

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**THIRD PRUDENCE REVIEW OF CYCLE 3 COSTS AND  
FIRST PRUDENCE REVIEW OF CYCLE 4 COSTS  
RELATED TO THE  
MISSOURI ENERGY EFFICIENCY INVESTMENT ACT  
FOR THE ELECTRIC OPERATIONS**

**OF**

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

**April 1, 2023 through March 31, 2025**

**FILE NO. EO-2025-0323**

*Jefferson City, Missouri  
October 30, 2025*

**\*\* Denotes Confidential Information \*\***

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**I. Executive Summary**

The Missouri Public Service Commission (“Commission”) Staff (“Staff”) reviewed and analyzed a variety of items in examining whether Evergy Missouri West, Inc., d/b/a Evergy Missouri West (“Evergy Missouri West” or “Company”), reasonably and prudently incurred costs associated with its demand-side programs and demand-side programs investment mechanism (“DSIM”) which were approved by the Commission’s *Amended Report and Order*<sup>1</sup> in Case No. EO-2019-0132<sup>2</sup> (“Cycle 3 Plan”) and approved by the Commission’s *Order Approving Agreement and Tariffs* in Case No. EO-2023-0370 (“Cycle 4 Plan”).

This prudence review report (“Report”) reflects Staff’s third prudence review for Evergy Missouri West’s Missouri Energy Efficiency Investment Act<sup>3</sup> (“MEEIA”) demand-side programs (“MEEIA Programs”) and DSIM Cycle 3 costs in File No. EO-2019-0132, and first prudence review for Evergy Missouri West’s MEEIA programs and DSIM Cycle 4 costs arising from Case No. EO-2023-0370. This Report covers the review period of April 1, 2023, through March 31, 2025 (“Review Period”). This Report addresses prudence review costs for Evergy Missouri West’s Cycle 3 program costs (“Program Costs”), Cycle 4 program costs, annual energy and demand savings, Throughput Disincentive (“TD”) for Cycle 3 and Cycle 4, Earnings Opportunity (“EO”) and interest.

Based on its review, Staff has identified disallowances of expenses for administrative program cost expenses; implementation contractors’ expenses; and Business Demand Response

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<sup>1</sup> On December 11, 2019, the Commission issued its *Report and Order*, and on March 11, 2020, the Commission issued its *Amended Report and Order*.

<sup>2</sup> On December 27, 2018, the Commission’s *Order Granting Applications to Intervene and Order Granting Motion to Consolidate* granted consolidation of Evergy Missouri Metro’s MEEIA Cycle 3 case, EO-2019-0132, with Evergy Missouri West’s MEEIA Cycle 3 case, EO-2019-0133, with the lead case being EO-2019-0132.

<sup>3</sup> Section 393.1075, RSMo. Supp 2017.

related to Nucor, during the Review Period, identified in Table 1 below. Staff is recommending an ordered adjustment (“OA”) in the amount of \$37,515.99 plus interest for Cycle 3,<sup>4</sup> in Evergy Missouri West’s next DSIM Rider rate adjustment filing to adjust for these disallowed expenses. The recommended OA amount is explained in detail later in this Report.

Table 1		
Costs	Explanation of Costs	Recommended Disallowance
SaaS Tracking System Annual Access Fee	Page 12	\$ 14,000.00
Administrative Program Expenses	Page 20	\$ 960.13
Implementation Contractors Expenses	Page 24	\$ 22,555.86
Total		\$ 37,515.99

## BACKGROUND

On November 29, 2018, Evergy Missouri West filed, in Case No. EO-2019-0132, its application under the MEEIA statute<sup>5</sup> and the Commission’s MEEIA rules<sup>6</sup> for approval of Evergy Missouri West’s MEEIA application. On March 11, 2020, in Case No. EO-2019-0132, the Commission authorized through its *Amended Report and Order*, Evergy Missouri West to implement its three-year “Plan” including: 1) twelve (12) MEEIA Programs described in Evergy Missouri West’s November 29, 2018, *MEEIA Cycle 3 2019-2022 Filing*; 2) a technical resource manual (“TRM”); 3) a DSIM; 4) a Research & Pilot budget; and 5) a Pay As You Save® (“PAYS®”) pilot program.<sup>7</sup> In its *Amended Report and Order*, the Commission also approved rates for the DSIM Rider and approved a DSIM Charge<sup>8</sup> in Case No. EO-2019-0132 to be effective on January 1, 2020.

<sup>4</sup> Interest was not calculated on any of the Staff proposed disallowances.

<sup>5</sup> Section 393.1075, RSMo.

<sup>6</sup> 20 CSR 4240-20.092, 20 CSR 4240-20.093 and 20 CSR 4240-20.094.

<sup>7</sup> In its *Order Clarifying the Time in Which to File the Proposed PAYS Pilot Program*, the Commission clarified that the Company could offer the one year pilot program at a time of its choosing, sometime during the Cycle 3 Plan, and that the proposed PAYS® pilot program be filed at least 60 days before the program would be put into effect.

<sup>8</sup> From Evergy Missouri West’s Original Sheet No. 138.09: Charges arising from the MEEIA Cycle 3 Plan that are the subject of this DSIM Rider shall be reflected in one “DSIM Charge” on customers’ bills in combination with any charges arising from a rider that is applicable to post-MEEIA Cycle 3 Plan demand-side management programs approved under the MEEIA. This will include any unrecovered amounts for Program Costs, TD from MEEIA Cycle 2 and any Earnings Opportunity, etc. earned/remaining from MEEIA Cycle 2 that is expected to begin recovery in early 2020.

1 The Commission's May 12, 2022 *Order Approving Stipulation and Agreement*, approves  
2 the *Non-Unanimous Stipulation and Agreement* that was filed on April 29, 2022. In this filing,  
3 the Signatory Parties recommended the Commission approve the MEEIA Cycle 3 Plan to be  
4 extended through Calendar year 2023, or Program Year 4 ("PY4").

5 The Commission's November 16, 2023 *Order Approving Stipulation and Agreement*  
6 *Extending Evergy's MEEIA Cycle 3 an Additional Year*, approves the *Unanimous Stipulation*  
7 *and Agreement* that was filed on October 30, 2023. In this filing, the Signatory Parties  
8 recommended the Commission approve the MEEIA Cycle 3 Plan to be extended through  
9 Calendar Year 2024, or Program Year 5 ("PY5").

