Exhibit No.:	
Issue:	Jurisdictional Allocations; FAC Requirements; Misc. Accounting Adjustments; Cash Working Capital
Witness:	Linda J. Nunn
Type of Exhibit:	Surrebuttal Testimony
Sponsoring Party:	Evergy Missouri West
Case No.:	ER-2024-0189
Date Testimony Prepared:	September 10, 2024

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2024-0189

SURREBUTTAL TESTIMONY

OF

LINDA J. NUNN

ON BEHALF OF

EVERGY MISSOURI WEST

Kansas City, Missouri
September 2024

TABLE OF CONTENTS

SURREBUTTAL TESTIMONY

OF

LINDA J. NUNN

CASE NO. ER-2024-0189

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Linda J. Nunn. My business address is 1200 Main, Kansas City, Missouri 64105.

Q: Are you the same Linda J. Nunn who submitted direct testimony on February 2, 2024 and rebuttal testimony on August 6, 2024?

A: Yes.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("EMW" or the "Company").

Q: What is the purpose of your testimony?

A: The purpose of my surrebuttal testimony is to respond to testimony from various witnesses from the Missouri Public Service Commission Staff ("Staff") and the Office of Public Counsel ("OPC"). Specifically, I respond to the following:

Topic	Witness
Fuel Adjustment Clause	Staff - Teresa Denney Staff – Brooke Mastrogiannis OPC - Lena Mantle OPC – Angela Schaben
Bad Debt Expense	Staff - Antonija Nieto

Forfeited Discounts	Staff - Antonija Nieto
Nucor Steel Sedalia, LLC	Staff – Justin Tevie
Rate Case Expenses	OPC – Payne Manzell

Please note that the Company has attempted to address all substantive issues raised by Staff, OPC, or other parties which the Company contests. If the Company inadvertently failed to address an issue raised by any party, the absence of a response does not constitute agreement by the Company with the party, and the Company may respond on the topic in subsequent testimony including at hearing.

II. FUEL ADJUSTMENT CLAUSE

Q: Please summarize Staff witness Teresa Denney's rebuttal testimony regarding the Fuel Adjustment Clause ("FAC").

A: Ms. Denney's rebuttal testimony addresses various topics related to the FAC. I will be specifically responding to the following issues:

- The percentage of Southwest Power Pool ("SPP") transmission service costs allocated to EMW.
- The inclusion of three SPP administration costs in the FAC; a) Integrated Marketplace Clearing Administrative Service; b) Integrated Marketplace Facilitation Administration Service; and c) Transmission Congestion Rights Administration Service.
- The inclusion of FERC subaccount 555070; SPP purchased power administration fees.
- The treatment of fuel residual costs in account 501430.

- Additional reporting requirements related to Transmission Congestion Rights ("TCRs") and Auction Revenue Rights ("ARRs").

Q: What does Ms. Denney recommend regarding the percentage of SPP transmission costs allocated to EMW?

A: Based on the results of Staff's fuel models, Ms. Denney recommends that EMW's share of SPP transmission costs be set at 69.50%.

Q: Do you agree with this recommendation?

A: The percentage recommended by Staff is very close to the value of 69.88% that was recommended by the Company. I do not believe that the small difference between the Company's and Staff's proposed percentages is a material issue, as the value will be updated in the true-up process.

Q: Does Staff agree with the inclusion of the SPP Integrated Marketplace Clearing Administrative Service, Marketplace Facilitation Administration Service, and Transmission Congestion Rights Administration Service fees in the FAC?

A: No. Ms. Denney recommends that the charges not be recovered through the FAC.

Q: What is your response to Staff's recommendation?

A: Our current FAC tariff specifies which charges are appropriate for recovery through the rider. Among the costs approved for FAC recovery is subaccount 555000, which includes "charges and credits related to the SPP Integrated Marketplace". As such, the Company maintains that SPP administration fees are appropriately recovered through the FAC. Furthermore, each of the SPP administration charges that she identifies, the Integrated Marketplace Clearing Administration Service and the Integrated Marketplace Facilitation Administration Services, are charged by SPP based on the number of transactions incurred. Therefore, the total charges will vary depending on EMW's total activity, just like the other costs currently recovered through the FAC. If the administration fees were a fixed amount each year, they would be appropriately recovered through base rates. But since the SPP administration fees fluctuate based on usage and are therefore unpredictable, they are appropriately recovered through the FAC.

Q: Is it necessary to add account 555070 to the FAC tariff?

A: Yes. The inclusion of the above-referenced SPP administration fees in the FAC is both appropriate and necessary. To facilitate that change, the tariff must be modified to specifically identify account 555070.

Q: Please explain the issue related to fuel residual costs in account 501430.

A: This was an accounting error that the Company is trying to correct in this proceeding. The cost of fuel residuals is appropriately recovered through the FAC, but the costs had previously been charged incorrectly to other 500 accounts. When the inconsistency was discovered, the Company charged these types of costs to 501430 and excluded them from the FAC as they were being recovered through base rates. They appropriately should be included in 501 and should be included in the FAC base and future expenditures. Therefore, the Company is including these costs in the FAC base and will prospectively charge these types of costs to 501400. 501430 was used as a temporary location so that costs previously included in base rates were not double-counted by flowing through the FAC prematurely.

Q: Did Staff take issue with this correction?

A Ms. Denney discusses the issue in her rebuttal testimony. She explains that Staff will be reviewing additional general ledger information and will reconsider the issue if the information is provided before true-up. EMW has provided the requested ledger data and continues to support appropriately moving these fuel residuals costs into the FAC.

