ron Klote, "this reserve was established several years ago using a
18 three-year average of environmental costs."⁵⁵ Mr. Klote further states that "[t]he adequacy of
19 the reserve is reviewed at each general rate proceeding to determine the appropriate level to
20 cover these costs."⁵⁶ This statement is further reiterated in EKC's response to Data Request
21 No. KCC-283, which states "Evergy uses a systematic method that utilizes a three-year average

⁵⁴ See Exhibit ANJ-13.

⁵⁵ Klote Direct, p. 52.

⁵⁶ *Id.*

1 of actual environmental costs incurred to determine the amount of revenue requirement for its
2 rate cases.”⁵⁷ As in the past several rate cases filed by EKC, the Company has again determined
3 that the current reserve level is enough to cover such periodic environmental costs, and thus
4 no adjustment was made to annual accrual expense included in the pro forma test year cost of
5 service.

6 **Q. Please explain Staff’s recommendation regarding the environmental reserve and the**
7 **respective adjustment.**

8 A. As previously stated, Evergy conducted a review of the annual accrual for environmental costs.
9 However, despite the result of this review, EKC did not reflect the results of the review in its
10 case. Specifically, the three-year average of these costs results in an over collection of
11 \$149,027. Upon inquiring why this adjustment was not made, EKC maintained that no
12 adjustment was necessary due to the “uncertainty in projecting timing, frequency, and costs of
13 environmental issues.”⁵⁸ However, despite this statement, the actual reserve balance on the
14 Company’s book shows consistently increasing year-over-year balances.

15 Staff finds that maintaining an unlimited reserve for environmental costs does not provide
16 a benefit to ratepayers. First, it allows EKC to collect funds from customers to pay for potential
17 expenses in the future without providing direct benefit to customers. Further, these over-stated
18 accruals included in the cost of service have been used to replenish a reserve that has a
19 historically increasing balance. This simply allows EKC to over collect funds from ratepayers
20 in exchange for cost free capital, or the rate of return on the balance. Additionally, increasing
21 rates to pay for unknown funds does not create an incentive for the Company to manage its
22 expenses to the fullest extent, but rather creates a ratepayer funded “cushion” for EKC to draw

⁵⁷ See Response to Data Request No. KCC-283 included in Exhibit ANJ-23.

⁵⁸ See Response to Data Request No. KCC-284 included in Exhibit ANJ-23.

1 on as a means to maintain normalized earnings level. For these reasons, Staff contends that
2 the environmental cost reserve essentially removes an additional layer of operational risk at
3 the expense of its customers without providing customers any significant benefit in return.

4 Given the history of the level of charges drawn from the reserve, customer rate stability
5 will not be adversely affect by eliminating the reserve and funding these costs as they occur
6 through the normal ratemaking process, where a certain level of these costs are already
7 included in rates. Therefore, similar to Staff's recommendation for is adjustments to the storm
8 reserve and injuries and damages (Staff Adjustments IS-27 and IS-40, respectively), Staff
9 recommends removing EKC's test year accrual and amortizing the remaining balance of the
10 reserve over three years. A breakdown of the total impact of the adjustment includes: (1) a
11 reduction of \$496,104 to remove the annual accrual; and (2) a reduction of \$1,174,741 resulting
12 from amortizing the reserve balance at June 30, 2023, over a three-year period.
13

14 **J. CIPS/Cybersecurity Tracker (EKC and EKM)**

15 **Q. Please discuss Staff Adjustment Nos. 29 and 24 to the income statement for EKC and**
16 **EKM, respectively.**

17 A. Staff Adjustment No. 29 (IS-29) increases EKC's operating expense by \$623,294.⁵⁹ Staff
18 Adjustment No. 24 (IS-24) decreases EKM's operating expense by \$797,966.⁶⁰ These
19 adjustments update the regulatory asset/liability balances for EKC's and EKM's Commission-
20 approved CIPS/Cybersecurity Trackers.
21

⁵⁹ See Exhibit ANJ-14.

⁶⁰ See Exhibit ANJ-15.

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

A. The CIPS/Cybersecurity Tracker was originally established for EKM in the 15-116 Docket and for EKC in the 15-115 Docket. These trackers were implemented to permit recovery of incremental non-labor O&M costs incurred to meet regulatory requirements of protection of critical infrastructure. The tracker established baseline costs for CIPS of \$4,592,958 (total company) and cybersecurity costs of \$933,304 (total company) for EKM and baseline costs of \$215,441 for EKC. The trackers also include sunset provisions contemplating termination upon completion of the company's first full general rate case proceeding filed on or after January 1, 2020, which is the instant docket.

Q. Please explain Staff's adjustment to the regulatory asset/liability for EKC and EKM.

A. Evergy's Adjustment CS-88 for EKC and EKM includes an estimated regulatory asset/liability balance for June 30, 2023, amortized over four years. In contrast, Staff's adjustment for the tracker balance amortization for each entity is as follows:

- Staff Adjustment IS-29 includes an update to EKC's regulatory asset balance to include actual total deferred costs through June 30, 2023, eliminates costs totaling \$395,707 that were included in the current test year amortization approved in the 18-328 Docket, and amortizes the adjusted balance over a three-year period. The regulatory asset balance captures the incremental non-labor O&M costs spent to meet the regulatory requirements of protection of critical infrastructure in excess of the annual baseline of \$215,441.
- Staff Adjustment IS-24 includes an update to EKM's regulatory liability balance to include total deferred costs through June 30, 2023 and amortizes the deferral over three

1 years. The regulatory liability balance captures the incremental non-labor cost for
2 cybersecurity protection below the annual baseline of \$5,526,262 (total company).

3 It should be noted that the difference between the two entities, specifically the fact that EKC
4 has a regulatory asset and EKM has a regulatory liability, is not the result of the effectiveness
5 of the trackers but rather the base level amounts that were established in the prior rate case
6 revenue requirements for each company.

7 **Q. Please explain Evergy's request for continuation of the CIPS/Cybersecurity Trackers.**

8 A. Evergy witness Ronald Klote provides an extensive testimony regarding EKC's and EKM's
9 request for the continuation and updated tracker related to CIPS and Cybersecurity protection
10 efforts on pages 53-59 of his testimony. Going forward, Evergy requests that the
11 CIPS/Cybersecurity Tracker track incremental O&M expense as well as capital expenditures,
12 both labor (new personnel) and non-labor, associated with its efforts to comply with regulatory
13 requirements imposed on EKC and EKM related to the protection of critical infrastructure and
14 its cyber security activities. In regards to the continued threat of the cybersecurity landscape,
15 Mr. Klote states:

16 The security threat landscape continues to increase and evolve. Critical
17 infrastructure – the electric grid at all voltage levels – is a rich target for United
18 States' adversaries. In addition, there have been increases in violent domestic
19 attacks on the nation's critical infrastructure. While Evergy has been responsive to
20 compliance with regulations, reporting and risk-based prudent security measures,
21 the ever-changing attack surface requires the Company to be flexible and
22 expeditiously deploy prudent security response measures to protect the assets that
23 serve Evergy's customers.⁶¹

24
25 Mr. Klote further states:

26 The costs of compliance with regulations and being responsive to prudent security
27 measures are constantly changing but are expected to be substantial. The Company
28 has already committed significant resources to ensuring the security of the assets,

⁶¹ Direct Testimony of Ronald A. Klote, pp. 54-55.

1 customers, and personnel. Going forward, the dedication of resources and efforts
2 will continue and will be increasing.⁶²
3

4 Evergy requests the Commission authorize the continuation of EKC's and EKM's
5 CIPS/Cybersecurity Tracker, and also add a security component to ensure recovery of the costs
6 necessary to respond to evolving threats, new reporting requirements that are expected to be
7 mandated in the near term, and additional government-mandated regulations regarding security
8 of assets (physical and cyber) essential to the safe and reliable operation of Evergy's assets.
9 The costs Evergy requests to include in the new CIPS/Cybersecurity Tracker include the
10 addition of personnel, substantial physical security measures, computer software
11 enhancements and support, and the development of new programs to address the hardening of
12 the Company's infrastructure. Further, Evergy requests the inclusion of capital investments as
13 well as expenses.

14 **Q. Evergy claims that the costs of CIPS/Cybersecurity are increasing. Was Staff able to**
15 **confirm this claim?**

16 A. Yes. Staff issued discovery requesting historical and projected expense levels associated with
17 CIPS/Cybersecurity. The results support the contention that EKC's and EKM's costs to
18 comply with CIPS and costs related to cybersecurity have increased significantly in recent
19 years and are expected to increase dramatically this year. In response to Data Request No.
20 KCC-545, Evergy provided a list of costs, including labor and non-labor O&M and capital, it
21 has incurred for CIPS/Cybersecurity from the year ending June 30, 2019, through the year
22 ending June 30, 2023.⁶³ Additionally, in response to Data Request No KCC-543, Evergy
23 provided its cost plans for security spending as it exists today and its anticipated costs of

⁶² *Ibid*, p.56.

⁶³ See Response to Data Request No. KCC-545 included in Exhibit ANJ-23.

1 compliance over the next five-year period, as well as a list of the security mandates, both in
2 existence and in formulation, in which Evergy must comply with from FERC, the North
3 American Electric Reliability Corporation (NERC), the Department of Energy (DOE) and
4 other federal agencies. Upon review, Staff contends that all of the costs associated with
5 cybersecurity are expected to significantly increase.⁶⁴

6 **Q. Does Staff recommend approval of Evergy's proposals to continue to administer the**
7 **tracker?**

8 A. After reviewing Evergy's testimony in this matter, other publicly available information and
9 Evergy's response to numerous discovery requests, Staff recommends the Commission
10 approve the continuation of the CIPS/Cybersecurity trackers administered by EKC and EKM,
11 but with slight modifications to Evergy's proposals. Staff recommends approval because the
12 identified costs meet the standards typically used by utility regulators to evaluate the
13 appropriateness of extraordinary ratemaking treatment like a tracker. In that regard,
14 CIPS/Cybersecurity costs are: (1) largely outside the control of Evergy because they arise from
15 standards promulgated by regulatory agencies dictating the compliance standards or are being
16 driven in response to increasing cyberattacks; (2) variable, unpredictable and expected to
17 increase measurably in the near future; and (3) material and recurring.

18 Further, Staff believes Evergy has been successful at tracking these costs in the past and
19 its plans going forward appear to align with current practice. In response to discovery, Evergy
20 provided additional details regarding its plans to administer the tracker going forward should
21 it continue. Specifically, Evergy provided its plans to isolate, track and account for these costs
22 by establishing project-specific department IDs to identify cybersecurity project costs.⁶⁵ These

⁶⁴ See Response to Data Request No. KCC-543 included in Exhibit ANJ-23.

⁶⁵ See Response to Data Request No. KCC-544 included in Exhibit ANJ-23.

costs will be tracked and compared to the baseline amounts set in this case for consideration in the next rate case filing, similar to the current methodology for these trackers.

Additionally, Staff recognizes that these efforts are also being recognized on a national level. In September 2022, FERC issued a Notice of Proposed Rulemaking (NOPR) to establish rules providing incentive-based rate treatment for utilities making certain voluntary cybersecurity investments by utilities. This was enacted in response to the Infrastructure Investment and Jobs Act of 2021, in which Congress directed FERC to revise its regulations to establish incentive-based rate treatment by encouraging: (1) investment by public utilities in advanced cybersecurity technology⁶⁶; and (2) participation by public utilities in cybersecurity threat information sharing programs.⁶⁷ Under the NOPR:

- Cybersecurity expenditures would be eligible for an incentive including both expenses and capital investments associated with advance cybersecurity technology and participation in a cybersecurity threat information sharing program.
- Eligible cybersecurity expenditures would be voluntary and have to materially improve the utility's cybersecurity posture.⁶⁸
- The incentives would take two forms: (1) an ROE adder of 200 basis points; or (2) deferred cost recovery for certain cybersecurity expenditures that would enable the utility to defer expenses and include the unamortized portion in its rate base.

⁶⁶ “Advanced cybersecurity technology” refers to any technology, operational capability, or service, including computer hardware, software, or a related asset, that enhances the security posture of public utilities through improvements in the ability to protect against, detect, respond to, or recover from a cybersecurity threat (as defined in section 102 of the Cybersecurity Act of 2015 (6 U.S.C. 1501)).

⁶⁷ Infrastructure and Jobs Act, Pub. L. 117-58, section 40123, 135 Stat. 429, 951. See: [PUBL058.PS \(govinfo.gov\)](#)

⁶⁸ With respect to this rule, FERC proposes to establish a pre-qualified list of cybersecurity expenditures that are eligible for incentives that would be public maintained on the FERC.gov website.

- Approved incentives, with certain exceptions, would remain in effect for up to five years from the date on which the cybersecurity investments enter service or expenses are incurred.⁶⁹

Q. Please discuss the modifications to Evergy's requested CIPS/Cybersecurity Tracker Staff is recommending.

A. Staff recommends that the Commission modify Evergy's requested CIPS/Cybersecurity tracker to be limited to only non-labor O&M expenses that can be supported by an invoice from outside the company. This will aid in the process of auditing these costs in a future rate case. Staff has historically advocated for the exclusion of internal labor from cost trackers and surcharges due to the inherent risk of simply shifting costs from one area of the business to the next, resulting in double recovery through rates and lack of an easily verified audit trail. These risks arise because Evergy's labor costs are already included in every account in the income statement. This makes it difficult to accurately identify and track over time the amount of internal labor that is truly incremental over the test year amounts used to set rates. Additionally, labor expenses are always the subject of a comprehensive review by Staff and pro forma adjustment made in rate cases, ensuring that labor expense reflects the most updated labor expenses in the adjusted test year cost of service. This comprehensive review process renders unnecessary any extraordinary ratemaking mechanism to further address Evergy's labor expenses.

Staff also recommends the limitation of the cost categories that are eligible for expense deferral in the CIPS/Cybersecurity tracker, as long as the deferred cost directly related to CIPS/Cybersecurity efforts and supported by a verifiable outside vendor invoice. Deferred

⁶⁹ Incentives for Advanced Cybersecurity Investment; Cybersecurity Incentives, Docket No. RM22-19-000 (Sep. 22, 2022). See: [E-1 | RM22-19-000 | Federal Energy Regulatory Commission \(ferc.gov\)](#).

1 costs included in the tracker should only include the costs identified in the Company's cost ID
2 tracking plan. Limiting the eligible deferred costs to these cost codes will exclude from the
3 cost deferral costs associated with travel and entertainment, general corporate overhead,
4 employee amenities, and other miscellaneous costs which, while not generally material, add
5 significantly to the burden and controversy of administering and auditing the tracker.

6 While Staff is agreeable to allow Evergy to include capital costs for physical security assets
7 in the tracker, it needs to be net of the depreciation expense included in rates for these
8 categories of cybersecurity. Evergy has not quantified that amount. Therefore, if the
9 Commission allows the expansion of the tracker to include capital expenditures, it should
10 require Evergy to quantify the level of depreciation expense that's included in the revenue
11 requirement in this case, associated with capital related to cybersecurity, and then net that
12 against the net growth in plant for the capital expenditures.

13 Lastly, Staff recommends a sunset provision for the tracker similar to the provisions made
14 for EKC's and EKM's current CIPS/Cybersecurity trackers as ordered in the 15-115 Docket
15 and 15-116 Docket. Specifically, the trackers would automatically terminate at the conclusion
16 of the first general rate case on or after January 1, 2028, and EKC and EKM would bear the
17 burden of proof in requesting that the Commission reinstate the tracker, if necessary. Staff
18 contends that it is a good policy to have an automatic sunset provision for extraordinary
19 ratemaking mechanisms so that the Commission can periodically reevaluate the necessity of
20 these mechanisms going forward.

21 **Q. In order for the CIPS/Cybersecurity tracker to capture incremental increases in cost, has**
22 **Staff identified the amount of CIPS and cybersecurity cost included in the revenue**
23 **requirement?**

1 A. Yes. For the costs that would qualify for inclusion in Staff's recommended tracker, neither
2 Evergy nor Staff supported an adjustment to the test year. Therefore, Staff's revenue
3 requirement includes the unadjusted test year costs incurred by Evergy in the amount of
4 \$4,184,570 for EKC and \$3,592,525 for EKM.

5
6 **K. Common Use Billings (EKC and EKM)**

7 **Q. Please discuss Staff Adjustment Nos. 30 and 25 to the income statement for EKC and**
8 **EKM, respectively.**

9 A. Staff Adjustment No. 30 (IS-30) increases EKC's operating expense by \$574,735.⁷⁰ Staff
10 Adjustment No. 25 (IS-25) decreases EKM's operating expense by \$963,306.⁷¹ These
11 adjustments update common use billings through June 30, 2023.

12 **Q. What are common use billings?**

13 A. Common use billings represent the monthly billing of common use plant belonging to EKC
14 and EKM being used by another Evergy entity. This property, referred to as common use
15 plant, primarily includes service facilities, telecommunications equipment, network systems
16 and software. To avoid subsidizing other Evergy companies or jurisdictions, EKC and EKM
17 charge for the use of their respective common use assets. Monthly common use billings are
18 based on the depreciation and/or amortization expense of the asset and a rate of return is applied
19 to the net plant basis and billed to the entity using the asset.

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

⁷⁰ See Exhibit ANJ-16.

⁷¹ See Exhibit ANJ-17.

1 A. Evergy's adjustment computes annual amortization expense and expected return on budgeted
2 plant additions expected to be placed into service prior to the update date in this case. The
3 annual amortization expense is based on lives lasting five to fifteen years and the return
4 component is based on the expected rate of return proposed in the Application. Evergy then
5 applied a Utility Mass or Number of Customers Factor to these amounts to derive the portion
6 of these assets billable to other Evergy entities. This amount is then added to the actual
7 common use billing that occurred in September 2022 to include all current common use
8 billings for both EKC and EKM. In comparison, using a similar methodology, Staff's update
9 adjustment includes the following:

- 10 • Updated common use billings to reflect net common plant additions through June 30,
11 2023. Similar to Evergy's pro forma adjustment, this is captured in two parts: (1) the
12 actual common use billing recorded in the month of June 2023, which represents the
13 common plant additions through May (common use billings are booked on a month
14 lag), was annualized to include all current common assets that are currently being bill
15 for both EKC billings and EKM billings; and (2) common plant additions put in service
16 in June to calculate the ongoing common use billings.
- 17 • Net book value and amortization of plant was allocated by either the Utility Mass
18 Formula, Customer Allocator Factor, or General Allocator based on the function
19 provided by the asset.⁷²
- 20 • The annual return is calculated using Staff's recommended rate of return of 6.6469%
21 for EKC and 6.6362% for EKM as presented in the respective Staff schedules.

⁷² Consistent with the directives set forth in the Commission Order in the 18-095 Docket, the allocation of the costs of these shared assets was done pursuant to the terms of Evergy's Cost Allocation Manual (CAM), which is filed with the Commission, and is consistent with the allocation process that was used by GPE prior to the merger.

Q Please explain the disparity between the common use billings amounts for EKC and EKM in Staff's adjustment.

A. As EKC and EKM have integrated their operations since the merger, each entity has been able to achieve efficiencies, in part, through consolidation of various IT systems and the use of shared assets and facility owned by one of the three Evergy operating utilities. Most of these IT core systems are technically owned and recorded as assets of the books of EKM but are utilized by all three of the operating companies. EKC is allocated its proportional share of those asset costs through common use billing which totals more than its share of common use assets owned and billed out by EKC to the other utilities. Likewise, since these amounts are primarily recorded on the books of EKM, it bills out more to the other entities relative to the common use billings it receives from the other entities.

L. Gain on Sale of Building (EKC)

Q. Please explain Staff Adjustment No. 31 to the income statement for EKC.

A. Staff Adjustment No. 31 (IS-31) decreases operating expense by \$141,089.⁷³ This adjustment includes in the cost of service the gain from the sale of the 2nd and Jackson building owned by EKC. The deferred gain resulting from the sale proceeds was recorded in a regulatory liability to be refunded to ratepayers in this case.

Q. Please explain the difference between Staff's and EKC's adjustments.

A. Staff has verified the amount recorded in the regulatory liability and agrees with the amount of the gain to be refunded. Staff's adjustment simply updates EKC pro forma adjustment to reflect an amortization period of three years as opposed to Evergy's proposed four years.

⁷³ See Exhibit ANJ-18.

1 Specifically, Staff recalculated the annual amortization of the gain on sale, which reflects the
2 same regulatory liability balance as EKC's adjustment, over a three-year period and then
3 compared its adjustment to EKC's Adjustment CS-129, with the difference being Staff's
4 adjustment.

5 **Q. Why is Staff proposing a three-year amortization period?**

6 A. Staff contends that Evergy has not provided adequate support for its proposed four-year
7 amortization period. Staff considers the most appropriate amortization period should spread
8 costs over either: (1) the amount of time between rate cases; or (2) the amount of time before
9 the expense occurs again. Historically, prior to Evergy's five-year rate moratorium, EKC and
10 EKM filed a general rate case approximately every three years. Therefore, a three-year
11 amortization period is the more appropriate period to reflect in this case.
12

13 **M. Environmental Insurance Settlements (EKM)**

14 **Q. Please explain Adjustment No. 26 to the income statement for EKM.**

15 A. Staff Adjustment No. 26 (IS-26) decreases operating expense by \$257,064.⁷⁴ This adjustment
16 includes in the cost of service insurance settlement proceeds for the buyout of old insurance
17 policies. These proceeds are recorded in a regulatory liability. Since EKM has no active claims
18 under these policies, the proceeds are to be refunded to ratepayers in this case.

19 **Q. Please explain the difference between Staff's and EKM's adjustments.**

20 A. Staff has verified the amount recorded in the regulatory liability and agrees with the amount
21 of proceeds to be refunded to customers. Staff's adjustment simply updates EKM's pro forma
22 adjustment to reflect its recommended amortization period of three years. Specifically, Staff

⁷⁴ See Exhibit ANJ-19.

1 recalculated the annual amortization of the insurance proceeds, which reflects the same
2 regulatory liability balance as EKM's adjustment, over a three-year period and then compared
3 its adjustment to EKM's Adjustment CS-138, with the difference being Staff's adjustment.
4

5 **N. Electrification Portfolio (EKC and EKM)**

6 **Q. Please explain Adjustment Nos. 32 and 27 to the income statement for EKC and EKM,**
7 **respectively.**

8 A. Staff Adjustment No. 32 (IS-32) decreases EKC's operating expense by \$241,419.⁷⁵ Staff
9 Adjustment No. 27 (IS-27) decreases EKM's operating expense by \$252,019.⁷⁶ These
10 adjustments update and revise the regulatory asset of deferred costs related to the
11 Electrification Portfolio through June 30, 2023.

12 **Q. Please explain the Electrification Portfolio program.**

13 A. In Docket No. 21-EMKE-320-TAR (21-320 Docket), both EKM and EKC received
14 Commission approval to implement their Transportation Electrification Portfolio.⁷⁷ Evergy's
15 Electrification Portfolio includes rebate programs, rates for charging services, and associated
16 education and program administration budget, as well as the authorization to use a deferral
17 accounting mechanism to track the pilot program costs associated with the Electrification
18 Portfolio. Some of the terms of the Partial Settlement Agreement approved in that docket,
19 which were the foundation of Staff's review of the regulatory asset deferrals in this case, are
20 highlighted below.

⁷⁵ See Exhibit ANJ-20.

⁷⁶ See Exhibit ANJ-21.

⁷⁷ Order, 21-320 Docket (Dec. 6, 2021).

- 1 ▪ Commercial EV Charger Rebate (CCR) - A budget of \$10 million was established for
2 this program, with \$1.6 million of this amount targeted to areas that are underserved.
3 Further, the \$10 million was established with agreed-upon parameters to increase this
4 budget up to \$15.4 million during the five-year period upon Commission approval.
- 5 ▪ Residential Programs – Evergy will offer customers two options to receive a rebate for
6 installation of a 240V outlet, including (1) \$500 rebate if the customer is enrolled in
7 the EV or TOU rate in the EKC territory; or (2) \$500 if the customer is enrolled in the
8 demand TOU or 3-period TOU rate in EKM territory.
- 9 ▪ Customer Education and Program Administration – The budget for customer education
10 and program administration will be \$2.3 million.
- 11 ▪ Deferred Asset – No internal labor will be included in the deferred asset. However,
12 external outside service labor and expenses will be eligible to include.

13 **Q. Please discuss Staff’s adjustment to Evergy’s adjustment to the Electrification Portfolio.**

14 A. Staff’s adjustment to update EKC’s and EKM’s pro forma adjustments to amortize the
15 Electrification Portfolio deferred asset is comprised of the following: (1) an updated balance
16 of the regulatory assets through June 30, 2023; (2) a correction to the allocation of marketing
17 and adverting costs between the two entities; and (3) several adjustments made to reflect the
18 appropriate amount of rebates to be included in the regulatory asset balance, including removal
19 of prefunded rebates, addition of actual rebates through June 30, 2023, and reflecting the credit
20 due to Evergy from customers who have unenrolled in the rebate program. The total adjusted
21 balance is amortized over a three-year period. In comparison, Evergy’s Adjustments CS-138
22 reflects a budgeted amount of the regulatory asset, based on the sum of the actual balance at

December 31, 2022, and the estimated balance for the months of January through June 2023.

This amount is then amortized over four years.

Q. Please explain the basis of Staff's adjustment to marketing and advertising costs.

A. In its review, Staff found that the total marketing and advertising costs included in the regulatory asset balance for EKC as of December 31, 2022, was \$0.⁷⁸ Through discovery, Staff confirmed that all marketing and advertising costs were booked to EKM and not shared with EKC, therefore a portion of those costs should be allocated from EKM's regulatory asset balance to EKC's balance. Staff obtained supporting information to allocate the appropriate share of these costs from EKM to EKC. Therefore, Staff's adjustment accounts for the reallocation of marketing and advertising costs to be split between the two regulatory assets.⁷⁹

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

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

B. Evergy will offer Customers the following options to receive a rebate for installation of a 240V outlet:

1. \$500 rebate if Customer is enrolled in the EV or Time of Use (TOU) rate in the Kansas Central territory; or \$500 if Customer is enrolled in the demand TOU or 3-period TOU rate in the Kansas Metro territory. Company retains the discretion to recoup \$250 of the rebate from the Customer if Customer un-enrolls from said rates prior to 1-year after receiving the rebate.
2. \$250 rebate if Customer does not elect to enroll in the EV or TOU rate in the Kansas Central territory; or \$250 if Customer does not elect to enroll in the demand TOU or 3-period TOU rate in the Kansas Metro territory.⁸⁰

⁷⁸ See Response to Data Request No. KCC-357 included in Exhibit ANJ-23.

⁷⁹ The allocation of these costs between EKM and EKC was based on the combined residential and commercial approved rebate program with the assumption that Evergy will have the opportunity to utilize the full commercial program budget of \$15.4 million. This resulted in an allocation factor of 57.5% for EKM and 42.5% for EKC.

⁸⁰ Order, Attachment A, p. 3 (Dec. 6, 2021).

1 The regulatory asset includes prefunded rebates in the amounts of \$489,779 for EKC and
2 \$362,227 for EKM. After reviewing the calculations and assumptions used to derive the
3 prefunded rebate amounts, Staff finds that the basis of these calculations are not representative
4 of the actual rebate costs. For instance, the forecasted targets, which are based on the approved
5 program budget, used to estimate the prefunded balance are much higher than the actual
6 number of customers enrolling in the TOU rate. In fact, the actual amount of rebates paid to
7 customers in 2022 was only for \$37,000 EKC and \$52,500 for EKM. These amounts have
8 since only increased to a total of \$67,750 for EKC and \$118,025 for EKM, respectively, as of
9 June 30, 2023.⁸¹ Upon review, the main difference in the estimated prepaid rebates and actual
10 rebates paid is the fact that no rebates were paid out to commercial customers, which made up
11 approximately 90% of the prefunded balance. Therefore, Staff's adjustment removes the
12 excessively estimated prefunded rebate amount and replaces the amount with actual rebate
13 costs of the program paid to customers through June 30, 2023.

14 Additionally, as stated in the terms of the Partial Settlement Agreement and per the tariff,
15 Eversource retains the discretion to recoup \$250 of the rebate from customers who unenrolled from
16 a TOU rate prior to one-year after receiving the rebate. According to the response to Data
17 Request No. KCC-573, "Eversource does not plan to request a refund from customers who have
18 unenrolled from a TOU rate within a year of receiving the rebate. Eversource will continue to
19 monitor this important metric, however, and could decide to pursue refunds if the drop rate
20 increases to a level that suggests abuse."⁸² Since Eversource has the ability to retain these rebates
21 but chooses not to, Staff contends that this should be reflected in the deferred costs it seeks

⁸¹ See Response to Data Request No. KCC-357T included in Exhibit ANJ-23.

⁸² See Response to Data Request No. KCC-525 included in Exhibit ANJ-23.

1 recovery for. Therefore, Staff removed the amount associated with the number of customers
2 who have unenrolled in the one-year period from its regulatory asset balance.

3 Overall, Staff's adjusted balance reflects actual costs paid by Evergy, offset by the amount
4 Evergy is entitled to collect. Therefore, Staff finds its adjusted balance, inclusive of the actual
5 rebate costs incurred by Evergy rather than excessively estimate prefunded costs, to be the
6 most appropriate level of costs to be included in the cost of service for recovery.
7

8 **O. Electric Subdivision Rebate Program (EKC)**

9 **Q. Please explain Adjustment No. 33 to the income statement for EKC.**

10 A. Staff Adjustment No. 33 (IS-33) decreases EKC's operating expense by \$987,225.⁸³ This
11 adjustment is made to include in the cost of service amortization of the regulatory liability
12 balance related to the Electric Subdivision Rebate Program as well as the HVAC Contractor
13 Program and the Builder Program.

14 **Q. Please provide background of the Electric Subdivision Rebate Program regulatory**
15 **liability.**

16 A. In August 2018, Kansas Gas Service, a division of ONE Gas, Inc. (KGS) filed a Formal
17 Complaint against Westar in Docket No. 19-WSEE-061-COM (19-061 Docket), alleging that
18 Westar failed to obtain Commission approval for its Total Electric Subdivision Program, which
19 provided cash rebates to developers in exchange for building all-electric housing in their
20 subdivisions.⁸⁴ On July 22, 2019, Staff also filed testimony in the docket examining the
21 Electric Subdivision Rebate Program along with two other programs, the HVAC Contractor

⁸³ See Exhibit ANJ-22.

⁸⁴ *Complaint of Kansas Gas Service Against Westar Energy, Inc.*, 19-061 Docket (Aug. 7, 2018).

1 Program and the Builder Program and concluded that each program was not in the public
2 interest and should be terminated. Subsequently, in September 2019, the intervening parties
3 to the docket entered into a Settlement Agreement to resolve the issues raised in the complaint.
4 This Settlement Agreement, which was ultimately approved by the Commission, set forth
5 various provisions, including the establishment of a regulatory liability, the refunding of
6 customers, and establishment of ratemaking provisions for future proceedings. Specifically,
7 paragraph 14 of the Commission Order in this matter states:

8 Westar agrees to record the amount being recovered from customers through rates for
9 expenses related to the Electric Subdivision Rebate Program, the HVAC Contractor
10 Program, and the Builder Program beginning on September 26, 2019, as a regulatory
11 liability. The amount associated with the expenses for the Programs currently
12 recovered through rates is \$789,778, which will be deferred on an annual basis,
13 beginning on September 26, 2019.^{85, 86}
14

15 Additionally, in regards to the deferral period, the Order goes on to state:

16 For the Electric Subdivision Rebate program, Westar will defer the expenses related to
17 rebates until its next general rate case order is issued and will return the deferred
18 amount to customers over a period of time set by the Commission in Westar's next
19 general rate case. For the HVAC Contractor Program and the Builder Program, Westar
20 will defer the expenses related to these two programs through either: (1) the time of
21 Westar's next general rate case or (2) the effective date of a Commission order
22 approving an Application filed by Westar for approval of the HVAC Contractor
23 Program and/or Builder Program, as applicable. Westar will return the deferred
24 expense amount to customers over a period determined by the Commission. If Westar
25 chooses not to seek approval from the Commission for recovery of the expenses of
26 either the HVAC Contractor Program or the Builder Program in rates, Westar will
27 ensure those expenses remain excluded from its base rates in the next general rate
28 case.⁸⁷
29

⁸⁵ The \$789,778 broken down by program: Electric Subdivision Rebate Program - \$299,300; HVAC Contractor Program - \$444,528; and Builder Program - \$45,950.

⁸⁶ *Order Approving Unanimous Settlement Agreement*, 19-061 Docket, p. 5, ¶ 14 (Jun. 16, 2020).

⁸⁷ *Ibid*, ¶ 15.

1 **Q. Please explain the calculation of Staff's adjustment related to this issue.**

2 A. Staff's adjustment is derived by amortizing the regulatory liability balance as of June 30, 2023,
3 over a three-year period. As stated in the Commission Order referenced above, the annual
4 amount recovered through rates is \$789,778, which results in an annual deferral amount of
5 \$65,815. The ending balance used in Staff's adjustment totaling \$2,961,675 is the monthly
6 deferral amount of \$65,815 accumulated for 45 months, which is the number of months from
7 October 2019 through June 2023.⁸⁸

8 **Q. Does Staff find that the adjustment in this case aligns with the Commission Order issued**
9 **in the 19-061 Docket?**

10 A. Yes. Through discovery, Staff has verified that the deferred balance totaling \$2,961,675, as
11 amortized in Staff's adjustment, was established and recorded by EKC on its books during the
12 Company's June 2023 closing process. Further, the test year expenses related to these
13 Programs have been recorded below-the-line, and are thus, excluded from rates going
14 forward.⁸⁹ Since the deferred expenses related to these programs is included in Staff's revenue
15 requirement as a refund to customers, and because the test year expenses are below-the-line,
16 or not included in the cost of service, Staff believes that the ratemaking treatment in this case
17 both accomplishes and aligns with the intent of the Commission Order.

⁸⁸ Staff began its deferral calculation with the month of October 2019 to coincide with the Program cease date of September 26, 2019, as close as possible on a full-month basis.

⁸⁹ See Response to Data Request No. KCC-479 included in Exhibit ANJ-23.

VI. TARIFF ALIGNMENT

Q. Please explain the purpose of Evergy's proposed tariff revisions to the RECA/ECA tariffs and the TDC tariffs.

A. Evergy's long-term objective is to establish rate consistency among the operating utilities for its customers in Kansas. While EKC and EKM are separate entities with separate service territory in Kansas, they both operate under the Evergy umbrella. Toward that end, Evergy has made proposals in its filing to begin the process of aligning tariffs between EKC and EKM. The basis of these proposals is to make changes in those tariffs that would eliminate the structural differences between the two entities.

A. RECA/ECA Revisions

Q. Please discuss Evergy's proposed revisions to EKC's RECA tariff.

A. Evergy is proposing the following revisions to EKC's RECA tariff:

- Capacity – Add short term-capacity revenues and expenses to the amounts that flow through the RECA. Additionally, Evergy proposes to add language that includes long-term capacity revenues and expenses for contracts entered into following the effective date of rates.
- Language Revisions – Remove the language in the WR definition regarding the Mid Kansas Electric Company (MKEC) Purchased Power Agreement per the Stipulation and Agreement (S&A) in the 18-328 Docket.⁹⁰ Additionally, various language

⁹⁰ The S&A in the 18-480 Docket provided that the lost revenue from expiration of the MKEC contract will be reflected in the RECA true-process following the expiration date of January 3, 2019. EKC will then remove the collection of the MKEC lost revenue credits from the RECA and adjust base rates accordingly in the next rate case (the present case).

changes in the Regional Transmission Organization (RTO) section as well as the SPP reporting description sections have been made. These are made to reflect the suggested changes and also create consistency with the EKM ECA tariff.

Q. Did Staff verify that the proper adjustments were made to the cost of service as a result of the proposed RECA changes?

A. Yes. Staff was able to verify that the necessary adjustments effected by Evergy's proposed RECA/ECA tariffs were removed from the cost of service. As a result of its review, Staff concludes the following:

- There were no short-term capacity charges or revenues included in the test year.⁹¹ It should be noted that, as discussed above in support of Staff Adjustment IS-24, EKC did include a pro forma adjustment for capacity charges, EKC Adjustment No. CS-31, in which Staff subsequently removed from its recommended cost of service.
- There were no short-term capacity revenues related to the JEC 8% included in the test year cost of service.⁹²
- Since the requested change to long-term capacity revenues and charges relate to contracts entered into after December 21, 2023, which is after rates are effective in this case, the test year was not affected.⁹³
- Adjustment R-84 removes the amount for the MKEC contract.