10 On April 29, 2024, Evergy Missouri West filed, in Case No. EO-2023-0370,  
11 its application under the MEEIA statute and the Commission's MEEIA rules for  
12 approval of Evergy Missouri West's MEEIA Cycle 4 application. On December 11, 2024, the  
13 Commission authorized through its *Order Approving Agreement and Tariffs*, Evergy Missouri  
14 West to implement its Cycle 4, two and three year plan from the Non-Unanimous Stipulation and  
15 Agreement that was filed on September 27, 2024. Details of this plan include: 1) Five program  
16 budgets: A) Income Eligible Multi-Family Program for 2 years; B) PAYS Residential Energy  
17 Efficiency Program for 2 years; C) Business Demand Response Program for 3 years;  
18 D) Residential Demand Response Program for 3 years; E) Business Energy Efficiency Program  
19 for 2 years; and F) Urban Heat Island Program for 3 years; 2) EM&V parameters; 3) Statewide  
20 MEEIA feasibility study and collaborative conditions; 4) budget caps for each program; 5) TD,  
21 6) EO; and 7) TRM and incentive ranges.

22 Commission Rule 20 CSR 4240-20.093(11) requires that the Staff conduct prudence  
23 reviews of an electric utility's costs for its DSIM no less frequently than every twenty-four (24)  
24 months. This report documents Staff's third review of the prudence of Evergy Missouri West's  
25 Cycle 3 Program Costs, and first review of Cycle 4 Program Costs, annual energy and demand  
26 savings, TD for Cycle 3 and Cycle 4, interest for the Review Period, and the over/under collection  
27 from the Commission approved Cycle 3 EO.

28 Commission Rule 20 CSR 4240-20.093(10) requires that Evergy Missouri West file  
29 a quarterly Surveillance Monitoring Report ("QSMR"). Attached as Confidential Attachment A  
30 to this report is Page 6 of Evergy Missouri West's Cycle 2 QSMR including status of the MEEIA  
31 Programs and DSIM costs for each of the quarter ended for the Review Period, and cumulative

total ended, March 31, 2025. Confidential Attachment B to this Report is Page 7 of Everygy Missouri West's Cycle 3 QSMR including status of the MEEIA Programs and DSIM cost and savings for each of the quarter ended for the Review Period, and cumulative total ended March 31, 2025. Confidential Attachment C to this Report is Page 8 of Everygy Missouri West's Cycle 4 QSMR including status of the MEEIA Programs and DSIM cost and savings for each of the quarter ended for the Review Period, and cumulative total ended March 31, 2025.

Table 2A below identifies the line items and amounts from Confidential Attachment A which are the subject of Staff's prudence review. Table 2B below,<sup>9</sup> identifies the line items and Review Period amounts from Confidential Attachment B which are the subject of Staff's prudence review. Table 2C below identifies the line items and Review Period amounts from Confidential Attachment C, which are subject of Staff's prudence review.

<b>Table 2A</b>		
<b>Cycle 2 Totals for April 1, 2023 through March 31, 2025</b>		
<b>Category</b>	<b>Descriptor</b>	<b>Period Total</b>
<b>Total Program Costs (\$)</b>	<b>Billed</b>	<b>\$ (81,598)</b>
<b>Total Program Costs (\$)</b>	<b>Actual</b>	<b>\$ 0</b>
<b>Total Program Costs (\$)</b>	<b>Variance</b>	<b>\$ 81,598</b>
<b>Total Program Costs (\$)</b>	<b>Interest</b>	<b>\$ (3,324)</b>
<b>Gross Energy Savings (kWh)</b>	<b>Target</b>	<b>0</b>
<b>Gross Energy Savings (kWh)</b>	<b>Deemed Actual</b>	<b>0</b>
<b>Gross Energy Savings (kWh)</b>	<b>Variance</b>	<b>0</b>
<b>Gross Deemed Savings (kW)</b>	<b>Target</b>	<b>0</b>
<b>Gross Deemed Savings (kW)</b>	<b>Deemed Actual</b>	<b>0</b>
<b>Gross Deemed Savings (kW)</b>	<b>Variance</b>	<b>0</b>
<b>Throughput Disincentive Costs (\$)</b>	<b>Billed</b>	<b>\$ 1,337,103</b>
<b>Throughput Disincentive Costs (\$)</b>	<b>Actual</b>	<b>\$ 0</b>
<b>Throughput Disincentive Costs (\$)</b>	<b>Variance</b>	<b>\$ (1,337,103)</b>
<b>Throughput Disincentive Costs (\$)</b>	<b>Interest</b>	<b>\$ 70,693</b>

<sup>9</sup> The difference in kWh and kW savings reported in the QSMR from Table 2B as compared to Table 6A are explained in Footnote 25.

1

Table 2B		
Cycle 3 Totals for April 1, 2023 through March 31, 2025		
Category	Descriptor	Period Total
Total Program Costs (\$)	Billed	\$ 21,075,577
Total Program Costs (\$)	Actual	\$ 26,072,573
Total Program Costs (\$)	Variance	\$ 4,996,996
Total Program Costs (\$)	Interest	\$ 15,227
Gross Energy Savings (kWh)	Target	74,932,938
Gross Energy Savings (kWh)	Deemed Actual	66,005,293
Gross Energy Savings (kWh)	Variance	(8,927,645)
Gross Deemed Savings (kW)	Target	25,006
Gross Deemed Savings (kW)	Deemed Actual	(18,891)
Gross Deemed Savings (kW)	Variance	(43,897)
Throughput Disincentive Costs (\$)	Billed	\$ 4,909,096
Throughput Disincentive Costs (\$)	Actual	\$ 5,433,858
Throughput Disincentive Costs (\$)	Variance	\$ 524,762
Throughput Disincentive Costs (\$)	Interest	\$ (15,162)

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Table 2C		
Cycle 4 Totals for April 1, 2023 through March 31, 2025		
Category	Descriptor	Period Total
Total Program Costs (\$)	Billed	\$ 2,375,632
Total Program Costs (\$)	Actual	\$ 508,494
Total Program Costs (\$)	Variance	\$ (1,867,139)
Total Program Costs (\$)	Interest	\$ (8,057)
Gross Energy Savings (kWh)	Target	1,237,989
Gross Energy Savings (kWh)	Deemed Actual	0
Gross Energy Savings (kWh)	Variance	(1,237,989)
Gross Deemed Savings (kW)	Target	22,210
Gross Deemed Savings (kW)	Deemed Actual	0
Gross Deemed Savings (kW)	Variance	(22,210)
Throughput Disincentive Costs (\$)	Billed	\$ 34,837
Throughput Disincentive Costs (\$)	Actual	\$ 0
Throughput Disincentive Costs (\$)	Variance	\$ (34,837)
Throughput Disincentive Costs (\$)	Interest	\$ (170)

3

In evaluating prudence, Staff reviews whether a reasonable person making the same decision would find both the information the decision-maker relied on and the process the decision-maker employed to be reasonable based on the circumstances and information known at the time the decision was made, *i.e.*, without the benefit of hindsight. If either the information relied upon or the decision-making process employed was imprudent, then Staff examines whether the imprudent decision caused any harm to ratepayers. Only if an imprudent decision resulted in harm to ratepayers, will Staff recommend a disallowance. However, if an imprudent decision did not result in harm to Every Missouri West’s customers, then Staff may further evaluate the decision-making process, and may recommend changes to the company’s business practice going forward.