Q: **What was Ms. Denney's testimony with regard to TCRs and ARRs?**

A: Ms. Denney references OPC witness Angela Schaben's direct testimony that recommended extensive additional monthly FAC reporting. Specifically, she recommends that the monthly reporting should be updated to: 1) include locational market pricing by node; 2) provide TCR/ARR revenues/losses by node - not by revenues or losses; 3) provide a reconciliation/cost benefit analysis between TCR/ARR node revenue and/or losses by each wind; and 4) report TCR/ARR revenues and/or losses in specifically designated TCR/ARR subaccounts within the 555000 expense account and 447000 revenue account, respectively. Ms. Denney agrees with OPC's proposal.

Q: **Do you believe that the requested additional reporting is reasonable?**

A: No. First the requested reporting would require a great deal of time for Company employees to compile on a monthly basis and is unduly burdensome. Second, my perception of Ms. Schaben's requested reporting is that it is intended to provide information required for evaluation of the cost-effectiveness of the Company's wind Purchased Power Agreements ("PPA"). I do not believe that piecemeal additional reporting is an appropriate strategy to address this issue. Depending on if market prices are high or low, the wind PPAs will look either favorable or unfavorable. Retrospective assessment of generation investments decisions with the benefit of 20/20 hindsight is not likely to produce actionable information, and is contrary to the concept of evaluating investment decisions based on the information that was available at the time the decision was made. Please see the rebuttal testimony of Company witness Hsin Foo for additional discussion of these additional proposed reporting requirements.

Q: What was Staff witness Brooke Mastrogiannis' testimony regarding the FAC?

A: Staff witness Ms. Mastrogiannis testified about Crossroads and the FAC, as well as hedging and the FAC.

Q: What was Ms. Mastrogiannis' view regarding removing the Crossroads transmission exclusion from the FAC tariff?

A: Ms. Mastrogiannis testified that the Crossroads language in the current FAC tariff should remain intact.

Q: Does EMW still recommend removing the Crossroads transmission exclusion from the FAC tariff?

A: Yes. Given that Crossroads is an owned plant and not a PPA, and that EMW has little to no off-system sales, there is no reason for language in the FAC regarding Crossroads. The transmission associated with the Crossroads plant will be included in base rates only.

Q: What did Ms. Mastrogiannis propose regarding hedging?

A: Ms. Mastrogiannis proposed an amortization of $3.1M to be included in the FAC base calculation. I need to clarify that there are two hedging issues in this case. One issue comes from the Stipulation and Agreement from the 2022 rate case where the Company was allowed to defer into a regulatory asset or liability the hedging costs/gains from when rates went into effect until the next rate case. The Company has proposed that that total amount of $13,965,294 included in the regulatory asset be amortized over 4 years. This would be $3.5M per year. This would not impact the base rate calculation.

Secondly, included in the annualization and normalization of fuel, PP and OSS, a hedging amount that would be included in the FAC base of **[redacted]** has been included in the annualization. This hedging amount comes from the annualization and normalization of fuel, purchased power, and off system sales identified in the true-up Company adjustment CS-24.

Q: What recommendations did OPC witness Lean Mantle make regarding the FAC?

A: Ms. Mantle has several suggestions regarding the FAC. I am responding to her recommended FAC base factor of $0.02586/kWh, which is lower than EMW's proposed value of $0.02948/kWh, but higher than the level updated for true-up which is $0.02393. In addition, Ms. Mantle suggests the following changes.

- Removal of hedging costs/gains,
- Removal of SPP administration costs,
- Addition of miscellaneous charges and revenues in FERC account 447
- The use of OPC's TCR and ARR values instead of the EMW's values

Other FAC related issues raised by Ms. Mantle are addressed by EMW witnesses JP Meitner, Darrin Ives, Kevin Gunn, and Hsin Foo.

Q: Do you agree with excluding hedging costs from the FAC?

A: No. As Mr. Meitner discussed in his rebuttal testimony, it is important to ensure that customers who are impacted by the hedging activity are the same customers who receive the benefits associated with that activity.

Q: Do you agree excluding SPP administration costs from the FAC?

A: No. As I previously explained above, SPP administration fees are charged based on activity, and just like fuel costs, they are variable and are unpredictable. In order to not overcharge customers when usage is low and not financially punish EMW when usage is high, they are most appropriately recovered through the FAC.

Q: Do you agree with the addition of miscellaneous charges and revenues included in FERC account 477 Sales for Resale?

A: Yes. Those miscellaneous charges/revenues in FERC account 447 were already included in the annualization of net fuel and purchased power costs. These items will also be trued up.

Q: What are the differences between the TCR and ARR values calculated by EMW and those derived by the OPC?

A: Please see the surrebuttal and true-up direct testimony of Company witness Hsin Foo where she addresses these differences.

Q: Do you agree with Ms. Mantle's use of normalized net system input as the denominator in the calculation of the FAC?

A: Yes. We always use the normalized/annualized net system input less Nucor to calculate the FAC base rate and will do so in this rate case.

III. BAD DEBT EXPENSE

Q: Do you agree with Staff's calculation of bad debt expense?

A: Yes. Staff utilized a historical ratio between bad debts for a certain twelve months as compared to actual revenues for the twelve months ended six months previously. This ratio was then applied to the annualized/normalized retail revenue with all rider revenue included to calculate a base bad debt level. Staff used a different set of twelve-month periods than Evergy did, but timing will match at true-up. The six-month lag between the two sets of data reflects the fact that there is a significant amount of time between when revenue is recorded and when a bad debt is eventually written off.

Q: Do you agree with Staff's conclusion that the level of bad debt in the future will not be impacted by the result of this proceeding?

A: No. There is no logical basis for the claim that higher base rates would not result in higher bad debt. There are many reasons why the historical data may exhibit a poor correlation such as macroeconomic trends, weather, and specific regional economic events. But those historical fluctuations do not override the fact that the future level of bad debt expense will be impacted by the outcome of this case.

IV. FORFEITED DISCOUNTS

Q: What are forfeited discounts?