Q. Does Staff agree with the revisions to the RECA tariff as proposed by EKC?

A. Staff agrees with all of the revisions except for the removal of the language related to Virtual Energy Transaction and Fees for legitimate hedging purposes. Staff recommends keeping that

⁹¹ See Response to Data Request No. KCC-548 included in Exhibit ANJ-23.

⁹² See Response to Data Request No. KCC-344 included in Exhibit ANJ-23.

⁹³ See Response to Data Request No. KCC-549 included in Exhibit ANJ-23.

1 language in the RECA tariff as it currently is stated. Evergy has not provided any support for
2 this removal, and Staff contends this language still serves its originally intended and legitimate
3 purpose.

4 **Q. Please discuss Evergy's proposed revisions to EKM's ECA tariff.**

5 A. Evergy is proposing the following revisions to EKM's ECA tariff:

- 6 ■ Changes Related to the Unused Energy (UE1) Allocator – Evergy proposes removing
7 the separate calculation for the OSSM.⁹⁴ Additionally, the proposed ECA would be
8 calculated by netting the costs for fuel from the Company's generating units, reserve
9 charges, emission allowance costs and amortization as well as purchased power energy
10 charges.⁹⁵ These costs will be offset by the Off System Sales Revenues (OSSR). The
11 ECA's Annual Cost Adjustment calculation would determine the difference between
12 the Kansas portion of actual net costs allocated with an energy allocator and the revenue
13 received from Kansas customers during the ECA year. In line with Evergy's proposal
14 for retiring the UE1 allocator, Evergy proposes the following changes to the ECA tariff
15 to reflect retiring the UE1 allocator: (1) Removing references to OSSM; (2) removing
16 references to Retail when previously used to separately identify from OSSM; replace
17 all references to Changing Bulk Power Revenue (BPR) to OSSR, which would include
18 both BPR and wholesale revenue previously included in the OSSM; and (3) adding

⁹⁴ Currently, the expenses in support of retail sales are allocated to Kansas based on an energy allocator, which is based on the kWh usage by retail customers; and expense in support of wholesale (i.e. off-system sales) are allocated to Kansas based on the UE1 allocator. The ECA's Actual Cost Adjustment calculation determines the difference between the Kansas portion of actual net costs allocated with an energy allocator plus any OSSM and the revenues received from Kansas customers during the ECA year.

⁹⁵ The OSSM is currently calculated by netting the wholesale costs for fuel from EKM's generating units, reservation charges, emission allowance costs, purchase power and revenue from wholesale. These total company netted costs are allocated to Kansas customers using the UE1 allocator.

1 language to include the wholesale transmission expenses and fees associated with the
2 off-system sales previously included in the OSSM calculation.

3 ▪ Additional Language Revisions – While EKM’s ECA already includes the impact of
4 both short-term and long-term capacity costs and revenues, the Company is proposing
5 to add language that explicitly states this in order to create consistency across both
6 jurisdictions regarding this issue. Additionally EKM changes the wording for gains
7 and losses associated with Renewable Energy Credit (REC) sales to match currently
8 accounting practice. Last, EKM proposes to add a listing of SPP charge types to be
9 consistent with the RECA and the Missouri Fuel Adjustment Clauses.

10 **Q. Did Staff verify that the proper adjustments were made to the cost of service as a result**
11 **of the proposed ECA changes?**

12 A. Yes. Through discovery, Staff was able to verify whether there was any impact to base rates
13 as a result of the proposed ECA revisions. Below are Staff’s conclusions:

- 14 ▪ The elimination of the UE1 allocator only impacts the ECA and therefore has no base
15 revenue requirement impact.⁹⁶
- 16 ▪ The only change from the current tariff is that gains and losses of the sale of emission
17 allowances, or RECs, are now recorded in Accounts 411.8 and 411.9 instead of
18 Account 509, all of which are reflected in the ECA and thus are outside of the base rate
19 calculation.⁹⁷ These amounts have been offset in EKM’s Adjustment R-20.

20 **Q. Does Staff agree with the revisions to the ECA tariff as proposed by EKM?**

⁹⁶ See Response to Data Request No. KCC-548 included in Exhibit ANJ-23.

⁹⁷ See Response to Data Request No. KCC-554 included in Exhibit ANJ-23.

1 A. Yes. Staff witness Justin Grady addresses the Company’s proposed change from the UE1
2 allocator to the energy allocator. Staff’s review did not determine anything objectionable about
3 the other tariff changes.

4
5 **B. TDC Revisions**

6 **Q. Please discuss Evergy’s proposed revisions to EKC’s TDC tariff.**

7 A. Evergy is proposing the following revisions to EKC’s TDC tariff:

- 8 ▪ NERC fees – Move the recovery of NERC fees from base rates to the TDC recovery
9 mechanism.
- 10 ▪ SPP Admin Fees – Reflect current year Schedule 1-A1 fees beginning with the
11 February 2024 TDC filing.
- 12 ▪ TDC rate factor – Change the TDC rate to five digits instead of six digits.
- 13 ▪ True-up – Eliminate the Adjustment Factor (AF) and implement a true-up mechanism
14 similar to the true-up mechanism reflected in EKM’s TDC.
- 15 ▪ Language Revisions to “Basis of Charge” section – Add the language of “SPP Direct
16 Assigned or Sponsored Upgrade Transmission Fees for Customer Upgrades” similar to
17 how it is spelled out in the EKM TDC tariff. Also, add the language “Pursuant to
18 K.S.A. 66-1237” to reflect recently enacted legislation that amends Kansas law
19 governing transmission cost recovery.⁹⁸

20 **Q. Did Staff verify that the proper adjustments were made to the cost of service as a result**
21 **of the proposed TDC changes?**

⁹⁸ 2023 Kansas Laws Ch. 22 (H.B. 2225), amending K.S.A. 66-1237.

1 A. Yes. Staff has verified that the NERC fees recorded in Account 561400 were removed. This
2 was accomplished in EKC's Adjustment CS-82. This is the only change of EKC's proposed
3 TDC revisions that would impact base rates.

4 **Q. Does Staff agree with the revisions to the TDC tariff as proposed by EKC?**

5 A. Yes. Each of these changes is consistent with the EKM TDC tariff, and will improve the
6 operation and reasonableness of the tariff.

7 **Q. Please discuss Evergy's proposed revisions to EKC's TDC tariff.**

8 A. Evergy is not requesting any changes to the EKM TDC Tariff at this time. It does, however,
9 intend to reflect the "Pursuant to K.S.A. 66-1237" language referenced above to the EKM TDC
10 tariff in its next TDC filing.

11
12 **C. Summary of Tariff Revisions**

13 **Q. Please provide a summary and conclusions of the changes for the RECA/ECA and TDC**
14 **riders.**

15 A. Staff finds that the majority of the revisions reflect an attempt to align EKC and EKM tariffs
16 and provide consistency across the Evergy jurisdictions in Kansas. Specifically, for the
17 RECA/ECA revisions, this includes adding the capacity language for EKC, removing the use
18 of the UE1 allocator, and adding a list of the SPP charge types. In terms of the TDC, this is
19 accomplished by removing the AF and replacing it with a true-up mechanism, using a five
20 decimal rate, adding NERC fees into the tariff and changing the SPP administrative fees from
21 prior period to current. Additionally, other minor language changes were also reflected to add
22 to the consistency between the jurisdictional tariffs. Staff also finds that any of the changes to
23 base rates as a result of the revisions have been made and properly reflected in the cost of

1 service. Except for the minor recommendations identified above, Staff recommends approval
2 of the proposed tariff alignment changes.

3 **VII. MERGER COMMITMENTS**

4 **Q. What is Evergy's request regarding Merger Commitments in this case?**

5 A. Evergy requests the expiration of various commitments given the amount of time that has
6 passed since the merger, and due to the Company's success in integrating and achieving
7 substantial merger savings for customers.

8 **Q. Please identify the Merger Commitments Evergy recommends eliminating in this case.**

9 A. Per Exhibit DRI-1 attached to the Direct Testimony of Darrin Ives, the Merger Commitments
10 Evergy proposes to eliminate include: (1) Employee Commitments – Commitment 7
11 (Employee Headcount); (2) Financing Conditions – Commitments 12 (Asset Conveyance), 13,
12 (Separation Assets), 14 (Other Separation), and 17 (Cost of Capital); (3) Ratemaking,
13 Accounting and Related Conditions – Commitments 23 (Fuel and Purchased Power Costs) and
14 27 (Future Rate Cases); (4) Affiliate Transactions and Cost Allocations Manual (CAM)
15 Conditions – Commitments 29 (Affiliate Interests) and 30 (Affiliate Rules); (5) Quality of
16 Service – Commitment 36 (Service Quality and Reliability Performance Standards); (6)
17 Reporting and Access to Records – Commitment 42 (Accounting Changes); (7) Financial
18 Conditions Remaining from Docket No. 01-KCPE-701-MIS – Commitment 51; and (8) Other
19 Parent Company Conditions – Commitment 55 (Future Access to Capital).

20 **Q. Does Staff recommend the Commission grant Evergy approval to discontinue the Merger**
21 **Commitments identified above?**

1 A. No, not at this time. Staff has performed a preliminary review of the Merger Commitments in
2 terms of Evergy's request, as well has held internal discussions contemplating the Company's
3 proposal. Staff ultimately concludes it is more appropriate for Evergy to make its request in a
4 motion filed in the 18-095 Docket rather than in this rate case. This is largely due to the fact
5 that there are a number of parties involved in that docket, all of whom should be allowed the
6 same opportunity to evaluate Evergy's request and respond accordingly, that are not
7 intervenors in this case. Therefore, Staff recommends the Commission not rule on Evergy's
8 requested revision of the Merger Commitments at this time, or in this docket.

9 **VIII. ABBREVIATED RATE CASE**

10 **Q. Please describe Evergy's request regarding an abbreviated rate case.**

11 A. EKC and EKM request permission in this rate case from the Commission to make an
12 abbreviated filing pursuant to K.AR. 82-1-231(b)(3)(A) within 12 months of the Commission's
13 Order in this docket. Specifically, in the abbreviated proceeding, Evergy proposes to update
14 rates to reflect:

- 15 1) Investments necessary to serve the new load for Panasonic;
- 16 2) Investment in a new renewable generating resource to serve Kansas customers supported
17 by the Company's IRP and executed after negotiations resulting from the 2023 Request for
18 Proposals (RFP) process undertaken to address 2024-2026 resource requirements; and
- 19 3) Any adjustment to rates necessary as a result of the Wolf Creek Decommissioning Study
20 triennial filing that will be made in September 2023.

21 **Q. Please discuss Staff's concerns regarding Evergy's request of an abbreviated rate case at**
22 **this time.**

1 A. First and foremost, Staff asserts that there are too many unknown factors to recommend
2 approval for an abbreviated rate case at this time. Notably, Evergy provided minimal support
3 for its rationale to request an abbreviated rate case for each of the components requested in the
4 Application. Staff's main concerns regarding these unknowns are listed for each request below.

5 ▪ Panasonic investment – While Staff has done some analysis and discovery about how
6 much investment is going to be driven by Panasonic, the basis of its review is still based
7 on estimates. Not only is there uncertainty regarding the actual capital expenditures,
8 but also the type of capital expenditures and whether the expenditures would be outside
9 inclusion in base rates (i.e. how much of the investment will be split between
10 distribution spending and transmission spending).⁹⁹ Further, there are also still a lot of
11 other unknown factors at this point in time regarding Panasonic load, including the load
12 charges and recovery (i.e. what will Evergy charge Panasonic, what kind of a special
13 contract rate will Panasonic get, how much is it going to cost to connect, etc.). Overall,
14 given that the investment is still an estimate and given the magnitude of the estimated
15 load additions, it is not evident to Staff that the addition of Panasonic is actually going
16 to necessitate an increase in rates.

17 ▪ Renewable Generating Resources – The new renewable investment called for through
18 the IRP is unknown and there have not been any final decisions made at this time.
19 Additionally, Evergy has made public statements that the decision to go forward with
20 one of these investments may be evaluated in a predetermination proceeding. It is
21 uncertain at this time whether this is a true driver of an abbreviated rate case.

⁹⁹ See Response to Data Request No. KCC-556 included in Exhibit ANJ-23.

- 1 ▪ Wolf Creek Decommissioning Study – The only reasoning Evergy provided to address
2 this issue in the abbreviated case is the following statements made in Darrin Ives’
3 Direct Testimony regarding the outcome of the triennial filing that will be made in
4 September 2023: “After the Commission issues an order on the cost estimate provided
5 in the triennial filing, EKM and EKC will both need to update the amount recovered in
6 base rates *if* the cost estimate changes from what is currently included” [emphasis
7 added].¹⁰⁰ Staff contends that there have been multiple times that decommissioning
8 cost estimates have changed outside of a base rate case cycle. This issue alone is not
9 sufficient to drive an abbreviated rate case.

10 In addition to the lack of support provided by Evergy for the abbreviated rate case, Evergy
11 management has been telling investors that they are on an every other year rate case cycle.
12 Specifically, according the transcript of the investor presentation given in February 2023,
13 Evergy Chief Executive Officer David Campbell explicitly states that Evergy does, in fact,
14 “expect[s] rate cases in the every other year timeframe.”¹⁰¹ If Evergy is planning to file a rate
15 case within the next two years, there is no need for approval of an abbreviated case for issues
16 that could be addressed in a full general rate case. This creates an unnecessary use of time and
17 resources and cost to ratepayers.

18 **Q. If the Commission chooses not to grant Evergy’s request for an abbreviated rate case in**
19 **this docket, does Evergy have the opportunity to receive future approval outside the**
20 **scope of this rate case?**

¹⁰⁰ Ives Direct, p. 44.

¹⁰¹ *Evergy, Inc. FQ4 2022 Earnings Call Transcripts*, S&P Global Market Intelligence, p. 14 (Feb. 24, 2023). *See*: https://www.capitaliq.spglobal.com/apisv3/docviewer/documents/document_transcript_200160184.

1 A. Yes. If the Commission does not grant approval of an abbreviated case in this docket, the
2 applicable regulation does not preclude Evergy from requesting approval of an abbreviated
3 rate case at a later time. This is pursuant to K.A.R. 82-1-231(b)(3), which states:

4 Any utility that proposes a change in rates within 12 months after a commission order
5 following a general rate proceeding and investigation may submit schedules
6 eliminating data that duplicates information provided in the original schedules if both
7 of the following conditions are met: (A) The utility is willing to adopt all the regulatory
8 procedures, principles, and rate of return established by the commission in that order,
9 and (B) The utility receives prior approval from the commission.

10 As stated, in order to meet the statute criteria, Evergy simply needs to obtain Commission
11 approval before making the abbreviated rate case filing. Given the uncertainty of the level of
12 investment and lack of final decisions made around the issues proposed to be included in the
13 abbreviated case, Staff contends that the Commission should wait to make a decision to grant
14 approval of an abbreviated case until the information becomes known. For all these reasons,
15 Staff concludes that the Commission not grant Evergy approval to file an abbreviated case as
16 requested at this time.

17 **IV. CONCLUSION**

18 **Q. Does this conclude your testimony?**

19 A. Yes, thank you.

20 **X. EXHIBITS**

21	Exhibit ANJ-1	Staff Adjustment to Renew Revenue in RECA Offset (EKC)
22	Exhibit ANJ-2	Staff Adjustment to COVID-19 AAO Deferral (EKC)
23	Exhibit ANJ-3	Staff Adjustment to COVID-19 AAO Deferral (EKM)
24	Exhibit ANJ-4	Staff Adjustment to COVID-19 Vaccine Incentive Expense (EKC)

1	Exhibit ANJ-5	Staff Adjustment to COVID-19 Vaccine Incentive Expense (EKM)
2	Exhibit ANJ-6	Staff Adjustment to Capacity Charges (EKC)
3	Exhibit ANJ-7	Staff Adjustment to IT Software Maintenance Expense (EKC)
4	Exhibit ANJ-8	Staff Adjustment to IT Software Maintenance Expense (EKM)
5	Exhibit ANJ-9	Staff Adjustment to Nuclear Maintenance Expense (EKC)
6	Exhibit ANJ-10	Staff Adjustment to Nuclear Maintenance Expense (EKM)
7	Exhibit ANJ-11	Staff Adjustment to Storm Reserve (EKC)
8	Exhibit ANJ-12	Staff Adjustment to Storm Reserve (EKM)
9	Exhibit ANJ-13	Staff Adjustment to Environmental Reserve (EKC)
10	Exhibit ANJ-14	Staff Adjustment to CIPS/Cybersecurity Tracker (EKC)
11	Exhibit ANJ-15	Staff Adjustment to CIPS/Cybersecurity Tracker (EKM)
12	Exhibit ANJ-16	Staff Adjustment to Common Use Billings (EKC)
13	Exhibit ANJ-17	Staff Adjustment to Common Use Billings (EKM)
14	Exhibit ANJ-18	Staff Adjustment to Gain on Sale of Building (EKC)
15	Exhibit ANJ-19	Staff Adjustment to Environmental Insurance Settlements (EKM)
16	Exhibit ANJ-20	Staff Adjustment to Transportation Electrification Portfolio (EKC)
17	Exhibit ANJ-21	Staff Adjustment to Transportation Electrification Portfolio (EKM)
18	Exhibit ANJ-22	Staff Adjustment to Electric Subdivision Rebate Program (EKC)
19	Exhibit ANJ-23	Evergy Responses to Data Requests

Evergy Kansas Central
Staff Adjustment to Renew Revenue in RECA Offset
Income Statement Adjustment No. 21
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		RECA Revenue in Test Year	465,850,457
2		RECA Offset Included in Adjustment R-20	<u>465,294,697</u>
3	440	Staff Adjustment to Renew Revenue in RECA Offset	<u><u>555,760</u></u>

Sources: EKC Pro Forma Adjustment No. R-20 Workpapers
Response to Data Request No. KCC-330

Evergy Kansas Central
Staff Adjustment to COVID-19 AAO Deferral
Income Statement Adjustment No. 22
Test Year Ended September 30, 2022

Line No.	FERC Account Description	COVID-19 AAO Deferrals	Total
1	Bad Debt	(121,979)	
2	Waived Late Fees	5,726,368	
3	Payment Plans	85,693	
4	Media/Advertising Expense	65,027	
5	IT Expense	132,564	
6	Power Plant Sequestering/Personal Protection	231,568	
7	Facility Cleaning Costs	525,004	
8	Offsets	<u>(2,666,643)</u>	
9	COVID-19 AAO Regulatory Asset Balance through September 30, 2021		3,977,602
10	Less: Voluntary Assistance Program Credits Deferred to COVID-19 AAO Regulatory Asset		<u>85,693</u>
11	Staff Adjusted COVID-19 AAO Regulatory Asset Balance		3,891,910
12	Amortization Period - Years		<u>10</u>
13	Staff Amortization of COVID-19 AAO Deferrals		389,191
14	EKC Pro Forma Amortization of COVID-19 AAO Deferrals		<u>794,018</u>
15	407300 Staff Adjustment to COVID-19 AAO Deferral		<u>(404,827)</u>

Sources: EKC Pro Forma Adjustment No. CS-29 Workpapers
Response to Data Request Nos. KCC-348 and KCC-569
Exhibit ANJ-2(a)

Evergy Kansas Central
COVID-19 AAO Deferral Tracking Schedule through September 30, 2021
Income Statement Adjustment No. 22

Non-Labor			Prior to Code Set Up - March 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	Total
Bad Debt	Uncollectibles/Bad Debt	Charging of Arrears	(131,363)	286,947	(132,142)	(461,603)	(126,347)	860,149	1,160,494	(329,561)	295,825	2,175,951	890,911	(1,389,472)	(1,084,182)	(759,138)	(2,591,341)	852,742	(419,943)	(146,276)	926,371		
			-	(131,363)	286,947	(132,142)	(461,603)	(126,347)	860,149	1,160,494	(329,561)	295,825	2,175,951	890,911	(1,389,472)	(1,084,182)	(759,138)	(2,591,341)	852,742	(419,943)	(146,276)	926,371	(121,979)
Other Customer	Other Customer Costs	Late Fees Revenues (Fees waived through end of 2020)	126,583	194,303	247,679	307,566	305,543	489,685	595,215	380,565	324,382	326,665	248,598	415,976	326,640	121,849	148,491	235,424	287,358	285,222	358,622	5,726,368	
		12-month payment plan					7,958	10,821	8,119	788	27	-	-										
		1-month payment plan - Pay Your Balance Now					12,874	18,519	6,350	2,555	9,091	5,229	3,221	90	50	-	-	-	-	-	-	-	
		4-month PA Credit Incentive					-	20,832	29,340	14,469	3,343	9,118	5,229	3,221	90	50	-	-	-	-	-	-	85,693
Other Customer	Media/Advertising	New program set up (like Connections) to help pay bills																					
		Communication to all customers - postage, printing																					
		Consulting Fees			16,351		17,588	6,259	24,271	557													
		Customer Relief Credits-Beasley																					
		LIHEAP program-Schaffer																					
		Misc																					
			-	-	16,351	-	17,588	6,259	24,271	557	-	-	-	-	-	-	-	-	-	-	-	-	65,027
IT	IT Costs	Internet, Hardware, Licensing fees for home use, headsets, misc.	38,422		7,229	12,608	1,189	100	1,603	8,934	153		4,383	11,034	168	312	787	238	96				
		Consulting Fees			2,680		2,105	28,775															
		Contractor Labor					2,105	11,750															
			38,422	-	9,909	12,608	3,294	40,625	1,603	8,934	153	-	4,383	11,034	168	312	787	238	96	-	-	-	132,564
Supply Chain/PP	Supply Chain	Supply Chain Disruptions																					-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain/PP	PowerPlant - other Gordon Evans, Hutchison, JEC	Sequestering - sleeping bags, beds, cots, air mattresses			881																		
		Sequestering - freezers, food			1,286																		
		Sequestering - hotel arrangements																					
		Sequestering - misc supplies			1,028							25	36										
		Safety & Medical Supplies							405						50								
		Temperature testing			189				226		25												
		IT Costs			779		88				88				175		88						
		Catch up maintenance																					
		Fuel for incremental vehicles																					
			-	-	4,164	-	88	-	631	113	-	25	211	-	138	-	-	-	-	-	-	-	5,371
Supply Chain/PP	Power Plant - Wolf Creek	Sequestering - Misc.			61,101	26,620			6,419	4,758	7,609	8,040	6,615	1,818	7,951	39,800	10,102	1,110	94	3,438	2,557	2,065	
		Sequestering - 7 day food supply																					
		Sequestering - trailer to house supplies																					
		Sequestering - air mattresses, cots, pillows, etc.																					
		Temperature testing																					
		NRC Compliance - incremental																					
		Cleaning Supplies, Hand sanitizer																					
		Donation of gloves to hospital																					
		Hardware/Remote system connectivity for home use	36,100																				
			36,100	-	61,101	26,620	-	-	6,419	4,758	7,609	8,040	6,615	1,818	7,951	39,800	10,102	1,110	94	3,438	2,557	2,065	226,197
Supply Chain/PP	Facilities/Security	Janitorial Services				16,227	19,287	29,191	55,493	22,156	52,661	15,835	26,055	9,921	14,518	11,951	11,816	5,590	6,763				
		Expense Reports - meals, mileage, parking		105	618								3,751										
		Misc Office Supplies - cleaning supplies, hand sanitizers, etc.		970	7,978	1,422	(7,660)	20,487	6,106	-	(1,538)	51	323	40		287	216	105	938		38	256	
		Equipment Rentals																					
		Sequestering - System Operators (TSOs & DSOs)			6,400																		
		Temperature Testing - locations other than Power Plants			667	3,999	1,200		793														
		COVID 19 Employee Care Packages			49,494																		
		Safety & Medical Supplies - masks, plexiglass screens, etc.				28,090	66,793	(5,984)	707	13,968	43	98	837	507	2,312	3,429	6,759		1,274			113	
		Contractor labor - furniture & carpentry work					392						2,774	3,146			1,299			291		3,648	
			-	1,075	15,662	99,232	79,619	44,087	63,099	36,125	51,166	15,984	33,740	13,614	16,830	15,667	20,090	5,695	8,975	-	329	4,016	525,004
Potential Offsets	Potential Offsets	Reduced travel costs, conferences, training, office supplies	136,409	(167,161)	(212,377)	(174,596)	(188,057)	(145,349)	(126,767)	(154,190)	(159,734)	(164,111)	(185,454)	(175,506)	(182,160)	(174,616)	(142,168)	(159,053)	(85,214)	(89,704)	(116,834)		
		Reduction in electricity & other costs at offices																					
		Payroll Tax Credits																					
			-	136,409	(167,161)	(212,377)	(174,596)	(188,057)	(145,349)	(126,767)	(154,190)	(159,734)	(164,111)	(185,454)	(175,506)	(182,160)	(174,616)	(142,168)	(159,053)	(85,214)	(89,704)	(116,834)	(2,666,643)
TOTAL			74,522	132,703	421,276	41,620	(207,211)	111,450	1,314,976	1,682,773	(35,141)	489,753	2,386,675	980,611	(1,123,864)	(883,924)	(780,926)	(2,577,975)	938,278	(214,361)	52,128	1,174,241	3,977,602

Expense (1,748,765)
Late Fees 5,726,368

Evergy Kansas Metro
Staff Adjustment to COVID-19 AAO Deferral
Income Statement Adjustment No. 19
Test Year Ended September 30, 2022

Line No.	FERC Account Description	COVID-19 AAO Deferrals	Total
1	Bad Debt	(644,769)	
2	Waived Late Fees	2,584,420	
3	Payment Plans	21,297	
4	Media/Advertising Expense	11,867	
5	IT Expense	91,909	
6	Power Plant Sequestering/Personal Protection	127,518	
7	Facility Cleaning Costs	190,958	
8	Offsets	<u>(1,120,927)</u>	
9	COVID-19 AAO Regulatory Asset Balance through September 30, 2021		1,262,274
10	Less: Voluntary Assistance Program Credits Deferred to COVID-19 AAO Regulatory Asset		<u>21,297</u>
11	Staff Adjusted COVID-19 AAO Regulatory Asset Balance		1,240,976
12	Amortization Period - Years		<u>10</u>
13	Staff Amortization of COVID-19 AAO Deferrals		124,098
14	EKM Pro Forma Amortization of COVID-19 AAO Deferrals		<u>-</u>
15	407401 Staff Adjustment to COVID-19 AAO Deferral		<u>124,098</u>

Sources: EKM Pro Forma Adjustment No. CS-29 Workpapers
Response to Data Request Nos. KCC-348 and KCC-569
Exhibit ANJ-3(a)

Evergy Kansas Metro
COVID-19 AAO Deferral Tracking Schedule through September 30, 2021
Income Statement Adjustment No. 19

Non-Labor			Prior to Code Set Up - March 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	Total
Bad Debt	Uncollectibles/Bad Debt	Charging of Arrears	-	94,628	332,904	(10,768)	296,304	(754,918)	(319,794)	280,541	(182,629)	112,335	502,050	336,677	86,977	(263,624)	(369,277)	(742,626)	139,227	(59,974)	(475,001)	352,199	(644,769)
Other Customer	Other Customer Costs	Late Fees Revenues (Fees waived through end of 2020)	-	3,972	168,255	156,893	153,910	184,099	157,774	175,638	153,632	83,529	133,560	149,686	69,963	81,934	96,480	89,653	116,022	195,302	165,867	248,250	2,584,420
		12-month payment plan	-	-	-	-	1,070	3,115	2,483	380	137	-	-	-	-	-	-	-	-	-	-	-	-
		1-month payment plan - Pay Your Balance Now	-	-	-	-	2,400	4,275	2,275	674	894	877	2,719	-	-	-	-	-	-	-	-	-	-
		4-month PA Credit Incentive	-	-	-	-	3,470	7,390	4,758	1,054	1,031	877	2,719	-	-	-	-	-	-	-	-	-	21,297
Other Customer	Media/Advertising	New program set up (like Connections) to help pay bills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Communication to all customers - postage, printing	-	-	-	-	4,336	(4,250)	8,207	3,401	27	-	-	-	-	-	-	-	35	18	-	-	93
		Outside Vendor - strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT	IT Costs	Customer Relief Credits-Beasley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		LIHEAP programs-Schaffer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Misc	-	-	-	-	4,336	(4,250)	8,207	3,401	27	-	-	-	-	-	-	-	35	18	-	-	93
Supply Chain/PP	Supply Chain	Materials - equipment purchased for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Internet, Hardware, Licensing fees for home use, headsets, misc.	71,076	-	3,378	172	2,788	120	18	4,854	54	-	1,576	1,068	122	59	470	-	183	13	35	-	91,909
		Consulting Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain/PP	PowerPlant - other Hawthorn, LaCygne, Iatan	Contractor Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - sleeping bags, beds, cots, air mattresses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - hotel arrangements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain/PP	Power Plant - Wolf Creek	Sequestering - misc supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain/PP	Facilities/Security	IT Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Catch up maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Fuel for incremental vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Hardw	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Temperature testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		NRC Compliance - incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cleaning Supplies, Hand sanitizer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Donation of gloves to hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Remote system connectivity for home use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Potential Offsets	Potential Offsets	Sequestering - 7 day food supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - trailer to house supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sequestering - air mattresses, cots, pillows, etc.																					

Response to Data Request No. KCC-347

Evergy Kansas Central
Staff Adjustment to COVID-19 Vaccine Incentive Expense
Income Statement Adjustment No. 23
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		COVID-19 Vaccine Incentive Expense Included in Test Year	579,025
2		Adjusted Amount to Remove COVID-19 Vaccine Incentive Expense	-
3	Var.	Staff Adjustment to COVID-19 Vaccine Incentive Expense	<u>579,025</u>

Breakdown of Adjustment by FERC Account			
FERC Account	Staff Adjusted	EKC Test Year	Staff Adjustment
506	-	73,433	(73,433)
524	-	118,316	(118,316)
549	-	15,417	(15,417)
557	-	29,211	(29,211)
566	-	10,435	(10,435)
588	-	54,752	(54,752)
920	-	277,461	(277,461)
	-	579,025	(579,025)

Source: Response to Data Request No. KCC-109

Evergy Kansas Metro
Staff Adjustment to COVID-19 Vaccine Incentive Expense
Income Statement Adjustment No. 20
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		COVID-19 Vaccine Incentive Expense Included in Test Year	656,297
2		Adjusted Amount to Remove COVID-19 Vaccine Incentive Expense	-
3		Total Company Adjustment to Remove COVID-19 Vaccine Incentive Expense	(656,297)
4	Var.	Staff Adjustment to COVID-19 Vaccine Incentive Expense	<u>(307,384)</u>

Breakdown of Adjustment by FERC Account					
FERC Account	Staff Adjusted	EKM Test Year	Total Adjustment	Jurisdictional Allocation	Staff Adjustment
506	-	139,157	(139,157)	47.7206%	(66,407)
524	-	118,316	(118,316)	47.7206%	(56,461)
549	-	8,520	(8,520)	47.7206%	(4,066)
557	-	22,719	(22,719)	47.7206%	(10,842)
566	-	4,251	(4,251)	47.7206%	(2,029)
588	-	57,200	(57,200)	42.9061%	(24,542)
920	-	306,134	(306,134)	46.7239%	(143,038)
	-	656,297	(656,297)		<u>(307,384)</u>

Source: Response to Data Request No. KCC-109

Evergy Kansas Central
Staff Adjustment to Capacity Charges
Income Statement Adjustment No. 24
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Monthly Amount	Term (Months)	Total
1		Capacity Charges - EKC Allocated Share	954,568	4	3,818,272
2		Capacity Charges - EMW Allocated Share	<u>503,081</u>	4	<u>2,012,324</u>
3		Total Capacity Charges	1,457,649		5,830,596
4		Amortization Period - Years			<u>4</u>
5		EKC Pro Forma Adjustment to Included Capacity Charges			1,457,649
6		Staff Adjusted Amount to Exclude Capacity Charges			<u>-</u>
7	555005	Staff Adjustment to Capacity Charges			<u>(1,457,649)</u>

Sources: EKC Pro Forma Adjustment No. CS-31 Workpaper
Response to Data Request Nos. KCC-267 KCC-348 and KCC-514

Evergy Kansas Central
Staff Adjustment to IT Software Maintenance Expense
Income Statement Adjustment No. 25
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Annual Amount	Total
1		IT Software Maintenance Expense - YE 6/30/2019	12,051,342	
2		IT Software Maintenance Expense - YE 6/30/2020	11,456,766	
3		IT Software Maintenance Expense - YE 6/30/2021	8,498,588	
4		IT Software Maintenance Expense - YE 6/30/2022	8,606,785	
5		IT Software Maintenance Expense - YE 6/30/2023	<u>11,956,621</u>	
6		5-Year Average	10,514,020	
7		Annualization of June 2023 Expense Balance	10,968,145	
8		Normalized IT Software Maintenance Expense		10,514,020
9		Test Year Expense		<u>10,018,203</u>
10		Staff Adjustment to Normalize Test Year IT Software Maintenance Expense		495,818
11		EKC Pro Forma Adjustment to IT Software Maintenance Expense		<u>2,276,152</u>
12	935000	Staff Adjustment to IT Software Maintenance Expense		<u><u>(1,780,334)</u></u>

Sources: EKC Pro Forma Adjustment No. CS-39 Workpaper
Exhibit ANJ-7(a)

Evergy Kansas Central
Staff Analysis Detail of IT Software Maintenance Expense Multi-Period Averages
Income Statement Adjustment No. 25
Test Year Ended September 30, 2022

Annual Change for YE 12/30				Annual Change for YE 9/30				Annual Change for YE 6/30			
Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change
12/31/2018	12,686,655			9/30/2019	12,236,709			6/30/2019	12,051,342		
12/31/2019	12,186,641	(500,015)	-3.94%	9/30/2020	10,988,507	(1,248,202)	-10.20%	6/30/2020	11,456,766	(594,576)	-4.93%
12/31/2020	10,344,759	(1,841,882)	-15.11%	9/30/2021	7,510,209	(3,478,298)	-31.65%	6/30/2021	8,498,588	(2,958,177)	-25.82%
12/31/2021	6,288,419	(4,056,341)	-39.21%	9/30/2022	10,018,203	2,507,993	33.39%	6/30/2022	8,606,785	108,196	1.27%
12/31/2022	11,693,682	5,405,263	85.96%					6/30/2023	11,956,621	3,349,836	38.92%
5-yr Avg	10,640,031			5-yr Avg	N/A			5-yr Avg	10,514,020		
3-yr Avg	9,442,286			3-yr Avg	9,505,640			3-yr Avg	9,687,331		
				Annualized	10,951,858			Annualized	10,968,145		

Source: Response to Data Request Nos. KCC-272 and KCC-408

Evergy Kansas Metro
Staff Adjustment to IT Software Maintenance Expense
Income Statement Adjustment No. 21
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Annual Amount	Total
1		IT Software Maintenance Expense - YE 6/30/2019	10,447,192	
2		IT Software Maintenance Expense - YE 6/30/2020	8,905,388	
3		IT Software Maintenance Expense - YE 6/30/2021	5,579,082	
4		IT Software Maintenance Expense - YE 6/30/2022	6,127,514	
5		IT Software Maintenance Expense - YE 6/30/2023	<u>8,745,436</u>	
6		5-Year Average	7,960,922	
7		Annualization of June 2023 Expense Balance	7,942,277	
8		Normalized IT Software Maintenance Expense		7,960,922
9		Test Year Expense		<u>7,280,739</u>
10		Staff Adjustment to Normalize Test Year IT Software Maintenance Expense		680,183
11		EKM Pro Forma Adjustment to IT Software Maintenance Expense		<u>1,730,520</u>
12	935000	Staff Adjustment to IT Software Maintenance Expense		(1,050,337)
13		Staff Adjusted Kansas Allocation		<u>45.1792%</u>
14	935000	Staff Adjustment to IT Software Maintenance Expense		<u><u>(474,534)</u></u>

Sources: EKM Pro Forma Adjustment No. CS-39 Workpaper
Exhibit ANJ-8(a)

Evergy Kansas Metro
Staff Analysis Detail of IT Software Maintenance Expense Multi-Period Averages
Income Statement Adjustment No. 21
Test Year Ended September 30, 2022