*Staff Expert: Brooke Mastrogiannis*

## **II. MEEIA Programs**

Every Missouri West used various request-for-proposal (“RFP”) processes to contract: 1) implementers for its individual MEEIA Programs; 2) EM&V contractors for its residential and business MEEIA Programs; and 3) its comprehensive demand-side programs’ data management system Resource Innovations.

Table 3A summarizes for each of the twelve (12) MEEIA Programs, Research & Pilot, and PAYS®: Commission-approved annual energy and demand savings targets for the Review Period, program implementers and program EM&V contractor for Cycle 3:

<b>Table 3A</b>				
<b>Cycle 3 April 2023 - March 2025 Every Missouri West Energy Efficiency Plan</b>				
MEEIA Programs	Energy Savings Targets (kWh)	Demand Savings Targets (kW)	Program Implementers	Program EM&V Contractors
Income-Eligible Multi-Family & Single-Family	4,439,870	1,411	ICF	ADM
Residential Demand Response	1,272,543	11,046	CLEAResult	ADM
Business Demand Response	-	101,847	CLEAResult	ADM
Business Smart Thermostat	-	-	CLEAResult	ADM
Online Home Energy Audit	-	-	Oracle/Opower	ADM
Online Business Energy Audit	-	-	Oracle/Opower	Guidehouse
Business Custom	20,470,012	3,456	TRC	Guidehouse
Business Process Efficiency	-	-	TRC	Guidehouse
Business Standard	32,550,326	5,621	TRC	Guidehouse
Home Energy Report	-	-	Oracle/Opower	ADM
Energy Saving Products	-	-	ICF	ADM
Heating, Cooling & Home Comfort	1,112,007	173	ICF	ADM
Research & Pilot - Business	13,645,152	7,465	ICF	ADM
Research & Pilot - Residential	15,551	6	ICF	ADM
Pay As You Save (PAYS)	3,160,639	1,179	Eetility	ADM
Every West Total	76,666,100	132,204		



Table 3B summarizes for each of the four (4) MEEIA Programs, and PAYS®: Commission-approved annual energy and demand savings targets for the Review Period, program implementers and program EM&V contractor for Cycle 4:

Table 3B				
Cycle 4 April 2023 - March 2025 Evergy Missouri West Energy Efficiency Plan				
MEEIA Programs	Energy Savings Targets (kWh)	Demand Savings Targets (kW)	Program Implementers	Program EM&V Contractors
Income-Eligible	427,039	57	ICF	*
Home Demand Response	-	2,658	CLEAResult	*
Business Demand Response	-	19,204	CLEAResult	*
Pay As You Save (PAYS)	405,852	166	EETility	*
Whole Business Efficiency	405,098	125	TRC	*
Evergy Metro Total	1,237,989	22,210		
* Per the Cycle 4 Non-unanimous Stipulation and Agreement, for 2025 there will be one EM&V contractor administered by Staff. As of the date of this filing, no EM&V contract has been awarded yet.				

*Staff Expert: Brooke Mastrogiannis*

### III. Prudence Review Process

On June 2, 2025, Staff initiated its third prudence review of Cycle 3 costs and first prudence review of Cycle 4 costs of Evergy Missouri West's DSIM in compliance with 20 CSR 4240-20.093(11) as authorized under Sections 393.1075.3 and 393.1075.11, RSMo. This prudence review was performed by members of the Industry Analysis Division. Staff obtained and analyzed a variety of documents, records, reports, data request responses, work papers, and emails, and had numerous phone discussions with Evergy Missouri West personnel to complete its prudence review of costs for the DSIM Rider for the Review Period of April 1, 2023, through March 31, 2025. In compliance with 20 CSR 4240-20.093(11), this prudence review was completed within one-hundred-fifty (150) days of its initiation.

If the Commission were to order any disallowance of costs as a result of prudence reviews and/or corrections, such a disallowance amount shall be an OA in a future Evergy Missouri West DSIM Rider rate adjustment filing.<sup>10</sup>

*Staff Expert: Brooke Mastrogiannis*

<sup>10</sup> Evergy Missouri West DSIM Rider Original Sheet No. 138.12: OA= Ordered Adjustment is the amount of any adjustment to the DSIM ordered by the Commission as a result of prudence reviews and/or corrections under this DSIM Rider. Such amounts shall include monthly interest at the Company's monthly Short-Term Borrowing Rate.

**IV. Billed Revenue**

**1. Description**

For the Review Period, Evergy Missouri West billed customers through a separate line item on customers' bills titled "DSIM Charge" to recover estimated energy efficiency programs' costs and estimated Company TD. The DSIM Charge is based on the customer's monthly consumption and the applicable energy efficiency investment rates approved by the Commission most recently in Case No. ER-2025-0326.

Evergy Missouri West provided a random sample of actual customer bills<sup>11</sup> that Staff reviewed and determined Evergy Missouri West was charging the appropriate rates to its customers for the recovery of program and TD costs.

During the Review Period of April 1, 2023, through March 31, 2025, Evergy Missouri West billed customers (\$81,598) to recover its estimated energy efficiency programs' costs for MEEIA Cycle 2. For the same period, Evergy Missouri West actually spent \$0 on its energy efficiency programs. Thus, Evergy Missouri West under-collected \$81,598 from its customers during the Review Period for MEEIA Cycle 2 program costs. During this same Review Period, Evergy Missouri West billed customers \$21,075,577 to recover its estimated energy efficiency programs' costs for MEEIA Cycle 3. For the same period, Evergy Missouri West actually spent \$26,072,573 on its energy efficiency programs. Thus, Evergy Missouri West under-collected \$4,996,996 from its customers during the Review Period for MEEIA Cycle 3 Program Costs. During this same Review Period, Evergy Missouri West billed customers \$2,375,632 to recover its estimated energy efficiency programs' costs for MEEIA Cycle 4. For the same period, Evergy Missouri West actually spent \$508,494 on its energy efficiency programs. Thus, Evergy Missouri West over-collected \$1,867,139 from its customers during the Review Period for MEEIA Cycle 4 Program Costs.