A: Forfeited discounts are charges for making late payments on customer bills. EMW applies them as a percentage of the delinquent amount.

Q: Please summarize Staff witness Antonija Nieto's rebuttal testimony regarding forfeited discounts.

A: As with bad debts, both Evergy and Staff calculate a ratio that is then applied to total annualized/normalized retail revenues including rider revenues. However, just like for bad debts, Ms. Nieto finds it inappropriate to use that same ratio to apply to the revenue impact of the outcome of the case. However, Ms. Nieto's recommendation for the formulation of the forfeited discount amount is linked to her recommendation for bad debt. She says that if the Commission agrees with EMW that the bad debt calculation should be based on base retail revenues as well as the revenues determined in this case, then the forfeited discount amount should also include the impact related to the revenues resulting from this case. I agree that both bad debts and forfeited discounts should include a component for the revenue impact from the outcome of this case.

V. NUCOR STEEL SEDALIA

Q: Did Staff file corrected rebuttal testimony related to its Nucor adjustment?

A: Yes. Staff witness Justin Tevie filed corrected rebuttal testimony related to the revenue requirement adjustment associated with Schedule SIL and service to Nucor. Staff had used an incorrect pricing node in their direct testimony and correcting for this error decreased the total cost by approximately 51 percent. He also made an adjustment for Nucor exceeding its peak load forecast and recommends a new capacity requirement for Nucor.

Q: Do you agree with Mr. Tevie's corrected calculations?

A: Evergy agrees with the expected revised purchased power calculation using the correct pricing node. As discussed in Evergy's rebuttal testimony, we do not agree with the imputed customer event balancing nor the inclusion of non-existent capacity charges.

VI. RATE CASE EXPENSE

Q: Please summarize OPC's rebuttal testimony regarding rate case expenses?

A: OPC witness Manzell Payne discusses Staff's proposal for calculating rate case expenses, explaining that they used an average of the costs from the three previous cases, applied a 50/50 sharing, and normalized the costs over a three-year period. This is in slight contrast to the recommendation Mr. Payne made in his direct testimony, which was to use the average of the past two rate cases. He concludes his rebuttal testimony by suggesting that the Commission adopt either Staff's or OPC's recommendation. Additionally, he recommends that only 80 percent of the depreciation study costs in this case should be allowed.

Q: Is OPC's recommendation reasonable?

A: No. As I explained in my rebuttal testimony, accurately processed rate cases are an important part of doing business as a regulated utility. Rate cases provide the Commission and other parties an opportunity to do a detailed review of the Company's financial performance, get detailed explanations of our operations from expert witnesses, and to ask questions to our leadership. All of this creates value for our customers and EMW should not be financially punished for the time and hard work involved in processing a rate case.

Staffing levels at the Company are not set to include all forms of expertise needed to file and support a complete and accurate case. Prudent financial management includes bringing in incremental support during periods when there is additional work load that is in excess of regular day-to-day operations. Staff augmentation through outside legal and consulting firms minimizes overall regulatory costs, and these costs are rightfully included in the Company's cost of service.

Q: Does this conclude your surrebuttal testimony?

A: Yes, it does.

TRUE-UP DIRECT TESTIMONY

OF

LINDA J. NUNN

Case Nos. ER-2024-0189

Q: Please state your name and business address.

A: My name is Linda J. Nunn. My business address is 1200 Main, Kansas City, Missouri 64105.

Q: Are you the same Linda J. Nunn who filed Direct and Rebuttal testimony in this docket?

A: Yes.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("Evergy Missouri West" or "EMW").

Q: What is the purpose of your true-up direct testimony?

A: The purpose of my testimony is to discuss the true-up of certain adjustments I previously supported in my Direct testimony.

Q: Please briefly describe the process used to true-up revenue and expenses.

A: The following were the more significant revenue and expense true-up adjustments that I will discuss in my testimony. For additional True-Up Direct Testimony please see Company witnesses Ronald Klote, Hsin Foo and Jessica Tucker.

<u>Fuel and Purchased Power</u>

The true-up adjustment for Fuel and Purchased Power is discussed in the true-up direct testimony of Company witnesses Jessica Tucker and Hsin Foo.

FAC True-up Base Calculation

For EMW, the true-up model supports a FAC base rate of $0.02393 per kWh. Schedule LJN – 8 provides the Company-proposed FAC tariffs, which address all issues included in the Company's direct, rebuttal, and surrebuttal testimonies related to all changes proposed throughout the case associated with the FAC tariffs. Please note that these are the currently proposed tariff sheets. All past tariff sheets had the necessary heading changes proposed in direct testimony and will flow through to this update.

NUCOR Revenue

The Nucor revenue true-up adjustment remains at zero, unchanged from direct testimony. The company analyzed the Nucor Report that was completed for Q2 2024 and determined that Nucor revenues are sufficient to cover incremental costs associated with Nucor. Therefore, there is no revenue shortfall or need for an adjustment. Please see Confidential Schedule-LJN 9 for the support for this determination.

IT Software Maintenance

The true-up adjustment for IT Maintenance includes actual 12-months ending June 30, 2024 costs.

Transmission Revenue

The true-up adjustment for transmission revenue reflects actual transmission revenues booked to FERC Account 456 for the 12-month period ending June 30, 2024.

Accounts Receivable Bank Fees

The true-up adjustment for Accounts Receivable Bank Fees reflects actuals for the 12-month ending June 30, 2024. This approach aligns with Staff's direct filing.

Rate Case Expense

The true-up adjustment for Rate Case expense included a three-case average of EMW general rate filings based on the 2022, 2018, and 2016 cases. This three-case average approach aligns with Staff's direct filing approach. However, Evergy did not include a 50% penalty reduction to the total amount nor any type of reduction for the mandatory depreciation study included in the last case. Please see my rebuttal and surrebuttal testimonies for a discussion on why their proposals are inappropriate.

