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

IN THE MATTER OF THE APPLICATION OF	**)**	
EVERGY KANSAS CENTRAL, INC. AND	**)**	
EVERGY KANSAS SOUTH, INC. FOR	**)**	
APPROVAL TO MAKE CERTAIN CHANGES	**)**	**DOCKET NO. 25-EKCE-294-RTS**
IN THEIR CHARGES FOR ELECTRIC	**)**	
SERVICE PURSUANT TO K.S.A. 66-117.	**)**	

DIRECT TESTIMONY AND SCHEDULES OF

GLENN A. WATKINS

**RE: CLASS COST OF SERVICE
CLASS REVENUE ALLOCATION
AND
RESIDENTIAL RATE DESIGN**

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

JUNE 6, 2025

****PUBLIC VERSION****

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EXHIBITS

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Glenn A. Watkins. My business address is 6377 Mattawan Trail, Mechanicsville, Virginia 23116.

Q. What is your professional and educational background?

A. I am President and Senior Economist with Technical Associates, Inc. ("TAI"), which is an economics and financial consulting firm with offices in the Richmond, Virginia area. Except for a six-month period during 1987 in which I was employed by Old Dominion Electric Cooperative as its forecasting and rate economist, I have been employed by Technical Associates continuously since 1980.

During my career at Technical Associates, I have conducted marginal and embedded cost of service, rate design, cost of capital, revenue requirement, and load forecasting studies involving numerous electric, gas, water/wastewater, and telephone utilities. I have provided expert testimony on more than 250 occasions in Alabama, Alaska, Arizona, Delaware, Georgia, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Montana, Nevada, New Jersey, North Carolina, Ohio, Pennsylvania, Vermont, Virginia, South Carolina, Washington, and West Virginia.

I hold an M.B.A and B.S in economics from Virginia Commonwealth University and am a Certified Rate of Return Analyst. A more complete description of my education and experience as well as a list of my prior testimonies is provided in my Schedule GAW-1.

Q. Have you previously provided testimony before this Commission?

A. Yes. I have provided testimony before this Commission on several occasions, including Evergy's last general rate case for Metro, Central, and South (Docket No. 23-EKCE-775-RTS), the current Black Hills Energy (Docket No. 25-BHCG-289-RTS) rate case, Kansas Gas Service (Docket No. 24-KGSG-610-RTS), a recent Atmos Energy Corporation rate case (Docket No. 23-ATMG-359-RTS), and prior general rate cases involving Black Hills Energy (Docket No. 21-BHCG-418-RTS), Southern Pioneer Electric Company (Docket No. 20-SPEE-169-RTS), Kansas Gas Service (Docket Nos. 18-KGSG-560-RTS and 16-KGSG-491-RTS), and Atmos Energy Corporation (Docket No. 19-ATMG-525-RTS) on behalf of the Citizens' Utility Ratepayer Board ("CURB").

Q. What is the purpose of your testimony in this proceeding?

A. TAI has been engaged by CURB to investigate and evaluate the rate application filed by Evergy Kansas Central, Inc. ("Central" or "Company') as it relates to: (1) class cost of service study ("CCOSS"); (2) class revenue allocations; and (3) Residential and Small Commercial rate design. The purpose of my testimony is to present the findings of my investigation and offer my recommendations to the Commission in these areas.

Q. Please provide a summary of your recommendations.

A. I have fundamental disagreements with the methods and approaches utilized to allocate generation and certain distribution plant amounts across classes within the Company's CCOSS. However, in this regard, I have found that my CCOSS results are directionally similar for some classes but significantly different for other classes, namely the Residential, Large Power Service, and Special Contracts classes. With this being said, CCOSS's are used only as a guide in developing class revenue responsibility such that I have determined that the Company's gradualism approach to assign class revenue increases is generally reasonable with a few modifications.

With regard to class cost of service issues, I disagree with the Company's Average & Excess Four Coincident Peak ("A&E 4-CP") method in that the Company's approach is not in accordance with the industry accepted A&E method wherein the results are almost identical to a 4-CP allocation. Regarding issues concerning the classification and allocation of distribution plant, the Company's current study ultimately allocates significantly more costs based on customers than its previous (2022) study. I have found that the Company's current classification of distribution plant is biased against small volume customers and is not supported with reasonable analysis. As a result, I have conducted alternative CCOSS utilizing different approaches to allocate generation plant as well as utilizing the 2022 Customer/Demand separation of various distribution plant amounts.

With regard to the Residential and Small General Service rate designs, I recommend that the fixed monthly customer charges be maintained at their current levels.

II. CLASS COST ALLOCATIONS (COST OF SERVICE)

A. Cost Allocation Concepts and Methods

Q. Please briefly explain the concept of utility cost allocations and their purposes in rate proceedings.

A. As in most states, the Kansas Corporation Commission relies upon embedded cost allocation studies in order to develop overall jurisdictional revenue requirements, as well as a guide in evaluating individual class revenue responsibility.

Embedded cost allocation (cost of service) studies are also referred to as fully allocated cost studies because the majority of a public utility's plant investment and expenses are incurred to serve all customers in a joint manner. Accordingly, most costs cannot be specifically attributed to a particular jurisdiction or class of customers. To the extent that certain costs can be specifically attributed to a particular jurisdiction or class of customers, these costs are directly assigned to that jurisdiction or customer class within the various cost studies. Since most of a utility's costs of providing service are jointly incurred to serve all or most customers, they must be allocated across specific jurisdictions and customer rate classes.

It is generally accepted that, to the extent possible, joint costs should be allocated to jurisdictions and customer classes based on the concept of cost causation. That is, costs are allocated based on analyses that measure the causes of the incurrence of costs by the utility. Although cost analysts strive to abide by this concept to the greatest extent practical, some categories of costs, such as corporate overhead costs, cannot be attributed to specific exogenous measures or factors and must be subjectively assigned or allocated across jurisdictions and individual customer rate classes. With regard to those costs to which cost causation can be attributed, there is often disagreement among cost of service experts on what is an appropriate cost causation measure or factor (e.g., peak demand, energy usage, number of customers, etc.).

Q. In your opinion, how should the results of cost allocation studies be utilized in the ratemaking process?

A. Although there are certain principles used by all cost of service analysts, there are often significant disagreements on the specific factors that drive individual costs. These disagreements arise due to the quality of data and level of detail available from financial records. There are also fundamental differences in opinions regarding the cost causation factors that should be considered to properly allocate costs to jurisdictions and individual customer classes. Furthermore, and as mentioned previously, numerous subjective decisions are required to allocate the myriad of jointly incurred costs. In this regard, two different cost studies conducted for the same utility and same time period can, and often do, yield different results. With regard to CCOSS, regulators should consider cost allocations only as a guide, with the results being used as one of many tools to assign class revenue responsibility when cost causation factors cannot be realistically ascribed to certain costs.

Q. Have the higher courts opined on the usefulness of cost allocations for purposes of establishing revenue responsibility and rates?

A. Yes. In an important regulatory case involving Colorado Interstate Gas Company and the Federal Power Commission (predecessor to the Federal Energy Regulatory Commission ("FERC")), the United States Supreme Court stated:

> But where as here several classes of services have a common use of the same property, difficulties of separation are obvious. Allocation of costs is not a matter for the slide-rule. It involves judgment on a myriad of facts. It has no claim to an exact science.[1]

Q. Does your opinion and the findings of the U.S. Supreme Court imply that cost allocations should play no role in the ratemaking process?

A. Not at all. It simply means that regulators should consider the fact that cost allocation results are not surgically precise and that alternative, yet equally defensible approaches may produce significantly different results. In this regard, when all cost allocation approaches consistently show that certain classes are over or under contributing to costs and/or profits, there is a strong rationale for assigning smaller or greater percentage rate increases to these classes. On the other hand, if one set of cost allocation approaches show dramatically different results than another approach, caution should be exercised in assigning disproportionately larger or smaller percentage increases to the classes in question.

[1] *Colorado Interstate Gas Co. v. FPC*, 324 U.S. 581, 589 (1945).

Q. Please explain how you proceeded with your analysis of the Company's class cost of service study.

A. In conducting my independent analysis, I reviewed the structure and organization of the Company's CCOSS and reviewed the accuracy and completeness of the primary drivers (allocators) used to assign costs across classes. Next, I examined the Company's selection of allocators to specific rate base, revenue, and expense accounts. Finally, I verified the accuracy of the Company's class cost of service model by replicating the Company's results using my own computer model.

Q. Did you discover any errors in the Company's CCOSS?

A. Yes, there is a slight error in the Company's as-filed CCOSS as it relates to the allocation factor used to assign production plant across classes. In its as-filed CCOSS model, the allocation factor used to allocate production plant is simply hard-keyed.[2] However, in response to data request HF Sinclair-4, the Company provided its workpapers showing the development of its allocator used to allocate production plant across classes. In this response, the allocation factors do not match those presented in its as-filed model. In response to HF Sinclair-CONF-10, the Company confirmed that the production allocation factors contained in the Company's as-filed study are incorrect and provided an updated CCOSS in this response.[3]

[2] This allocation factor is referred to as "Production Average & Excess 4 CP."
[3] The responses to referenced discovery responses are provided in my Schedule GAW-7.

Q. Does the correction to the Company's production allocation factor have any material impact on the Company's CCOSS results?

A. No. As shown in the following table, the corrected production allocation factor has no perceptible impact on the Company's calculated class rates of return ("ROR") at current rates:

TABLE 1
Evergy CCOSS
Class RORs at Current Rates

Class	As-Filed	Corrected
Residential	2.19%	2.14%
Res DG	3.39%	3.39%
SGS	9.43%	9.36%
MGS	11.65%	11.59%
LGS	11.45%	11.42%
LPS	6.94%	6.92%
Educational	2.56%	2.50%
RTOD	0.69%	0.63%
Special Contracts	-1.41%	-0.22%
Interruptible	18.68%	18.64%
LTM	14.28%	14.08%
EV	-13.90%	-13.90%
Lighting	20.03%	20.03%
Total	5.43%	5.43%

B. Generation

Q. Please explain the cost causation concepts relating to the allocation of generation plant.

A. Utilities design and build generation facilities to meet the energy and demand requirements of their customers on a collective basis. Because of this, and the physical laws of electricity, it is impossible to determine which customers are being served by which facilities. As such, production facilities are joint costs (i.e., used by all customers). Because of this commonality, production-related costs are not directly known for any customer or customer group and must somehow be allocated.

If all customers used electricity at a constant rate (load) throughout the year, there would be no disagreement as to the proper assignment of generation-related costs. All analysts would agree that energy usage in terms of kilowatt-hour ("kWh") would be the proper approach to reflect cost causation and cost incidence. However, the Company experiences periods (hours) of higher demand during certain times of the year and across various hours of the day. Moreover, all customers do not contribute in equal proportion to these varying demands placed on the generation system.

To further complicate matters, the electric utility industry is somewhat unique in that there is a distinct energy (variable cost)/capacity (fixed cost) trade-off relating to production costs. That is, utilities design their mix of production facilities to minimize the total costs of variable energy and fixed capacity, while also ensuring there is enough available capacity to meet peak demand requirements. The trade-off occurs between the level of fixed investment per kilowatt ("kW") unit of capacity and the variable cost of producing a unit of output (i.e., kWh). Nuclear and coal units require high capital expenditures resulting in large investments per kW of capacity but operate very efficiently such that their variable running (energy) costs per kWh are very low. Conversely, combustion turbine units are relatively inexpensive to build per kW of capacity but are much less efficient and incur significantly higher variable running costs per kWh of output. Due to varying levels of demand placed on a utility's system over the course of each day, month, and year, there is a unique optimal mix of production facilities for each utility that minimizes the total cost of capacity and energy (i.e., its total cost of service).

The investment (capacity) costs of generation facilities are fixed in nature and are considered sunk costs. At the same time, the energy cost of running generation plants tends to be almost all variable in nature such that base load units tend to have low variable running costs whereas peaking units tend to have much higher variable running costs per kWh. As a result, generation assets tend to be dispatched based upon the variable running costs of each unit wherein lower variable cost units are dispatched before higher cost units. As such, total system production costs vary each hour of the year.

Q. Approximately how many cost allocation methodologies exist relating to the allocation of generation plant?

A. The current National Association of Regulatory Utility Commissioners ("NARUC") Electric Utility Cost Allocation Manual discusses at least 13 embedded demand allocation methods, while Dr. James Bonbright notes the existence of at least 29 demand allocation methods in his treatise <u>Principles of Public Utility Rates</u>.[4]

Q. Briefly discuss common generation cost allocation methodologies.

A. A brief description of the most common fully allocated cost methodologies follows:

<u>Single and Four Coincident Peak ("1-CP" and "4-CP")</u>

The basic concept underlying the 1-CP and 4-CP methods is that an electric utility must have enough capacity available to meet its customers' peak coincident demand. As such, advocates of the 1-CP or 4-CP methods reason that customers (jurisdictional or classes) should be responsible for fixed capacity costs based on their respective

[4] James C. Bonbright, Albert L. Danielsen, David R. Kamerschen, Principles of Public Utility Rates 495 (2nd ed., 1988).

contributions to this peak system load. The major advantages of these two methods are that the concepts are easy to understand, the analyses required to conduct a CCOSS are relatively simple, and the data requirements are significantly less than some of the more complex methods.

However, the 1-CP and 4-CP methods have several shortcomings. First, these methods totally ignore the capacity/energy trade-off inherent in the electric utility industry. That is, under these methods, the sole criterion for assigning fixed generation costs is the classes' relative contributions to system peak load during the highest one or four hours of the year. These methods do not consider, in any way, the extent to which customers use these facilities during the other hours of the year. This may have severe consequences because a utility's planning decisions regarding the amount and type of generation capacity to build and install are predicated not only on the maximum system load, but also on how customers demand electricity throughout the year (i.e., load duration). To illustrate, if a utility such as Evergy had a peak load of 4,400 megawatts ("MW") and its actual optimal generation mix included an assortment of sources (nuclear, coal, combined cycle, combustion turbine natural gas units, hydro, and solar), the total cost of capacity would be significantly higher than if the utility only had to consider meeting this peak load for one or four hours of the year. This is because the utility would install the cheapest type of plant (i.e., peaker units) if it only had to consider one or four hours a year. This primary shortcoming of the 1-CP and 4-CP methods is readily apparent for Evergy, due to its large investments in nuclear and coal generating units compared to its relatively small investment in peaker units.

There are two other major shortcomings of the 1-CP and 4-CP methods. First, the results produced with these methods can be unstable from year to year. This is because the hour in which a utility peaks annually is largely a function of the weather. Therefore, annual peak load depends on when severe weather occurs. If this occurs on a weekend or holiday, relative class contributions to the peak load will likely be significantly different than if the peak occurred during a weekday. The other major shortcoming of the 1-CP and 4-CP methods is often referred to as the "free ride" problem. This problem can easily be seen with a summer peaking utility that peaks at about 5:00 p.m. Because streetlights are not on at this time of day, Lighting classes will not be assigned any capacity costs and will, therefore, enjoy a "free ride" on the assignment of generation costs that this class requires.

<u>Summer and Winter Coincident Peak ("S/W Peak")</u>

The S/W Peak method was developed because some utilities' annual peak loads occur in the summer during some years and in the winter during others. Because customers' usage and load characteristics may vary by season, the S/W Peak attempts to recognize this. This method is essentially the same as the 1-CP method except that two hours of load are considered instead of one. This method has essentially the same strengths and weaknesses as the 1-CP and 4-CP methods and is no more reasonable than the 1-CP or 4-CP methods.

<u>12-Coincident Peak ("12-CP")</u>

Arithmetically, the 12-CP method is essentially the same as the 1-CP and 4-CP methods except that class contributions to each monthly peak are considered. Although the 12-CP method bears little resemblance to how utilities design and build their systems, the results produced by this method better reflect the cost incidence of a utility's generation facilities than do the 1-CP or 4-CP methods.

Most electric utilities have distinct seasonal load patterns such that there are high system peaks during the winter and summer months, and significantly lower system peaks during the spring and autumn months. By assigning class responsibilities based on their respective contributions throughout the year, consideration is given to the fact that utilities will call on all of their resources during the highest peaks and only use their most efficient plants during lower peak periods. Therefore, the capacity/energy trade-off is implicitly considered to some extent under this method.

The major shortcoming of the 12-CP method is that accurate load data is required by class throughout the year. This generally requires a utility to maintain ongoing load studies. However, once a system to record class load data is in place, the administration and maintenance of such a system is not overly cumbersome for larger utilities. Another potential shortcoming of the 12-CP method is that, because all monthly system peaks may occur during daylight hours, Lighting classes may enjoy a free ride under this method.

Peak and Average ("P&A")

The various P&A methodologies rest on the premise that a utility's generation facilities are designed and placed into service to meet peak load and serve consumers' demands throughout the entire year. Hence, the P&A method assigns capacity costs partially on the basis of contributions to peak load and partially on the basis of consumption throughout the year. Although there is not universal agreement on how peak demands should be measured or how the weighting between peak and average demands should be performed, most electric P&A studies use class contributions to coincident-peak demand for the "peak" portion, and weight the peak and average loads based on some arbitrary factor such as system coincident load factor.

The major strengths of the P&A method are that an attempt is made to recognize the capacity/energy trade-off in the assignment of fixed capacity costs, and that data requirements are minimal. Although the recognition of the capacity/energy trade-off is admittedly arbitrary under the P&A method, most other allocation methods also suffer some degree of arbitrariness.

Average and Excess ("A&E")

The A&E method also considers both peak demand and energy consumption throughout the year. However, the A&E method is much different than the P&A method in both concept and application. The A&E method recognizes class load diversity within a system, such that all classes do not call on the utility's resources to the same degree, at the same times. Mechanically, the A&E method weighs average and excess demands based on system coincident load factor. Individual class "excess" demands represent the difference between the class non-coincident peak ("NCP") demand and its average annual demand. The classes' "excess" demands are then summed to determine the system excess demand. Under this method, it is important to distinguish between coincident and non-coincident demands. Indeed, if coincident demands instead of non-coincident demands are used when calculating class excesses, the result will be exactly the same as that achieved under the 1-CP method. This consideration as it relates to Evergy's proposed CCOSS will be discussed in more detail later in my testimony.

However, because electricity cannot be stored and must be consumed instantaneously with production, the A&E method bears no resemblance to how utilities plan, build, and operate their generation facilities. This is because there is no relationship between the sum of diversified individual class demands (NCPs) within the generation function, but rather, generation costs are dependent on hourly contributions to system coincident demand.

<u>Base/Intermediate/Peak ("BIP")</u>

The BIP method is also known as a production stacking method that explicitly recognizes the capacity and energy tradeoff inherent with generating facilities in general, and specifically, recognizes the mix of a particular utility's resources used to serve the varying demands throughout the year. The BIP method classifies and assigns individual generating resources based on their specific purpose and role within the utility's actual portfolio of production resources and also assigns the dollar amount of investment by type of plant such that a proper weighting of investment costs between expensive base load units relative to inexpensive peaker units are recognized within the cost allocation process.

A major strength of the BIP method is explicit recognition of the fact that individual generating units are placed into service to meet various needs of the system. Expensive base load units, with high-capacity factors tend to run constantly throughout the year to meet the energy needs of all customers. These units operate during all periods of demand including low system load as well as during peak use periods. Base load units are, therefore, classified and allocated based on their roles within the utility's portfolio of resources (i.e., energy requirements).

At the other extreme are the utility's peaker units that are designed, built, and operated only to run a few hours of the year during peak system requirements. These peaker units serve only peak loads and are, therefore, classified and allocated on peak demand.

Situated between the high-capacity cost/low energy cost base load units and the low-capacity cost/high energy cost peaker units are intermediate generating resources. These units may not be dispatched during the lowest periods of system load but due to their relatively efficient energy costs are operated during many hours of the year. These intermediate resources are classified and allocated based on their relative usage to peak capability ratios (i.e., their capacity factor).

Hydro units are evaluated on a case-by-case basis. This is because there are several types of hydro generating facilities, including run of the river units that run most of the time with no fuel costs, and units powered by stored water in reservoirs that operate under several environmental and hydrological constraints including flood control, downstream flow requirements, management of fisheries, and watershed replenishment. Within the constraints just noted and due to their ability to store potential energy, these units are generally dispatched on a seasonal or diurnal basis to minimize short-term energy costs and also assist with peak load requirements. Depending on the characteristics of a unit, hydro facilities may be classified as energy related (e.g., run of the river), peak related, or a combination of energy and demand related (traditional reservoir storage).

Finally, wind and solar generating facilities may only produce energy when environmental conditions like wind or sunshine are present. As a result, their reliability factors are such that they may not be relied upon to meet peak loads at all times. While these non-dispatchable generating resources cannot be entirely relied upon to contribute to peak load requirements, they generally do assist to some degree in meeting peak loads. As such, wind and solar generating units are classified based on the amount of load and energy they contribute throughout the year (i.e., percent of annual hours connected to load).

Probability of Dispatch

The Probability of Dispatch method is the most theoretically correct as well as the most equitable method to allocate generation costs when specific data is available. Under this approach, each generation asset (plant or unit) is evaluated on an hourly basis for every hour of the year (8,760 hours). Each generating asset's capital costs are assigned to individual hours based upon how that individual plant is dispatched or utilized. As such, investment or capital costs are distributed based on how a particular plant is actually utilized. For example, the investment costs associated with base load units which operate almost continuously throughout the year are spread throughout several hours of the year while the investment cost associated with individual peaker units, which operate only a few hours during peak periods are assigned to only those few peak hours. The hourly capacity costs for each generating asset are summed to develop hourly investment cost responsibilities. These hourly investments are then assigned to individual rate classes based on class contributions to system load for each hour of the year. As such, the Probability of Dispatch method requires a significant amount of data such that hourly output from each generator is required as well as detailed load studies encompassing each hour of the year.

Q. You have discussed the major strengths and weaknesses of the more common generation allocation methodologies. Are any of these methods clearly inferior in your view?

A. Yes. The 1-CP and seasonal CP (such as 4-CP) methods do not reasonably reflect cost causation for vertically integrated electric utilities because these methods ignore the utilization of a utility's facilities. Perhaps the simplest way to explain this is to consider that the methodology selected is used to allocate generation plant investment. Generation investment costs vary from a low of a few hundred dollars per kW of capacity for high operating cost (energy cost) peakers to several thousand dollars per kW for base load nuclear facilities with low operating costs. If a utility were only concerned with being able to meet peak load with no regard to operating costs, it would simply install inexpensive peakers. Under such an unrealistic system design, plant costs would be much lower than in reality, but variable operating costs (primarily fuel costs) would be astronomical and would result in a higher overall cost to serve customers. The 1-CP and seasonal CP methods ignore this very important fact.

Q. Can you provide examples of the energy/capacity tradeoff specific to the Company?

A. Yes. Consider Evergy Central's investment in the Wolf Creek Nuclear Plant which is a base load unit that runs almost continuously throughout the year and has an Evergy Central-owned capacity of 609 MW. Evergy Central's gross investment in this plant is $1.971 billion, which equates to a capacity cost of $3,235 per kW. However, this generating plant operates very efficiently with a Test Year fuel cost of only about ****BEGIN CONFIDENTIAL** [redacted] **END CONFIDENTIAL**** per kWh of output ****BEGIN**

CONFIDENTIAL [redacted] **END CONFIDENTIAL****. On the other extreme, consider Evergy Central's investment in the Hutchinson generating units which are peaker units that only operate a few hours of the year and have a combined capacity of 323 MW. The Company's gross investment in these units is $89.654 million, which equates to a capacity cost of only $277 per kW. These units are much less efficient and operate with an average Test Year fuel cost of about ****BEGIN CONFIDENTIAL** [redacted] **END CONFIDENTIAL**** per kWh of output.[5]

Q. Please explain why the energy/capacity tradeoff of generation resources is particularly important as it relates to the proper allocation of Evergy's portfolio of generation assets.

A. Evergy Central has a large and diverse portfolio of generation assets including large base load nuclear and coal units, natural gas combined cycle units, gas/oil peaker units, and wind resources. As shown in Table 2 below, the majority of Evergy's investment in generation plant is associated with large nuclear and coal generating units (73.7%) that have high fixed investment costs and relatively low variable operating costs and operate to serve load throughout the year:

TABLE 2
Evergy Central's
Portfolio of Generating Assets
($ Millions)

Type	Investment	% of Total
Nuclear	$1,971.0	25.4%
Coal [6]	$3,744.8	48.3%
Natural Gas	$1,074.5	13.9%
Wind	$966.2	12.5%
Total	$7,756.5	100.0%

[5] Per Confidential Exhibit GAW-2.
[6] Includes La Cygne 1 & 2, EKC Jeffrey and Lawrence 4.

Q. How did the Company allocate production (generation) plant in its CCOSS?

A. Company witness Marisol Miller sponsors Evergy's CCOSS. Ms. Miller asserts that the Average & Excess Demand ("AED") method was utilized to allocate production plant within its CCOSS. Specifically, Ms. Miller states:

> "After considerable efforts to determine the most appropriate production allocation methodology in the prior rate cases, the Company intends to continue to utilize an Energy Weighted approach, specifically the Average & Excess Demand ("AED") allocation method, incorporating a four (4) Coincident Peak ("CP") component (collectively "AED-4CP"). An Energy Weighted approach was viewed to be cost effective, balanced through its incorporation of energy, and less subjective than other methods. Utilization of the AED method is an energy-weighted method of production plant allocation that gives classes a reasonable balance between the energy and capacity function of generating facilities."[7]

Q. Is the Company's representation that it utilized the A&E method to allocate production plant accurate?

A. No.

Q. Is the Company's method to allocate production plant an "Energy Weighted approach" that is "balanced through its incorporation of energy?"

A. No.

Q. Does the Company's method to allocate production plant give "classes a reasonable balance between the energy and capacity function of generating facilities?"

A. No.

[7] Miller direct testimony, page 11, lines 6-14.

Q. Please explain.

A. Regardless of Ms. Miller's representation, the Company's production plant allocation factors are, for all intents and purposes, nothing more than a 4-CP (demand or capacity) allocation factor, as I will explain below. The following table provides a comparison of the Company's corrected AED-4CP class allocation factors compared to 4-CP and energy allocation factors:

TABLE 3
Miller Cost Allocation Factors

Class	Miller Corrected AED-4CP Factor	4-CP	Energy (Average Demand)
Residential	47.31%	47.41%	34.22%
Res DG	0.19%	0.08%	0.35%
SGS	18.63%	18.78%	18.41%
MGS	10.25%	10.38%	12.48%
LGS	13.18%	13.44%	19.96%
LPS	2.07%	2.12%	3.23%
Educational	3.74%	3.76%	3.30%
RTOD	0.12%	0.12%	0.07%
Special Contracts	3.78%	3.49%	7.20%
Interruptible	0.04%	0.00%	0.08%
LTM	0.39%	0.39%	0.13%
EV	0.03%	0.03%	0.03%
Lighting	0.28%	0.00%	0.54%
Total	100.00%	100.00%	100.00%

As can be seen in the table above, there is virtually no weight given to energy (average demand) for the major small and large volume classes.

To further explain, consider the Residential class's energy allocation factor is 34.22% and the corresponding 4-CP allocation factor is 47.41%. Therefore, if any weight is given to energy, the resulting A&E factor (according to Ms. Miller's representation) should result in a value somewhere between 34.22% and 47.41%. However, Ms. Miller's

A&E factor for the Residential class is 47.31%, which is very similar to the 4-CP allocation factor for this class. Conversely, if we look at the LGS class, we see that the energy allocation factor is 19.96% and the corresponding 4-CP allocation factor is 13.44%. Therefore, if Ms. Miller's assertion is correct, the resulting A&E factor would be somewhere between 13.44% and 19.96%. However, this is not true, in that Ms. Miller's A&E factor of 13.18% is very close to the 4-CP factor for the LGS class and significantly lower than the energy allocation factor for this class. As such, no weight has been given to energy (average) demand as alleged by Ms. Miller.

Q. How then did Witness Miller develop the proposed class A&E factors?

A. Witness Miller misapplied the A&E methodology. As explained earlier, the A&E method requires the use of class NCPs and not CPs. However, Witness Miller's A&E approach utilizes class contributions to CP demands. Specifically, Ms. Miller utilized the system 1-CP load factor to weight the calculated "excess" demands based on coincident peaks and not non-coincident peaks. The CPs utilized by Ms. Miller in calculating "excess" demands are based on 4-CP demands, and again, not NCP demands. Because of this, the result of Ms. Miller's methodology is little more than class allocation factors that are very close to 4-CP demands.

Q. Is there authoritative support for your observation that Ms. Miller misapplied the A&E method?

A. Yes. The NARUC Electric Utility Cost Allocation Manual sets forth in detail how the A&E methodology must be developed and determined. While the relevant section of the

NARUC Manual is provided in my Schedule GAW-2, the following are quotes from the Manual that relate to the development and application of the A&E method:

> The method allocates production plant costs to rate classes using factors that combined the classes' average demands and **non-coincident peak (NCP) demands**.[8]
>
> . . .
>
> The allocation factor consists of two parts. The first component of each class's allocation factor is its proportion of total average demand (or energy consumption) times the system load factor. This effectively uses an average demand or total energy allocator to allocate that portion of the utility's generating capacity that would be needed if all customers used energy at a constant 100 percent load factor. The second component of each class's allocation factor is called the "excess demand factor." **It is the proportion of the difference between the sum of all classes' non-coincident peaks and the system average demand**.[9]
>
> . . .
>
> If your objective is -- as it should be using this method --to reflect the impact of average demand on production plant costs, then **it is a mistake to allocate the excess demand with a coincident peak allocation factor** because it produces allocation factors that are identical to those derived using a CP method. Rather, use the NCP to allocate the excess demands.[10] **[Emphasis added]**

Q. Given the Company's stated intention to utilize a weighted energy approach "that gives classes a reasonable balance between the energy and capacity function of generating facilities," have you conducted an independent CCOSS that gives recognition to both the energy and capacity functions of generating facilities?

A. Yes. I have conducted CCOSS that utilizes the P&A, BIP, and 12-CP methods.

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[8] NARUC Electric Utility Cost Allocation Manual, page 49.
[9] *Id*.
[10] *Id*., page 50.

Q. Please explain how you conducted your study utilizing the Base-Intermediate-Peak method to allocate generation plant.

A. In order to reflect the capacity/energy trade-off inherent in Evergy Central's mix of generating resources, an evaluation of each plant's designed purpose and operational characteristics is required.

Evergy Central's nuclear unit (Wolf Creek) with an owned capacity of 609 MW is operated as a base load unit and provides low-cost energy throughout the year. However, with the Company's portfolio of generating assets changing somewhat over the years to incorporate lower carbon and other emissions, the Company's coal and combined cycle units may not currently be considered true base load units. Therefore, the plant investment associated with the Company's individual coal and natural gas units were classified based on the percentage of annual hours that each unit was actually connected to load (dispatched). As examples, La Cygne 1 was allocated 72.97% energy/27.03% demand and Hutchinson was allocated 10.26% energy/89.74% demand. Similarly, and due to the non-dispatchable nature of wind resources, the Company's wind generating plants were also allocated between energy and demand based on the number of hours each plant was connected to load.

The details of my BIP allocation by individual generation plant are provided in my Confidential Schedule GAW-3. My BIP analysis results in Evergy Central's generation plant being allocated 80.39% on energy and 19.61% on demand. It should be noted that my BIP analysis utilizes jurisdictional contributions to 1-CP demands as it is my opinion that this is consistent with the intent and purpose of the BIP allocation methodology.

Q. Please explain your P&A analysis used to allocate generation plant.

A. As discussed earlier, the P&A method weighs fixed generation capacity costs between energy usage (average demand) and peak demand. In developing the weightings between peak and average, I utilized Evergy Central's system load factor of 52.49% such that this percentage is allocated based on average demand while 47.51% is allocated based on 1-CP demand. Similar to my allocation of demand-related costs under the BIP method, it is my opinion that the 1-CP approach for the demand component better reflects the intent and spirit of the P&A methodology. Therefore, my P&A analysis results in Evergy Central's generation plant being allocated 52.49% on energy and 47.51% on 1-CP demand.

Q. Please explain your 12-CP analysis used to allocate generation plant.

A. The arithmetic utilized under the 12-CP method simply averages the 12-monthly coincident peak demands to establish class allocation factors.

Q. Please provide a comparison of Evergy Central's generation class allocation factors under the Company's AED-4CP method and each of the methods you conducted.

A. The following table provides a comparison of generation plant allocation factors under both the Company's proposed AED-4CP approach and the alternative allocation methods I conducted:

TABLE 4
Evergy Central
Cost Allocation Factors

Class	Miller Corrected AED-4CP Factor	CURB BIP	CURB P&A	CURB 12-CP
Residential	47.31%	37.02%	41.00%	43.32%
Res DG	0.19%	0.30%	0.21%	0.18%
SGS	18.63%	18.56%	18.79%	18.57%
MGS	10.25%	12.07%	11.48%	11.09%
LGS	13.18%	18.62%	16.71%	15.20%
LPS	2.07%	3.00%	2.68%	2.48%
Educational	3.74%	3.31%	3.32%	3.62%
RTOD	0.12%	0.09%	0.10%	0.09%
Special Contracts	3.78%	6.34%	5.10%	4.84%
Interruptible	0.04%	0.07%	0.05%	0.04%
LTM	0.39%	0.18%	0.25%	0.44%
EV	0.03%	0.03%	0.03%	0.03%
Lighting	0.28%	0.43%	0.28%	0.10%
Total	100.00%	100.00%	100.00%	100.00%

C. Distribution

Q. Earlier you indicated that you have disagreements with the manner in which the Company ultimately allocated certain distribution plant amounts across customer classes. Please explain.

A. As is common practice for electric utilities, Ms. Miller classified and ultimately allocated certain distribution plant amounts partially on the number of customers and partially on peak demands. While there are various methods and approaches used in the industry to estimate a "customer/demand" separation, I have determined that the Company's Customer/Demand separations in this case are generally unreasonable. While I will not provide a detailed critique of the mathematics used in the Company's approach to estimate its Customer/Demand separation, this split (between customer and demand) is significantly weighted towards the number of customers compared to its last rate case which was barely two years ago.[11]

Q. Does Ms. Miller acknowledge or identify this significant increase in the customer weightings in this case from the Company's last rate case?

A. Yes. Ms. Miller identifies this large increase on page 16, lines 12 through 18 of her direct testimony.

Q. Please explain why the Company's Customer/Demand weightings are unreasonable in this case.

A. Consider the Company's 2022 customer classification percentages compared to its 2024 customer classification percentages used in this case:

TABLE 5
Comparison of Evergy Central's
Classification of Distribution Plant Accounts

		Percent Customer		Percent
	Account	2022	2024	Change
364	Poles	43.3%	79.6%	83.9%
365	OH Conductors	10.9%	29.3%	169.1%
366	UG Conduit	36.7%	36.1%	-1.6%
367	UG Conductors	36.7%	36.1%	-1.6%
368	Transformers	27.0%	50.4%	86.5%

[11] The Company's approach first estimates the current replacement costs for a specific type of equipment and then escalates the booked original (historical) cost of equipment for each account by an inflation factor known as the Handy-Whitman Index. While the use of Handy-Whitman indices is often used, the detailed historical data used by the Company is somewhat suspect. Furthermore, a more proper method would be to utilize the Handy-Whitman escalated cost of a minimum size of equipment in relation to the Handy-Whitman escalated total cost of a particular account. In summary, it is apparent that the Company's estimated current replacement costs of a minimum size equipment is not in the same relationship as the Handy-Whitman escalators for historical plant.

As can be seen in the table above, the Company has increased the customer component of distribution Poles by 84% from the last case (79.6% vs. 43.3%). Similarly, the Company's current study has more than doubled the customer component of OH Conductors (169% increase) from the 2022 case. Finally, the Company's current study has increased the customer component of Transformers by 87% from the last case (50.4% vs. 27.0%).

Q. Have you been able to determine how and why the customer weightings have increased by such a large magnitude in this case for Accounts 364, 365, and 368?

A. Yes. I compared the detailed workpapers used by the Company to develop its "minimum system" costs in this case to those in the last case. The fundamental component of the "minimum system" costs is the Company's estimate of the current (replacement) cost for various types of distribution plant.[12] The following tables provide a comparison of the 2022 and 2024 detailed components of the Company's estimated minimum system replacement costs per unit:

TABLE 6A
Account 364 – Poles
2022 vs. 2024 Unit Replacement Costs

	Material Cost	Material Overhead	Direct Labor	Labor Overhead	Other Overhead	Installed Cost/Unit
2022	$281.76	$90.16	$116.42	$135.86	$227.68	$851.88
2024	$458.69	$146.78	$230.77	$269.31	$427.86	$1,533.41
% Change	62.8%	62.8%	98.2%	98.2%	87.9%	80.0%

[12] The 2022 minimum system replacement costs per unit were provided in Docket No. 23-EKCE-775-RTS, response to CURB Data Request 118. The 2024 minimum system replacement costs per unit were provided in this case in response to CURB Data Request 46.

TABLE 6B
Account 365 – Overhead Conductors
2022 vs. 2024 Unit Replacement Costs

	Material Cost	Material Overhead	Direct Labor	Labor Overhead	Other Overhead	Installed Cost/Ft.
2022	$200.40	$64.12	$87.32	$101.90	$138.20	$2.07
2024	$200.40	$64.12	$492.31	$574.52	$729.93	$6.87
% Change	0.0%	0.0%	463.8%	463.8%	334.0%	231.4%

TABLE 6C
Account 368 – Transformers
2022 vs. 2024 Unit Replacement Costs

	Material Cost	Material Overhead	Direct Labor	Labor Overhead	Other Overhead	Installed Cost/Unit
2022	$803.48	$257.11	$83.14	$97.02	$304.10	$1,544.85
2024	?	?	$456.96	$1,010.78	N/A	$1,634.47
% Change	--	--	449.6%	941.8%	--	5.8%

As can be seen in the tables above, there are extremely large percentage increases in various cost components over a two-year period. These extremely large percentage increases are particularly present in the various direct labor and overhead components for each type of plant. For example, direct labor costs have doubled for Poles and increased by more than three times for OH Conductors and Transformers. Similarly, the overhead costs have also increased by similar percentages.