During the Review Period of April 1, 2023, through March 31, 2025, for MEEIA Cycle 2, Evergy Missouri West billed customers \$1,337,103 for estimated Company TD. For the same period, Evergy Missouri West actually spent \$0 on actual Company TD. Thus, Evergy Missouri West over-collected \$1,337,103 from its customers during the Review Period for MEEIA Cycle 2 TD. During this same Review Period, for MEEIA Cycle 3,

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<sup>11</sup> Evergy Missouri West's Response to Staff's Data Request No. 0010.

1 Everygy Missouri West billed customers \$4,909,096 for estimated Company TD. For the same  
2 period, Everygy Missouri West actually spent \$5,434,040<sup>12</sup> on actual Company TD. Thus, Everygy  
3 Missouri West under-collected \$524,943 from its customers during the Review Period for  
4 MEEIA Cycle 3 TD. During this same Review Period, Everygy Missouri West billed customers  
5 \$34,837 for estimated Company TD for MEEIA Cycle 4. For the same period, Everygy Missouri  
6 West actually spent \$0 on actual Company TD. Thus, Everygy Missouri West over-collected  
7 \$34,837 from its customers during the Review Period for MEEIA Cycle 4 TD.

8 The monthly amounts that are either over- or under-collected from customers are tracked  
9 in a regulatory asset account, along with monthly interest, until Everygy Missouri West files for  
10 rate adjustments under its DSIM Rider and new energy efficiency investment rates are approved  
11 by the Commission. The interest associated with these over- or under-collected amounts is  
12 provided in Section IX of this Report.

## 13 2. Conclusion

14 Staff found no indication that Everygy Missouri West has acted imprudently regarding  
15 the determination of the DSIM Charge for customers' bills except as discussed below in  
16 Section VI Actual Program Costs.

## 17 3. Documents Reviewed

- 18 a. Everygy Missouri West's MEEIA Cycle 2, Cycle 3, and Cycle 4 Plan;
- 19 b. Approved MEEIA Energy Efficiency and Demand Side Management  
20 Programs Tariff Sheets;
- 21 c. Everygy Missouri West's work papers included in Case Nos.  
22 ER-2023-0411, ER-2024-0186, ER-2024-0352, ER-2025-0174, and  
23 ER-2025-0326;
- 24 d. Everygy Missouri West's Quarterly Surveillance Monitoring Reports,  
25 Page 6 and 7; and
- 26 e. Staff Data Requests: 0003, 0005, 0010, and 0019.

27 *Staff Experts: Brooke Mastrogiannis and Teresa Denney*

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<sup>12</sup> Quarter 1 of 2025 QSMR notes: Energy savings, demand savings, and throughput disincentive costs results were retroactively updated for the quarter ended December 31, 2024 in the March 31, 2025 Surveillance Report due to a duplicated project error regarding reported thermostat installations identified in March 2025. Therefore, this total is \$181 difference from the QSMR total.

**V. Resource Innovations Tracking Software**

**1. Description**

In January 2016, Evergy Missouri West contracted an integrated software tracking system called Nexant to allow Evergy Missouri West to store, manage and process data for its DSM portfolio over the life-cycle of each measure in Evergy Missouri West's Cycle 2 and Cycle 3 Plan. Nexant specifically allowed Evergy Missouri West to develop operating rules for its approved energy efficiency programs, process customers' applications, support processing and payment of incentives (rebates)<sup>13</sup> and provide regulatory compliance and management reporting. Before Evergy Missouri West contracted with Nexant in Cycle 2 it considered four vendors, and Nexant was selected based on the best overall score for the criteria of meeting core requirements, company experience and performance, growth opportunity, pricing, diversity participation, and Evergy Missouri West Information Technology involvement needed. Evergy Missouri West extended their contract with Nexant for Cycle 3 MEEIA programs and the contract added support and implementation work called the "Nexant Care Package." Nexant was acquired by Resource Innovations in May 2021. The Nexant system is the same platform that is used during this review period called iEnergy (now owned by Resource Innovations).

The primary implementers that are able to use this tracking system are CLEAResult, TRC, Uplight, ICF, and ADM. CLEAResult and Uplight uses it for all of the Demand Response and the Thermostat Programs, ICF uses it for all Residential Programs, and TRC uses it for all Business Programs. For the low volume programs the incentive amounts and energy and demand savings amounts are manually put into the Resource Innovations system.

Evergy Missouri West provides rebates and incentive payments based upon the type and nature of measures installed by customers to promote the adoption of energy efficiency measures. Staff reviewed the controls Evergy Missouri West has developed to assure demand-side program incentive payments are accounted for properly. Staff also reviewed the incentive amounts paid to customers to verify they complied with incentive levels for individual measures approved for each energy efficiency program. Data management and recordkeeping is critical for the proper administration of the DSIM Rider.

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<sup>13</sup> Evergy Missouri West 2nd Revised Sheet No. 138.10: "Incentive" means any consideration provided by the Company, including buy downs, markdowns, rebates, bill credits, payments to third parties, direct installation, giveaways, and education, which encourages the adoption of program measures.

1       Eversource Missouri West granted Staff remote on-line access to the Resource Innovations  
2 system for Staff's use in conducting Staff's MEEIA prudence review. Staff reviewed a sample  
3 of customer data, incentive levels, and annual energy and demand savings for all of  
4 Eversource Missouri West's approved energy efficiency programs. During its review, Staff found  
5 that while some program reporting in Resource Innovations did match to the incentives reported  
6 in Table 4 below, which is created from the general ledger, other programs did not match to total  
7 incentives reported in Table 4. Staff had to rely on Eversource Missouri West's general ledger to  
8 accurately review the total incentives reported in program costs, instead of the data exported from  
9 the Resource Innovations system. Eversource Missouri West also provided in Staff Data Request  
10 Nos. 0016 and 0016S a reconciliation of incentives paid to residential and commercial  
11 customers for each of the individual MEEIA programs for the Review Period. This reconciliation  
12 provided Staff with additional details for the differences between the general ledger and  
13 Resource Innovations. Some reconciliation differences include: 1) rebates were inadvertently  
14 accrued twice and reversed later; 2) rebates were not accrued in the month it was entered into the  
15 general ledger and recognized at a later date; 3) minor differences in timing of invoices; 4) bill  
16 credits processed as Business Custom but reported in other locations as Business Standard; and  
17 5) project processed invoice under ineligible rate case but iEnergy reported under eligible rate  
18 code, etc. After reviewing the reconciliations provided in responses to Staff Data Request  
19 Nos. 0016 and 0016S, Staff was able to verify all but a very insignificant amount of incentives  
20 with the general ledger.