Regulatory Assessments

Evergy trued-up to the MPSC regulatory assessment effective July 1, 2024 which was communicated officially by the MPSC on June 26, 2024. Since the electric/steam split is indicated on the assessment letter, Evergy used the direct electric amount versus allocating to the industrial steam business in the revenue requirement model. This allows the level included to be the actual assessment made for EMW electric operations. The FERC fees have been moved to an electric/wholesale allocation line as the fees support both types of electric operation. These changes were made to more closely align with Staff's position and the reality of the known and measurable details.

Maintenance Expense

The Company included in its true-up revenue requirement filing an updated three-year average of maintenance expense (Transmission, Distribution, and Generation) amounts based on year end 2022, Test period 12-month ending June 2023, and True-up period 12-month ending June 2024. The Company did use Staff's method from their direct filing and use 12-month ending June 2024 for account 593 in Distribution maintenance.

Lease Expense

As discussed in rebuttal testimony, the Company added a lease expense adjustment in its true-up revenue requirement calculation and agrees with Staff that a lease adjustment should be made. As noted in rebuttal testimony, Evergy updated to use 12 months ended June 2024 data. Also, Staff agreed to make a correction for Fleet Vehicle Leases by applying the Fleet Loadings O&M ratio to the fleet vehicle leases before adding the result to the adjustment for other types of leases.

Jurisdictional Allocators

The Company had not intended to update any allocators throughout the case due to the scope involved and reports needed. However, the Company updated the Retail/Wholesale Allocators for the Demand and Energy Factors in its True-up revenue requirement calculation to agree with Staff to use updated 12 months ended December 2023 data for these two factors. With this update, there are no differences in Jurisdictional Allocators between the Company and Staff.

Dues and Donations

The Company included in its true-up filing additional disallowances for Chamber payments to agree with Staff's adjustment. Examples include payments during the test year to Overland Park Chamber of Commerce, Parsons Chamber of Commerce, and Kansas Chamber.

Q: Does that conclude your true-up direct testimony?

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Evergy Missouri West, Inc. d/b/a Evergy Missouri West's Request for Authority to Implement A General Rate Increase for Electric Service	))))	Case No. ER-2024-0189

AFFIDAVIT OF LINDA J. NUNN

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Linda J. Nunn, being first duly sworn on his oath, states:

1. My name is Linda J. Nunn. I work in Kansas City, Missouri, and I am employed by Evergy Metro, Inc. as Manager – Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Evergy Missouri West consisting of seventeen (17) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Linda J. Nunn

Linda J. Nunn

Subscribed and sworn before me this 10th day of September 2024.

Anthy R. Westenkirchner

Notary Public

My commission expires: 4/26/2025

ANTHONY R. WESTENKIRCHNER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES APRIL 26, 2025
PLATTE COUNTY
COMMISSION #17279952

EVERGY MISSOURI WEST, INC. d/b/a EVERGY MISSOURI WEST

P.S.C. MO. No. 1 5th Revised Sheet No. 124

Canceling P.S.C. MO. No. 1 4th Revised Sheet No. 124

For Missouri Retail Service Area

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

DEFINITIONS:

ACCUMULATION PERIODS, FILING DATES AND RECOVERY PERIODS:

An accumulation period is the six calendar months during which the actual costs and revenues subject to this rider will be accumulated for the purposes of determining the Fuel Adjustment Rate ("FAR"). The two six-month accumulation periods each year through four years from the effective date of this tariff sheet, the two corresponding twelve-month recovery periods and the filing dates will be as shown below. Each filing shall include detailed work papers in electronic format to support the filing.

Accumulation Periods	Filing Dates	Recovery Periods
June – November	By January 1	March – February
December – May	By July 1	September – August

A recovery period consists of the months during which the FAR is applied to customer billings on a per kilowatt-hour (kWh) basis.

COSTS AND REVENUES:

Costs eligible for the Fuel and Purchased Power Adjustment ("FPA") will be the Company's allocated Jurisdictional costs for the fuel component of the Company's generating units, reservation charges, purchased power energy charges including applicable Southwest Power Pool ("SPP") charges, emission allowance costs and amortizations, cost of transmission of electricity by others associated with purchased power and off-system sales, and the cost described below associated with the company's hedging programs all as incurred during the accumulation period. These costs will be offset by jurisdictional off-system sales revenues, applicable SPP revenues, revenue from the sale of Renewable Energy Certificates or Credits ("REC"). Eligible costs do not include the purchased power demand costs associated with purchased power contracts in excess of one year or costs associated with service provided to customers taking energy through Schedule MKT. Likewise, revenues do not include demand or capacity receipts associated with power contracts in excess of one year.

APPLICABILITY:

The price per kWh of electricity sold to retail customers not served under Schedule MKT will be adjusted (up or down) in March and September subject to application of the Rider FAC and approval by the Missouri Public Service Commission ("MPSC" or "Commission").

The FAR is the result of dividing the FPA by forecasted Missouri retail net system input ("S_{RP}") for the recovery period, expanded for Voltage Adjustment Factors ("VAF"), rounded to the nearest $0.00001, and aggregated over two accumulation periods. The amount charged on a separate line on retail customers' bills is equal to the current annual FAR multiplied by kWh billed.

Issued: ~~December 2, 2022~~ Effective:
Issued by: Darrin R. Ives, Vice President 1200 Main, Kansas City, MO 64105

EVERGY MISSOURI WEST, INC. d/b/a EVERGY MISSOURI WEST

P.S.C. MO. No. 1 Original Sheet No. 124.1

Canceling P.S.C. MO. No. Original Sheet No.