Q. Given your findings that the Company's current classification of certain distribution plant amounts is unreasonable, what classifications have you used in your various CCOSS?

A. While I will not quibble over the basic "minimum system" approach used by Evergy in this case or in the 2022 rate case, I have determined that the customer classification percentages used in the 2022 CCOSS are in the range of reasonableness. As such, I have used the 2022 customer weightings in my BIP, P&A, and 12-CP CCOSS.

D. CURB CCOSS Results

Q. Please provide a comparison of class RORs and indexed RORs under the Company's corrected CCOSS to those obtained under your BIP, P&A, and 12-CP methods to allocate generation costs as well as using the 2022 customer weightings of distribution plant.

A. The following tables provide class RORs and indexed RORs at current rates under each of the methods discussed above:

TABLE 7
Evergy Central
Class RORs at Current Rates

	Miller		CURB	
	Corrected			
Class	CCOSS	BIP	P&A	12-CP
Residential	2.14%	4.64%	3.77%	3.30%
Res DG	3.39%	1.93%	3.80%	4.80%
SGS	9.36%	9.05%	8.88%	9.04%
MGS	11.59%	7.70%	8.44%	8.96%
LGS	11.42%	4.88%	6.53%	8.04%
LPS	6.92%	0.98%	2.46%	3.55%
Educational	2.50%	2.50%	2.47%	1.66%
RTOD	0.63%	2.25%	0.90%	1.54%
Special Contracts	-0.22%	-5.43%	-3.59%	-3.10%
Interruptible	18.64%	11.71%	18.28%	20.67%
LTM	14.08%	38.49%	26.48%	11.26%
EV	-13.90%	-14.02%	-14.00%	-14.04%
Lighting	20.03%	18.25%	20.16%	22.84%
Total	5.43%	5.43%	5.43%	5.43%

TABLE 8
Evergy Central
Indexed RORs at Current Rates

Class	Miller Corrected CCOSS	CURB BIP	CURB P&A	CURB 12-CP
Residential	39%	85%	69%	61%
Res DG	62%	36%	70%	88%
SGS	172%	167%	164%	167%
MGS	213%	142%	155%	165%
LGS	210%	90%	120%	148%
LPS	127%	18%	45%	65%
Educational	46%	46%	45%	31%
RTOD	12%	41%	17%	28%
Special Contracts	-4%	-100%	-66%	-57%
Interruptible	343%	216%	337%	381%
LTM	259%	709%	488%	207%
EV	-256%	-258%	-258%	-258%
Lighting	369%	336%	371%	421%
Total	100%	100%	100%	100%

A summary of each method's CCOSS operating income and rate base by class is provided in my Schedule GAW-4. The details of my Evergy Central CCOSS utilizing the P&A method to allocate generation plant along with the utilization of the 2022 distribution plant customer weightings are provided in my Schedule GAW-5. Due to the voluminous nature of the various CCOSS, the details of my other CCOSS are provided in my workpapers.

E. <u>CCOSS Findings & Recommendations</u>

Q. Please provide your findings and recommendations regarding class cost of service for this case.

A. Although I agree with the Company's stated intention to allocate generation plant considering both energy (annual usage or average demand) and peak demand, the Company's actual allocation of generation plant to individual classes does not in any way reflect this stated intention. With this said, and given the objectives stated by Ms. Miller, my P&A studies directly reflect a "weighted method of production plant allocation that gives classes a reasonable balance between the energy and capacity function of generating facilities." As a result, I have conducted alternative CCOSS using the BIP, P&A, and 12-CP methods that more reasonably assign generation costs across classes.

III. CLASS REVENUE DISTRIBUTION

Q. How does the Company propose to assign its requested $192.1 million overall increase to individual classes?

A. As discussed on pages 19 and 20 of Ms. Miller's direct testimony, the Company utilized the results of its CCOSS as a guide in evaluating class revenue responsibility and then applied gradualism to each class. The following table presents the Company's proposed class revenue increases:

TABLE 9
Evergy Central Proposed Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Proposed Increase	Percent Increase	Percent Of System Average Increase
Residential	$639,813.9	$95,690.0	14.96%	110%
Res DG	$5,493.4	$807.6	14.70%	108%
SGS	$291,951.6	$36,910.1	12.64%	93%
MGS	$153,912.6	$18,352.2	11.92%	88%
LGS	$193,404.6	$22,805.2	11.79%	87%
LPS	$24,795.3	$3,236.8	13.05%	96%
Educational	$37,973.2	$5,679.2	14.96%	110%
RTOD	$1,206.4	$180.4	14.96%	110%
Special Contracts	$34,001.5	$4,362.3	12.83%	95%
Interruptible	$1,083.5	$129.5	11.96%	88%
LTM	$4,832.6	$577.8	11.96%	88%
EV	$717.0	$87.3	12.18%	90%
Lighting	$27,337.3	$3,268.4	11.96%	88%
Total	$1,416,522.8	$192,086.9	13.56%	100%

Q. Earlier you indicated that you have determined the Company's proposed gradualism approach to develop class revenue increases is generally reasonable except for the Large Power Service, Special Contracts, and Electric Vehicle classes. Please explain.

A. While Ms. Miller assigns slightly lower percentage increases to the Large Power Service, Special Contracts, and Electric Vehicle classes than the overall system average percentage increase, my studies indicate that these classes RORs and indexed RORs are significantly deficient as shown in Tables 7 and 8. Furthermore, the Company's own CCOSS indicates that the Special Contracts and Electric Vehicle classes RORs and indexed RORs are also significantly deficient. As a result, I first utilized Ms. Miller's 110% of system average percentage increase cap and applied this percentage increase to these three classes.

Next, the additional revenue (over and above that recommended by Ms. Miller) contributed from these three classes allowed me to reduce the increases to five classes whose RORs and indexed RORs are currently significantly above parity, and in fact, are higher than the Company's proposed ROR. These classes that receive a somewhat smaller increase include Small General Service, Medium General Service, Interruptible, Large Tire Manufacturing, and Lighting.

Q. Please provide your recommended class revenue increases that incorporates the modest adjustments to Ms. Miller's recommendation.

A. The following table shows the development and results of my recommended class revenue increases utilizing the Company's overall requested $192.1 million:

TABLE 10
CURB Recommended Class Revenue Increases Utilizing a $192.1 Million Increase
($000)

Class	Current Revenue Excluding Riders	CURB Indexed ROR BIP	P&A	12-CP	Pct. of System Average Increase	Increase $	%
Residential	$639,813.9	85%	69%	61%	110%	$95,690.0	14.96%
Res DG	$5,493.4	36%	70%	88%	108%	$807.6	14.70%
SGS	$291,951.6	167%	164%	167%	91%	$36,184.4	12.39%
MGS	$153,912.6	142%	155%	165%	86%	$17,969.6	11.68%
LGS	$193,404.6	90%	120%	148%	87%	$22,805.2	11.79%
LPS	$24,795.3	18%	45%	65%	110%	$3,698.6	14.92%
Educational	$37,973.2	46%	45%	31%	110%	$5,679.2	14.96%
RTOD	$1,206.4	41%	17%	28%	110%	$180.4	14.96%
Sp. Contracts	$34,001.5	-100%	-66%	-57%	110%	$5,071.8	14.92%
Interruptible	$1,083.5	216%	337%	381%	86%	$126.8	11.71%
LTM	$4,832.6	709%	488%	207%	86%	$565.8	11.71%
EV	$717.0	-258%	-258%	-258%	110%	$107.0	14.92%
Lighting	$27,337.3	336%	371%	421%	86%	$3,200.4	11.71%
Total	$1,416,522.8	100%	100%	100%	100%	$192,086.9	13.56%

Q. Please provide a comparison of the Company's and your recommended class revenue increases utilizing an overall increase of $192.1 million.

A. The following table provides a comparison between the Company's and my recommended class revenue increases utilizing an overall increase of $192.1 million:

TABLE 11
Comparison of Evergy & CURB Class Revenue Increases
($000)

Class	Current Revenue Excluding Riders	Evergy Increase $	%	CURB Increase $	%
Residential	$639,813.9	$95,690.0	14.96%	$95,690.0	14.96%
Res DG	$5,493.4	$807.6	14.70%	$807.6	14.70%
SGS	$291,951.6	$36,910.1	12.64%	$36,184.4	12.39%
MGS	$153,912.6	$18,352.2	11.92%	$17,969.6	11.68%
LGS	$193,404.6	$22,805.2	11.79%	$22,805.2	11.79%
LPS	$24,795.3	$3,236.8	13.05%	$3,698.6	14.92%
Educational	$37,973.2	$5,679.2	14.96%	$5,679.2	14.96%
RTOD	$1,206.4	$180.4	14.96%	$180.4	14.96%
Special Contracts	$34,001.5	$4,362.3	12.83%	$5,071.8	14.92%
Interruptible	$1,083.5	$129.5	11.96%	$126.8	11.71%
LTM	$4,832.6	$577.8	11.96%	$565.8	11.71%
EV	$717.0	$87.3	12.18%	$107.0	14.92%
Lighting	$27,337.3	$3,268.4	11.96%	$3,200.4	11.71%
Total	$1,416,522.8	$192,086.9	13.56%	$192,086.9	13.56%

Q. If the Commission authorizes an overall revenue increase that is less than that requested by the Company, how should the overall increase be assigned to individual classes?

A. My recommended class revenue increases presented in Table 10 above should be scaled back proportionally.

IV. RESIDENTIAL AND SMALL GENERAL SERVICE RATE DESIGN

Q. Does the Company propose to increase the Residential and Small General Service monthly customer charges?

A. Yes. Ms. Miller proposes to increase the current Residential customer charge from $14.25 per month to $16.38 per month. With regard to Small General Service, Ms. Miller proposes increasing the current customer charge from $25.29 per month to $28.49 per month.

Q. How did Ms. Miller develop her proposed Residential and Small General Service customer charges?

A. Ms. Miller proposes to increase both the Residential and Small General Service customer charges by the same percentage as her recommended overall revenue increases for each class (i.e., 14.96% increase for Residential and 12.65% increase for Small General Service).

Q. Does Ms. Miller provide any quantitative support for the Company's proposed increases to the Residential and Small General Service customer charges?

A. Although Ms. Miller is silent in her testimony regarding her proposed increase to the Small General Service customer charge, she does indicate on page 19 of her direct testimony that the Residential customer charge is supported by a "customer" cost of $18.39 per month. In this regard, I am confident that Ms. Miller meant to say $18.35 which is contained in her CCOSS where she calculates the customer unit cost for each class.[13] In this regard, Ms. Miller's calculated "customer" cost for the Small General Service class is $22.53.

Q. How did Ms. Miller develop the $18.35 and $22.53 per month amounts for Residential and Small General Service, respectively?

A. These amounts are developed within the Company's CCOSS model wherein every rate base and expense account is ultimately placed into three classification costing buckets: demand, energy, and customer. While some FERC accounts (rate base and expenses) are only placed into one of the three costing buckets, many rate base and expense items are placed into multiple costing buckets. As examples, corporate overhead costs such as general plant and administrative and general expenses are placed in all three classification costing buckets because these cannot be directly attributable to demand, energy, or customer. Therefore, these costs are simply spread across all three of the costing buckets such that a significant portion of these overhead costs are placed in her "customer" bucket.

[13] Evergy CCOSS Model, Tab: Unit COS, Excel row 492.

Q. For rate design purposes, is it appropriate to include corporate overhead costs within the determination of fixed monthly customer charges?

A. No. Like any business, Evergy incurs overhead costs as part of doing business. These overhead costs are more appropriately collected in volumetric charges similar to how competitive prices are structured.

Q. How should the level of the fixed Residential monthly customer charges be evaluated?

A. Fixed monthly customer charges should only reflect the direct costs required to connect and maintain a customer's account. As such, customer charges should only reflect the costs of service lines, meters, meter reading, customer records, and billing. Customer charges should not include any overhead costs, as they are simply the cost of doing business.

Q. Have you conducted an analysis of the appropriate level of Residential and Small General Service customer charges?

A. Yes. I have conducted direct customer cost analyses for Residential and Small General Service customers, which is provided in my Schedule GAW-6. In conducting my direct customer cost analyses, I calculated customer charge revenue requirements based upon CURB's recommended cost of capital as well as under the Company's requested cost of capital. My studies indicate a Residential direct customer cost between $11.25 and $11.45 per month and a Small General Service customer cost between $13.51 and $13.80 per month.

Q. What is your recommendation regarding fixed monthly customer charges for Residential and Small General Service customers?

A. Although the current customer charges of $14.25 (Residential) and $25.29 (Small General Service) exceed the direct costs of connecting and maintaining a customer's account, I recommend that the current Residential and Small General Service customer charges be maintained.

Q. Does this complete your testimony?

A. Yes.

VERIFICATION

COMMONWEALTH OF VIRGINIA)
)
COUNTY OF HANOVER) ss:

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

Glenn A. Watkins

SUBSCRIBED AND SWORN to before me this 2nd day of June, 2025.

Jennifer D. Polansky
Notary Public
(I was commissioned a notary in the State of Virginia as Jennifer R. Dolen.)

My Commission expires: October 31, 2026
Reg. #7315146

JENNIFER R. DOLEN
NOTARY PUBLIC
REG # 7315146
MY COMMISSION EXPIRES 10/31/2026
COMMONWEALTH OF VIRGINIA

BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINS

PRESIDENT/SENIOR ECONOMIST
TECHNICAL ASSOCIATES, INC.

EDUCATION

1982 - 1988	M.B.A., Virginia Commonwealth University, Richmond, Virginia
1980 - 1982	B.S., Economics; Virginia Commonwealth University
1976 - 1980	A.A., Economics; Richard Bland College of The College of William and Mary, Petersburg, Virginia

POSITIONS

Jan. 2017-Present	President/Senior Economist, Technical Associates, Inc.
Mar. 1993-Dec. 2016	Vice President/Senior Economist, Technical Associates, Inc. (Mar. 1993-June 1995 Traded as C. W. Amos of Virginia)
Apr. 1990-Mar. 1993	Principal/Senior Economist, Technical Associates, Inc.
Aug. 1987-Apr. 1990	Staff Economist, Technical Associates, Inc., Richmond, Virginia
Feb. 1987-Aug. 1987	Economist, Old Dominion Electric Cooperative, Richmond, Virginia
May 1984-Jan. 1987	Staff Economist, Technical Associates, Inc.
May 1982-May 1984	Economic Analyst, Technical Associates, Inc.
Sep. 1980-May 1982	Research Assistant, Technical Associates, Inc.

EXPERIENCE

I. Public Utility Regulation

A. Costing Studies -- Conducted, and presented as expert testimony, numerous embedded and marginal cost of service studies. Cost studies have been conducted for electric, gas, telecommunications, water, and wastewater utilities. Analyses and issues have included the evaluation and development of alternative cost allocation methods with particular emphasis on ratemaking implications of distribution plant classification and capacity cost allocation methodologies. Distribution plant classifications have been conducted using the minimum system and zero-intercept methods. Capacity cost allocations have been evaluated using virtually every recognized method of allocating demand related costs (e.g., single and multiple coincident peaks, non-coincident peaks, probability of loss of load, average and excess, and peak and average).

Embedded and marginal cost studies have been analyzed with respect to the seasonal and diurnal distribution of system energy and demand costs, as well as cost effective approaches to incorporating energy and demand losses for rate design purposes. Economic dispatch models have been evaluated to determine long range capacity requirements as well as system marginal energy costs for ratemaking purposes.

B. Rate Design Studies -- Analyzed, designed and provided expert testimony relating to rate structures for all retail rate classes, employing embedded and marginal cost studies. These rate structures have included flat rates, declining block rates, inverted block rates, hours use of demand blocking, lighting rates, and interruptible rates. Economic development and special industrial rates have been developed in recognition of the competitive environment for specific customers. Assessed alternative time differentiated rates with diurnal and seasonal pricing structures. Applied Ramsey (Inverse Elasticity) Pricing to marginal costs in order to adjust for embedded revenue requirement constraints.

GLENN A. WATKINS

C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.

D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.

E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.

B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

Conducted and presented expert testimony relating to market structure, performance, and profitability by line and sub-line of business within specific geographic areas, e.g. by state. These studies have included the determination of rates of return on Statutory Surplus and GAAP Equity by line - by state using the NAIC methodology, and comparison of individual insurance company performance vis a vis industry Country-Wide performance.

Conducted and presented expert testimony relating to rate regulation of workers' compensation, automobile, and professional malpractice insurance. These studies have included the determination of a proper profit and contingency factor utilizing an internal rate of return methodology, the development of a fair investment income rate, capital structure, cost of capital.

Other insurance studies have included testimony before the Virginia Legislature regarding proper regulatory structure of Credit Life and P&C insurance; the effects on competition and prices resulting from proposed insurance company mergers, maximum and minimum expense multiplier limits, determination of specific class code rate increase limits (swing limits); and investigation of the reasonableness of NCCI's administrative assigned risk plan and pool expenses.

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IV. Anti-Trust and Commercial Business Damage Litigation

Analyses of alleged claims of attempts to monopolize, predatory pricing, unfair trade practices and economic losses. Assignments have involved definitions of relevant market areas(geographic and product) and performance of that market, the pricing and cost allocation practices of manufacturers, and the economic performance of manufacturers' distributors.

Performed and provided expert testimony relating to market impacts involving automobile and truck dealerships, incremental profitability, the present value of damages, diminution in value of business, market and dealer performance, future sales potential, optimal inventory levels, fair allocation of products, financial performance; and business valuations.

MEMBERSHIPS AND CERTIFICATIONS

Member, Association of Energy Engineers (1998)
Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts (1992)
Member, American Water Works Association
National Association of Business Economists
Richmond Association of Business Economists
National Economics Honor Society

**EXPERT TESTIMONY
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YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2025	Black Hills Energy	KS CC	KS CURB	25-BHCG-298-RTS	Cost of Service/Revenue Allocations/Rate Design
2025	Great Basin Water Company	NV PUC	NV BCP	24-12003	Cost of Service/Revenue Allocations/Rate Design
2025	Golden Heart Utilities/College Utilities Corporation	AK RCA	RAPA	U-24-030/24-031	Cost of Service/Revenue Allocations/Rate Design
2025	Tidewater Utilities, Inc.	DE PSC	DE DPA	24-0991	Revenue Requirements/Cost of Service/Rate Design
2025	Chesapeake Utilities Corporation	DE PSC	DE DPA	24-0906	Revenue Requirements/Cost of Service/Rate Design
2025	DPL Multi-Year Rate Plan	DE PSC	DE DPA	24-0868	Change in Ratemaking Methodology
2024	Black Hills Colorado	CO PUC	UCA	24AL-0275E	Cost of Service/Rate Design
2024	Puget Sound Energy	WA UTC	WA UTC	240004/240005	Cost of Service/Rate Design
2024	Appalachian Power Company	VA SCC	VA SCC	PUR-2024-00024	Cost of Service/Rate Design
2024	Sierra Pacific Power Company	NV PUC	NV BCP	24-02026 & 24-02027	Residential Customer Charges
2024	Kansas Gas Service	KS CC	KS CURB	24-KGSG-610-RTS	Cost of Service/Revenue Allocations/Rate Design
2024	Duquesne Light Company	PA PUC	PA OCA	R-2024-3046523	Cost of Service/Revenue Allocations/Rate Design/EV TOU
2024	Dominion Energy South Carolina	SC PSC	SC ORS	2024-34-E	Cost of Service/Revenue Allocations/Rate Design
2024	Alaska Power Company	AK RCA	RAPA	U-23-054	Cost of Service/Revenue Allocations/Rate Design
2024	Duke Energy Carolinas	SC PSC	SC ORS	2023-388-E	Cost of Service/Revenue Allocations/Rate Design
2024	Southern Pioneer Electric Company	KS CC	KS CURB	24-SPEE-415-TAR	Cost of Service/Revenue Allocations/Rate Design
2024	Chugach Electric Association	AK PSC	RAPA	U-23-047 & U-23-048	Cost of Service/Revenue Allocations/Rate Design
2024	Artesian Water Company	DE PSC	DE DPA	23-0601	Revenue Requirements/Cost of Service/Rate Design
2024	Southwest Gas Corporation	NV PUC	NV BCP	23-09012	Cost of Service/Revenue Allocations/Rate Design
2023	Veolia Water Company	DE PSC	VA SCC	23-0598	Revenue Requirements/Cost of Service/Rate Design
2023	Dominion Biennial Review	VA SCC	VA SCC	PUR-2023-00101	Cost of Service/Revenue Allocations/Rate Design
2023	Mountaineer Gas Company	WV PSC	WV CAD	23-0280-G-42T	Cost of Service/Revenue Allocations/Rate Design
2023	Evergy KS Central & Evergy KS Metro	KS CC	KS CURB	23-EKCE-775-RTS	Cost of Service/Revenue Allocations/Rate Design
2023	Delmarva Power & Light	DE PSC	DE DPA	22-0897	Revenue Requirements & Rate Design
2023	Appalachian Power Company	VA SCC	VA SCC	PUR-2023-00002	Cost Allocations/Rate Design
2023	Dominion Energy South Carolina	SC PSC	SC ORS	2023-70-G	Cost of Service/Revenue Allocations/Rate Design
2023	Philadelphia Gas Works, Inc.	PA PUC	PA OCA	R-2023-3037933	Cost of Service/Revenue Allocations/Rate Design
2023	Virginia Natural Gas, Inc.	VA SCC	VA SCC	PUR-2022-00052	Juris. & Class Cost Allocations/Rate Design
2023	Washington Gas Light Company	VA SCC	VA SCC	PUR-2022-00054	Cost of Service/Revenue Allocations/Rate Design
2023	Northern Indiana Public Service Company	IN IURC	OUCC	Cause No. 45772	Revenue Allocations/Rate Design
2023	Atmos Energy Corporation	KS CC	KS CURB	23-ATMG-359-RTS	Cost of Service/Revenue Allocations/Rate Design
2022	Tidewater Utilities Overearnings	DE PSC	DE DPA	22-0528	Investigation of Overearnings
2022	Duke Energy Progress	SC PSC	SC ORS	2022-254-E	Cost of Service/Revenue Allocations/Rate Design
2022	Georgia Power Company	GA PSC	GA PSC	44280	Cost of Service/Revenue Allocations/Rate Design
2022	Piedmont Natural Gas	SC PSC	SC ORS	2022-89-G	Cost of Service/Revenue Allocations/Rate Design
2022	Puget Sound Energy - Gas	WA UTC	WA Public Counsel	UG-220067	Cost Allocations/Rate Design
2022	Puget Sound Energy - Electric	WA UTC	WA Public Counsel	UE-220066	Cost Allocations/Rate Design
2022	Delmarva Power & Light - Gas	DE PSC	DE DPA	22-0002	Revenue Requirements & Rate Design
2022	Great Basin Water Company	NV PUC	NV BCP	21-12025	Water & Sewer Cost of Service/Rate Design/Revenue Distribution
2022	Kiawah Island Utility	SC PSC	SC ORS	2021-324-WS	Water & Sewer Cost of Service/Rate Design/Revenue Distribution
2022	Southwest Gas Company	NV PUC	NV BCP	21-09001	Cost of Service/Revenue Allocations/Rate Design
2022	Kentucky Utilities d/b/a Old Dominion Power	VA SCC	VA AG	PUR-2021-00171	Rate Design
2021	Delmarva Power & Light	MD PSC	MD OPC	9670	Cost Allocations/Rate Design
2021	Aqua Pennsylvania Wastewater, Inc.	PA PUC	PA OCA	R-2021-3027386	Cost of Service/Revenue Allocations/Rate Design
2021	Aqua Pennsylvania, Inc.	PA PUC	PA OCA	R-2021-3027385	Cost of Service/Revenue Allocations/Rate Design
2021	Indiana Michigan Power Company	Indiana IURC	IN OUCC	Cause No. 45576	Cost Allocations/Rate Design
2021	Dominion Energy	VA SCC	VA SCC Staff	PUR-2021-00058	Cost Allocations/Rate Design/Revenue Distribution
2021	Black Hills Energy	KS CC	KS CURB	21-BHCG-418-RTS	Cost Allocations/Rate Design/Revenue Distribution
2021	Duquesne Light	PA PUC	PA OCA	R-2021-3024750	Cost Allocations/Rate Design/Revenue Distribution
2021	Avista Utilities	WA UTC	WA Public Counsel	UE-200900 & UG-200900	Cost Allocations and Rate Design
2021	Louisville Gas & Electric	KY PSC	KY AG	Case No. 2020-00350	Cost Allocations/Rate Design/Revenue Distribution

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YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2021	Kentucky Utilities Company	KY PSC	KY AG	Case No. 2020-00349	Cost Allocations/Rate Design/Revenue Distribution
2021	Virginia Natural Gas	VA SCC	VA OAG	PUR-2020-00095	Juris. & Class Cost Allocations/Rate Design
2021	PECO Energy Company - Gas	PA PUC	PA OCA	2020-3018929	Cost Allocations/Rate Design/Special Contracts
2020	Washington Gas Light MD	MD PSC	MD OPC	9651	Cost Allocations/Rate Design
2020	Delmarva Power & Light - Gas	DE PSC	DE DPA	20-0150	Revenue Requirements & Rate Design
2020	Delmarva Power & Light - Electric	DE PSC	DE DPA	20-0149	Revenue Requirements & Rate Design
2020	Appalachian Power Company	VA SCC	VA SCC Staff	2020-00015	Cost Allocations/Rate Design
2020	SUEZ Water	DE PSC	DE DPA	19-0615	Cost Allocations/Rate Design/Revenue Requirement
2020	Cost Allocation Generic Rulemaking	WA UTC	WA Public Counsel	UE-170002 & UG-170003	Cost Allocation Methods
2020	Southern Pioneer Electric Company	KS CC	KS CURB	20-SPEE-169-RTS	Rate Design/Grid Access Charges
2020	Delmarva Power & Light Maryland	MD PSC	MD OPC	9630	Cost Allocations/Rate Design
2020	Aqua - East Norriton Valuation	PA PUC	PA OCA	2019-3009052	Discounted Cash Flow Valuation
2019	Duke Energy Kentucky	KY PSC	KY AG	2019-00271	Rate Design
2019	Puget Sound Energy-Gas	WA UTC	WA Public Counsel	UG-19-00530	Cost Allocations/Rate Design
2019	Puget Sound Energy-Electric	WA UTC	WA Public Counsel	UE-19-00529	Cost Allocations/Rate Design
2019	Avista Utilities, Inc. - Gas	WA UTC	WA Public Counsel	UG-19-00335	Cost Allocations/Rate Design
2019	Avista Remand (Customer Refunds)	WA UTC	WA Public Counsel	UE-150204 & UG-150205	Distribution of Refund to Classes
2019	Virginia-American Water Company	VA SCC	VA OAG	PUR-2018-00175	Cost Allocations/Rate Design
2019	Washington Gas Light	VA SCC	VA OAG	PUR-2018-00080	Cost Allocations/Rate Design
2019	PAWC-Steelton Valuations	PA PUC	PA OCA	A-2019-3006880	Discounted Cash Flow Valuation
2019	Aqua-Cheltenham Valuations	PA PUC	PA OCA	A-2019-3008491	Discounted Cash Flow Valuation
2019	PAWC-Exeter Valuations	PA PUC	PA OCA	A-2018-3004933	Discounted Cash Flow Valuation
2019	Peoples Natural Gas Company	PA PUC	PA OCA	R-2018-3006818	Cost Allocations/Rate Design/Negotiated Rates
2019	Sierra Pacific Power Company	NV PUC	NV BCP	19-06002	Cost Allocations/Rate Design
2019	Montana-Dakota Utilities	Montana PSC	MT Consumer Counsel	D2018.9.60	Cost Allocations/Rate Design
2019	Kentucky Utilities/Louisville Gas & Electric	KY PSC	KY AG	2018-00294	Cost Allocations/Rate Design
2019	Atmos Energy Kansas	KS CC	KS CURB	19-ATMG-525-RTS	Cost Allocations/Rate Design
2019	Duke Energy Indiana	Indiana IURC	Indiana OUCC	Cause No. 45253	Cost Allocations/Rate Design
2019	Indiana Michigan Power Company	Indiana IURC	Indiana OUCC	Cause No. 45235	Cost Allocations/Rate Design
2019	Northern Indiana Public Service Company	Indiana IURC	Indiana OUCC	Cause No. 45159	Cost Allocations/Rate Design
2019	Chesapeake Utilities	DE PSC	DE DPA	19-0054	WNA Rider/Cost of Equity
2018	Aqua Pennsylvania, Inc.	PA PUC	PA OCA	R-2018-3003558	Cost of Capital
2018	SUEZ Water Company-Mahoning Valuations	PA PUC	DE DPA	A-2018-3003519	Discounted Cash Flow Valuation
2018	PAWC-Sadsbury Valuations	PA PUC	PA OCA	A-2018-3002437	Discounted Cash Flow Valuation
2018	Duquesne Light Company	PA PUC	PA OCA	R-2018-3000124	Cost Allocations/Rate Design/EV Subsidy/Microgrid
2018	Baltimore Gas & Electric Company	MD PSC	MD OPC	Case No. 9484	Cost Allocations/Rate Design
2018	Kansas Gas Service	KS CC	KS CURB	18-KGSG-560-RTS	Cost Allocations/Rate Design
2018	Indianapolis Power & Light	Indiana IURC	Indiana OUCC	Cause No. 45029	Cost Allocations/Rate Design
2018	Chesapeake Utilities, Inc. Natural Gas Expansion	DE PSC	DE DPA	17-1224	Mains Extension Policy
2018	Delmarva Power & Light Plug-In Vehicle Charging	DE PSC	DE DPA	17-1094	Ratepayer subsidies for Electric Vehicles
2018	Delmarva Power & Light - Gas	DE PSC	DE DPA	17-0978	Revenue Requirements and Rate Design
2018	Delmarva Power & Light - Electric	DE PSC	DE DPA	17-0977	Revenue Requirements and Rate Design
2017	Puget Sound Energy- Gas	WA UTC	WA Public Counsel	UG-170034	Cost Allocations/Rate Design
2017	Puget Sound Energy- Electric	WA UTC	WA Public Counsel	UG-170034	Cost Allocations/Rate Design
2017	NCCI (Workers Compensation Insurance)	VA SCC	VA SCC Staff	INS-2017-00059	Workers Compensation Rates: Cost of Capital, IRR
2017	Virginia Natural Gas	VA SCC	VA OAG	PUE-2016-00143	Cost Allocations/Rate Design
2017	PAWC-McKeesport Valuations	PA PUC	PA OCA	A-2017-2606103	Discounted Cash Flow Valuation
2017	Aqua-Limerick Valuations	PA PUC	PA OCA	A-2017-2605434	Discounted Cash Flow Valuation
2017	Pennsylvania-American Water	PA PUC	PA OCA	R-2017-259583	Cost of Capital
2017	UGI Penn Natural Gas	PA PUC	PA OCA	R-2016-2580030	Cost Allocations/Rate Design
2017	Choptank Electric Cooperative	MD PSC	MD OPC	Case No. 9459	Rate Design

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YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2017	Duke Energy Kentucky	KY PSC	KY AG	2017-00321	Cost Allocations/Rate Design
2017	Indiana Michigan Power Company	Indiana IURC	Indiana OUCC	Cause No. 44967	Cost Allocations/Rate Design
2016	Avista Utilities, Inc. (Gas & Electric)	WA UTC	WA Public Counsel	UE-160228/UG-160229	Attrition
2016	Cascade Natural Gas	WA UTC	WA Public Counsel	UG-152286	Revenue Requirements
2016	Washington Gas Light	VA SCC	VA OAG	PUE-2016-00001	Cost Allocations/Rate Design
2016	NCCI (Workers Compensation Insurance)	Va SCC	VA SCC Staff	INS-2016-00158	Workers Compensation Rates: Cost of Capital, IRR
2016	Anthem/Cigna Merger	VA SCC	VA SCC Staff	INS-2015-00154	Market Structure/Level of Competition
2016	Peoples Service Expansion Tariff	PA PUC	PA OCA	R-2016-2542918	Mains Extension Policy
2016	UGI Utilities, Inc. - Gas Division	PA PUC	PA OCA	R-2015-2518438	Cost Allocations/Rate Design
2016	Atlantic City Sewerage	NJ BPU	NJ Ratepayer Advocate	WR16100957	Cost of Capital
2016	Columbia Gas of Maryland	MD PSC	MD OPC	Case No. 9417	Cost Allocations/Rate Design/Main Line Extensions Policy
2016	Washington Suburban Sanitary Complaint Comission	MD PSC	MD OPC	Case No. 9391	Rate Structure
2016	Louisville Gas & Electric	KY PSC	KY AG	2016-00371	Cost Allocations/Rate Design
2016	Kentucky Utilities	KY PSC	KY AG	2016-00370	Cost Allocations/Rate Design
2016	Kansas Gas Service	KS CC	KS CURB	16-KGSG-491-RTS	Cost Allocations/Rate Design
2016	Northern Indiana Public Service Company	Indiana IURC	Indiana OUCC	Cause No. 44688	Cost Allocations/Rate Design
2016	Delmarva Power & Light - Gas	DE PSC	DE DPA	16-0650	Revenue Requirements/Cost Allocations/Rate Design
2016	Delmarva Power & Light - Electric	DE PSC	DE DPA	16-0649	Revenue Requirements/Cost Allocations/Rate Design
2016	Suez Water Company	DE PSC	DE DPA	16-0163	Revenue Requirements/Cost Allocations/Rate Design
2016	Chesapeake Utilities, Inc.	DE PSC	DE DPA	15-1734	Revenue Requirements/Cost Allocations/Rate Design
2015	NCCI (Workers Compensation Insurance)	VA SCC	VA SCC Staff	INS-2015-00064	Workers Compensation Rates
2015	Credit Life/AH Rate Filing	VA SCC	VA SCC Staff	INS-2015-00022	Market Structure and Performance
2015	Columbia Gas of Virginia	VA SCC	VA OAG	PUE-2014-00020	Rate Design-Customer Charges
2015	PECO Energy Company	PA PUC	PA OCA	R-2015-2468981	Cost Allocations/Rate Design
2015	PPL Electric Corporation	PA PUC	PA OCA	R-2015-2469275	Cost Allocations/Rate Design
2015	PECO Energy Company-Service Expansion Tariff	PA PUC	PA OCA	R-2014-2451772	Mains Extension Policy
2015	Choptank Electric Cooperative	MD OPC	MD OPC	9368	Cost Allocations/Rate Design
2015	Indianapolis Power & Light	Indiana IURC	Indiana OUCC	44576	Cost Allocations/Rate Design
2015	Exelon/PHI Acquisition	DE PSC	DE DPA	14-193	Merger/Acquisition
2014	PacifiCorp	WA UTC	WA Public Counsel	UE-140762	Cost Allocations/Rate Design
2014	Avista Utilities, Inc. (Gas)	WA UTC	WA Public Counsel	UG-140189	Cost Allocations/Rate Design
2014	NCCI (Workers Compensation Insurance)	VA SCC	VA SCC Staff	INS-2014-00172	Workers Compensation Rates
2014	Peoples Service Expansion Tariff	PA PUC	PA OCA	R-2014-2429613	Mains Extension Policy
2014	City of Lancaster, Bureau of Water	PA PUC	PA OCA	R-2014-2418872	Cost of Capital
2014	Emporium Water Company	PA PUC	PA OCA	R-2014-2402324	Cost of Capital
2014	Columbia NAS Pilot	PA PUC	PA OCA	R-2014-2407345	Mains Extension Policy
2014	Columbia Gas of Pennsylvania	PA PUC	PA OCA	R-2014-2406274	Cost Allocations/Rate Design
2014	City of Bethlehem	PA PUC	PA OCA	R-2013-2390244	Cost of Capital
2014	PEPCO Maryland	MD OPC	MD Public Counsel	9336	Rate Design
2014	Artesian Water Company	DE PSC	DE DPA	14-132	Revenue Requirement/Rate Design
2014	Tidewater Utilities, Inc.	DE PSC	DE DPA	13-466	Cost of Capital/Rate Design
2013	PacifiCorp	WA UTC	WA Public Counsel	13-0043	Residential Customer Charges
2013	NCCI (Workers Compensation Insurance)	VA SCC	VA SCC Staff	INS-2013-00158	Workers Compensation Rates
2013	Northern Virginia Electric Cooperative Pole Attachment Fees	VA SCC	Comcast Cable	2013-00055	Financial Performance
2013	Virginia Natural Gas - CARE Plan	VA SCC	VA OAG	2012-00118	Energy Conservation and Decoupling
2013	Duquesne Light Company	PA PUC	PA OCA	R-2013-2372129	Cost Allocations/Rate Design
2013	Gas-On-Gas Competition - Generic Investigation	PA PUC	PA OCA	2012-232-0323	Treatment of Rate Discounts
2013	Columbia Gas of Maryland	MD PSC	MD OPC	9316	Cost Allocations/Rate Design
2013	Columbia Gas of Kentuky	KY PSC	KY AG	2013-00167	Cost Allocations/Rate Design
2013	Atmos Energy Kentucky	KY PSC	KY AG	2013-00148	Cost Allocations/Rate Design
2013	Georgia Power Company	GA PSC	GA PSC Staff	36989	Cost Allocations/Rate Design