21       Staff has had concerns regarding the reconciliations provided to Staff with additional  
22 details for the differences between the general ledger and Resource Innovations, now and in the  
23 past. Staff also has concerns that these incentive differences between those two sources could  
24 also have an impact on the kWh reported and used towards the TD calculation as well. Eversource  
25 responded to Staff Data Request No. 0016.7 and stated, "Eversource has instituted some additional  
26 safeguards to help avoid this situation in the future by having implementers always report  
27 incentives at the specific measure level, a reconciliation between invoices and iEnergy and a  
28 general ledger and iEnergy review once all projects uploaded." Staff would like to further  
29 reiterate and make a recommendation that Eversource Missouri West continues to enforce these  
30 additional safeguards, and also keeps a reconciliation between the iEnergy reports and the  
31 Resource Innovations tracking system on a quarterly basis.

1 In addition, after reviewing the cost of the iEnergy tracking system, and Evergy Missouri  
2 West's response to Staff Data Request No. 0016.11,<sup>14</sup> Evergy stated, "Yes, the assumption of  
3 10% Electrification was applied in the context of application use and budget planning.  
4 These costs associated with the SaaS tracking system or care packages were removed from  
5 MEEIA and reallocated to another recovery mechanism for Electrification." However, as Staff  
6 reviewed the removal of 10% for the tracking system, Staff realized that only 10% was removed  
7 for the care packages, but 10% was not removed for the SaaS tracking system annual access fee.  
8 Staff is of the opinion that Electrification is not specific to MEEIA, and should not be included  
9 for recovery. Therefore, Staff is recommending a disallowance of \$14,000, plus interest, for the  
10 iEnergy tracking system annual access fee.

## 11 **2. Conclusion**

12 Staff has identified expenses that the Company included costs for their Resource  
13 Innovations SaaS tracking system annual access fee, for which 10% should have been allocated  
14 towards Electrification. Therefore, Staff is recommending the Commission order an OA in the  
15 amount of \$14,000, plus interest, for Cycle 3 to be applied to Evergy Missouri West's next DSIM  
16 filing. In addition, Staff recommends going forward that Evergy Missouri West continues to  
17 enforce additional safeguards by having implementers always report incentives at the specific  
18 measure level, and also keeps a reconciliation between the iEnergy reports from the Resource  
19 Innovations tracking system and the general ledger on a quarterly basis.

## 20 **3. Documents Reviewed**

- 21 a. Evergy Missouri West's Cycle 3 Plan;
- 22 b. Approved MEEIA Energy Efficiency and Demand Side Management  
23 Programs Tariff Sheets;
- 24 c. Staff Data Requests: 0003, 0008, 0016, 0016S, 0016.1, 0016.2, 0016.3,  
25 0016.4, 0016.5, 0016.6, 0016.7, 0016.8, 0016.9, 0016.10, 0016.11,  
26 0016.12, 0020, and 0023; and
- 27 d. Evergy Missouri West MEEIA Vendor and Implementer Contracts.

28 *Staff Expert: Brooke Mastrogiannis*

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<sup>14</sup> Staff Data Request No. 0016.11 in EO-2025-0324.

**VI. Actual Program Costs**

Evergy Missouri West's programs' costs include: 1) incentive payments; 2) program administration costs for residential and business programs; and 3) strategic initiative program costs for general, accounting, regulatory, administrative, implementation, and marketing costs.

Staff reviewed all actual program costs Evergy Missouri West sought to recover through its DSIM Charge to ensure only reasonable and prudently incurred costs are being recovered through the DSIM Rider. Staff reviewed and analyzed, for prudence, Evergy Missouri West's adherence to contractual obligations, adequacy of controls, and compliance with approved tariff sheets. Evergy Missouri West provided Staff accounting records for all programs' costs it incurred during the Review Period. Staff categorized these costs by program and segregated them between incentive payments and program administrative costs.

During this Review Period, there were Cycle 3 and Cycle 4 program costs. The results of Staff's categorization of Cycle 3 programs' costs are provided in Table 4A as a total for the Current Review Period, Table 4B as a total for the Cycle 3 Cumulative program costs, and Table 4C for Cycle 4 Current Review Period shown below:

*continued on next page*

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<b>Table 4A</b> <b>Cycle 3</b> <b>Actual Rebate and Program Cost Totals</b> <b>Program Costs April 1, 2023 through March 31, 2025</b>			
	<b>TOTAL COSTS</b>	<b>REBATES</b>	<b>PROGRAM ADMINISTRATION</b>
<b>RESIDENTIAL:</b>			
Research & Pilot-Residential	\$ 180,869	\$ 56,505	\$ 124,364
Income Eligible Mult-Family	\$ 862,309	\$ 330,621	\$ 531,689
Income Eligible Single Family	\$ 1,086,550	\$ 754,919	\$ 331,631
Residential Demand Response	\$ 4,278,153	\$ 2,510,832	\$ 1,767,320
Pay As You Save (PAYS)	\$ 1,176,844	\$ 458,076	\$ 718,769
Energy Saving Products	\$ 407,716	\$ 193,815	\$ 213,901
Heating, Cooling & Home Comfort	\$ 4,800,219	\$ 3,190,165	\$ 1,610,054
<b>Subtotal Residential Programs</b>	<b>\$ 12,792,660</b>	<b>\$ 7,494,933</b>	<b>\$ 5,297,727</b>
<b>BUSINESS:</b>			
Research & Pilot-Business	\$ 54,739	\$ 31,360	\$ 23,379
Business Demand Response	\$ 4,409,167	\$ 2,482,537	\$ 1,926,629
Business Smart Thermostat	\$ 3,094	\$ 2,498	\$ 596
Online Business Energy Audit	\$ 2,135,059	\$ 2,134,576	\$ 483
Business Custom	\$ 1,196,913	\$ -	\$ 1,196,913
Business Process Efficiency	\$ 5,686	\$ -	\$ 5,686
Business Standard	\$ 5,475,255	\$ 3,617,009	\$ 1,858,246
<b>Subtotal Business Programs</b>	<b>\$ 13,279,913</b>	<b>\$ 8,267,981</b>	<b>\$ 5,011,933</b>
<b>Grand Total--All Programs</b>	<b>\$ 26,072,573</b>	<b>\$ 15,762,913</b>	<b>\$ 10,309,660</b>
<b>COSTS BY SUBACCOUNTS:</b>			
Incentives	\$ 15,762,913		
Program Delivery	\$ 6,044,866		
Evaluation	\$ 684,022		
Marketing	\$ 1,075,409		
Administrative	\$ 2,505,363		
<b>Total Program Costs (Subaccounts)</b>	<b>\$ 26,072,573</b>		