For Missouri Retail Service Area

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS

FPA = 95% * ((ANEC – B) * J) + T + I + P

ANEC = Actual Net Energy Costs = (FC + E + PP + TC – OSSR – R)

FC = Fuel costs, excluding decommissioning and retirement costs, Incurred to support sales and revenues associated with the Company's in-service generating plants:
The following costs reflected in Federal Energy Regulatory Commission ("FERC") Account Number 501:
Subaccount 501000: coal commodity and transportation, side release and freeze conditioning agents, dust mitigation agents, accessorial charges as delineated in railroad accessorial tariffs [additional crew, closing hopper railcar doors, completion of loading of a unit train and its release for movement, completion of unloading of a unit train and its release for movement, delay for removal of frozen coal, destination detention, diversion of empty unit train (including administration fee, holding charges, and out-of-route charges which may include fuel surcharge), diversion of loaded coal trains, diversion of loaded unit train fees (including administration fee, additional mileage fee or out-of-route charges which may include fuel surcharge), fuel surcharge, held in transit, hold charge, locomotive release, miscellaneous handling of coal cars, origin detention, origin re-designation, out-of-route charges (including fuel surcharge), out-of-route movement, pick-up of locomotive power, placement and pick-up of loaded or empty private coal cars on railroad supplied tracks, placement and pick-up of loaded or empty private coal cars on shipper supplied tracks, railcar storage, release of locomotive power, removal, rotation and/or addition of cars, storage charges, switching, trainset positioning, trainset storage, and weighing], unit train maintenance, leases, depreciation and applicable taxes, natural gas costs including reservation charges, fuel quality adjustments, fuel hedging costs, fuel adjustments included in commodity and transportation costs, broker commissions and fees (fees charged by an agent, or agent's company to facilitate transactions between buyers and sellers), and margins (cash or collateral used to secure or maintain the Company's hedge position with a brokerage or exchange), oil costs for commodity, propane costs, storage, taxes, fees, and fuel losses, coal and oil inventory adjustments, and insurance recoveries, subrogation recoveries and settlement proceeds for fuel expenses in the 501 Accounts.
Subaccount 501020: the allocation of the allowed costs in the 501000, 501300~~,~~ and 501400 ~~and 501420~~ accounts attributed to native load;
Subaccount 501030: the allocation of the allowed costs in the 501000, 501300~~,~~ and 501400 ~~and 501420~~ accounts attributed to off-system sales;
Subaccount 501300: fuel additives and consumable costs for Air Quality Control Systems ("AQCS") operations, such as ammonia, hydrated lime, lime, limestone, limestone inventory adjustment, powder activated carbon, urea, propane, sodium bicarbonate, calcium bromide, sulfur, and RESPond, or other consumables which perform similar functions;
Subaccount 501400 ~~and 501420~~: residual costs and revenues associated with combustion byproducts, slag and ash disposal costs and revenues including contractors, materials and other miscellaneous expenses.

EVERGY MISSOURI WEST, INC. d/b/a EVERGY MISSOURI WEST

P.S.C. MO. No. 1 Original Sheet No. 124.2

Canceling P.S.C. MO. No. Originial Sheet No.

For Missouri Retail Service Area

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

The following costs reflected in FERC Account Number 547:

Subaccount 547000: natural gas and oil costs for commodity, transportation, broker commissions and fees (fees charged by an agent, or agent's company to facilitate transactions between buyers and sellers), storage, taxes, fees and fuel losses, hedging costs for natural gas, oil, and natural gas used to cross-hedge purchase power for sales, and settlement proceeds, insurance recoveries, subrogation recoveries for fuel expenses, and broker commissions and fees (fees charged by an agent, or agent's company to facilitate transactions between buyers and sellers), and margins (cash or collateral used to secure or maintain the Company's hedge position with a brokerage or exchange).

Subaccount 547020: the allocation of the allowed costs in the 547000 and 547300 accounts attributed to native load;

Subaccount 547027: natural gas reservation charges;

Subaccount 547030: the allocation of the allowed costs in the 547000 and 547300 accounts attributed to off-system sales;

Subaccount 547300: fuel additives and consumable costs for Air Quality Control Systems ("AQCS") operations, such as ammonia or other consumables which perform similar functions.

E = Net Emission Costs:

The following costs and revenues reflected in FERC Account Number 509:
Subaccount 509000: NOx and SO_2 emission allowance costs, including any associated broker commissions and fees (fees charged by an agent, or agent's company to facilitate transactions between buyers and sellers) offset by revenue amortizations and revenues from the sale of NOx and SO_2 emission allowances.

Subaccounts 411.8 and 411.9: gains or losses of emission allowances recorded in the current FAC accumulation period.

PP = Purchased Power Costs:
The following costs or revenues reflected in FERC Account Number 555:
Subaccount 555000: purchased power costs, energy charges from capacity purchases of any duration, insurance recoveries, and subrogation recoveries for purchased power expenses, hedging costs including broker commissions and fees (fees charged by an agent, or agent's company to facilitate transactions between buyers and sellers), and margins (cash or collateral used to secure or maintain the Company's hedge position with a brokerage or exchange), charges and credits related to the SPP Integrated Marketplace ("IM") or other IMs, including energy, revenue neutrality, make whole and

Issued: ~~February 2, 2024~~ Effective:
Issued by: Darrin R. Ives, Vice President 1200 Main, Kansas City, MO 64105

EVERGY MISSOURI WEST, INC. d/b/a EVERGY MISSOURI WEST

P.S.C. MO. No. 1 Original Sheet No. 124.3

Canceling P.S.C. MO. No. Originial Sheet No.