Annual Change for YE 12/30				Annual Change for YE 9/30				Annual Change for YE 6/30			
Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change
12/31/2018	11,205,311			9/30/2019	10,006,293			6/30/2019	10,447,192		
12/31/2019	9,655,082	(1,550,229)	-13.83%	9/30/2020	8,299,663	(1,706,630)	-17.06%	6/30/2020	8,905,388	(1,541,804)	-14.76%
12/31/2020	7,375,175	(2,279,907)	-23.61%	9/30/2021	4,958,463	(3,341,200)	-40.26%	6/30/2021	5,579,082	(3,326,306)	-37.35%
12/31/2021	4,034,799	(3,340,376)	-45.29%	9/30/2022	7,280,739	2,322,277	46.83%	6/30/2022	6,127,514	548,432	9.83%
12/31/2022	8,772,773	4,737,974	117.43%					6/30/2023	8,745,436	2,617,923	42.72%
5-yr Avg	8,208,628			3-yr Avg	6,846,288			5-yr Avg	7,960,922		
3-yr Avg	6,727,582			Annualized	8,281,940			3-yr Avg	6,817,344		
								Annualized	7,942,277		

Source: Response to Data Request Nos. KCC-272 and KCC-408

Evergy Kansas Central
Staff Adjustment to Nuclear Maintenance Expense
Income Statement Adjustment No. 26
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Annual Amount	Total
1		Nuclear Maintenance Expense Balance - YE 6/30/21	3,546,415	
2		Nuclear Maintenance Expense Balance - YE 6/30/22	5,344,005	
3		Nuclear Maintenance Expense Balance - YE 6/30/23	<u>6,221,254</u>	
4		3-Year Average	5,037,225	
5		Annualization of June 2023 Expense Balance	7,832,496	
6		Normalized Nuclear Maintenance Expense		5,037,225
7		Test Year Expense		<u>5,821,408</u>
8		Staff Adjustment to Normalize Test Year Nuclear Maintenance Expense		(784,184)
9		EKC Pro Forma Adjustment to Nuclear Maintenance Expense		<u>-</u>
10	Var	Staff Adjustment to Nuclear Maintenance Expense		<u><u>(784,184)</u></u>

Breakdown of Adjustment by FERC Account			
FERC Account	Staff Adjusted	EKC Test Year	Staff Adjustment
528	74,040	471,144	(397,104)
529	594,128	790,702	(196,574)
530	2,160,893	2,722,654	(561,761)
531	1,065,913	596,533	469,380
532	1,142,250	1,240,375	(98,125)
	<u>5,037,224</u>	<u>5,821,408</u>	<u>(784,184)</u>

Sources: EKC Pro Forma Adjustment No. CS-43 Workpaper
Exhibit ANJ-9(a)

Evergy Kansas Central
Staff Analysis Detail of Nuclear Maintenance Expense Multi-Period Averages
Income Statement Adjustment No. 26
Test Year Ended September 30, 2022

Annual Change for YE 12/30				Annual Change for YE 9/30				Annual Change for YE 6/30			
Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change
12/31/2018	12,542,744			9/30/2019	14,539,023			6/30/2019	12,969,976		
12/31/2019	13,990,583	1,447,839	11.54%	9/30/2020	6,100,320	(8,438,704)	-58.04%	6/30/2020	12,704,044	(265,932)	-2.05%
12/31/2020	5,141,876	(8,848,707)	-63.25%	9/30/2021	6,471,375	371,056	6.08%	6/30/2021	3,546,415	(9,157,629)	-72.08%
12/31/2021	6,415,779	1,273,903	24.78%	9/30/2022	5,821,408	(649,967)	-10.04%	6/30/2022	5,344,005	1,797,591	50.69%
12/31/2022	5,736,418	(679,360)	-10.59%					6/30/2023	6,221,254	877,248	16.42%
5-yr Avg	8,765,480			5-yr Avg	N/A			5-yr Avg	8,157,139		
3-yr Avg	5,764,691			3-yr Avg	6,131,034			3-yr Avg	5,037,225		
				Annualized	8,323,308			Annualized	7,832,496		

Source: Response to Data Request Nos. KCC-276 and KCC-409

Evergy Kansas Metro
Staff Adjustment to Nuclear Maintenance Expense
Income Statement Adjustment No. 22
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Annual Amount	Total
1		Nuclear Maintenance Expense Balance - YE 6/30/21	5,671,612	
2		Nuclear Maintenance Expense Balance - YE 6/30/22	5,345,464	
3		Nuclear Maintenance Expense Balance - YE 6/30/23	<u>6,219,686</u>	
4		3-Year Average	5,745,587	
5		Annualization of June 2023 Expense Balance	7,832,496	
6		Normalized Nuclear Maintenance Expense		5,745,587
7		Test Year Expense		<u>5,799,787</u>
8		Staff Adjustment to Normalize Test Year Nuclear Maintenance Expense		(54,200)
9		EKM Pro Forma Adjustment to Nuclear Maintenance Expense		<u>-</u>
10	Var	Total Adjustment to Nuclear Maintenance Expense		(54,200)
11		Staff Adjusted Kansas Allocation		45.6781%
10	Var	Staff Adjustment to Nuclear Maintenance Expense		<u><u>(24,758)</u></u>

Breakdown of Adjustment by FERC Account					
FERC Account	Staff Adjusted	EKM Test Year	Total Adjustment	Jurisdictional Allocation	Staff Adjustment
528	402,695	471,144	(68,449)	45.6781%	(31,266)
529	610,139	790,702	(180,563)	45.6781%	(82,478)
530	2,295,638	2,701,349	(405,711)	45.6781%	(185,321)
531	1,290,967	596,217	694,750	45.6781%	317,349
532	1,146,148	1,240,375	(94,227)	45.6781%	(43,041)
	<u>5,745,587</u>	<u>5,799,787</u>	<u>(54,200)</u>		<u><u>(24,758)</u></u>

Sources: EKM Pro Forma Adjustment No. CS-43 Workpaper
Exhibit ANJ-10(a)

Evergy Kansas Metro
Staff Analysis Detail of Nuclear Maintenance Expense Multi-Period Averages
Income Statement Adjustment No. 22
Test Year Ended September 30, 2022

Annual Change for YE 12/30				Annual Change for YE 9/30				Annual Change for YE 6/30			
Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change	Date	Total Expense	Annual Change	Annual Percentage Change
12/31/2018	5,765,913			9/30/2019	6,991,499			6/30/2019	5,403,973		
12/31/2019	6,691,918	926,005	16.06%	9/30/2020	5,290,972	(1,700,527)	-24.32%	6/30/2020	6,521,860	1,117,886	20.69%
12/31/2020	5,381,978	(1,309,940)	-19.57%	9/30/2021	5,499,101	208,129	3.93%	6/30/2021	5,671,612	(850,248)	-13.04%
12/31/2021	5,091,996	(289,982)	-5.39%	9/30/2022	5,799,787	300,687	5.47%	6/30/2022	5,345,464	(326,148)	-5.75%
12/31/2022	5,734,849	642,853	12.62%					6/30/2023	6,219,686	874,222	16.35%
5-yr Avg	5,733,331			3-yr Avg	5,529,953			5-yr Avg	5,832,519		
3-yr Avg	5,402,941			Annualized	7,123,308			3-yr Avg	5,745,587		
								Annualized	7,832,496		

Source: Response to Data Request Nos. KCC-276 and KCC-409

Evergy Kansas Central
Staff Adjustment to Storm Reserve
Income Statement Adjustment No. 27
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	WSTR	KGE	Total
1		Storm Costs Charged to Reserve - YE 6/30/2021	639,992	23,839	663,832
2		Storm Costs Charged to Reserve - YE 6/30/2022	1,749,482	788,916	2,538,399
3		Storm Costs Charged to Reserve - YE 6/30/2023	459,663	136,084	459,663
4		3-Year Average	949,713	316,280	1,220,631
5		Test Year Accrual	3,390,235	3,129,448	6,258,896
6	924000	Staff Adjustment to Storm Reserve Annual Accrual			(5,038,265)
7		Staff Adjusted Storm Reserve Level - Maximum Balance	4,371,915	5,628,085	10,000,000
8		Storm Reserve Balance at June 30, 2023	15,916,713	20,490,018	36,406,730
9		Staff Adjustment to Storm Reserve Balance	(11,544,798)	(14,861,933)	(26,406,730)
10		Amortization Period			3
11	407300	Staff Adjustment to Amortize Excess Storm Reserve Balance			(8,802,243)
12		Staff Adjustment to Storm Reserve			(13,840,508)

Sources: EKC Pro Forma Adjustment No. CS-72 Workpaper
Exhibit ANJ-11(a)

Evergy Kansas Central
Storm Reserve Balance Detail
Income Statement Adjustment No. 27

July 1, 2020 - June 30, 2021												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance	(9,797,193)	(9,701,922)	(9,950,626)	(10,199,331)	(10,152,018)	(10,400,722)	(10,649,426)	(10,898,315)	(11,147,203)	(11,396,091)	(11,644,980)	(11,893,868)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	12,083	12,083	12,083	12,083	12,083	12,083	11,899	11,899	11,899	11,899	11,899	11,899
Storm Costs	343,975			296,017								
Cash Receipts/Adjustments												
Ending Balance	(9,701,922)	(9,950,626)	(10,199,331)	(10,152,018)	(10,400,722)	(10,649,426)	(10,898,315)	(11,147,203)	(11,396,091)	(11,644,980)	(11,893,868)	(12,142,756)
Evergy Kansas South												
Beginning Balance	(12,334,115)	(12,567,013)	(12,815,717)	(13,064,421)	(13,305,094)	(13,553,798)	(13,802,502)	(14,051,391)	(14,300,279)	(14,549,167)	(14,798,056)	(15,046,944)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	12,083	12,083	12,083	12,083	12,083	12,083	11,899	11,899	11,899	11,899	11,899	11,899
Storm Costs	15,807			8,032								
Cash Receipts/Adjustments												
Ending Balance	(12,567,013)	(12,815,717)	(13,064,421)	(13,305,094)	(13,553,798)	(13,802,502)	(14,051,391)	(14,300,279)	(14,549,167)	(14,798,056)	(15,046,944)	(15,295,832)
TOTAL COMPANY												
Beginning Balance	(22,131,308)	(22,268,935)	(22,766,343)	(23,263,752)	(23,457,111)	(23,954,520)	(24,451,929)	(24,949,705)	(25,447,482)	(25,945,259)	(26,443,035)	(26,940,812)
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)
Allocate Transmission Operating Reserves	24,166	24,166	24,166	24,166	24,166	24,166	23,798	23,798	23,798	23,798	23,798	23,798
Storm Costs	359,782	-	-	304,049	-	-	-	-	-	-	-	-
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(22,268,935)	(22,766,343)	(23,263,752)	(23,457,111)	(23,954,520)	(24,451,929)	(24,949,705)	(25,447,482)	(25,945,259)	(26,443,035)	(26,940,812)	(27,438,589)
July 1, 2021 - June 30, 2022												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance	(12,142,756)	(12,391,645)	(12,640,533)	(12,889,421)	(13,138,310)	(13,234,397)	(13,483,286)	(13,732,687)	(13,941,539)	(14,190,940)	(14,440,342)	(13,133,611)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	11,899	11,899	11,899	11,899	11,899	11,899	11,386	11,386	11,386	11,386	11,386	11,386
Storm Costs					152,801			40,549			1,556,132	
Cash Receipts/Adjustments												
Ending Balance	(12,391,645)	(12,640,533)	(12,889,421)	(13,138,310)	(13,234,397)	(13,483,286)	(13,732,687)	(13,941,539)	(14,190,940)	(14,440,342)	(13,133,611)	(13,383,012)
Evergy Kansas South												
Beginning Balance	(15,295,832)	(15,544,721)	(15,793,609)	(16,042,497)	(16,291,386)	(16,328,642)	(16,577,530)	(16,826,931)	(16,798,702)	(17,048,104)	(17,297,505)	(17,247,253)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	11,899	11,899	11,899	11,899	11,899	11,899	11,386	11,386	11,386	11,386	11,386	11,386
Storm Costs					211,632			277,631			299,654	
Cash Receipts/Adjustments												
Ending Balance	(15,544,721)	(15,793,609)	(16,042,497)	(16,291,386)	(16,328,642)	(16,577,530)	(16,826,931)	(16,798,702)	(17,048,104)	(17,297,505)	(17,247,253)	(17,496,654)
TOTAL COMPANY												
Beginning Balance	(27,438,589)	(27,936,365)	(28,434,142)	(28,931,918)	(29,429,695)	(29,563,039)	(30,060,816)	(30,559,618)	(30,740,241)	(31,239,044)	(31,737,847)	(30,380,863)
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)
Allocate Transmission Operating Reserves	23,798	23,798	23,798	23,798	23,798	23,798	22,772	22,772	22,772	22,772	22,772	22,772
Storm Costs	-	-	-	-	364,433	-	-	318,180	-	-	1,855,786	-
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(27,936,365)	(28,434,142)	(28,931,918)	(29,429,695)	(29,563,039)	(30,060,816)	(30,559,618)	(30,740,241)	(31,239,044)	(31,737,847)	(30,380,863)	(30,879,666)
July 1, 2022 - June 30, 2023												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance	(13,383,012)	(13,632,413)	(13,881,815)	(13,582,757)	(13,832,158)	(14,081,560)	(14,419,757)	(14,669,250)	(14,918,742)	(15,168,235)	(15,417,727)	(15,667,220)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	11,386	11,386	11,386	11,386	11,386	11,386	11,295	11,295	11,295	11,295	11,295	11,295
Storm Costs			548,459			(88,796)						
Cash Receipts/Adjustments												
Ending Balance	(13,632,413)	(13,881,815)	(13,582,757)	(13,832,158)	(14,081,560)	(14,419,757)	(14,669,250)	(14,918,742)	(15,168,235)	(15,417,727)	(15,667,220)	(15,916,713)
Evergy Kansas South												
Beginning Balance	(17,496,654)	(17,746,055)	(17,995,457)	(18,244,858)	(18,494,259)	(18,743,661)	(18,993,062)	(19,242,555)	(19,492,047)	(19,741,540)	(19,991,032)	(20,240,525)
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)
Allocate Transmission Operating Reserves	11,386	11,386	11,386	11,386	11,386	11,386	11,295	11,295	11,295	11,295	11,295	11,295
Storm Costs												
Cash Receipts/Adjustments												
Ending Balance	(17,746,055)	(17,995,457)	(18,244,858)	(18,494,259)	(18,743,661)	(18,993,062)	(19,242,555)	(19,492,047)	(19,741,540)	(19,991,032)	(20,240,525)	(20,490,018)
TOTAL COMPANY												
Beginning Balance	(30,879,666)	(31,378,469)	(31,877,271)	(31,827,615)	(32,326,418)	(32,825,220)	(33,412,819)	(33,911,804)	(34,410,789)	(34,909,775)	(35,408,760)	(35,907,745)
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)
Allocate Transmission Operating Reserves	22,772	22,772	22,772	22,772	22,772	22,772	22,589	22,589	22,589	22,589	22,589	22,589
Storm Costs	-	-	548,459	-	-	(88,796)	-	-	-	-	-	-
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(31,378,469)	(31,877,271)	(31,827,615)	(32,326,418)	(32,825,220)	(33,412,819)	(33,911,804)	(34,410,789)	(34,909,775)	(35,408,760)	(35,907,745)	(36,406,730)

Sources: Response to Data Request Nos. KCC-410 and KCC-518

Evergy Kansas Metro
Staff Adjustment to Storm Reserve
Income Statement Adjustment No. 23
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Annual Amount	Kansas Allocation	Total
1		Storm Costs Totaling over \$250,000 - YE 6/30/2021	259,914	40.7199%	105,837
2		Storm Costs Totaling over \$250,000 - YE 6/30/2022	3,796,861	40.7199%	1,546,078
3		Storm Costs Totaling over \$250,000 - YE 6/30/2023	-	40.7199%	-
4		3-Year Average	1,352,259		550,638
5		Staff Adjusted Storm Reserve Annual Accrual			550,638
6		EKM Pro Forma Storm Reserve Annual Accrual			1,565,633
7	407300	Staff Adjustment to Storm Reserve			<u>(1,014,995)</u>

Sources: EKM Pro Forma Adjustment No. CS-72 Workpaper
Response to Data Request Nos. KCC-280 and KCC-410

Evergy Kansas Central
Staff Adjustment to Environmental Reserve
Income Statement Adjustment No. 28
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	WSTR	KGE	Total
1		Environmental Cost Reserve Annual Accrual included in Test Year	469,785	26,319	496,104
2		Staff Adjusted Environmental Cost Reserve Annual Accrual			-
3		Staff Adjustment to Remove Environmental Reserve Annual Accrual			<u>(496,104)</u>
4		Environmental Reserve Balance at June 30, 2023	(3,055,758)	(468,465)	(3,524,223)
5		Amortization Period			3
6		Staff Adjustment to Amortize Environmental Reserve Balance			<u>(1,174,741)</u>
7		Total Staff Adjustment to Environmental Reserve			<u>(1,670,845)</u>

Sources: EKC Pro Forma Adjustment No. CS-73 Workpaper
Exhibit ANJ-13(a)

Evergy Kansas Central
Environmental Reserve Balance Detail
Income Statement Adjustment No. 28

July 1, 2020 - June 30, 2021												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance				(2,454,531)	(2,491,866)	(2,529,201)	(2,566,536)	(2,603,898)	(2,641,261)	(2,678,624)	(2,715,987)	(2,753,349)
Accrual				(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)
Charges												
Allocate Transmission Operating Reserves				1,814	1,814	1,814	1,786	1,786	1,786	1,786	1,786	1,786
Cash Receipts/Adjustments												
Ending Balance				(2,491,866)	(2,529,201)	(2,566,536)	(2,603,898)	(2,641,261)	(2,678,624)	(2,715,987)	(2,753,349)	(2,790,712)
Evergy Kansas South												
Beginning Balance				(561,193)	(563,285)	(563,246)	(540,783)	(537,592)	(537,479)	(539,572)	(527,992)	(519,807)
Accrual				(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)
Charges					2,130	24,554	5,284	2,206		13,674	10,278	1,204
Allocate Transmission Operating Reserves				102	102	102	100	100	100	100	100	100
Cash Receipts/Adjustments												
Ending Balance				(563,285)	(563,246)	(540,783)	(537,592)	(537,479)	(539,572)	(527,992)	(519,807)	(520,696)
TOTAL COMPANY												
Beginning Balance				(3,015,725)	(3,055,151)	(3,092,447)	(3,107,319)	(3,141,490)	(3,178,740)	(3,218,196)	(3,243,978)	(3,273,156)
Accrual				(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)
Charges				-	2,130	24,554	5,284	2,206	-	13,674	10,278	1,204
Allocate Transmission Operating Reserves				1,916	1,916	1,916	1,886	1,886	1,886	1,886	1,886	1,886
Cash Receipts/Adjustments				-	-	-	-	-	-	-	-	-
Ending Balance				(3,055,151)	(3,092,447)	(3,107,319)	(3,141,490)	(3,178,740)	(3,218,196)	(3,243,978)	(3,273,156)	(3,311,408)
July 1, 2021 - June 30, 2022												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance	(2,790,712)	(2,471,570)	(2,508,401)	(2,545,764)	(2,575,821)	(2,612,878)	(2,629,240)	(2,666,680)	(2,704,119)	(2,718,016)	(2,715,077)	(2,712,527)
Accrual	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)
Charges		532		7,306	306	21,001		14,468			71,292	
Allocate Transmission Operating Reserves	1,786	1,786	1,786	1,786	1,786	1,786	1,709	1,709	1,709	1,709	1,709	1,709
Cash Receipts/Adjustments	356,505							9,075		40,378	(31,302)	
Ending Balance	(2,471,570)	(2,508,401)	(2,545,764)	(2,575,821)	(2,612,878)	(2,629,240)	(2,666,680)	(2,704,119)	(2,718,016)	(2,715,077)	(2,712,527)	(2,749,967)
Evergy Kansas South												
Beginning Balance	(520,696)	(518,817)	(508,983)	(507,145)	(507,424)	(503,630)	(505,723)	(507,820)	(507,475)	(509,572)	(511,669)	(511,097)
Accrual	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)
Charges	3,972	11,927	3,932	1,814	5,887			2,443			2,669	11,854
Allocate Transmission Operating Reserves	100	100	100	100	100	100	96	96	96	96	96	96
Cash Receipts/Adjustments												
Ending Balance	(518,817)	(508,983)	(507,145)	(507,424)	(503,630)	(505,723)	(507,820)	(507,475)	(509,572)	(511,669)	(511,097)	(501,341)
TOTAL COMPANY												
Beginning Balance	(3,311,408)	(2,990,387)	(3,017,384)	(3,052,908)	(3,083,245)	(3,116,507)	(3,134,963)	(3,174,500)	(3,211,594)	(3,227,587)	(3,226,746)	(3,223,624)
Accrual	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)
Charges	3,972	12,459	3,932	9,120	6,193	21,001		2,443	14,468		73,962	11,854
Allocate Transmission Operating Reserves	1,886	1,886	1,886	1,886	1,886	1,886	1,805	1,805	1,805	1,805	1,805	1,805
Cash Receipts/Adjustments	356,505	-	-	-	-	-	-	-	9,075	40,378	(31,302)	-
Ending Balance	(2,990,387)	(3,017,384)	(3,052,908)	(3,083,245)	(3,116,507)	(3,134,963)	(3,174,500)	(3,211,594)	(3,227,587)	(3,226,746)	(3,223,624)	(3,251,308)
July 1, 2022 - June 30, 2023												
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Evergy Kansas Central												
Beginning Balance	(2,749,967)	(2,721,825)	(2,759,264)	(2,796,704)	(2,825,638)	(2,863,078)	(2,884,049)	(2,921,502)	(2,958,955)	(2,975,111)	(3,012,564)	(3,018,304)
Accrual	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)	(39,149)
Charges	65,582			8,506		16,469			21,298		31,713	
Allocate Transmission Operating Reserves	1,709	1,709	1,709	1,709	1,709	1,709	1,696	1,696	1,696	1,696	1,696	1,696
Cash Receipts/Adjustments												
Ending Balance	(2,721,825)	(2,759,264)	(2,796,704)	(2,825,638)	(2,863,078)	(2,884,049)	(2,921,502)	(2,958,955)	(2,975,111)	(3,012,564)	(3,018,304)	(3,055,758)
Evergy Kansas South												
Beginning Balance	(501,341)	(498,447)	(480,399)	(472,636)	(474,733)	(476,792)	(478,889)	(468,450)	(470,548)	(472,553)	(474,652)	(466,367)
Accrual	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)
Charges	4,991	20,145	9,860		39		12,537		93		10,383	
Allocate Transmission Operating Reserves	96	96	96	96	96	96	95	95	95	95	95	95
Cash Receipts/Adjustments												
Ending Balance	(498,447)	(480,399)	(472,636)	(474,733)	(476,792)	(478,889)	(468,450)	(470,548)	(472,553)	(474,652)	(466,367)	(468,465)
TOTAL COMPANY												
Beginning Balance	(3,251,308)	(3,220,271)	(3,239,663)	(3,269,340)	(3,300,372)	(3,339,870)	(3,362,937)	(3,389,952)	(3,429,503)	(3,447,664)	(3,487,216)	(3,484,671)
Accrual	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)	(41,342)
Charges	70,573	20,145	9,860	8,506	39	16,469	12,537	-	21,390	-	42,096	-
Allocate Transmission Operating Reserves	1,805	1,805	1,805	1,805	1,805	1,805	1,791	1,791	1,791	1,791	1,791	1,791
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(3,220,271)	(3,239,663)	(3,269,340)	(3,300,372)	(3,339,870)	(3,362,937)	(3,389,952)	(3,429,503)	(3,447,664)	(3,487,216)	(3,484,671)	(3,524,223)

Sources: Response to Data Request Nos. KCC-410 and KCC-518

Evergy Kansas Central
Staff Adjustment to CIPS/Cybersecurity Tracker
Income Statement Adjustment No. 29
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	WSTR	KGE	Total
1	182864	CIPS/Cybersecurity Regulatory Asset Balance at June 30, 2023	6,122,495	2,598,316	8,710,598
2		Less: Deferred Costs Reflected in Test Year Amortization	396,168	(461)	395,707
3		Staff Adjusted Regulatory Asset Balance at June 30, 2023	5,726,326	2,598,777	8,314,891
4		Amortization Period - Years	3	3	3
5		Staff Amortization of CIPS/Cybersecurity Regulatory Asset	1,908,775	866,259	2,771,630
6	407300	Test Year Amortization	437,448	72,145	509,593
7		Staff Adjustment to CIPS/Cybersecurity Deferral Amortization	1,471,328	794,114	2,262,038
8		EKC Pro Forma Adjustment to CIPS/Cybersecurity Deferral Amortization	1,103,355	535,389	1,638,744
9	407300	Staff Adjustment to CIPS/Cybersecurity Tracker			<u>623,294</u>

Sources: EKC Pro Forma Adjustment No. CS-88 Workpaper
Exhibit ANJ-14(a)

Evergy Kansas Central
CIPS/Cybersecurity Regulatory Asset Balance Detail
Income Statement Adjustment No. 29
Test Year Ended September 30, 2022

Line No.	Description	WSTR	KGE	Total
1	Regulatory Asset Deferrals - 2018	1,110,400	44,246	1,154,646
2	Regulatory Asset Deferrals - 2019	1,075,868	350,925	1,426,793
3	Regulatory Asset Deferrals - 2020	1,109,381	404,188	1,513,568
4	Regulatory Asset Deferrals - 2021	990,632	661,179	1,651,811
5	Regulatory Asset Deferrals - 2022	1,333,397	779,641	2,113,038
6	Regulatory Asset Deferrals - 2023	502,817	358,137	860,954
7	Total Deferrals	6,122,495	2,598,316	8,720,811
8	Accruals			(2,463,031)
9	Baseline			2,139,743
10	Adjustment			313,075
11	CIPS/Cybersecurity Regulatory Asset Balance as of June 30, 2023			<u>8,710,598</u>
12	Deferred Costs from January 2018	248,844	(625)	248,219
13	Deferred Costs from February 1, 2018 - March 31, 2018	147,324	165	147,489
14	Total Deferrals Currently Reflected in Test Year Amortization	396,168	(461)	<u>395,707</u>

Sources: Response to Data Request No. KCC-412
Staff Exhibit CCU-8(a) filed in Docket No. 18-WSEE-328-RTS

Evergy Kansas Metro
Staff Adjustment to CIPS/Cybersecurity Tracker
Income Statement Adjustment No. 24
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1	254665	CIPS/Cybersecurity Regulatory Liability Balance at June 30, 2023	(8,154,199)
2		Amortization Period - Years	<u>3</u>
3		Staff Amortization of CIPS/Cybersecurity Regulatory Liability	(2,718,066)
4	923000	Test Year Amortization	<u>(436,473)</u>
5		Staff Adjustment to CIPS/Cybersecurity Deferral Amortization	(2,281,593)
6		EKM Pro Forma Adjustment to CIPS/Cybersecurity Deferral Amortization	<u>(1,483,627)</u>
7	407401	Staff Adjustment to CIPS/Cybersecurity Tracker	<u>(797,966)</u>

Sources: EKM Pro Forma Adjustment No. CS-88 Workpaper
Exhibit ANJ-15(a)

Evergy Kansas Metro
CIPS/Cybersecurity Regulatory Liability Balance Detail
Income Statement Adjustment No. 24
Test Year Ended September 30, 2022

Line No.	Description	Total
1	Regulatory Liability Deferrals - 2018	718,110
2	Regulatory Liability Deferrals - 2019	921,357
3	Regulatory Liability Deferrals - 2020	2,313,948
4	Regulatory Liability Deferrals - 2021	1,783,793
5	Regulatory Liability Deferrals - 2022	1,740,027
6	Regulatory Liability Deferrals - 2023	<u>860,083</u>
7	Total Deferrals	8,337,319
8	Deferrals	(8,337,319)
9	Accruals	2,000,999
10	Adjustment	(999,127)
11	Baseline	<u>(818,752)</u>
12	CIPS/Cybersecurity Regulatory Liability Balance as of June 30, 2023	<u><u>(8,154,199)</u></u>

Source: Response to Data Request No. KCC-412

Evergy Kansas Central
Staff Adjustment to Common Use Billings
Income Statement Adjustment No. 30
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		EKC Annual Billing to Other Evergy Entities	(3,657,089)
2		Annual Billing from Other Evergy Entities to EKC	5,320,810
3		Annualized Common Use Plant - June 2023	<u>39,777,352</u>
4		Staff Adjusted Common Use Billings	41,441,073
5		Test Year Common Use Billings	<u>36,210,460</u>
6		Staff Adjustment to Update Common Use Billings	5,230,613
7		EKC Pro Forma Adjustment to Common Use Billings	<u>4,655,878</u>
8	Var	Staff Adjustment to Common Use Billings	<u><u>574,735</u></u>

Breakdown of Adjustment by FERC Account			
FERC Account	Staff Adjusted	EKC Test Year	Staff Adjustment
557050	(2,552,141)	4,655,878	(7,208,019)
573050	1,861,836		1,861,836
598050	(2,866,893)		(2,866,893)
903050	13,304,696		13,304,696
935050	(4,516,885)		(4,516,885)
	<u>5,230,613</u>	<u>4,655,878</u>	<u>574,735</u>

Sources: EKC Pro Forma Adjustment No. CS-117 Workpaper
Exhibit ANJ-16(a)

Evergy Kansas Central
Staff Common Use Billings Update Calculation Detail
Income Statement Adjustment No. 30
Test Year Ended September 30, 2022

Line No.	Description	FAC Adds 1	FAC Adds 2	Oracle PULA	Uplight Sftwr Adds	Uplight Sftwr 2	Uplight Sftwr 2	Uplight Sftwr 2	SFTWR 2 Cust Adds	SFTWR 2 Gen Adds	Total
		935050	935050	903050	903050	557050	573050	598050	903050	935050	
1	EKC Common Plant Adds - June 2023	5,192,272	-	-	-	(72,853)	(953)	7,902,593	(29,135)	53,303	13,045,227
2	Amortization Period			-							
3	EKC Annual Amortization of Common Plant	224,115	-	-	-	(57,787)	(756)	6,268,364	-	(52,092)	6,381,845
4	Staff Rate of Return - EKC	6.6469%				6.6469%	6.6469%	6.6469%	6.6469%	6.6469%	
5	EKC Annual Return on Common Asset	345,123	-	-	-	(4,842)	(63)	525,274	(1,937)	3,543	867,097
6	Common Plant Monthly Billing - EKC	569,238	-	-	-	(62,630)	(819)	6,793,638	(1,937)	(48,549)	7,248,941
7	Allocator (1 - EKC %)	50.21%				50.47%	50.47%	50.47%	55.51%	50.21%	
8	Annual Billing To Other/Non-Reg	(285,814)	-	-	-	31,609	413	(3,428,749)	1,075	24,376	(3,657,089)
9	EKM Common Plant Adds - June 2023	12,068,144	121,472	(393,965)	(366,336)	4,760,059	(188,929)	(1,105,377)	16,877,184	12,418,318	44,190,569
10	Amortization Period										
11	EKM Annual Amortization of Common Plant	1,400,373	365,376	0	716	(1,939,570)	76,983	450,406	4,347,838	3,974,742	8,676,863
12	Staff Return on Asset - EKM	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	
13	EKM Annual Return on Asset	800,863	8,061	(26,144)	(24,311)	315,886	(12,538)	(73,355)	1,119,999	824,101	2,932,562
14	Common Plant Monthly Billing - EKM	2,201,235	373,437	(26,144)	(23,595)	(1,623,685)	64,445	377,051	5,467,836	4,798,843	11,609,424
15	Allocator (EKC%)	49.79%	0.00%	44.49%	0.00%	49.53%	49.53%	49.53%	44.49%	49.79%	
16	Annual Billing From	1,095,995	-	(11,631)	-	(804,211)	31,920	186,753	2,432,640	2,389,344	5,320,810
17	Annualized Common Use Plant - June 2023	2,687,206	-	3,154,358	-	(2,570,200)	3,281,159	517,839	22,898,826	9,808,164	39,777,352
18	Total (Line 8+ Line 16 + Line 17)	3,497,387	-	3,142,726	-	(3,342,802)	3,313,492	(2,724,156)	25,332,542	12,221,885	41,441,073
19	Test Year Common Use Billings	4,112,058	-	976,036	1,753,253	(790,661)	1,451,656	142,737	12,441,282	16,124,099	36,210,460
20	Staff Adjustment to Update Common Use Billings	(614,671)	-	2,166,690	(1,753,253)	(2,552,141)	1,861,836	(2,866,893)	12,891,259	(3,902,214)	5,230,613

Source: Response to Data Request No. KCC-413A

Evergy Kansas Metro
Staff Adjustment to Common Use Billings
Income Statement Adjustment No. 25
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		EKM Annual Billing to Other Evergy Entities	(7,791,998)
2		Annual Billing from Other Evergy Entities to EKM	2,565,207
3		Annualized Common Use Plant - June 2023	<u>(72,193,885)</u>
4		Staff Adjusted Common Use Billings	(77,420,676)
5		Test Year Common Use Billings	<u>(66,372,613)</u>
6		Staff Adjustment to Update Common Use Billings	(11,048,063)
7		EKM Pro Forma Adjustment to Common Use Billings	<u>(9,386,606)</u>
8	Var	Staff Adjustment to Common Use Billings	<u><u>(963,306)</u></u>

Breakdown of Adjustment by FERC Account					
FERC Account	Staff Adjusted	EKM Test Year	Total Adjustment	Jurisdictional Allocation	Staff Adjustment
557050	1,280,813		1,280,813	46.6994%	598,132
573050	(2,474,154)		(2,474,154)	45.6781%	(1,130,146)
598050	1,233,471		1,233,471	42.9061%	529,234
903050	(16,354,461)	(9,386,606)	(6,967,855)	47.9313%	(3,339,784)
935050	5,266,268		5,266,268	45.1792%	2,379,258
	<u>(11,048,063)</u>		<u>(1,661,457)</u>		<u>(963,306)</u>

Sources: EKM Pro Forma Adjustment No. CS-117 Workpaper
Exhibit ANJ-17(a)

Evergy Kansas Metro
Staff Common Use Billings Update Calculation Detail
Income Statement Adjustment No. 25
Test Year Ended September 30, 2022

Line No.	Description	FAC Adds 1	FAC Adds 2	Oracle PULA	Uplight Sftwr Adds	Uplight Sftwr 2	Uplight Sftwr 2	Uplight Sftwr 2	SFTWR 2 Cust Adds	SFTWR 2 Gen Adds	Total
		935050	935050	903050	903050	557050	573050	598050	903050	935050	
1	EKM Common Plant Adds - June 2023	12,068,144	121,472	(393,965)	(366,336)	4,760,059	(188,929)	(1,105,377)	16,877,184	12,418,318	44,190,569
2	Amortization Period			-							
3	EKM Annual Amortization of Common Plant	1,400,373	365,376	0	716	(1,939,570)	76,983	450,406	4,347,838	3,974,742	8,676,863
4	Staff Return on Asset - EKM	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	6.6362%	
5	EKM Annual Return on Asset	800,863	8,061	(26,144)	(24,311)	315,886	(12,538)	(73,355)	1,119,999	824,101	2,932,562
6	Common Plant Monthly Billing - EKM	2,201,235	373,437	(26,144)	(23,595)	(1,623,685)	64,445	377,051	5,467,836	4,798,843	11,609,424
7	Allocator (1 - EKM %)	69.69%	36.95%	65.12%	37.17%	64.22%	64.22%	64.22%	65.12%	69.69%	
8	Annual Billing To Other/Non-Reg	(1,534,041)	(137,985)	17,025	8,770	1,042,730	(41,387)	(242,142)	(3,560,655)	(3,344,314)	(7,791,998)
9	EKC Common Plant Adds - June 2023	5,192,272	-	-	-	(72,853)	(953)	7,902,593	(29,135)	53,303	13,045,227
10	Amortization Period										
11	EKC Annual Amortization of Common Plant	224,115	-	-	-	(57,787)	(756)	6,268,364	-	(52,092)	6,381,845
12	Staff Rate of Return - EKC	6.6469%				6.6469%	6.6469%	6.6469%	6.6469%	6.6469%	
13	EKC Annual Return on Common Asset	345,123	-	-	-	(4,842)	(63)	525,274	(1,937)	3,543	867,097
14	Common Plant Monthly Billing - EKC	569,238	-	-	-	(62,630)	(819)	6,793,638	(1,937)	(48,549)	7,248,941
15	Allocator (EKM%)	30.31%		0.00%		35.78%	35.78%	35.78%	34.88%	30.31%	
16	Annual Billing From	172,536	-	-	-	(22,409)	(293)	2,430,764	(675)	(14,715)	2,565,207
17	Annualized Common Use Plant - June 2023	(13,261,050)		(2,378,538)		84,572	(4,342,699)	(1,596,067)	(33,511,372)	(17,188,732)	(72,193,885)
18	Total (Line 8+ Line 16 + Line 17)	(14,622,555)	(137,985)	(2,361,513)	8,770	1,104,894	(4,384,379)	592,555	(37,072,703)	(20,547,761)	(77,420,676)
19	Test Year Common Use Billings	(14,318,407)	-	(1,440,687)	(3,326,223)	(175,920)	(1,910,225)	(640,916)	(18,304,075)	(26,256,162)	(66,372,613)
20	Staff Adjustment to Update Common Use Billings	(304,148)	(137,985)	(920,826)	3,334,993	1,280,813	(2,474,154)	1,233,471	(18,768,628)	5,708,401	(11,048,063)