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<b>Table 4B</b>			
<b>Cycle 3-CUMULATIVE</b>			
<b>Actual Rebate and Program Cost Totals</b>			
<b>Program Costs January 1, 2020 through March 31, 2025</b>			
	<b>TOTAL COSTS</b>	<b>REBATES</b>	<b>PROGRAM ADMINISTRATION</b>
<b>RESIDENTIAL:</b>			
Research & Pilot-Residential	\$ 814,254	\$ 204,640	\$ 609,614
Income Eligible Mult-Family	\$ 3,294,910	\$ 656,575	\$ 2,638,336
Income Eligible Single Family	\$ 1,147,879	\$ 756,312	\$ 391,567
Residential Demand Response	\$ 11,415,817	\$ 3,837,454	\$ 7,578,363
Online Home Energy Audit	\$ 413,975	\$ -	\$ 413,975
Pay As You Save (PAYS)	\$ 2,315,088	\$ 781,278	\$ 1,533,810
Home Energy Report	\$ 2,123,611	\$ -	\$ 2,123,611
Energy Saving Products	\$ 7,313,927	\$ 3,602,962	\$ 3,710,965
Heating, Cooling & Home Comfort	\$ 10,888,552	\$ 6,749,221	\$ 4,139,332
<b>Subtotal Residential Programs</b>	<b>\$ 39,728,013</b>	<b>\$ 16,588,441</b>	<b>\$ 23,139,572</b>
<b>BUSINESS:</b>			
Research & Pilot-Business	\$ 375,160	\$ 102,894	\$ 272,267
Business Demand Response	\$ 12,677,776	\$ 6,445,401	\$ 6,232,375
Business Smart Thermostat	\$ 252,688	\$ 14,973	\$ 237,715
Online Business Energy Audit	\$ 2,201,089	\$ 2,134,576	\$ 66,513
Business Custom	\$ 8,202,557	\$ 3,971,489	\$ 4,231,068
Business Process Efficiency	\$ 473,413	\$ 31,217	\$ 442,196
Business Standard	\$ 14,553,848	\$ 8,619,757	\$ 5,934,091
<b>Subtotal Business Programs</b>	<b>\$ 38,736,530</b>	<b>\$ 21,320,306</b>	<b>\$ 17,416,224</b>
<b>Grand Total--All Programs</b>	<b>\$ 78,464,543</b>	<b>\$ 37,908,747</b>	<b>\$ 40,555,796</b>
<b>COSTS BY SUBACCOUNTS:</b>			
Customer Rebates	\$ 37,908,747		
Program Delivery	\$ 27,620,052		
Evaluation	\$ 2,043,094		
Marketing	\$ 3,869,959		
Administrative	\$ 7,022,690		
<b>Total Program Costs (Subaccounts)</b>	<b>\$ 78,464,543</b>		

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<b>Table 4C</b> <b>Cycle 4</b> <b>Actual Rebate and Program Cost Totals</b> <b>Program Costs April 1, 2023 through March 31, 2025</b>			
	<b>TOTAL COSTS</b>	<b>REBATES</b>	<b>PROGRAM ADMINISTRATIO</b>
<b>RESIDENTIAL:</b>			
IncElgbl MultiFam-EMW4	\$ 25,038	\$ -	\$ 25,038
Home Demand Response-EMW4	\$ 115,178	\$ 48,644	\$ 66,534
PAYS-EMW4	\$ 54,521	\$ -	\$ 54,521
<b>Subtotal Residential Programs</b>	<b>\$ 194,736</b>	<b>\$ 48,644</b>	<b>\$ 146,092</b>
Bus Demand Reponse-EMW4	\$ 119,603	\$ -	\$ 119,603
Fast Track-EMW4	\$ 22,750	\$ -	\$ 22,750
Whole Business Efficiency-EMW4	\$ 96,898	\$ -	\$ 96,898
<b>Subtotal Business Programs</b>	<b>\$ 239,251</b>	<b>\$ -</b>	<b>\$ 239,251</b>
Strategic Initiative Proj	\$ 74,507	\$ -	\$ 74,507
<b>Total Program Costs</b>	<b>\$ 508,494</b>	<b>\$ 48,644</b>	<b>\$ 459,850</b>
<b>COSTS BY SUBACCOUNTS:</b>			
Incentives	\$ 48,644		
Implementation Contractors	\$ 177,417		
Evaluation	\$ -		
Marketing	\$ 18,883		
Administrative	\$ 263,549		
<b>Total Program Costs</b>	<b>\$ 508,494</b>		

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Evergy Missouri West incurs administrative costs that are directly related to the implementation of its approved energy efficiency programs. Staff uses the term “administrative” to mean all costs other than incentives.<sup>15</sup> Staff reviewed each administrative category of cost to determine the reasonableness of each individual item of cost and if the costs being sought for recovery were directly related to energy efficiency programs and recoverable from customers through the “DSIM Charge.”

Evergy Missouri West has also developed internal controls that allow for review and approval at various stages for the accounting of costs for its energy efficiency programs. Evergy Missouri West has developed internal procedures that provide program managers and other

<sup>15</sup> Incentives are program costs for direct and indirect incentive payments to encourage customer and/or retail partner participation in programs and the costs of measures which are provided at no cost as a part of a program. Customer rebates are also included in the incentive category.

1 reviewers a detailed and approved method for reviewing invoices. Evergy Missouri West also  
2 provided Staff with its policies related to reimbursement of employee-incurred business expenses  
3 and approval authority for business transactions.

4 For this current review period, the incentive cost to program administrative cost ratio for  
5 Evergy Missouri West did improve as compared to the last prudence review. For Cycle 3 costs  
6 alone in this review period, 60% of total costs were for incentives, and 40% of total costs were  
7 for program administrative costs. For Cycle 4 costs alone in this review period, 11% of total  
8 costs were for incentives, and 89% of total costs were for program administrative costs.<sup>16</sup>

9 **A. Administrative Costs**

10 **1. Description**

11 During this MEEIA prudence review, Staff evaluated all administrative expenses incurred  
12 and identified Cycle 3 expenses that were not specifically MEEIA related under this category or  
13 there was missing information to determine eligibility. Staff requested the Company provide  
14 invoices related to implementation contractors; conferences and meetings, along with the  
15 agendas or related information; travel expenses including airfare, meals, transportation;  
16 memberships, sponsorships and association fees; and, miscellaneous other administrative  
17 program costs.

18 The Commission's *Order Approving Unanimous Partial Stipulation and Agreement*  
19 issued on February 17, 2021, in Case No. EO-2020-0227,<sup>17</sup> established that "Evergy shall only  
20 seek recovery of costs associated with conferences and memberships through DSIM rates if those  
21 costs would not be incurred but for the Company's offering of MEEIA programs. Evergy shall  
22 provide Staff justification to support its claim that these costs would not be incurred but for the  
23 Company's offering of MEEIA programs."