For Missouri Retail Service Area

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

PP = Purchased power Costs (continued):

out of merit payments and distributions, over collected losses payments and distributions, Transmission Congestion Rights ("TCR") and Auction Revenue Rights ("ARR") settlements, virtual energy costs, revenues and related fees where the virtual energy transaction is a hedge in support of physical operations related to a generating resource or load, load/export charges, ancillary services including non-performance and distribution payments and charges and other miscellaneous SPP Integrated Market charges including uplift charges or credits, excluding (1) the amounts associated with purchased power agreements ("PPA") associated with the Renewable Energy Rider tariff; (2) amounts associated with the purchase of power for customers served under the MKT Schedule; and (3) net costs associated with wind PPA entered into after May 2019 whose costs exceed their revenues resulting in a net loss.

Subaccount 555005: capacity charges for capacity purchases one year or less in duration;

Subaccount 555030: the allocation of the allowed costs in the 555000 account attributed to purchases for off-system sales;

Subaccount 555035: purchased power costs associated with the WAPA agreement.

Subaccount 555070: SPP purchased power administration fees.

TC = Transmission Costs:
The following costs reflected in FERC Account Number 565:

Subaccount 565000: non-SPP transmission used to serve off-system sales or to make purchases for load~~, excluding any transmission costs associated with the Crossroads Power Plant~~ and ~~74.57~~66.03% of the SPP transmission service costs which includes the schedules listed below as well as any adjustments to the charges in the schedules below:

Schedule 7 – Long Term Firm and Short Term Point to Point Transmission Service
Schedule 8 – Non Firm Point to Point Transmission Service
Schedule 9 – Network Integration Transmission Service
Schedule 10 – Wholesale Distribution Service
Schedule 11 – Base Plan Zonal Charge and Region Wide Charge

excluding amounts associated with portions of purchased power agreements dedicated to specific customers under the Renewable Energy Rider tariff.

Subaccount 565020: the allocation of the allowed costs in the 565000 account attributed to native load;
Subaccount 565027: the allocation of the allowed costs in the 565000 account attributed to transmission demand charges;
Subaccount 565030: the allocation of the allowed costs in account 565000 attributed to off-system sales.

Issued: ~~February 2, 2024~~ Effective:
Issued by: Darrin R. Ives, Vice President 1200 Main, Kansas City, MO 64105

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

OSSR = Revenues from Off-System Sales:

The following revenues or costs reflected in FERC Account Number 447:

Subaccount 447020: all revenues from off-system sales. This includes charges and credits related to the SPP IM, or other IMs, including, energy, ancillary services, revenue sufficiency (such as make whole payments and out of merit payments and distributions), revenue neutrality payments and distributions, over collected losses payments and distributions, TCR and ARR settlements, demand reductions, virtual energy costs and revenues and related fees where the virtual energy transaction is a hedge in support of physical operations related to a generating resource or load, generation/export charges, ancillary services including non-performance and distribution payments and SPP uplift revenues or credits, hedging costs, excluding (1) off-system sales revenues from full and partial requirements sales to municipalities that are served through bilateral contracts in excess of one year, and (2) the amounts associated with purchased power agreements associated with the Renewable Energy Rider tariff and (3) net costs associated with wind PPA entered into after May 2019 whose costs exceed their revenues resulting in a net loss.

Notwithstanding anything to the contrary contained in the tariff sheets for Rider FAC, factors PP and OSSR shall not include costs and revenues for any undersubscribed portion of a permanent Solar Subscription Rider resource allocated to shareholders under the approved stipulation in File No. ER-2022-0130.

Subaccount 447012: capacity charges for capacity sales one year or less in duration;

Subaccount 447030: the allocation of the includable sales in account 447020 not attributed to retail sales.

Subaccount 447035: the off-systems sales revenues associated with the WAPA agreement.

R = Renewable Energy Credit Revenue:

Revenues reflected in FERC account 509000 and gains or losses to be recorded in FERC accounts 411800 and 411900 from the sale of Renewable Energy Credits (RECs) that are not needed to meet the Missouri Renewable Energy Standards less the cost associated with making the sale.

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

Hedging costs are defined as realized losses and costs (including broker commissions, fees, and margins) minus realized gains associated with mitigating volatility in the Company's cost of fuel, fuel additives, fuel transportation, emission allowances, transmission and power purchases or sales, including but not limited to, the Company's use of derivatives whether over-the counter or exchange traded including, without limitation, futures or forward contracts, puts, calls, caps, floors, collars, swaps, TCRs, virtual energy transactions, or similar instruments

Costs and revenues not specifically detailed in Factors FC, PP, E, TC, OSSR, or R shall not be included in the Company's FAR filings; provided however, in the case of Factors PP, TC or OSSR, the market settlement charge types under which SPP or another centrally administered market (e.g., PJM or MISO) bills/credits a cost or revenue need not be detailed in Factors PP or OSSR for the costs or revenues to be considered specifically detailed in Factors PP or OSSR; and provided further, should the SPP or another centrally administered market (e.g. PJM or MISO) implement a new market settlement charge type not listed below or a new schedule not listed in TC.

SPP IM charge/revenue types that are included in the FAC are listed below:

Day Ahead Ramp Capability Up Amount
Day Ahead Ramp Capability Down Amount
Day Ahead Ramp Capability Up Distribution Amount
Day Ahead Ramp Capability Down Distribution Amount
Day Ahead Regulation Down Service Amount
Day Ahead Regulation Down Service Distribution Amount
Day Ahead Regulation Up Service Amount
Day Ahead Regulation Up Service Distribution Amount
Day Ahead Spinning Reserve Amount
Day Ahead Spinning Reserve Distribution Amount
Day Ahead Supplemental Reserve Amount
Day Ahead Supplemental Reserve Distribution Amount
Real Time Contingency Reserve Deployment Failure Amount
Real Time Contingency Reserve Deployment Failure Distribution Amount
Real Time Ramp Capability Up Amount
Real Time Ramp Capablity Down Amount
Real Time Ramp Capability Up Distribution Amount
Day Ahead Uncertainty Reserve Amount
Day Ahead Uncertainty Reserve Distribution Amount
Real Time Uncertainty Reserve Amount
Real Time Uncertainty Reserve Distribution Amount
Real Time Uncertainty Reserve Non-Performance Amount
Real Time Uncertainty Reserve Non-Performance Distribution Amount
Transmission Congestion Rights Administration Service (1-A2)
Integrated Marketplace Clearing Administration Service (1-A3)
Integrated Marketplace Facilitation Administration Service (1-A4)