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YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2013	Delmarva Power & Light	DE PSC	DE DPA	12-546	Revenue Requirement/Rate Design
2012	Avista Utilities (Gas)	WA UTC	WA Public Counsel	UG-120437	Gas Rate design
2012	Avista Utilities (Electric)	WA UTC	WA Public Counsel	UE-120436	Electric rate Design
2012	Credit Life Accident & Health	VA SCC	VA SCC Staff	INS-2012-00014	Market Structure and Performance
2012	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	VA SCC Staff	INS-2012-00144	Workers Compensation Rates
2012	Columbia Gas of Pennsylvania	PA PUC	PA OCA	2012-2321748	Cost Allocations/Rate Design/Revenue Distribution
2012	PPL Electric	PA PUC	PA OCA	R-2012-2290597	Cost Allocations/Rate Design
2012	LG&E (Natural Gas)	Ky PSC	KY AG	2012-00222	Cost Allocations/Rate Design/ Weather Normalization
2012	LG&E (Electric)	Ky PSC	KY AG	2012-00222	Cost Allocations/Rate Design
2012	Kentucky Utilities	Ky PSC	KY AG	2012-00221	Cost Allocations/Rate Design/ Weather Normalization
2012	Tidewater Utilities, Inc.	DE PSC	DE DPA	11-397	Cost of Capital/Revenue Requirement/Rate Design
2011	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	VA SCC Staff	2011-00163	Workers Compensation Rates
2011	Virginia Natural Gas	VA SCC	VA OAG	PUE-2010-00142	Pipeline Prudency/Cost Allocations/Rate Design
2011	PPL Electric Company (Remand)	PA PUC	PA OCA	2010-2161694	Negotiated Industrial Rate
2011	United Water of Pennsylvania	PA PUC	PA OCA	2011-2232985	Cost Allocations/Rate Design
2011	Columbia Gas of Pennsylvania	PA PUC	PA OCA	R-2010-2215623	Cost Allocations/Rate Design
2011	Owen Electric Cooperative	KY PSC	KY AG	PUE-2011-00037	Rate Design
2011	Artesian Water Company	DE PSC	DE OAG	11-207	Cost Allocations/Rate Design
2011	Arizona-American Water Company	AZ. CORP COMM	Various HOAs	W-01303A-10-0448	Excess Capacity/Need For Facilities
2010	Columbia Gas of Virginia	VA SCC	VA OAG	PUE-2010-00017	Cost of Capital/Revenue Requirement/Rate Design
2010	NCCI (WORKERS COMPENSATION INSURANCE)	VA SCC	VA SCC Staff	INS-2010-00126	Workers Compensation Rates
2010	Aqua Virginia, Inc.	VA SCC	VA OAG	PUE-2009-00059	Rate Design
2010	City of Lancaster, Bureau of Water	PA PUC	PA OCA	R-2010-2179103	Cost of Capital
2010	Valley Energy, Inc.	PA PUC	PA OCA	2010-2174470	Cost of Capital/Revenue Requirement/Rate Design
2010	York Water Company	PA PUC	PA OCA	2010-2157140	Cost Allocations/Rate Design
2010	PPL Electric Company	PA PUC	PA OCA	2010-2161694	Cost Allocations/Rate Design
2010	Columbia Gas of Pennsylvania	PA PUC	PA OCA	2009-2149262	Cost Allocations/Rate Design
2010	Philadelphia Gas Works	PA PUC	PA OCA	2009-2139884	Cost Allocations/Rate Design
2010	LG&E (Natural Gas)	Ky PSC	KY AG	2009-00549	Cost Allocations/Rate Design/ Weather Normalization
2010	LG&E (Electric)	Ky PSC	KY AG	2009-00549	Cost Allocations/Rate Design
2010	Kentucky Utilities	Ky PSC	KY AG	2009-00548	Cost Allocations/Rate Design/ Weather Normalization
2010	Georgia Power Company	GA PSC	GA PSC Staff	Docket No. 31958	Cost Allocations/Rate Design
2009	Puget Sound Energy (Gas)	WA UTC	WA Public Counsel	UG-090705	Cost Allocations/Rate Design
2009	Puget Sound Energy (Electric)	WA UTC	WA Public Counsel	UE-090704	Cost Allocations/Rate Design
2009	PacifiCorp	WA UTC	WA Public Counsel	UE-090205	Rate Design/Low Income
2009	Avista Utilities (Gas)	WA UTC	WA Public Counsel	UG-090135	Gas Rate design
2009	Avista Utilities (Electric)	WA UTC	WA Public Counsel	UE-090134	Electric rate Design
2009	Credit Life/ A&H ratemaking	Va. SCC	VA SCC Staff	n/a	Market Structure and Availability
2009	Leesburg Water & Sewer	Va. Circuit Ct.	Various Homeowners	Civil Action 42736	Revenue Requirement/ Excess Rates
2009	NCCI (Workers Compensation Rates)	VA SCC	VA SCC Staff	INS-2009-00142	Workers Compensation Rates
2009	Penn Natural Gas, Inc.	PA. PUC	PA OCA	R-2008-2079660	Cost Allocation/Rate Design
2009	Central Penn Gas, Inc.	PA. PUC	PA OCA	R-02008-2079675	Cost Allocation/Rate Design
2009	United Water of Pennsylvania	PA PUC	PA OCA	2009-212287	Cost Allocations/Rate Design
2009	Duke Energy Carolinas (Electric)	NC UC	NC AG	E-7 Sub 909	Cost Allocations/Rate Design
2009	Duke Energy of Kentucky (Gas)	Ky. PSC	KY AG	2009-00202	Rate Design
2009	Columbia Gas of Kentuky	Ky PSC	KY AG	2009-00141	Cost Allocations/Rate Design
2009	Fairfax County v. City of Falls Church Virginia	Fairfax Circuit Ct. (Va.)	City of Falls Church	CL-2008-16114	Water Revenue Requirement
2008	Puget Sound Energy (Gas)	WA UTC		UE-072301	Cost Allocations/Rate Design
2008	Puget Sound Energy (Electric)	WA UTC		UE-072300	Cost Allocations/Rate Design
2008	Greenway Toll Road Investigation	VA. GENERAL ASSEMBLY		N/A	Affiliate Transactions
2008	Virginia Natural Gas	Va SCC		PUE-2008-00060	Natl Gas Conservation/ Revenue Decoupling
2008	Newtown Artesian Water	PA. PUC		R-2008-2042293	Revenue Requirement

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YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2008	Pike County Electric	PA. PUC		R-2008-2046518	Cost Allocations/Rate Design
2008	Pike County Natural Gas	PA. PUC		R-2008-2046520	Cost Allocations/Rate Design
2008	Equitable Natural Gas	PA. PUC		R-2008-2029325	Cost Allocations/Rate Design/ Discounted Rates
2008	Columbia Gas of Pennsylvania	PA. PUC		R-2008-2011621	Cost Allocations/Rate Design
2008	Columbia Gas of Ohio	OH PUC		08-72-GA-AIR, et. al	Cost Allocations/Rate Design
2008	Kentucky Utilities	Ky PSC		2008-00251	Cost Allocations/Rate Design/ Weather Normalization
2008	LG&E (Natural Gas)	Ky PSC		2008-000252	Cost Allocations/Rate Design
2008	LG&E (Electric)	Ky PSC		2008-000252	Cost Allocations/Rate Design/ Weather Normalization
2008	Blue Grass Electric Cooperative	Ky PSC		2008-00011	Cost Allocations/Rate Design
2007	NCCI (Workers Compensation Insurance)	VA SCC		INS-2007-00224	Workers Compensation Rates
2007	WASHINGTON GAS LIGHT	VA SCC		PUE-2006-00059	Cost Allocations/ Rate Design/ Alt Regulation Plan
2007	Citizens' Electric Of Lewisburg, Pa	PA. PUC		R-00072348	Cost of Capital/Rate Design
2007	Wellsboro Electric	PA. PUC		R-00072350	Cost of Capital/Rate Design
2007	Valley Energy	PA. PUC		R-00072349	Cost of Capital/Rate Design
2007	Level of Private Pass. Auto Competition	Ma. Dept of Insur		N/A	Private Pass Auto level of competition
2007	Georgia Power	Ga.PSC		25060-U	Cost Allocations/Rate Design
2006	NCCI (Workers Compensation Insurance)	VA SCC		INS-2006-00197	Workers Compensation Rates
2006	Columbia Gas of Virginia	VA SCC		PUE-2005-00098	Revenue Requirements/ Alt. Regulation Plan
2006	Virginia Credit Life & A&H Prima Facia Rates	VA SCC		INS-2006-00013	Market Structure
2006	PPL Gas	PA. PUC		R-00061398	Cost Allocations/Rate Design
2006	Olathe Hyundai v. Hyundai Motors of America	KS DMV		None	Dealer impact analysis
2005	Virginia Natural Gas	VA SCC		PUE-2005-00057	Revenue Requirement/ Alt. Regulation Plan
2005	NCCI (Workers Compensation Insurance)	VA SCC		INS-2005-00159	Workers Compensation Rates
2005	Washington Gas Light	VA SCC		PUE-2005-00010	Weather Normalization Adjustment Rider
2005	Serra Chevrolet	US Federal Ct.		CV-01-P-2682-S	Dealer incremental profits and costs
2005	City of Bethlehem Water Rate Case	PA. PUC			Revenue Requirement/Rate Structure
2005	Newtown Artesian Water	PA. PUC			Revenue Requirement/Rate Structure
2004	NCCI (Workers Compensation Insurance)	VA. SCC		INS-2004-00124	Workers Compensation Rates
2004	Atmos Energy	VA. SCC		PUE-2003-00507	Rate Design/WNA Rider
2004	Washington Gas Light	VA. SCC		PUE-2003-00603	Rate Design/WNA Rider
2004	Virginia American Water Company	VA. SCC		PUE-2003-00539	Jurisdictional Class Allocations
2004	Medical Malpractice Legislation	VA. GENERAL ASSEMBLY		N/A	Industry Restruture/ Profitability
2004	ATLAS HONDA v. HONDA MOTOR CO.	VA. DMV		None	New Dealer Protest
2004	SCE&G Rate Case (Electric)	S.C. PSC		2004-178-E	Cost of Capital/Revenue Requirement
2004	SCE&G Fuel Contract	S.C. PSC		2004-126-E	Gas Contract For Combined Cycle Plant
2004	South Carolina Pipeline Company	S.C. PSC		2004-6-G	Cost of Gas and Interupt. Sales Program
2004	National Fuel Gas Distribution	PA. PUC		R00049656	Cost Allocations/Rate Design
2003	Southwestern Virginia Gas Co.	VA. SCC		PUE-2003-00426	Weather Normalization Adjustment Rider
2003	Roanoke Gas	VA. SCC		PUE-2003-00425	Weather Normalization Adjustment Rider
2003	Credit Life/AH Rate Filing	VA. SCC			Prima Facia Rates, Level of Competition
2003	NCCI (Workers Compensation Insurance)	VA. SCC		INS-2003-00157	Workers Compensation Rates
2002	Roanoke Gas Company	VA. SCC		PUE-2002-00373	Weather Normalization Rider
2002	Virginia American Water Company	VA. SCC		PUE-2002-00375	Jurisdictional/Class Allocations
2002	South Carolina Electric & Gas (Electric)	S.C. PSC		2002-223-E	Revenue Requirement
2002	Piedmont Natural Gas	S.C. PSC		2002-63-G	Revenue Requirement and Cost Of Capital
2002	Philadelphia Suburban Water Co. (Direct)	PA. PUC		R00016750	Cost Allocations and Rate Design
2002	Harold Morris Personal Injury	FED. DIST CT (RICHMOND)		n/a	Lost Wages
2001	Vermont Workers Compensation Rate Case	VT. INSURANCE COMM.		n/a	Workers Compensation Rates
2001	NCCI (Workers Compensation Insurance)	VA. SCC		INS010190	Workers Compensation Rates
2001	American Electric Power Restructuring	VA. SCC		PUE010011	Rate Design (Unbundling)
2001	Virginia Power Electric Restructuring	VA. SCC		PUE000584	Rate Design (Unbundling)
2001	SERRA CHEVROLET V. GENERAL MOTORS CORP.	ALABAMA CIRCUIT CT.		98-2089	Economic Damages
2000	United Cities Gas	VA. SCC			Cost Allocations/Rate Design

**EXPERT TESTIMONY
PROVIDED BY
GLENN A. WATKINS**

YEAR	CASE NAME	JURISDICTION	CLIENT	DOCKET NO.	SUBJECT OF TESTIMONY
2000	Credit Life/AH Rate Filing	VA. SCC			Prima Facia Rates, Level of Competition
2000	PERSON-SMITH V. DOMINION REALITY	RICHMOND CIRCUIT		n/a	Lost Income
1999	Roanoke Gas	VA. SCC		PUE980626	Rate Design/Weather Norm
1999	NCCI (Workers Compensation Insurance)	VA. SCC		INS990165	Workers Compensation Rates
1999	Columbia Gas of Virginia	VA. SCC		PUE980287	Rate Structure
1999	Credit Life & A&H Legislation	VA. GEN'L ASSEMBLY		N/A	Cost Allocations, Insurance Profitability
1999	MILLER VOLKSWAGEN V. VOLKSWAGEN Of AMERICA	VA. DMV		None	Vehicle Allocations/CSI
1998	Credit Life/AH Rate Filing	VA. SCC			Prima Facia Rates, Level of Competition
1998	American Electric Power Company	VA. SCC		PUE960296	Class Cost of Service and Time Differentiated Fuel Costs
1998	Virginia Electric Power Company	VA. SCC		PUE960296	Class Cost of Service and Time Differentiated Fuel Costs
1998	New Jersey American Water Company	N.J. B.P.U.		WR98010015	Class Cost of Service, Rate Design, Revenues
1998	Eastern Maine Electric Cooperative	MAINE PUC		98-596	Revenue Requirement
1998	Freeman Wrongful Death	FfEDERAL DISTRICT CT.			Lost Income, Work Expectancy
1997	Virginia American Water Co.	VA. SCC		PUE970523	Jurisdictional/Class Allocations
1997	NISSAN V. CRUMPLER NISSAN	VA. DMV		None	Market Determination & Performance
1997	Philadelphia Suburban Water Co. (Surrebuttal)	PA. PUC		R-00973952	Cost Allocations, Rate Design, Rate Discounts
1997	Philadelphia Suburban Water Co. (Rebuttal)	PA. PUC		R-00973952	Cost Allocations, Rate Design, Rate Discounts
1997	Philadelphia Suburban Water Co. (Direct)	PA. PUC		R-00973952	Cost Allocations, Rate Design, Rate Discounts
1996	Virginia Liability Insurance Competition	VA. SCC		INS960164	Cost Allocations, Insurance Profitability
1996	Virginia American Water Co.	VA. SCC		PUE950003	Jurisdictional Allocations
1996	House Bill # 1513	VA. GEN'L ASSEMBLY		N/A	Water/Wastewater Connection Fees
1996	House Bill # 1513	VA. GEN'L ASSEMBLY		N/A	Water/Wastewater Connection Fees
1996	South Jersey Gas Co.	N.J. B.P.U.		GR96010032	Rebuttal - Class Cost of Service
1996	South Jersey Gas Co.	N.J. B.P.U.		GR96010032	Class Cost of Service
1996	Elizabethtown Water Co.	N.J. B.P.U.		WR95110557	Surrebuttal Cost Allocations, Rate Design
1996	Elizabethtown Water Co.	N.J. B.P.U.		WR95110557	Cost Allocations, Rate Design
1995	Virginia American Water Co.	VA. SCC		PUE950003	Jurisdictional Allocations
1995	CYCLE WORLD V. HONDA MOTOR CO.	VA. DMV		None	Market Performance, Financial Impact of New Dealer
1995	Piedmont Natural Gas Company	S.C. P.S.C.		95-715-G	Cost Allocations, Rate Design, Weather Normalization
1995	New Jersey American Water Company	N.J. B.P.U.		WR95040165	Cost Allocations, Rate Design
1993	Potomac Edison Co.	VA. SCC		PUE930033	Cost Allocations, Rate Design
1993	MOUNTAIN FORD V FORD MOTOR COMPANY	FEDERAL DISTRICT CT		n/a	Vehicle Allocations, Inventory Levels, Incremental Profit, & Damages
1993	South West Gas Co.	AZ. CORP COMM		U-1551-92-253	Surrebuttal: Class Cost Allocations
1993	South West Gas Co.	AZ. CORP COMM		U-1551-92-253	Direct: Class Cost Allocations
1992	Virginia Natural Gas	VA SCC		PUE920031	Jurisdictional & Class Cost of Service
1992	S.C. Workers Compensation	SC DEPT OF INSUR		92-034	Internal Rate of Return
1992	GRASS V. ATLAS PLUMBING, Et.Al.	RICHMOND CIRCUT CT		n/a	Damages, Breach of Covenant Not To Compete (Proffered Test)
1992	Allstate Insurance Company (Rebuttal)	N.J. DEPT OF INSUR		INS 06174-92	Cost Allocations, Profitability
1992	Allstate Insurance Company (Direct)	N.J. DEPT OF INSUR		INS 06174-92	Cost Allocations, Profitability
1991	W. Va. Water	WVA PSC		91-140-W-42T	Rate Design
1990	Commonwealth Gas Services (Columbia Gas)	VA. SCC		PUE900034	Class Cost of Service
1990	Warner Fruehauf	U.S. BANKRUPTCY CT.		n/a	Value of Stock, Cost of Capital
1990	Central Maine Pwr Co.	ME. PUC		89-68	Marginal Cost of Service
1985	Savannah Elect. & Pwr Co.	GA. PSC		3523U	Sales Forecast, Rate Design Issues

**Note: Does not include Expert Reports submitted to Courts or Regulatory agencies in which cases that settled prior to testimony.
Testimony prior to 2003 may be incomplete.**

ELECTRIC UTILITY
COST ALLOCATION MANUAL

January, 1992

NATIONAL ASSOCIATION OF
REGULATORY UTILITY COMMISSIONERS

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$25.00

B. Energy Weighting Methods

There is evidence that energy loads are a major determinant of production plant costs. Thus, cost of service analysis may incorporate energy weighting into the treatment of production plant costs. One way to incorporate an energy weighting is to classify part of the utility's production plant costs as energy-related and to allocate those costs to classes on the basis of class energy consumption. Table 4-4 shows allocators for the example utility for total energy, on-peak energy, and off-peak energy use.

In some cases, an energy allocator (annual KWH consumption or average demand) is used to allocate part of the production plant costs among the classes, but part or all of these costs remain classified as demand-related. Such methods can be characterized as partial energy weighting methods in that they take the first step of allocating some portion of production plant costs to the classes on the basis of their energy loads but do not take the second step of classifying the costs as energy- related.

1. Average and Excess Method

Objective: The cost of service analyst may believe that average demand rather than coincident peak demand is a better allocator of production plant costs. The average and excess method is an appropriate method for the analyst to use. The method allocates production plant costs to rate classes using factors that combine the classes' average demands and non-coincident peak (NCP) demands.

Data Requirements: The required data are: the annual maximum and average demands for each customer class and the system load factor. All production plant costs are usually classified as demand-related. The allocation factor consists of two parts. The first component of each class's allocation factor is its proportion of total average demand (or energy consumption) times the system load factor. This effectively uses an average demand or total energy allocator to allocate that portion of the utility's generating capacity that would be needed if all customers used energy at a constant 100 percent load factor. The second component of each class's allocation factor is called the "excess demand factor." It is the proportion of the difference between the sum of all classes' non-coincident peaks and the system average demand. The difference may be negative for curtailable rate classes. This component is multiplied by the remaining proportion of production plant -- i.e., by 1 minus the system load factor -- and then added to the first component to obtain the "total allocator." Table 4-10A shows the derivation of the allocation factors and the resulting allocation of production plant costs using the average and excess method.

TABLE 4-10A

CLASS ALLOCATION FACTORS AND ALLOCATED PRODUCTION PLANT REVENUE REQUIREMENT USING THE AVERAGE AND EXCESS METHOD

Class Rate	Demand Allocation Factor - NCP MW	Average Demand (MW)	Excess Demand (NCP MW - Avg. MW)	Average Demand Component of Alloc. Factor	Excess Demand Component of Alloc. Factor	Total Allocation Factor (%)	Class Production Plant Revenue Requirement
DOM	5,357	2,440	2,917	17.95	18.51	36.46	386,683,685
LSMP	5,062	2,669	2,393	19.64	15.18	34.82	369,289,317
LP	3,385	2,459	926	18.09	5.88	23.97	254,184,071
AG&P	572	254	318	1.87	2.02	3.89	41,218,363
SL	126	58	68	0.43	0.43	0.86	9,101,564
TOTAL	14,502	7,880	6,622	57.98	42.02	100.00	$1,060,476,000

Notes: The system load factor is 57.98 percent, calculated by dividing the average demand of 7,880 MW by the systen coincident peak demand of 13,591 MW. This example shows production plant classified as demand-related.

Some columns may not add to indicated totals due to rounding.

If your objective is -- as it should be using this method --to reflect the impact of average demand on production plant costs, then it is a mistake to allocate the excess demand with a coincident peak allocation factor because it produces allocation factors that are identical to those derived using a CP method. Rather, use the NCP to allocate the excess demands.

The example on Table 4-10B illustrates this problem. In the example, the excess demand component of the allocation factor for the Street Lighting and Outdoor Lighting (SL/OL) class is <u>negative</u> and <u>reduces</u> the class's allocation factor to what it would be if a single CP method were used in the first place. (See third column of Table 4-3.)

EVERGY KANSAS - CENTRAL
Base-Intermediate-Peak Classification of Generation Plant

Generating Plant	Central Ownership % 1/	Fuel/ Energy Source 2/	Capacity MW 3/	Hours Connected to Load 3/	Percent of Hours Connected to Load	Net MWH Generation 4/	Total Test Year Fuel Cost 5/	Fuel Cost Per MWH	Annual Capacity Factor	Gross Plant Cost Per KW	Gross Plant 6/	Pct. Energy	Pct. Demand	Gross Investment Energy	Gross Investment Demand
Wolf Creek	47%	Nuclear	609	8,760	100.00%	[redacted]	[redacted]	[redacted]	81.0%	$3,235	$1,971,030,792	100.00%	0.00%	$1,971,030,792	$0
La Cygne 1	50%	Coal	437	6,392	72.97%	[redacted]	[redacted]	[redacted]	43.3%	$1,557	$679,477,650	72.97%	27.03%	$495,801,500	$183,676,150
La Cygne 2	50%	Coal	363	5,897	67.32%	[redacted]	[redacted]	[redacted]	39.8%	$1,246	$452,089,319	67.32%	32.68%	$304,334,557	$147,754,763
EKC Jeffrey	92%	Coal	1,814	7,026	80.21%	[redacted]	[redacted]	[redacted]	32.1%	$1,287	$2,335,470,248	80.21%	19.79%	$1,873,175,110	$462,295,138
Lawerence	100%	Gas/Coal	517	7,052	80.50%	[redacted]	[redacted]	[redacted]	37.6%	$1,300	$671,909,088	80.50%	19.50%	$540,902,156	$131,006,932
Emporia	100%	Gas	730	6,190	70.66%	[redacted]	[redacted]	[redacted]	21.3%	$456	$333,285,223	70.66%	29.34%	$235,506,339	$97,778,884
Gordon Evans	100%	Gas	375	2,450	27.97%	[redacted]	[redacted]	[redacted]	14.9%	$368	$138,049,919	27.97%	72.03%	$38,609,852	$99,440,067
Spring Creek	100%	Gas	346	1,171	13.37%	[redacted]	[redacted]	[redacted]	6.4%	$345	$119,371,899	13.37%	86.63%	$15,957,134	$103,414,765
Hutchinson	100%	Gas	323	899	10.26%	[redacted]	[redacted]	[redacted]	1.1%	$277	$89,653,620	10.26%	89.74%	$9,200,754	$80,452,866
Central Plains	100%	Wind	101	6,290	71.80%	[redacted]	[redacted]	[redacted]	12.6%	$1,810	$182,747,551	71.80%	28.20%	$131,219,417	$51,528,134
Western Plains	100%	Wind	293	8,230	93.95%	[redacted]	[redacted]	[redacted]	43.5%	$1,485	$434,888,674	93.95%	6.05%	$408,576,916	$26,311,758
Flat Ridge	100%	Wind	50	5,767	65.83%	[redacted]	[redacted]	[redacted]	43.0%	$2,175	$108,740,145	65.83%	34.17%	$71,587,262	$37,152,883
Persimmon Creek Wind	100%	Wind	199	5,107	58.30%	[redacted]	[redacted]	[redacted]	50.8%	$1,208	$239,853,364	58.30%	41.70%	$139,832,321	$100,021,043
TOTAL														$6,235,734,110	$1,520,833,382
PERCENT														80.39%	19.61%

1/ Per 2023 FERC Form 1 and 2023 Evergy IRP, Supply-Side Resource Analysis (Docket No. 23-EKCE-387-CPL).
2/ Per 2023 Evergy IRP, Supply-Side Resource Analysis (Docket No. 23-EKCE-387-CPL).
3/ Per 2023 FERC Form 1.
4/ Per Confidential response to CURB-41.
5/ Per Confidential response to CURB-44.
6/ Per Filing Schedule 3, Revenue Requirement Gross Plant.

EVERGY KANSAS CENTRAL, INC.
Base-Intermediate-Peak Class Cost of Service Study
(Summary)

	KS Central Total	**Residential**	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Test Year Revenue	$1,413,874,780	$640,306,516	$5,403,843	$292,682,279	$153,953,501	$191,532,412	$24,475,789	$38,067,845	$1,209,672	$32,986,239	$1,069,498	$4,770,313	$11,332	$27,405,542
Gross Revenue Requirements	$1,155,447,847	$538,889,898	$5,188,304	$204,650,103	$114,238,009	$164,259,168	$25,653,844	$35,746,602	$1,134,708	$52,851,132	$671,110	$1,518,614	$499,666	$10,146,689
Less Other Revenue	($107,274,130)	($44,601,390)	($366,143)	($20,778,240)	($12,176,006)	($17,065,729)	($2,542,360)	($3,300,127)	($94,525)	($4,757,383)	($74,029)	($272,448)	($20,691)	($1,225,060)
Net Revenue Requirements	$1,048,173,717	$494,288,508	$4,822,161	$183,871,863	$102,062,003	$147,193,439	$23,111,484	$32,446,475	$1,040,183	$48,093,749	$597,081	$1,246,166	$478,976	$8,921,629
Net Operating Income	**$365,701,063**	**$146,018,008**	**$581,682**	**$108,810,416**	**$51,891,498**	**$44,338,973**	**$1,364,305**	**$5,621,370**	**$169,489**	**($15,107,510)**	**$472,417**	**$3,524,147**	**($467,644)**	**$18,483,913**
RETURN AT PRESENT RATES														
Rate Base	$6,732,721,065	$3,150,145,207	$30,081,544	$1,202,814,462	$673,837,053	$909,239,613	$138,760,742	$224,478,241	$7,540,393	$278,040,148	$4,034,169	$9,155,047	$3,336,189	$101,258,256
Net Operating Income at Present Rates	$365,701,063	$146,018,008	$581,682	$108,810,416	$51,891,498	$44,338,973	$1,364,305	$5,621,370	$169,489	($15,107,510)	$472,417	$3,524,147	($467,644)	$18,483,913
Rate of Return at Present Rates	5.43%	4.64%	1.93%	9.05%	7.70%	4.88%	0.98%	2.50%	2.25%	-5.43%	11.71%	38.49%	-14.02%	18.25%
Relative Rate of Return	100%	85%	36%	167%	142%	90%	18%	46%	41%	-100%	216%	709%	-258%	336%

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Summary)

Description	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Test Year Revenue	$1,413,874,780	$640,306,516	$5,403,843	$292,682,279	$153,953,501	$191,532,412	$24,475,789	$38,067,845	$1,209,672	$32,986,239	$1,069,498	$4,770,313	$11,332	$27,405,542
Gross Revenue Requirements	$1,155,447,847	$562,481,583	$4,703,712	$205,967,868	$110,777,673	$152,935,137	$23,754,195	$35,821,297	$1,238,682	$45,530,444	$542,237	$1,947,330	$490,716	$9,256,974
Less Other Revenue	($107,274,130)	($46,420,601)	($328,775)	($20,879,856)	($11,909,172)	($16,192,506)	($2,395,874)	($3,305,887)	($102,543)	($4,192,867)	($64,091)	($305,507)	($20,000)	($1,156,452)
Net Revenue Requirements	$1,048,173,717	$516,060,982	$4,374,937	$185,088,012	$98,868,502	$136,742,631	$21,358,321	$32,515,410	$1,136,139	$41,337,577	$478,146	$1,641,823	$470,715	$8,100,522
Net Operating Income	$365,701,063	$124,245,534	$1,028,906	$107,594,267	$55,084,999	$54,789,781	$3,117,467	$5,552,435	$73,533	($8,351,338)	$591,352	$3,128,490	($459,384)	$19,305,020
RETURN AT PRESENT RATES														
Rate Base	$6,732,721,065	$3,296,455,429	$27,076,214	$1,210,986,937	$652,376,844	$839,010,570	$126,979,552	$224,941,485	$8,185,211	$232,638,921	$3,234,926	$11,813,848	$3,280,679	$95,740,448
Net Operating Income at Present Rates	$365,701,063	$124,245,534	$1,028,906	$107,594,267	$55,084,999	$54,789,781	$3,117,467	$5,552,435	$73,533	($8,351,338)	$591,352	$3,128,490	($459,384)	$19,305,020
Rate of Return at Present Rates	**5.43%**	**3.77%**	**3.80%**	**8.88%**	**8.44%**	**6.53%**	**2.46%**	**2.47%**	**0.90%**	**-3.59%**	**18.28%**	**26.48%**	**-14.00%**	**20.16%**
Relative Rate of Return	**100%**	**69%**	**70%**	**164%**	**155%**	**120%**	**45%**	**45%**	**17%**	**-66%**	**337%**	**488%**	**-258%**	**371%**

EVERGY KANSAS CENTRAL, INC.
12-CP Class Cost of Service Study
(Summary)

	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Test Year Revenue	$1,413,874,780	$640,306,516	$5,403,843	$292,682,279	$153,953,501	$191,532,412	$24,475,789	$38,067,845	$1,209,672	$32,986,239	$1,069,498	$4,770,313	$11,332	$27,405,542
Gross Revenue Requirements	$1,155,447,847	$576,281,544	$4,481,298	$204,663,793	$108,479,668	$144,025,454	$22,536,814	$37,599,418	$1,186,813	$43,955,962	$507,195	$3,056,266	$513,084	$8,160,536
Less Other Revenue	($107,274,130)	($47,484,749)	($311,624)	($20,779,295)	($11,731,967)	($15,505,459)	($2,301,999)	($3,443,002)	($98,543)	($4,071,455)	($61,389)	($391,020)	($21,725)	($1,071,903)
Net Revenue Requirements	$1,048,173,717	$528,796,796	$4,169,674	$183,884,498	$96,747,701	$128,519,995	$20,234,815	$34,156,416	$1,088,270	$39,884,507	$445,806	$2,665,246	$491,359	$7,088,633
Net Operating Income	**$365,701,063**	**$111,509,720**	**$1,234,169**	**$108,797,781**	**$57,205,800**	**$63,012,417**	**$4,240,973**	**$3,911,429**	**$121,402**	**($6,898,268)**	**$623,692**	**$2,105,066**	**($480,027)**	**$20,316,909**
RETURN AT PRESENT RATES														
Rate Base	$6,732,721,065	$3,382,039,626	$25,696,852	$1,202,899,366	$638,125,144	$783,754,763	$119,429,635	$235,968,983	$7,863,536	$222,874,341	$3,017,608	$18,691,214	$3,419,404	$88,940,593
Net Operating Income at Present Rates	$365,701,063	$111,509,720	$1,234,169	$108,797,781	$57,205,800	$63,012,417	$4,240,973	$3,911,429	$121,402	($6,898,268)	$623,692	$2,105,066	($480,027)	$20,316,909
Rate of Return at Present Rates	**5.43%**	**3.30%**	**4.80%**	**9.04%**	**8.96%**	**8.04%**	**3.55%**	**1.66%**	**1.54%**	**-3.10%**	**20.67%**	**11.26%**	**-14.04%**	**22.84%**
Relative Rate of Return	**100%**	**61%**	**88%**	**167%**	**165%**	**148%**	**65%**	**31%**	**28%**	**-57%**	**381%**	**207%**	**-258%**	**421%**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Summary)