24 The Commission's *Order Approving Unanimous Stipulation and Agreement* issued on  
25 June 26, 2024, in Case No. EO-2023-0408,<sup>18</sup> established on page 5, items 3 and 4, further  
26 provisions as follows:

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<sup>16</sup> The percentages for Cycle 4 will not be an accurate representation due to the fact that Cycle 4's review period is very limited at the time of this prudence review.

<sup>17</sup> Evergy Missouri West's MEEIA prudence review, Case No. EO-2020-0228 was consolidated to Case No. EO-2020-0227, Evergy Missouri Metro's previous MEEIA prudence review.

<sup>18</sup> Unanimous Stipulation and Agreement page 5 of Case No. EO-2023-0407.

- 1                   3.       From the effective date of a Commission approved stipulation,  
2       the Company shall not seek recovery through its DSIM Rider for:
- 3                   •   Any gifts or awards, which includes events to give out these
  - 4                   •   items, to its employees or contractors/implementers;
  - 5                   •   Shirts, promotional items, and other Evergy logo items that are
  - 6                   •   not specific to MEEIA demand-side management programs;
  - 7                   •   Events that have alcohol provided at them;
  - 8                   •   Sponsorships to an organization when a membership has
  - 9                   •   already been purchased; and
- 10                  4.       The Company shall provide detailed invoices for its  
11       contractors/implementers, including but not limited to travel charges.

12       This Stipulation and Agreement was determined to help eliminate the amount of disallowances  
13       for charges made in each prudence review for both Administrative Costs and Implementation  
14       Contractors.

15               Staff reviewed all of the information and receipts provided. Evergy Missouri West  
16       provided some explanation and justification on questionable expenses during the review and  
17       many of those were justified. However, there still were some expenses that Staff views as not  
18       justified enough to support its claim that these costs would not be incurred but for the Company's  
19       offering of the MEEIA programs. For example, providing food, snacks, and beverages for local  
20       team meetings are not prudent MEEIA charges. Also, a lot of charges were missing receipts.  
21       Therefore, Staff recommends these administrative expenses should not be recoverable through  
22       the Evergy Missouri West DSIM Rider and recommends the Commission order an OA in the  
23       next DSIM filing.

24               Additional details on the reason for disallowance on specific administrative program costs  
25       are identified in Table 5 Cycle 3 below:

26       *continued on next page*

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Table 5		
Reason for Disallowance	Costs	Disallowed Cost
No receipts	Conference & Meetings	\$ 407.64
Local team meetings should not have meals, snacks, or coffee charged to MEEIA	Conference & Meetings	\$ 160.62
Posted to G/L as a shuttle service. The invoice state it is for Limousine, which is not a prudent charge to MEEIA	Conference & Meetings	\$ 139.05
Posted to G/L as a shuttle service. The invoice state it is for Limousine, which is not a prudent charge to MEEIA	Conference & Meetings	\$ 139.05
This is travel to Kansas for promotion. This charge should be charged to Kansas KEFIA not MO ratepayers	Travel to and from CSM All Hands Meeting in Emporia KS to promote Business Demand Response Program	\$ 81.07
According to image on invoice, Energy Efficiency is not included, therefore per Stip disallowed	Name Tags For TRC >> Evergy's Business Energy Efficiency Implementor	\$ 32.70
TOTAL		\$ 960.13

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3 An additional concern that Staff identified in this prudence review is that there is a lack  
4 of accessibility for auditing Evergy Missouri West's excel sheet provided in its response to  
5 Staff Data Request No. 0013 ("DR13") and its general ledger provided in its response to  
6 Staff Data Request No. 0003. In the spreadsheet provided in response to DR13, every entry for  
7 each invoice was the total amount of the invoice, whether said invoice was split between  
8 Evergy Missouri Metro and Evergy Missouri West, and/or split between projects. This made for  
9 a very difficult reconciliation between the DR13 excel sheet, the general ledger, and the invoice  
10 provided by the company. Staff recommends in the future that if another data request response  
11 entails general ledger entries, that they should correspond to the original response with the  
12 general ledger detail. Staff has discussed this issue with Evergy Missouri Metro, and believes  
13 that the issue will likely be of less concern going forward. Staff will address this issue in a future  
14 prudence review as necessary.

**2. Conclusion**

Staff has identified expenses that the Company did not provide any justification for the costs and for meetings that were local and did not require the Company to spend ratepayer funds for meals, snacks or beverages in order to conduct these meetings. Therefore, Staff is recommending the Commission order an OA in the amount of \$960.13, plus interest, for Cycle 3 to be applied to Evergy Missouri West's next DSIM filing.

**3. Documents Reviewed**

- a. Staff Data Requests: 0002, 0003, 0006, 0012, 0013, 0013.1, 0015, 0016, 0026, and 0026.1.

*Staff Expert: Amanda C. Conner*

**B. Implementation Contractors**

**1. Description**

Evergy Missouri West hired business partners for design, implementation and delivery of its portfolio of residential and business energy efficiency programs to customers. Contracting with competent, experienced and reliable program implementers is extremely important to the success of Evergy Missouri West's energy efficiency programs and for affording Evergy Missouri West's customers the greatest benefits.

Evergy Missouri West issued RFPs at the beginning of Cycle 3 for program implementers to directly administer one or more of Evergy Missouri West's energy efficiency programs. Evergy Missouri West selected and contracted with the organizations identified in Table 3 to implement individual MEEIA Programs. All of the implementers identified in Table 3 are nationally recognized contractors that have solid histories of energy efficiency programs' design and implementation.

Staff reviewed Evergy Missouri West's relationship with its implementers to gauge if Evergy Missouri West acted prudently in the selection and oversight of its program implementers. Staff examined the contracts between Evergy Missouri West and the implementers in an effort to determine if the terms of the contract were followed during the implementation of the residential and business programs. Staff also reviewed a large sample of over 600 invoices paid to the implementers identified in Table 3, and traced these costs to the general ledger, program costs in Staff Data Request No. 0003.

Comparing actual cumulative deemed annual energy and demand savings relative to the planned cumulative annual energy and demand savings for the same period is important to understanding the overall performance of Evergy Missouri West's energy efficiency programs and its implementation contractors.

Table 6A and 6B below provides a comparison of achieved energy and demand savings and planned deemed energy and demand savings for Evergy Missouri West's residential and business programs for the Review Period. If Evergy Missouri West was unable to achieve its planned energy and demand savings levels, that could be an indication the programs were not being prudently administered by the implementers and by Evergy Missouri West. Although the achieved energy savings and achieved demand savings had under achieved its plan during the Review Period, Staff has reviewed the cumulative energy and demand savings since the beginning of Cycle 3, and Evergy Missouri West has achieved its plan by 21% for its energy savings and 30% for its demand savings. Staff will continue to monitor the achieved energy and demand savings throughout the course of Cycle 3 and Cycle 4.