Source: Response to Data Request No. KCC-413A

Evergy Kansas Central
Staff Adjustment to Gain on Sale of Building
Income Statement Adjustment No. 31
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		2nd and Jackson Building Sale Proceeds	2,360,000
2		Plant Retired	(2,320,311)
3		Accumulated Reserve	1,663,246
4		Cost of Removal	(9,864)
5		Net Gain on Sale	<u>1,693,071</u>
6	254797	Gain on Sale Balance - Deferred to Regulatory Liability to Refund	(1,693,071)
7		Amortization Period - Years	<u>3</u>
8		Staff Adjusted Amortization of Gain on Sale	(564,357)
9		EKC Pro Forma Adjustment for Amortization of Gain on Sale	<u>(423,268)</u>
10	407401	Staff Adjustment to Gain on Sale of Building	<u><u>(141,089)</u></u>

Sources: EKC Pro Forma Adjustment No. CS-129 Workpaper
Response to Data Request Nos. KCC-354 and KCC-522

Evergy Kansas Metro
Staff Adjustment to Environmental Insurance Settlements
Income Statement Adjustment No. 26
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1		Net Proceeds from Settlement	1,200,000
2		Net Proceeds from Settlement	3,000,000
3		Net Proceeds from Settlement	<u>2,350,801</u>
4		Total Environmental Insurance Settlements	6,550,801
5	254792	Environmental Insurance Settlements Balance - Deferred to Regulatory Liability to Refund	(6,550,801)
6		Kansas Split Allocation	<u>47.09%</u>
7		Kansas Portion of Settlement Proceeds	(3,084,772)
8		Amortization Period - Years	<u>3</u>
9		Staff Adjusted Amortization of Environmental Insurance Settlement	(1,028,257)
10		EKM Pro Forma Adjustment for Amortization of Environmental Insurance Settlement	<u>(771,193)</u>
11	407401	Staff Adjustment to Environmental Insurance Settlements	<u><u>(257,064)</u></u>

Source: EKC Pro Forma Adjustment No. CS-137 Workpaper

Evergy Kansas Central
Staff Adjustment to Transportation Electrification Portfolio
Income Statement Adjustment No. 32
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	WSTR	KGE	Total
1	182912	Electrification Portfolio Regulatory Asset Balance at June 30, 2023	303,126	260,135	563,261
2		Add: Marketing and Advertising Expense Allocated from EKM	11,845	19,179	31,024
3		Less: Prefunded Rebate Costs	(259,583)	(230,196)	(489,779)
4		Add: Actual Rebate Costs	41,750	26,000	67,750
5		Less: Rebate Refunds for Unenrolled TOU Rate Customers	(500)	(750)	(1,250)
6		Total Adjustments	(206,488)	(185,767)	(392,255)
7	182912	Staff Adjusted Electrification Portfolio Regulatory Asset Balance at June 30, 2023			171,006
8		Amortization Period - Years			<u>3</u>
9		Staff Amortization of Electrification Portfolio Regulatory Asset			57,002
10		EKC Pro Forma Adjustment to Amortization of Electrification Portfolio			<u>298,421</u>
11	407300	Staff Adjustment to Transportation Electrification Portfolio			<u><u>(241,419)</u></u>

Sources: EKC Pro Forma Adjustment No. CS-138 Workpaper
Response to Data Request Nos. KCC-357T, KCC-416 and KCC-573

Evergy Kansas Metro
Staff Adjustment to Transportation Electrification Portfolio
Income Statement Adjustment No. 27
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	Total
1	182912	Electrification Portfolio Regulatory Asset Balance at June 30, 2023	534,412
2		Less: Marketing and Advertising Expense Allocated to EKC	(32,415)
3		Less: Prefunded Rebate Costs	(362,227)
4		Add: Actual Rebate Costs	118,025
5		Less: Rebate Refunds for Unenrolled TOU Rate Customers	(1,250)
6		Total Adjustments	(277,867)
7	182912	Staff Adjusted Electrification Portfolio Regulatory Asset Balance at June 30, 2023	256,545
8		Amortization Period - Years	3
9		Staff Amortization of Electrification Portfolio Regulatory Asset	85,515
10		EKM Pro Forma Adjustment to Amortization of Electrification Portfolio	337,534
11	407300	Staff Adjustment to Transportation Electrification Portfolio	(252,019)

Sources: EKM Pro Forma Adjustment No. CS-138 Workpaper
Response to Data Request Nos. KCC-357T, KCC-416 and KCC-573

Evergy Kansas Central
Staff Adjustment to Electric Subdivision Rebate Program
Income Statement Adjustment No. 33
Test Year Ended September 30, 2022

Line No.	FERC Account	Description	WSTR	KGE	Total
1		Monthly Deferral	34,415	31,400	65,815
2		Months Since Deferral Began	45	45	45
3		Total Contractor Program Costs Deferred at June 30, 2023	1,548,660	1,413,015	2,961,675
4	254707	Electric Subdivision Rebate Program Balance - Deferred to Regulatory Liability	(1,548,660)	(1,413,015)	(2,961,675)
5		Amortization Period - Years	3	3	3
6		Staff Amortization of Contractor Rebate Program Regulatory Liability	(516,220)	(471,005)	(987,225)
7		Test Year Amortization			-
8	407401	Staff Adjustment to Electric Subdivision Rebate Program			<u>(987,225)</u>

Source: Response to Data Request No. KCC-479

Evergy Kansas Central and Evergy Kansas Metro Responses to Data Requests

Some attachments referenced are too voluminous to attach
but are available upon request.



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Grady Justin -
Response Provided May 23, 2023

Question:109

Please provide responses to answer BOTH KS
Central and KS Metro jurisdictions.

Regarding: Executive Transition
Expense

Please Provide the Following:

On the power point presentation guiding Evergy's 4th quarter 2021 Earnings Call (February 25, 2022), page 27, there is a GAAP to Non-GAAP reconciliation discussing Executive transition expense, advisor expenses, and COVID-19 vaccine incentive.

- A. For Executive transition expense, there is a note that states: "Reflects costs associated with executive transition including inducement bonuses, severance agreements and other transition expenses of which \$10.5 million is included in operating and maintenance expense and \$0.3 million is included in other expense in 2021 on the consolidated statements of comprehensive income."
- B. For Advisor expenses, there is a note that states: "Reflects advisor expenses incurred associated with strategic planning and are included in operating and maintenance expense on the consolidated statements of comprehensive income."
- C. For COVID-19 vaccine incentive, there is a note that states: "Reflects incentive compensation costs incurred associated with employees becoming fully vaccinated against COVID-19 and are included in operating and maintenance expense on the consolidated statements of comprehensive income."
- D. For each of the items discussed in A through C above, please provide the following:
 - a. The dollar amount of the expense, by FERC account, that is reflected in the 4th quarter 2021 operating results that are included in Evergy's



unadjusted test year, as well as the 4th quarter 2021 operating results that are included in Evergy's fully adjusted test year cost of service as filed in the rate case.

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

Confidentiality: PUBLIC

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

Response:

See response to DR KCC 106 for executive transition expense and advisor expense.

COVID-19 vaccine incentive for Evergy totaled \$1,235,322 for 2021 and in the fourth quarter 2021. Expense to Evergy Kansas Central/South and Evergy Metro during the test year was recorded as follows:

Account	Evergy Kansas Central		Evergy Metro*	
	Test Year, Unadjusted	Test Year, Adjusted	Test Year, Unadjusted	Test Year, Adjusted
506	\$73,433	\$73,433	\$139,157	\$139,157
524	118,316	118,316	118,316	118,316
549	15,417	15,417	8,520	8,520
557	29,211	29,211	22,719	22,719
566	10,435	10,435	4,251	4,251
588	54,752	54,752	57,200	57,200
920	277,461	277,461	306,134	306,134
Total	579,025	579,025	656,297	656,297
*Evergy Metro is unadjusted for the jurisdictional allocator. See rate case model for allocator rates.				

These costs were inadvertently left off the COVID AAO Tracker schedule, and thus will be included as part of adjustment CS-29 in the True-Up in this case.

Information provided by: Jeremy Fischer, Sr Mgr, External Reporting

Attachment(s):



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

CONFIDENTIAL

KCC DR 267



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 03, 2023

Question:277

Regarding: CS-72, Storm Reserve

According to page 17 of Ryan Mulvany's direct testimony, EKC conducts an "evaluation in each general rate case of available storm reserves remaining as compared to expected requirements in determining annual amounts to be included in rates to maintain adequate reserves."

1. Please provide a detailed explanation of the evaluation process EKC uses to determine the annual amount of storm reserves to be included in rates.
2. Please provide all supporting documentation, calculations and assumptions used to evaluate EKC's current reserve amount.
3. Please provide a listing of each general rate case where the annual storm reserve accrual amount included in the cost of service has changed. Additionally, please provide the annual storm reserve amount included in EKC's cost of service for each rate case filing since the reserve was established.

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

Confidentiality: PUBLIC

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

Response:

1. Evergy uses a systematic method that utilizes a three-year average of actual storm costs incurred to determine the amount of revenue requirement for its rate cases. If the storm reserve is depleted to a level where Evergy is concerned it will have adequate amounts in the reserve to absorb expected storm costs, Evergy may request supplement increases over and above its normal three-year average to ensure the storm reserve is at an adequate level to absorb future costs. Evergy evaluates the adequacy of the reserve by analyzing trends in costs to repair storm damage, frequency and severity of storms in its service territory and any unusual reductions or charges to the storm reserve due to actions of regulatory agencies.
2. Evergy reviewed the balance in the storm reserve and determined the reserve to be adequate based on current accrual levels. This was determined by comparing the costs



of storms incurred over the last three years and the remaining balance in the storm reserve. See attached "Q277_EKC Storm Reserve Adj detail.xls" for the supporting documentation for the storm reserve calculation.

3. Evergy objects to providing the information requested as to question 3 only because such request is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that question 3 of this request should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):

Q277_EKC Storm Reserve Adj detail.xls

Verification:

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

Signature /s/ *Brad Lutz*

Director Regulatory Affairs

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

EVERGY’S OBJECTION TO KCC STAFF DATA REQUEST 277

Pursuant to the Commission’s Discovery Order issued in this docket on May 2, 2023, Evergy Kansas Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (“Evergy”) hereby notify the Kansas Corporation Commission Staff (“Staff”) of its objection to the following data request (“DR”) issued by Staff on June, 20, 2023, for the reason(s) stated:

DR KCC - 277:

Request: According to page 17 of Ryan Mulvany’s direct testimony, EKC conducts an “evaluation in each general rate case of available storm reserves remaining as compared to expected requirements in determining annual amounts to be included in rates to maintain adequate reserves.”

- 1. Please provide a detailed explanation of the evaluation process EKC uses to determine the annual amount of storm reserves to be included in rates.**
- 2. Please provide all supporting documentation, calculations and assumptions used to evaluate EKC’s current reserve amount.**
- 3. Please provide a listing of each general rate case where the annual storm reserve accrual amount included in the cost of service has changed. Additionally, please provide the annual storm reserve amount included in EKC’s cost of service for each rate case filing since the reserve was established.**

Evergy objects to providing the information requested as to question 3 only because such request is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that question 3 of this request should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.

Respectfully submitted,

Cathryn J. Dinges (#20848)
Senior Director and Regulatory Affairs Counsel
818 South Kansas Avenue
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(785) 575-8344
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/s/ Glenda Cafer

Glenda Cafer (#13342)
Trevor C. Wohlford (#19443)
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ATTORNEYS FOR EVERGY

EKC and EKS Storm Reserve Account Activity per General Ledger

	10/1/19- 9/30/2020												WSTR Charges	KGE Charges
	OCT-19	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP-20		
Westar														
Beginning Balance	(9,786,879.75)	(9,128,010.67)	(9,247,026.76)	(8,304,966.81)	(8,553,671.14)	(8,802,375.47)	(9,051,079.80)	(9,299,784.13)	(9,548,488.46)	(9,797,192.79)	(9,701,922.04)	(9,950,626.37)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	11,587.00	11,587.00	11,587.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	143,508.00	
Storm Costs	908,069.41	130,184.24	1,191,260.28	-	-	-	-	-	-	343,975.08	-	-	2,573,489.01	
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	2,573,489.01
Ending Balance	(9,128,010.67)	(9,247,026.76)	(8,304,966.81)	(8,553,671.14)	(8,802,375.47)	(9,051,079.80)	(9,299,784.13)	(9,548,488.46)	(9,797,192.79)	(9,701,922.04)	(9,950,626.37)	(10,199,330.70)		
Kansas Gas & Electric														
Beginning Balance	(11,521,553.68)	(11,753,341.77)	(11,640,768.65)	(10,841,889.33)	(11,090,593.66)	(11,339,297.99)	(11,588,002.32)	(11,836,706.65)	(12,085,410.98)	(12,334,115.31)	(12,567,012.63)	(12,815,716.96)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	11,587.00	11,587.00	11,587.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	12,083.00	143,508.00	
Storm Costs	17,412.24	361,773.45	1,048,079.65	-	-	-	-	-	-	15,807.01	-	-	1,443,072.35	1,443,072.35
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(11,753,341.77)	(11,640,768.65)	(10,841,889.33)	(11,090,593.66)	(11,339,297.99)	(11,588,002.32)	(11,836,706.65)	(12,085,410.98)	(12,334,115.31)	(12,567,012.63)	(12,815,716.96)	(13,064,421.29)		
TOTAL COMPANY														
Beginning Balance	(21,308,433.43)	(20,881,352.44)	(20,887,795.41)	(19,146,856.14)	(19,644,264.80)	(20,141,673.46)	(20,639,082.12)	(21,136,490.78)	(21,633,899.44)	(22,131,308.10)	(22,268,934.67)	(22,766,343.33)		
Accrue Property Insurance Reserve	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	83,187.75	(260,787.33)	(260,787.33)	(5,132,558.86)	
Allocate Transmission Operating Reserves	23,174.00	23,174.00	23,174.00	24,166.00	24,166.00	24,166.00	24,166.00	24,166.00	24,166.00	24,166.00	24,166.00	24,166.00	287,016.00	
Storm Costs	925,481.65	491,957.69	2,239,339.93	-	-	-	-	-	-	359,782.09	-	-	4,016,561.36	
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(20,881,352.44)	(20,887,795.41)	(19,146,856.14)	(19,644,264.80)	(20,141,673.46)	(20,639,082.12)	(21,136,490.78)	(21,633,899.44)	(22,131,308.10)	(21,664,172.26)	(22,505,556.00)	(23,002,964.66)		
Westar														
Beginning Balance	(10,199,330.70)	(10,152,017.65)	(10,400,721.98)	(10,649,426.31)	(10,898,314.64)	(11,147,202.97)	(11,396,091.30)	(11,644,979.63)	(11,893,867.96)	(12,142,756.29)	(12,391,644.62)	(12,640,532.95)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	12,083.00	12,083.00	12,083.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	143,340.00	
Storm Costs	296,017.38	-	-	-	-	-	-	-	-	-	-	-	296,017.38	
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	296,017.38
Ending Balance	(10,152,017.65)	(10,400,721.98)	(10,649,426.31)	(10,898,314.64)	(11,147,202.97)	(11,396,091.30)	(11,644,979.63)	(11,893,867.96)	(12,142,756.29)	(12,391,644.62)	(12,640,532.95)	(12,889,421.28)		
Kansas Gas & Electric														
Beginning Balance	(13,064,421.29)	(13,305,093.58)	(13,553,797.91)	(13,802,502.24)	(14,051,390.57)	(14,300,278.90)	(14,549,167.23)	(14,798,055.56)	(15,046,943.89)	(15,295,832.22)	(15,544,720.55)	(15,793,608.88)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	12,083.00	12,083.00	12,083.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	11,899.00	143,340.00	
Storm Costs	8,032.04	-	-	-	-	-	-	-	-	-	-	-	8,032.04	
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	8,032.04
Ending Balance	(13,305,093.58)	(13,553,797.91)	(13,802,502.24)	(14,051,390.57)	(14,300,278.90)	(14,549,167.23)	(14,798,055.56)	(15,046,943.89)	(15,295,832.22)	(15,544,720.55)	(15,793,608.88)	(16,042,497.21)		
TOTAL COMPANY														
Beginning Balance	(23,263,751.99)	(23,457,111.23)	(23,954,519.89)	(24,451,928.55)	(24,949,705.21)	(25,447,481.87)	(25,945,258.53)	(26,443,035.19)	(26,940,811.85)	(27,438,588.51)	(27,936,365.17)	(28,434,141.83)		
Accrue Property Insurance Reserve	35,230.05	(260,787.33)	(260,787.33)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(260,787.33)	(260,787.33)	(4,398,154.56)	
Allocate Transmission Operating Reserves	24,166.00	24,166.00	24,166.00	23,798.00	23,798.00	23,798.00	23,798.00	23,798.00	23,798.00	23,798.00	23,798.00	23,798.00	286,680.00	
Storm Costs	304,049.42	-	-	-	-	-	-	-	-	-	-	-	304,049.42	
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(22,900,306.52)	(23,693,732.56)	(24,191,141.22)	(24,949,705.21)	(25,447,481.87)	(25,945,258.53)	(26,443,035.19)	(26,940,811.85)	(27,438,588.51)	(27,675,577.84)	(28,173,354.50)	(28,671,131.16)		
Westar														
Beginning Balance	(12,889,421.28)	(13,138,309.61)	(13,234,397.40)	(13,483,285.73)	(13,732,687.06)	(13,941,538.99)	(14,190,940.32)	(14,440,341.65)	(13,133,610.57)	(13,383,011.90)	(13,632,413.23)	(13,881,814.56)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	11,899.00	11,899.00	11,899.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	138,171.00	(2,991,276.96)
Storm Costs	-	152,800.54	-	-	40,549.40	-	-	1,556,132.41	-	-	-	-	548,458.73	2,297,941.08
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(13,138,309.61)	(13,234,397.40)	(13,483,285.73)	(13,732,687.06)	(13,941,538.99)	(14,190,940.32)	(14,440,341.65)	(13,133,610.57)	(13,383,011.90)	(13,632,413.23)	(13,881,814.56)	(13,582,757.16)		
Kansas Gas & Electric														
Beginning Balance	(16,042,497.21)	(16,291,385.54)	(16,328,641.74)	(16,577,530.07)	(16,826,931.40)	(16,798,702.23)	(17,048,103.56)	(17,297,504.89)	(17,247,252.62)	(17,496,653.95)	(17,746,055.28)	(17,995,456.61)		
Accrue Property Insurance Reserve	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(260,787.33)	(3,129,447.96)	
Allocate Transmission Operating Reserves	11,899.00	11,899.00	11,899.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	11,386.00	138,171.00	(2,991,276.96)
Storm Costs	-	211,632.13	-	-	277,630.50	-	-	299,653.60	-	-	-	-	788,916.23	788,916.23
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(16,291,385.54)	(16,328,641.74)	(16,577,530.07)	(16,826,931.40)	(16,798,702.23)	(17,048,103.56)	(17,297,504.89)	(17,247,252.62)	(17,496,653.95)	(17,746,055.28)	(17,995,456.61)	(18,244,857.94)		
TOTAL COMPANY														
Beginning Balance	(28,931,918.49)	(29,429,695.15)	(29,563,039.14)	(30,060,815.80)	(30,559,618.46)	(30,740,241.22)	(31,239,043.88)	(31,737,846.54)	(30,380,863.19)	(30,879,665.85)	(31,378,468.51)	(31,877,271.17)		
Accrue Property Insurance Reserve	(260,787.33)	(107,986.79)	(260,787.33)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(521,574.66)	(260,787.33)	(260,787.33)	287,671.40	(3,992,912.67)	
Allocate Transmission Operating Reserves	23,798.00	23,798.00	23,798.00	22,772.00	22,772.00	22,772.00	22,772.00	22,772.00	22,772.00	22,772.00	22,772.00	22,772.00	276,342.00	
Storm Costs	-	364,432.67	-	-	318,179.90	-	-	1,855,786.01	-	-	-	-	548,458.73	3,086,857.31
Cash Receipt/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Balance	(29,168,907.82)	(29,149,451.27)	(29,800,028.47)	(30,559,618.46)	(30,740,241.22)	(31,239,043.88)	(31,737,846.54)	(30,380,863.19)	(30,879,665.85)	(31,117,681.18)	(31,616,483.84)	(31,018,369.04)		

Evergy KS Central and KS Metro
 Case Name: 2023 KS Central and KS Metro Rate Case
 Case Number: 23-EKCE-775-RT

Property Insurance - Reserve Account 228100
 (Expense Account 924000 resource 2520)

Charges to Reserve Account:

10/1/2019- 9/30/2020
 10/1/2020- 9/30/2021
 10/1/2021- 9/30/2022
3 year average of charges to reserve account
TY Accrual
O & M Adjustment

<u>EKC</u>	<u>EKS</u>	<u>EKC & EKS Combined</u>
\$ 2,573,489.01	\$ 1,443,072.35	\$ 4,016,561.36
\$ 296,017.38	\$ 8,032.04	\$ 304,049.42
\$ 2,297,941.08	\$ 788,916.23	\$ 3,086,857.31
\$ 1,722,482.49	\$ 746,673.54	\$ 2,469,156.03
\$ 2,991,276.96	\$ 2,991,276.96	\$ 5,982,553.92
\$ (1,268,794.47)	\$ (2,244,603.42)	\$ (3,513,397.89)



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 03, 2023

Question:278

Regarding: CS-72, Storm Reserve

According to the workpapers provided in support for Adjustment CS-72, the 3-year average of storm costs EKC charged to the reserve is \$2,469,156, with the highest annual storm cost reflected in the average totaling \$4,016,561 for the year ending September 30, 2020. In comparison, the annual accrual amount set in rates is \$6,258,896.

1. Please explain why EKC proposes no change in this case for the annual accrual amount for its storm reserve even though the accrual amount is over twice the amount of the 3-year average of storm costs and over \$2.2 million more than the highest total annual storm cost included in the average.
2. Please explain the purpose of the O&M adjustment of (\$3,513,397.89) shown on the reserve summary tab and why this adjustment was not made in the filing. Additionally, please reconcile the test year accrual amount of \$5,982,554 reflected in this adjustment to the annual accrual amount of \$6,258,896.
3. Please explain how this over-collection of funds for the reserve benefits ratepayers.

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

Confidentiality: PUBLIC

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

Response:

1. Evergy reviewed the 3-year average calculation in conjunction with other qualitative factors such as continued supply chain pressures related to availability and costs of materials and the volatile nature of storm events. Evergy concluded that maintaining the reserve at the current level would be prudent given the uncertainty in projecting timing, frequency, and costs of storm events.



2. The adjustment of (\$3,513,397.89) was the result of applying the 3-year average calculation. As discussed in question 1, additional qualitative factors were considered in determine the reserve amount to propose in the rate case.

The difference between the test year accrual amount and the annual accrual amount is the portion of storm reserve costs that get allocated to transmission and are recovered from wholesale customers through Evergy's transmission formula rate.

3. Although the results of the current 3-year average calculation show an overcollection, it is not certain if that trend will continue in the future due to the qualitative factors discussed in question 1 and the variability in timing and frequency of these type of costs. Funds received from customers and recorded in the storm reserve benefit customers by providing the funding needed by Evergy to provide a prompt and adequate response in storm events. Customers also receive a benefit for amounts recorded in the storm reserve at the end of a test year as those amounts are treated as cost free capital and included as an offset to rate base.

Information provided by: Miranda Dick/Financial Accounting

Attachment(s): None

Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided June 29, 2023

Question:281

Regarding: Storm Reserve

According to page 10 of Darrin Ives' direct testimony, Evergy is requesting a storm reserve for EKM because it "allows us to fund necessary repair and replacement work done on our distribution system to restore service after a storm."

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

Confidentiality: PUBLIC

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

Response:

No. The existence of the storm reserve for EKC will not decrease the time it takes to restore service to customers. It provides funding for Evergy so it can procure the materials and resources necessary to restore service after a severe storm without requiring it to utilize more expensive sources of capital.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 07, 2023

Question:282

Regarding: Storm Costs

Please provide a listing of the frequency of storms and the cost impact from each of the individual storms over the last ten years. Specifically, please provide the number of major storms that have taken place in both EKM and EKC service areas between 2013 and 2022. Of the storms listed, please identify which resulted in storm costs that exceeded \$250,000.

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

Confidentiality: PUBLIC

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

Response:

Evergy objects to providing the information requested going back 10 years because such request is overly broad and unduly burdensome. Because the request extends back for ten years, it would create a substantial burden for Evergy to locate and produce this information, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that this request should be limited only to the time period going back to Evergy's last rate case in 2018, or in other words the preceding five years, which will provide substantial information over a reasonable period of time. As such, Evergy intends to produce responsive information relevant to the last five years, but not for entire ten-year scope of the request.

Please see attachments for data from 2018-2022 for both Evergy Kansas Central and Evergy Metro.

Information provided by: Alex Savoy, Michelle Parr

Attachment(s): "DR282-Metro-All Storms 2018-22"
"DR 282- EKC Storms 2019-2022 Summarized"



Verification:

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

Signature /s/ *Brad Lutz*

Director Regulatory Affairs

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

EVERGY’S OBJECTION TO KCC STAFF DATA REQUEST 282

Pursuant to the Commission’s Discovery Order issued in this docket on May 2, 2023, Evergy Kansas Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (“Evergy”) hereby notify the Kansas Corporation Commission Staff (“Staff”) of its objection to the following data request (“DR”) issued by Staff on June, 20, 2023, for the reason(s) stated:

DR KCC - 282:

Request: Please provide a listing of the frequency of storms and the cost impact from each of the individual storms over the last ten years. Specifically, please provide the number of major storms that have taken place in both EKM and EKC service areas between 2013 and 2022. Of the storms listed, please identify which resulted in storm costs that exceeded \$250,000.

Evergy objects to providing the information requested going back 10 years because such request is overly broad and unduly burdensome. Because the request extends back for ten years, it would create a substantial burden for Evergy to locate and produce this information, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that this request should be limited only to the time period going back to Evergy’s last rate case in 2018, or in other words the preceding five years, which will provide substantial information over a reasonable period of time. As such, Evergy intends to produce responsive information relevant to the last five years, but not for entire ten-year scope of the request.

Respectfully submitted,

Cathryn J. Dinges (#20848)
Senior Director and Regulatory Affairs Counsel
818 South Kansas Avenue
Topeka, Kansas 66612
(785) 575-8344

Cathy.Dinges@evergy.com

/s/ Glenda Cafer

Glenda Cafer (#13342)

Trevor C. Wohlford (#19443)

Morris Laing Law Firm

800 SW Jackson, Ste 1310

Topeka, Kansas 66612

Phone: (785) 430-2003

gcafer@morrislaing.com

twohlford@morrislaing.com

ATTORNEYS FOR EVERGY

Highlighted in yellow are projects with total cost \$250k or above

Sum of amount project	Storm Event Date	acct type	Acct Desc	Year of charge					Grand Total
				2018	2019	2020	2021	2022	
KC-30114	5/17/2017	Capital	107000-CONSTRUCTION WORK IN PROGRESS	1361.01					1361.01
			108000-RETIREMENT WORK IN PROGRESS	148.4					148.4
		O&M	583000-DIST OPS OH LINES	-10.34					-10.34
			584000-DIST OPS UNDERGROUND LINES	-12.26					-12.26
			593002-DIST MTCE OH POLES/FIXTURES	-48.16					-48.16
			593003-DIST MTCE OH CONDUCTORS/DEVIC	-48.16					-48.16
			926000-EMPLOYEE PENSIONS & BENEFITS -	-17.2					-17.2
			926500-EMPL PENS&BENS LOADINGS - SC	-13.63					-13.63
			926508-EMPL PENS&OTH POST RTMT LOADIN	-12.71					-12.71
KC-30114 Total				1346.95					1346.95
KC-30115	5/18/2017	Capital	107000-CONSTRUCTION WORK IN PROGRESS	979.67					979.67
			108000-RETIREMENT WORK IN PROGRESS	103.36					103.36
		O&M	583000-DIST OPS OH LINES	-87.53					-87.53
			584000-DIST OPS UNDERGROUND LINES	-99.19					-99.19
			593002-DIST MTCE OH POLES/FIXTURES	-382.99					-382.99
			593003-DIST MTCE OH CONDUCTORS/DEVIC	-382.99					-382.99
			926000-EMPLOYEE PENSIONS & BENEFITS -	-23.47					-23.47
			926500-EMPL PENS&BENS LOADINGS - SC	-18.58					-18.58
			926508-EMPL PENS&OTH POST RTMT LOADIN	-17.34					-17.34
KC-30115 Total				70.94					70.94
KC-30119	6/29/2017	Capital	107000-CONSTRUCTION WORK IN PROGRESS	858.85					858.85
			108000-RETIREMENT WORK IN PROGRESS	94.41					94.41
		O&M	583000-DIST OPS OH LINES	-46.88					-46.88
			584000-DIST OPS UNDERGROUND LINES	-52.01					-52.01
			593002-DIST MTCE OH POLES/FIXTURES	-197.61					-197.61
			593003-DIST MTCE OH CONDUCTORS/DEVIC	-197.61					-197.61
			926000-EMPLOYEE PENSIONS & BENEFITS -	-55.63					-55.63
			926500-EMPL PENS&BENS LOADINGS - SC	-44.04					-44.04
			926508-EMPL PENS&OTH POST RTMT LOADIN	-41.1					-41.1
KC-30119 Total				318.38					318.38
KC-30124	8/21/2017	Capital	107000-CONSTRUCTION WORK IN PROGRESS	2740.64					2740.64
			108000-RETIREMENT WORK IN PROGRESS	304.52					304.52
		O&M	583000-DIST OPS OH LINES	71.43					71.43
			584000-DIST OPS UNDERGROUND LINES	71.43					71.43
			593002-DIST MTCE OH POLES/FIXTURES	285.72					285.72
			593003-DIST MTCE OH CONDUCTORS/DEVIC	285.72					285.72
KC-30124 Total				3759.46					3759.46
KC-30126	10/14/2017	Capital	107000-CONSTRUCTION WORK IN PROGRESS	44434.96					44434.96
			108000-RETIREMENT WORK IN PROGRESS	3842.6					3842.6
		O&M	583000-DIST OPS OH LINES	574.18					574.18
			584000-DIST OPS UNDERGROUND LINES	574.18					574.18
			593000-DIST MTCE OH PERFORM LINE CLE	105.44					105.44
			593002-DIST MTCE OH POLES/FIXTURES	2296.73					2296.73
			593003-DIST MTCE OH CONDUCTORS/DEVIC	2296.73					2296.73
KC-30126 Total				54124.82					54124.82
KC-30127	1/26/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	51024.04	310.05				51334.09
			108000-RETIREMENT WORK IN PROGRESS	4656.85	33.81				4690.66
		O&M	583000-DIST OPS OH LINES	1834.58	15.19				1849.77
			584000-DIST OPS UNDERGROUND LINES	1897.73	17.31				1915.04
			593000-DIST MTCE OH PERFORM LINE CLE	1728.72					1728.72
			593002-DIST MTCE OH POLES/FIXTURES	7519.86	67.1				7586.96
			593003-DIST MTCE OH CONDUCTORS/DEVIC	7519.86	67.1				7586.96
			926000-EMPLOYEE PENSIONS & BENEFITS -	1737.81					1737.81
			926500-EMPL PENS&BENS LOADINGS - SC	1376.06					1376.06
			926508-EMPL PENS&OTH POST RTMT LOADIN	1283.83					1283.83
KC-30127 Total				80579.34	510.56				81089.9
KC-30128	2/20/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	190420.59	44.52				190465.11
			108000-RETIREMENT WORK IN PROGRESS	14637.39	4.86				14642.25
		O&M	583000-DIST OPS OH LINES	4259.83	1.18				4261.01

KC-30128	43151	O&M	584000-DIST OPS UNDERGROUND LINES	4258.48	1.18	4259.66
			593000-DIST MTCE OH PERFORM LINE CLE	6682.97		6682.97
			593002-DIST MTCE OH POLES/FIXTURES	17195.43	4.84	17200.27
			593003-DIST MTCE OH CONDUCTORS/DEVIC	17195.42	4.84	17200.26
			920000-A&G LABOR EXPENSE	977.95		977.95
			926000-EMPLOYEE PENSIONS & BENEFITS -	4079.1	0.85	4079.95
			926500-EMPL PENS&BENS LOADINGS - SC	3229.98	0.7	3230.68
			926508-EMPL PENS&OTH POST RTMT LOADIN	3013.53	0.74	3014.27
KC-30128 Total			265950.67	63.71	266014.38	
KC-30129	5/2/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	349486.76	708.94	350195.7
		O&M	108000-RETIREMENT WORK IN PROGRESS	28444.92	78.77	28523.69
			583000-DIST OPS OH LINES	2140.86	8.75	2149.61
			584000-DIST OPS UNDERGROUND LINES	2736.97	8.75	2745.72
			593000-DIST MTCE OH PERFORM LINE CLE	3304.61		3304.61
			593002-DIST MTCE OH POLES/FIXTURES	10352.9	35.01	10387.91
			593003-DIST MTCE OH CONDUCTORS/DEVIC	10352.9	35.01	10387.91
			926000-EMPLOYEE PENSIONS & BENEFITS -	1878.84		1878.84
			926500-EMPL PENS&BENS LOADINGS - SC	1487.75		1487.75
			926508-EMPL PENS&OTH POST RTMT LOADIN	1388.04		1388.04
KC-30129 Total			411574.55	875.23	412449.78	
KC-30130	6/2/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	2584610.01	131435.34	2716045.35
		O&M	108000-RETIREMENT WORK IN PROGRESS	203789.32	14603.93	218393.25
			580000-DIST OPS SUPERV & ENG	164.72		164.72
			583000-DIST OPS OH LINES	36899.93	2781.7	39681.63
			584000-DIST OPS UNDERGROUND LINES	36901.94	2781.7	39683.64
			586000-DIST OPS METER EXPOCON/DISCO	1742.13		1742.13
			593000-DIST MTCE OH PERFORM LINE CLE	80949.41		80949.41
			593002-DIST MTCE OH POLES/FIXTURES	146838	11126.8	157964.8
			593003-DIST MTCE OH CONDUCTORS/DEVIC	146838.05	11126.8	157964.85
			598000-DIST MTCE MISC DIST PLT	7304.02	1220.76	8524.78
			903000-CUST RECORDS/COLLECTION EXP	4480.55		4480.55
			910000-MISC CUSTOMER SERVICE EXP	997.31		997.31
			912000-SALES EXPENSE DEMO/SELLING	1394.57		1394.57
			920000-A&G LABOR EXPENSE	3284.21		3284.21
			926000-EMPLOYEE PENSIONS & BENEFITS -	7806.67	203.45	8010.12
			926500-EMPL PENS&BENS LOADINGS - SC	6181.61	171.71	6353.32
			926508-EMPL PENS&OTH POST RTMT LOADIN	5767.4	183.91	5951.31
KC-30130 Total			3275949.85	175636.1	3451585.95	
KC-30131	6/19/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	80862.6		80862.6
		O&M	108000-RETIREMENT WORK IN PROGRESS	6101.7		6101.7
			583000-DIST OPS OH LINES	1962.03		1962.03
			584000-DIST OPS UNDERGROUND LINES	2086.45		2086.45
			593000-DIST MTCE OH PERFORM LINE CLE	9017.47		9017.47
			593002-DIST MTCE OH POLES/FIXTURES	8222.64		8222.64
			593003-DIST MTCE OH CONDUCTORS/DEVIC	8222.67		8222.67
			926000-EMPLOYEE PENSIONS & BENEFITS -	1546.39		1546.39
			926500-EMPL PENS&BENS LOADINGS - SC	1224.5		1224.5
			926508-EMPL PENS&OTH POST RTMT LOADIN	1142.44		1142.44
KC-30131 Total			120388.89		120388.89	
KC-30132	6/26/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	553686.58	241.12	553927.7
		O&M	108000-RETIREMENT WORK IN PROGRESS	45888.7		45888.7
			583000-DIST OPS OH LINES	11701.28		11701.28
			584000-DIST OPS UNDERGROUND LINES	11664.97		11664.97
			593000-DIST MTCE OH PERFORM LINE CLE	23551.31		23551.31
			593002-DIST MTCE OH POLES/FIXTURES	46560.81		46560.81
			593003-DIST MTCE OH CONDUCTORS/DEVIC	46560.81		46560.81
			926000-EMPLOYEE PENSIONS & BENEFITS -	3418.18		3418.18
			926500-EMPL PENS&BENS LOADINGS - SC	2706.62		2706.62
			926508-EMPL PENS&OTH POST RTMT LOADIN	2525.28		2525.28
KC-30132 Total			748264.54	241.12	748505.66	
KC-30133	7/19/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	197705.19		197705.19
		O&M	108000-RETIREMENT WORK IN PROGRESS	66400.2		66400.2
			583000-DIST OPS OH LINES	4646.03		4646.03