Description	KS Central Total	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Test Year Revenue	$1,413,874,780	$640,306,516	$5,403,843	$292,682,279	$153,953,501	$191,532,412	$24,475,789	$38,067,845	$1,209,672	$32,986,239	$1,069,498	$4,770,313	$11,332	$27,405,542
Gross Revenue Requirements	$1,155,447,847	$562,481,583	$4,703,712	$205,967,868	$110,777,673	$152,935,137	$23,754,195	$35,821,297	$1,238,682	$45,530,444	$542,237	$1,947,330	$490,716	$9,256,974
Less Other Revenue	($107,274,130)	($46,420,601)	($328,775)	($20,879,856)	($11,909,172)	($16,192,506)	($2,395,874)	($3,305,887)	($102,543)	($4,192,867)	($64,091)	($305,507)	($20,000)	($1,156,452)
Net Revenue Requirements	$1,048,173,717	$516,060,982	$4,374,937	$185,088,012	$98,868,502	$136,742,631	$21,358,321	$32,515,410	$1,136,139	$41,337,577	$478,146	$1,641,823	$470,715	$8,100,522
Net Operating Income	$365,701,063	$124,245,534	$1,028,906	$107,594,267	$55,084,999	$54,789,781	$3,117,467	$5,552,435	$73,533	($8,351,338)	$591,352	$3,128,490	($459,384)	$19,305,020
RETURN AT PRESENT RATES														
Rate Base	$6,732,721,065	$3,296,455,429	$27,076,214	$1,210,986,937	$652,376,844	$839,010,570	$126,979,552	$224,941,485	$8,185,211	$232,638,921	$3,234,926	$11,813,848	$3,280,679	$95,740,448
Net Operating Income at Present Rates	$365,701,063	$124,245,534	$1,028,906	$107,594,267	$55,084,999	$54,789,781	$3,117,467	$5,552,435	$73,533	($8,351,338)	$591,352	$3,128,490	($459,384)	$19,305,020
Rate of Return at Present Rates	**5.43%**	**3.77%**	**3.80%**	**8.88%**	**8.44%**	**6.53%**	**2.46%**	**2.47%**	**0.90%**	**-3.59%**	**18.28%**	**26.48%**	**-14.00%**	**20.16%**
Relative Rate of Return	**100%**	**69%**	**70%**	**164%**	**155%**	**120%**	**45%**	**45%**	**17%**	**-66%**	**337%**	**488%**	**-258%**	**371%**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Intang Plt-Organization-Elec	301	$42,735	PTD	PTD	27	$20,427	$156	$7,756	$4,262	$5,584	$855	$1,430
Misc Intang-Wolf Creek	303	$30,693,955	DEMAND4	P&A	9	$12,583,347	$65,611	$5,766,311	$3,524,442	$5,128,274	$823,378	$1,018,735
Misc Intang Plant - 5 yr Software	303	$144,581,391	PTD	PTD	27	$69,108,862	$526,781	$26,238,336	$14,417,735	$18,890,316	$2,892,275	$4,837,374
Misc Intang Plant - 10 yr Software	303	$161,074,798	PTD	PTD	27	$76,992,592	$586,874	$29,231,526	$16,062,467	$21,045,266	$3,222,217	$5,389,207
Misc Intang Plant - Wolf Creek - 5 yr Software	303	$3,837,038	DEMAND4	P&A	9	$1,573,039	$8,202	$720,844	$440,589	$641,083	$102,930	$127,352
Misc Intang Plant - Radio Frequency	303	$10,390,954	PTD	PTD	27	$4,966,801	$37,859	$1,885,729	$1,036,192	$1,357,633	$207,866	$347,658
Misc Intang Plant - 15 yr Software	303	$214,518	PTD	PTD	27	$102,538	$782	$38,930	$21,392	$28,028	$4,291	$7,177
Misc Intang Plant - 3 yr Software	303	$3,519,218	PTD	PTD	27	$1,682,161	$12,822	$638,661	$350,938	$459,804	$70,400	$117,745
Total Intangible Plant		**$354,354,609**				**$167,029,768**	**$1,239,087**	**$64,528,093**	**$35,858,016**	**$47,555,989**	**$7,324,213**	**$11,846,677**
Production Plant												
Steam Production Plant												
Land and Land Rights	310	$9,555,613	DEMAND4	P&A	9	$3,917,436	$20,426	$1,795,162	$1,097,226	$1,596,529	$256,333	$317,151
Structures and Improvements	311	$618,113,422	DEMAND4	P&A	9	$253,402,855	$1,321,273	$116,121,694	$70,975,039	$103,272,943	$16,581,146	$20,515,229
Boiler Plant Equipment	312	$2,936,446,045	DEMAND4	P&A	9	$1,203,830,533	$6,276,919	$551,654,563	$337,178,205	$490,614,528	$78,771,368	$97,460,854
Turbogenerator Units	314	$492,471,589	DEMAND4	P&A	9	$201,894,510	$1,052,703	$92,518,029	$56,548,182	$82,281,000	$13,210,752	$16,345,167
Accessory Electrical Equipment	315	$234,110,904	DEMAND4	P&A	9	$95,976,514	$500,433	$43,981,175	$26,881,847	$39,114,702	$6,280,121	$7,770,158
Miscellaneous Power Plant Expenses	316	$67,537,228	DEMAND4	P&A	9	$27,687,680	$144,367	$12,687,861	$7,754,980	$11,283,962	$1,811,714	$2,241,565
Total Steam Production Plant		**$4,358,234,801**				**$1,786,709,528**	**$9,316,121**	**$818,758,485**	**$500,435,480**	**$728,163,663**	**$116,911,433**	**$144,650,125**
Nuclear Production Plant												
Land and Land Rights	320	$4,211,935	DEMAND4	P&A	9	$1,726,732	$9,003	$791,274	$483,637	$703,720	$112,987	$139,794
Structures and Improvements	321	$469,648,313	DEMAND4	P&A	9	$192,537,840	$1,003,916	$88,230,341	$53,927,493	$78,467,740	$12,598,508	$15,587,661
Reactor Plant Equipment	322	$987,570,050	DEMAND4	P&A	9	$404,865,937	$2,111,020	$185,529,554	$113,397,996	$165,000,891	$26,491,971	$32,777,521
Turbogenerator Units	323	$220,043,001	DEMAND4	P&A	9	$90,209,212	$470,362	$41,338,313	$25,266,497	$36,764,269	$5,902,744	$7,303,243
Accessory Electrical Equipment	324	$160,464,708	DEMAND4	P&A	9	$65,784,391	$343,008	$30,145,655	$18,425,403	$26,810,068	$4,304,532	$5,325,835
Misc. Power Plant Equipment	325	$155,164,653	DEMAND4	P&A	9	$63,611,571	$331,678	$29,149,961	$17,816,823	$25,924,547	$4,162,355	$5,149,926
Total Nuclear Production Plant		**$1,997,102,659**				**$818,735,684**	**$4,268,988**	**$375,185,097**	**$229,317,849**	**$333,671,235**	**$53,573,097**	**$66,283,980**
Total Hydraulic Production Plant		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant												
Land and Land Rights	340	$1,343,926	DEMAND4	P&A	9	$550,958	$2,873	$252,476	$154,317	$224,540	$36,051	$44,605
Structures and Improvements	341	$75,330,668	DEMAND4	P&A	9	$30,882,692	$161,026	$14,151,973	$8,649,864	$12,586,072	$2,020,776	$2,500,230
Fuel Holders, Products & Accessories	342	$15,386,741	DEMAND4	P&A	9	$6,307,975	$32,891	$2,890,625	$1,766,787	$2,570,781	$412,756	$510,687
Generators	344	$763,056,523	DEMAND4	P&A	9	$312,823,981	$1,631,102	$143,351,387	$87,618,170	$127,489,697	$20,469,304	$25,325,901
Accessory Electrical Equipment	345	$117,836,440	DEMAND4	P&A	9	$48,308,432	$251,886	$22,137,308	$13,530,601	$19,687,836	$3,161,011	$3,911,000
Misc. Power Plant Equipment	346	$17,853,639	DEMAND4	P&A	9	$7,319,309	$38,164	$3,354,069	$2,050,049	$2,982,944	$478,931	$592,564
Production - RWIP		$3,805,102	DEMAND4	P&A	9	$1,559,946	$8,134	$714,844	$436,922	$635,748	$102,073	$126,292
Total Other Production Plant		**$994,613,037**				**$407,753,293**	**$2,126,075**	**$186,852,683**	**$114,206,709**	**$166,177,617**	**$26,680,902**	**$33,011,278**
Total Production Plant		**$7,349,950,498**				**$3,013,198,504**	**$15,711,184**	**$1,380,796,265**	**$843,960,038**	**$1,228,012,515**	**$197,165,432**	**$243,945,383**
Transmission Plant												
Land and Land Rights	350	$224,083	DEMAND3	12 CP	8	$97,083	$395	$41,604	$24,861	$34,070	$5,551	$8,110
Structures and Improvements	352	$156,758	DEMAND3	12 CP	8	$67,915	$276	$29,104	$17,392	$23,834	$3,883	$5,673
Station Equipment	353	$1,589,609	DEMAND3	12 CP	8	$688,694	$2,801	$295,134	$176,364	$241,690	$39,377	$57,529
Towers and Fixtures	354	$23,829	DEMAND3	12 CP	8	$10,324	$42	$4,424	$2,644	$3,623	$590	$862
Poles and Fixtures	355	$1,819,302	DEMAND3	12 CP	8	$788,208	$3,206	$337,779	$201,847	$276,614	$45,066	$65,841
Overhead Conductors and Devices	356	$490,246	DEMAND3	12 CP	8	$212,398	$864	$91,021	$54,392	$74,539	$12,144	$17,742
Underground Conduit	357	$3,175	DEMAND3	12 CP	8	$1,376	$6	$590	$352	$483	$79	$115
Underground Conductors and Devices	358	$21,034	DEMAND3	12 CP	8	$9,113	$37	$3,905	$2,334	$3,198	$521	$761
Roads and Trails	359	$20	DEMAND3	12 CP	8	$9	$0	$4	$2	$3	$0	$1
Asset Retirement Costs for Transmission Plant	359.1	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Total Transmission Plant		**$4,328,056**				**$1,875,119**	**$7,627**	**$803,565**	**$480,188**	**$658,054**	**$107,211**	**$156,634**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Intang Plt-Organization-Elec	301	$42,735	PTD	PTD	27	$51	$1,562	$20	$82	$19	$532
Misc Intang-Wolf Creek	303	$30,693,955	DEMAND4	P&A	9	$31,745	$1,565,794	$13,874	$77,537	$8,233	$86,676
Misc Intang Plant - 5 yr Software	303	$144,581,391	PTD	PTD	27	$173,364	$5,285,862	$66,941	$278,493	$65,718	$1,799,334
Misc Intang Plant - 10 yr Software	303	$161,074,798	PTD	PTD	27	$193,140	$5,888,858	$74,577	$310,263	$73,214	$2,004,597
Misc Intang Plant - Wolf Creek - 5 yr Software	303	$3,837,038	DEMAND4	P&A	9	$3,968	$195,739	$1,734	$9,693	$1,029	$10,835
Misc Intang Plant - Radio Frequency	303	$10,390,954	PTD	PTD	27	$12,460	$379,891	$4,811	$20,015	$4,723	$129,317
Misc Intang Plant - 15 yr Software	303	$214,518	PTD	PTD	27	$257	$7,843	$99	$413	$98	$2,670
Misc Intang Plant - 3 yr Software	303	$3,519,218	PTD	PTD	27	$4,220	$128,662	$1,629	$6,779	$1,600	$43,797
Total Intangible Plant		**$354,354,609**				**$419,205**	**$13,454,211**	**$163,686**	**$703,274**	**$154,634**	**$4,077,757**
Production Plant											
Steam Production Plant											
Land and Land Rights	310	$9,555,613	DEMAND4	P&A	9	$9,883	$487,461	$4,319	$24,139	$2,563	$26,984
Structures and Improvements	311	$618,113,422	DEMAND4	P&A	9	$639,274	$31,531,876	$279,399	$1,561,428	$165,793	$1,745,474
Boiler Plant Equipment	312	$2,936,446,045	DEMAND4	P&A	9	$3,036,971	$149,797,189	$1,327,327	$7,417,811	$787,625	$8,292,151
Turbogenerator Units	314	$492,471,589	DEMAND4	P&A	9	$509,331	$25,122,498	$222,606	$1,244,042	$132,093	$1,390,677
Accessory Electrical Equipment	315	$234,110,904	DEMAND4	P&A	9	$242,125	$11,942,721	$105,822	$591,392	$62,794	$661,099
Miscellaneous Power Plant Expenses	316	$67,537,228	DEMAND4	P&A	9	$69,849	$3,445,283	$30,528	$170,607	$18,115	$190,717
Total Steam Production Plant		**$4,358,234,801**				**$4,507,432**	**$222,327,029**	**$1,970,001**	**$11,009,419**	**$1,168,983**	**$12,307,102**
Nuclear Production Plant											
Land and Land Rights	320	$4,211,935	DEMAND4	P&A	9	$4,356	$214,864	$1,904	$10,640	$1,130	$11,894
Structures and Improvements	321	$469,648,313	DEMAND4	P&A	9	$485,726	$23,958,212	$212,290	$1,186,387	$125,971	$1,326,227
Reactor Plant Equipment	322	$987,570,050	DEMAND4	P&A	9	$1,021,378	$50,379,001	$446,400	$2,494,719	$264,890	$2,788,772
Turbogenerator Units	323	$220,043,001	DEMAND4	P&A	9	$227,576	$11,225,074	$99,463	$555,855	$59,021	$621,374
Accessory Electrical Equipment	324	$160,464,708	DEMAND4	P&A	9	$165,958	$8,185,801	$72,533	$405,353	$43,040	$453,132
Misc. Power Plant Equipment	325	$155,164,653	DEMAND4	P&A	9	$160,476	$7,915,429	$70,137	$391,964	$41,619	$438,165
Total Nuclear Production Plant		**$1,997,102,659**				**$2,065,470**	**$101,878,380**	**$902,727**	**$5,044,918**	**$535,671**	**$5,639,564**
Total Hydraulic Production Plant		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Production Plant											
Land and Land Rights	340	$1,343,926	DEMAND4	P&A	9	$1,390	$68,558	$607	$3,395	$360	$3,795
Structures and Improvements	341	$75,330,668	DEMAND4	P&A	9	$77,909	$3,842,850	$34,051	$190,294	$20,205	$212,724
Fuel Holders, Products & Accessories	342	$15,386,741	DEMAND4	P&A	9	$15,913	$784,925	$6,955	$38,869	$4,127	$43,450
Generators	344	$763,056,523	DEMAND4	P&A	9	$789,179	$38,925,872	$344,915	$1,927,571	$204,670	$2,154,775
Accessory Electrical Equipment	345	$117,836,440	DEMAND4	P&A	9	$121,870	$6,011,201	$53,264	$297,669	$31,607	$332,755
Misc. Power Plant Equipment	346	$17,853,639	DEMAND4	P&A	9	$18,465	$910,769	$8,070	$45,100	$4,789	$50,416
Production - RWIP		$3,805,102	DEMAND4	P&A	9	$3,935	$194,110	$1,720	$9,612	$1,021	$10,745
Total Other Production Plant		**$994,613,037**				**$1,028,662**	**$50,738,285**	**$449,583**	**$2,512,511**	**$266,779**	**$2,808,661**
Total Production Plant		**$7,349,950,498**				**$7,601,564**	**$374,943,694**	**$3,322,311**	**$18,566,848**	**$1,971,433**	**$20,755,327**
Transmission Plant											
Land and Land Rights	350	$224,083	DEMAND3	12 CP	8	$212	$10,836	$88	$985	$69	$218
Structures and Improvements	352	$156,758	DEMAND3	12 CP	8	$148	$7,580	$62	$689	$48	$153
Station Equipment	353	$1,589,609	DEMAND3	12 CP	8	$1,505	$76,868	$625	$6,990	$486	$1,548
Towers and Fixtures	354	$23,829	DEMAND3	12 CP	8	$23	$1,152	$9	$105	$7	$23
Poles and Fixtures	355	$1,819,302	DEMAND3	12 CP	8	$1,722	$87,975	$715	$8,000	$557	$1,772
Overhead Conductors and Devices	356	$490,246	DEMAND3	12 CP	8	$464	$23,707	$193	$2,156	$150	$477
Underground Conduit	357	$3,175	DEMAND3	12 CP	8	$3	$154	$1	$14	$1	$3
Underground Conductors and Devices	358	$21,034	DEMAND3	12 CP	8	$20	$1,017	$8	$92	$6	$20
Roads and Trails	359	$20	DEMAND3	12 CP	8	$0	$1	$0	$0	$0	$0
Asset Retirement Costs for Transmission Plant	359.1	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Total Transmission Plant		**$4,328,056**				**$4,097**	**$209,289**	**$1,700**	**$19,032**	**$1,324**	**$4,215**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Distribution Plant												
Land and Land Rights	360	$41,153,438	DEMAND6	Class NCP Excl. Sub	11	$19,828,910	$202,613	$7,421,252	$4,126,153	$4,542,289	$571,416	$1,966,367
Structures and Improvements	361	$42,889,237	DEMAND6	Class NCP Excl. Sub	11	$20,665,268	$211,159	$7,734,271	$4,300,189	$4,733,877	$595,517	$2,049,306
Station Equipment	362	$618,524,911	DEMAND6	Class NCP Excl. Sub	11	$298,023,097	$3,045,217	$111,539,387	$62,014,947	$68,269,366	$8,588,224	$29,553,958
Poles, Towers and Fixtures	364											
Primary Demand	49.14%	$382,471,191	DEMAND7	Primary NCP	12	$194,349,447	$1,985,874	$72,738,047	$40,441,734	$44,520,412	$5,600,633	$19,272,988
Secondary Demand	7.57%	$58,913,560	DEMAND8	Secondary NCP	13	$33,256,662	$339,818	$12,446,779	$6,920,303	$2,042,513	$0	$3,297,952
Customer	43.29%	$336,934,330	CUST1	Avg. Number of Customers	15	$290,334,494	$3,325,546	$41,090,113	$637,088	$99,251	$921	$708,196
Total Acct. 364	**100.00%**	**$778,319,080**				**$517,940,603**	**$5,651,238**	**$126,274,940**	**$47,999,125**	**$46,662,176**	**$5,601,554**	**$23,279,136**
Overhead Conductors and Devices	365											
Primary Demand	77.22%	$391,208,074	DEMAND7	Primary NCP	12	$198,789,019	$2,031,237	$74,399,620	$41,365,554	$45,537,402	$5,728,569	$19,713,245
Secondary Demand	11.89%	$60,259,336	DEMAND8	Secondary NCP	13	$34,016,352	$347,581	$12,731,104	$7,078,385	$2,089,171	$0	$3,373,288
Customer	10.89%	$55,173,158	CUST1	Avg. Number of Customers	15	$47,542,412	$544,560	$6,728,526	$104,324	$16,252	$151	$115,967
Total Acct. 365	**100.00%**	**$506,640,568**				**$280,347,783**	**$2,923,378**	**$93,859,250**	**$48,548,263**	**$47,642,826**	**$5,728,720**	**$23,202,501**
Underground Conduit	366											
Primary Demand	53.70%	$82,174,604	DEMAND7	Primary NCP	12	$41,756,319	$426,668	$15,627,897	$8,688,977	$9,565,288	$1,203,306	$4,140,835
Secondary Demand	9.65%	$14,771,543	DEMAND8	Secondary NCP	13	$8,338,525	$85,204	$3,120,812	$1,735,145	$512,124	$0	$826,904
Customer	36.65%	$56,086,445	CUST1	Avg. Number of Customers	15	$48,329,387	$553,574	$6,839,904	$106,050	$16,521	$153	$117,887
Total Acct. 366	**100.00%**	**$153,032,592**				**$98,424,231**	**$1,065,446**	**$25,588,612**	**$10,530,172**	**$10,093,934**	**$1,203,459**	**$5,085,626**
Underground Conductors and Devices	367											
Primary Demand	53.70%	$215,352,500	DEMAND7	Primary NCP	12	$109,429,522	$1,118,157	$40,955,556	$22,770,940	$25,067,462	$3,153,467	$10,851,761
Secondary Demand	9.65%	$38,711,336	DEMAND8	Secondary NCP	13	$21,852,521	$223,290	$8,178,617	$4,547,241	$1,342,109	$0	$2,167,042
Customer	36.65%	$146,984,050	CUST1	Avg. Number of Customers	15	$126,655,363	$1,450,734	$17,925,129	$277,923	$43,297	$402	$308,943
Total Acct. 367	**100.00%**	**$401,047,886**				**$257,937,405**	**$2,792,182**	**$67,059,302**	**$27,596,104**	**$26,452,868**	**$3,153,869**	**$13,327,746**
Line Transformers	368											
Demand	73%	$503,432,126	DEMAND8	Secondary NCP	13	$284,187,071	$2,903,840	$106,361,057	$59,135,840	$17,453,823	$0	$28,181,886
Customer	27%	$186,200,923	CUST1	Avg. Number of Customers	15	$160,448,331	$1,837,805	$22,707,740	$352,076	$54,849	$509	$391,372
Total Acct. 368	**100.00%**	**$689,633,049**				**$444,635,401**	**$4,741,645**	**$129,068,796**	**$59,487,916**	**$17,508,672**	**$509**	**$28,573,258**
Services	369	$212,116,823	CUST3	Acct. 369 - Services	17	$183,144,437	$2,097,771	$25,919,847	$401,879	$0	$0	$446,734
Meters	370	$196,129,521	CUST4	Acct. 370 - Meter	18	$152,239,927	$1,743,785	$39,887,974	$765,449	$118,996	$12,519	$850,683
Installations on Customers' Premises	371	$515,740	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$0	$0
Electric Vehicle Charging Stations	371.01	$1,650,665										
Dist-Battery Pilot	371.02	$1,105,377				$1,105,377						
Dist-Leased Property On Customer	372	$37,801,888	CUST1	Avg. Number of Customers	15	$32,573,683	$373,105	$4,610,049	$71,477	$11,135	$103	$79,455
Street Lighting and Signal Systems	373	$99,093,836	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$0	$0
Total Distribution Plant		**$3,779,654,611**				**$2,306,866,125**	**$24,847,538**	**$638,963,680**	**$265,841,673**	**$226,036,141**	**$25,455,892**	**$128,414,769**
General Plant												
Land and Land Rights	389	$7,275,776	Payroll	Payroll	35	$3,417,229	$30,598	$1,317,764	$713,691	$1,024,952	$160,970	$222,962
Structures and Improvements	390	$196,968,358	Payroll	Payroll	35	$92,510,534	$828,330	$35,674,247	$19,320,912	$27,747,301	$4,357,759	$6,035,977
Office furniture and equipment	391	$140,784,748	Payroll	Payroll	35	$66,122,662	$592,055	$25,498,460	$13,809,780	$19,832,611	$3,114,744	$4,314,264
Transportation equipment	392	$20,201,080	Payroll	Payroll	35	$9,487,883	$84,954	$3,658,752	$1,981,553	$2,845,764	$446,932	$619,050
Stores equipment	393	$2,413,501	Payroll	Payroll	35	$1,133,554	$10,150	$437,125	$236,744	$339,994	$53,397	$73,960
Tools, shop and garage equipment	394	$47,865,726	Payroll	Payroll	35	$22,481,194	$201,294	$8,669,279	$4,695,219	$6,742,934	$1,058,989	$1,466,816
Laboratory equipment	395	$209,822	Payroll	Payroll	35	$98,547	$882	$38,002	$20,582	$29,558	$4,642	$6,430
Power operated equipment	396	$11,873,144	Payroll	Payroll	35	$5,576,484	$49,931	$2,150,424	$1,164,654	$1,672,592	$262,683	$363,845
Telephones and Radios	397	$158,906,694	Payroll	Payroll	35	$74,634,034	$668,265	$28,780,646	$15,587,388	$22,385,483	$3,515,677	$4,869,600
Miscellaneous Equipment	398	$29,865,302	Payroll	Payroll	35	$14,026,898	$125,595	$5,409,103	$2,929,531	$4,207,181	$660,745	$915,204
Total General Plant		**$616,364,151**				**$289,489,019**	**$2,592,055**	**$111,633,803**	**$60,460,055**	**$86,828,371**	**$13,636,538**	**$18,888,110**
Total Plant in Service		**$12,104,651,925**				**$5,778,458,534**	**$44,397,490**	**$2,196,725,406**	**$1,206,599,969**	**$1,589,091,070**	**$243,689,285**	**$403,251,573**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Distribution Plant											
Land and Land Rights	360	$41,153,438	DEMAND6	Class NCP Excl. Sub	11	$80,534	$1,856,973	$106,925	$167,113	$21,198	$261,694
Structures and Improvements	361	$42,889,237	DEMAND6	Class NCP Excl. Sub	11	$83,931	$1,935,298	$111,435	$174,162	$22,092	$272,732
Station Equipment	362	$618,524,911	DEMAND6	Class NCP Excl. Sub	11	$1,210,410	$27,909,797	$1,607,056	$2,511,664	$318,596	$3,933,192
Poles, Towers and Fixtures	364										
Primary Demand	49.14%	$382,471,191	DEMAND7	Primary NCP	12	$789,343	$0	$0	$0	$207,766	$2,564,948
Secondary Demand	7.57%	$58,913,560	DEMAND8	Secondary NCP	13	$135,071	$0	$0	$0	$35,552	$438,908
Customer	43.29%	$336,934,330	CUST1	Avg. Number of Customers	15	$142,868	$4,607	$461	$461	$25,417	$564,906
Total Acct. 364	**100.00%**	**$778,319,080**				**$1,067,282**	**$4,607**	**$461**	**$461**	**$268,736**	**$3,568,762**
Overhead Conductors and Devices	365										
Primary Demand	77.22%	$391,208,074	DEMAND7	Primary NCP	12	$807,374	$0	$0	$0	$212,512	$2,623,540
Secondary Demand	11.89%	$60,259,336	DEMAND8	Secondary NCP	13	$138,156	$0	$0	$0	$36,365	$448,934
Customer	10.89%	$55,173,158	CUST1	Avg. Number of Customers	15	$23,395	$754	$75	$75	$4,162	$92,504
Total Acct. 365	**100.00%**	**$506,640,568**				**$968,925**	**$754**	**$75**	**$75**	**$253,039**	**$3,164,978**
Underground Conduit	366										
Primary Demand	53.70%	$82,174,604	DEMAND7	Primary NCP	12	$169,592	$0	$0	$0	$44,639	$551,084
Secondary Demand	9.65%	$14,771,543	DEMAND8	Secondary NCP	13	$33,867	$0	$0	$0	$8,914	$110,049
Customer	36.65%	$56,086,445	CUST1	Avg. Number of Customers	15	$23,782	$767	$77	$77	$4,231	$94,035
Total Acct. 366	**100.00%**	**$153,032,592**				**$227,240**	**$767**	**$77**	**$77**	**$57,784**	**$755,167**
Underground Conductors and Devices	367										
Primary Demand	53.70%	$215,352,500	DEMAND7	Primary NCP	12	$444,444	$0	$0	$0	$116,984	$1,444,208
Secondary Demand	9.65%	$38,711,336	DEMAND8	Secondary NCP	13	$88,753	$0	$0	$0	$23,361	$288,401
Customer	36.65%	$146,984,050	CUST1	Avg. Number of Customers	15	$62,325	$2,010	$201	$201	$11,088	$246,434
Total Acct. 367	**100.00%**	**$401,047,886**				**$595,522**	**$2,010**	**$201**	**$201**	**$151,433**	**$1,979,043**
Line Transformers	368										
Demand	73%	$503,432,126	DEMAND8	Secondary NCP	13	$1,154,215	$0	$0	$0	$303,805	$3,750,589
Customer	27%	$186,200,923	CUST1	Avg. Number of Customers	15	$78,953	$2,546	$255	$255	$14,047	$312,185
Total Acct. 368	**100.00%**	**$689,633,049**				**$1,233,169**	**$2,546**	**$255**	**$255**	**$317,852**	**$4,062,775**
Services	369	$212,116,823	CUST3	Acct. 369 - Services	17	$90,122	$0	$0	$0	$16,033	$0
Meters	370	$196,129,521	CUST4	Acct. 370 - Meter	18	$171,576	$187,784	$4,428	$6,259	$7,749	$132,393
Installations on Customers' Premises	371	$515,740	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$515,740
Electric Vehicle Charging Stations	371.01	$1,650,665								$1,650,665	
Dist-Battery Pilot	371.02	$1,105,377									
Dist-Leased Property On Customer	372	$37,801,888	CUST1	Avg. Number of Customers	15	$16,029	$517	$52	$52	$2,852	$63,379
Street Lighting and Signal Systems	373	$99,093,836	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$99,093,836
Total Distribution Plant		**$3,779,654,611**				**$5,744,739**	**$31,901,054**	**$1,830,964**	**$2,860,319**	**$3,088,027**	**$117,803,691**
General Plant											
Land and Land Rights	389	$7,275,776	Payroll	Payroll	35	$7,258	$323,501	$4,039	$11,842	$2,115	$38,856
Structures and Improvements	390	$196,968,358	Payroll	Payroll	35	$196,477	$8,757,754	$109,336	$320,574	$57,250	$1,051,907
Office furniture and equipment	391	$140,784,748	Payroll	Payroll	35	$140,434	$6,259,676	$78,149	$229,133	$40,920	$751,859
Transportation equipment	392	$20,201,080	Payroll	Payroll	35	$20,151	$898,195	$11,214	$32,878	$5,872	$107,884
Stores equipment	393	$2,413,501	Payroll	Payroll	35	$2,407	$107,311	$1,340	$3,928	$701	$12,889
Tools, shop and garage equipment	394	$47,865,726	Payroll	Payroll	35	$47,746	$2,128,242	$26,570	$77,903	$13,912	$255,626
Laboratory equipment	395	$209,822	Payroll	Payroll	35	$209	$9,329	$116	$341	$61	$1,121
Power operated equipment	396	$11,873,144	Payroll	Payroll	35	$11,844	$527,913	$6,591	$19,324	$3,451	$63,408
Telephones and Radios	397	$158,906,694	Payroll	Payroll	35	$158,510	$7,065,428	$88,208	$258,627	$46,187	$848,640
Miscellaneous Equipment	398	$29,865,302	Payroll	Payroll	35	$29,791	$1,327,893	$16,578	$48,607	$8,680	$159,495
Total General Plant		**$616,364,151**				**$614,827**	**$27,405,242**	**$342,141**	**$1,003,157**	**$179,149**	**$3,291,686**
Total Plant in Service		**$12,104,651,925**				**$14,384,433**	**$447,913,490**	**$5,660,802**	**$23,152,629**	**$5,394,567**	**$145,932,676**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description	KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Accumulated Depreciation											
Total Intangible Plant	$119,929,771	Int Plant	Int Plant	$47	$56,530,496	$419,363	$21,839,252	$12,135,989	$16,095,117	$2,478,848	$4,009,456
Total Production Plant	$3,439,875,262	Prod Plant	Prod Plant	$45	$1,410,217,252	$7,353,045	$646,231,143	$394,984,600	$574,726,302	$92,276,062	$114,169,706
Total Transmission Plant	$949,424	Tplant	Tplant	$49	$411,335	$1,673	$176,274	$105,336	$144,354	$23,518	$34,360
Total Distribution Plant	$793,639,042	DIST PLT	Dist. Plant	$31	$484,387,917	$5,217,402	$134,167,424	$55,820,532	$47,462,301	$5,345,142	$26,964,097
Total General Plant	$279,795,435	Gen Plant	Gen Plant	$46	$131,412,098	$1,176,650	$50,675,608	$27,445,541	$39,415,306	$6,190,238	$8,574,163
Total Accumulated Depreciation	**$4,634,188,934**				**$2,082,959,097**	**$14,168,133**	**$853,089,701**	**$490,491,998**	**$677,843,381**	**$106,313,809**	**$153,751,783**
Total Net Plant in Service	**$7,470,462,991**				**$3,695,499,437**	**$30,229,357**	**$1,343,635,705**	**$716,107,972**	**$911,247,689**	**$137,375,476**	**$249,499,791**
Plus:											
Cash Working Capital - Schedule 8	$3,424,842	Payroll	Payroll	35	$1,608,553	$14,403	$620,296	$335,948	$482,464	$75,772	$104,952
O&M Expenses	$971,490	NUC LABOR	NUC LABOR	29	$368,940	$2,679	$180,870	$115,854	$176,394	$28,423	$32,151
Gross Payroll with Taxes excl Accrued Vac	$345,053	Payroll	Payroll	35	$162,062	$1,451	$62,495	$33,847	$48,608	$7,634	$10,574
Accrued Vacation	($4,515,539)	Payroll	Payroll	35	($2,120,822)	($18,990)	($817,839)	($442,936)	($636,112)	($99,902)	($138,376)
Pension Expense	($180,229)	Payroll	Payroll	35	($84,648)	($758)	($32,642)	($17,679)	($25,389)	($3,987)	($5,523)
Employee Benefits	($548)	Payroll	Payroll	35	($257)	($2)	($99)	($54)	($77)	($12)	($17)
Nuclear Prod O&M Excl Fuel & Payroll	$1,004,450	DEMAND4	P&A	9	$411,786	$2,147	$188,701	$115,336	$167,821	$26,945	$33,338
Cash Vouchers	($8,987,501)	TPIS	TPIS	36	($4,290,409)	($32,964)	($1,631,032)	($895,880)	($1,179,873)	($180,935)	($299,408)
Taxes other than Income Taxes											
City Franchise Taxes	$719,651	RETAIL REV	RETAIL REV	36	$343,544	$2,640	$130,601	$71,735	$94,475	$14,488	$23,974
Ad Valorem / Property Taxes	($94,749,146)	TPIS	TPIS	36	($45,230,876)	($347,521)	($17,194,865)	($9,444,660)	($12,438,608)	($1,907,478)	($3,156,451)
Sales Taxes - KS	($563,604)	TPIS	TPIS	36	($269,051)	($2,067)	($102,282)	($56,180)	($73,990)	($11,346)	($18,776)
Use Taxes and Gas tax - KS	($68,712)	TPIS	TPIS	36	($32,801)	($252)	($12,470)	($6,849)	($9,020)	($1,383)	($2,289)
Tax Offset From Rate Base											
Current Income Taxes-Federal	($1,662,003)	Net Plant	Net Plant	38	($822,162)	($6,725)	($298,927)	($159,317)	($202,731)	($30,563)	($55,508)
Interest Expense	($27,665,522)	Net Plant	Net Plant	38	($13,685,620)	($111,949)	($4,975,914)	($2,651,978)	($3,374,643)	($508,745)	($923,978)
Misc Revenue Incl Transmission for Others	$677,133	Net Plant	Net Plant	38	$334,965	$2,740	$121,789	$64,909	$82,597	$12,452	$22,615
Materials and Supplies - Schedule 12		DIST MAINT LABOR	DIST MAINT LABOR	33	$0	$0	$0	$0	$0	$0	$0
Fossil Generation Related M&S	$103,962,563	DEMAND4	P&A	9	$42,620,673	$222,229	$19,530,896	$11,937,529	$17,369,822	$2,788,838	$3,450,525
Wolf Creek Related M&S	$47,510,870	DEMAND4	P&A	9	$19,477,639.09	$101,558.78	$8,925,615.51	$5,455,448.42	$7,938,004.93	$1,274,498.55	$1,576,889.18
T&D Related M&S	$111,624,298	TD	TD	37	$68,105,920	$733,206	$18,872,594	$7,856,270	$6,687,288	$754,090	$3,792,748
Wind Generation Related M&S	$2,147,382	DEMAND4	P&A	9	$880,345	$4,590	$403,417	$246,574	$358,780	$57,604	$71,272
Prepayments - Schedule 12											
General Insurance	$4,666,494	PTD	PTD	27	$2,230,551	$17,002	$846,866	$465,345	$609,702	$93,351	$156,131
Postage	$119,221	CUST7	Acct. 903	21	$102,931	$1,176	$14,544	$227	$38	$0	$252
Other	$11,192,564	TPIS	TPIS	36	$5,343,050	$41,052	$2,031,202	$1,115,682	$1,469,353	$225,327	$372,866
Wolf Creek General Insurance	$1,615,891	DEMAND4	P&A	9	$662,453	$3,454	$303,569	$185,545	$269,979	$43,347	$53,632
Additions to Net Plant											
Fuel Inventory - Oil - Schedule 12	$12,919,533	ENERGY1	Energy Sales w/Losses	2	$4,420,848	$45,604	$2,378,212	$1,611,928	$2,578,886	$417,082	$426,028
Fuel Inventory - Coal - Schedule 12	$88,003,880	ENERGY1	Energy Sales w/Losses	2	$30,113,458	$310,637	$16,199,648	$10,979,958	$17,566,575	$2,841,035	$2,901,970
Fuel Inventory - Lime/Linestone - Schedule 12	$635,766	ENERGY1	Energy Sales w/Losses	2	$217,549	$2,244	$117,031	$79,322	$126,906	$20,524	$20,965
Fuel Inventory - Ammonia - Schedule 12	$651,539	ENERGY1	Energy Sales w/Losses	2	$222,946	$2,300	$119,935	$81,290	$130,055	$21,034	$21,485
Fuel Inventory-Powder Actd CarbonRespond-Sch12	$2,909,430	ENERGY1	Energy Sales w/Losses	2	$995,558	$10,270	$535,564	$363,000	$580,755	$93,925	$95,940
Fuel Inventory - Nuclear - Schedule 12	$92,153,304	ENERGY1	Energy Sales w/Losses	2	$31,533,321	$325,284	$16,963,469	$11,497,668	$18,394,848	$2,974,991	$3,038,799
Regulatory Asset - LaCynge AAO	$5,495,195	DEMAND4	P&A	9	$2,252,820	$11,746	$1,032,353	$630,987	$918,124	$147,411	$182,386
Regulatory Asset - Diff in Depr Rates	$4,564,578	TPIS	TPIS	36	$2,179,016	$16,742	$828,370	$455,000	$599,235	$91,893	$152,063
Regulatory Asset - Pensions	$251,491	Payroll	Payroll	35	$118,118	$1,058	$45,549	$24,669	$35,428	$5,564	$7,707
Regulatory Asset - OPEB	$5,660,818	Payroll	Payroll	35	$2,658,728	$23,806	$1,025,268	$555,278	$797,450	$125,241	$173,472
Regulatory Asset - State Line	$149,920	DEMAND4	P&A	9	$61,461	$320	$28,165	$17,215	$25,048	$4,022	$4,976
Regulatory Asset - PISA Deferral	$36,250,007	TPIS	TPIS	36	$17,304,848	$132,958	$6,578,571	$3,613,425	$4,758,878	$729,780	$1,207,624
CWIP	$146,786,247	TPIS	TPIS	36	$70,072,088	$538,383	$26,638,443	$14,631,753	$19,270,006	$2,955,082	$4,890,003

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description	KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Accumulated Depreciation										
Total Intangible Plant	$119,929,771	Int Plant	Int Plant	$47	$141,878	$4,553,519	$55,399	$238,020	$52,335	$1,380,099
Total Production Plant	$3,439,875,262	Prod Plant	Prod Plant	$45	$3,557,634	$175,478,670	$1,554,886	$8,689,533	$922,657	$9,713,771
Total Transmission Plant	$949,424	Tplant	Tplant	$49	$899	$45,911	$373	$4,175	$290	$925
Total Distribution Plant	$793,639,042	DIST PLT	Dist. Plant	$31	$1,206,261	$6,698,475	$384,460	$600,600	$648,413	$24,736,019
Total General Plant	$279,795,435	Gen Plant	Gen Plant	$46	$279,098	$12,440,473	$155,313	$455,378	$81,324	$1,494,245
Total Accumulated Depreciation	**$4,634,188,934**				**$5,185,770**	**$199,217,048**	**$2,150,431**	**$9,987,706**	**$1,705,020**	**$37,325,058**
Total Net Plant in Service	**$7,470,462,991**				**$9,198,664**	**$248,696,442**	**$3,510,372**	**$13,164,923**	**$3,689,547**	**$108,607,618**
Plus:										
Cash Working Capital - Schedule 8	$3,424,842	Payroll	Payroll	35	$3,416	$152,278	$1,901	$5,574	$995	$18,290
O&M Expenses	$971,490	NUC LABOR	NUC LABOR	29	$875	$58,661	$599	$1,921	$272	$3,850
Gross Payroll with Taxes excl Accrued Vac	$345,053	Payroll	Payroll	35	$344	$15,342	$192	$562	$100	$1,843
Accrued Vacation	($4,515,539)	Payroll	Payroll	35	($4,504)	($200,773)	($2,507)	($7,349)	($1,312)	($24,115)
Pension Expense	($180,229)	Payroll	Payroll	35	($180)	($8,013)	($100)	($293)	($52)	($963)
Employee Benefits	($548)	Payroll	Payroll	35	($1)	($24)	($0)	($1)	($0)	($3)
Nuclear Prod O&M Excl Fuel & Payroll	$1,004,450	DEMAND4	P&A	9	$1,039	$51,240	$454	$2,537	$269	$2,836
Cash Vouchers	($8,987,501)	TPIS	TPIS	36	($10,680)	($332,568)	($4,203)	($17,190)	($4,005)	($108,353)
Taxes other than Income Taxes										
City Franchise Taxes	$719,651	RETAIL REV	RETAIL REV	36	$855	$26,630	$337	$1,376	$321	$8,676
Ad Valorem / Property Taxes	($94,749,146)	TPIS	TPIS	36	($112,594)	($3,506,042)	($44,310)	($181,227)	($42,226)	($1,142,288)
Sales Taxes - KS	($563,604)	TPIS	TPIS	36	($670)	($20,855)	($264)	($1,078)	($251)	($6,795)
Use Taxes and Gas tax - KS	($68,712)	TPIS	TPIS	36	($82)	($2,543)	($32)	($131)	($31)	($828)
Tax Offset From Rate Base										
Current Income Taxes-Federal	($1,662,003)	Net Plant	Net Plant	38	($2,046)	($55,329)	($781)	($2,929)	($821)	($24,163)
Interest Expense	($27,665,522)	Net Plant	Net Plant	38	($34,066)	($921,003)	($13,000)	($48,754)	($13,664)	($402,209)
Misc Revenue Incl Transmission for Others	$677,133	Net Plant	Net Plant	38	$834	$22,542	$318	$1,193	$334	$9,844
Materials and Supplies - Schedule 12		DIST MAINT LABOR	DIST MAINT LABOR	33	$0	$0	$0	$0	$0	$0
Fossil Generation Related M&S	$103,962,563	DEMAND4	P&A	9	$107,522	$5,303,452	$46,993	$262,622	$27,885	$293,577
Wolf Creek Related M&S	$47,510,870	DEMAND4	P&A	9	$49,137.33	$2,423,676.35	$21,475.78	$120,018.10	$12,743.56	$134,164.67
T&D Related M&S	$111,624,298	TD	TD	37	$169,586	$947,228	$54,062	$84,938	$91,133	$3,475,234
Wind Generation Related M&S	$2,147,382	DEMAND4	P&A	9	$2,221	$109,545	$971	$5,425	$576	$6,064
Prepayments - Schedule 12										
General Insurance	$4,666,494	PTD	PTD	27	$5,595	$170,606	$2,161	$8,989	$2,121	$58,075
Postage	$119,221	CUST7	Acct. 903	21	$53	$0	$0	$0	$0	$0
Other	$11,192,564	TPIS	TPIS	36	$13,301	$414,163	$5,234	$21,408	$4,988	$134,937
Wolf Creek General Insurance	$1,615,891	DEMAND4	P&A	9	$1,671	$82,432	$730	$4,082	$433	$4,563
Additions to Net Plant										
Fuel Inventory - Oil - Schedule 12	$12,919,533	ENERGY1	Energy Sales w/Losses	2	$9,503	$930,791	$10,623	$16,723	$3,798	$69,507
Fuel Inventory - Coal - Schedule 12	$88,003,880	ENERGY1	Energy Sales w/Losses	2	$64,729	$6,340,264	$72,363	$113,914	$25,868	$473,461
Fuel Inventory - Lime/Linestone - Schedule 12	$635,766	ENERGY1	Energy Sales w/Losses	2	$468	$45,804	$523	$823	$187	$3,420
Fuel Inventory - Ammonia - Schedule 12	$651,539	ENERGY1	Energy Sales w/Losses	2	$479	$46,940	$536	$843	$192	$3,505
Fuel Inventory-Powder Actd CarbonRespond-Sch12	$2,909,430	ENERGY1	Energy Sales w/Losses	2	$2,140	$209,611	$2,392	$3,766	$855	$15,653
Fuel Inventory - Nuclear - Schedule 12	$92,153,304	ENERGY1	Energy Sales w/Losses	2	$67,781	$6,639,211	$75,775	$119,286	$27,087	$495,785
Regulatory Asset - LaCynge AAO	$5,495,195	DEMAND4	P&A	9	$5,683	$280,327	$2,484	$13,882	$1,474	$15,518
Regulatory Asset - Diff in Depr Rates	$4,564,578	TPIS	TPIS	36	$5,424	$168,905	$2,135	$8,731	$2,034	$55,030
Regulatory Asset - Pensions	$251,491	Payroll	Payroll	35	$251	$11,182	$140	$409	$73	$1,343
Regulatory Asset - OPEB	$5,660,818	Payroll	Payroll	35	$5,647	$251,696	$3,142	$9,213	$1,645	$30,232
Regulatory Asset - State Line	$149,920	DEMAND4	P&A	9	$155	$7,648	$68	$379	$40	$423
Regulatory Asset - PISA Deferral	$36,250,007	TPIS	TPIS	36	$43,077	$1,341,374	$16,953	$69,336	$16,155	$437,027
CWIP	$146,786,247	TPIS	TPIS	36	$174,432	$5,431,593	$68,645	$280,759	$65,417	$1,769,643