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

SPP IM charge/revenue types that are included in the FAC (continued)

Real Time Ramp Capability Down Distribution Amount
Real Time Ramp Capability Non-Performance Amount
Real Time Ramp Capability Non-Performance Distribution Amount
Real Time Regulation Service Deployment Adjustment Amount
Real Time Regulation Down Service Amount
Real Time Regulation Down Service Distribution Amount
Real Time Regulation Non-Performance
Real Time Regulation Non-Performance Distribution
Real Time Regulation Up Service Amount
Real Time Regulation Up Service Distribution Amount
Real Time Spinning Reserve Amount
Real Time Spinning Reserve Distribution Amount
Real Time Supplemental Reserve Amount
Real Time Supplemental Reserve Distribution Amount
Day Ahead Asset Energy
Day Ahead Non-Asset Energy
Day Ahead Virtual Energy Amount
Real Time Asset Energy Amount
Real Time Non-Asset Energy Amount
Real Time Virtual Energy Amount
Transmission Congestion Rights Funding Amount
Transmission Congestion Rights Daily Uplift Amount
Transmission Congestion Rights Monthly Payback Amount
Transmission Congestion Rights Annual Payback Amount
Transmission Congestion Rights Annual Closeout Amount
Transmission Congestion Rights Auction Transaction Amount
Auction Revenue Rights Funding Amount
Auction Revenue Rights Uplift Amount
Auction Revenue Rights Monthly Payback Amount
Auction Revenue Annual Payback Amount
Auction Revenue Rights Annual Closeout Amount
Day Ahead Demand Reduction Amount
Day Ahead Demand Reduction Distribution Amount
Day Ahead Grandfathered Agreement Carve Out Daily Amount
Grandfathered Agreement Carve Out Distribution Daily Amount
Day Ahead Grandfathered Agreement Carve Out Monthly Amount
Grandfathered Agreement Carve Out Distribution Monthly Amount
Day Ahead Grandfathered Agreement Carve Out Yearly Amount
Grandfathered Agreement Carve Out Distribution Yearly Amount
Day Ahead Make Whole Payment Amount
Day Ahead Make Whole Payment Distribution Amount
Day Ahead Combined Interest Resource Adjustment Amount
Real Time Combined Interest Resource Adjustment Amount

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
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FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

SPP IM charge/revenue types that are included in the FAC (continued)

Miscellaneous Amount
Reliability Unit Commitment Make Whole Payment Amount
Real Time Out of Merit Amount
Reliability Unit Commitment Make Whole Payment Distribution Amount
Over Collected Losses Distribution Amount
Real Time Joint Operating Agreement Amount
Real Time Reserve Sharing Group Amount
Real Time Reserve Sharing Group Distribution Amount
Real Time Demand Reduction Amount
Real Time Demand Reduction Distribution Amount
Real Time Pseudo Tie Congestion Amount
Real Time Pseudo Tie Losses Amount
Unused Regulation Up Mileage Make Whole Payment Amount
Unused Regulation Down Mileage Make Whole Payment Amount
Revenue Neutrality Uplift Distribution Amount

Should FERC require any item covered by components FC, E, PP, TC, OSSR or R to be recorded in an account different than the FERC accounts listed in such components, such items shall nevertheless be included in component FC, E, PP, TC, OSSR or R. In the month that the Company begins to record items in a different account, the Company will file with the Commission the previous account number, the new account number and what costs or revenues that flow through the Rider FAC to be recorded in the account.

B = Net base energy costs ordered by the Commission in the last general rate case consistent with the costs and revenues included in the calculation of the FPA.
N e t Base Energy costs will be calculated as shown below:

S_{AP} x Base Factor (“BF”)

S_{AP} = Net system input (“NSI”) in kWh for the accumulation period, at the generation level, excluding the energy used by customers served under the MKT Schedule.

BF = Company base factor costs per kWh: $0.02393~~948~~

J = Missouri Retail Energy Ratio = Retail kWh sales/total system kWh
Where: total system kWh equals retail and full and partial requirement sales associated with MO West~~GMO~~.

T = True-up amount as defined below.

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

FORMULAS AND DEFINITIONS OF COMPONENTS (continued):

I = Interest applicable to (i) the difference between Missouri Retail ANEC and B for all kWh of energy supplied during an accumulation period until those costs have been recovered; (ii) refunds due to prudence reviews ("P"), if any; and (iii) all under- or over-recovery balances created through operation of this FAC, as determined in the true-up filings ("T") provided for herein. Interest shall be calculated monthly at a rate equal to the weighted average interest paid on the Company's short-term debt, applied to the month-end balance of items (i) through (iii) in the preceding sentence.

P = Prudence adjustment amount, if any.

FAR = FPA/S_{RP}

Single Accumulation Period Secondary Voltage FAR_{Sec} = FAR * VAF_{Sec}
Single Accumulation Period Primary Voltage FAR_{Prim} = FAR * VAF_{Prim}
Single Accumulation Period Substation Voltage FAR_{Sub} = FAR * VAF_{Sub}
Single Accumulation Period Transmission Voltage FAR_{Trans} = FAR * VAF_{Trans}

Annual Secondary Voltage FAR_{Sec} = Aggregation of the two Single Accumulation Period Secondary Voltage FARs still to be recovered
Annual Primary Voltage FAR_{Prim} = Aggregation of the two Single Accumulation Period Primary Voltage FARs still to be recovered
Annual Substation Voltage FAR_{Sub} = Aggregation of the two Single Accumulation Period Substation Voltage FARs still to be recovered
Annual Transmission Voltage FAR_{Trans} = Aggregation of the two Single Accumulation Period Transmission Voltage FARs still to be recovered

Where:

FPA = Fuel and Purchased Power Adjustment

S_{RP} = Forecasted Missouri jurisdictional recovery period retail NSI in kWh, at the generation level, excluding the energy used by customers served under the MKT Schedule.