KC-30133	43300	O&M	584000-DIST OPS UNDERGROUND LINES	4687.17	4687.17		
			593000-DIST MTCE OH PERFORM LINE CLE	4614.13	4614.13		
			593002-DIST MTCE OH POLES/FIXTURES	18604.84	18604.84		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	18604.84	18604.84		
			926000-EMPLOYEE PENSIONS & BENEFITS -	2518.65	2518.65		
			926500-EMPL PENS&BENS LOADINGS - SC	1994.35	1994.35		
			926508-EMPL PENS&OTH POST RTMT LOADIN	1860.71	1860.71		
KC-30133 Total				321636.11	321636.11		
KC-30134	8/6/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	149668.29	149668.29		
			108000-RETIREMENT WORK IN PROGRESS	10910.42	10910.42		
		O&M	593000-DIST MTCE OH PERFORM LINE CLE	7925.23	7925.23		
			593002-DIST MTCE OH POLES/FIXTURES	23710.52	23710.52		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	23710.52	23710.52		
			926000-EMPLOYEE PENSIONS & BENEFITS -	3248.5	3248.5		
			926500-EMPL PENS&BENS LOADINGS - SC	2572.28	2572.28		
926508-EMPL PENS&OTH POST RTMT LOADIN	2399.9	2399.9					
KC-30134 Total				224145.66	224145.66		
KC-30135	8/19/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	166704.4	166704.4		
			108000-RETIREMENT WORK IN PROGRESS	11066.66	11066.66		
		O&M	583000-DIST OPS OH LINES	2312.17	2312.17		
			584000-DIST OPS UNDERGROUND LINES	2312.17	2312.17		
			593000-DIST MTCE OH PERFORM LINE CLE	4448.57	4448.57		
			593002-DIST MTCE OH POLES/FIXTURES	9246.14	9246.14		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	9246.14	9246.14		
			926000-EMPLOYEE PENSIONS & BENEFITS -	1285.23	1285.23		
			926500-EMPL PENS&BENS LOADINGS - SC	1017.7	1017.7		
			926508-EMPL PENS&OTH POST RTMT LOADIN	949.5	949.5		
KC-30135 Total				208588.68	208588.68		
KC-30136	8/29/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	1050912.16	34820.7	1085732.86	
			108000-RETIREMENT WORK IN PROGRESS	83727.69	3863.91	87591.6	
		O&M	583000-DIST OPS OH LINES	25522.43	1286.77	26809.2	
			584000-DIST OPS UNDERGROUND LINES	25522.46	1286.77	26809.23	
			593000-DIST MTCE OH PERFORM LINE CLE	67646.33		67646.33	
			593002-DIST MTCE OH POLES/FIXTURES	101768.53	5145.27	106913.8	
			593003-DIST MTCE OH CONDUCTORS/DEVIC	101768.52	5145.27	106913.79	
			926000-EMPLOYEE PENSIONS & BENEFITS -	6794.03		6794.03	
			926500-EMPL PENS&BENS LOADINGS - SC	5379.78		5379.78	
			926508-EMPL PENS&OTH POST RTMT LOADIN	5019.26		5019.26	
KC-30136 Total				1474061.19	51548.69	1525609.88	
KC-30137	10/8/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	349507.55	116.47	349624.02	
			108000-RETIREMENT WORK IN PROGRESS	30393.11	100.86	30493.97	
		O&M	583000-DIST OPS OH LINES	8083.82	31.85	8115.67	
			584000-DIST OPS UNDERGROUND LINES	8086.25	31.85	8118.1	
			593000-DIST MTCE OH PERFORM LINE CLE	12740.28		12740.28	
			593002-DIST MTCE OH POLES/FIXTURES	32582.86	127.4	32710.26	
			593003-DIST MTCE OH CONDUCTORS/DEVIC	32582.87	127.4	32710.27	
			926000-EMPLOYEE PENSIONS & BENEFITS -	3767.56		3767.56	
			926500-EMPL PENS&BENS LOADINGS - SC	2983.31		2983.31	
			926508-EMPL PENS&OTH POST RTMT LOADIN	2783.4		2783.4	
KC-30137 Total				483511.01	535.83	484046.84	
KC-30138	11/25/2018	Capital	107000-CONSTRUCTION WORK IN PROGRESS	598332.73	2219.23	600551.96	
			108000-RETIREMENT WORK IN PROGRESS	56370.13	194.93	56565.06	
		O&M	583000-DIST OPS OH LINES	34585.74	129.96	34715.7	
			584000-DIST OPS UNDERGROUND LINES	34586	378.53	34964.53	
			593000-DIST MTCE OH PERFORM LINE CLE	19226.54		19226.54	
			593002-DIST MTCE OH POLES/FIXTURES	126342.67	12521.55	138864.22	
			593003-DIST MTCE OH CONDUCTORS/DEVIC	150346.09	-11481.9	138864.19	
			920000-A&G LABOR EXPENSE	806.44		806.44	
			926000-EMPLOYEE PENSIONS & BENEFITS -	7333.55	52.95	7386.5	
			926500-EMPL PENS&BENS LOADINGS - SC	5806.96	44.18	5851.14	
			926508-EMPL PENS&OTH POST RTMT LOADIN	5417.82	47.32	5465.14	
KC-30138 Total				1039154.67	4106.75	1043261.42	
KC-30139	1/12/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS		12541825.92	-522066.76	12019759.16

KC-30139	1/12/2019	Capital	108000-RETIREMENT WORK IN PROGRESS	664038.86	57979.62	722018.48		
			583000-DIST OPS OH LINES	915768.31	61156.21	976924.52		
		O&M	584000-DIST OPS UNDERGROUND LINES	916021.73	61156.2	977177.93		
			593000-DIST MTCE OH PERFORM LINE CLE	2225759.88		2225759.88		
			593002-DIST MTCE OH POLES/FIXTURES	3660909.08	244624.82	3905533.9		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	3661286.12	244624.82	3905910.94		
			598000-DIST MTCE MISC DIST PLT	15522.29		15522.29		
			910000-MISC CUSTOMER SERVICE EXP	10390.08		10390.08		
			920000-A&G LABOR EXPENSE	7980.48		7980.48		
			926000-EMPLOYEE PENSIONS & BENEFITS -	103164.45		103164.45		
			926500-EMPL PENS&BENS LOADINGS - SC	87066.61		87066.61		
			926508-EMPL PENS&OTH POST RTMT LOADIN	93256.17		93256.17		
KC-30139 Total			24902989.98	147474.91	25050464.89			
KC-30140	1/28/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	322802.87		322802.87		
			108000-RETIREMENT WORK IN PROGRESS	29308.7		29308.7		
		O&M	583000-DIST OPS OH LINES	5757.29		5757.29		
			584000-DIST OPS UNDERGROUND LINES	5757.25		5757.25		
			593000-DIST MTCE OH PERFORM LINE CLE	7409.7		7409.7		
			593002-DIST MTCE OH POLES/FIXTURES	23028.83		23028.83		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	23028.8		23028.8		
			926000-EMPLOYEE PENSIONS & BENEFITS -	3694.54		3694.54		
			926500-EMPL PENS&BENS LOADINGS - SC	3107.1		3107.1		
			926508-EMPL PENS&OTH POST RTMT LOADIN	3328.02		3328.02		
			KC-30140 Total			427223.1		427223.1
			KC-30141	2/7/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	178716.07	
108000-RETIREMENT WORK IN PROGRESS	17011.34					17011.34		
O&M	583000-DIST OPS OH LINES	3325.52				3325.52		
	584000-DIST OPS UNDERGROUND LINES	2327.07				2327.07		
	593000-DIST MTCE OH PERFORM LINE CLE	541.96				541.96		
	593002-DIST MTCE OH POLES/FIXTURES	9168.07				9168.07		
	593003-DIST MTCE OH CONDUCTORS/DEVIC	9168.07				9168.07		
	926000-EMPLOYEE PENSIONS & BENEFITS -	2412.72				2412.72		
	926500-EMPL PENS&BENS LOADINGS - SC	2012.97				2012.97		
	926508-EMPL PENS&OTH POST RTMT LOADIN	2156.07				2156.07		
	KC-30141 Total				226839.86		226839.86	
	KC-30142	3/14/2019			Capital	107000-CONSTRUCTION WORK IN PROGRESS	217212.34	
108000-RETIREMENT WORK IN PROGRESS			17182.89			17182.89		
O&M			583000-DIST OPS OH LINES	2865.23		2865.23		
			584000-DIST OPS UNDERGROUND LINES	2913.91		2913.91		
			593000-DIST MTCE OH PERFORM LINE CLE	4484.73		4484.73		
			593002-DIST MTCE OH POLES/FIXTURES	11657.56		11657.56		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	11657.56		11657.56		
			926000-EMPLOYEE PENSIONS & BENEFITS -	2866.98		2866.98		
			926500-EMPL PENS&BENS LOADINGS - SC	2391.99		2391.99		
			926508-EMPL PENS&OTH POST RTMT LOADIN	2562.03		2562.03		
			KC-30142 Total			275795.22		275795.22
			KC-30143	5/5/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	517306.87	
108000-RETIREMENT WORK IN PROGRESS	45495.07					45495.07		
O&M	583000-DIST OPS OH LINES	21108.43				21108.43		
	584000-DIST OPS UNDERGROUND LINES	21164.2				21164.2		
	588000-DIST OPS MISC DIST EXPENSE	1185.03				1185.03		
	593000-DIST MTCE OH PERFORM LINE CLE	2742.77				2742.77		
	593002-DIST MTCE OH POLES/FIXTURES	84255.24				84255.24		
	593003-DIST MTCE OH CONDUCTORS/DEVIC	84255.24				84255.24		
	926000-EMPLOYEE PENSIONS & BENEFITS -	1747.89				1747.89		
	926500-EMPL PENS&BENS LOADINGS - SC	1458.31				1458.31		
	926508-EMPL PENS&OTH POST RTMT LOADIN	1561.97				1561.97		
	KC-30143 Total				782281.02		782281.02	
KC-30144	5/21/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	682917.14		682917.14		
			108000-RETIREMENT WORK IN PROGRESS	59613.3		59613.3		
		O&M	583000-DIST OPS OH LINES	14634.49		14634.49		
			584000-DIST OPS UNDERGROUND LINES	14628.64		14628.64		
			593000-DIST MTCE OH PERFORM LINE CLE	8687.38		8687.38		

KC-30144	5/21/2019	O&M	593002-DIST MTCE OH POLES/FIXTURES	58631.79		58631.79
			593003-DIST MTCE OH CONDUCTORS/DEVIC	58631.78		58631.78
			926000-EMPLOYEE PENSIONS & BENEFITS -	3909.18		3909.18
			926500-EMPL PENS&BENS LOADINGS - SC	3261.5		3261.5
			926508-EMPL PENS&OTH POST RTMT LOADIN	3493.38		3493.38
KC-30144 Total				908408.58		908408.58
KC-30145	5/24/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	368157.97		368157.97
			108000-RETIREMENT WORK IN PROGRESS	19086.71		19086.71
		O&M	583000-DIST OPS OH LINES	17295.37		17295.37
			584000-DIST OPS UNDERGROUND LINES	17603.13		17603.13
			593000-DIST MTCE OH PERFORM LINE CLE	32566.6		32566.6
			593002-DIST MTCE OH POLES/FIXTURES	70104.23		70104.23
			593003-DIST MTCE OH CONDUCTORS/DEVIC	70104.36		70104.36
			926000-EMPLOYEE PENSIONS & BENEFITS -	2703.65		2703.65
			926500-EMPL PENS&BENS LOADINGS - SC	2255.7		2255.7
			926508-EMPL PENS&OTH POST RTMT LOADIN	2416.09		2416.09
KC-30145 Total				602293.81		602293.81
KC-30146	6/12/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	99717.03		99717.03
			108000-RETIREMENT WORK IN PROGRESS	6944.98		6944.98
		O&M	583000-DIST OPS OH LINES	3724.95		3724.95
			584000-DIST OPS UNDERGROUND LINES	3896.61		3896.61
			593000-DIST MTCE OH PERFORM LINE CLE	5916.11		5916.11
			593002-DIST MTCE OH POLES/FIXTURES	15446.34		15446.34
			593003-DIST MTCE OH CONDUCTORS/DEVIC	15439.95		15439.95
			926000-EMPLOYEE PENSIONS & BENEFITS -	2265.36		2265.36
			926500-EMPL PENS&BENS LOADINGS - SC	1890.03		1890.03
			926508-EMPL PENS&OTH POST RTMT LOADIN	2024.41		2024.41
KC-30146 Total				157265.77		157265.77
KC-30147	6/21/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	1075761.39	19138.03	1094899.42
			108000-RETIREMENT WORK IN PROGRESS	85710.31	2008.95	87719.26
		O&M	583000-DIST OPS OH LINES	25013.22	623.18	25636.4
			584000-DIST OPS UNDERGROUND LINES	25013.37	623.18	25636.55
			588000-DIST OPS MISC DIST EXPENSE		432.24	432.24
			593000-DIST MTCE OH PERFORM LINE CLE	28983.6		28983.6
			593002-DIST MTCE OH POLES/FIXTURES	100355.2	2492.7	102847.9
			593003-DIST MTCE OH CONDUCTORS/DEVIC	100355.16	2492.7	102847.86
			926000-EMPLOYEE PENSIONS & BENEFITS -	4310.82		4310.82
			926500-EMPL PENS&BENS LOADINGS - SC	3596.6		3596.6
			926508-EMPL PENS&OTH POST RTMT LOADIN	3852.3		3852.3
KC-30147 Total				1452951.97	27810.98	1480762.95
KC-30148	6/22/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	306424.69		306424.69
			108000-RETIREMENT WORK IN PROGRESS	23624.58		23624.58
		O&M	583000-DIST OPS OH LINES	16841.07		16841.07
			584000-DIST OPS UNDERGROUND LINES	16612.17		16612.17
			593000-DIST MTCE OH PERFORM LINE CLE	22997.14		22997.14
			593002-DIST MTCE OH POLES/FIXTURES	67155.95		67155.95
			593003-DIST MTCE OH CONDUCTORS/DEVIC	67155.95		67155.95
			926000-EMPLOYEE PENSIONS & BENEFITS -	4855.53		4855.53
			926500-EMPL PENS&BENS LOADINGS - SC	4051.09		4051.09
			926508-EMPL PENS&OTH POST RTMT LOADIN	4339.08		4339.08
KC-30148 Total				534057.25		534057.25
KC-30149	7/10/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	901630.53	37.97	901668.5
			108000-RETIREMENT WORK IN PROGRESS	65757.78		65757.78
		O&M	583000-DIST OPS OH LINES	58866.82		58866.82
			584000-DIST OPS UNDERGROUND LINES	58047.27		58047.27
			593000-DIST MTCE OH PERFORM LINE CLE	74044.55		74044.55
			593002-DIST MTCE OH POLES/FIXTURES	231793.35		231793.35
			593003-DIST MTCE OH CONDUCTORS/DEVIC	231991.89		231991.89
			926000-EMPLOYEE PENSIONS & BENEFITS -	18390.25		18390.25
			926500-EMPL PENS&BENS LOADINGS - SC	15343.38		15343.38
			926508-EMPL PENS&OTH POST RTMT LOADIN	16434.16		16434.16
KC-30149 Total				1672299.98	37.97	1672337.95
KC-30150	7/22/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	250119.12		250119.12

KC-30150	7/22/2019	Capital	108000-RETIREMENT WORK IN PROGRESS	15630.85		15630.85
			583000-DIST OPS OH LINES	7968.99		7968.99
		O&M	584000-DIST OPS UNDERGROUND LINES	8078.03		8078.03
			593000-DIST MTCE OH PERFORM LINE CLE	17820		17820
			593002-DIST MTCE OH POLES/FIXTURES	32290.63		32290.63
			593003-DIST MTCE OH CONDUCTORS/DEVIC	32290.63		32290.63
			926000-EMPLOYEE PENSIONS & BENEFITS -	2137.81		2137.81
			926500-EMPL PENS&BENS LOADINGS - SC	1783.64		1783.64
			926508-EMPL PENS&OTH POST RTMT LOADIN	1910.4		1910.4
		KC-30150 Total			370030.1	370030.1
KC-30151	8/16/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	1071825.42	4512.11	1076337.53
			108000-RETIREMENT WORK IN PROGRESS	78389.97	501.35	78891.32
		O&M	583000-DIST OPS OH LINES	38425.9	125.34	38551.24
			584000-DIST OPS UNDERGROUND LINES	38442.6	125.34	38567.94
			593000-DIST MTCE OH PERFORM LINE CLE	20451.22		20451.22
			593002-DIST MTCE OH POLES/FIXTURES	153747.39	501.35	154248.74
			593003-DIST MTCE OH CONDUCTORS/DEVIC	153927.92	501.35	154429.27
			926000-EMPLOYEE PENSIONS & BENEFITS -	5208.83		5208.83
			926500-EMPL PENS&BENS LOADINGS - SC	4345.86		4345.86
			926508-EMPL PENS&OTH POST RTMT LOADIN	4654.8		4654.8
		KC-30151 Total			1569419.91	6266.84
						1575686.75
KC-30152	8/26/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	233515.53		233515.53
			108000-RETIREMENT WORK IN PROGRESS	15676.03		15676.03
		O&M	583000-DIST OPS OH LINES	3513.18		3513.18
			584000-DIST OPS UNDERGROUND LINES	3520.92		3520.92
			593000-DIST MTCE OH PERFORM LINE CLE	7607.42		7607.42
			593002-DIST MTCE OH POLES/FIXTURES	13958.35		13958.35
			593003-DIST MTCE OH CONDUCTORS/DEVIC	13958.12		13958.12
			926000-EMPLOYEE PENSIONS & BENEFITS -	2308.14		2308.14
			926500-EMPL PENS&BENS LOADINGS - SC	1925.72		1925.72
			926508-EMPL PENS&OTH POST RTMT LOADIN	2062.63		2062.63
		KC-30152 Total			298046.04	298046.04
KC-30153	8/30/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	275106.71		275106.71
			108000-RETIREMENT WORK IN PROGRESS	16392.15		16392.15
		O&M	583000-DIST OPS OH LINES	5998.81		5998.81
			584000-DIST OPS UNDERGROUND LINES	6151.65		6151.65
			593000-DIST MTCE OH PERFORM LINE CLE	3429.77		3429.77
			593002-DIST MTCE OH POLES/FIXTURES	24501.48		24501.48
			593003-DIST MTCE OH CONDUCTORS/DEVIC	24501.48		24501.48
			926000-EMPLOYEE PENSIONS & BENEFITS -	5252.93		5252.93
			926500-EMPL PENS&BENS LOADINGS - SC	4382.63		4382.63
			926508-EMPL PENS&OTH POST RTMT LOADIN	4694.18		4694.18
		KC-30153 Total			370411.79	370411.79
KC-30154	9/27/2019	Capital	107000-CONSTRUCTION WORK IN PROGRESS	235107.59	4023.31	239130.9
			108000-RETIREMENT WORK IN PROGRESS	16175.95	447.04	16622.99
		O&M	583000-DIST OPS OH LINES	7861.34	124.59	7985.93
			584000-DIST OPS UNDERGROUND LINES	7991.72	124.59	8116.31
			593000-DIST MTCE OH PERFORM LINE CLE	4490.32		4490.32
			593002-DIST MTCE OH POLES/FIXTURES	31813.11	498.37	32311.48
			593003-DIST MTCE OH CONDUCTORS/DEVIC	31813.12	498.37	32311.49
			926000-EMPLOYEE PENSIONS & BENEFITS -	2112.22		2112.22
			926500-EMPL PENS&BENS LOADINGS - SC	1762.28		1762.28
			926508-EMPL PENS&OTH POST RTMT LOADIN	1887.54		1887.54
		KC-30154 Total			341015.19	5716.27
						346731.46
KC-30155	1/1/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS		114566.81	114566.81
			108000-RETIREMENT WORK IN PROGRESS		7933.92	7933.92
		O&M	583000-DIST OPS OH LINES		2717	2717
			584000-DIST OPS UNDERGROUND LINES		2817.11	2817.11
			593000-DIST MTCE OH PERFORM LINE CLE		7286.23	7286.23
			593002-DIST MTCE OH POLES/FIXTURES		11170.53	11170.53
			593003-DIST MTCE OH CONDUCTORS/DEVIC		11170.54	11170.54
			926000-EMPLOYEE PENSIONS & BENEFITS -		992.69	992.69
			926500-EMPL PENS&BENS LOADINGS - SC		1033.74	1033.74

KC-30155	1/1/2020	O&M	926508-EMPL PENS&OTH POST RTMT LOADIN	939.7			939.7
KC-30155 Total				160628.27			160628.27
KC-30156	3/28/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	118782.19	4706.28	1611.95	125100.42
			108000-RETIREMENT WORK IN PROGRESS	6432.81		179.12	6611.93
		O&M	408140-TOTIT FICA, FUTA, SUTA			19.58	19.58
			583000-DIST OPS OH LINES	3680.73		43.9	3724.63
			584000-DIST OPS UNDERGROUND LINES	3790.02		43.93	3833.95
			593000-DIST MTCE OH PERFORM LINE CLE	7187.25			7187.25
			593002-DIST MTCE OH POLES/FIXTURES	15071.38		175.73	15247.11
			593003-DIST MTCE OH CONDUCTORS/DEVIC	15071.36		175.73	15247.09
			925000-INJURIES AND DAMAGES	-7.71		1.34	-6.37
			926000-EMPLOYEE PENSIONS & BENEFITS -	1004.2		24.58	1028.78
			926500-EMPL PENS&BENS LOADINGS - SC	1045.71			1045.71
			926501-EMPL PENS&BENS LDGS - SC KCPL			21.46	21.46
			926508-EMPL PENS&OTH POST RTMT LOADIN	868.05			868.05
			926509-EMPL PENS&OPEB LDGS NSC KCPL			9.04	9.04
KC-30156 Total				172925.99	4706.28	2306.36	179938.63
KC-30158	5/4/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	1738220.2			1738220.2
			108000-RETIREMENT WORK IN PROGRESS	157196.91			157196.91
		O&M	583000-DIST OPS OH LINES	11769.47			11769.47
			584000-DIST OPS UNDERGROUND LINES	7390.84			7390.84
			593000-DIST MTCE OH PERFORM LINE CLE	4159.09			4159.09
			593002-DIST MTCE OH POLES/FIXTURES	29562.19			29562.19
			593003-DIST MTCE OH CONDUCTORS/DEVIC	29562.19			29562.19
			925000-INJURIES AND DAMAGES	109.84			109.84
			926000-EMPLOYEE PENSIONS & BENEFITS -	1872.71			1872.71
			926500-EMPL PENS&BENS LOADINGS - SC	1950.14			1950.14
			926508-EMPL PENS&OTH POST RTMT LOADIN	1618.79			1618.79
KC-30158 Total				1983412.37			1983412.37
KC-30159	6/5/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	811578.51	6827.05		818405.56
			108000-RETIREMENT WORK IN PROGRESS	71920.01	758.59		72678.6
		O&M	426500-OTHER DEDUCTIONS	29.62			29.62
			583000-DIST OPS OH LINES	25090.48	245.39		25335.87
			584000-DIST OPS UNDERGROUND LINES	22029.11	245.36		22274.47
			588000-DIST OPS MISC DIST EXPENSE	382.13			382.13
			593000-DIST MTCE OH PERFORM LINE CLE	15470.45			15470.45
			593002-DIST MTCE OH POLES/FIXTURES	89629.05	981.63		90610.68
			593003-DIST MTCE OH CONDUCTORS/DEVIC	89628.77	981.63		90610.4
			925000-INJURIES AND DAMAGES	378.3	0.26		378.56
			926000-EMPLOYEE PENSIONS & BENEFITS -	7009.09	3.85		7012.94
			926500-EMPL PENS&BENS LOADINGS - SC	6695.54	4.44		6699.98
			926508-EMPL PENS&OTH POST RTMT LOADIN	5618.93	3.28		5622.21
KC-30159 Total				1145459.99	10051.48		1155511.47
KC-30160	6/27/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	157183.11	162.84		157345.95
			108000-RETIREMENT WORK IN PROGRESS	12641.99	18.08		12660.07
		O&M	583000-DIST OPS OH LINES	11636.28	22.14		11658.42
			584000-DIST OPS UNDERGROUND LINES	11634.75	22.12		11656.87
			593000-DIST MTCE OH PERFORM LINE CLE	23795.51			23795.51
			593002-DIST MTCE OH POLES/FIXTURES	46612.37	88.6		46700.97
			593003-DIST MTCE OH CONDUCTORS/DEVIC	46612.37	88.6		46700.97
			925000-INJURIES AND DAMAGES	121.9	0.92		122.82
			926000-EMPLOYEE PENSIONS & BENEFITS -	2078.37	13.36		2091.73
			926500-EMPL PENS&BENS LOADINGS - SC	2164.31	15.39		2179.7
			926508-EMPL PENS&OTH POST RTMT LOADIN	1796.62	11.35		1807.97
KC-30160 Total				316277.58	443.4		316720.98
KC-30161	7/1/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	99989.48			99989.48
			108000-RETIREMENT WORK IN PROGRESS	7211.99			7211.99
		O&M	583000-DIST OPS OH LINES	10891.36			10891.36
			584000-DIST OPS UNDERGROUND LINES	10891.34			10891.34
			593000-DIST MTCE OH PERFORM LINE CLE	13492.66			13492.66
			593002-DIST MTCE OH POLES/FIXTURES	43565.25			43565.25
			593003-DIST MTCE OH CONDUCTORS/DEVIC	43565.25			43565.25
			925000-INJURIES AND DAMAGES	171.2			171.2

KC-30161	44013	O&M	926000-EMPLOYEE PENSIONS & BENEFITS -	2918.92		2918.92			
			926500-EMPL PENS&BENS LOADINGS - SC	3039.62		3039.62			
			926508-EMPL PENS&OTH POST RTMT LOADIN	2523.2		2523.2			
KC-30161 Total				238260.27		238260.27			
KC-30162	7/15/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	196385.08	-337.08	1068.31	197116.31		
			108000-RETIREMENT WORK IN PROGRESS	13828.95	-32.65	118.74	13915.04		
			408140-TOTIT FICA, FUTA, SUTA			18.28	18.28		
		O&M	583000-DIST OPS OH LINES	11065.39	33.63	32.69	11131.71		
			584000-DIST OPS UNDERGROUND LINES	11062.6	33.63	32.73	11128.96		
			593000-DIST MTCE OH PERFORM LINE CLE	15221.4			15221.4		
			593002-DIST MTCE OH POLES/FIXTURES	44259.3	134.53	130.83	44524.66		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	44259.3	134.53	130.83	44524.66		
			925000-INJURIES AND DAMAGES	863.43		2.59	866.02		
			926000-EMPLOYEE PENSIONS & BENEFITS -	6196.01		47.62	6243.63		
			926500-EMPL PENS&BENS LOADINGS - SC	6452.22			6452.22		
			926501-EMPL PENS&BENS LDGS - SC KCPL			41.56	41.56		
			926508-EMPL PENS&OTH POST RTMT LOADIN	5355.98			5355.98		
			926509-EMPL PENS&OPEB LDGS NSC KCPL			17.5	17.5		
KC-30162 Total				354949.66	-33.41	1641.68	356557.93		
KC-30163	8/31/2020	Capital	107000-CONSTRUCTION WORK IN PROGRESS	341880.81	-6.67	396.46	342270.6		
			108000-RETIREMENT WORK IN PROGRESS	25591.98			25591.98		
			583000-DIST OPS OH LINES	20190.72			20190.72		
		O&M	584000-DIST OPS UNDERGROUND LINES	20389.47	0		20389.47		
			588000-DIST OPS MISC DIST EXPENSE	45.52			45.52		
			593000-DIST MTCE OH PERFORM LINE CLE	35052.49			35052.49		
			593002-DIST MTCE OH POLES/FIXTURES	80762.7			80762.7		
			593003-DIST MTCE OH CONDUCTORS/DEVIC	80762.7			80762.7		
			925000-INJURIES AND DAMAGES	449.35			449.35		
			926000-EMPLOYEE PENSIONS & BENEFITS -	7661.06			7661.06		
			926500-EMPL PENS&BENS LOADINGS - SC	7977.83			7977.83		
			926508-EMPL PENS&OTH POST RTMT LOADIN	6622.4			6622.4		
		KC-30163 Total				627387.03	-6.67	396.46	627776.82
		KC-30165	1/1/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS		525473.07		525473.07
	108000-RETIREMENT WORK IN PROGRESS				39395.2		39395.2		
	583000-DIST OPS OH LINES				9306.06		9306.06		
O&M	584000-DIST OPS UNDERGROUND LINES				9305.48		9305.48		
	588000-DIST OPS MISC DIST EXPENSE				37.48		37.48		
	593000-DIST MTCE OH PERFORM LINE CLE				31352.17		31352.17		
	593002-DIST MTCE OH POLES/FIXTURES				37224.08		37224.08		
	593003-DIST MTCE OH CONDUCTORS/DEVIC				37224.07		37224.07		
	925000-INJURIES AND DAMAGES				101.13		101.13		
	926000-EMPLOYEE PENSIONS & BENEFITS -				1511.24		1511.24		
	926500-EMPL PENS&BENS LOADINGS - SC				1711.83		1711.83		
	926508-EMPL PENS&OTH POST RTMT LOADIN				1265.81		1265.81		
KC-30165 Total				693907.62		693907.62			
KC-30166	2/16/2021			Capital	107000-CONSTRUCTION WORK IN PROGRESS		275086.93		275086.93
			108000-RETIREMENT WORK IN PROGRESS		22773.58		22773.58		
			583000-DIST OPS OH LINES		19667.4		19667.4		
		O&M	584000-DIST OPS UNDERGROUND LINES		19663.97		19663.97		
			593000-DIST MTCE OH PERFORM LINE CLE		1604.12		1604.12		
			593002-DIST MTCE OH POLES/FIXTURES		78668.21		78668.21		
			593003-DIST MTCE OH CONDUCTORS/DEVIC		78668.21		78668.21		
			925000-INJURIES AND DAMAGES		363.16		363.16		
			926000-EMPLOYEE PENSIONS & BENEFITS -		5287.87		5287.87		
			926500-EMPL PENS&BENS LOADINGS - SC		6096.62		6096.62		
			926508-EMPL PENS&OTH POST RTMT LOADIN		4486.84		4486.84		
		KC-30166 Total				512366.91		512366.91	
		KC-30167	5/9/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS		212406.82		212406.82
					108000-RETIREMENT WORK IN PROGRESS		17753.68		17753.68
O&M	583000-DIST OPS OH LINES				6755.98		6755.98		
	584000-DIST OPS UNDERGROUND LINES				6756.09		6756.09		
	593000-DIST MTCE OH PERFORM LINE CLE				17597.44		17597.44		
	593002-DIST MTCE OH POLES/FIXTURES				27024.32		27024.32		

KC-30167	44325	O&M	593003-DIST MTCE OH CONDUCTORS/DEVIC 925000-INJURIES AND DAMAGES 926000-EMPLOYEE PENSIONS & BENEFITS - 926500-EMPL PENS&BENS LOADINGS - SC 926508-EMPL PENS&OTH POST RTMT LOADIN	27024.17 32.03 463.03 537.68 395.7	27024.17 32.03 463.03 537.68 395.7
KC-30167 Total				316746.94	316746.94
KC-30168	5/27/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS 108000-RETIREMENT WORK IN PROGRESS	230331.32 19846.75	7744.73 20707.27
		O&M	583000-DIST OPS OH LINES 584000-DIST OPS UNDERGROUND LINES 588000-DIST OPS MISC DIST EXPENSE 593000-DIST MTCE OH PERFORM LINE CLE 593002-DIST MTCE OH POLES/FIXTURES 593003-DIST MTCE OH CONDUCTORS/DEVIC 925000-INJURIES AND DAMAGES 926000-EMPLOYEE PENSIONS & BENEFITS - 926500-EMPL PENS&BENS LOADINGS - SC 926508-EMPL PENS&OTH POST RTMT LOADIN	7274.8 7245.7 2.61 6334.3 29099.38 29272.98 70.89 1371.51 1190.04 875.82	149.91 149.91 2.61 6334.3 29699.01 29872.61 70.89 1371.51 1190.04 875.82
KC-30168 Total				332916.1	343020.43
KC-30169	6/25/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS 108000-RETIREMENT WORK IN PROGRESS	2016000.78 176593.88	5987.81 177147.65
		O&M	583000-DIST OPS OH LINES 583001-DIST OPS OH TRANSFORMER 584000-DIST OPS UNDERGROUND LINES 588000-DIST OPS MISC DIST EXPENSE 593000-DIST MTCE OH PERFORM LINE CLE 593002-DIST MTCE OH POLES/FIXTURES 593003-DIST MTCE OH CONDUCTORS/DEVIC 925000-INJURIES AND DAMAGES 926000-EMPLOYEE PENSIONS & BENEFITS - 926500-EMPL PENS&BENS LOADINGS - SC 926508-EMPL PENS&OTH POST RTMT LOADIN	25026.24 21.2 25046.92 225.89 28015.31 100191.12 100191.1 127.4 2467.23 2141.89 1576.37	67.56 21.2 25114.48 225.89 28015.31 100461.37 100461.35 127.4 2467.23 2141.89 1576.37
KC-30169 Total				2477625.33	2484842.53
KC-30170	6/24/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS 108000-RETIREMENT WORK IN PROGRESS	250127.75 23366.62	252837.43 23366.62
		O&M	583000-DIST OPS OH LINES 584000-DIST OPS UNDERGROUND LINES 588000-DIST OPS MISC DIST EXPENSE 593000-DIST MTCE OH PERFORM LINE CLE 593002-DIST MTCE OH POLES/FIXTURES 593003-DIST MTCE OH CONDUCTORS/DEVIC 925000-INJURIES AND DAMAGES 926000-EMPLOYEE PENSIONS & BENEFITS - 926500-EMPL PENS&BENS LOADINGS - SC 926508-EMPL PENS&OTH POST RTMT LOADIN	1387.49 1387.36 60.54 1861.67 5550.54 5550.54 42.22 816.42 708.25 521.19	1387.49 1387.36 60.54 1861.67 5550.54 5550.54 42.22 816.42 708.25 521.19
KC-30170 Total				291380.59	294090.27
KC-30171	7/10/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS 108000-RETIREMENT WORK IN PROGRESS	596687.49 51094.77	0 51094.77
		O&M	583000-DIST OPS OH LINES 583002-DIST OPS OH TRSFMR CPTZD 584000-DIST OPS UNDERGROUND LINES 593000-DIST MTCE OH PERFORM LINE CLE 593002-DIST MTCE OH POLES/FIXTURES 593003-DIST MTCE OH CONDUCTORS/DEVIC 925000-INJURIES AND DAMAGES 926000-EMPLOYEE PENSIONS & BENEFITS - 926500-EMPL PENS&BENS LOADINGS - SC 926508-EMPL PENS&OTH POST RTMT LOADIN	10998.68 100.21 10998.68 21721.91 43895.56 43995.77 7565.71 1260.22 1093.23 804.55	0 100.21 10998.68 21721.91 43895.56 43995.77 7565.71 1260.22 1093.23 804.55
KC-30171 Total				790216.78	790216.78
KC-30172	8/10/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS 108000-RETIREMENT WORK IN PROGRESS	1099602.62 96747.55	1099602.62 96747.55
		O&M	583000-DIST OPS OH LINES 584000-DIST OPS UNDERGROUND LINES	18281.62 36425.32	18281.62 36425.32