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description	KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Less:											
Cust Advances for Construction	$4,704,158	DIST PLT	Dist. Plant	31	$2,871,125	$30,925	$795,254	$330,867	$281,325	$31,682	$159,825
Customer Deposits	$4,720,131	CUST6	Customer Deposits	20	$2,927,519	$10,784	$1,714,131	$26,926	$4,066	$39	$30,481
ILOC Deposits	$1,270,313	CUST6	Customer Deposits	20	$787,873	$2,902	$461,318	$7,247	$1,094	$10	$8,203
Deferred Income Taxes - Schedule 13	$1,273,477,223	Net Plant	Net Plant	38	629965554.5	$5,153,148	$229,047,312	$122,073,718	$155,338,856	$23,418,166	$42,531,808
ADIT - Proj CCN											
Regulatory Liability - Aquila Consent Fee	$1,590,910	TPIS	TPIS	36	$759,461	$5,835	$288,715	$158,583	$208,854	$32,028	$52,999
Subtotal Rate Base Additions/Subtractions	**($737,741,926)**				**($399,044,007)**	**($3,153,143)**	**($132,648,768)**	**($63,731,127)**	**($72,237,119)**	**($10,395,924)**	**($24,558,306)**
Total Rate Base	**$6,732,721,065**				**$3,296,455,429**	**$27,076,214**	**$1,210,986,937**	**$652,376,844**	**$839,010,570**	**$126,979,552**	**$224,941,485**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Rate Base)