VAF = Expansion factor by voltage level
VAF_{Sec} = Expansion factor for lower than primary voltage customers
VAF_{Prim} = Expansion factor for primary to substation voltage customers
VAF_{Sub} = Expansion factor for substation to transmission voltage customers
VAF_{Trans} = Expansion factor for transmission voltage customers

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

TRUE-UPS:

After completion of each recovery period, the Company shall make a true-up filing by the filing date of its next FAR filing. Any true-up adjustments shall be reflected in component "T" above. Interest on the true-up adjustment will be included in component "I" above.

The true-up amount shall be the difference between the revenues billed and the revenues authorized for collection during the RP as well as any corrections identified to be included in the current FAR filing. Any corrections included will be discussed in the testimony accompanying the true-up filing.

PRUDENCE REVIEWS:

Prudence reviews of the costs subject to this Rider FAC shall occur no less frequently than every eighteen months, and any such costs which are determined by the Commission to have been imprudently incurred or incurred in violation of the terms of this Rider FAC shall be returned to customers. Adjustments by Commission order, if any, pursuant to any prudence review shall be included in the FAR calculation in component "P" above unless a separate refund is ordered by the Commission. Interest on the prudence adjustment will be included in component "I" above.

EVERGY MISSOURI WEST, INC. d/b/a EVERGY MISSOURI WEST

P.S.C. MO. No. 1 Original Sheet No. 124.10

Canceling P.S.C. MO. No. Sheet No.

For Missouri Retail Service Area

FUEL ADJUSTMENT CLAUSE – Rider FAC
FUEL AND PURCHASED POWER ADJUSTMENT CLAUSE
(Applicable to Service Provided the Effective Date of This Tariff Sheet and Thereafter)

Accumulation Period Ending:			
1	Actual Net Energy Cost (ANEC) = (FC+E+PP+TC-OSSR-R)		
2	Net Base Energy Cost (B)	-	
	2.1 Base Factor (BF)		$0.02393
	2.2 Accumulation Period NSI (S_{AP})		
3	(ANEC-B)		
4	Jurisdictional Factor (J)	x	
5	(ANEC-B)*J		
6	Customer Responsibility	x	
7	95% *((ANEC-B)*J)		
8	True-Up Amount (T)	+	
9	Interest (I)	+	
10	Prudence Adjustment Amount (P)	+	
11	Fuel and Purchased Power Adjustment (FPA)	=	
	11.1 PISA Deferral (Sec. 393.1400)		
	11.2 FPA Subject to Recover in True-Up		
12	Estimated Recovery Period Retail NSI (S_{RP})	÷	
13	**Current Period Fuel Adjustment Rate (FAR)**	**=**	
14	Current Period FAR_{Sec} = FAR x VAF_{Sec}		
15	Prior Period FAR_{Sec}	+	
16	Current Annual FAR_{Sec}	=	
17	Current Period FAR_{Prim} = FAR x VAF_{Prim}		
18	Prior Period FAR_{Prim}	+	
19	Current Annual FAR_{Prim}	=	
20	Current Period FAR_{Sub} = FAR x VAF_{Sub}		
21	Prior Period FAR_{Sub}	+	
22	Current Annual FAR_{Sub}	=	
23	Current Period FAR_{Trans} = FAR x VAF_{Trans}		
24	Prior Period FAR_{Trans}	+	
25	Current Annual FAR_{Trans}	=	
26	VAF_{Sec} = 1.0766		
27	VAF_{Prim} = 1.0503		
28	VAF_{Sub} = 1.0388		
29	VAF_{Trans} = 1.0300		

Issued: ~~February 2, 2024~~ Effective:
Issued by: Darrin R. Ives, Vice President 1200 Main, Kansas City, MO 64105

SCHEDULE LJN-9
CONTAINS CONFIDENTIAL INFORMATION
NOT AVAILABLE TO THE PUBLIC.

ORIGINAL FILED UNDER SEAL.

Evergy Metro, Inc. d/b/a Evergy Missouri Metro and
Evergy Missouri West, Inc. d/b/a Evergy Missouri West

Docket No.: ER-2024-0189
Date: September 10, 2024

CONFIDENTIAL INFORMATION

The following information is provided to the Missouri Public Service Commission under CONFIDENTIAL SEAL:

Document/Page	Reason for Confidentiality from List Below
Surrebuttal, p. 7, ln. 5	3 and 4
Schedule LJN-9	3 and 4

Rationale for the "confidential" designation pursuant to 20 CSR 4240-2.135 is documented below:

1. Customer-specific information;

2. Employee-sensitive personnel information;

3. Marketing analysis or other market-specific information relating to services offered in competition with others;

4. Marketing analysis or other market-specific information relating to goods or services purchased or acquired for use by a company in providing services to customers;

5. Reports, work papers, or other documentation related to work produced by internal or external auditors, consultants, or attorneys, except that total amounts billed by each external auditor, consultant, or attorney for services related to general rate proceedings shall always be public;

6. Strategies employed, to be employed, or under consideration in contract negotiations;

7. Relating to the security of a company's facilities; or

8. Concerning trade secrets, as defined in section 417.453, RSMo.

9. Other (specify) ____.

Should any party challenge the Company's assertion of confidentiality with respect to the above information, the Company reserves the right to supplement the rationale contained herein with additional factual or legal information.