KC-30172	44418	O&M	588000-DIST OPS MISC DIST EXPENSE		57.45	57.45	
			593000-DIST MTCE OH PERFORM LINE CLE		45760.98	45760.98	
			593002-DIST MTCE OH POLES/FIXTURES		145705.2	145705.2	
			593003-DIST MTCE OH CONDUCTORS/DEVIC		145705.21	145705.21	
			925000-INJURIES AND DAMAGES		388.99	388.99	
			926000-EMPLOYEE PENSIONS & BENEFITS -		6742.46	6742.46	
			926500-EMPL PENS&BENS LOADINGS - SC		5417.33	5417.33	
			926508-EMPL PENS&OTH POST RTMT LOADIN		3986.92	3986.92	
KC-30172 Total				1604821.65	1604821.65		
KC-30173	8/12/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS		1116444.45	54982.96	1171427.41
			108000-RETIREMENT WORK IN PROGRESS		93959.52	5953.25	99912.77
	O&M		583000-DIST OPS OH LINES		39018.35	2173.63	41191.98
			584000-DIST OPS UNDERGROUND LINES		39016.11	2173.62	41189.73
			593000-DIST MTCE OH PERFORM LINE CLE		47898.07		47898.07
			593002-DIST MTCE OH POLES/FIXTURES		156072.73	8694.53	164767.26
			593003-DIST MTCE OH CONDUCTORS/DEVIC		156088.09	8694.53	164782.62
			925000-INJURIES AND DAMAGES		547.31		547.31
			926000-EMPLOYEE PENSIONS & BENEFITS -		9663.37		9663.37
			926500-EMPL PENS&BENS LOADINGS - SC		7764.16		7764.16
			926508-EMPL PENS&OTH POST RTMT LOADIN		5714.06		5714.06
KC-30173 Total				1672186.22	82672.52	1754858.74	
KC-30174	8/21/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS		465615.6	13755.65	479371.25
			108000-RETIREMENT WORK IN PROGRESS		32087.27	1416.87	33504.14
	O&M		583000-DIST OPS OH LINES		31676.86	1399.2	33076.06
			584000-DIST OPS UNDERGROUND LINES		29397.64	1399.2	30796.84
			593000-DIST MTCE OH PERFORM LINE CLE		67756.6		67756.6
			593002-DIST MTCE OH POLES/FIXTURES		126837.01	5596.81	132433.82
			593003-DIST MTCE OH CONDUCTORS/DEVIC		128983.49	5596.81	134580.3
			925000-INJURIES AND DAMAGES		185.38		185.38
			926000-EMPLOYEE PENSIONS & BENEFITS -		3212.61		3212.61
			926500-EMPL PENS&BENS LOADINGS - SC		2581.22		2581.22
			926508-EMPL PENS&OTH POST RTMT LOADIN		1899.64		1899.64
KC-30174 Total				890233.32	29164.54	919397.86	
KC-30175	12/15/2021	Capital	107000-CONSTRUCTION WORK IN PROGRESS		925162.53	2441240.29	3366402.82
			108000-RETIREMENT WORK IN PROGRESS		30249.16	257043.7	287292.86
	O&M		408140-TOTIT FICA, FUTA, SUTA			7486.13	7486.13
			583000-DIST OPS OH LINES		12581.02	41417.9	53998.92
			583001-DIST OPS OH TRANSFORMER		17.74		17.74
			584000-DIST OPS UNDERGROUND LINES		12586.53	53176.21	65762.74
			586001-DIST OPS METER EXPENSES		5723.85		5723.85
			588000-DIST OPS MISC DIST EXPENSE		650.03	340.45	990.48
			593000-DIST MTCE OH PERFORM LINE CLE		94905.64	1334.52	96240.16
			593002-DIST MTCE OH POLES/FIXTURES		50373.21	211975.29	262348.5
			593003-DIST MTCE OH CONDUCTORS/DEVIC		50373.19	212038.25	262411.44
			903000-CUST RECORDS/COLLECTION EXP		3729.18		3729.18
			908000-CUSTOMER ASSISTANCE EXPENSE		8333.33		8333.33
			920000-A&G LABOR EXPENSE		17743.79		17743.79
			921000-A&G OFFICE SUPPLIES&EXPENSES		1.3		1.3
			925000-INJURIES AND DAMAGES		407.31	321.08	728.39
			926000-EMPLOYEE PENSIONS & BENEFITS -		13097.01	5906.53	19003.54
			926500-EMPL PENS&BENS LOADINGS - SC		10509.83		10509.83
			926501-EMPL PENS&BENS LDGS - SC KCPL			5153.52	5153.52
			926508-EMPL PENS&OTH POST RTMT LOADIN		7749.19		7749.19
			926509-EMPL PENS&OPEB LDGS NSC KCPL			2171.35	2171.35
KC-30175 Total				1244193.84	3239605.22	4483799.06	
KC-30176	4/29/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS			172201.43	172201.43
			108000-RETIREMENT WORK IN PROGRESS			14289.19	14289.19
	O&M		408140-TOTIT FICA, FUTA, SUTA			2596.27	2596.27
			583000-DIST OPS OH LINES			4271.76	4271.76
			584000-DIST OPS UNDERGROUND LINES			4270.49	4270.49
			588000-DIST OPS MISC DIST EXPENSE			158.38	158.38
			593000-DIST MTCE OH PERFORM LINE CLE			10015.38	10015.38
			593002-DIST MTCE OH POLES/FIXTURES			17087.15	17087.15

KC-30176	4/29/2022	O&M	593003-DIST MTCE OH CONDUCTORS/DEVIC	17087.15	17087.15
			925000-INJURIES AND DAMAGES	42.69	42.69
			926000-EMPLOYEE PENSIONS & BENEFITS -	785.32	785.32
			926501-EMPL PENS&BENS LDGS - SC KCPL	685.21	685.21
			926509-EMPL PENS&OPEB LDGS NSC KCPL	288.7	288.7
KC-30176 Total				243779.12	243779.12
KC-30177	5/15/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	283694.22	283694.22
			108000-RETIREMENT WORK IN PROGRESS	22761.73	22761.73
		O&M	408140-TOTIT FICA, FUTA, SUTA	4055.38	4055.38
			583000-DIST OPS OH LINES	7147.92	7147.92
			584000-DIST OPS UNDERGROUND LINES	7148.31	7148.31
			588000-DIST OPS MISC DIST EXPENSE	162.75	162.75
			593000-DIST MTCE OH PERFORM LINE CLE	16195.93	16195.93
			593002-DIST MTCE OH POLES/FIXTURES	28662.22	28662.22
			593003-DIST MTCE OH CONDUCTORS/DEVIC	28439.2	28439.2
			925000-INJURIES AND DAMAGES	174.14	174.14
			926000-EMPLOYEE PENSIONS & BENEFITS -	3203.31	3203.31
			926501-EMPL PENS&BENS LDGS - SC KCPL	2794.89	2794.89
			926509-EMPL PENS&OPEB LDGS NSC KCPL	1177.59	1177.59
KC-30177 Total				405617.59	405617.59
KC-30178	5/30/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	745251.81	745251.81
			108000-RETIREMENT WORK IN PROGRESS	65815.51	65815.51
		O&M	408140-TOTIT FICA, FUTA, SUTA	10225.57	10225.57
			583000-DIST OPS OH LINES	44958.79	44958.79
			584000-DIST OPS UNDERGROUND LINES	44958.63	44958.63
			593000-DIST MTCE OH PERFORM LINE CLE	59370.82	59370.82
			593002-DIST MTCE OH POLES/FIXTURES	181624.88	181624.88
			593003-DIST MTCE OH CONDUCTORS/DEVIC	179981.6	179981.6
			925000-INJURIES AND DAMAGES	653.38	653.38
			926000-EMPLOYEE PENSIONS & BENEFITS -	12035.65	12035.65
			926501-EMPL PENS&BENS LDGS - SC KCPL	10471.56	10471.56
			926502-EMPL PENS&BENS LDGS - SC WSTR	19.72	19.72
			926509-EMPL PENS&OPEB LDGS NSC KCPL	4412.03	4412.03
			926510-EMPL PENS&OPEB LDGS NSC WSTR	9.8	9.8
KC-30178 Total				1359789.75	1359789.75
KC-30179	6/8/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	4583613.48	4583613.48
			108000-RETIREMENT WORK IN PROGRESS	404451.38	404451.38
		O&M	408140-TOTIT FICA, FUTA, SUTA	13551.5	13551.5
			426500-OTHER DEDUCTIONS	379.1	379.1
			580000-DIST OPS SUPERV & ENG	384.62	384.62
			583000-DIST OPS OH LINES	71049.92	71049.92
			584000-DIST OPS UNDERGROUND LINES	71001.78	71001.78
			588000-DIST OPS MISC DIST EXPENSE	1163.02	1163.02
			593000-DIST MTCE OH PERFORM LINE CLE	232295.13	232295.13
			593002-DIST MTCE OH POLES/FIXTURES	284112.97	284112.97
			593003-DIST MTCE OH CONDUCTORS/DEVIC	286290.78	286290.78
			925000-INJURIES AND DAMAGES	726.57	726.57
			926000-EMPLOYEE PENSIONS & BENEFITS -	14860.99	14860.99
			926501-EMPL PENS&BENS LDGS - SC KCPL	10238.61	10238.61
			926502-EMPL PENS&BENS LDGS - SC WSTR	1814.21	1814.21
			926509-EMPL PENS&OPEB LDGS NSC KCPL	4313.91	4313.91
			926510-EMPL PENS&OPEB LDGS NSC WSTR	899.93	899.93
KC-30179 Total				5981147.9	5981147.9
KC-30180	6/17/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	51184.86	51184.86
			108000-RETIREMENT WORK IN PROGRESS	4349.2	4349.2
		O&M	408140-TOTIT FICA, FUTA, SUTA	632.59	632.59
			583000-DIST OPS OH LINES	1374.15	1374.15
			584000-DIST OPS UNDERGROUND LINES	1374.17	1374.17
			593000-DIST MTCE OH PERFORM LINE CLE	2427.93	2427.93
			593002-DIST MTCE OH POLES/FIXTURES	5496.53	5496.53
			593003-DIST MTCE OH CONDUCTORS/DEVIC	5496.39	5496.39
			925000-INJURIES AND DAMAGES	54.64	54.64
			926000-EMPLOYEE PENSIONS & BENEFITS -	1005.16	1005.16

KC-30180	44729	O&M	926501-EMPL PENS&BENS LDGS - SC KCPL	877.01	877.01				
			926509-EMPL PENS&OPEB LDGS NSC KCPL	369.5	369.5				
KC-30180 Total				74642.13	74642.13				
KC-30181	6/21/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	872864.64	872864.64				
			108000-RETIREMENT WORK IN PROGRESS	88835.38	88835.38				
		O&M	408140-TOTIT FICA, FUTA, SUTA	4728.56	4728.56				
			583000-DIST OPS OH LINES	39305.41	39305.41				
			584000-DIST OPS UNDERGROUND LINES	39305	39305				
			588000-DIST OPS MISC DIST EXPENSE	78.1	78.1				
			593000-DIST MTCE OH PERFORM LINE CLE	18544.65	18544.65				
			593002-DIST MTCE OH POLES/FIXTURES	157220.65	157220.65				
			593003-DIST MTCE OH CONDUCTORS/DEVIC	157220.62	157220.62				
			925000-INJURIES AND DAMAGES	291.51	291.51				
			926000-EMPLOYEE PENSIONS & BENEFITS -	5362.51	5362.51				
			926501-EMPL PENS&BENS LDGS - SC KCPL	4678.84	4678.84				
			926509-EMPL PENS&OPEB LDGS NSC KCPL	1971.37	1971.37				
KC-30181 Total				1390407.24	1390407.24				
KC-30182	7/8/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	305629.6	305629.6				
			108000-RETIREMENT WORK IN PROGRESS	26803.93	26803.93				
		O&M	408140-TOTIT FICA, FUTA, SUTA	670.31	670.31				
			583000-DIST OPS OH LINES	2597.95	2597.95				
			584000-DIST OPS UNDERGROUND LINES	2597.85	2597.85				
			593002-DIST MTCE OH POLES/FIXTURES	10391.83	10391.83				
			593003-DIST MTCE OH CONDUCTORS/DEVIC	10391.83	10391.83				
			925000-INJURIES AND DAMAGES	39.39	39.39				
			926000-EMPLOYEE PENSIONS & BENEFITS -	724.61	724.61				
			926501-EMPL PENS&BENS LDGS - SC KCPL	632.23	632.23				
			926509-EMPL PENS&OPEB LDGS NSC KCPL	266.37	266.37				
KC-30182 Total				360745.9	360745.9				
KC-30183	8/16/2022	Capital	107000-CONSTRUCTION WORK IN PROGRESS	243165.07	243165.07				
			108000-RETIREMENT WORK IN PROGRESS	19262.23	19262.23				
		O&M	408140-TOTIT FICA, FUTA, SUTA	1274.5	1274.5				
			583000-DIST OPS OH LINES	4037.1	4037.1				
			584000-DIST OPS UNDERGROUND LINES	4036.28	4036.28				
			588000-DIST OPS MISC DIST EXPENSE	23.12	23.12				
			593000-DIST MTCE OH PERFORM LINE CLE	4184.5	4184.5				
			593002-DIST MTCE OH POLES/FIXTURES	16149.65	16149.65				
			593003-DIST MTCE OH CONDUCTORS/DEVIC	16149.59	16149.59				
			925000-INJURIES AND DAMAGES	126.27	126.27				
			926000-EMPLOYEE PENSIONS & BENEFITS -	2322.66	2322.66				
			926501-EMPL PENS&BENS LDGS - SC KCPL	2026.53	2026.53				
			926509-EMPL PENS&OPEB LDGS NSC KCPL	853.84	853.84				
KC-30183 Total				313611.34	313611.34				
Grand Total				8713425.71	35124847.56	5186608.13	10841756.38	13505558.96	73372196.74

Highlighted in yellow are projects with total cost \$250k or above

Sum of amount					Year					Grand Total
Event Date	budget_item	funding_proj	Acct Type	account	2018	2019	2020	2021	2022	
Mutual Assistance					84919.76	228745.11	1648969.91	-1347927.27		614707.51
12/1/2011						0				0
12/1/2013						-13.72				-13.72
12/1/2014						0				0
12/1/2016					-837.67					-837.67
3/6/2017	907102	90702A	Capital	107000	-246.72					-246.72
				108000	1017.55	0	-1696.4			-678.85
		907102	Capital	107000		-2078.24				-2078.24
	907102 Total				770.83	-2078.24	-1696.4			-3003.81
5/18/2017	907103	907103	Capital	107000	2103.09					2103.09
				108000	-716.19					-716.19
			O&M	593000	-1227.2					-1227.2
	907103 Total				159.7					159.7
6/15/2017	907104	907104	Capital	107000	394.3	-1740.25				-1345.95
				108000	-9995.92					-9995.92
			O&M	588000	-251.57					-251.57
				593000	4485.12					4485.12
				593001	-314.18					-314.18
	907104 Total				-5682.25	-1740.25				-7422.5
6/16/2017	907105	90705D	Capital	107000	56486.61					56486.61
		907105	Capital	107000	-15775.62					-15775.62
				108000	-9576.56					-9576.56
			O&M	588000	0					0
				593000	13718.98					13718.98
				596000	-33.89					-33.89
	907105 Total				44819.52					44819.52
6/26/2017	907107	907107	Capital	107000	1710.61					1710.61
				108000	-7295.32					-7295.32
			O&M	593000	4713.49					4713.49
	907107 Total				-871.22					-871.22
6/30/2017	907108	907108	Capital	107000	-1289.43					-1289.43
				108000	-3411.33					-3411.33
			O&M	593000	2734.01					2734.01
	907108 Total				-1966.75					-1966.75
7/13/2017	907109	907109	Capital	107000	-5260.35					-5260.35
				108000	-5810.01					-5810.01
			O&M	593000	9302.81					9302.81
	907109 Total				-1767.55					-1767.55
7/22/2017	907110	907110	Capital	107000		-5.34				-5.34

7/22/2017	907110	907110	Capital	108000		-5.34	-5.34
	907110 Total					-10.68	-10.68
8/5/2017	907112	907112	Capital	107000	-4370.88		-4370.88
				108000	-9464.17		-9464.17
			O&M	426501	-350		-350
				593000	11790.81		11790.81
	907112 Total				-2394.24		-2394.24
8/16/2017	907113	907113	Capital	107000	63.35		63.35
				108000	-9146.29		-9146.29
			O&M	593000	4785.03		4785.03
				926000	0		0
	907113 Total				-4297.91		-4297.91
8/21/2017	907114	907114	Capital	107000	-26719.33		-26719.33
				108000	-30580.35		-30580.35
			O&M	593000	41827.07		41827.07
	907114 Total				-15472.61		-15472.61
9/16/2017	907117	907117	Capital	107000	1679.88		1679.88
				108000	-1332.91		-1332.91
			O&M	593000	-446.84		-446.84
		90717D	Capital	107000	3716.39		3716.39
	907117 Total				3616.52		3616.52
10/14/2017	907118	907118	Capital	107000	5498.87		5498.87
				108000	-4558.8		-4558.8
			O&M	593000	-202.7		-202.7
				593001	0		0
		90718D	Capital	107000		-4218.73	-4218.73
				108000		4218.73	4218.73
	907118 Total				737.37	0	737.37
3/6/2018	908201	908201	Capital	107000	71270.47		71270.47
				108000	32913.67		32913.67
			O&M	593000	70441.45		70441.45
				598000	-2598		-2598
	908201 Total				172027.59		172027.59
5/1/2018	908203	908203	Capital	107000	588247.36		588247.36
				108000	225917.72		225917.72
			O&M	580000	71.94		71.94
				588000	8106.87		8106.87
				593000	243473.89	-303.41	243170.48
				921000	839.8		839.8
	908203 Total				1066657.58	-303.41	1066354.17
5/29/2018	908204	908204	Capital	107000	42261.96		42261.96
				108000	23125.13		23125.13
			O&M	593000	83356.62		83356.62
				593001	1485.14		1485.14

5/29/2018	908204	908204	O&M	598000	-2760		2760	0
	908204 Total				147468.85		2760	150228.85
6/2/2018	908205	908205	Capital	107000	316308.54			316308.54
				108000	122259.52			122259.52
			O&M	588000	1884.17			1884.17
				593000	172233.83			172233.83
				593001	64.75			64.75
				598000	-2666			-2666
				921000	364.56			364.56
	908205 Total				610449.37			610449.37
6/12/2018	908206	908206	Capital	107000	150203.19	6176.09		156379.28
				108000	74301.16	3957.46		78258.62
			O&M	571000	232.03			232.03
				581000		2969.53		2969.53
				588000	323.71			323.71
				593000	179931.66	4436.09		184367.75
				593001		185.52		185.52
				921000	73.46			73.46
	908206 Total				405065.21	17724.69		422789.9
6/18/2018	908207	90807D	Capital	107000	1054873.21	0	-390428.41	664444.8
			O&M	560000	244.4			244.4
				921000	6.62			6.62
		908207	Capital	107000	436489.44			436489.44
				108000	112838.45			112838.45
			O&M	580000	221.15			221.15
				588000	380.07			380.07
				590000	961.35			961.35
				593000	31767.49	1426.94		33194.43
				593001	-223			-223
				595003	-237.08			-237.08
				921000	248.48			248.48
	908207 Total				1637570.58	1426.94	-390428.41	1248569.11
6/26/2018	908208	90808E	Capital	107000	25344.48			25344.48
				108000	2647.32			2647.32
		90808F	Capital	107000	345995.25	-3879.01		342116.24
				108000	77797.11	-1662.46		76134.65
		908208	Capital	107000	901097.09			901097.09
				108000	366693.5			366693.5
			O&M	580000	429.3			429.3
				588000	183.83			183.83
				589000	13.89			13.89
				593000	283698.04	-164.62		283533.42
				593001	12.27			12.27
				921000	609.5			609.5

6/26/2018	908208 Total				2004521.58	-5706.09		1998815.49
7/19/2018	908209	908209	Capital	107000	513245.63	430.17	684.13	514359.93
				108000	208711.16	-821.37		207889.79
			O&M	580000	423.99			423.99
				588000	99.52			99.52
				593000	221280.84	-408.94		220871.9
				593001	242.12	-148.45		93.67
				595000	5.29	-2.85		2.44
				595003	5.47	-3.06		2.41
				598000	730.46			730.46
				921000	61.3			61.3
	908209 Total				944805.78	-954.5	684.13	944535.41
7/29/2018	908210	908210	Capital	107000	53785.05			53785.05
				108000	27436.96			27436.96
			O&M	588000	68.67			68.67
				593000	12429.86			12429.86
	908210 Total				93720.54			93720.54
8/16/2018	908211	908211	Capital	107000	60260.27	5120.99		65381.26
				108000	20548.37	10726.17		31274.54
			O&M	581000	1188.64			1188.64
				583000	231.88			231.88
				588000	37.93			37.93
				593000	90050.43	-18410.32		71640.11
	908211 Total				172317.52	-2563.16		169754.36
8/24/2018	908212	908212	Capital	107000	128385.3	0.98		128386.28
				108000	34274.34			34274.34
			O&M	588000	358.78			358.78
				593000	17211.61			17211.61
				921000	194.66			194.66
	908212 Total				180424.69	0.98		180425.67
8/30/2018	908213	908213	Capital	107000	14006.78			14006.78
				108000	12657.67			12657.67
			O&M	593000	13273.11			13273.11
				593001	1338.97			1338.97
	908213 Total				41276.53			41276.53
9/2/2018	908214	908214	Capital	107000	184796.35	-14741.9		170054.45
				108000	73715.46	23618.83		97334.29
			O&M	588000	3716.54			3716.54
				593000	100668.81	-5701.38		94967.43
				594002	1980.58			1980.58
	908214 Total				364877.74	3175.55		368053.29
11/25/2018	908215	908215	Capital	107000	349794.8	21539.18		371333.98
				108000	242342.38	-10048.35		232294.03
			O&M	588000	1040.23	116.7		1156.93

11/25/2018	908215	908215	O&M	593000	194221.42	19997.07	214218.49
				593001	4933.87	76	5009.87
				595003		53.64	53.64
				598000	-2442		-2442
				921000	289.98	190.47	480.45
				908215 Total	790180.68	31924.71	822105.39
1/12/2019	909502	909502	Capital	107000		28126.81	28126.81
				108000		16515.67	16515.67
			O&M	408140	-96055.29	10415.95	-85639.34
				573000		0	0
				581000		1384.5	1384.5
				588000		0	0
				593000	190306.69	158287.63	348594.32
				593001	9467.5		9467.5
				921000		0	0
				925000	-931.66		-931.66
				926000	-99998.03		-99998.03
				926008	-19999.6		-19999.6
			909502 Total		28816.59	168703.58	197520.17
1/18/2019	909503	909503	Capital	107000		307195.36	307195.36
				108000		129209.85	129209.85
			O&M	581000		344.52	344.52
				588000		452.64	452.64
				593000	292467.96		292467.96
				921000		91.17	91.17
			909503 Total		729761.5		729761.5
2/6/2019	909504	909504	Capital	107000		36581.41	36581.41
				108000		18130.97	18130.97
			O&M	593000		16284.51	16284.51
				921000		104.96	104.96
			909504 Total		71101.85		71101.85
3/14/2019	909505	909505	Capital	107000		545263.08	545263.08
				108000		311489.41	311489.41
			O&M	566000		296.91	296.91
				580000		614.64	614.64
				581000		4098.61	4098.61
				588000		3225.65	3225.65
				593000	42749.55		42749.55
				593001	1152.09		1152.09
				598000	-1943		-1943
				921000		345.82	345.82
			909505 Total		907292.76		907292.76
4/17/2019	909507	909507	Capital	107000		2279	2279
				108000		284.06	284.06

4/17/2019	909507	909507	O&M	593000	9921.86		9921.86
				921000	67.48		67.48
	909507 Total				12552.4		12552.4
4/28/2019	909508	909508	Capital	107000	263150.11		263150.11
				108000	96032.54		96032.54
			O&M	588000	0		0
				593000	81249.24		81249.24
				593001	0		0
				921000	0		0
	909508 Total				440431.89		440431.89
5/5/2019	909509	909509	Capital	107000	0		0
				108000	-1.13687E-13		-1.13687E-13
			O&M	593000	6099.55		6099.55
	909509 Total				6099.55		6099.55
5/6/2019	909510	909510	Capital	107000	356442.88		356442.88
				108000	211192.18		211192.18
			O&M	588000	80.61		80.61
				593000	230353.69	-338.05	230015.64
				921000	814.82		814.82
	909510 Total				798884.18	-338.05	798546.13
5/17/2019	909511	909511	Capital	107000	246054.15		246054.15
				108000	86689.11		86689.11
			O&M	581000	0		0
				588000	0		0
				593000	57064.35		57064.35
				921000	0		0
	909511 Total				389807.61		389807.61
5/20/2019	909512	90912F	Capital	107000	1087.66	-1260.34	172.68
			O&M	593000	19730.51		-5.68434E-14
		909512	Capital	107000	1036741.19	42839.32	1079580.51
				108000	242374.57		242374.57
			O&M	571000	472.9	-472.9	0
				580000	2142.01		2142.01
				581000	5974.5		5974.5
				588000	1534.59		1534.59
				593000	575982.28	0.01	575982.29
				593001	32518.98	-34650.22	-2131.24
				921000	1378.1	-1258.47	119.63
				935000	0		0
	909512 Total				1919937.29	5197.4	172.68
5/22/2019	909513	909513	Capital	107000	53496.77		53496.77
				108000	18360.46		18360.46
			O&M	593000	4727.58		4727.58
				921000	133.57		133.57

5/22/2019 909513 Total					76718.38		76718.38
5/24/2019	909514	909514	Capital	107000	513099.79	4031.99	517131.78
				108000	239431.46		239431.46
			O&M	588000	252.82		252.82
				593000	469206.48	-30738.37	438468.11
				593001	0		0
				921000	0		0
909514 Total					1221990.55	-26706.38	1195284.17
5/28/2019	909515	90915A	Capital	107000	39121.33	754.21	39875.54
				108000	9257.84	1132.28	10390.12
			O&M	593000	7550.61	6030.11	13580.72
				593001		3654.4	3654.4
				594002		828.93	828.93
		90915D	Capital	107000	497654.16	-8319.34	489334.82
				108000	87449.07		87449.07
			O&M	921000	447.56	-447.56	0
		90915F	Capital	107000	1565.77		1565.77
		909515	Capital	107000	2268116.03	8598.48	2276714.51
				108000	1696689.27	339.6	1697028.87
			O&M	580000	4119.61		4119.61
				588000	1604.36		1604.36
				590000	2407.18		2407.18
				593000	868621	150	868771
				593001	107.54		107.54
				594002	-0.33		-0.33
				595003	87.6		87.6
				596000	0.1		0.1
				921000	970.69		970.69
909515 Total					5485769.39	12721.11	5498490.5
6/15/2019	909516	909516	Capital	107000	2310.84		2310.84
				108000	538.03		538.03
			O&M	593000	93891.96		93891.96
909516 Total					96740.83		96740.83
6/18/2019	909517	909517	Capital	107000	35022.01	52987.5	88009.51
				108000	9396.87		9396.87
			O&M	588000	0		0
				593000	28286.77		28286.77
				921000	0		0
909517 Total					72705.65	52987.5	125693.15
6/21/2019	909518	909518	Capital	107000	130688.89		130688.89
				108000	80251.53		80251.53
			O&M	588000	510.54		510.54
				593000	272367.02		272367.02
909518 Total					483817.98		483817.98

6/22/2019	909519	909519	Capital	107000	591552.22		591552.22				
				108000	319234.4		319234.4				
			O&M	581000	0		0				
				586000	0		0				
				588000	0		0				
				593000	447201.52		447201.52				
				593001	0		0				
				921000	0		0				
909519 Total				1357988.14		1357988.14					
7/10/2019	909520	909520	Capital	107000	137040.7	350.99	137391.69				
				108000	59908.34	350.99	60259.33				
			O&M	588000	0		0				
				593000	47203.52	96.01	47299.53				
				593001	1.48		1.48				
				921000	0		0				
				909520 Total				244154.04	797.99	244952.03	
				8/1/2019	909521	909521	Capital	107000	8066.14		8066.14
108000	3416.02		3416.02								
O&M	593000	33862.41					33862.41				
	593001	0					0				
	909521 Total						45344.57		45344.57		
	8/7/2019	909522	90922D				Capital	107000	270461.7	3230.11	273691.81
								108000	42153.84	-82.14	42071.7
							O&M	571000	2861.84	-2998.12	-136.28
921000				140.39	-140.39	0					
909522			Capital	107000	68233.45		68233.45				
				108000	27648.22		27648.22				
			O&M	588000	0		0				
				593000	85066.38		85066.38				
				921000	673.8		673.8				
				909522 Total				497239.62	9.46	497249.08	
				8/15/2019	909523	90923D	Capital	107000	81186.69		81186.69
								108000	7277.37		7277.37
909523	Capital	107000	247409.63					247409.63			
		108000	127965.71					127965.71			
	O&M	588000	0				0				
		593000	143795.22				143795.22				
		595003	0				0				
		921000	0				0				
		909523 Total				607634.62		607634.62			
		8/21/2019	909524			90924D	Capital	107000	344666.4	8347.72	353014.12
108000	60813.51							1403.15	62216.66		
O&M	571000						8671.05	-8671.05	0		
	921000			336.83	-336.83		0				

8/21/2019	909524	909524	Capital	107000	93926.37		93926.37
				108000	67084.73		67084.73
			O&M	560000	377.68		377.68
				588000	562.97		562.97
				593000	143701.62	12361.32	156062.94
				593001	1775.63		1775.63
			921000	564.57		564.57	
909524 Total				722481.36	13104.31	735585.67	
8/24/2019	909525	909525	Capital	107000	42110.46		42110.46
				108000	21250.06		21250.06
			O&M	588000	180.69		180.69
				593000	20308.94		20308.94
909525 Total				83850.15		83850.15	
11/11/2019	909530	90930D	Capital	107000	8557.36		8557.36
		909530	Capital	107000	42833.81	884.36	43718.17
				108000	39978.52		39978.52
			O&M	588000	196.39	72	268.39
				593000	13636.85		13636.85
909530 Total				105202.93	956.36	106159.29	
1/1/2020	900501	900501	Capital	107000	358260.07	-0.01	358260.06
				108000	187321.84		187321.84
			O&M	408140	-4.54747E-13		-4.54747E-13
				581000	0		0
				588000	185.8		185.8
				593000	19694.15	0.01	19694.16
				593001	0		0
				921000	0		0
				925000	-1.42109E-14		-1.42109E-14
				926000	4.54747E-13		4.54747E-13
				926500	0		0
				926508	0		0
900501 Total				565461.86	0	565461.86	
1/17/2020	900502	900502	Capital	107000	10010.07		10010.07
				108000	8767.39		8767.39
			O&M	408140	209.03		209.03
				593000	7939.1		7939.1
				925000	13.55		13.55
				926000	437.56		437.56
				926500	254.34		254.34
				926508	235.76		235.76
900502 Total				27866.8		27866.8	
3/27/2020	900503	90003D	Capital	107000	50738.88	707.47	51446.35
				108000	13427.76		13427.76
			O&M	408140	109.54		109.54

3/27/2020	900503	90003D	O&M	571000	1874	1874
				925000	3.2	3.2
				926000	103.8	103.8
				926500	60.36	60.36
				926508	55.92	55.92
		900503	Capital	107000	-1235.34	-1235.34
				108000	-1293.81	-1293.81
			O&M	408140	1573.71	1573.71
				593000	27593.28	27593.28
				925000	4.76	4.76
				926000	153.86	153.86
				926500	89.45	89.45
				926508	82.91	82.91
		900503 Total			93342.28	94049.75
4/11/2020	900504	90004D	Capital	107000	1471.03	1471.03
		900504	Capital	107000	2608.24	2608.24
				108000	2205.9	2205.9
			O&M	408140	-7.13	-7.13
				593000	-86.23	-86.23
				925000	-0.02	-0.02
				926000	-0.79	-0.79
				926500	-0.46	-0.46
				926508	-0.42	-0.42
		900504 Total			6190.12	6190.12
4/28/2020	900505	900505	Capital	107000	32826.28	32826.28
				108000	10460.47	10460.47
			O&M	408140	357.61	357.61
				593000	5794.86	5794.86
				925000	5.26	5.26
				926000	169.77	169.77
				926500	98.22	98.22
				926508	91.01	91.01
		900505 Total			49803.48	49803.48
5/4/2020	900506	90006D	Capital	107000	3005725.2	3005725.2
				108000	799201.49	799201.49
			O&M	568000	16.8	16.8
				588000	4144.1	4144.1
				592000	1783.52	1783.52
				593000	1546.28	1546.28
				903000	400.19	400.19
				921000	311.62	311.62
		900506	Capital	107000	695235.12	695235.12
				108000	247509.86	247509.86
			O&M	408140	-2.27374E-13	-2.27374E-13

5/4/2020	900506	900506	O&M	588000	0	0	
				593000	-0.02	-0.02	
				593001	-0.08	-0.08	
				925000	0	0	
				926000	4.54747E-13	4.54747E-13	
				926500	0	0	
				926508	1.06581E-13	1.06581E-13	
900506 Total				4755874.08	4755874.08		
5/14/2020	900507	900507	Capital	107000	41553.76	664.88	42218.64
				108000	11651.49	664.88	12316.37
			O&M	408140	285.32	6.29	291.61
				593000	1987.33	246.51	2233.84
				925000	10.93	0.53	11.46
				926000	352.95	18.75	371.7
				926500	0		0
				926502		10.88	10.88
				926508	0		0
				926510		5.39	5.39
				900507 Total			
6/4/2020	900508	90008D	Capital	107000	7305.35	21268.91	28574.26
				108000	2435.1	3753.33	6188.43
			O&M	408140	71.29		71.29
				563000		50886.51	50886.51
				571000	926.3		926.3
				925000	3.66		3.66
				926000	118.03		118.03
				926500	62.78		62.78
				926508	58.18		58.18
				900508	Capital	107000	90321.52
		108000	56103.17				56103.17
		O&M	408140		1429.31		1429.31
			588000		1289.62		1289.62
			593000		39939.87		39939.87
			598000		-2288.32		-2288.32
			925000		46.97		46.97
			926000		1516.14		1516.14
			926500		812.99		812.99
			926508		753.33		753.33
		900508 Total				200905.29	75908.75
6/9/2020	900509	90009D	O&M	408140	123.17		123.17
				571000	2199.62		2199.62
				925000	7.37		7.37
				926000	238.06		238.06
				926500	126.63		126.63