Description	KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Less:										
Cust Advances for Construction	$4,704,158	DIST PLT	Dist. Plant	31	$7,150	$39,704	$2,279	$3,560	$3,843	$146,618
Customer Deposits	$4,720,131	CUST6	Customer Deposits	20	$6,088	$58	$19	$19	$0	$0
ILOC Deposits	$1,270,313	CUST6	Customer Deposits	20	$1,638	$16	$5	$5	$0	$0
Deferred Income Taxes - Schedule 13	$1,273,477,223	Net Plant	Net Plant	38	$1,568,081	$42,394,863	$598,407	$2,244,202	$628,951	$18,514,157
ADIT - Proj CCN										
Regulatory Liability - Aquila Consent Fee	$1,590,910	TPIS	TPIS	36	$1,891	$58,869	$744	$3,043	$709	$19,180
Subtotal Rate Base Additions/Subtractions	**($737,741,926)**				**($1,013,453)**	**($16,057,522)**	**($275,446)**	**($1,351,074)**	**($408,868)**	**($12,867,169)**
Total Rate Base	**$6,732,721,065**				**$8,185,211**	**$232,638,921**	**$3,234,926**	**$11,813,848**	**$3,280,679**	**$95,740,448**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
OPERATING EXPENSES												
Steam Power Generation												
Operation Supervision and Engineering	500	$6,057,879	STM LABOR	STM LABOR	28	$2,196,633	$18,842	$1,122,038	$737,674	$1,149,832	$185,604	$200,153
Fuel (Labor)	501L	$0										
Fuel (Other)	501	$5,238,109	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	$1,818,757	$16,308	$963,700	$650,032	$1,035,505	$167,778	$171,558
Steam Expenses	502	$13,317,541	ENERGY1	Energy Sales w/Losses	2	$4,557,040	$47,008	$2,451,477	$1,661,586	$2,658,333	$429,931	$439,152
Electric Expenses	505	$1,243,495	DEMAND4	P&A	9	$509,785	$2,658	$233,609	$142,785	$207,760	$33,357	$41,272
Miscellaneous Steam Power Expenses	506	$12,481,309	DEMAND4	P&A	9	$5,116,859	$26,680	$2,344,797	$1,433,170	$2,085,348	$334,816	$414,256
Rents	507	$15,177,243	DEMAND4	P&A	9	$6,222,089	$32,443	$2,851,268	$1,742,731	$2,535,778	$407,136	$503,734
Steam Power Operation Expenses		**$53,515,575**				**$20,421,163**	**$143,939**	**$9,966,889**	**$6,367,978**	**$9,672,556**	**$1,558,622**	**$1,770,125**
Maintenance Supervision and Engineering	510	$5,871,603	DEMAND4	P&A	9	$2,407,133	$12,551	$1,103,067	$674,208	$981,014	$157,508	$194,879
Maintenance of Structures	511	$4,493,507	DEMAND4	P&A	9	$1,842,166	$9,605	$844,171	$515,968	$750,765	$120,540	$149,140
Maintenance of Boiler Plant	512	$29,356,470	ENERGY1	Energy Sales w/Losses	2	$10,045,294	$103,623	$5,403,904	$3,662,711	$5,859,885	$947,717	$968,043
Maintenance of Electric Plant	513	$8,795,488	ENERGY1	Energy Sales w/Losses	2	$3,009,669	$31,046	$1,619,063	$1,097,384	$1,755,679	$283,945	$290,035
Maintenance of Miscellaneous Steam Plant	514	$5,098,369	ENERGY1	Energy Sales w/Losses	2	$1,744,577	$17,996	$938,502	$636,107	$1,017,693	$164,591	$168,121
Steam Power Maintenance Expenses		**$53,615,438**				**$19,048,838**	**$174,822**	**$9,908,706**	**$6,586,379**	**$10,365,036**	**$1,674,301**	**$1,770,219**
TOTAL STEAM POWER GENERATION EXPENSE		**$107,131,013**				**$39,470,002**	**$318,761**	**$19,875,596**	**$12,954,357**	**$20,037,592**	**$3,232,923**	**$3,540,343**
Nuclear Power Generation												
Operation Supervision and Engineering	517	$5,495,123	NUC LABOR	NUC LABOR	29	$2,086,869	$15,154	$1,023,072	$655,316	$997,755	$160,769	$181,858
Fuel	518	$0	ENERGY1	Energy Sales w/Losses	2	$0	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$3,475,569	DEMAND4	P&A	9	$1,424,850	$7,429	$652,937	$399,083	$580,690	$93,234	$115,354
Steam Expenses	520	$8,635,356	ENERGY1	Energy Sales w/Losses	2	$2,954,875	$30,481	$1,589,586	$1,077,405	$1,723,715	$278,776	$284,755
Electric Expenses	523	$1,146,054	DEMAND4	P&A	9	$469,838	$2,450	$215,303	$131,596	$191,480	$30,743	$38,038
Miscellaneous Nuclear Power Expenses	524	$24,025,483	DEMAND4	P&A	9	$9,849,529	$51,357	$4,513,540	$2,758,733	$4,014,121	$644,493	$797,407
Nuclear Power Operation Expenses		**$42,777,585**				**$16,785,961**	**$106,871**	**$7,994,438**	**$5,022,133**	**$7,507,761**	**$1,208,015**	**$1,417,413**
Maintenance Supervision and Engineering	528	$3,575,877	DEMAND4	P&A	9	$1,465,973	$7,644	$671,781	$410,601	$597,449	$95,924	$118,684
Maintenance of Structures	529	$2,662,109	DEMAND4	P&A	9	$1,091,363	$5,690	$500,116	$305,677	$444,779	$71,412	$88,356
Maintenance of Reactor Plant Equipment	530	$12,234,534	ENERGY1	Energy Sales w/Losses	2	$4,186,453	$43,186	$2,252,118	$1,526,463	$2,442,152	$394,968	$403,440
Maintenance of Electric Plant	531	$3,862,166	ENERGY1	Energy Sales w/Losses	2	$1,321,569	$13,633	$710,943	$481,870	$770,932	$124,683	$127,357
Maintenance of Miscellaneous Nuclear Plant	532	$2,102,842	ENERGY1	Energy Sales w/Losses	2	$719,557	$7,423	$387,089	$262,365	$419,751	$67,886	$69,342
Nuclear Power Maintenance Expenses		**$24,437,528**				**$8,784,915**	**$77,575**	**$4,522,047**	**$2,986,976**	**$4,675,064**	**$754,874**	**$807,178**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$67,215,113**				**$25,570,876**	**$184,447**	**$12,516,485**	**$8,009,109**	**$12,182,825**	**$1,962,889**	**$2,224,590**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation												
Operation Supervision and Engineering	546	$772,932	OTHER P LABOR	OTHER P LABOR	30	$315,890	$1,672	$145,152	$88,896	$129,611	$20,813	$25,651
Fuel (Labor)	547L	$0										
Fuel (Other)	547	$88,106	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	$30,592	$274	$16,210	$10,934	$17,417	$2,822	$2,886
Generation Expenses	548	$158,261	DEMAND4	P&A	9	$64,881	$338	$29,732	$18,172	$26,442	$4,245	$5,253
Misc Other Power Generation Expenses	549	$2,054,382	DEMAND4	P&A	9	$842,218	$4,391	$385,946	$235,895	$343,241	$55,110	$68,185
Rents	550	$1,661,985	DEMAND4	P&A	9	$681,350	$3,553	$312,228	$190,838	$277,681	$44,583	$55,161
Other Power Operation Expenses		**$4,735,667**				**$1,934,932**	**$10,229**	**$889,267**	**$544,735**	**$794,393**	**$127,574**	**$157,135**
Maintenance Supervision and Engineering	551	$164,517	DEMAND4	P&A	9	$67,446	$352	$30,907	$18,891	$27,487	$4,413	$5,460
Maintenance of Structures	552	$17,397	DEMAND4	P&A	9	$7,132	$37	$3,268	$1,998	$2,907	$467	$577
Maintenance of Generating and Electric Plant	553	$5,511,781	DEMAND4	P&A	9	$2,259,619	$11,782	$1,035,469	$632,892	$920,895	$147,856	$182,936
Maintenance of Misc Other Power Generation Plant	554	$1,508,833	DEMAND4	P&A	9	$618,564	$3,225	$283,456	$173,252	$252,092	$40,475	$50,078
Other Power Maintenance Expenses		**$7,202,528**				**$2,952,761**	**$15,396**	**$1,353,101**	**$827,032**	**$1,203,382**	**$193,211**	**$239,052**
TOTAL OTHER POWER GENERATION EXPENSE		**$11,938,196**				**$4,887,693**	**$25,625**	**$2,242,368**	**$1,371,767**	**$1,997,774**	**$320,785**	**$396,188**
Other Power Supply Expenses												
Purchased Power	555	$22,023,748	DEMAND4	P&A	9	$9,028,894	$47,078	$4,137,485	$2,528,883	$3,679,676	$590,796	$730,970
System Control and Load Dispatching	556	$554,010	DEMAND4	P&A	9	$227,123	$1,184	$104,079	$63,614	$92,563	$14,862	$18,388
Other Expenses	557	$821,880	DEMAND4	P&A	9	$336,939	$1,757	$154,402	$94,373	$137,318	$22,047	$27,278
TOTAL OTHER POWER SUPPLY EXPENSE		**$23,399,638**				**$9,592,956**	**$50,019**	**$4,395,966**	**$2,686,870**	**$3,909,557**	**$627,705**	**$776,636**
TOTAL POWER PRODUCTION AND SUPPLY		**$209,683,959**				**$79,521,527**	**$578,851**	**$39,030,415**	**$25,022,103**	**$38,127,747**	**$6,144,302**	**$6,937,757**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
OPERATING EXPENSES											
Steam Power Generation											
Operation Supervision and Engineering	500	$6,057,879	STM LABOR	STM LABOR	28	$5,001	$398,048	$4,305	$10,090	$1,734	$27,925
Fuel (Labor)	501L	$0									
Fuel (Other)	501	$5,238,109	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	$3,902	$370,387	$4,207	$6,743	$1,503	$27,729
Steam Expenses	502	$13,317,541	ENERGY1	Energy Sales w/Losses	2	$9,795	$959,466	$10,951	$17,239	$3,915	$71,648
Electric Expenses	505	$1,243,495	DEMAND4	P&A	9	$1,286	$63,435	$562	$3,141	$334	$3,511
Miscellaneous Steam Power Expenses	506	$12,481,309	DEMAND4	P&A	9	$12,909	$636,710	$5,642	$31,529	$3,348	$35,246
Rents	507	$15,177,243	DEMAND4	P&A	9	$15,697	$774,238	$6,860	$38,340	$4,071	$42,859
Steam Power Operation Expenses		**$53,515,575**				**$48,590**	**$3,202,284**	**$32,527**	**$107,082**	**$14,903**	**$208,918**
Maintenance Supervision and Engineering	510	$5,871,603	DEMAND4	P&A	9	$6,073	$299,529	$2,654	$14,832	$1,575	$16,581
Maintenance of Structures	511	$4,493,507	DEMAND4	P&A	9	$4,647	$229,228	$2,031	$11,351	$1,205	$12,689
Maintenance of Boiler Plant	512	$29,356,470	ENERGY1	Energy Sales w/Losses	2	$21,592	$2,114,995	$24,139	$38,000	$8,629	$157,938
Maintenance of Electric Plant	513	$8,795,488	ENERGY1	Energy Sales w/Losses	2	$6,469	$633,673	$7,232	$11,385	$2,585	$47,320
Maintenance of Miscellaneous Steam Plant	514	$5,098,369	ENERGY1	Energy Sales w/Losses	2	$3,750	$367,313	$4,192	$6,599	$1,499	$27,429
Steam Power Maintenance Expenses		**$53,615,438**				**$42,531**	**$3,644,738**	**$40,249**	**$82,168**	**$15,493**	**$261,957**
TOTAL STEAM POWER GENERATION EXPENSE		**$107,131,013**				**$91,121**	**$6,847,022**	**$72,775**	**$189,249**	**$30,396**	**$470,875**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$5,495,123	NUC LABOR	NUC LABOR	29	$4,952	$331,810	$3,390	$10,866	$1,537	$21,775
Fuel	518	$0	ENERGY1	Energy Sales w/Losses	2	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$3,475,569	DEMAND4	P&A	9	$3,595	$177,300	$1,571	$8,780	$932	$9,815
Steam Expenses	520	$8,635,356	ENERGY1	Energy Sales w/Losses	2	$6,351	$622,137	$7,101	$11,178	$2,538	$46,458
Electric Expenses	523	$1,146,054	DEMAND4	P&A	9	$1,185	$58,464	$518	$2,895	$307	$3,236
Miscellaneous Nuclear Power Expenses	524	$24,025,483	DEMAND4	P&A	9	$24,848	$1,225,614	$10,860	$60,691	$6,444	$67,845
Nuclear Power Operation Expenses		**$42,777,585**				**$40,931**	**$2,415,324**	**$23,440**	**$94,410**	**$11,759**	**$149,129**
Maintenance Supervision and Engineering	528	$3,575,877	DEMAND4	P&A	9	$3,698	$182,417	$1,616	$9,033	$959	$10,098
Maintenance of Structures	529	$2,662,109	DEMAND4	P&A	9	$2,753	$135,802	$1,203	$6,725	$714	$7,517
Maintenance of Reactor Plant Equipment	530	$12,234,534	ENERGY1	Energy Sales w/Losses	2	$8,999	$881,440	$10,060	$15,837	$3,596	$65,822
Maintenance of Electric Plant	531	$3,862,166	ENERGY1	Energy Sales w/Losses	2	$2,841	$278,251	$3,176	$4,999	$1,135	$20,778
Maintenance of Miscellaneous Nuclear Plant	532	$2,102,842	ENERGY1	Energy Sales w/Losses	2	$1,547	$151,500	$1,729	$2,722	$618	$11,313
Nuclear Power Maintenance Expenses		**$24,437,528**				**$19,838**	**$1,629,410**	**$17,785**	**$39,316**	**$7,023**	**$115,529**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$67,215,113**				**$60,769**	**$4,044,734**	**$41,224**	**$133,726**	**$18,782**	**$264,658**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation											
Operation Supervision and Engineering	546	$772,932	OTHER P LABOR	OTHER P LABOR	30	$795	$39,734	$355	$1,935	$208	$2,220
Fuel (Labor)	547L	$0									
Fuel (Other)	547	$88,106	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	$66	$6,230	$71	$113	$25	$466
Generation Expenses	548	$158,261	DEMAND4	P&A	9	$164	$8,073	$72	$400	$42	$447
Misc Other Power Generation Expenses	549	$2,054,382	DEMAND4	P&A	9	$2,125	$104,800	$929	$5,190	$551	$5,801
Rents	550	$1,661,985	DEMAND4	P&A	9	$1,719	$84,783	$751	$4,198	$446	$4,693
Other Power Operation Expenses		**$4,735,667**				**$4,868**	**$243,621**	**$2,177**	**$11,836**	**$1,272**	**$13,628**
Maintenance Supervision and Engineering	551	$164,517	DEMAND4	P&A	9	$170	$8,393	$74	$416	$44	$465
Maintenance of Structures	552	$17,397	DEMAND4	P&A	9	$18	$887	$8	$44	$5	$49
Maintenance of Generating and Electric Plant	553	$5,511,781	DEMAND4	P&A	9	$5,700	$281,173	$2,491	$13,923	$1,478	$15,565
Maintenance of Misc Other Power Generation Plant	554	$1,508,833	DEMAND4	P&A	9	$1,560	$76,970	$682	$3,811	$405	$4,261
Other Power Maintenance Expenses		**$7,202,528**				**$7,449**	**$367,423**	**$3,256**	**$18,194**	**$1,932**	**$20,339**
TOTAL OTHER POWER GENERATION EXPENSE		**$11,938,196**				**$12,317**	**$611,045**	**$5,433**	**$30,030**	**$3,204**	**$33,967**
Other Power Supply Expenses											
Purchased Power	555	$22,023,748	DEMAND4	P&A	9	$22,778	$1,123,499	$9,955	$55,635	$5,907	$62,192
System Control and Load Dispatching	556	$554,010	DEMAND4	P&A	9	$573	$28,262	$250	$1,399	$149	$1,564
Other Expenses	557	$821,880	DEMAND4	P&A	9	$850	$41,927	$372	$2,076	$220	$2,321
TOTAL OTHER POWER SUPPLY EXPENSE		**$23,399,638**				**$24,201**	**$1,193,688**	**$10,577**	**$59,110**	**$6,276**	**$66,078**
TOTAL POWER PRODUCTION AND SUPPLY		**$209,683,959**				**$188,408**	**$12,696,489**	**$130,009**	**$412,116**	**$58,658**	**$835,577**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
TRANSMISSION EXPENSES												
Load Dispatch - Reliability	561	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,321,702	DEMAND3	12 CP	8	$572,624	$2,329	$245,393	$146,640	$200,957	$32,740	$47,833
Load Dispatch-Transmission Service and Scheduling	561.3	$227,953	DEMAND3	12 CP	8	$98,760	$402	$42,323	$25,291	$34,659	$5,647	$8,250
Scheduling, System Control and Dispatch Services	561.4	$2,559,023	DEMAND3	12 CP	8	$1,108,690	$4,510	$475,119	$283,918	$389,083	$63,390	$92,612
Reliability, Planning and Standards Development	561.5	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6	$89,966	DEMAND3	12 CP	8	$38,978	$159	$16,703	$9,982	$13,679	$2,229	$3,256
Generation Interconnection Studies	561.7	$1,370	DEMAND3	12 CP	8	$594	$2	$254	$152	$208	$34	$50
Reliability, Planning and Standards Development Services	561.8	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Station Expenses	562	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Overhead Lines Expenses	563	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Underground Lines Expenses	564	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Transmission of Electricity by Others	565	($0)	DEMAND3	12 CP	8	($0)	($0)	($0)	($0)	($0)	($0)	($0)
Misc Transmission Expenses	566	$357,115	DEMAND3	12 CP	8	$154,719	$629	$66,303	$39,621	$54,297	$8,846	$12,924
Rents	567	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Total Transmission Operations		**$4,557,128**				**$1,974,363**	**$8,031**	**$846,096**	**$505,603**	**$692,883**	**$112,886**	**$164,924**
Total Transmission Maintenance		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL TRANSMISSION EXPENSES		**$4,557,128**				**$1,974,363**	**$8,031**	**$846,096**	**$505,603**	**$692,883**	**$112,886**	**$164,924**
DISTRIBUTION EXPENSES												
Operation Supervision And Engineering	580	$2,368,588	DIST OPS LABOR	DIST OPS LABOR	32	$1,481,383	$16,153	$436,604	$140,372	$136,691	$16,511	$69,147
Load Dispatching	581	$2,736,239	DEMAND6	Class NCP Excl. Sub	11	$1,318,399	$13,471	$493,429	$274,343	$302,011	$37,993	$130,741
Station Expenses	582	$457,032	DEMAND6	Class NCP Excl. Sub	11	$220,211	$2,250	$82,417	$45,823	$50,445	$6,346	$21,838
Overhead Line Expenses	583											
Primary Demand	77.22%	($2,786,257)	DEMAND7	Primary NCP	12	($1,415,813)	($14,467)	($529,888)	($294,613)	($324,326)	($40,800)	($140,401)
Secondary Demand	11.89%	($429,178)	DEMAND8	Secondary NCP	13	($242,271)	($2,476)	($90,673)	($50,414)	($14,879)	$0	($24,025)
Customer	10.89%	($392,954)	CUST1	Avg. Number of Customers	15	($338,606)	($3,878)	($47,922)	($743)	($116)	($1)	($826)
Total Acct. 583	**100.00%**	**($3,608,389)**				**($1,996,689)**	**($20,821)**	**($668,483)**	**($345,770)**	**($339,321)**	**($40,801)**	**($165,253)**
Underground Line Expenses	584											
Primary Demand	53.70%	$364,102	DEMAND7	Primary NCP	12	$185,015	$1,890	$69,245	$38,499	$42,382	$5,332	$18,347
Secondary Demand	9.65%	$65,450	DEMAND8	Secondary NCP	13	$36,947	$378	$13,828	$7,688	$2,269	$0	$3,664
Customer	36.65%	$248,510	CUST1	Avg. Number of Customers	15	$214,139	$2,453	$30,306	$470	$73	$1	$522
Total Acct. 584	**100.00%**	**$678,062**				**$436,101**	**$4,721**	**$113,379**	**$46,657**	**$44,725**	**$5,332**	**$22,534**
Street Lighting and Signal System Expenses	585	$13,198	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$0	$0
Meter Expenses	586	$1,278,117	CUST4	Acct. 370 - Meter	18	$992,102	$11,364	$259,938	$4,988	$775	$82	$5,544
Customer Installations Expenses	587	$13,239	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Distribution Expenses	588	$8,240,198	DIST PLT	Dist. Plant	31	$5,029,304	$54,171	$1,393,034	$579,574	$492,792	$55,498	$279,963
CCN	588.01	$421	DIR									
Rents	589	($106,661)	DIST PLT	Dist. Plant	31	($65,099)	($701)	($18,031)	($7,502)	($6,379)	($718)	($3,624)
Total Distribution Operations		**$12,070,044**				**$7,415,712**	**$80,609**	**$2,092,287**	**$738,485**	**$681,739**	**$80,242**	**$360,890**
Maintenance Supervision And Engineering	590	$666,364	DIST MAINT LABOR	DIST MAINT LABOR	33	$377,330	$3,981	$119,959	$57,691	$56,608	$6,812	$27,670
Maintenance of Structures	591	($233,810)	DEMAND6	Class NCP Excl. Sub	11	($112,656)	($1,151)	($42,163)	($23,442)	($25,807)	($3,246)	($11,172)
Maintenance of Station Equipment	592	$3,721,792	DEMAND6	Class NCP Excl. Sub	11	$1,793,266	$18,324	$671,156	$373,157	$410,791	$51,677	$177,832
Maintenance of Overhead Lines	593											
Primary Demand	77.22%	$25,629,630	DEMAND7	Primary NCP	12	$13,023,476	$133,075	$4,874,221	$2,710,025	$2,983,340	$375,302	$1,291,495
Secondary Demand	11.89%	$3,947,834	DEMAND8	Secondary NCP	13	$2,228,549	$22,771	$834,066	$463,734	$136,870	$0	$220,998
Customer	10.89%	$3,614,618	CUST1	Avg. Number of Customers	15	$3,114,697	$35,676	$440,813	$6,835	$1,065	$10	$7,597
Total Acct. 593	**100.00%**	**$33,192,082**				**$18,366,722**	**$191,522**	**$6,149,101**	**$3,180,594**	**$3,121,275**	**$375,312**	**$1,520,090**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
TRANSMISSION EXPENSES											
Load Dispatch - Reliability	561	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,321,702	DEMAND3	12 CP	8	$1,251	$63,913	$519	$5,812	$404	$1,287
Load Dispatch-Transmission Service and Scheduling	561.3	$227,953	DEMAND3	12 CP	8	$216	$11,023	$90	$1,002	$70	$222
Scheduling, System Control and Dispatch Services	561.4	$2,559,023	DEMAND3	12 CP	8	$2,423	$123,745	$1,005	$11,253	$783	$2,492
Reliability, Planning and Standards Development	561.5	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Transmission Service Studies	561.6	$89,966	DEMAND3	12 CP	8	$85	$4,350	$35	$396	$28	$88
Generation Interconnection Studies	561.7	$1,370	DEMAND3	12 CP	8	$1	$66	$1	$6	$0	$1
Reliability, Planning and Standards Development Services	561.8	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Station Expenses	562	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Overhead Lines Expenses	563	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Underground Lines Expenses	564	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Transmission of Electricity by Others	565	($0)	DEMAND3	12 CP	8	($0)	($0)	($0)	($0)	($0)	($0)
Misc Transmission Expenses	566	$357,115	DEMAND3	12 CP	8	$338	$17,269	$140	$1,570	$109	$348
Rents	567	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Total Transmission Operations		**$4,557,128**				**$4,314**	**$220,366**	**$1,790**	**$20,039**	**$1,394**	**$4,438**
Total Transmission Maintenance		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL TRANSMISSION EXPENSES		**$4,557,128**				**$4,314**	**$220,366**	**$1,790**	**$20,039**	**$1,394**	**$4,438**
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$2,368,588	DIST OPS LABOR	DIST OPS LABOR	32	$3,466	$32,855	$1,866	$2,914	$1,017	$29,609
Load Dispatching	581	$2,736,239	DEMAND6	Class NCP Excl. Sub	11	$5,355	$123,468	$7,109	$11,111	$1,409	$17,400
Station Expenses	582	$457,032	DEMAND6	Class NCP Excl. Sub	11	$894	$20,623	$1,187	$1,856	$235	$2,906
Overhead Line Expenses	583										
Primary Demand	77.22%	($2,786,257)	DEMAND7	Primary NCP	12	($5,750)	$0	$0	$0	($1,514)	($18,685)
Secondary Demand	11.89%	($429,178)	DEMAND8	Secondary NCP	13	($984)	$0	$0	$0	($259)	($3,197)
Customer	10.89%	($392,954)	CUST1	Avg. Number of Customers	15	($167)	($5)	($1)	($1)	($30)	($659)
Total Acct. 583	**100.00%**	**($3,608,389)**				**($6,901)**	**($5)**	**($1)**	**($1)**	**($1,802)**	**($22,542)**
Underground Line Expenses	584										
Primary Demand	53.70%	$364,102	DEMAND7	Primary NCP	12	$751	$0	$0	$0	$198	$2,442
Secondary Demand	9.65%	$65,450	DEMAND8	Secondary NCP	13	$150	$0	$0	$0	$39	$488
Customer	36.65%	$248,510	CUST1	Avg. Number of Customers	15	$105	$3	$0	$0	$19	$417
Total Acct. 584	**100.00%**	**$678,062**				**$1,007**	**$3**	**$0**	**$0**	**$256**	**$3,346**
Street Lighting and Signal System Expenses	585	$13,198	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$13,198
Meter Expenses	586	$1,278,117	CUST4	Acct. 370 - Meter	18	$1,118	$1,224	$29	$41	$50	$863
Customer Installations Expenses	587	$13,239	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$13,239
Miscellaneous Distribution Expenses	588	$8,240,198	DIST PLT	Dist. Plant	31	$12,524	$69,549	$3,992	$6,236	$6,732	$256,829
CCN	588.01	$421	DIR							$421	
Rents	589	($106,661)	DIST PLT	Dist. Plant	31	($162)	($900)	($52)	($81)	($87)	($3,324)
Total Distribution Operations		**$12,070,044**				**$17,301**	**$246,816**	**$14,132**	**$22,077**	**$8,232**	**$311,524**
Maintenance Supervision And Engineering	590	$666,364	DIST MAINT LABOR	DIST MAINT LABOR	33	$1,183	$5,107	$293	$458	$325	$8,947
Maintenance of Structures	591	($233,810)	DEMAND6	Class NCP Excl. Sub	11	($458)	($10,550)	($607)	($949)	($120)	($1,487)
Maintenance of Station Equipment	592	$3,721,792	DEMAND6	Class NCP Excl. Sub	11	$7,283	$167,939	$9,670	$15,113	$1,917	$23,667
Maintenance of Overhead Lines	593										
Primary Demand	77.22%	$25,629,630	DEMAND7	Primary NCP	12	$52,894	$0	$0	$0	$13,923	$171,879
Secondary Demand	11.89%	$3,947,834	DEMAND8	Secondary NCP	13	$9,051	$0	$0	$0	$2,382	$29,412
Customer	10.89%	$3,614,618	CUST1	Avg. Number of Customers	15	$1,533	$49	$5	$5	$273	$6,060
Total Acct. 593	**100.00%**	**$33,192,082**				**$63,478**	**$49**	**$5**	**$5**	**$16,578**	**$207,351**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Maintenance of Overhead Lines_CCN	593.01	$0	DIR									
Maintenance of Underground Lines	594											
Primary Demand	53.70%	$1,845,549	DEMAND7	Primary NCP	12	$937,800	$9,582	$350,985	$195,145	$214,826	$27,025	$92,999
Secondary Demand	9.65%	$331,752	DEMAND8	Secondary NCP	13	$187,274	$1,914	$70,090	$38,969	$11,502	$0	$18,571
Customer	36.65%	$1,259,639	CUST1	Avg. Number of Customers	15	$1,085,424	$12,433	$153,617	$2,382	$371	$3	$2,648
Total Acct. 594	**100.00%**	**$3,436,940**				**$2,210,498**	**$23,929**	**$574,691**	**$236,496**	**$226,698**	**$27,028**	**$114,217**
Maintenance of Underground Lines_CCN	594.01	$0	DIR									
Maintenance of Line Transformers	595											
Demand	73%	$350,804	DEMAND8	Secondary NCP	13	$198,028	$2,023	$74,115	$41,207	$12,162	$0	$19,638
Customer	27%	$129,749	CUST1	Avg. Number of Customers	15	$111,804	$1,281	$15,823	$245	$38	$0	$273
Total Acct. 595	**100%**	**$480,553**				**$309,833**	**$3,304**	**$89,938**	**$41,453**	**$12,200**	**$0**	**$19,911**
Maintenance of Street Lighting and Signal Systems	596	$123,002	CUST5	Lighting only	19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Maintenance of Meters	597	$521,712	CUST4	Acct. 370 - Meter	18	$404,964	$4,639	$106,104	$2,036	$317	$33	$2,263
Maintenance of Miscellaneous Distribution Plant	598	($3,796,252)	DIST PLT	Dist. Plant	31	($2,316,996)	($24,957)	($641,770)	($267,009)	($227,029)	($25,568)	($128,979)
CCN	598.01	$75,390										
Total Distribution Maintenance		**$38,187,773**				**$21,032,961**	**$219,590**	**$7,027,015**	**$3,600,975**	**$3,575,054**	**$432,049**	**$1,721,832**
TOTAL DISTRIBUTION EXPENSES		**$50,257,817**				**$28,448,673**	**$300,199**	**$9,119,302**	**$4,339,460**	**$4,256,793**	**$512,291**	**$2,082,722**
CUSTOMER ACCOUNTS												
Supervision	901	$3,410,281	CUST7	Acct. 903	21	$2,944,303	$33,626	$416,031	$6,504	$1,073	$9	$7,222
Meter Reading Expenses	902	$3,581,993	CUST2	Avg. Number of Meters	16	$3,091,017	$35,405	$435,716	$6,783	$1,055	$10	$7,539
Customer Records And Collection Expenses	903	$27,901,245	CUST7	Acct. 903	21	$24,088,840	$275,108	$3,403,760	$53,212	$8,781	$76	$59,086
Customer Records And Collection Expenses (Interest)	903	$14,345,774	CUST7	Acct. 903	21	$12,385,578	$141,450	$1,750,086	$27,359	$4,515	$39	$30,380
Uncollectible Accounts	904	$13,955,048	CUST8	Acct. 904	22	$12,204,720	$139,795	$862,154	$199,345	$549,034	$0	$0
Miscellaneous Customer Accounts Expenses	905	$11,790,546	CUST7	Acct. 903	21	$10,179,495	$116,255	$1,438,365	$22,486	$3,711	$32	$24,969
TOTAL CUSTOMER ACCOUNTS		**$74,984,887**				**$64,893,952**	**$741,639**	**$8,306,111**	**$315,689**	**$568,168**	**$167**	**$129,195**
CUSTOMER SERVICE & INFO EXPENSES												
Customer Service and Informational Expenses	906	$0										
Supervision	907	$110,183	CUST9	Acct. 908	23	$69,606	$797	$38,298	$594	$92	$1	$661
Customer Assistance Expenses	908	$2,807,024	CUST9	Acct. 908	23	$1,773,290	$20,312	$975,680	$15,135	$2,355	$22	$16,835
Informational and Instructional Advertising Expenses	909	$1,637,635	CUST9	Acct. 908	23	$1,034,548	$11,850	$569,218	$8,830	$1,374	$13	$9,822
Miscellaneous Customer Service and Informational Expenses	910	$1,483,036	CUST9	Acct. 908	23	$936,883	$10,731	$515,482	$7,996	$1,244	$12	$8,895
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$6,037,878**				**$3,814,327**	**$43,690**	**$2,098,678**	**$32,555**	**$5,066**	**$47**	**$36,213**
SALES EXPENSES												
Supervision	911	$262,224	CUST10	Avg. Number of Customers excl. Lighting	24	$226,336	$2,593	$32,033	$497	$77	$1	$552
Demonstrating and Selling Expenses	912	$157,054	CUST10	Avg. Number of Customers excl. Lighting	24	$135,560	$1,553	$19,185	$297	$46	$0	$331
Advertising Expenses	913	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,150,977	CUST10	Avg. Number of Customers excl. Lighting	24	$993,456	$11,379	$140,601	$2,180	$340	$3	$2,423
TOTAL SALES EXPENSES		**$1,570,255**				**$1,355,352**	**$15,524**	**$191,819**	**$2,974**	**$463**	**$4**	**$3,306**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$82,593,019**				**$70,063,631**	**$800,853**	**$10,596,608**	**$351,217**	**$573,698**	**$218**	**$168,714**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Maintenance of Overhead Lines_CCN	593.01	$0	DIR							$0	
Maintenance of Underground Lines	594										
Primary Demand	53.70%	$1,845,549	DEMAND7	Primary NCP	12	$3,809	$0	$0	$0	$1,003	$12,377
Secondary Demand	9.65%	$331,752	DEMAND8	Secondary NCP	13	$761	$0	$0	$0	$200	$2,472
Customer	36.65%	$1,259,639	CUST1	Avg. Number of Customers	15	$534	$17	$2	$2	$95	$2,112
Total Acct. 594	**100.00%**	**$3,436,940**				**$5,104**	**$17**	**$2**	**$2**	**$1,298**	**$16,960**
Maintenance of Underground Lines_CCN	594.01	$0	DIR							$0	
Maintenance of Line Transformers	595										
Demand	73%	$350,804	DEMAND8	Secondary NCP	13	$804	$0	$0	$0	$212	$2,614
Customer	27%	$129,749	CUST1	Avg. Number of Customers	15	$55	$2	$0	$0	$10	$218
Total Acct. 595	**100%**	**$480,553**				**$859**	**$2**	**$0**	**$0**	**$221**	**$2,831**
Maintenance of Street Lighting and Signal Systems	596	$123,002	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$123,002
Maintenance of Meters	597	$521,712	CUST4	Acct. 370 - Meter	18	$456	$500	$12	$17	$21	$352
Maintenance of Miscellaneous Distribution Plant	598	($3,796,252)	DIST PLT	Dist. Plant	31	($5,770)	($32,041)	($1,839)	($2,873)	($3,102)	($118,321)
CCN	598.01	$75,390								$75,390	
Total Distribution Maintenance		**$38,187,773**				**$72,136**	**$131,022**	**$7,535**	**$11,773**	**$92,527**	**$263,302**
TOTAL DISTRIBUTION EXPENSES		**$50,257,817**				**$89,437**	**$377,838**	**$21,667**	**$33,849**	**$100,759**	**$574,826**
CUSTOMER ACCOUNTS											
Supervision	901	$3,410,281	CUST7	Acct. 903	21	$1,514	$0	$0	$0	$0	$0
Meter Reading Expenses	902	$3,581,993	CUST2	Avg. Number of Meters	16	$1,521	$147	$39	$5	$69	$2,688
Customer Records And Collection Expenses	903	$27,901,245	CUST7	Acct. 903	21	$12,384	$0	$0	$0	$0	$0
Customer Records And Collection Expenses (Interest)	903	$14,345,774	CUST7	Acct. 903	21	$6,367	$0	$0	$0	$0	$0
Uncollectible Accounts	904	$13,955,048	CUST8	Acct. 904	22	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Accounts Expenses	905	$11,790,546	CUST7	Acct. 903	21	$5,233	$0	$0	$0	$0	$0
TOTAL CUSTOMER ACCOUNTS		**$74,984,887**				**$27,019**	**$147**	**$39**	**$5**	**$69**	**$2,688**
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906	$0									
Supervision	907	$110,183	CUST9	Acct. 908	23	$133	$0	$0	$0	$0	$0
Customer Assistance Expenses	908	$2,807,024	CUST9	Acct. 908	23	$3,395	$0	$0	$0	$0	$0
Informational and Instructional Advertising Expenses	909	$1,637,635	CUST9	Acct. 908	23	$1,981	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$1,483,036	CUST9	Acct. 908	23	$1,794	$0	$0	$0	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$6,037,878**				**$7,303**	**$0**	**$0**	**$0**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$262,224	CUST10	Avg. Number of Customers excl. Lighting	24	$111	$4	$0	$0	$20	$0
Demonstrating and Selling Expenses	912	$157,054	CUST10	Avg. Number of Customers excl. Lighting	24	$67	$2	$0	$0	$12	$0
Advertising Expenses	913	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,150,977	CUST10	Avg. Number of Customers excl. Lighting	24	$489	$16	$2	$2	$87	$0
TOTAL SALES EXPENSES		**$1,570,255**				**$667**	**$22**	**$2**	**$2**	**$119**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$82,593,019**				**$34,988**	**$169**	**$41**	**$7**	**$187**	**$2,688**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
ADMINISTRATIVE & GENERAL												
Administrative & General Salaries	920	$39,435,656	Payroll	Payroll	35	$18,521,826	$165,843	$7,142,453	$3,868,301	$5,555,375	$872,481	$1,208,482
Office Supplies And Expenses	921	$10,241,890	Payroll	Payroll	35	$4,810,329	$43,071	$1,854,977	$1,004,642	$1,442,794	$226,593	$313,857
Administrative Expenses Transferred - Credit	922	($4,152,863)	Payroll	Payroll	35	($1,950,484)	($17,464)	($752,153)	($407,360)	($585,022)	($91,879)	($127,262)
Outside Services Employed	923	$52,664,716	Payroll	Payroll	35	$24,735,145	$221,476	$9,538,456	$5,165,958	$7,418,977	$1,165,162	$1,613,879
Property Insurance	924	$8,178,444	TPIS	TPIS	36	$3,904,185	$29,997	$1,484,206	$815,233	$1,073,661	$164,647	$272,455
Injuries And Damages	925	$8,398,286	Payroll	Payroll	35	$3,944,440	$35,318	$1,521,069	$823,800	$1,183,082	$185,805	$257,360
Employee Pensions and Benefits	926	$13,766,706	Payroll	Payroll	35	$6,465,837	$57,894	$2,493,380	$1,350,396	$1,939,342	$304,577	$421,872
Franchise Requirements	927	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$4,691,636	TPIS	TPIS	36	$2,239,670	$17,208	$851,428	$467,665	$615,915	$94,451	$156,296
Regulatory Commission Expenses (FERC)	928	$89,905	DEMAND3	12 CP	8	$38,951	$158	$16,692	$9,975	$13,670	$2,227	$3,254
Duplicate Charges - Credit	929	($241,428)	CUST9	Acct. 908	23	($152,518)	($1,747)	($83,917)	($1,302)	($203)	($2)	($1,448)
General Advertising	930.1	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$3,906,476	Payroll	Payroll	35	$1,834,763	$16,428	$707,528	$383,192	$550,313	$86,427	$119,712
Rents	931	$3,771,298	Payroll	Payroll	35	$1,771,273	$15,860	$683,045	$369,932	$531,270	$83,437	$115,569
Transportation Expenses	933	$88,762	Payroll	Payroll	35	$41,689	$373	$16,076	$8,707	$12,504	$1,964	$2,720
Maintenance of General Plant	935	$31,969,812	Payroll	Payroll	35	$15,015,327	$134,446	$5,790,265	$3,135,965	$4,503,647	$707,305	$979,696
TOTAL ADMINISTRATIVE & GENERAL		**$172,809,297**				**$81,220,435**	**$718,861**	**$31,263,505**	**$16,995,105**	**$24,255,325**	**$3,803,197**	**$5,336,441**
TOTAL ELECTRIC OPERATING & MAINTENANCE EXPENSES		**$519,901,220**				**$261,228,629**	**$2,406,795**	**$90,855,926**	**$47,213,488**	**$67,906,446**	**$10,572,893**	**$14,690,559**
DEPRECIATION EXPENSE												
Depreciation Expense - Production	403	$213,391,479	Prod Plant	Prod Plant	45	$87,482,342	$456,144	$40,088,727	$24,502,734	$35,652,948	$5,724,314	$7,082,478
Depreciation Expense - Transmission	403	$103,997	Tplant	Tplant	49	$45,057	$183	$19,309	$11,538	$15,812	$2,576	$3,764
Depreciation Expense - Distribution	403	$101,093,390	DIST PLT	Dist. Plant	31	$61,701,118	$664,590	$17,090,187	$7,110,395	$6,045,727	$680,862	$3,434,675
Depreciation Expense - General	403	$44,772,161	Gen Plant	Gen Plant	46	$21,028,233	$188,285	$8,108,983	$4,391,766	$6,307,138	$990,546	$1,372,016
Less: Depreciation Charged to Clearing or Other Account	403	($2,036,639)	TPIS	TPIS	36	($972,241)	($7,470)	($369,605)	($203,014)	($267,369)	($41,001)	($67,848)
Depr Exp - Analog Meters	403	$1,881,018	CUST4	Acct. 370 - Meter	18	$1,460,087	$16,724	$382,553	$7,341	$1,141	$120	$8,159
Depr Exp - NSC Offset	403	($529,600)	DEMAND4	P&A	9	($217,116)	($1,132)	($99,493)	($60,811)	($88,484)	($14,207)	($17,577)
Depr Exp - FERC AFUDC	403	$0										
Depr Exp - KCC AFUDC	403	$0										
AMRT NSC Reg Asset Depr Exp	403	$529,600	TPIS	TPIS	36	$252,818	$1,942	$96,111	$52,791	$69,526	$10,662	$17,643
Depreciation Expense Aro	403	$0										
Depr Exp - Elec Plant Leased to Others	403	$0	DIST PLT	Dist. Plant	31	$0	$0	$0	$0	$0	$0	$0
TOTAL DEPRECIATION EXPENSE		**$359,205,406**				**$170,780,298**	**$1,319,266**	**$65,316,772**	**$35,812,740**	**$47,736,439**	**$7,353,872**	**$11,833,309**
AMORTIZATION EXPENSE												
Amort Limited Term	404	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0	$0
Amort Limited Term - - NSC OFF	404	($294)	TPIS	TPIS	36	($140)	($1)	($53)	($29)	($39)	($6)	($10)
Amort NSC Reg Asset Amort Limited Term	404	$294	TPIS	TPIS	36	$140	$1	$53	$29	$39	$6	$10
Amort - LaCygne Lease	404	$30,490,893	DEMAND4	P&A	9	$12,500,100	$65,177	$5,728,163	$3,501,125	$5,094,347	$817,931	$1,011,995
Amort Other Intangible Plant	405.001	$37,488,765	TPIS	TPIS	36	$17,896,200	$137,501	$6,803,378	$3,736,906	$4,921,501	$754,719	$1,248,892
Amort Other For Plant	405.001	$2,920,210	TPIS	TPIS	36	$1,394,035	$10,711	$529,953	$291,088	$383,363	$58,789	$97,283
Amort Other for Plant - NSC OFF	405.001	($736,758)	DEMAND4	P&A	9	($302,043)	($1,575)	($138,411)	($84,598)	($123,096)	($19,764)	($24,453)
Amort NSC Reg Asset Amort Other Plant	405.001	$736,758	TPIS	TPIS	36	$351,710	$2,702	$133,705	$73,441	$96,721	$14,832	$24,544
Amort - Cloud Dev Cost	405.001	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0	$0
Amort of KGE Acq Adjust-Retail	406	$24,936,709	TPIS	TPIS	36	$11,904,162	$91,463	$4,525,459	$2,485,708	$3,273,675	$502,023	$830,736
Amort of Wolf Creek Prop Loss	407	$1,671,804	DEMAND4	P&A	9	$685,376	$3,574	$314,073	$191,965	$279,321	$44,847	$55,487
TOTAL AMORTIZATION EXPENSE		**$97,508,381**				**$44,429,540**	**$309,553**	**$17,896,320**	**$10,195,635**	**$13,925,834**	**$2,173,377**	**$3,244,484**
TOTAL DEPRECIATION AMORTIZATION EXPENSE		**$456,713,787**				**$215,209,838**	**$1,628,820**	**$83,213,092**	**$46,008,375**	**$61,662,273**	**$9,527,249**	**$15,077,793**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$39,435,656	Payroll	Payroll	35	$39,337	$1,753,418	$21,891	$64,183	$11,462	$210,606
Office Supplies And Expenses	921	$10,241,890	Payroll	Payroll	35	$10,216	$455,383	$5,685	$16,669	$2,977	$54,697
Administrative Expenses Transferred - Credit	922	($4,152,863)	Payroll	Payroll	35	($4,143)	($184,648)	($2,305)	($6,759)	($1,207)	($22,178)
Outside Services Employed	923	$52,664,716	Payroll	Payroll	35	$52,533	$2,341,618	$29,234	$85,714	$15,307	$281,255
Property Insurance	924	$8,178,444	TPIS	TPIS	36	$9,719	$302,630	$3,825	$15,643	$3,645	$98,599
Injuries And Damages	925	$8,398,286	Payroll	Payroll	35	$8,377	$373,411	$4,662	$13,669	$2,441	$44,851
Employee Pensions and Benefits	926	$13,766,706	Payroll	Payroll	35	$13,732	$612,106	$7,642	$22,406	$4,001	$73,521
Franchise Requirements	927	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$4,691,636	TPIS	TPIS	36	$5,575	$173,607	$2,194	$8,974	$2,091	$56,562
Regulatory Commission Expenses (FERC)	928	$89,905	DEMAND3	12 CP	8	$85	$4,347	$35	$395	$28	$88
Duplicate Charges - Credit	929	($241,428)	CUST9	Acct. 908	23	($292)	$0	$0	$0	$0	$0
General Advertising	930.1	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	$3,906,476	Payroll	Payroll	35	$3,897	$173,693	$2,168	$6,358	$1,135	$20,862
Rents	931	$3,771,298	Payroll	Payroll	35	$3,762	$167,682	$2,093	$6,138	$1,096	$20,141
Transportation Expenses	933	$88,762	Payroll	Payroll	35	$89	$3,947	$49	$144	$26	$474
Maintenance of General Plant	935	$31,969,812	Payroll	Payroll	35	$31,890	$1,421,466	$17,746	$52,032	$9,292	$170,734
TOTAL ADMINISTRATIVE & GENERAL		**$172,809,297**				**$174,779**	**$7,598,658**	**$94,920**	**$285,566**	**$52,294**	**$1,010,211**
TOTAL ELECTRIC OPERATING & MAINTENANCE EXPENSES		**$519,901,220**				**$491,927**	**$20,893,520**	**$248,428**	**$751,577**	**$213,294**	**$2,427,740**
DEPRECIATION EXPENSE											
Depreciation Expense - Production	403	$213,391,479	Prod Plant	Prod Plant	45	$220,697	$10,885,759	$96,457	$539,052	$57,237	$602,590
Depreciation Expense - Transmission	403	$103,997	Tplant	Tplant	49	$98	$5,029	$41	$457	$32	$101
Depreciation Expense - Distribution	403	$101,093,390	DIST PLT	Dist. Plant	31	$153,653	$853,249	$48,972	$76,504	$82,595	$3,150,863
Depreciation Expense - General	403	$44,772,161	Gen Plant	Gen Plant	46	$44,661	$1,990,693	$24,853	$72,868	$13,013	$239,105
Less: Depreciation Charged to Clearing or Other Account	403	($2,036,639)	TPIS	TPIS	36	($2,420)	($75,363)	($952)	($3,895)	($908)	($24,554)
Depr Exp - Analog Meters	403	$1,881,018	CUST4	Acct. 370 - Meter	18	$1,646	$1,801	$42	$60	$74	$1,270
Depr Exp - NSC Offset	403	($529,600)	DEMAND4	P&A	9	($548)	($27,017)	($239)	($1,338)	($142)	($1,496)
Depr Exp - FERC AFUDC	403	$0									
Depr Exp - KCC AFUDC	403	$0									
AMRT NSC Reg Asset Depr Exp	403	$529,600	TPIS	TPIS	36	$629	$19,597	$248	$1,013	$236	$6,385
Depreciation Expense Aro	403	$0									
Depr Exp - Elec Plant Leased to Others	403	$0	DIST PLT	Dist. Plant	31	$0	$0	$0	$0	$0	$0
TOTAL DEPRECIATION EXPENSE		**$359,205,406**				**$418,415**	**$13,653,749**	**$169,421**	**$684,722**	**$152,137**	**$3,974,266**
AMORTIZATION EXPENSE											
Amort Limited Term	404	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0
Amort Limited Term - - NSC OFF	404	($294)	TPIS	TPIS	36	($0)	($11)	($0)	($1)	($0)	($4)
Amort NSC Reg Asset Amort Limited Term	404	$294	TPIS	TPIS	36	$0	$11	$0	$1	$0	$4
Amort - LaCygne Lease	404	$30,490,893	DEMAND4	P&A	9	$31,535	$1,555,435	$13,782	$77,024	$8,178	$86,102
Amort Other Intangible Plant	405.001	$37,488,765	TPIS	TPIS	36	$44,549	$1,387,212	$17,532	$71,705	$16,707	$451,961
Amort Other For Plant	405.001	$2,920,210	TPIS	TPIS	36	$3,470	$108,058	$1,366	$5,585	$1,301	$35,206
Amort Other for Plant - NSC OFF	405.001	($736,758)	DEMAND4	P&A	9	($762)	($37,584)	($333)	($1,861)	($198)	($2,081)
Amort NSC Reg Asset Amort Other Plant	405.001	$736,758	TPIS	TPIS	36	$876	$27,263	$345	$1,409	$328	$8,882
Amort - Cloud Dev Cost	405.001	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0
Amort of KGE Acq Adjust-Retail	406	$24,936,709	TPIS	TPIS	36	$29,633	$922,743	$11,662	$47,697	$11,113	$300,635
Amort of Wolf Creek Prop Loss	407	$1,671,804	DEMAND4	P&A	9	$1,729	$85,284	$756	$4,223	$448	$4,721
TOTAL AMORTIZATION EXPENSE		**$97,508,381**				**$111,030**	**$4,048,410**	**$45,109**	**$205,782**	**$37,880**	**$885,427**
TOTAL DEPRECIATION AMORTIZATION EXPENSE		**$456,713,787**				**$529,446**	**$17,702,159**	**$214,530**	**$890,504**	**$190,017**	**$4,859,693**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
REGULATORY DEBITS AND CREDITS												
Regulatory Debits	407.3	$27,368,224	TPIS	TPIS	36	$13,064,907	$100,381	$4,966,725	$2,728,083	$3,592,883	$550,974	$911,739
Reg Debit - Pension & OPEB	407.31	$3,885,264	Payroll	Payroll	35	$1,824,800	$16,339	$703,686	$381,111	$547,324	$85,958	$119,062
Deferred Depreciation Expense	407.357	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0	$0
Reg Asset Depreciation Related	407.358	$2,928,889	TPIS	TPIS	36	$1,398,178	$10,743	$531,528	$291,954	$384,503	$58,964	$97,572
Regulatory Credits	407.4	($18,477,428)	TPIS	TPIS	36	($8,820,662)	($67,772)	($3,353,243)	($1,841,843)	($2,425,705)	($371,985)	($615,553)
Pension & OPEB Exp Tracker - NSC RC	407.402	($2,480,822)	Payroll	Payroll	35	($1,165,173)	($10,433)	($449,318)	($243,347)	($349,478)	($54,886)	($76,023)
Reg Credit - Pension & OPEB	407.41	$93,873	Payroll	Payroll	35	$44,090	$395	$17,002	$9,208	$13,224	$2,077	$2,877
Reg Credits COLI	407.49	($20,110,496)	Retail Rev	Retail Rev	48	($9,107,512)	($76,863)	($4,163,018)	($2,189,785)	($2,724,295)	($348,136)	($541,465)
Accretion Exp-ARO	411.109	$0										
TOTAL REGULATORY DEBITS AND CREDITS		**($6,792,495)**				**($2,761,372)**	**($27,209)**	**($1,746,638)**	**($864,618)**	**($961,543)**	**($77,034)**	**($101,791)**
TAXES OTHER THAN INCOME												
Totit - Rider	408.1	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0	$0
Totit State Cap Stk Elec	408.1	$22,952	TPIS	TPIS	36	$10,957	$84	$4,165	$2,288	$3,013	$462	$765
Totit - Earnings Tax Elec	408.1	$12,266	Payroll	Payroll	35	$5,761	$52	$2,222	$1,203	$1,728	$271	$376
Totit Elec	408.1	$7,186	TPIS	TPIS	36	$3,430	$26	$1,304	$716	$943	$145	$239
Totit - Property Tax Elec	408.1	$150,802,068	TPIS	TPIS	36	$71,989,141	$553,112	$27,367,225	$15,032,053	$19,797,200	$3,035,928	$5,023,785
Totit - AD Valorem Tax - TRANSMISSION	408.1	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0	$0
Totit - Gross Receipts	408.13	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0	$0
Totit - FICA FUTA SUTA	408.14	$11,737,592	Payroll	Payroll	35	$5,512,819	$49,361	$2,125,873	$1,151,357	$1,653,497	$259,684	$359,691
Workers Comp Assessment	408.15	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0	$0
TOTAL TAXES OTHER THAN INCOME		**$162,582,064**				**$77,522,108**	**$602,636**	**$29,500,789**	**$16,187,618**	**$21,456,381**	**$3,296,490**	**$5,384,857**
TOTAL OPERATING EXPENSES W/O TAXES		**$1,132,404,576**				**$551,199,203**	**$4,611,042**	**$201,823,169**	**$108,544,862**	**$150,063,556**	**$23,319,597**	**$35,051,417**
INCOME TAXES												
Income Taxes Current Fed Elec	409	$44,118,612	Rate Base	Rate Base	39	$21,601,227	$177,427	$7,935,434	$4,274,937	$5,497,923	$832,080	$1,474,011
Prov Fed Def Inc Tx-Elec	410	($18,466,941)	Rate Base	Rate Base	39	($9,041,730)	($74,266)	($3,321,573)	($1,789,381)	($2,301,292)	($348,288)	($616,984)
Prov Fed Def Inc Tax Amort-Electric	411	($2,608,400)	Rate Base	Rate Base	39	($1,277,117)	($10,490)	($469,162)	($252,745)	($325,051)	($49,195)	($87,147)
TOTAL CURRENT & DEFFERRED INCOME TAXES		**$23,043,271**				**$11,282,380**	**$92,670**	**$4,144,699**	**$2,232,811**	**$2,871,580**	**$434,598**	**$769,880**
TOTAL OPERATING EXPENSES		**$1,155,447,847**				**$562,481,583**	**$4,703,712**	**$205,967,868**	**$110,777,673**	**$152,935,137**	**$23,754,195**	**$35,821,297**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Expenses)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
REGULATORY DEBITS AND CREDITS											
Regulatory Debits	407.3	$27,368,224	TPIS	TPIS	36	$32,523	$1,012,718	$12,799	$52,347	$12,197	$329,949
Reg Debit - Pension & OPEB	407.31	$3,885,264	Payroll	Payroll	35	$3,876	$172,750	$2,157	$6,323	$1,129	$20,749
Deferred Depreciation Expense	407.357	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0
Reg Asset Depreciation Related	407.358	$2,928,889	TPIS	TPIS	36	$3,481	$108,379	$1,370	$5,602	$1,305	$35,310
Regulatory Credits	407.4	($18,477,428)	TPIS	TPIS	36	($21,957)	($683,728)	($8,641)	($35,342)	($8,235)	($222,762)
Pension & OPEB Exp Tracker - NSC RC	407.402	($2,480,822)	Payroll	Payroll	35	($2,475)	($110,304)	($1,377)	($4,038)	($721)	($13,249)
Reg Credit - Pension & OPEB	407.41	$93,873	Payroll	Payroll	35	$94	$4,174	$52	$153	$27	$501
Reg Credits COLI	407.49	($20,110,496)	Retail Rev	Retail Rev	48	($17,206)	($469,186)	($15,212)	($67,851)	($161)	($389,808)
Accretion Exp-ARO	411.109	$0									
TOTAL REGULATORY DEBITS AND CREDITS		**($6,792,495)**				**($1,666)**	**$34,802**	**($8,853)**	**($42,805)**	**$5,542**	**($239,309)**
TAXES OTHER THAN INCOME											
Totit - Rider	408.1	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0
Totit State Cap Stk Elec	408.1	$22,952	TPIS	TPIS	36	$27	$849	$11	$44	$10	$277
Totit - Earnings Tax Elec	408.1	$12,266	Payroll	Payroll	35	$12	$545	$7	$20	$4	$66
Totit Elec	408.1	$7,186	TPIS	TPIS	36	$9	$266	$3	$14	$3	$87
Totit - Property Tax Elec	408.1	$150,802,068	TPIS	TPIS	36	$179,204	$5,580,192	$70,523	$288,440	$67,207	$1,818,057
Totit - AD Valorem Tax - TRANSMISSION	408.1	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Totit - Gross Receipts	408.13	$0	TPIS	TPIS	36	$0	$0	$0	$0	$0	$0
Totit - FICA FUTA SUTA	408.14	$11,737,592	Payroll	Payroll	35	$11,708	$521,886	$6,515	$19,103	$3,412	$62,684
Workers Comp Assessment	408.15	$0	Payroll	Payroll	35	$0	$0	$0	$0	$0	$0
TOTAL TAXES OTHER THAN INCOME		**$162,582,064**				**$190,960**	**$6,103,738**	**$77,060**	**$307,621**	**$70,635**	**$1,881,171**
TOTAL OPERATING EXPENSES W/O TAXES		**$1,132,404,576**				**$1,210,667**	**$44,734,219**	**$531,165**	**$1,906,896**	**$479,487**	**$8,929,295**
INCOME TAXES											
Income Taxes Current Fed Elec	409	$44,118,612	Rate Base	Rate Base	39	$53,637	$1,524,451	$21,198	$77,415	$21,498	$627,374
Prov Fed Def Inc Tx-Elec	410	($18,466,941)	Rate Base	Rate Base	39	($22,451)	($638,097)	($8,873)	($32,404)	($8,998)	($262,603)
Prov Fed Def Inc Tax Amort-Electric	411	($2,608,400)	Rate Base	Rate Base	39	($3,171)	($90,129)	($1,253)	($4,577)	($1,271)	($37,092)
TOTAL CURRENT & DEFFERRED INCOME TAXES		**$23,043,271**				**$28,015**	**$796,225**	**$11,072**	**$40,434**	**$11,228**	**$327,679**
TOTAL OPERATING EXPENSES		**$1,155,447,847**				**$1,238,682**	**$45,530,444**	**$542,237**	**$1,947,330**	**$490,716**	**$9,256,974**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Revenues)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
OPERATING REVENUES												
Total Retail Revenue		**$1,413,874,780**	**DIR**			**$640,306,516**	**$5,403,843**	**$292,682,279**	**$153,953,501**	**$191,532,412**	**$24,475,789**	**$38,067,845**
OTHER REVENUES												
Sales For Resale Capacity	447.012	$43,751,548	DEMAND4	P&A	9	$17,936,461	$93,523	$8,219,372	$5,023,783	$7,309,906	$1,173,653	$1,452,117
Sales For Resale Municipalities	447.103	$44,137,981	Retail Rev	Retail Rev	48	$19,988,925	$168,696	$9,136,880	$4,806,081	$5,979,210	$764,079	$1,188,392
Bulk Power Sales - Other	447	$0										
Other Sales Revenue	449	($2)	ENERGY1	Energy Sales w/Losses	2	($1)	($0)	($0)	($0)	($0)	($0)	($0)
Prov for Rate Refund Riders	449.1	$0										
Forfeited Discounts	450	$6,553,446	ENERGY1	Energy Sales w/Losses	2	$2,242,480	$23,132	$1,206,350	$817,652	$1,308,142	$211,565	$216,103
Miscellaneous Service Revenues	451	$1,801,132	DIST PLT	Dist. Plant	31	$1,099,299	$11,841	$304,488	$126,682	$107,714	$12,131	$61,194
Rent from Electric Property	454	$803,435	PTD	PTD	27	$384,036	$2,927	$145,806	$80,119	$104,973	$16,072	$26,881
Rent from Electric Property (Prod)		$1,417,969	DEMAND4	Average & Excess 4 CP	9	$581,313	$3,031	$266,386	$162,819	$236,911	$38,038	$47,062
Rent from Electric Property (Trans)		$516,574	DEMAND3	12 CP	8	$223,804	$910	$95,909	$57,313	$78,542	$12,796	$18,695
Rent from Electric Property (Dist)		$2,099,360	DIST PLT	Dist. Plant	31	$1,281,319	$13,801	$354,904	$147,658	$125,549	$14,139	$71,326
Transmission for Others	456	$6,192,687	DEMAND3	12 CP	8	$2,682,965	$10,913	$1,149,761	$687,064	$941,560	$153,401	$224,116
Other Elec Revenues - MO	456.1	$0										
Other Elec Revenues - Allocated - Dist	456.2	$0										
Other Rev - Elec Plant Leased to Other	412	$0	PTD	PTD	27	$0	$0	$0	$0	$0	$0	$0
Total Other Revenues		**$107,274,130**				**$46,420,601**	**$328,775**	**$20,879,856**	**$11,909,172**	**$16,192,506**	**$2,395,874**	**$3,305,887**
TOTAL REVENUES		**$1,521,148,910**				**$686,727,117**	**$5,732,618**	**$313,562,135**	**$165,862,673**	**$207,724,917**	**$26,871,662**	**$41,373,732**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Revenues)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
OPERATING REVENUES											
Total Retail Revenue		**$1,413,874,780**	**DIR**			**$1,209,672**	**$32,986,239**	**$1,069,498**	**$4,770,313**	**$11,332**	**$27,405,542**
OTHER REVENUES											
Sales For Resale Capacity	447.012	$43,751,548	DEMAND4	P&A	9	$45,249	$2,231,902	$19,776	$110,522	$11,735	$123,549
Sales For Resale Municipalities	447.103	$44,137,981	Retail Rev	Retail Rev	48	$37,763	$1,029,756	$33,387	$148,918	$354	$855,539
Bulk Power Sales - Other	447	$0									
Other Sales Revenue	449	($2)	ENERGY1	Energy Sales w/Losses	2	($0)	($0)	($0)	($0)	($0)	($0)
Prov for Rate Refund Riders	449.1	$0									
Forfeited Discounts	450	$6,553,446	ENERGY1	Energy Sales w/Losses	2	$4,820	$472,145	$5,389	$8,483	$1,926	$35,258
Miscellaneous Service Revenues	451	$1,801,132	DIST PLT	Dist. Plant	31	$2,738	$15,202	$873	$1,363	$1,472	$56,137
Rent from Electric Property	454	$803,435	PTD	PTD	27	$963	$29,373	$372	$1,548	$365	$9,999
Rent from Electric Property (Prod)		$1,417,969	DEMAND4	Average & Excess 4 CP	9	$1,467	$72,335	$641	$3,582	$380	$4,004
Rent from Electric Property (Trans)		$516,574	DEMAND3	12 CP	8	$489	$24,980	$203	$2,272	$158	$503
Rent from Electric Property (Dist)		$2,099,360	DIST PLT	Dist. Plant	31	$3,191	$17,719	$1,017	$1,589	$1,715	$65,433
Transmission for Others	456	$6,192,687	DEMAND3	12 CP	8	$5,863	$299,456	$2,433	$27,231	$1,895	$6,030
Other Elec Revenues - MO	456.1	$0									
Other Elec Revenues - Allocated - Dist	456.2	$0									
Other Rev - Elec Plant Leased to Other	412	$0	PTD	PTD	27	$0	$0	$0	$0	$0	$0
Total Other Revenues		**$107,274,130**				**$102,543**	**$4,192,867**	**$64,091**	**$305,507**	**$20,000**	**$1,156,452**
TOTAL REVENUES		**$1,521,148,910**				**$1,312,215**	**$37,179,106**	**$1,133,589**	**$5,075,820**	**$31,332**	**$28,561,994**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Steam Power Generation												
Operation Supervision and Engineering	500	$5,165,292	STM LABOR	STM LABOR	28	$1,872,974.42	$16,065.51	$956,713.48	$628,982.64	$980,411.95	$158,256.55	$170,661.97
Fuel (Labor)	501L	$0										
Fuel (Other)	501	$5,377,097	ENERGY1	Energy Sales w/Losses	2	$1,839,952.84	$18,980.15	$989,809.54	$670,882.91	$1,073,329.76	$173,589.17	$177,312.32
Steam Expenses	502	$8,956,732	ENERGY1	Energy Sales w/Losses	2	$3,064,844.10	$31,615.60	$1,648,744.40	$1,117,502.30	$1,787,865.59	$289,150.76	$295,352.47
Steam from Other Sources	503	$0	ENERGY1	Energy Sales w/Losses	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Electric Expenses	505	$39,814	DEMAND4	P&A	9	$16,322.10	$85.11	$7,479.59	$4,571.62	$6,651.98	$1,068.02	$1,321.42
Miscellaneous Steam Power Expenses	506	$4,437,010	DEMAND4	P&A	9	$1,819,004.33	$9,484.51	$833,557.56	$509,480.86	$741,325.23	$119,024.61	$147,264.68
Rents	507	$0	DEMAND4	P&A	9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Steam Power Operation Expenses		**$23,975,945**				**$8,613,098**	**$76,231**	**$4,436,305**	**$2,931,420**	**$4,589,585**	**$741,089**	**$791,913**
Allowances	509											
Maintenance Supervision and Engineering	510	$3,880,725	DEMAND4	P&A	9	$1,590,948.90	$8,295.40	$729,051.30	$445,605.32	$648,382.49	$104,102.05	$128,801.55
Maintenance of Structures	511	$881,907	DEMAND4	P&A	9	$361,547.95	$1,885.16	$165,679.11	$101,265.16	$147,346.88	$23,657.50	$29,270.54
Maintenance of Boiler Plant	512	$5,596,627	ENERGY1	Energy Sales w/Losses	2	$1,915,072.35	$19,755.06	$1,030,220.36	$698,272.96	$1,117,150.45	$180,676.28	$184,551.43
Maintenance of Electric Plant	513	$1,140,658	ENERGY1	Energy Sales w/Losses	2	$390,314.13	$4,026.31	$209,970.95	$142,316.19	$227,688.32	$36,823.94	$37,613.74
Maintenance of Miscellaneous Steam Plant	514	$350,644	ENERGY1	Energy Sales w/Losses	2	$119,984.38	$1,237.71	$64,546.05	$43,748.66	$69,992.45	$11,319.85	$11,562.64
Steam Power Maintenance Expenses		**$11,850,561**				**$4,377,868**	**$35,200**	**$2,199,468**	**$1,431,208**	**$2,210,561**	**$356,580**	**$391,800**
TOTAL STEAM POWER GENERATION EXPENSE		**$35,826,505**				**$12,990,966**	**$111,431**	**$6,635,772**	**$4,362,629**	**$6,800,145**	**$1,097,669**	**$1,183,713**
Nuclear Power Generation												
Operation Supervision and Engineering	517	$3,901,029	NUC LABOR	NUC LABOR	29	$1,481,483.90	$10,758.28	$726,286.27	$465,213.46	$708,313.42	$114,131.27	$129,102.48
Fuel	518	$0	ENERGY1	Energy Sales w/Losses	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Coolants and Water	519	$1,783,095	DEMAND4	P&A	9	$731,000.90	$3,811.53	$334,980.69	$204,744.41	$297,915.41	$47,832.26	$59,181.06
Steam Expenses	520	$7,220,735	ENERGY1	Energy Sales w/Losses	2	$2,470,814.88	$25,487.85	$1,329,184.15	$900,907.59	$1,441,340.82	$233,107.45	$238,107.15
Steam from Other Sources	521	$0	DEMAND4	P&A	9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Electric Expenses	523	$1,010,148	DEMAND4	P&A	9	$414,121.89	$2,159.28	$189,771.09	$115,990.47	$168,773.10	$27,097.62	$33,526.87
Miscellaneous Nuclear Power Expenses	524	$8,692,486	DEMAND4	P&A	9	$3,563,586.60	$18,580.97	$1,633,011.26	$998,117.01	$1,452,320.16	$233,179.49	$288,504.22
Rents	525	$0	#N/A									
Nuclear Power Operation Expenses		**$22,607,493**				**$8,661,008**	**$60,798**	**$4,213,233**	**$2,684,973**	**$4,068,663**	**$655,348**	**$748,422**
Maintenance Supervision and Engineering	528	$2,670,770	DEMAND4	P&A	9	$1,094,913.48	$5,709.01	$501,743.40	$306,671.87	$446,225.98	$71,644.50	$88,643.04
Maintenance of Structures	529	$1,807,234	DEMAND4	P&A	9	$740,896.77	$3,863.13	$339,515.47	$207,516.12	$301,948.41	$48,479.79	$59,982.22
Maintenance of Reactor Plant Equipment	530	$2,856,543	ENERGY1	Energy Sales w/Losses	2	$977,461.21	$10,083.07	$525,828.93	$356,401.54	$570,198.42	$92,217.95	$94,195.85
Maintenance of Electric Plant	531	$1,680,796	ENERGY1	Energy Sales w/Losses	2	$575,140.31	$5,932.90	$309,398.89	$209,707.44	$335,506.00	$54,261.25	$55,425.04
Maintenance of Miscellaneous Nuclear Plant	532	$1,066,815	ENERGY1	Energy Sales w/Losses	2	$365,046.42	$3,765.66	$196,378.09	$133,103.09	$212,948.49	$34,440.07	$35,178.74
Nuclear Power Maintenance Expenses		**$10,082,158**				**$3,753,458**	**$29,354**	**$1,872,865**	**$1,213,400**	**$1,866,827**	**$301,044**	**$333,425**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$32,689,651**				**$12,414,466**	**$90,152**	**$6,086,098**	**$3,898,373**	**$5,935,490**	**$956,392**	**$1,081,847**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation												
Operation Supervision and Engineering	546	$905,845	OTHER P LABOR	OTHER P LABOR	30	$370,210.38	$1,959.97	$170,111.93	$104,182.71	$151,899.00	$24,392.35	$30,061.40
Fuel (Labor)	547L	$0	DEMAND4	P&A	9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fuel (Other)	547	$83,028	ENERGY1	Energy Sales w/Losses	2	$28,410.67	$293.07	$15,283.63	$10,359.09	$16,573.26	$2,680.39	$2,737.88
Generation Expenses	548	$72,394	DEMAND4	P&A	9	$29,678.94	$154.75	$13,600.35	$8,312.71	$12,095.49	$1,942.01	$2,402.78
Misc Other Power Generation Expenses	549	$864,748	DEMAND4	P&A	9	$354,513.79	$1,848.48	$162,455.71	$99,294.97	$144,480.15	$23,197.23	$28,701.06
Rents	550	$1,602	DEMAND4	P&A	9	$656.91	$3.43	$301.03	$183.99	$267.72	$42.98	$53.18
Other Power Operation Expenses		**$1,927,618**				**$783,471**	**$4,260**	**$361,753**	**$222,333**	**$325,316**	**$52,255**	**$63,956**
Maintenance Supervision and Engineering	551	$145,036	DEMAND4	P&A	9	$59,459.14	$310.03	$27,247.11	$16,653.78	$24,232.25	$3,890.65	$4,813.75
Maintenance of Structures	552	$5,557	DEMAND4	P&A	9	$2,278.20	$11.88	$1,043.99	$638.10	$928.47	$149.07	$184.44
Maintenance of Generating and Electric Plant	553	$2,528,211	DEMAND4	P&A	9	$1,036,469.68	$5,404.28	$474,961.56	$290,302.48	$422,407.53	$67,820.29	$83,911.50
Maintenance of Misc Other Power Generation Plant	554	$727,297	DEMAND4	P&A	9	$298,164.14	$1,554.66	$136,633.52	$83,512.13	$121,515.16	$19,510.05	$24,139.06
Other Power Maintenance Expenses		**$3,406,101**				**$1,396,371**	**$7,281**	**$639,886**	**$391,106**	**$569,083**	**$91,370**	**$113,049**
TOTAL OTHER POWER GENERATION EXPENSE		**$5,333,719**				**$2,179,842**	**$11,541**	**$1,001,639**	**$613,440**	**$894,399**	**$143,625**	**$177,005**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Steam Power Generation											
Operation Supervision and Engineering	500	$5,165,292	STM LABOR	STM LABOR	28	$4,264	$339,398	$3,671	$8,603	$1,478	$23,811
Fuel (Labor)	501L	$0									
Fuel (Other)	501	$5,377,097	ENERGY1	Energy Sales w/Losses	2	$3,955	$387,394	$4,421	$6,960	$1,581	$28,929
Steam Expenses	502	$8,956,732	ENERGY1	Energy Sales w/Losses	2	$6,588	$645,290	$7,365	$11,594	$2,633	$48,187
Steam from Other Sources	503	$0	ENERGY1	Energy Sales w/Losses	2	$0	$0	$0	$0	$0	$0
Electric Expenses	505	$39,814	DEMAND4	P&A	9	$41	$2,031	$18	$101	$11	$112
Miscellaneous Steam Power Expenses	506	$4,437,010	DEMAND4	P&A	9	$4,589	$226,346	$2,006	$11,208	$1,190	$12,530
Rents	507	$0	DEMAND4	P&A	9	$0	$0	$0	$0	$0	$0
Steam Power Operation Expenses		**$23,975,945**				**$19,437**	**$1,600,459**	**$17,481**	**$38,466**	**$6,892**	**$113,569**
Allowances	509										
Maintenance Supervision and Engineering	510	$3,880,725	DEMAND4	P&A	9	$4,014	$197,968	$1,754	$9,803	$1,041	$10,959
Maintenance of Structures	511	$881,907	DEMAND4	P&A	9	$912	$44,989	$399	$2,228	$237	$2,490
Maintenance of Boiler Plant	512	$5,596,627	ENERGY1	Energy Sales w/Losses	2	$4,116	$403,211	$4,602	$7,244	$1,645	$30,110
Maintenance of Electric Plant	513	$1,140,658	ENERGY1	Energy Sales w/Losses	2	$839	$82,179	$938	$1,476	$335	$6,137
Maintenance of Miscellaneous Steam Plant	514	$350,644	ENERGY1	Energy Sales w/Losses	2	$258	$25,262	$288	$454	$103	$1,886
Steam Power Maintenance Expenses		**$11,850,561**				**$10,139**	**$753,608**	**$7,981**	**$21,206**	**$3,361**	**$51,582**
TOTAL STEAM POWER GENERATION EXPENSE		**$35,826,505**				**$29,576**	**$2,354,068**	**$25,462**	**$59,672**	**$10,253**	**$165,151**
Nuclear Power Generation											
Operation Supervision and Engineering	517	$3,901,029	NUC LABOR	NUC LABOR	29	$3,515	$235,554	$2,407	$7,714	$1,091	$15,458
Fuel	518	$0	ENERGY1	Energy Sales w/Losses	2	$0	$0	$0	$0	$0	$0
Coolants and Water	519	$1,783,095	DEMAND4	P&A	9	$1,844	$90,961	$806	$4,504	$478	$5,035
Steam Expenses	520	$7,220,735	ENERGY1	Energy Sales w/Losses	2	$5,311	$520,220	$5,937	$9,347	$2,122	$38,848
Steam from Other Sources	521	$0	DEMAND4	P&A	9	$0	$0	$0	$0	$0	$0
Electric Expenses	523	$1,010,148	DEMAND4	P&A	9	$1,045	$51,531	$457	$2,552	$271	$2,853
Miscellaneous Nuclear Power Expenses	524	$8,692,486	DEMAND4	P&A	9	$8,990	$443,431	$3,929	$21,958	$2,332	$24,546
Rents	525	$0	#N/A								
Nuclear Power Operation Expenses		**$22,607,493**				**$20,705**	**$1,341,697**	**$13,536**	**$46,075**	**$6,294**	**$86,740**
Maintenance Supervision and Engineering	528	$2,670,770	DEMAND4	P&A	9	$2,762	$136,244	$1,207	$6,747	$716	$7,542
Maintenance of Structures	529	$1,807,234	DEMAND4	P&A	9	$1,869	$92,193	$817	$4,565	$485	$5,103
Maintenance of Reactor Plant Equipment	530	$2,856,543	ENERGY1	Energy Sales w/Losses	2	$2,101	$205,800	$2,349	$3,698	$840	$15,368
Maintenance of Electric Plant	531	$1,680,796	ENERGY1	Energy Sales w/Losses	2	$1,236	$121,093	$1,382	$2,176	$494	$9,043
Maintenance of Miscellaneous Nuclear Plant	532	$1,066,815	ENERGY1	Energy Sales w/Losses	2	$785	$76,859	$877	$1,381	$314	$5,739
Nuclear Power Maintenance Expenses		**$10,082,158**				**$8,753**	**$632,190**	**$6,632**	**$18,566**	**$2,848**	**$42,796**
TOTAL NUCLEAR POWER GENERATION EXPENSE		**$32,689,651**				**$29,459**	**$1,973,886**	**$20,168**	**$64,641**	**$9,143**	**$129,536**
TOTAL HYDRAULIC POWER GENETATION EXPENSE		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Power Generation											
Operation Supervision and Engineering	546	$905,845	OTHER P LABOR	OTHER P LABOR	30	$932	$46,567	$416	$2,267	$243	$2,601
Fuel (Labor)	547L	$0	DEMAND4	P&A	9	$0	$0	$0	$0	$0	$0
Fuel (Other)	547	$83,028	ENERGY1	Energy Sales w/Losses	2	$61	$5,982	$68	$107	$24	$447
Generation Expenses	548	$72,394	DEMAND4	P&A	9	$75	$3,693	$33	$183	$19	$204
Misc Other Power Generation Expenses	549	$864,748	DEMAND4	P&A	9	$894	$44,113	$391	$2,184	$232	$2,442
Rents	550	$1,602	DEMAND4	P&A	9	$2	$82	$1	$4	$0	$5
Other Power Operation Expenses		**$1,927,618**				**$1,964**	**$100,437**	**$908**	**$4,746**	**$520**	**$5,699**
Maintenance Supervision and Engineering	551	$145,036	DEMAND4	P&A	9	$150	$7,399	$66	$366	$39	$410
Maintenance of Structures	552	$5,557	DEMAND4	P&A	9	$6	$283	$3	$14	$1	$16
Maintenance of Generating and Electric Plant	553	$2,528,211	DEMAND4	P&A	9	$2,615	$128,972	$1,143	$6,387	$678	$7,139
Maintenance of Misc Other Power Generation Plant	554	$727,297	DEMAND4	P&A	9	$752	$37,102	$329	$1,837	$195	$2,054
Other Power Maintenance Expenses		**$3,406,101**				**$3,523**	**$173,756**	**$1,540**	**$8,604**	**$914**	**$9,618**
TOTAL OTHER POWER GENERATION EXPENSE		**$5,333,719**				**$5,486**	**$274,193**	**$2,448**	**$13,350**	**$1,433**	**$15,317**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Other Power Supply Expenses												
Purchased Power	555	$0	DEMAND4	P&A	9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
System Control and Load Dispatching	556	$484,220	DEMAND4	P&A	9	$198,511.62	$1,035.06	$90,967.82	$55,600.68	$80,902.32	$12,989.40	$16,071.29
Other Expenses	557	$1,789,390	DEMAND4	P&A	9	$733,581.32	$3,824.98	$336,163.17	$205,467.15	$298,967.04	$48,001.11	$59,389.97
TOTAL OTHER POWER SUPPLY EXPENSE		**$2,273,610**				**$932,093**	**$4,860**	**$427,131**	**$261,068**	**$379,869**	**$60,991**	**$75,461**
TOTAL POWER PRODUCTION AND SUPPLY		**$76,123,484**				**$28,517,367**	**$217,983**	**$14,150,640**	**$9,135,509**	**$14,009,904**	**$2,258,676**	**$2,518,026**
TRANSMISSION EXPENSES												
Operation Supervision and Engineering	560	$910,461	DEMAND3	12 CP	8	$394,454.73	$1,604.50	$169,040.04	$101,013.54	$138,429.92	$22,553.25	$32,949.95
Load Dispatch - Reliability	561	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,153,058	DEMAND3	12 CP	8	$499,559.41	$2,032.03	$214,081.71	$127,929.16	$175,315.34	$28,562.69	$41,729.65
Load Dispatch-Transmission Service and Scheduling	561.3	$204,298	DEMAND3	12 CP	8	$88,511.58	$360.03	$37,930.84	$22,666.40	$31,062.25	$5,060.72	$7,393.63
Generation Interconnection Studies	561.7	$1,289	DEMAND3	12 CP	8	$558.49	$2.27	$239.33	$143.02	$196.00	$31.93	$46.65
Reliability, Planning and Standards Development Services	561.8	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Station Expenses	562	$22,566	DEMAND3	12 CP	8	$9,776.51	$39.77	$4,189.63	$2,503.61	$3,430.97	$558.98	$816.66
Overhead Lines Expenses	563	$232,421	DEMAND3	12 CP	8	$100,695.99	$409.60	$43,152.36	$25,786.63	$35,338.24	$5,757.37	$8,411.43
Underground Lines Expenses	564	$214,494	DEMAND3	12 CP	8	$92,928.99	$378.00	$39,823.89	$23,797.63	$32,612.49	$5,313.29	$7,762.63
Transmission of Electricity by Others	565	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Misc Transmission Expenses	566	$279,071	DEMAND3	12 CP	8	$120,906.67	$491.81	$51,813.47	$30,962.26	$42,430.98	$6,912.93	$10,099.69
Rents	567	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Regional Transmission Operation	575	$0										
Total Transmission Operations		**$3,017,658**				**$1,307,392**	**$5,318**	**$560,271**	**$334,802**	**$458,816**	**$74,751**	**$109,210**
Maintenance Supervision And Engineering	568	$751,927	DEMAND3	12 CP	8	$325,770.33	$1,325.12	$139,605.96	$83,424.56	$114,325.82	$18,626.17	$27,212.54
Maintenance of Structures	569	$1,363	DEMAND3	12 CP	8	$590.58	$2.40	$253.09	$151.24	$207.26	$33.77	$49.33
Maintenance of Computer Hardware	569.1	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Maintenance of Station Equipment	570	$1,861,997	DEMAND3	12 CP	8	$806,705.07	$3,281.39	$345,706.23	$206,584.25	$283,105.02	$46,123.98	$67,386.42
Maintenance of Overhead Lines	571	$330,234	DEMAND3	12 CP	8	$143,072.84	$581.97	$61,312.58	$36,638.66	$50,209.97	$8,180.30	$11,951.29
Maintenance of Underground Lines	572	$214,490	DEMAND3	12 CP	8	$92,927.13	$377.99	$39,823.09	$23,797.15	$32,611.84	$5,313.18	$7,762.47
Maintenance of Misc Transmission Plant	573	$0	DEMAND3	12 CP	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Transmission Maintenance		**$3,160,010**				**$1,369,066**	**$5,569**	**$586,701**	**$350,596**	**$480,460**	**$78,277**	**$114,362**
TOTAL TRANSMISSION EXPENSES		**$6,177,669**				**$2,676,458**	**$10,887**	**$1,146,972**	**$685,398**	**$939,276**	**$153,029**	**$223,572**
DISTRIBUTION EXPENSES												
Operation Supervision And Engineering	580	$1,894,646	DIST OPS LABOR	DIST OPS LABOR	32	$1,184,966.32	$12,921.04	$349,242.03	$112,284.34	$109,339.83	$13,207.60	$55,311.29
Load Dispatching	581	$2,198,239	DEMAND6	Class NCP Excl. Sub	11	$1,059,174.72	$10,822.71	$396,411.22	$220,401.25	$242,629.47	$30,522.57	$105,034.83
Station Expenses	582	$30,906	DEMAND6	Class NCP Excl. Sub	11	$14,891.33	$152.16	$5,573.29	$3,098.70	$3,411.22	$429.13	$1,476.72
Overhead Line Expenses	583											
Primary Demand	77.22%	$765,642	DEMAND7	Primary NCP	12	$389,054.34	$3,975.38	$145,609.13	$80,957.43	$89,122.25	$11,211.51	$38,581.22
Secondary Demand	11.89%	$117,935	DEMAND8	Secondary NCP	13	$66,574.15	$680.26	$24,916.32	$13,853.26	$4,088.76	$0.00	$6,601.94
Customer	10.89%	$107,981	CUST1	Avg. Number of Customers	15	$93,046.30	$1,065.77	$13,168.55	$204.17	$31.81	$0.30	$226.96
Total Acct. 583	**100.00%**	**$991,557**				**$548,675**	**$5,721**	**$183,694**	**$95,015**	**$93,243**	**$11,212**	**$45,410**
Underground Line Expenses	584											
Primary Demand	53.70%	$269,877	DEMAND7	Primary NCP	12	$137,135.65	$1,401.26	$51,324.97	$28,536.24	$31,414.22	$3,951.88	$13,599.29
Secondary Demand	9.65%	$48,513	DEMAND8	Secondary NCP	13	$27,385.29	$279.82	$10,249.34	$5,698.54	$1,681.91	$0.00	$2,715.71
Customer	36.65%	$184,198	CUST1	Avg. Number of Customers	15	$158,722.85	$1,818.04	$22,463.54	$348.29	$54.26	$0.50	$387.16
Total Acct. 584	**100.00%**	**$502,588**				**$323,244**	**$3,499**	**$84,038**	**$34,583**	**$33,150**	**$3,952**	**$16,702**
Street Lighting and Signal System Expenses	585	$8,414	CUST5	Lighting only	19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Meter Expenses	586	$2,826,437	CUST4	Acct. 370 - Meter	18	$2,193,940.45	$25,129.81	$574,828.43	$11,030.93	$1,714.86	$180.41	$12,259.25
Customer Installations Expenses	587	$6,843	CUST5	Lighting only	19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Distribution Expenses	588	$2,252,622	DIST PLT	Dist. Plant	31	$1,374,860.41	$14,808.79	$380,813.54	$158,437.97	$134,714.42	$15,171.36	$76,533.43
CCN	588.01											
Rents	589		DIST PLT	Dist. Plant	31							
Total Distribution Operations		**$10,712,253**				**$6,699,752**	**$73,055**	**$1,974,600**	**$634,851**	**$618,203**	**$74,675**	**$312,728**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Other Power Supply Expenses											
Purchased Power	555	$0	DEMAND4	P&A	9	$0	$0	$0	$0	$0	$0
System Control and Load Dispatching	556	$484,220	DEMAND4	P&A	9	$501	$24,702	$219	$1,223	$130	$1,367
Other Expenses	557	$1,789,390	DEMAND4	P&A	9	$1,851	$91,282	$809	$4,520	$480	$5,053
TOTAL OTHER POWER SUPPLY EXPENSE		**$2,273,610**				**$2,351**	**$115,984**	**$1,028**	**$5,743**	**$610**	**$6,420**
TOTAL POWER PRODUCTION AND SUPPLY		**$76,123,484**				**$66,873**	**$4,718,131**	**$49,106**	**$143,407**	**$21,439**	**$316,424**
TRANSMISSION EXPENSES											
Operation Supervision and Engineering	560	$910,461	DEMAND3	12 CP	8	$862	$44,027	$358	$4,004	$279	$887
Load Dispatch - Reliability	561	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Load Dispatch - Monitor and Operate Transmission System	561.2	$1,153,058	DEMAND3	12 CP	8	$1,092	$55,758	$453	$5,070	$353	$1,123
Load Dispatch-Transmission Service and Scheduling	561.3	$204,298	DEMAND3	12 CP	8	$193	$9,879	$80	$898	$63	$199
Generation Interconnection Studies	561.7	$1,289	DEMAND3	12 CP	8	$1	$62	$1	$6	$0	$1
Reliability, Planning and Standards Development Services	561.8	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Station Expenses	562	$22,566	DEMAND3	12 CP	8	$21	$1,091	$9	$99	$7	$22
Overhead Lines Expenses	563	$232,421	DEMAND3	12 CP	8	$220	$11,239	$91	$1,022	$71	$226
Underground Lines Expenses	564	$214,494	DEMAND3	12 CP	8	$203	$10,372	$84	$943	$66	$209
Transmission of Electricity by Others	565	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Misc Transmission Expenses	566	$279,071	DEMAND3	12 CP	8	$264	$13,495	$110	$1,227	$85	$272
Rents	567	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Regional Transmission Operation	575	$0									
Total Transmission Operations		**$3,017,658**				**$2,857**	**$145,923**	**$1,186**	**$13,270**	**$923**	**$2,939**
Maintenance Supervision And Engineering	568	$751,927	DEMAND3	12 CP	8	$712	$36,360	$295	$3,306	$230	$732
Maintenance of Structures	569	$1,363	DEMAND3	12 CP	8	$1	$66	$1	$6	$0	$1
Maintenance of Computer Hardware	569.1	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Maintenance of Station Equipment	570	$1,861,997	DEMAND3	12 CP	8	$1,763	$90,039	$732	$8,188	$570	$1,813
Maintenance of Overhead Lines	571	$330,234	DEMAND3	12 CP	8	$313	$15,969	$130	$1,452	$101	$322
Maintenance of Underground Lines	572	$214,490	DEMAND3	12 CP	8	$203	$10,372	$84	$943	$66	$209
Maintenance of Misc Transmission Plant	573	$0	DEMAND3	12 CP	8	$0	$0	$0	$0	$0	$0
Total Transmission Maintenance		**$3,160,010**				**$2,992**	**$152,807**	**$1,242**	**$13,896**	**$967**	**$3,077**
TOTAL TRANSMISSION EXPENSES		**$6,177,669**				**$5,848**	**$298,730**	**$2,427**	**$27,165**	**$1,890**	**$6,016**
DISTRIBUTION EXPENSES											
Operation Supervision And Engineering	580	$1,894,646	DIST OPS LABOR	DIST OPS LABOR	32	$2,772	$26,281	$1,493	$2,331	$813	$23,684
Load Dispatching	581	$2,198,239	DEMAND6	Class NCP Excl. Sub	11	$4,302	$99,191	$5,711	$8,926	$1,132	$13,979
Station Expenses	582	$30,906	DEMAND6	Class NCP Excl. Sub	11	$60	$1,395	$80	$126	$16	$197
Overhead Line Expenses	583										
Primary Demand	77.22%	$765,642	DEMAND7	Primary NCP	12	$1,580	$0	$0	$0	$416	$5,135
Secondary Demand	11.89%	$117,935	DEMAND8	Secondary NCP	13	$270	$0	$0	$0	$71	$879
Customer	10.89%	$107,981	CUST1	Avg. Number of Customers	15	$46	$1	$0	$0	$8	$181
Total Acct. 583	**100.00%**	**$991,557**				**$1,896**	**$1**	**$0**	**$0**	**$495**	**$6,194**
Underground Line Expenses	584										
Primary Demand	53.70%	$269,877	DEMAND7	Primary NCP	12	$557	$0	$0	$0	$147	$1,810
Secondary Demand	9.65%	$48,513	DEMAND8	Secondary NCP	13	$111	$0	$0	$0	$29	$361
Customer	36.65%	$184,198	CUST1	Avg. Number of Customers	15	$78	$3	$0	$0	$14	$309
Total Acct. 584	**100.00%**	**$502,588**				**$746**	**$3**	**$0**	**$0**	**$190**	**$2,480**
Street Lighting and Signal System Expenses	585	$8,414	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$8,414
Meter Expenses	586	$2,826,437	CUST4	Acct. 370 - Meter	18	$2,473	$2,706	$64	$90	$112	$1,908
Customer Installations Expenses	587	$6,843	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$6,843
Miscellaneous Distribution Expenses	588	$2,252,622	DIST PLT	Dist. Plant	31	$3,424	$19,013	$1,091	$1,705	$1,840	$70,209
CCN	588.01										
Rents	589		DIST PLT	Dist. Plant	31						
Total Distribution Operations		**$10,712,253**				**$15,673**	**$148,589**	**$8,440**	**$13,178**	**$4,599**	**$133,909**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Maintenance Supervision And Engineering	590	$562,090	DIST MAINT LABOR	DIST MAINT LABOR	33	$318,285.27	$3,357.87	$101,187.28	$48,663.54	$47,750.12	$5,745.96	$23,339.89
Maintenance of Structures	591	($8,890)	DEMAND6	Class NCP Excl. Sub	11	($4,283.56)	($43.77)	($1,603.18)	($891.36)	($981.25)	($123.44)	($424.79)
Maintenance of Station Equipment	592	$1,953,038	DEMAND6	Class NCP Excl. Sub	11	$941,029.80	$9,615.50	$352,193.80	$195,816.75	$215,565.53	$27,117.95	$93,318.79
Maintenance of Overhead Lines	593											
Primary Demand	77.22%	$5,410,287	DEMAND7	Primary NCP	12	$2,749,190.99	$28,091.39	$1,028,923.86	$572,072.89	$629,768.27	$79,224.35	$272,628.12
Secondary Demand	11.89%	$833,368	DEMAND8	Secondary NCP	13	$470,435.68	$4,806.94	$176,067.25	$97,891.89	$28,892.59	$0.00	$46,651.54
Customer	10.89%	$763,028	CUST1	Avg. Number of Customers	15	$657,496.94	$7,531.09	$93,053.44	$1,442.76	$224.77	$2.09	$1,603.79
Total Acct. 593	**100.00%**	**$7,006,683**				**$3,877,124**	**$40,429**	**$1,298,045**	**$671,408**	**$658,886**	**$79,226**	**$320,883**
Maintenance of Overhead Lines_CCN	593.01	$0										
Maintenance of Underground Lines	594											
Primary Demand	53.70%	$1,060,502	DEMAND7	Primary NCP	12	$538,885.20	$5,506.36	$201,685.46	$112,135.39	$123,444.61	$15,529.23	$53,439.45
Secondary Demand	9.65%	$190,634	DEMAND8	Secondary NCP	13	$107,612.64	$1,099.59	$40,275.56	$22,392.87	$6,609.21	$0.00	$10,671.59
Customer	36.65%	$723,822	CUST1	Avg. Number of Customers	15	$623,713.78	$7,144.13	$88,272.22	$1,368.63	$213.22	$1.98	$1,521.39
Total Acct. 594	**100.00%**	**$1,974,959**				**$1,270,212**	**$13,750**	**$330,233**	**$135,897**	**$130,267**	**$15,531**	**$65,632**
Maintenance of Underground Lines_CCN	594.01	$0										
Maintenance of Line Transformers	595											
Demand	73%	$128,272	DEMAND8	Secondary NCP	13	$72,409.34	$739.88	$27,100.23	$15,067.49	$4,447.14	$0.00	$7,180.59
Customer	27%	$47,443	CUST1	Avg. Number of Customers	15	$40,881.37	$468.26	$5,785.81	$89.71	$13.98	$0.13	$99.72
Total Acct. 595	**100%**	**$175,715**				**$113,291**	**$1,208**	**$32,886**	**$15,157**	**$4,461**	**$0**	**$7,280**
Maintenance of Street Lighting and Signal Systems	596	$72,050	CUST5	Lighting only	19	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Maintenance of Meters	597	$422,865	CUST4	Acct. 370 - Meter	18	$328,236.65	$3,759.68	$86,000.40	$1,650.34	$256.56	$26.99	$1,834.11
Maintenance of Miscellaneous Distribution Plant	598	$927,641	DIST PLT	Dist. Plant	31	$566,174.61	$6,098.34	$156,820.98	$65,245.57	$55,476.10	$6,247.64	$31,516.86
CCN	598.01											
Total Distribution Maintenance		**$13,086,151**				**$7,410,069**	**$78,175**	**$2,355,763**	**$1,132,946**	**$1,111,681**	**$133,773**	**$543,381**
TOTAL DISTRIBUTION EXPENSES		**$23,798,403**				**$14,109,821**	**$151,230**	**$4,330,363**	**$1,767,798**	**$1,729,884**	**$208,448**	**$856,109**
CUSTOMER ACCOUNTS												
Supervision	901	$2,070,227	CUST7	Acct. 903	21	$1,787,352.45	$20,412.53	$252,553.41	$3,948.21	$651.52	$5.65	$4,384.06
Meter Reading Expenses	902	$563,404	CUST2	Avg. Number of Meters	16	$486,179.64	$5,568.79	$68,532.79	$1,066.84	$165.88	$1.54	$1,185.85
Customer Records And Collection Expenses	903	$6,857,840	CUST7	Acct. 903	21	$5,920,789.99	$67,618.61	$836,609.30	$13,078.85	$2,158.23	$18.71	$14,522.66
Customer Records And Collection Expenses (Interest)	903											
Uncollectible Accounts	904											
Miscellaneous Customer Accounts Expenses	905	$2,812	CUST7	Acct. 903	21	$2,428.05	$27.73	$343.08	$5.36	$0.89	$0.01	$5.96
TOTAL CUSTOMER ACCOUNTS		**$9,494,283**				**$8,196,750**	**$93,628**	**$1,158,039**	**$18,099**	**$2,977**	**$26**	**$20,099**
CUSTOMER SERVICE & INFO EXPENSES												
Customer Service and Informational Expenses	906		CUST9	Acct. 908	23	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Supervision	907	$103,420	CUST9	Acct. 908	23	$65,333.63	$748.34	$35,947.17	$557.61	$86.77	$0.81	$620.27
Customer Assistance Expenses	908	$615,302	CUST9	Acct. 908	23	$388,706.37	$4,452.32	$213,869.85	$3,317.55	$516.26	$4.80	$3,690.31
Informational and Instructional Advertising Expenses	909	$0	CUST9	Acct. 908	23	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Customer Service and Informational Expenses	910	$688,596	CUST9	Acct. 908	23	$435,008.68	$4,982.67	$239,345.81	$3,712.74	$577.75	$5.37	$4,129.90
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$1,407,317**				**$889,049**	**$10,183**	**$489,163**	**$7,588**	**$1,181**	**$11**	**$8,440**
SALES EXPENSES												
Supervision	911	$243,310	CUST10	Avg. Number of Customers excl. Lighting	24	$210,011.11	$2,405.51	$29,722.20	$460.83	$71.79	$0.67	$512.27
Demonstrating and Selling Expenses	912	$114,142	CUST10	Avg. Number of Customers excl. Lighting	24	$98,520.67	$1,128.47	$13,943.32	$216.19	$33.68	$0.31	$240.32
Advertising Expenses	913	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Revenue From Merchandising	914	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Member Service Expense and Cost of Sales	915	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Sales Expenses	916	$1,072,721	CUST10	Avg. Number of Customers excl. Lighting	24	$925,909.86	$10,605.55	$131,041.06	$2,031.75	$316.52	$2.94	$2,258.52
TOTAL SALES EXPENSES		**$1,430,173**				**$1,234,442**	**$14,140**	**$174,707**	**$2,709**	**$422**	**$4**	**$3,011**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$12,331,773**				**$10,320,240**	**$117,951**	**$1,821,908**	**$28,396**	**$4,579**	**$41**	**$31,550**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Maintenance Supervision And Engineering	590	$562,090	DIST MAINT LABOR	DIST MAINT LABOR	33	$998	$4,308	$247	$387	$274	$7,547
Maintenance of Structures	591	($8,890)	DEMAND6	Class NCP Excl. Sub	11	($17)	($401)	($23)	($36)	($5)	($57)
Maintenance of Station Equipment	592	$1,953,038	DEMAND6	Class NCP Excl. Sub	11	$3,822	$88,127	$5,074	$7,931	$1,006	$12,419
Maintenance of Overhead Lines	593										
Primary Demand	77.22%	$5,410,287	DEMAND7	Primary NCP	12	$11,166	$0	$0	$0	$2,939	$36,283
Secondary Demand	11.89%	$833,368	DEMAND8	Secondary NCP	13	$1,911	$0	$0	$0	$503	$6,209
Customer	10.89%	$763,028	CUST1	Avg. Number of Customers	15	$324	$10	$1	$1	$58	$1,279
Total Acct. 593	**100.00%**	**$7,006,683**				**$13,400**	**$10**	**$1**	**$1**	**$3,499**	**$43,771**
Maintenance of Overhead Lines_CCN	593.01	$0									
Maintenance of Underground Lines	594										
Primary Demand	53.70%	$1,060,502	DEMAND7	Primary NCP	12	$2,189	$0	$0	$0	$576	$7,112
Secondary Demand	9.65%	$190,634	DEMAND8	Secondary NCP	13	$437	$0	$0	$0	$115	$1,420
Customer	36.65%	$723,822	CUST1	Avg. Number of Customers	15	$307	$10	$1	$1	$55	$1,214
Total Acct. 594	**100.00%**	**$1,974,959**				**$2,933**	**$10**	**$1**	**$1**	**$746**	**$9,746**
Maintenance of Underground Lines_CCN	594.01	$0									
Maintenance of Line Transformers	595										
Demand	73%	$128,272	DEMAND8	Secondary NCP	13	$294	$0	$0	$0	$77	$956
Customer	27%	$47,443	CUST1	Avg. Number of Customers	15	$20	$1	$0	$0	$4	$80
Total Acct. 595	**100%**	**$175,715**				**$314**	**$1**	**$0**	**$0**	**$81**	**$1,035**
Maintenance of Street Lighting and Signal Systems	596	$72,050	CUST5	Lighting only	19	$0	$0	$0	$0	$0	$72,050
Maintenance of Meters	597	$422,865	CUST4	Acct. 370 - Meter	18	$370	$405	$10	$13	$17	$285
Maintenance of Miscellaneous Distribution Plant	598	$927,641	DIST PLT	Dist. Plant	31	$1,410	$7,829	$449	$702	$758	$28,913
CCN	598.01										
Total Distribution Maintenance		**$13,086,151**				**$23,229**	**$100,289**	**$5,760**	**$8,999**	**$6,376**	**$175,710**
TOTAL DISTRIBUTION EXPENSES		**$23,798,403**				**$38,902**	**$248,879**	**$14,200**	**$22,177**	**$10,975**	**$309,618**
CUSTOMER ACCOUNTS											
Supervision	901	$2,070,227	CUST7	Acct. 903	21	$919	$0	$0	$0	$0	$0
Meter Reading Expenses	902	$563,404	CUST2	Avg. Number of Meters	16	$239	$23	$6	$1	$11	$423
Customer Records And Collection Expenses	903	$6,857,840	CUST7	Acct. 903	21	$3,044	$0	$0	$0	$0	$0
Customer Records And Collection Expenses (Interest)	903										
Uncollectible Accounts	904										
Miscellaneous Customer Accounts Expenses	905	$2,812	CUST7	Acct. 903	21	$1	$0	$0	$0	$0	$0
TOTAL CUSTOMER ACCOUNTS		**$9,494,283**				**$4,203**	**$23**	**$6**	**$1**	**$11**	**$423**
CUSTOMER SERVICE & INFO EXPENSES											
Customer Service and Informational Expenses	906		CUST9	Acct. 908	23	$0	$0	$0	$0	$0	$0
Supervision	907	$103,420	CUST9	Acct. 908	23	$125	$0	$0	$0	$0	$0
Customer Assistance Expenses	908	$615,302	CUST9	Acct. 908	23	$744	$0	$0	$0	$0	$0
Informational and Instructional Advertising Expenses	909	$0	CUST9	Acct. 908	23	$0	$0	$0	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	910	$688,596	CUST9	Acct. 908	23	$833	$0	$0	$0	$0	$0
TOTAL CUSTOMER SERVICE & INFO EXPENSES		**$1,407,317**				**$1,702**	**$0**	**$0**	**$0**	**$0**	**$0**
SALES EXPENSES											
Supervision	911	$243,310	CUST10	Avg. Number of Customers excl. Lighting	24	$103	$3	$0	$0	$18	$0
Demonstrating and Selling Expenses	912	$114,142	CUST10	Avg. Number of Customers excl. Lighting	24	$48	$2	$0	$0	$9	$0
Advertising Expenses	913	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Revenue From Merchandising	914	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Member Service Expense and Cost of Sales	915	$0	CUST10	Avg. Number of Customers excl. Lighting	24	$0	$0	$0	$0	$0	$0
Miscellaneous Sales Expenses	916	$1,072,721	CUST10	Avg. Number of Customers excl. Lighting	24	$456	$15	$1	$1	$81	$0
TOTAL SALES EXPENSES		**$1,430,173**				**$607**	**$20**	**$2**	**$2**	**$108**	**$0**
TOTAL CUSTOMER ACCOUNTS & SERVICES		**$12,331,773**				**$6,513**	**$43**	**$8**	**$3**	**$119**	**$423**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
ADMINISTRATIVE & GENERAL												
Administrative & General Salaries	920	$30,352,759	Subtotal Payroll	Subtotal Payroll	34	$14,255,842.84	$127,645.33	$5,497,389.69	$2,977,346.23	$4,275,849.98	$671,529.23	$930,142.11
Office Supplies And Expenses	921	$11,277	Subtotal Payroll	Subtotal Payroll	34	$5,296.34	$47.42	$2,042.39	$1,106.15	$1,588.57	$249.49	$345.57
Administrative Expenses Transferred - Credit	922	($2,395,979)	Subtotal Payroll	Subtotal Payroll	34	($1,125,324.23)	($10,076.04)	($433,951.60)	($235,025.03)	($337,526.00)	($53,009.01)	($73,423.33)
Outside Services Employed	923	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Property Insurance	924	$477	Subtotal Payroll	Subtotal Payroll	34	$224.01	$2.01	$86.38	$46.79	$67.19	$10.55	$14.62
Injuries And Damages	925	$1,352	Subtotal Payroll	Subtotal Payroll	34	$634.98	$5.69	$244.86	$132.62	$190.46	$29.91	$41.43
Employee Pensions and Benefits	926	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Franchise Requirements	927	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Regulatory Commission Expenses	928	$336,800	Subtotal Payroll	Subtotal Payroll	34	$158,185.60	$1,416.38	$61,000.10	$33,037.21	$47,445.66	$7,451.42	$10,321.04
Regulatory Commission Expenses (FERC)	928	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Duplicate Charges - Credit	929		Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
General Advertising	930.1	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous General Expenses	930.2	($1,538)	Subtotal Payroll	Subtotal Payroll	34	($722.17)	($6.47)	($278.49)	($150.83)	($216.60)	($34.02)	($47.12)
Rents	931	$0	Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transportation Expenses	933		Subtotal Payroll	Subtotal Payroll	34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Maintenance of General Plant	935	$296,783	Subtotal Payroll	Subtotal Payroll	34	$139,390.86	$1,248.09	$53,752.41	$29,111.91	$41,808.43	$6,566.08	$9,094.75
TOTAL ADMINISTRATIVE & GENERAL		**$28,601,932**				**$13,433,528**	**$120,282**	**$5,180,286**	**$2,805,605**	**$4,029,208**	**$632,794**	**$876,489**
TOTAL EXPENSED LABOR		**$147,033,261**				**$69,057,414**	**$618,333**	**$26,630,170**	**$14,422,706**	**$20,712,851**	**$3,252,987**	**$4,505,746**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Labor)

Description		KS Central Total	KS Central Alloc	KS Central Ref.	TAI Alloc No.	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
ADMINISTRATIVE & GENERAL											
Administrative & General Salaries	920	$30,352,759	Subtotal Payroll	Subtotal Payroll	34	$30,277	$1,349,567	$16,849	$49,400	$8,822	$162,099
Office Supplies And Expenses	921	$11,277	Subtotal Payroll	Subtotal Payroll	34	$11	$501	$6	$18	$3	$60
Administrative Expenses Transferred - Credit	922	($2,395,979)	Subtotal Payroll	Subtotal Payroll	34	($2,390)	($106,532)	($1,330)	($3,900)	($696)	($12,796)
Outside Services Employed	923	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Property Insurance	924	$477	Subtotal Payroll	Subtotal Payroll	34	$0	$21	$0	$1	$0	$3
Injuries And Damages	925	$1,352	Subtotal Payroll	Subtotal Payroll	34	$1	$60	$1	$2	$0	$7
Employee Pensions and Benefits	926	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Franchise Requirements	927	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Regulatory Commission Expenses	928	$336,800	Subtotal Payroll	Subtotal Payroll	34	$336	$14,975	$187	$548	$98	$1,799
Regulatory Commission Expenses (FERC)	928	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Duplicate Charges - Credit	929		Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
General Advertising	930.1	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Miscellaneous General Expenses	930.2	($1,538)	Subtotal Payroll	Subtotal Payroll	34	($2)	($68)	($1)	($3)	($0)	($8)
Rents	931	$0	Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Transportation Expenses	933		Subtotal Payroll	Subtotal Payroll	34	$0	$0	$0	$0	$0	$0
Maintenance of General Plant	935	$296,783	Subtotal Payroll	Subtotal Payroll	34	$296	$13,196	$165	$483	$86	$1,585
TOTAL ADMINISTRATIVE & GENERAL		**$28,601,932**				**$28,531**	**$1,271,720**	**$15,877**	**$46,551**	**$8,313**	**$152,748**
TOTAL EXPENSED LABOR		**$147,033,261**				**$146,667**	**$6,537,502**	**$81,617**	**$239,302**	**$42,736**	**$785,230**

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Allocation Amount)