6/9/2020	900509	90009D	O&M	926508	117.35		117.35
		900509	Capital	107000	48302.73		48302.73
				108000	40519.92		40519.92
			O&M	408140	2672.7		2672.7
				588000	340.4		340.4
				593000	86411.53		86411.53
				925000	107.07		107.07
				926000	3456.28		3456.28
				926500	1954.2		1954.2
				926508	1811.31		1811.31
	900509 Total				188388.34		188388.34
6/26/2020	900510	90010D	Capital	107000	37466.76		37466.76
				108000	11412.55		11412.55
		900510	Capital	107000	47500.82	2791.59	50292.41
				108000	12972.42	-5563.51	7408.91
			O&M	408140	1838.49	184.03	2022.52
				588000	347.12		347.12
				593000	45202.17	-5191.17	40011
				594002		7616.27	7616.27
				925000	8.12	0.58	8.7
				926000	261.96	16.31	278.27
				926500	152.28	9.9	162.18
				926508	141.13	8.69	149.82
	900510 Total				157303.82	-127.31	157176.51
7/8/2020	900511	900511	Capital	107000	167322.16		167322.16
				108000	78667.19		78667.19
			O&M	408140	3724.66		3724.66
				588000	427.11		427.11
				593000	92487.58	4599.24	97086.82
				593001	6435.93		6435.93
				925000	90.97		90.97
				926000	2936.76		2936.76
				926500	1707.04		1707.04
				926508	1582.37		1582.37
	900511 Total				355381.77	4599.24	359981.01
7/14/2020	900512	90012D	Capital	107000	65261.45	-178.19	65083.26
				108000	19619.54		19619.54
		900512	Capital	107000	43846.45	140.57	43987.02
				108000	26953.96	140.57	27094.53
			O&M	408140	1132.3	2.31	1134.61
				593000	24715.43	42.03	24757.46
				593001	789.16		789.16
				594002	4734.94		4734.94
				925000	37.79	0.17	37.96

7/14/2020	900512	900512	O&M	926000		1220.11	6.53	1226.64
				926500		709.21	4.37	713.58
				926508		657.42	3.83	661.25
	900512 Total					189677.76	162.19	189839.95
7/21/2020	900513	900513	Capital	107000		16350.43		16350.43
				108000		1084.39		1084.39
			O&M	408140		1403.36		1403.36
				593000		23170.98		23170.98
				925000		48.46		48.46
				926000		1564.36		1564.36
				926500		909.31		909.31
				926508		842.89		842.89
	900513 Total					45374.18		45374.18
8/26/2020	909526	909526	Capital	107000	27516.2			27516.2
				108000	25371.75			25371.75
			O&M	593000	13782.45			13782.45
				593001	31.7			31.7
	909526 Total				66702.1			66702.1
8/28/2020	900517	90017D	Capital	107000		193141.95		193141.95
				108000		56955.11		56955.11
		900517	Capital	107000		182948.12		182948.12
				108000		109399		109399
			O&M	408140		557.42		557.42
				588000		493.12		493.12
				593000		24886.35		24886.35
				593001		2603.72		2603.72
				925000		27.91		27.91
				926000		900.84		900.84
				926500		523.62		523.62
				926508		485.39		485.39
	900517 Total					572922.55		572922.55
8/29/2020	909527	90927D	Capital	107000	239929.81	-7261.27		232668.54
				108000	37783.93	-1281.41		36502.52
		909527	Capital	107000	362007.04	2.84217E-14		362007.04
				108000	242137.67	2.84217E-14		242137.67
			O&M	560000	279.07			279.07
				580000	1202.18			1202.18
				588000	1222.49			1222.49
				593000	656869.04	46808.86		703677.9
				593001	586.85			586.85
				921000	554.23			554.23
	909527 Total				1542572.31	38266.18		1580838.49
10/12/2020	900518	900518	Capital	107000		78152.77	629.99	78782.76
				108000		73019.11	177.41	73196.52

10/12/2020	900518	900518	O&M	408140	781.79	-11.19	770.6
				593000	44015.41	-333.8	43681.61
				925000	24.87	-0.26	24.61
				926000	802.87	-10.04	792.83
				926500	466.67	-6.71	459.96
				926508	432.59	-5.9	426.69
		900518 Total			197696.08	439.5	198135.58
10/27/2020	900519	900519	Capital	107000	201757.64	4069.16	205826.8
				108000	146297.47		146297.47
			O&M	408140	6288.7		6288.7
				593000	124091.86		124091.86
				593001	32001.24	200.45	32201.69
				921000	60		60
				925000	119.46		119.46
				926000	3856.45		3856.45
				926500	2241.61		2241.61
				926508	2077.9		2077.9
		900519 Total			518792.33	4269.61	523061.94
11/24/2020	900520	900520	Capital	107000	11644.11	394.76	12038.87
				108000	3499.04	-141.65	3357.39
			O&M	408140	7.07	-6.7	0.37
				560000	60		60
				593000	151.85	-191.32	-39.47
				925000	0.36	-0.28	0.08
				926000	11.5	-10.65	0.85
				926500	6.69	-7.13	-0.44
				926508	6.2	-6.26	-0.06
		900520 Total			15386.82	30.77	15417.59
12/29/2020	900521	900521	Capital	107000	1505.58	108560.63	110066.21
				108000		51679.51	51679.51
			O&M	408140		1935.83	1935.83
				593000	14500	36274.92	50774.92
				925000		45.13	45.13
				926000		1707.46	1707.46
				926500		1142.07	1142.07
				926508		1002.48	1002.48
		900521 Total			16005.58	202348.03	218353.61
12/31/2020	900522	90022D	Capital	107000		23685.31	23685.31
				108000		4024.23	4024.23
		900522	Capital	107000		16015.69	16015.69
				108000		10060.98	10060.98
			O&M	408140		126.04	126.04
				593000		4647.76	4647.76
				925000		1.55	1.55

12/31/2020	900522	900522	O&M	926000	58.62		58.62
				926500	39.21		39.21
				926508	34.42		34.42
	900522 Total				58693.81		58693.81
3/29/2021	900523	900523	Capital	107000	48332.16		48332.16
				108000	45288.56		45288.56
			O&M	408140	1260.04		1260.04
				593000	16947.93		16947.93
				925000	19.49		19.49
				926000	730.63		730.63
				926500	488.56		488.56
				926508	429.25		429.25
	900523 Total				113496.62		113496.62
5/7/2021	900524	90024D	Capital	107000	10354.74		10354.74
				108000	4183.99		4183.99
			O&M	408140	48.3		48.3
				593000	0		0
				593001	927.59		927.59
				925000	0.02		0.02
				926000	4.72		4.72
				926500	3.71		3.71
				926508	2.98		2.98
		900524	Capital	107000	26194.1	-1441.9	24752.2
				108000	13302.84	-4904.65	8398.19
			O&M	408140	842.72	301.4	1144.12
				593000	13889.03	5136.46	19025.49
				925000	7.66	0.93	8.59
				926000	154.13	32.82	186.95
				926500	100.47		100.47
				926502		19.05	19.05
				926508	96.4		96.4
				926510		9.45	9.45
	900524 Total				70113.4	-846.44	69266.96
5/26/2021	900525	900525	Capital	107000	188361.01		188361.01
				108000	85205.4		85205.4
			O&M	408140	2554.79		2554.79
				588000	180		180
				593000	48549.29		48549.29
				593001	1227.29		1227.29
				925000	77.47		77.47
				926000	3084.11		3084.11
				926500	2047.62		2047.62
				926508	1781.61		1781.61
	900525 Total				333068.59		333068.59

6/11/2021	901500	90100D	Capital	107000	118031.93	126.39	118158.32
				108000	15894.73	-126.39	15768.34
		901500	Capital	107000	452393.18		452393.18
				108000	187696.74		187696.74
			O&M	408140	4.54747E-13		4.54747E-13
				588000	0		0
				593000	10503.31		10503.31
				593001	1651.19		1651.19
				925000	-1.24345E-14		-1.24345E-14
				926000	2.27374E-13		2.27374E-13
				926500	-6.03961E-14		-6.03961E-14
				926508	1.7053E-13		1.7053E-13
				935000	0		0
		901500 Total			786171.08	0	786171.08
6/18/2021	901501	901501	Capital	107000	-498.14		-498.14
				108000	-482.18		-482.18
			O&M	408140	2448.95		2448.95
				593000	41675.64		41675.64
				925000	176.39		176.39
				926000	3659.1		3659.1
				926500	2015.22		2015.22
				926508	1984.52		1984.52
		901501 Total			50979.5		50979.5
6/23/2021	901502	901502	Capital	107000	311074.22	22597	333671.22
				108000	274466.85	-122488.64	151978.21
			O&M	408140	4224.69	2651.89	6876.58
				588000	613.22		613.22
				593000	137311.47	65367.36	202678.83
				593001		29125.19	29125.19
				921000	19.25		19.25
				925000	81.54	45.84	127.38
				926000	2916.62	1616.11	4532.73
				926500	1934.34		1934.34
				926502		937.82	937.82
				926508	1703.25		1703.25
				926510		465.21	465.21
		901502 Total			734345.45	317.78	734663.23
6/25/2021	901503	90103D	Capital	107000	27296.18	390.61	27686.79
				108000	246.7		246.7
		90103E	Capital	107000	7661.04		7661.04
				108000	98.21		98.21
		901503	Capital	107000	736451.37	62225.67	798677.04
				108000	502245.83	-126825.63	375420.2
			O&M	408140	5241.84	-5241.84	-9.09495E-13

6/25/2021	901503	901503	O&M	584001	1331.68	-1331.68	0
				588000	17.8	-17.8	0
				592000	689.83	-689.83	0
				593000	236072.3	-236072.3	-5.82077E-11
				593001	3959.87	-3959.87	-4.54747E-13
				921000	552.55	-552.55	0
				925000	106.57	-106.57	-2.84217E-14
				926000	3495.14	-3495.14	0
				926500	2295.67	-2295.67	0
				926502		0	0
				926508	2026.92	-2026.92	0
				926510		0	0
		901503 Total			1529789.5	-319999.52	1209789.98
7/9/2021	901504	901504	Capital	107000	158032.98	779.93	158812.91
				108000	130495.93	779.93	131275.86
			O&M	408140	2307.55	11.04	2318.59
				593000	76733.61	267.12	77000.73
				593001	0		0
				925000	6.89	0.93	7.82
				926000	252.89	32.92	285.81
				926500	167.92		167.92
				926502		19.1	19.1
				926508	147.99		147.99
				926510		9.48	9.48
		901504 Total			368145.76	1900.45	370046.21
7/15/2021	901505	901505	Capital	107000	12155.93		12155.93
				108000	4418.96		4418.96
			O&M	408140	145.75		145.75
				593000	2555.38		2555.38
				925000	9.24		9.24
				926000	224.5		224.5
				926500	132.27		132.27
				926508	125.02		125.02
		901505 Total			19767.05		19767.05
7/16/2021	901510	90110D	Capital	107000	63588.55	2299.29	65887.84
				108000	10680.42	574.86	11255.28
		901510	Capital	107000	92742.66	4068.42	96811.08
				108000	3618.04	-3917.95	-299.91
		901510 Total			170629.67	3024.62	173654.29
7/30/2021	901506	901506	Capital	107000	42392.6		42392.6
				108000	11329.07		11329.07
			O&M	408140	731.94		731.94
				593000	17156.95		17156.95
				593001	1174.22		1174.22

7/30/2021	901506	901506	O&M	925000		36.28		36.28
				926000		629.74		629.74
				926500		394.67		394.67
				926508		388.8		388.8
		901506 Total				74234.27		74234.27
8/7/2021	901507	901507	Capital	107000		174702.22	-2544.99	172157.23
				108000		59512.12		59512.12
			O&M	408140		702.95		702.95
				593000		12615.45		12615.45
				595003		0		0
				925000		25.86		25.86
				926000		643.07		643.07
				926500		391.67		391.67
				926508		353.06		353.06
		901507 Total				248946.4	-2544.99	246401.41
8/20/2021	901509	901509	Capital	107000		187469.4	-3162.08	184307.32
				108000		76176.69	-3162.07	73014.62
			O&M	408140		3225.46	195.7	3421.16
				588000		284.51		284.51
				593000		88933.02	5137.76	94070.78
				921000		231.62		231.62
				925000		29.79	3.37	33.16
				926000		562.2	109.42	671.62
				926500		312.63		312.63
				926502			68.86	68.86
				926508		311.34		311.34
				926510			34.16	34.16
		901509 Total				357536.66	-774.88	356761.78
8/31/2021	901508	90108D	Capital	107000		20635.87		20635.87
				108000		2491.2		2491.2
		901508	Capital	107000		375305.01	-3384.31	371920.7
				108000		205231.62	-3074.25	202157.37
			O&M	408140		2438.45	238.57	2677.02
				588000		60		60
				593000		121982.04	5086.46	127068.5
				593001		2854.04		2854.04
				594002		1975.99		1975.99
				925000		105.71	5.69	111.4
				926000		2582.4	200.49	2782.89
				926500		1537.91		1537.91
				926502			116.34	116.34
				926508		1399.93		1399.93
				926510			57.72	57.72
				935000		98.21		98.21

8/31/2021 901508 Total					738698.38	-753.29	737945.09		
9/3/2021	901512	90112D	Capital	107000	16696.84		16696.84		
				108000	2946.5		2946.5		
		901512	Capital	107000	29437.92		29437.92		
				108000	34715		34715		
			O&M	408140	935.57		935.57		
				580000	50		50		
				593000	15708.43		15708.43		
				593001	1659.13		1659.13		
				925000	38.3		38.3		
				926000	675.58		675.58		
				926500	377.7		377.7		
				926508	383.63		383.63		
		901512 Total				103624.6		103624.6	
10/12/2021	901513	90113D	Capital	107000	10371.7		10371.7		
				108000	1768.99		1768.99		
		901513	Capital	107000	32452.56		32452.56		
				108000	20400.01		20400.01		
			O&M	408140	388.91		388.91		
				588000	69.19	133.72	202.91		
				593000	13296.52		13296.52		
				921000	80		80		
				925000	24.32		24.32		
				926000	374.21		374.21		
				926500	239.76		239.76		
				926508	243.53		243.53		
		901513 Total				79709.7	133.72	79843.42	
10/22/2021	901514	901514	Capital	107000	18451.56		18451.56		
				108000	16490.01		16490.01		
			O&M	408140	282.85		282.85		
				588000	45.5		45.5		
				593000	5041.54		5041.54		
				925000	1.72		1.72		
				926000	26.53		26.53		
				926500	17		17		
				926508	17.27		17.27		
		901514 Total				40373.98		40373.98	
		10/28/2021	901515	901515	Capital	107000	154874.35	42894.62	197768.97
						108000	134671.08	-23359.24	111311.84
					O&M	408140	1707.76	141.56	1849.32
593000	44461.34					1712.92	46174.26		
593001						2884.81	2884.81		
921000	68.31						68.31		
925000	67.05					2.42	69.47		

10/28/2021	901515	901515	O&M	926000	1031.77	85.45	1117.22
				926500	661.08		661.08
				926502		49.58	49.58
				926508	671.48		671.48
				926510		24.59	24.59
	901515 Total				338214.22	24436.71	362650.93
12/15/2021	901517	90117D	Capital	107000	540423.76	351485.46	891909.22
				108000	19751.5	119985.24	139736.74
			O&M	563000	6715	-6715	0
				566000		302.49	302.49
		90121A	Capital	107000		-12.03	-12.03
			O&M	408140	35.14		35.14
				592000	553.87	11.57	565.44
		901517	Capital	107000	4896554.44	3521815.05	8418369.49
				108000	4074329.62	-348753.34	3725576.28
			O&M	408140	33301.25	-33286.19	15.06
				560000		0	0
				586001	7271.55	-7271.55	0
				588000	440.07	-440.07	5.68434E-14
				593000	1912466.62	-1908194.5	4272.12
				593001		5175.01	5175.01
				595003		57.62	57.62
				903000	4737.53	-2534.03	2203.5
				908000	11183.9	-11183.9	0
				920000	23049.9	-23049.9	0
				921000	1251.69	-1251.69	0
				925000	880.57	-879.3	1.27
				926000	13549.84	-13504.93	44.91
				926500	8681.83	-8681.83	0
				926502		26.06	26.06
				926508	8818.23	-8818.23	0
				926510		12.93	12.93
	901517 Total				11563996.31	1624294.94	13188291.25
2/1/2022	901518	901518	Capital	107000		39573.1	39573.1
				108000		39487.45	39487.45
			O&M	408140		742.15	742.15
				593000		14136.76	14136.76
				925000		33.58	33.58
				926000		1183.72	1183.72
				926502		686.91	686.91
				926510		340.72	340.72
	901518 Total					96184.39	96184.39
2/16/2022	901516	901516	Capital	107000		16519.47	16519.47
				108000		10107.46	10107.46

2/16/2022	901516	901516	O&M	408140		0	0			
				593000		541.41	541.41			
				925000		0	0			
				926000		-0.01	-0.01			
				926502		-0.01	-0.01			
				926510		0	0			
				901516 Total		27168.32	27168.32			
				901519	901519	Capital	107000		100357.97	100357.97
							108000		54678.2	54678.2
						O&M	408140		667.3	667.3
593000		25589.16	25589.16							
925000		34.4	34.4							
926000		1212.6	1212.6							
926502		703.65	703.65							
926510		349.03	349.03							
901519 Total		183592.31	183592.31							
3/5/2022	901520	901520	Capital				107000		361118.78	361118.78
				108000		178795.89	178795.89			
			O&M	408140		1752.52	1752.52			
				588000		266.88	266.88			
				593000		58446.37	58446.37			
				921000		52.45	52.45			
				925000		31.51	31.51			
				926000		1110.98	1110.98			
				926502		644.72	644.72			
				926510		319.8	319.8			
901520 Total		602539.9	602539.9							
3/29/2022	902501	90201D	Capital	107000		242466.79	242466.79			
				108000		32061.56	32061.56			
		902501	Capital	107000		93203	93203			
				108000		40914.69	40914.69			
		O&M	408140		2310.48	2310.48				
			588000		-14.76	-14.76				
			593000		30929.54	30929.54				
			593001		14425.61	14425.61				
			925000		43.66	43.66				
			926000		1539.39	1539.39				
926502			893.3	893.3						
926510			443.11	443.11						
902501 Total		459216.37	459216.37							
4/12/2022	902502	90202D	Capital	107000		145990.59	145990.59			
				108000		20415.38	20415.38			
		902502	Capital	107000		158348.12	158348.12			
				108000		96840.28	96840.28			

4/12/2022	902502	902502	O&M	408140		1527.26	1527.26
				588000		447.46	447.46
				593000		21605.79	21605.79
				593001		4671.9	4671.9
				595003		2215.33	2215.33
				925000		41.45	41.45
				926000		1461.17	1461.17
				926502		847.95	847.95
				926510		420.62	420.62
		902502 Total				454833.3	454833.3
4/23/2022	902503	90203D	Capital	107000		176637.26	176637.26
				108000		15470.69	15470.69
		902503	Capital	107000		79882.91	79882.91
				108000		38103.68	38103.68
			O&M	408140		662.07	662.07
				588000		171.89	171.89
				593000		9776.22	9776.22
				925000		2.99	2.99
				926000		105.37	105.37
				926502		61.15	61.15
				926510		30.33	30.33
		902503 Total				320904.56	320904.56
4/29/2022	902504	90204D	Capital	107000		1340964.8	1340964.8
				108000		200942.02	200942.02
			O&M	566000		1313.19	1313.19
				921000		220.62	220.62
		902504	Capital	107000		1380441.82	1380441.82
				108000		506182.26	506182.26
			O&M	408140		4269.69	4269.69
				588000		594.97	594.97
				592000		260.95	260.95
				593000		141319.15	141319.15
				593001		2210.94	2210.94
				594002		12072.03	12072.03
				595003		-294.55	-294.55
				921000		17.91	17.91
				925000		51.3	51.3
				926000		1808.99	1808.99
				926502		1049.88	1049.88
				926510		520.79	520.79
				935000		175.39	175.39
		902504 Total				3594122.15	3594122.15
5/2/2022	902505	902505	Capital	107000		31781.7	31781.7
				108000		11217.76	11217.76

5/2/2022	902505	902505	O&M	408140		3106.39	3106.39
				593000		18453.31	18453.31
				593001		5185.39	5185.39
				594002		34570.03	34570.03
				925000		110.76	110.76
				926000		3904.59	3904.59
				926502		2265.83	2265.83
				926510		1123.93	1123.93
		902505 Total				111719.69	111719.69
5/15/2022	902506	902506	Capital	107000		152866.83	152866.83
				108000		111479.38	111479.38
			O&M	408140		1877.27	1877.27
				588000		340.05	340.05
				593000		41799.76	41799.76
				925000		14.64	14.64
				926000		515.13	515.13
				926502		299.28	299.28
				926510		148.45	148.45
		902506 Total				309340.79	309340.79
5/18/2022	902507	902507	Capital	107000		230401.19	230401.19
				108000		163477.52	163477.52
			O&M	408140		2172.01	2172.01
				588000		123.7	123.7
				593000		76983.53	76983.53
				925000		61.3	61.3
				926000		2161.27	2161.27
				926502		1254.21	1254.21
				926510		622.11	622.11
		902507 Total				477256.84	477256.84
5/28/2022	902508	902508	Capital	107000		65832.34	65832.34
				108000		18881.27	18881.27
			O&M	408140		1026.88	1026.88
				588000		168.46	168.46
				592000		110.27	110.27
				593000		17180.11	17180.11
				595003		856.97	856.97
				925000		32.48	32.48
				926000		1145.15	1145.15
				926502		664.52	664.52
				926510		329.63	329.63
		902508 Total				106228.08	106228.08
5/31/2022	902509	902509	Capital	107000		74569.71	74569.71
				108000		20985.35	20985.35
			O&M	408140		3249.26	3249.26

5/31/2022	902509	902509	O&M	593000	20113.01	20113.01
				594002	62102.18	62102.18
				595003	2363.42	2363.42
				925000	65.32	65.32
				926000	2303.2	2303.2
				926502	1336.56	1336.56
				926510	662.99	662.99
	902509 Total				187751	187751
6/5/2022	902510	902510	Capital	107000	73140.41	73140.41
				108000	7131.6	7131.6
			O&M	408140	424.75	424.75
				593000	6643.18	6643.18
				925000	13.13	13.13
				926000	462.9	462.9
				926502	268.61	268.61
				926510	133.24	133.24
	902510 Total				88217.82	88217.82
6/8/2022	902511	902511	Capital	107000	50120.11	50120.11
				108000	33860.19	33860.19
			O&M	408140	583.91	583.91
				588000	231.69	231.69
				593000	11006.78	11006.78
				925000	27.29	27.29
				926000	961.87	961.87
				926502	558.18	558.18
				926510	276.86	276.86
	902511 Total				97626.88	97626.88
6/10/2022	902512	902512	Capital	107000	280275.66	280275.66
				108000	38748.41	38748.41
			O&M	408140	2522.24	2522.24
				588000	79.54	79.54
				593000	124510	124510
				925000	43.01	43.01
				926000	1516.32	1516.32
				926502	879.92	879.92
				926510	436.48	436.48
	902512 Total				449011.58	449011.58
6/11/2022	902513	902513	Capital	107000	2135951.4	2135951.4
				108000	732344.42	732344.42
			O&M	408140	4.54747E-13	4.54747E-13
				588000	0	0
				593000	-2.58638E-12	-2.58638E-12
				593001	0	0
				921000	0	0

6/11/2022	902513	902513	O&M	925000		0	0
				926000		6.82121E-13	6.82121E-13
				926502		-1.13687E-13	-1.13687E-13
				926510		0	0
				902513 Total		2868295.82	2868295.82
	902520	90220A	Capital	107000		19608.86	19608.86
			Capital	107000		242544.95	242544.95
		902520		108000		56226.01	56226.01
			902520 Total		318379.82	318379.82	
		6/12/2022	90213D	90213D	Capital	107000	
	108000					259959.92	259959.92
O&M	560000					378.1	378.1
	566000					274.4	274.4
90213D Total					2180460.27	2180460.27	
6/13/2022	90212D	90212D	Capital	107000		47221.64	47221.64
				108000		5101.13	5101.13
90212D Total		52322.77	52322.77				
6/21/2022	902514	902514	Capital	107000		26512.98	26512.98
				108000		12483.95	12483.95
			O&M	408140		733.67	733.67
				593000		12957.25	12957.25
				925000		19.74	19.74
				926000		696.12	696.12
				926502		403.96	403.96
				926510		200.37	200.37
			902514 Total		54008.04	54008.04	
			6/22/2022	902515	902515	Capital	107000
	108000					158436.28	158436.28
O&M	408140					3795.92	3795.92
	588000					4909.68	4909.68
	593000					90330.91	90330.91
	593001					23357.04	23357.04
	921000					62.86	62.86
	925000					94.56	94.56
	926000					3390.31	3390.31
	926502					1934.51	1934.51
	926510					959.58	959.58
902515 Total		845491.54				845491.54	
7/6/2022	902517	902517	Capital	107000		9797.48	9797.48
				108000		4324.27	4324.27
			O&M	408140		722.57	722.57
				588000		73.43	73.43
				593000		13335.61	13335.61
	925000		16.28	16.28			

7/6/2022	902517	902517	O&M	926000	573.82	573.82
				926502	333	333
				926510	165.18	165.18
	902517 Total				29341.64	29341.64
7/21/2022	902516	902516	Capital	107000	14232.05	14232.05
				108000	12929.79	12929.79
			O&M	408140	296.98	296.98
				593000	4664.8	4664.8
	902516 Total				32123.62	32123.62
8/3/2022	902518	902518	Capital	107000	12453.1	12453.1
				108000	6963.44	6963.44
			O&M	408140	138.17	138.17
				593000	2534.73	2534.73
				925000	5.06	5.06
				926000	178.46	178.46
				926502	103.56	103.56
				926510	51.36	51.36
	902518 Total				22427.88	22427.88
8/28/2022	902519	902519	Capital	107000	105776.02	105776.02
				108000	66352.02	66352.02
			O&M	408140	619.26	619.26
				588000	294.61	294.61
				593000	21713.5	21713.5
				925000	3.81	3.81
				926000	153.71	153.71
				926502	77.99	77.99
				926510	38.66	38.66
	902519 Total				195029.58	195029.58
8/29/2022	902521	902521	Capital	107000	1967.87	1967.87
				108000	1859.85	1859.85
			O&M	408140	34.13	34.13
				593000	700.79	700.79
				925000	1.13	1.13
				926000	39.78	39.78
				926502	23.09	23.09
				926510	11.45	11.45
	902521 Total				4638.09	4638.09
9/10/2022	902523	902523	Capital	107000	249946.23	249946.23
				108000	73437.48	73437.48
			O&M	408140	424.33	424.33
				588000	479.49	479.49
				593000	12295.2	12295.2
				925000	5.55	5.55
				926000	229.05	229.05

9/10/2022	902523	902523	O&M	926502	113.29	113.29
				926510	56.22	56.22
	902523 Total				336986.84	336986.84
9/17/2022	902524	902524	Capital	107000	55728	55728
				108000	11864.79	11864.79
			O&M	408140	827.95	827.95
				588000	100	100
				593000	13866.06	13866.06
				925000	9.73	9.73
				926000	342.91	342.91
				926502	199.1	199.1
				926510	98.77	98.77
	902524 Total				83037.31	83037.31
9/21/2022	902525	902525	Capital	107000	8213.93	8213.93
				108000	8213.92	8213.92
			O&M	408140	177.01	177.01
				593000	2964.71	2964.71
				925000	6.37	6.37
				926000	224.54	224.54
				926502	130.3	130.3
				926510	64.64	64.64
	902525 Total				19995.42	19995.42
10/24/2022	902526	902526	Capital	107000	64161.55	64161.55
				108000	43441.93	43441.93
			O&M	408140	1524.5	1524.5
				593000	31708.87	31708.87
				925000	25.54	25.54
				926000	830.7	830.7
				926502	522.74	522.74
				926510	259.3	259.3
	902526 Total				142475.13	142475.13
	902531	902531	Capital	107000	38707.17	38707.17
				108000	3901.04	3901.04
	902531 Total				42608.21	42608.21
11/4/2022	902527	902527	Capital	107000	23162.35	23162.35
				108000	22743.59	22743.59
			O&M	408140	414.66	414.66
				593000	8228.24	8228.24
				925000	20.81	20.81
				926000	676.78	676.78
				926502	425.86	425.86
				926510	211.26	211.26
	902527 Total				55883.55	55883.55
	902533	902533	Capital	107000	22650.11	22650.11

11/4/2022	902533	902533	Capital	108000					837.46	837.46
	902533 Total								23487.57	23487.57
12/19/2022	902528	90228D	Capital	107000					21275.93	21275.93
				108000					3478.25	3478.25
		902528	Capital	107000					203484.12	203484.12
				108000					190034.41	190034.41
			O&M	408140					2771.79	2771.79
				588000					20	20
				593000					79103.2	79103.2
				925000					56.34	56.34
				926000					1831.45	1831.45
				926502					1152.44	1152.44
				926510					571.67	571.67
	902528 Total								503779.6	503779.6
Grand Total					8733097.74	18285226.17	9366740.03	16889822.19	16710053.89	69984940.02



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 03, 2023

Question:283

Regarding: CS-73, Environmental Reserve

1. Please provide a detailed explanation of the evaluation process EKC uses to determine the annual amount of environmental reserves to be included in rates.
2. Please provide all supporting documentation, calculations and assumptions used to evaluate EKC's current environmental reserve amount.
3. Please provide a listing of each general rate case where the annual environmental reserve accrual amount included in the cost of service has changed. Additionally, please provide the annual environmental reserve amount included in EKC's cost of service for each rate case filing since the reserve was established.

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

Confidentiality: PUBLIC

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

Response:

1. Evergy uses a systematic method that utilizes a three-year average of actual environmental costs incurred to determine the amount of revenue requirement for its rate cases. Evergy evaluates the adequacy of the reserve by analyzing developments related to environmental costs including frequency and magnitude of such costs.
2. Please refer to the attached file for the environmental reserve cost detail used to develop the three-year average.
3. **Objection filed.** Evergy objects to providing the information requested as to question 3 only because such request is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that question 3 of this request should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.



Information provided by: Miranda Dick/Financial Accounting

Attachment(s): Q283 Westar Reserve Normalization Calc Detail.xlsx

Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

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

EVERGY'S OBJECTION TO KCC STAFF DATA REQUEST 283

Pursuant to the Commission's Discovery Order issued in this docket on May 2, 2023, Evergy Kansas Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. ("Evergy") hereby notify the Kansas Corporation Commission Staff ("Staff") of its objection to the following data request ("DR") issued by Staff on June, 20, 2023, for the reason(s) stated:

DR KCC - 283:

- 1. Please provide a detailed explanation of the evaluation process EKC uses to determine the annual amount of environmental reserves to be included in rates.**
- 2. Please provide all supporting documentation, calculations and assumptions used to evaluate EKC's current environmental reserve amount.**
- 3. Please provide a listing of each general rate case where the annual environmental reserve accrual amount included in the cost of service has changed. Additionally, please provide the annual environmental reserve amount included in EKC's cost of service for each rate case filing since the reserve was established.**

Evergy objects to providing the information requested as to question 3 only because such request is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends that question 3 of this request should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.

Respectfully submitted,

Cathryn J. Dinges (#20848)
Senior Director and Regulatory Affairs Counsel

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/s/ Glenda Cafer

Glenda Cafer (#13342)
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ATTORNEYS FOR EVERGY



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 03, 2023

Question:284

Regarding: CS-73, Environmental Reserve

According to the workpapers provided in support for Adjustment CS-73, the 3-year average of environmental costs EKC charged to the reserve is \$325,174. In comparison, the annual accrual amount set in rates is \$496,104.

1. Please explain why EKC proposes no change in this case for the annual accrual amount for its environmental reserve even though the accrual amount is over \$170,000 more than the 3-year average of environmental costs presented in its workpapers.
2. Please explain the purpose of the O&M adjustment of (\$149,027.20) shown on the reserve summary tab and why this adjustment was not made in the filing. Additionally, please reconcile the test year accrual amount of \$474,201 reflected in this adjustment to the annual accrual amount of \$496,104.
3. Please explain how this over-collection of funds for the reserve benefits ratepayers.

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

Confidentiality: PUBLIC

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

Response:

1. Evergy reviewed the 3-year average results in conjunction with other qualitative factors such as continued supply chain pressures related to availability and costs of materials. Evergy concluded that maintaining the reserve at the current level would be prudent given the uncertainty in projecting timing, frequency, and costs of environmental issues.
2. The adjustment of (\$149,027.20) was the result of applying the 3-year average calculation. As discussed in question 1, additional qualitative factors were considered in determining the reserve amount to propose in the rate case.



The difference between the test year accrual and the annual accrued amount is the portion of environmental reserves allocated to transmission and recoverable from wholesale customers through Evergy's transmission formula rate.

3. Funds received from customers and recorded in the storm reserve benefit customers by providing the funding needed by Evergy to provide a prompt and adequate response in storm events. Customers also receive a benefit for amounts recorded in the storm reserve at the end of a test year as those amounts are treated as cost free capital and included as an offset to rate base.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s): None

Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 03, 2023

Question:287

Regarding: Reserves

Please identify the docket number(s) and cite the Commission Order(s) granting EKC approval to establish reserves for injuries and damages, storm and environmental costs.

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

Confidentiality: Choose an item.

Statement: Choose an item.

Response:

Objection filed.

Evergy objects to the request because it is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends DR 287 should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.

Information provided by:

Attachment(s):



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

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

EVERGY’S OBJECTION TO KCC STAFF DATA REQUEST 287

Pursuant to the Commission’s Discovery Order issued in this docket on May 2, 2023, Evergy Kansas Metro, Inc., Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (“Evergy”) hereby notify the Kansas Corporation Commission Staff (“Staff”) of its objection to the following data request (“DR”) issued by Staff on June, 20, 2023, for the reason(s) stated:

DR KCC - 287:

Please identify the docket number(s) and cite the Commission Order(s) granting EKC approval to establish reserves for injuries and damages, storm and environmental costs.

Evergy objects to the request because it is overly broad and unduly burdensome in that it is not limited in time. As a result, it would create a substantial burden for Evergy to locate and produce responsive information drawn from an unlimited time period, a burden that far outweighs the potential benefit that might be gained from the production of the information. Evergy contends DR 287 should be limited only to a reasonable time period, however, as currently written, Evergy is unable to provide a reasonable response or discern a reasonable intended time period for this portion of the request.

Respectfully submitted,

Cathryn J. Dinges (#20848)
Senior Director and Regulatory Affairs Counsel
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Cathy.Dinges@evergy.com

/s/ Glenda Cafer

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ATTORNEYS FOR EVERY



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided June 29, 2023

Question:289

Regarding: Cash Working Capital

Did Evergy perform a lead/lag study for EKM and EKC any time during the year prior to filing this rate case? If yes, please provide a copy of the lead/lag study. If no, please provide a detailed explanation as to why a study was not conducted.

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

Confidentiality: PUBLIC

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

Response:

The Company performed a lead/lag study associated with the Missouri Rate Case filing for the EM jurisdiction. In addition, the Company did a draft analysis for the EKC jurisdiction that was not used as historically the EKC jurisdiction has not included the CWC analysis but has included other cost free items.

Information provided by: Aron Branson, Lead Regulatory Analyst

Attachment(s):

Q289_Evergy Kansas Central Draft Lead Lag Study

Q289_Evergy Metro Missouri Lead Lag Study

Verification:



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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

EVERGY KANSAS CENTRAL
Cash Working Capital Requirement

Line No.	Description	Revenue Lag	Expense Lead	Net Lag	CWC Factor
	(A)	(B)	(C)	(D)	(E)
1	Accrued Vacation	24.39	(365.00)	(340.61)	(0.9332)
2	Franchise Taxes	7.56	(5.90)	1.66	0.0046
3	Employee Benefits	24.39	(23.89)	0.50	0.0014
4	Federal Income Tax	24.39	(37.88)	(13.49)	(0.0370)
5	Fuel - Coal	24.39	(21.92)	2.47	0.0068
6	Fuel - Gas	24.39	(40.53)	(16.14)	(0.0442)
7	Fuel - Oil	24.39	(10.12)	14.26	0.0391
8	Incentive Compensation	24.39	(252.50)	(228.11)	(0.6250)
9	Interest Expense	24.39	(91.42)	(67.03)	(0.1836)
10	Sales and Use Tax, Gas Tax	24.39	(12.74)	11.65	0.0319
11	Payroll and Withholdings	24.39	(13.40)	10.98	0.0301
12	Pension Expense	24.39	(49.90)	(25.52)	(0.0699)
13	Purchased Power	24.39	4.82	29.20	0.0800
14	Property Taxes	24.39	(253.46)	(229.07)	(0.6276)
15	Other Operations and Maintenance Expense	24.39	(35.20)	(10.82)	(0.0296)

**Evergy Metro Missouri
Cash Working Capital Requirement**

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (C)	Net Lag (D)	CWC Factor (E)
1	Payroll and Withholdings [1]	26.98	(13.21)	13.77	0.0377
2	Employee Benefits [1]	26.98	(13.29)	13.69	0.0375
3	Pension Expense [1]	26.98	(42.25)	(15.27)	(0.0418)
4	Accrued Vacation	26.98	(365.00)	(338.02)	(0.9261)
5	Incentive Compensation	26.98	(257.50)	(230.52)	(0.6316)
6	Other Operations and Maintenance Expenses	26.98	(35.15)	(8.17)	(0.0224)
7	Corporation Franchise Taxes/Gross Receipts Taxes	9.57	(48.89)	(39.31)	(0.1077)
8	Property/Real Estate Taxes	26.98	(227.12)	(200.14)	(0.5483)
9	Missouri & Kansas Sales Tax and Use Tax, Fuel Tax, Occupational License Tax, and Heavy Vehicle Use Tax	9.57	(7.94)	1.63	0.0045
10	Federal Income Tax	26.98	(38.00)	(11.02)	(0.0302)
11	State Income Tax	26.98	(38.00)	(11.02)	(0.0302)
12	Fuel - Coal	26.98	(12.42)	14.56	0.0399
13	Fuel - Oil	26.98	(12.13)	14.85	0.0407
14	Fuel - Gas	26.98	(38.00)	(11.02)	(0.0302)
15	Interest Expense	26.98	(91.50)	(64.52)	(0.1768)
16	Purchased Power	26.98	(37.45)	(10.47)	(0.0287)

Notes

[1] Expense Lead calculation is the same as Evergy Missouri West; employee time is allocated to companies.