Description	Allocation Factor	Reference	TAI Alloc. No.	KS Central Retail	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Energy Allocation Factors			1								
Energy Sales @ Generation w/Losses	ENERGY1	Energy Sales w/Losses	2	20,323,319,660	6,954,300,538	71,737,546	3,741,092,099	2,535,674,431	4,056,765,767	656,099,037	670,171,077
Energy Booked KWH Sales @ Meter (WN)	ENERGY2	Weather Normalized Energy Sales	3	19,021,589,751	6,452,610,102	66,562,325	3,471,205,844	2,352,748,254	3,855,045,876	629,373,799	621,824,242
Energy Sales @ Generation w/Losses * Avg Fuel Costs	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	308,791,903	107,217,577	961,356	56,811,098	38,320,085	61,044,095	9,890,657	10,113,538
Demand Allocation Factors			5								
Demand 1 CP	DEMAND1	Coincident Peak	6	4,420	2,143	3	849	459	580	92	148
Demand Average 4 Summer CP's	DEMAND2	4 Summer Monthly Coincident Peaks	7	4,295	2,036	4	807	446	577	91	161
Demand Average 12 CP's	DEMAND3	12 CP	8	3,355	1,454	6	623	372	510	83	121
Peak & Average	DEMAND4	P&A	9	100.00%	41.00%	0.21%	18.79%	11.48%	16.71%	2.68%	3.32%
Class NCP Demand	DEMAND5	Class NCP Substation	10	4,942	2,329	24	872	485	614	95	231
Class NCP xSUB	DEMAND6	Class NCP Excl. Sub	11	4,834	2,329	24	872	485	534	67	231
Primary NCP (excludes Sub and Trans	DEMAND7	Primary NCP	12	4,584	2,329	24	872	485	534	67	231
Secondary NCP	DEMAND8	Secondary NCP	13	4,126	2,329	24	872	485	143	-	231
Customer Allocation Factors			14								
Monthly Average Number of Customers	CUST1	Avg. Number of Customers	15	731,289	630,148	7,218	89,183	1,383	215	2	1,537
Average Number of Meters	CUST2	Avg. Number of Meters	16	730,240	630,148	7,218	88,827	1,383	215	2	1,537
Acct 369 - Services	CUST3	Acct. 369 - Services	17	729,834	630,148	7,218	89,183	1,383	-	-	1,537
Acct 370 - Meter Investment	CUST4	Acct. 370 - Meter	18	89,299,628	69,316,280	793,962	18,161,372	348,516	54,180	5,700	387,324
Acct 371, Acct 373	CUST5	Lighting only	19	40,651	-	-	-	-	-	-	-
Customer Deposits	CUST6	Customer Deposits	20	5,079,103	3,150,160	11,605	1,844,492	28,974	4,375	42	32,799
Acct 903 - Records & Collections	CUST7	Acct. 903	21	40,464,785	34,935,706	398,985	4,936,425	77,172	12,735	110	85,691
Acct 904 - Uncollectible Accounts	CUST8	Acct. 904	22	9,331,886	8,161,424	93,482	576,531	133,304	367,145	-	-
Acct 908 - Customer Assistance	CUST9	Acct. 908	23	1,163,845	735,239	8,422	404,535	6,275	976	9	6,980
Acct 910, Acct 912, Acct 913, Acct 916	CUST10	Avg. Number of Customers excl. Lighting	24	730,063	630,148	7,218	89,183	1,383	215	2	1,537
Monthly Primary Customers	CUST11	Average Number of Primary Customers	25	731,255	630,148	7,218	89,183	1,383	195	1	1,537
Monthly Secondary Customers	CUST12	Average Number of Secondary Customers	26	731,132	630,148	7,218	89,183	1,383	72	-	1,537
Prod,Trans, Dist Plant	PTD	PTD	27	$11,133,933,165	$5,321,939,747	$40,566,349	$2,020,563,511	$1,110,281,898	$1,454,706,710	$222,728,535	$372,516,786
Steam Labor	STM LABOR	STM LABOR	28	$30,661,214	$11,117,991	$95,365	$5,679,059	$3,733,646	$5,819,733	$939,412	$1,013,051
Nuclear Labor	NUC LABOR	NUC LABOR	29	$28,788,622	$10,932,982	$79,393	$5,359,812	$3,433,160	$5,227,177	$842,260	$952,744
Other Power Labor	OTHER P LABOR	OTHER P LABOR	30	$4,427,874	$1,809,631	$9,581	$831,527	$509,257	$742,500	$119,233	$146,944
Distribution Plant	DIST PLT	Dist. Plant	31	$3,779,654,611	$2,306,866,125	$24,847,538	$638,963,680	$265,841,673	$226,036,141	$25,455,892	$128,414,769
Distribution Op Labor	DIST OPS LABOR	DIST OPS LABOR	32	$8,817,606	$5,514,785	$60,134	$1,625,358	$522,567	$508,863	$61,468	$257,417
Distribution Maint. Labor	DIST MAINT LABOR	DIST MAINT LABOR	33	$12,524,060	$7,091,783	$74,817	$2,254,576	$1,084,283	$1,063,931	$128,027	$520,041
Payroll Excl. A&G	Subtotal Payroll	Subtotal Payroll	34	$118,431,329	$55,623,886	$498,050	$21,449,884	$11,617,101	$16,683,643	$2,620,193	$3,629,257
Total Payroll	Payroll	Payroll	35	$147,033,261	$69,057,414	$618,333	$26,630,170	$14,422,706	$20,712,851	$3,252,987	$4,505,746
Total Plant in Service	TPIS	TPIS	36	$12,104,651,925	$5,778,458,534	$44,397,490	$2,196,725,406	$1,206,599,969	$1,589,091,070	$243,689,285	$403,251,573
Trans & Dist Plant	TD	TD	37	$3,783,982,667	$2,308,741,244	$24,855,165	$639,767,246	$266,321,860	$226,694,195	$25,563,103	$128,571,404
Net Plant	Net Plant	Net Plant	38	$7,470,462,991	$3,695,499,437	$30,229,357	$1,343,635,705	$716,107,972	$911,247,689	$137,375,476	$249,499,791
Rate Base	Rate Base	Rate Base	39	$6,732,721,065	$3,296,455,429	$27,076,214	$1,210,986,937	$652,376,844	$839,010,570	$126,979,552	$224,941,485
Dist Plant xCCN	Dist Plant xCCN	Dist Plant xCCN	40	$3,778,003,946	$2,306,866,125	$24,847,538	$638,963,680	$265,841,673	$226,036,141	$25,455,892	$128,414,769
PTD xCCN	PTD xCCN	PTD xCCN	41	$11,132,282,500	$5,321,939,747	$40,566,349	$2,020,563,511	$1,110,281,898	$1,454,706,710	$222,728,535	$372,516,786
TD xCCN	TD xCCN	TD xCCN	42	$3,782,332,002	$2,308,741,244	$24,855,165	$639,767,246	$266,321,860	$226,694,195	$25,563,103	$128,571,404
TPIS xCCN	TPIS xCCN	TPIS xCCN	43	$12,103,001,260	$5,778,458,534	$44,397,490	$2,196,725,406	$1,206,599,969	$1,589,091,070	$243,689,285	$403,251,573
Payroll xCCN	Payroll xCCN	Payroll xCCN	44	$0							
Production Plant	Prod Plant	Prod Plant	45	$7,349,950,498	$3,013,198,504	$15,711,184	$1,380,796,265	$843,960,038	$1,228,012,515	$197,165,432	$243,945,383
General Plant	Gen Plant	Gen Plant	46	$616,364,151	$289,489,019	$2,592,055	$111,633,803	$60,460,055	$86,828,371	$13,636,538	$18,888,110
Intangible Plant	Int Plant	Int Plant	47	$354,354,609	$167,029,768	$1,239,087	$64,528,093	$35,858,016	$47,555,989	$7,324,213	$11,846,677
Retail Revenues	Retail Rev	Retail Rev	48	$1,413,874,780	$640,306,516	$5,403,843	$292,682,279	$153,953,501	$191,532,412	$24,475,789	$38,067,845
Transmission Plant	Tplant	Tplant	49	$4,328,056	$1,875,119	$7,627	$803,565	$480,188	$658,054	$107,211	$156,634

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Allocation Amount)

Description	Allocation Factor	Reference	TAI Alloc. No.	KS Central Retail	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Energy Allocation Factors			1							
Energy Sales @ Generation w/Losses	ENERGY1	Energy Sales w/Losses	2	20,323,319,660	14,948,216	1,464,199,299	16,711,236	26,307,012	5,973,813	109,339,590
Energy Booked KWH Sales @ Meter (WN)	ENERGY2	Weather Normalized Energy Sales	3	19,021,589,751	13,869,836	1,409,931,052	16,091,860	25,331,984	5,542,856	101,451,719
Energy Sales @ Generation w/Losses * Avg Fuel Costs	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	308,791,903	230,042	21,834,720	247,980	397,517	88,584	1,634,655
Demand Allocation Factors			5							
Demand 1 CP	DEMAND1	Coincident Peak	6	4,420	6	123	0	17	1	-
Demand Average 4 Summer CP's	DEMAND2	4 Summer Monthly Coincident Peaks	7	4,295	5	150	0	17	1	-
Demand Average 12 CP's	DEMAND3	12 CP	8	3,355	3	162	1	15	1	3
Peak & Average	DEMAND4	P&A	9	100.00%	0.10%	5.10%	0.05%	0.25%	0.03%	0.28%
Class NCP Demand	DEMAND5	Class NCP Substation	10	4,942	9	218	13	20	2	31
Class NCP xSUB	DEMAND6	Class NCP Excl. Sub	11	4,834	9	218	13	20	2	31
Primary NCP (excludes Sub and Trans	DEMAND7	Primary NCP	12	4,584	9	-	-	-	2	31
Secondary NCP	DEMAND8	Secondary NCP	13	4,126	9	-	-	-	2	31
Customer Allocation Factors			14							
Monthly Average Number of Customers	CUST1	Avg. Number of Customers	15	731,289	310	10	1	1	55	1,226
Average Number of Meters	CUST2	Avg. Number of Meters	16	730,240	310	30	8	1	14	548
Acct 369 - Services	CUST3	Acct. 369 - Services	17	729,834	310	-	-	-	55	-
Acct 370 - Meter Investment	CUST4	Acct. 370 - Meter	18	89,299,628	78,120	85,500	2,016	2,850	3,528	60,280
Acct 371, Acct 373	CUST5	Lighting only	19	40,651	-	-	-	-	-	40,651
Customer Deposits	CUST6	Customer Deposits	20	5,079,103	6,551	63	21	21	-	-
Acct 903 - Records & Collections	CUST7	Acct. 903	21	40,464,785	17,960	-	-	-	-	-
Acct 904 - Uncollectible Accounts	CUST8	Acct. 904	22	9,331,886	-	-	-	-	-	-
Acct 908 - Customer Assistance	CUST9	Acct. 908	23	1,163,845	1,408	-	-	-	-	-
Acct 910, Acct 912, Acct 913, Acct 916	CUST10	Avg. Number of Customers excl. Lighting	24	730,063	310	10	1	1	55	-
Monthly Primary Customers	CUST11	Average Number of Primary Customers	25	731,255	310	-	-	-	55	1,226
Monthly Secondary Customers	CUST12	Average Number of Secondary Customers	26	731,132	310	-	-	-	55	1,226
Prod,Trans, Dist Plant	PTD	PTD	27	$11,133,933,165	$13,350,401	$407,054,037	$5,154,976	$21,446,198	$5,060,784	$138,563,232
Steam Labor	STM LABOR	STM LABOR	28	$30,661,214	$25,312	$2,014,670	$21,791	$51,069	$8,775	$141,340
Nuclear Labor	NUC LABOR	NUC LABOR	29	$28,788,622	$25,943	$1,738,332	$17,761	$56,927	$8,052	$114,078
Other Power Labor	OTHER P LABOR	OTHER P LABOR	30	$4,427,874	$4,555	$227,626	$2,032	$11,083	$1,190	$12,716
Distribution Plant	DIST PLT	Dist. Plant	31	$3,779,654,611	$5,744,739	$31,901,054	$1,830,964	$2,860,319	$3,088,027	$117,803,691
Distribution Op Labor	DIST OPS LABOR	DIST OPS LABOR	32	$8,817,606	$12,901	$122,309	$6,947	$10,847	$3,785	$110,225
Distribution Maint. Labor	DIST MAINT LABOR	DIST MAINT LABOR	33	$12,524,060	$22,231	$95,981	$5,512	$8,612	$6,102	$168,162
Payroll Excl. A&G	Subtotal Payroll	Subtotal Payroll	34	$118,431,329	$118,136	$5,265,782	$65,741	$192,752	$34,423	$632,481
Total Payroll	Payroll	Payroll	35	$147,033,261	$146,667	$6,537,502	$81,617	$239,302	$42,736	$785,230
Total Plant in Service	TPIS	TPIS	36	$12,104,651,925	$14,384,433	$447,913,490	$5,660,802	$23,152,629	$5,394,567	$145,932,676
Trans & Dist Plant	TD	TD	37	$3,783,982,667	$5,748,836	$32,110,343	$1,832,664	$2,879,350	$3,089,351	$117,807,905
Net Plant	Net Plant	Net Plant	38	$7,470,462,991	$9,198,664	$248,696,442	$3,510,372	$13,164,923	$3,689,547	$108,607,618
Rate Base	Rate Base	Rate Base	39	$6,732,721,065	$8,185,211	$232,638,921	$3,234,926	$11,813,848	$3,280,679	$95,740,448
Dist Plant xCCN	Dist Plant xCCN	Dist Plant xCCN	40	$3,778,003,946	$5,744,739	$31,901,054	$1,830,964	$2,860,319	$1,437,362	$117,803,691
PTD xCCN	PTD xCCN	PTD xCCN	41	$11,132,282,500	$13,350,401	$407,054,037	$5,154,976	$21,446,198	$3,410,120	$138,563,232
TD xCCN	TD xCCN	TD xCCN	42	$3,782,332,002	$5,748,836	$32,110,343	$1,832,664	$2,879,350	$1,438,686	$117,807,905
TPIS xCCN	TPIS xCCN	TPIS xCCN	43	$12,103,001,260	$14,384,433	$447,913,490	$5,660,802	$23,152,629	$3,743,902	$145,932,676
Payroll xCCN	Payroll xCCN	Payroll xCCN	44	$0						
Production Plant	Prod Plant	Prod Plant	45	$7,349,950,498	$7,601,564	$374,943,694	$3,322,311	$18,566,848	$1,971,433	$20,755,327
General Plant	Gen Plant	Gen Plant	46	$616,364,151	$614,827	$27,405,242	$342,141	$1,003,157	$179,149	$3,291,686
Intangible Plant	Int Plant	Int Plant	47	$354,354,609	$419,205	$13,454,211	$163,686	$703,274	$154,634	$4,077,757
Retail Revenues	Retail Rev	Retail Rev	48	$1,413,874,780	$1,209,672	$32,986,239	$1,069,498	$4,770,313	$11,332	$27,405,542
Transmission Plant	Tplant	Tplant	49	$4,328,056	$4,097	$209,289	$1,700	$19,032	$1,324	$4,215

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Allocation Percent)

Description	Allocation Factor	Reference	No.	KS Central Retail	Residential	Residential DG	Small General Service	Medium General Service	Large General Service	Large Power Service	Educational Services
Energy Allocation Factors			1								
Energy Sales @ Generation w/Losses	ENERGY1	Energy Sales w/Losses	2	100.0000%	34.2183%	0.3530%	18.4079%	12.4767%	19.9611%	3.2283%	3.2975%
Energy Booked KWH Sales @ Meter (WN)	ENERGY2	Weather Normalized Energy Sales	3	100.0000%	33.9226%	0.3499%	18.2488%	12.3688%	20.2667%	3.3087%	3.2690%
Energy Sales @ Generation w/Losses * Avg Fuel Costs	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	100.0000%	34.7216%	0.3113%	18.3979%	12.4097%	19.7687%	3.2030%	3.2752%
Demand Allocation Factors			5								
Demand 1 CP	DEMAND1	Coincident Peak	6	100.0000%	48.4840%	0.0600%	19.2047%	10.3842%	13.1136%	2.0796%	3.3427%
Demand Average 4 Summer CP's	DEMAND2	4 Summer Monthly Coincident Peaks	7	100.0000%	47.4072%	0.0834%	18.7780%	10.3830%	13.4440%	2.1151%	3.7594%
Demand Average 12 CP's	DEMAND3	12 CP	8	100.0000%	43.3247%	0.1762%	18.5664%	11.0948%	15.2044%	2.4771%	3.6190%
Peak & Average	DEMAND4	P&A	9	100.0000%	40.9962%	0.2138%	18.7865%	11.4825%	16.7078%	2.6825%	3.3190%
Class NCP Demand	DEMAND5	Class NCP Substation	10	100.0000%	47.1287%	0.4816%	17.6386%	9.8069%	12.4229%	1.9190%	4.6736%
Class NCP xSUB	DEMAND6	Class NCP Excl. Sub	11	100.0000%	48.1829%	0.4923%	18.0331%	10.0263%	11.0374%	1.3885%	4.7781%
Primary NCP (excludes Sub and Trans	DEMAND7	Primary NCP	12	100.0000%	50.8141%	0.5192%	19.0179%	10.5738%	11.6402%	1.4643%	5.0391%
Secondary NCP	DEMAND8	Secondary NCP	13	100.0000%	56.4499%	0.5768%	21.1272%	11.7465%	3.4670%	0.0000%	5.5980%
Monthly Average Number of Customers	CUST1	Avg. Number of Customers	15	100.0000%	86.1695%	0.9870%	12.1953%	0.1891%	0.0295%	0.0003%	0.2102%
Average Number of Meters	CUST2	Avg. Number of Meters	16	100.0000%	86.2932%	0.9884%	12.1641%	0.1894%	0.0294%	0.0003%	0.2105%
Acct 369 - Services	CUST3	Acct. 369 - Services	17	100.0000%	86.3413%	0.9890%	12.2196%	0.1895%	0.0000%	0.0000%	0.2106%
Acct 370 - Meter Investment	CUST4	Acct. 370 - Meter	18	100.0000%	77.6221%	0.8891%	20.3376%	0.3903%	0.0607%	0.0064%	0.4337%
Acct 371, Acct 373	CUST5	Lighting only	19	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Deposits	CUST6	Customer Deposits	20	100.0000%	62.0220%	0.2285%	36.3153%	0.5705%	0.0861%	0.0008%	0.6458%
Acct 903 - Records & Collections	CUST7	Acct. 903	21	100.0000%	86.3361%	0.9860%	12.1993%	0.1907%	0.0315%	0.0003%	0.2118%
Acct 904 - Uncollectible Accounts	CUST8	Acct. 904	22	100.0000%	87.4574%	1.0018%	6.1781%	1.4285%	3.9343%	0.0000%	0.0000%
Acct 908 - Customer Assistance	CUST9	Acct. 908	23	100.0000%	63.1733%	0.7236%	34.7585%	0.5392%	0.0839%	0.0008%	0.5998%
Acct 910, Acct 912, Acct 913, Acct 916	CUST10	Avg. Number of Customers excl. Lighting	24	100.0000%	86.3142%	0.9887%	12.2158%	0.1894%	0.0295%	0.0003%	0.2105%
Monthly Primary Customers	CUST11	Average Number of Primary Customers	25	100.0000%	86.1735%	0.9870%	12.1959%	0.1891%	0.0266%	0.0001%	0.2102%
Monthly Secondary Customers	CUST12	Average Number of Secondary Customers	26	100.0000%	86.1880%	0.9872%	12.1979%	0.1891%	0.0099%	0.0000%	0.2102%
Prod,Trans, Dist Plant	PTD	PTD	27	100.0000%	47.7993%	0.3643%	18.1478%	9.9721%	13.0655%	2.0004%	3.3458%
Steam Labor	STM LABOR	STM LABOR	28	100.0000%	36.2608%	0.3110%	18.5220%	12.1771%	18.9808%	3.0638%	3.3040%
Nuclear Labor	NUC LABOR	NUC LABOR	29	100.0000%	37.9767%	0.2758%	18.6178%	11.9254%	18.1571%	2.9257%	3.3094%
Other Power Labor	OTHER P LABOR	OTHER P LABOR	30	100.0000%	40.8691%	0.2164%	18.7794%	11.5012%	16.7688%	2.6928%	3.3186%
Distribution Plant	DIST PLT	Dist. Plant	31	100.0000%	61.0338%	0.6574%	16.9053%	7.0335%	5.9803%	0.6735%	3.3975%
Distribution Op Labor	DIST OPS LABOR	DIST OPS LABOR	32	100.0000%	62.5429%	0.6820%	18.4331%	5.9264%	5.7710%	0.6971%	2.9193%
Distribution Maint. Labor	DIST MAINT LABOR	DIST MAINT LABOR	33	100.0000%	56.6253%	0.5974%	18.0020%	8.6576%	8.4951%	1.0222%	4.1523%
Payroll Excl. A&G	Subtotal Payroll	Subtotal Payroll	34	100.0000%	46.9672%	0.4205%	18.1117%	9.8091%	14.0872%	2.2124%	3.0644%
Total Payroll	Payroll	Payroll	35	100.0000%	46.9672%	0.4205%	18.1117%	9.8091%	14.0872%	2.2124%	3.0644%
Total Plant in Service	TPIS	TPIS	36	100.0000%	47.7375%	0.3668%	18.1478%	9.9681%	13.1279%	2.0132%	3.3314%
Trans & Dist Plant	TD	TD	37	100.0000%	61.0135%	0.6569%	16.9072%	7.0381%	5.9909%	0.6756%	3.3978%
Net Plant	Net Plant	Net Plant	38	100.0000%	49.4681%	0.4047%	17.9860%	9.5859%	12.1980%	1.8389%	3.3398%
Rate Base	Rate Base	Rate Base	39	100.0000%	48.9617%	0.4022%	17.9866%	9.6896%	12.4617%	1.8860%	3.3410%
Dist Plant xCCN	Dist Plant xCCN	Dist Plant xCCN	40	100.0000%	61.0604%	0.6577%	16.9127%	7.0366%	5.9830%	0.6738%	3.3990%
PTD xCCN	PTD xCCN	PTD xCCN	41	100.0000%	47.8064%	0.3644%	18.1505%	9.9735%	13.0675%	2.0007%	3.3463%
TD xCCN	TD xCCN	TD xCCN	42	100.0000%	61.0402%	0.6571%	16.9146%	7.0412%	5.9935%	0.6759%	3.3993%
TPIS xCCN	TPIS xCCN	TPIS xCCN	43	100.0000%	47.7440%	0.3668%	18.1503%	9.9694%	13.1297%	2.0135%	3.3318%
Production Plant	Prod Plant	Prod Plant	45	100.0000%	40.9962%	0.2138%	18.7865%	11.4825%	16.7078%	2.6825%	3.3190%
General Plant	Gen Plant	Gen Plant	46	100.0000%	46.9672%	0.4205%	18.1117%	9.8091%	14.0872%	2.2124%	3.0644%
Intangible Plant	Int Plant	Int Plant	47	100.0000%	47.1363%	0.3497%	18.2100%	10.1192%	13.4205%	2.0669%	3.3432%
Retail Revenues	Retail Rev	Retail Rev	48	100.0000%	45.2874%	0.3822%	20.7007%	10.8888%	13.5466%	1.7311%	2.6924%
Transmission Plant	Tplant	Tplant	49	100.0000%	43.3247%	0.1762%	18.5664%	11.0948%	15.2044%	2.4771%	3.6190%

EVERGY KANSAS CENTRAL, INC.
Peak & Average Class Cost of Service Study
(Allocation Percent)

Description	Allocation Factor	Reference	No.	KS Central Retail	Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV	Lighting
Energy Allocation Factors			1							
Energy Sales @ Generation w/Losses	ENERGY1	Energy Sales w/Losses	2	100.0000%	0.0736%	7.2045%	0.0822%	0.1294%	0.0294%	0.5380%
Energy Booked KWH Sales @ Meter (WN)	ENERGY2	Weather Normalized Energy Sales	3	100.0000%	0.0729%	7.4123%	0.0846%	0.1332%	0.0291%	0.5334%
Energy Sales @ Generation w/Losses * Avg Fuel Costs	ENERGYFUEL	Central MONTHLY FUEL COSTS	4	100.0000%	0.0745%	7.0710%	0.0803%	0.1287%	0.0287%	0.5294%
Demand Allocation Factors			5							
Demand 1 CP	DEMAND1	Coincident Peak	6	100.0000%	0.1364%	2.7778%	0.0043%	0.3887%	0.0240%	0.0000%
Demand Average 4 Summer CP's	DEMAND2	4 Summer Monthly Coincident Peaks	7	100.0000%	0.1214%	3.4881%	0.0040%	0.3892%	0.0271%	0.0000%
Demand Average 12 CP's	DEMAND3	12 CP	8	100.0000%	0.0947%	4.8356%	0.0393%	0.4397%	0.0306%	0.0974%
Peak & Average	DEMAND4	P&A	9	100.0000%	0.1034%	5.1013%	0.0452%	0.2526%	0.0268%	0.2824%
Class NCP Demand	DEMAND5	Class NCP Substation	10	100.0000%	0.1914%	4.4136%	0.2541%	0.3972%	0.0504%	0.6220%
Class NCP xSUB	DEMAND6	Class NCP Excl. Sub	11	100.0000%	0.1957%	4.5123%	0.2598%	0.4061%	0.0515%	0.6359%
Primary NCP (excludes Sub and Trans	DEMAND7	Primary NCP	12	100.0000%	0.2064%	0.0000%	0.0000%	0.0000%	0.0543%	0.6706%
Secondary NCP	DEMAND8	Secondary NCP	13	100.0000%	0.2293%	0.0000%	0.0000%	0.0000%	0.0603%	0.7450%
Monthly Average Number of Customers	CUST1	Avg. Number of Customers	15	100.0000%	0.0424%	0.0014%	0.0001%	0.0001%	0.0075%	0.1677%
Average Number of Meters	CUST2	Avg. Number of Meters	16	100.0000%	0.0425%	0.0041%	0.0011%	0.0001%	0.0019%	0.0750%
Acct 369 - Services	CUST3	Acct. 369 - Services	17	100.0000%	0.0425%	0.0000%	0.0000%	0.0000%	0.0076%	0.0000%
Acct 370 - Meter Investment	CUST4	Acct. 370 - Meter	18	100.0000%	0.0875%	0.0957%	0.0023%	0.0032%	0.0040%	0.0675%
Acct 371, Acct 373	CUST5	Lighting only	19	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Customer Deposits	CUST6	Customer Deposits	20	100.0000%	0.1290%	0.0012%	0.0004%	0.0004%	0.0000%	0.0000%
Acct 903 - Records & Collections	CUST7	Acct. 903	21	100.0000%	0.0444%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Acct 904 - Uncollectible Accounts	CUST8	Acct. 904	22	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Acct 908 - Customer Assistance	CUST9	Acct. 908	23	100.0000%	0.1209%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Acct 910, Acct 912, Acct 913, Acct 916	CUST10	Avg. Number of Customers excl. Lighting	24	100.0000%	0.0425%	0.0014%	0.0001%	0.0001%	0.0076%	0.0000%
Monthly Primary Customers	CUST11	Average Number of Primary Customers	25	100.0000%	0.0424%	0.0000%	0.0000%	0.0000%	0.0075%	0.1677%
Monthly Secondary Customers	CUST12	Average Number of Secondary Customers	26	100.0000%	0.0424%	0.0000%	0.0000%	0.0000%	0.0075%	0.1677%
Prod,Trans, Dist Plant	PTD	PTD	27	100.0000%	0.1199%	3.6560%	0.0463%	0.1926%	0.0455%	1.2445%
Steam Labor	STM LABOR	STM LABOR	28	100.0000%	0.0826%	6.5707%	0.0711%	0.1666%	0.0286%	0.4610%
Nuclear Labor	NUC LABOR	NUC LABOR	29	100.0000%	0.0901%	6.0383%	0.0617%	0.1977%	0.0280%	0.3963%
Other Power Labor	OTHER P LABOR	OTHER P LABOR	30	100.0000%	0.1029%	5.1407%	0.0459%	0.2503%	0.0269%	0.2872%
Distribution Plant	DIST PLT	Dist. Plant	31	100.0000%	0.1520%	0.8440%	0.0484%	0.0757%	0.0817%	3.1168%
Distribution Op Labor	DIST OPS LABOR	DIST OPS LABOR	32	100.0000%	0.1463%	1.3871%	0.0788%	0.1230%	0.0429%	1.2501%
Distribution Maint. Labor	DIST MAINT LABOR	DIST MAINT LABOR	33	100.0000%	0.1775%	0.7664%	0.0440%	0.0688%	0.0487%	1.3427%
Payroll Excl. A&G	Subtotal Payroll	Subtotal Payroll	34	100.0000%	0.0998%	4.4463%	0.0555%	0.1628%	0.0291%	0.5340%
Total Payroll	Payroll	Payroll	35	100.0000%	0.0998%	4.4463%	0.0555%	0.1628%	0.0291%	0.5340%
Total Plant in Service	TPIS	TPIS	36	100.0000%	0.1188%	3.7003%	0.0468%	0.1913%	0.0446%	1.2056%
Trans & Dist Plant	TD	TD	37	100.0000%	0.1519%	0.8486%	0.0484%	0.0761%	0.0816%	3.1133%
Net Plant	Net Plant	Net Plant	38	100.0000%	0.1231%	3.3291%	0.0470%	0.1762%	0.0494%	1.4538%
Rate Base	Rate Base	Rate Base	39	100.0000%	0.1216%	3.4553%	0.0480%	0.1755%	0.0487%	1.4220%
Dist Plant xCCN	Dist Plant xCCN	Dist Plant xCCN	40	100.0000%	0.1521%	0.8444%	0.0485%	0.0757%	0.0380%	3.1181%
PTD xCCN	PTD xCCN	PTD xCCN	41	100.0000%	0.1199%	3.6565%	0.0463%	0.1926%	0.0306%	1.2447%
TD xCCN	TD xCCN	TD xCCN	42	100.0000%	0.1520%	0.8490%	0.0485%	0.0761%	0.0380%	3.1147%
TPIS xCCN	TPIS xCCN	TPIS xCCN	43	100.0000%	0.1189%	3.7008%	0.0468%	0.1913%	0.0309%	1.2058%
Production Plant	Prod Plant	Prod Plant	45	100.0000%	0.1034%	5.1013%	0.0452%	0.2526%	0.0268%	0.2824%
General Plant	Gen Plant	Gen Plant	46	100.0000%	0.0998%	4.4463%	0.0555%	0.1628%	0.0291%	0.5340%
Intangible Plant	Int Plant	Int Plant	47	100.0000%	0.1183%	3.7968%	0.0462%	0.1985%	0.0436%	1.1508%
Retail Revenues	Retail Rev	Retail Rev	48	100.0000%	0.0856%	2.3330%	0.0756%	0.3374%	0.0008%	1.9383%
Transmission Plant	Tplant	Tplant	49	100.0000%	0.0947%	4.8356%	0.0393%	0.4397%	0.0306%	0.0974%

EVERGY KANSAS CENTRAL
Residential Customer Cost Analysis

		Total Central	Evergy COC Residential Amount	CURB COC Residential Amount
Gross Plant				
369	Services		$183,144,437	$183,144,437
370	Meters		$152,239,927	$152,239,927
	Total Gross Plant	$0	$335,384,364	$335,384,364
Depreciation Reserve				
	Services	$100,956,309	$87,167,000	$87,167,000
	Meters	$38,116,446	$29,586,801	$29,586,801
	Total Depreciation Reserve	$139,072,755	$116,753,801	$116,753,801
Total Net Plant			$218,630,563	$218,630,563
Operation & Maintenance Expenses				
586	Meters Operation		$992,102	$992,102
597	Maintenance of Meters		$404,964	$404,964
902	Meter Reading		$3,091,017	$3,091,017
903	Customer Records & Collections		$24,088,840	$24,088,840
903	Customer Records & Collections (Interest)		$12,385,578	$12,385,578
905	Miscellaneous Customer Accounts		$10,179,495	$10,179,495
	Total O & M Expenses	$0	$51,141,996	$51,141,996
Depreciation Expense (per Juris. Study)				
	Services	$4,537,902	$3,918,084	$3,918,084
	Meters	$12,763,644	$9,907,414	$9,907,414
	Total Depreciation Expense	$17,301,546	$13,825,498	$13,825,498
Revenue Requirement				
	Interest		$4,873,162	$5,072,229
	Equity return		$11,930,078	$10,384,952
	Federal Income Tax @21.00%		$3,171,286	$2,760,557
	Revenue For Return		$19,974,526	$18,217,738
	O & M Expenses		$51,141,996	$51,141,996
	Depreciation Expense		$13,825,498	$13,825,498
	Subtotal Customer Revenue Requirement		$84,942,020	$83,185,231
	Uncollectibles @ 1.906%		$1,619,058	$1,585,572.58
	Total Revenue Requirement		$86,561,078	$84,770,804
	Number of Customers		630,148	630,148
	Number of Bills		7,561,776	7,561,776
	TOTAL MONTHLY CUSTOMER COST		$11.45	$11.21

EVERGY KANSAS CENTRAL
Small General Service Customer Cost Analysis

		Total Central	Evergy COC SGS Amount	CURB COC SGS Amount
Gross Plant				
369	Services		$25,919,847	$25,919,847
370	Meters		$39,887,974	$39,887,974
	Total Gross Plant	$0	$65,807,821	$65,807,821
Depreciation Reserve				
	Services	$100,956,309	$12,336,467	$12,336,467
	Meters	$38,116,446	$7,751,959	$7,751,959
	Total Depreciation Reserve	$139,072,755	$20,088,426	$20,088,426
Total Net Plant			$45,719,395	$45,719,395
Operation & Maintenance Expenses				
586	Meters Operation		$259,938	$259,938
597	Maintenance of Meters		$106,104	$106,104
902	Meter Reading		$435,716	$435,716
903	Customer Records & Collections		$3,403,760	$3,403,760
903	Customer Records & Collections (Interest)		$1,750,086	$1,750,086
905	Miscellaneous Customer Accounts		$1,438,365	$1,438,365
	Total O & M Expenses	$0	$7,393,969	$7,393,969
Depreciation Expense (per Juris. Study)				
	Services	$4,537,902	$554,514	$554,514
	Meters	$12,763,644	$2,595,815	$2,595,815
	Total Depreciation Expense	$17,301,546	$3,150,329	$3,150,329
Revenue Requirement				
	Interest		$1,019,062	$1,060,834
	Equity return		$2,494,784	$2,171,671
	Federal Income Tax @21.00%		$663,170	$577,280
	Revenue For Return		$4,177,015	$3,809,785
	O & M Expenses		$7,393,969	$7,393,969
	Depreciation Expense		$3,150,329	$3,150,329
	Subtotal Customer Revenue Requirement		$14,721,313	$14,354,083
	Uncollectibles @ 0.295%		$43,365	$42,283
	Total Revenue Requirement		$14,764,678	$14,396,366
	Number of Customers		89,183	89,183
	Number of Bills		1,070,196	1,070,196
	TOTAL MONTHLY CUSTOMER COST		$13.80	$13.45

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Astrab Joseph -
Response Provided April 25, 2025

Question:CURB-46
Please provide all source documents, workpapers, and analyses utilized to develop the classification of distribution plant (Accounts 364 through 368) for Evergy Central. Provide in executable Excel format.

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 files.

Information provided by: Brad Lutz, Regulatory Affairs

Attachment(s):

Q_CURB-46_25 KS Central FERC 361 - 368 Distribution Asset Costs June 2024.xlsb
Q_CURB-46_25 KS Central Distribution Cost Support June 2024.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 Nickel David -
Response Provided June 12, 2023

Question:CURB-118
Please provide all source documents, workpapers, and analyses utilized to develop the classification of distribution plant (Accounts 364 through 368) separately for Evergy Central and Evergy Metro.

Provide in executable Excel format.

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:
A minimum system study was conducted for each jurisdiction to determine how to functionalize Accounts 364 through 368 between customer and demand components. The minimum system studies have been attached to this response.

Information provided by:
Brandon Lombardino, Sr. Regulatory Analyst, Regulatory Affairs

Attachment(s):
"WORKPAPER – KS Central – TYE Sept 2022 – Min System Account 364-368"
"WORKPAPER – KS Metro – TYE Sept 2022 – Min System Account 364-368"

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
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Flaherty James -
Response Provided April 21, 2025

Question:HF Sinclair-4
RE: Class Cost Allocation
Please Provide the Following: Please refer to EKC Response to HF Sinclair-2. "The primary allocators directing the allocation of material costs are the demand and energy allocators. For the basis of energy allocations, please see the Special Contracts tab of CONF_HF Sinclair-2_Consolidated Blue Sheets KS
Central.xlxs. For the basis of demand allocators, please see CONF_HF Sinclair-2_KS Central Adjusted Demand June 2024.xlxs. If additional, less material allocators are needed to inform the contributions of the individual customers to the allocators, please detail those in a follow-up data request."
Please refer to the Evergy (KS Central) 2025 CCOS Model - DIRECT FINAL.xlsm, tab "AF Summary." Please provide the individual contribution to the Special Contracts aggregate allocation factorsfor each special contract customer:
a) Class NCP xSUB (DEMAND6)
b) Monthly Average Number of Customers (CUST1)
c) Average Number of Meters (CUST2)
d) Acct 370 - Meter Investment (CUST4)
e) Customer Deposits (CUST6)
f) Acct 910 - Misc. Customer Service Expenses/Acct 912 - Demo & Selling/Acct 913 - Advertising/Acct 916 - Misc Sales Expenses/Other Misc Customers (CUST10).

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

Confidentiality: CONFIDENTIAL
Statement: (1) Material or documents that contain information relating directly to specific customers

Response:

a) See columns CW:CY of the NCP_Demand tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

b) See rows 41:43, Col C, of TY Class Information tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

c) See rows 41:43, Col U, of TY Class Information tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

d) See columns CW:CY of the CUST4_Acct370 tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

e) See columns CW:CY of the CUST6_CustDeposits tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

f) See columns AV:AX of the AF Summary tab of QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

Information provided by: Brad Lutz, Regulatory Affairs

Attachment(s):

QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm

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

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Flaherty James -
Response Provided May 28, 2025

Question:HF Sinclair-10

RE: **Class Cost Allocation**. Please refer to the file "QHF Sinclair-4_CONF_Evergy (KS Central) Allocators Workpapers 2025.xlsm," Tab "AED 4CP," Row 19, provided by the Company in response to the HF Sinclair-5 data request. Please also refer to the file "Evergy (KS Central) 2025 CCOS Model - DIRECT FINAL," Tab "Allocation Factors," Row 27, submitted by EKC with the application. The Average and Excess 4CP Demand (AED 4CP) allocation factors differ between the two files.

Please Provide the Following:

Please confirm whether the AED 4CP allocation factors in response to the HF Sinclair-5 data request are the correct allocation factors.

i. If confirmed, please provide an updated class cost of service study, including the supporting Excel workpapers, that reflect the correct AED 4CP allocation factors.
ii. If confirmed, please explain whether the Company would propose any changes to the revenue allocation between customer classes based on the resulting class cost of service study.
iii. If not confirmed, please explain why 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:
The allocation factors provided with HF Sinclair-5 are correct, and the version of the model filed with the direct filing (Evergy (KS Central) 2025 CCOS Model- DIRECT FINAL) contains an error in the AED 4CP allocation factor.

i. The updated class cost of service study is attached (Evergy (KS Central) 2025 CCOS Model_Direct Corrected).
ii. The company would not propose any changes to revenue allocations based on the corrected class cost of service study.

iii. The changes are not material enough based on how Evergy applies the CCOS results to guide revenue allocation decisions.

Information provided by: Craig Brown, 1898 & Co. | Part of Burns & McDonnell

Attachment(s): QHFSinclair10_Evergy (KS Central) 2025 CCOS Model_Direct Corrected.xlxs

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

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 6th day of June, 2025, to the following:

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