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided June 29, 2023

Question:290

Regarding: Cash Working Capital

Evergy Kansas Metro has consistently included cash working capital in its previous rate cases. Please provide a detailed explanation for why EKM did not reflect cash working capital in its current filing.

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

Confidentiality: PUBLIC

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

Response:

Evergy continues to strive for consistency across jurisdictions. EKC is the larger jurisdiction of the two KS jurisdictions and has historically not included a CWC calculation but rather include Cost Free items such as Vacation Accrual and Operating Reserves as a Rate Base offset.

Information provided by: Aron Branson, Lead Regulatory Analyst

Attachment(s):

Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my



knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 11, 2023

Question:344

Regarding: R-84, Eliminate Misc. Over-Under

According to page 22 of Linda Nunn's direct testimony, Adjustment R-84 eliminates the over-under impact of miscellaneous entries for revenue activity that is not ongoing. Specifically stating, "the types of amounts removed were the under recovery recorded for the MKEC contract, the liability owed due to the phase in of the Kansas Income Tax elimination and Kansas bill credits."

1. Please provide a detailed description of each line item, included in the supporting pivot table tab provided for Account 449, comprising the total revenue adjustment. Additionally, for each entry, please identify whether the revenue recorded relates to the MKEC contract, the Kansas Income Tax elimination phase-in, or the Kansas bill credits.
2. Please provide detailed supporting general ledger entries for the (\$40,754,721) reflected in Adjustment R-84 for EKC.

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

Confidentiality: PUBLIC

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

Response:

Please see attachment Q344_R-84-PivotwDescriptions.xlsx which contains the

- (1) Journal descriptions for each line item comprising the total revenue adjustment.
- (2) General ledger entries for the (\$40,754,721) reflected for adjustment R-84 for EKC.

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



Attachment(s): Q344_R-84-PivotwDescriptions.xlsx

Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

GL Business (Multiple Items)

Sum of Amount				Month Number													Grand Total
Account	Resource	Journal ID	Jrnl Long Descr	Journal Source	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	
449101	4200	2844SLR021	Record estimated over recovery of WGEN purchase power costs	REC	797	797	797	797	797	797	797	797	797				7,177
		2844SLR031	Record estimated under-recovery of WGEN purchase power costs	REC										(994)	(994)	(994)	(2,983)
	5500	3433MERC2	Reclass merger credits applied	REV				91,642									91,642
	5581	3431ITREG	Ks Income Tax Regulatory liability monthly amortization for law change starting 01/2021, docket 21-EKME-050-RTS. Record regulatory liability for Ks Income Tax change	REV												4,456	4,456
449109	6200	4171JECDEA	MKEC JEFFREY 8% RECA DEMAND - Adjustment for Q1 2022	FAC						(728,427)							(728,427)
		4171JECDEM	MKEC JEFFREY 8% RECA DEMAND - April 2022	FAC						(3,456,929)							(3,456,929)
			MKEC JEFFREY 8% RECA DEMAND - DECEMBER 2021	FAC			(3,214,120)										(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - FEBRUARY 2022	FAC				(3,214,120)									(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - JANUARY 2022	FAC				(3,214,120)									(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - July 2022	FAC													(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - June 2022	FAC									(3,456,929)		(3,456,929)		(6,913,858)
			MKEC JEFFREY 8% RECA DEMAND - March 2022	FAC													(3,456,929)
			MKEC JEFFREY 8% RECA DEMAND - May 2022	FAC													(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - NOVEMBER 2021	FAC													(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - OCTOBER 2021	FAC													(3,214,120)
			MKEC JEFFREY 8% RECA DEMAND - September 2022	FAC													(3,456,929)
449440		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(302,732)									(302,732)
	4200	2844SLR021	Record estimated over recovery of WGEN purchase power costs	REC		41,519	41,519	41,519	41,519	41,519	41,519	41,519	41,519				373,675
		2844SLR031	Record estimated under-recovery of WGEN purchase power costs	REC										(53,517)	(53,517)	(53,517)	(160,551)
	5500	2504BILCR3	Amortize 2022 Annual Bill Credits	REC		302,732	302,732	302,732	302,732								1,210,928
449441		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(3,330,052)									(3,330,052)
		3433MERC2	Reclass merger credits applied	REV				3,845,401									3,845,401
	5581	3431ITREG	Ks Income Tax Regulatory liability monthly amortization for law change starting 01/2021, docket 21-EKME-050-RTS. Record regulatory liability for Ks Income Tax change	REV												168,402	168,402
				REV		390,292	385,540	432,994	151,096	133,878	126,977	122,999	124,891	154,808	179,518	180,993	2,383,986
449442		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(266,693)									(266,693)
	4200	2844SLR021	Record estimated over recovery of WGEN purchase power costs	REC		37,492	37,492	37,492	37,492	37,492	37,492	37,492	37,492				337,425
		2844SLR031	Record estimated under-recovery of WGEN purchase power costs	REC										(48,832)	(48,832)	(48,832)	(146,497)
	5500	2504BILCR3	Amortize 2022 Annual Bill Credits	REC		266,693	266,693	266,693	266,693								1,066,770
449443		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(2,933,618)									(2,933,618)
		3433MERC2	Reclass merger credits applied	REV				3,185,058									3,185,058
	5581	3431ITREG	Ks Income Tax Regulatory liability monthly amortization for law change starting 01/2021, docket 21-EKME-050-RTS. Record regulatory liability for Ks Income Tax change	REV												199,443	199,443
				REV		462,233	456,604	512,805	178,947	158,555	150,382	145,670	147,912	183,343	212,607	214,354	2,823,412
449444		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(151,366)									(151,366)
	4200	2844SLR021	Record estimated over recovery of WGEN purchase power costs	REC		15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941				143,473
		2844SLR031	Record estimated under-recovery of WGEN purchase power costs	REC										(19,906)	(19,906)	(19,906)	(59,719)
	5500	2504BILCR3	Amortize 2022 Annual Bill Credits	REC		151,366	151,366	151,366	151,366								605,464
449445		3433MERC1	Reverse monthly accrual for 2022 merger credits	REV				(1,665,026)									(1,665,026)
		3433MERC2	Reclass merger credits applied	REV				1,582,188									1,582,188
	5581	3431ITREG	Ks Income Tax Regulatory liability monthly amortization for law change starting 01/2021, docket 21-EKME-050-RTS. Record regulatory liability for Ks Income Tax change	REV												149,093	149,093
				REV		345,542	341,334	383,347	133,772	118,528	112,418	108,896	110,572	137,058	158,934	160,240	2,110,641
Grand Total					(1,189,184)	(1,203,899)	(1,056,975)	(1,874,965)	(2,703,866)	(3,453,660)	(2,980,359)	(2,974,499)	(2,881,874)	(3,024,370)	(3,019,803)	(3,058,785)	(29,422,240)

CONFIDENTIAL

KCC DR 357

CONFIDENTIAL

KCC DR 357T



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Grady Justin -
Response Provided July 14, 2023

Question:361

Regarding: Follow up to KCC DR 33 – AFUDC Rate

In response to Staff Data Request No. 33, there is a calculation of quarterly AFUDC rates in use during the test year. For EKC, please provide an electronic work paper that contains calculation details that support the cost and balance of short term debt that is included in the AFUDC rate for the test year. Please specify whether the costs and balances associated with the Accounts Receivables Sales program are in the short term debt balances and costs for purposes of calculating AFUDC.

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

Confidentiality: PUBLIC

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

Response:

See attachment “KCC 361_EKC AFUDC ST Debt.xlsx” for calculation details supporting the cost and balance of short-term debt included in the AFUDC rate.

Evergy Kansas Central Receivables Company (EKCR) has access to an accounts receivable (AR) sale facility. EKCR’s AR sale borrowings are excluded from Evergy Kansas Central’s (EKC’s) AFUDC calculation. EKC is required to follow FERC’s AFUDC calculation as outlined in the Code of Federal Regulations. The AR borrowings are not on EKC’s books and need to be excluded from the short-term debt component of the AFUDC calculation for EKC.

Information provided by: Chelsey Cairns, Mgr Financial Planning & Perf

Attachment(s): KCC 361_EKC AFUDC ST Debt.xlsx



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Grady Justin -
Response Provided July 14, 2023

Question:362

Regarding: Follow up to KCC DR 33 – Cell K-19

In response to Staff Data Request No. 33, there is a calculation of monthly AFUDC rates in use during the test year. For EKM, the Cell K-19 in each month's calculation contains an amount for "Bank/InterCo Loans and Commercial Paper." Please provide an itemization detailing what this amount consists of for each month during the test year. Additionally, please explain whether this amount contains any of the Accounts Receivables sales program balances. If the Accounts Receivables sales program balances are not included in the Short Term Debt balances, please explain why they are not.

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

Confidentiality: PUBLIC

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

Response:

See attachment "KCC 362_EKM Loans and CP.xlsx" for details of "Bank/InterCo Loans and Commercial Paper."

Evergy Metro Receivables Company (EKMR) has access to an accounts receivable (AR) sale facility. EKMR's AR sale facility borrowings are excluded from Evergy Kansas Metro's (EKM's) AFUDC calculation. EKM is required to follow FERC's AFUDC calculation as outlined in the Code of Federal Regulations. The AR borrowings are not on EKM's books and need to be excluded from the short-term debt component of the AFUDC calculation for EKM.

Information provided by: Chelsey Cairns, Mgr Financial Planning & Perf

Attachment(s): KCC 362_EKM Loans and CP.xlsx



Verification:

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

Signature /s/ *Brad Lutz*

Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 27, 2023

Question:479

Regarding: CS-142, Amortization of Electric Subdivision Rebate Program Liability

Per Docket No. 19-WSEE-061-COM, EKC agreed to defer the amount being recovered from customers through rates for expenses related to the Electric Subdivision Rebate Program, the HVAC Contractor Program, and the Builder Program to a regulatory liability.

1. Please provide the regulatory liability balance as of June 30, 2023.
2. Please provide a detailed worksheet supporting the monthly deferrals for each program recorded to the regulatory liability totaling the balance at June 30, 2023.

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

Confidentiality: PUBLIC

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

Response:

Please see the attached file.

Information provided by: Linda Nunn, Manager Regulatory Affairs

Attachment(s):

Q479_CS-142 Amortization of Electric Subdivision Rebate Program Deferred Liability - KS
Central True-Up.xlsx

Verification:



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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy
2023 Rate Case - KS Cental True-Up
TY 9/30/22; True-Up 6/30/23

CS-142 Amortization of Electric Subdivision Rebase Deferred Liability

Tab	Issue	Resolution

Evergy
2023 Rate Case - KS Cental True-Up
TY 9/30/22; True-Up 6/30/23

CS-142 Amortization of Electric Subdivision Rebage Deferred Liability
Account 407401
Debit (Credit) Expense

	WSTR	KGE	KS CENTRAL
Actual Balance at June 30, 2023	(1,548,660)	(1,413,015)	(2,961,675)
Amort Period (Years)	4	4	4
Annual Amortization Amount	(387,165)	(353,254)	(740,419)
Test Year Amortization			-
Adjustment			(740,419)
			CS-142 100% KS Central Acct 407401

- Note:
- 1 Per 19-WSEE-061-COM, Westar agrees to record the amount being recovered from customers through rates for expenses related to the Electric Subdivision Rebate program, the HVAC Contractor Program, and the Builder Program beginning on September 26, 2019, as a regulatory liability. The amount associated with the expenses for the Programs currently recovered through rates is \$789,778, which will be deferred on an annual basis, beginning on September 26, 2019.
 - 2 This liability will be established and recorded to account 254707 on the books in the June 2023 close process.
 - 3 Test year expenses are recorded below the line in account 426500.

REG1101 Bal Sheet - 13 Month Average Balance-Acct Detail
Business Unit: WSTR-Evergy Kansas Central (Westar)
For the 13-months ended: June 2023

	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	June 2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Act13MoAvg
<u>ASSETS</u>														
<u>UTILITY PLANT</u>														
254707-RL DEVELOPER PROGRAMS - LT	0	0	0	0	0	0	0	0	0	0	0	0	1,548,660	119,128

Report: REG1101 - Bal Sheet - 13 Mth Avg - Mthly - Acct Detail
Data from: EVG_FBAL
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Date Ran: Jul 11, 2023 02:59 PM

REG1101 Bal Sheet - 13 Month Average Balance-Acct Detail
Business Unit: KGE-Evergy Kansas Central South (KGE)
For the 13-months ended: June 2023

	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	June 2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Act13MoAvg
<u>ASSETS</u>														
<u>UTILITY PLANT</u>														
254707-RL DEVELOPER PROGRAMS - LT	0	0	0	0	0	0	0	0	0	0	0	0	1,413,015	108,693

Report: REG1101 - Bal Sheet - 13 Mth Avg - Mthly - Acct Detail
Data from: EVG_FBAL
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Date Ran: Jul 11, 2023 02:55 PM

Q479_CS-142 Amortization of Electric Subdivision Rebate Program Deferred Liability - KS Central True-Up
Schedule

Westar Energy, Inc
Regulatory Liability - Contractor & Developer Programs

Total		789,778.00
Monthly		<u>65,815.00</u>
WSTR	52.29%	34,414.66
KGE	47.71%	31,400.34
Dr. (+)	407309 Regulatory Debits	
Cr. (-)	245707 R/L CONTRACTOR PROGRAMS-LT	
Cr. (-)	245706 R/L CONTRACTOR PROGRAMS-ST	

Total					
Month	Beg Balance	Deferral	Ending Balance	Adjustments	Adjusted Balance
10/19	-	65,815.00	65,815.00		
11/19	65,815.00	65,815.00	131,630.00		
12/19	131,630.00	65,815.00	197,445.00		
1/20	197,445.00	65,815.00	263,260.00		
2/20	263,260.00	65,815.00	329,075.00		
3/20	329,075.00	65,815.00	394,890.00		
4/20	394,890.00	65,815.00	460,705.00		
5/20	460,705.00	65,815.00	526,520.00		
6/20	526,520.00	65,815.00	592,335.00		
7/20	592,335.00	65,815.00	658,150.00		
8/20	658,150.00	65,815.00	723,965.00		
9/20	723,965.00	65,815.00	789,780.00		
10/20	789,780.00	65,815.00	855,595.00		
11/20	855,595.00	65,815.00	921,410.00		
12/20	921,410.00	65,815.00	987,225.00		
1/21	987,225.00	65,815.00	1,053,040.00		
2/21	1,053,040.00	65,815.00	1,118,855.00		
3/21	1,118,855.00	65,815.00	1,184,670.00		
4/21	1,184,670.00	65,815.00	1,250,485.00		
5/21	1,250,485.00	65,815.00	1,316,300.00		
6/21	1,316,300.00	65,815.00	1,382,115.00		
7/21	1,382,115.00	65,815.00	1,447,930.00		
8/21	1,447,930.00	65,815.00	1,513,745.00		
9/21	1,513,745.00	65,815.00	1,579,560.00		
10/21	1,579,560.00	65,815.00	1,645,375.00		
11/21	1,645,375.00	65,815.00	1,711,190.00		
12/21	1,711,190.00	65,815.00	1,777,005.00		
1/22	1,777,005.00	65,815.00	1,842,820.00		
2/22	1,842,820.00	65,815.00	1,908,635.00		
3/22	1,908,635.00	65,815.00	1,974,450.00		
4/22	1,974,450.00	65,815.00	2,040,265.00		
5/22	2,040,265.00	65,815.00	2,106,080.00		
6/22	2,106,080.00	65,815.00	2,171,895.00		
7/22	2,171,895.00	65,815.00	2,237,710.00		
8/22	2,237,710.00	65,815.00	2,303,525.00		
9/22	2,303,525.00	65,815.00	2,369,340.00		
10/22	2,369,340.00	65,815.00	2,435,155.00		
11/22	2,435,155.00	65,815.00	2,500,970.00		
12/22	2,500,970.00	65,815.00	2,566,785.00		
1/23	2,566,785.00	65,815.00	2,632,600.00		
2/23	2,632,600.00	65,815.00	2,698,415.00		
3/23	2,698,415.00	65,815.00	2,764,230.00		
4/23	2,764,230.00	65,815.00	2,830,045.00		
5/23	2,830,045.00	65,815.00	2,895,860.00		
6/23	2,895,860.00	65,815.00	2,961,675.00		
7/23	2,961,675.00	65,815.00	3,027,490.00		
8/23	3,027,490.00	65,815.00	3,093,305.00		
9/23	3,093,305.00	65,815.00	3,159,120.00		
10/23	3,159,120.00	65,815.00	3,224,935.00		
11/23	3,224,935.00	65,815.00	3,290,750.00		
12/23	3,290,750.00	65,815.00	3,356,565.00		

REG1101 Bal Sheet - 13 Month Average Balance-Acct Detail
Business Unit: WSTR-Evergy Kansas Central (Westar)
For the 13-months ended: June 2023

	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	June 2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Act13MoAvg
<u>ASSETS</u>														
<u>UTILITY PLANT</u>														
254707-RL DEVELOPER PROGRAMS - LT	0	0	0	0	0	0	0	0	0	0	0	0	1,548,660	119,128

Report: REG1101 - Bal Sheet - 13 Mth Avg - Mthly - Acct Detail
Data from: EVG_FBAL
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Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 27, 2023

Question:517

Regarding: CS-72, Storm Reserve

On page 16 of Ryan Mulvany's direct testimony, it states "[o]ver 20 years ago, the KCC approved a storm reserve for EKC and set rates that supported the maintenance of the reserve." Please identify the docket number and cite of the Commission Order granting EKC approval to establish the storm reserve as referenced in the statement above.

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

Confidentiality: PUBLIC

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

Response:

Since the Storm Reserve has been in place for EKC for so many years, the documentation is not readily available due to personnel and system changes.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):

Verification:



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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided August 09, 2023

Question:518

Regarding: CS-72, Storm Reserve

Please provide the monthly balance of the storm reserve from January 1, 2018, through June 30, 2023.

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

Confidentiality: PUBLIC

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

Response:

See attached "Q518_CS-72 – Storm Reserve Balance 2018 to June 2023" for the workpapers for adjustment CS-72 for KS Central. KS metro does not currently have a storm reserve.

Information provided by:

Haley Willard-Padgett, Financial Accounting

Attachment(s):

Q518_CS-72 – Storm Reserve Balance 2018 to June 2023.xlsx

Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently



discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

2018													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Everygy Kansas Central													
Beginning Balance	(5,465,165)	(5,714,624)	(5,964,082)	(6,213,540)	(6,462,999)	(6,712,457)	(6,961,915)	(7,211,374)	(7,460,832)	(7,710,290)	(7,381,540)	(7,630,998)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	135,948.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	844,260.62
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	578,209	-	-	-
Ending Balance	(5,714,624)	(5,964,082)	(6,213,540)	(6,462,999)	(6,712,457)	(6,961,915)	(7,211,374)	(7,460,832)	(7,710,290)	(7,381,540)	(7,630,998)	(7,614,405)	-
Everygy Kansas South													
Beginning Balance	(6,544,919)	(6,794,378)	(7,043,836)	(7,293,294)	(7,542,753)	(7,792,211)	(8,041,669)	(8,291,128)	(8,540,586)	(8,790,044)	(9,025,339)	(9,274,798)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	11,329	135,948.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	19,502.31
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(6,794,378)	(7,043,836)	(7,293,294)	(7,542,753)	(7,792,211)	(8,041,669)	(8,291,128)	(8,540,586)	(8,790,044)	(9,025,339)	(9,274,798)	(9,518,917)	-
TOTAL COMPANY													
Beginning Balance	(12,010,085)	(12,509,001)	(13,007,918)	(13,506,835)	(14,005,751)	(14,504,668)	(15,003,585)	(15,502,501)	(16,001,418)	(16,500,335)	(16,406,879)	(16,905,796)	
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(6,258,895.92)
Allocate Transmission Operating Reserves	22,658	22,658	22,658	22,658	22,658	22,658	22,658	22,658	22,658	22,658	22,658	22,658	271,896.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	863,762.93
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	592,372	-	-	-
Ending Balance	(12,509,001)	(13,007,918)	(13,506,835)	(14,005,751)	(14,504,668)	(15,003,585)	(15,502,501)	(16,001,418)	(16,500,335)	(16,406,879)	(16,905,796)	(17,133,322)	-
2019													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Everygy Kansas Central													
Beginning Balance	(7,614,405)	(7,863,605)	(8,112,805)	(8,362,006)	(8,611,206)	(8,860,406)	(9,109,607)	(9,358,807)	(9,537,679)	(9,786,880)	(9,128,011)	(9,247,027)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	139,044.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	2,299,841.93
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(7,863,605)	(8,112,805)	(8,362,006)	(8,611,206)	(8,860,406)	(9,109,607)	(9,358,807)	(9,537,679)	(9,786,880)	(9,128,011)	(9,247,027)	(8,304,967)	-
Everygy Kansas South													
Beginning Balance	(9,518,917)	(9,768,117)	(10,017,318)	(10,266,518)	(10,515,718)	(10,764,919)	(11,014,119)	(11,263,319)	(11,512,520)	(11,521,554)	(11,753,342)	(11,640,769)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	11,587	139,044.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	1,667,431.53
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	240,166	17,412	361,773	1,048,080
Ending Balance	(9,768,117)	(10,017,318)	(10,266,518)	(10,515,718)	(10,764,919)	(11,014,119)	(11,263,319)	(11,512,520)	(11,521,554)	(11,753,342)	(11,640,769)	(10,841,889)	-
TOTAL COMPANY													
Beginning Balance	(17,133,322)	(17,631,722)	(18,130,123)	(18,628,524)	(19,126,924)	(19,625,325)	(20,123,726)	(20,622,126)	(21,050,199)	(21,308,433)	(20,881,352)	(20,887,795)	
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(6,258,895.92)
Allocate Transmission Operating Reserves	23,174	23,174	23,174	23,174	23,174	23,174	23,174	23,174	23,174	23,174	23,174	23,174	278,088.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	3,967,273.46
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(17,631,722)	(18,130,123)	(18,628,524)	(19,126,924)	(19,625,325)	(20,123,726)	(20,622,126)	(21,050,199)	(21,308,433)	(20,881,352)	(20,887,795)	(19,146,856)	-
2020													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Everygy Kansas Central													
Beginning Balance	(8,304,967)	(8,553,671)	(8,802,375)	(9,051,080)	(9,299,784)	(9,548,488)	(9,797,193)	(9,701,922)	(9,950,626)	(10,199,331)	(10,152,018)	(10,400,722)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	144,596.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	639,992.46
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(8,553,671)	(8,802,375)	(9,051,080)	(9,299,784)	(9,548,488)	(9,797,193)	(9,701,922)	(9,950,626)	(10,199,331)	(10,152,018)	(10,400,722)	(10,649,426)	-
Everygy Kansas South													
Beginning Balance	(10,841,889)	(11,090,594)	(11,339,298)	(11,588,002)	(11,836,707)	(12,085,411)	(12,334,115)	(12,567,013)	(12,815,717)	(13,064,421)	(13,305,094)	(13,553,798)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	12,083	144,596.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	23,899.05
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(11,090,594)	(11,339,298)	(11,588,002)	(11,836,707)	(12,085,411)	(12,334,115)	(12,567,013)	(12,815,717)	(13,064,421)	(13,305,094)	(13,553,798)	(13,802,502)	-
TOTAL COMPANY													
Beginning Balance	(19,146,856)	(19,644,265)	(20,141,673)	(20,639,082)	(21,136,491)	(21,633,899)	(22,131,308)	(22,288,935)	(22,766,343)	(22,766,343)	(23,263,752)	(23,457,111)	
Accrue Property Insurance Reserve	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(521,575)	(6,258,895.92)
Allocate Transmission Operating Reserves	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	24,166	289,992.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	663,831.51
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(19,644,265)	(20,141,673)	(20,639,082)	(21,136,491)	(21,633,899)	(22,131,308)	(22,288,935)	(22,766,343)	(23,263,752)	(23,457,111)	(23,954,520)	(24,451,929)	-
2021													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Everygy Kansas Central													
Beginning Balance	(10,649,426)	(10,898,315)	(11,147,203)	(11,396,091)	(11,644,980)	(11,893,868)	(12,142,756)	(12,391,645)	(12,640,533)	(12,889,421)	(13,138,310)	(13,234,397)	
Accrue Property Insurance Reserve	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(260,787)	(3,129,447.96)
Allocate Transmission Operating Reserves	11,899	11,899	11,899	11,899	11,899	11,899	11,899	11,899	11,899	11,899	11,899	11,899	142,788.00
Storm Costs	-	-	-	-	-	-	-	-	-	-	-	-	152,801.54
Cash Receipts/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(10,898,315)	(11,147,203)	(11,31										



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 28, 2023

Question:520

Regarding: CS-72, Storm Reserve

As discussed on page 51 of Ron Klote's direct testimony, the request for a storm reserve does not preclude Evergy from requesting an AAO should the magnitude of a storm warrant such request.

1. Please provide a detailed explanation for how EKC determines the accounting method to use for significant storm damage. 2. Please identify all the determining factors used to decide whether to charge the costs of a major storm to the reserve or to request an AAO. For instance, is there a cost limit that EKC uses to determine a maximum amount to charge to the reserve per storm prior to requesting an AAO? If yes, would EKM use the same set of cost guidelines if it establishes a storm reserve?

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

Confidentiality: PUBLIC

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

Response:

1. Projects are established to track costs associated with each storm event. Storms with total costs less than \$250,000 are recorded to O&M. Storms with costs greater than \$250,000 are initially deferred to 186.2 until the storm restoration work is complete and all charges are finalized. Once the storm costs are final and the project is closed, the actual costs are moved from 186.2 and recorded to the storm reserve in 228.1.
2. The storm reserve is intended to cover the repairs to restore the electric system resulting from major storms, such as severe thunderstorms or tornadoes, that occur on a frequent basis and result in damage to isolated portions of the electrical system.

The storm reserve is not intended to recover the cost of extraordinary storms, such as ice storms, that cause widespread, severe damage to the electrical system and occur on an infrequent basis. It is not unusual for ice storms to affect a large portion of our service territory and result in restoration costs of more than \$100 million. The cost of storms of this nature significantly exceed the amounts authorized to be accrued in the storm



reserve. Therefore, recovery of the costs of extraordinary storms are normally requested through an Accounting Authority Order.

Information provided by:

Haley Willard-Padgett, Financial Accounting

Miranda Dick, Financial Accounting

Attachment(s): None

Verification:

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

Signature /s/ *Brad Lutz*

Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided July 27, 2023

Question:525

Regarding: CS-138, Amortization of Electrification Deferred Asset

Please refer to the response provided for Data Request No. KCC-357. According to Evergy, the amount of rebates paid to EKC customers in 2022 was \$37,000. However, based on a forecast of the expected applications to be processed for both residential and commercial customers, EKC prefunded its rebate administrator \$489,779, which is the amount related to the rebate program included in the regulatory asset balance at December 31, 2022.

1. Please provide the calculations and assumptions used in the derivation of the prefunded rebate amount of \$489,779.
2. Please explain why there is a significant difference between the estimated prepaid rebates and the actual rebates paid. Has EKC adjusted its prefunded rebate amounts since then to reflect a more accurate level of rebates? If no, please explain why.
3. Please provide the amount of prefunded rebates included in the regulatory asset balance at June 30, 2023.
4. Please provide an updated listing of the actual total rebate program costs, by customer and respective rebate dollar amount, through June 30, 2023. Additionally, if any of the customers included in the listing have unenrolled from the TOU rate after receiving the rebate, please identify the customer and respective rebate dollar amount included in the balance at June 30, 2023.

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

Confidentiality: PUBLIC

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

Response:

1. Please see the attachment titled "Q525_Prefunded Rebate Calculation" for the calculation and assumptions used for the prefund rebate of \$489,779.



2. The most obvious difference in the estimated prepaid rebates and actual rebates paid is the fact that no rebates were paid out to Commercial customers of which the prefunded rebate amount was \$438,961. As this is a 5 year program, the EKC prefunded rebate amount has not been adjusted.
3. The EKC prefunded rebate amount included in the regulatory asset balance at June 30, 2023 is \$489,779.
4. The updated listing of actual total rebate program costs, by customer and respective rebate dollar amount, through June 30, 2023 was been provided in DR357T attachment "Q357T_CONF_Paid Rebate Applicants Program To Date June 2023_KS". As responded in DR357, in preparing our response for this set of DRs, it has come to our attention that the report we created to provide a list of customers who unenroll from a TOU rate after receiving a rebate is not currently working as anticipated. The current result of this report is that zero customers have unenrolled from the TOU rate after receiving a rebate. Based on a quick audit of several accounts, we know that there are some customers who have indeed unenrolled. We will continue to work with our IT organization to modify this report to achieve expected results.

Information provided by:

Wendy Marine

Attachment(s):

Q525_Prefunded Rebate Calculation.xlsx

Verification:

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

Signature /s/ *Brad Lutz*

Director Regulatory Affairs

Evergy KS Central and KS Metro

Case Name: 2023 KS Central and KS Metro Rate Case

Case Number: 23-EKCE-775-RTS

DR: 525

Forecasted Targets by Year based on Approved Program Budget

	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Total
KS Residential	643	857	1286	1072	429	4287
KS Commercial	32	49	65	81	97	324

Allocations*					Total Yr 1	Half year
0.548387097	KS Metro - Res	353	\$350		\$123,415	\$61,707
0.239354839	KS Central - Res	154	\$350		\$53,867	\$26,933
0.212258065	KS South - Res	136	\$350		\$47,769	\$23,884
0.577922078	KS Metro - Comm	18	\$65,000		\$1,202,078	\$300,519
0.223701299	KS Central - Comm	7	\$65,000		\$465,299	\$232,649
0.198376623	KS South - Comm	6	\$65,000		\$412,623	\$206,312

Purchase Order - Year 1

3000180175	KS Metro - EKM	\$362,227
2000047954	KS Central	\$259,583
4000014992	KS South	\$230,196
	EKC	\$489,779

*KS Central and KS South were allocated based on the nubmer of customer lines found in the FERC Report

CONFIDENTIAL

KCC DR 528

HIGHLY CONFIDENTIAL

KCC DR 543

HIGHLY CONFIDENTIAL

KCC DR 544

HIGHLY CONFIDENTIAL

KCC DR 545



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided August 09, 2023

Question:548

Regarding: Tariff Changes

Please identify which adjustments to the cost of service are effected by Evergy's proposed RECA and ECA tariff changes.

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

Confidentiality: PUBLIC

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

Response:

R-84 was the only adjustment affected by the proposed changes during the test year.

- There was no short-term capacity charges or revenues included in the test year.
- The requested change to long-term capacity would be after rates go into effect and does not affect the test year.
- There was no short-term capacity revenues related to the JEC 8% included in the test year.
- MKEC was removed in R-84
- Eliminating UE1 allocator has no base revenue requirement impact. It only impacts the ECA.

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

Attachment(s):



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided August 09, 2023

Question:549

Regarding: RECA Tariff Changes

Please explain why EKC proposes to reflect the date of December 21, 2023, to reflect capacity charges and revenues in the RECA going forward.

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

Confidentiality: PUBLIC

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

Response:

Evergy proposes to reflect the date of December 21, 2023 as that is the Order date for the rate case, so any new contracts on a go forward basis.

Evergy did not want to disrupt the current process for approved templates, such as GFR, JEC, McPherson, State Line, which have an established accounting process and have been in place for years.

Information provided by: Robin Allacher

Attachment(s):

Verification:



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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided August 09, 2023

Question:554

Regarding: ECA Tariff Changes

EKM proposes to include language to reflect amortizations as well as actual Renewable Energy Credit (REC) revenues recorded in Account 509 and gains or losses of emission allowances recorded in Account 411.8 or 411.9, respectively. Please verify whether these revenues have been removed from the cost of service.

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

Confidentiality: PUBLIC

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

Response:

These revenues and expenses have been offset in the R-20 adjustment. The only thing that has changed from the past is that gains and losses of the sale of emission allowances or RECs are now recorded in accounts 411.8 and 411.9 instead of account 509. All of these are in the ECA and are outside of the base revenue requirement calculation.

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

Attachment(s):



Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

CONFIDENTIAL

KCC DR 556s



Evergy KS Central and KS Metro
Case Name: 2023 KS Central and KS Metro Rate Case
Case Number: 23-EKCE-775-RTS

Requestor Jackson Andria -
Response Provided August 11, 2023

Question:569

Regarding: CS-29, COVID AAO Expense

Please provide a detailed narrative explaining all customer assistance programs Evergy offered on a voluntary basis to help customers on COVID payment plans pay their bills. For instance, did Evergy implement any customer support programs, such as payment assistance funds, employee donation match payment assistance funds, customer service bill credits, etc.?

If yes, please provide (1) the amounts of these efforts, including the FERC account and date the amounts were recorded; and (2) confirmation on whether or not these amounts were recorded to the COVID AAO regulatory asset.

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

Confidentiality: PUBLIC

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

Response:

Yes. See the attached document “Q569_COVID19PaymentArrangements.doc” for a detailed description of all payment arrangements that were offered to customers resulting from the COVID 19 pandemic.

1. See the attached “Q569_COVID19 Billing Credits detail.xls” for the monthly amounts and FERC accounts these customer bill credits were recorded to. The first tab ‘Tracking Schedule–bill credits’ shows the monthly amounts for each payment plan offered for both KS Metro and KS Central. The second tab ‘True-Up COVID expenses’ shows that these amounts for the bill credits were included in the deferral and thus requested in the 4-year amortization in CS-29 true-up adjustments for both KS Metro and KS Central. The rest of the tabs show the monthly details of all payment plans offered to customers.
2. See the response to question 1.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):



Q569_COVID19PaymentArrangements.doc
Q569_COVID19 Billing Credits detail.xls

Verification:

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

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Other Customer	Other Customer Cost

[illegible]

Other Customer	Other Customer Cost

12-month payment plan										
1-month payment plan -										
Pay Your Balance Now	7,957.71	10,821.09	8,118.67	788.37	26.69	-	-			
4-month PA Credit										
Incentive	12,874.14	18,519.22	6,350.00	2,554.91	9,091.28	5,229.24	3,221.26	90.44	49.86	
	20,831.85	29,340.31	14,468.67	3,343.28	9,117.97	5,229.24	3,221.26	90.44	49.86	85,692.88

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

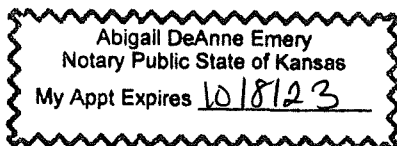
VERIFICATION

Andria Jackson, being duly sworn upon her oath deposes and states that she is the Deputy of Chief of Revenue Requirements, Cost of Service and Finance for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Testimony*, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.

Andria Jackson

Andria Jackson
Deputy of Chief of Revenue Requirements,
Cost of Service and Finance
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 28 day of August, 2023.



[Signature]
Notary Public

CERTIFICATE OF SERVICE

23-EKCE-775-RTS

I, the undersigned, certify that a true copy of the attached testimony has been served to the following by means of electronic service through CoreShare and/or electronic mail on August 29, 2023.

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