**Table 6A**

Cycle 3 April 1, 2023 through March 31, 2025						
	Achieved Energy Savings (kWh)	Planned Energy Savings (kWh)	Variance	Achieved Demand Savings (kW)	Planned Demand Savings (kW)	Variance
<b>MEEIA Programs</b>						
Income-Eligible Multi-Family & Single-Family	8,304,477	4,439,870	3,864,608	981	1,411	(431)
Residential Demand Response	848,410	1,272,543	(424,133)	8,160	11,046	(2,886)
Business Demand Response	-	-	-	63,492	101,847	(38,356)
Business Smart Thermostat	-	-	-	-	-	-
Online Home Energy Audit	-	-	-	-	-	-
Online Business Energy Audit	-	-	-	-	-	-
Business Custom	17,340,759	20,470,012	(3,129,253)	3,346	3,456	(110)
Business Process Efficiency	-	-	-	-	-	-
Business Standard	24,570,162	32,550,326	(7,980,164)	4,942	5,621	(679)
Home Energy Report	-	-	-	-	-	-
Income-Eligible Home Energy Report	-	-	-	-	-	-
Energy Saving Products	2,807,667	1,112,007	1,695,660	196	173	23
Heating, Cooling & Home Comfort	11,345,892	13,645,152	(2,299,261)	6,093	7,465	(1,372)
Research & Pilot	238,744	15,551	223,193	7	6	1
Pay As You Save (PAYS)	434,473	3,160,639	(2,726,166)	116	1,179	(1,063)
Evergy West Total	65,890,584	76,666,100	(10,775,516)	87,332	132,204	(44,872)

**Table 6B**

Cycle 4 April 1, 2023 through March 31, 2025						
	Achieved Energy Savings (kWh)	Planned Energy Savings (kWh)	Variance	Achieved Demand Savings (kW)	Planned Demand Savings (kW)	Variance
<b>MEEIA Programs</b>						
Income-Eligible	-	427,039	(427,039)	-	57	(57)
Home Demand Response	-	-	-	-	2,658	(2,658)
Business Demand Response	-	-	-	-	19,204	(19,204)
Modified Pay As You Save (PAYS)	-	405,852	(405,852)	-	166	(166)
Whole Business Efficiency	-	405,098	(405,098)	-	125	(125)
Evergy West Total	-	1,237,989	(1,237,989)	-	22,210	(22,210)

During this MEEIA prudence review, Staff evaluated all expenses incurred under the Implementation Contractor's invoices and whether they were specific to MEEIA. There was one charge for gift cards sent to survey respondents that were not necessary to the MEEIA Program. Another adjustment was for an invoice showing a credit that was not accounted for in West's general ledger. Finally, there were adjustments made because of the Stipulation and Agreement mentioned above. These were for the implementer ICF Resources, LLC ("ICF") invoices. The Marketing portion of these invoices had both charges for Labor and Other Direct Charges ("ODC"). When asked in Staff Data Request 0025.1 what ODC was and if there should be invoices, the Company answered "ICF's marketing costs are categorized as labor and other direct costs. Other direct costs include non-labor materials directly related to program marketing. These are purchased by ICF and reimbursed by Evergy within the contracted budget."<sup>19</sup> Evergy Missouri West gave a vague answer and provided no additional invoices, therefore, Staff has recommended a disallowance for all of the ODC charges from ICF. Additional details about the expenses are identified in Table 7 below:

*continued on next page*

<sup>19</sup> Q0025.2\_Q0025.1\_DR25.1 more infor attachment- response- Excel.



Table 7				
JE/Inv/Voucher #	IC/Vendor	GL Month(s)	Reason for Disallowance	Disallowed Cost
S0485582	ICF	Jul-23	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 248.46
S0489499	OPEN ACCESS TECHNOLOGY INTL INC	Jul-23	Credit on invoice that was not accounted for	\$ 391.68
S0495325	ICF	Aug-23	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 115.81
S0508837	ICF	Sep-23	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 3,122.48
S0522760	ICF	Nov-23	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 2,062.05
S0534428	ICF	Dec-23	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 599.67
S0543989	ICF	Jan-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 394.60
S0562199	ICF	Feb-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 7,581.67
S0588169	ICF	May-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 12.46
S0594316	ICF	May-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 24.42
S0609253	ICF	Jul-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 1,565.98
S0616081	ICF	Aug-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 406.07
S0629866	ICF	Sep-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 4,497.79
S0638666	ICF	Oct-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 706.85
S0650942	ICF	Nov-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 636.95
S0662042	ICF	Dec-24	Did not receive invoices for the **ODC, per Stip in last Review, this is requirement	\$ 188.92
Total				\$ 22,555.86

Another concerning factor in Evergy Missouri West's Implementation Contractor's general ledger entries is the lack of transparency in regards to the invoices provided by these companies and how Evergy Missouri West inputs the invoices into its general ledger. Instead of using the invoice or receipt numbers on the actual invoices provided in response to Staff Data Request No. 0025, the company created five to eight digit voucher numbers for some of these

1 invoices and then split them between projects and in some cases work ID description. This poses  
2 a problem when auditing, because some invoices were not given a voucher number, so there was  
3 no way to reference certain invoices provided. This made it extremely difficult to review an  
4 invoice and verify this invoice in the general ledger provided. Therefore, Staff recommends  
5 going forward that Evergy Missouri West includes the invoice or receipt number that is provided  
6 on the invoice, within each general ledger transaction, so it is easier to reference every invoice.

## 7 **2. Conclusion**

8 Staff has found that Evergy Missouri West has acted imprudently by not providing  
9 the additional invoices for the other direct charges of some of the implementer contractor's  
10 expenses, therefore Staff was not able to verify if the expenses were prudent. Staff recommends  
11 the Commission order an OA in the amount of \$22,555.86, plus interest, to be applied to  
12 Evergy Missouri West's next DSIM filing. In addition, Staff recommends going forward that  
13 Evergy Missouri West includes the invoice or receipt number that is provided on the invoice,  
14 within each general ledger transaction.

## 15 **3. Documents Reviewed**

- 16 a. Evergy Missouri West's Cycle 3 Plan, along with Standard 11-Step Change  
17 Process Notification in PY4 Case No. EO-2019-0132;
- 18 b. Approved MEEIA Energy Efficiency and Demand Side Management  
19 Programs Tariff Sheets; and
- 20 c. Staff Data Requests: 0002, 0002.1, 0003, 0003.1, 0003.2, 0003.3, 0007,  
21 0007.1, 0012, 0012.1, 0013, 0014, 0014.1, 0016, 0019, 0019.1, 0025,  
22 0025.1, and 0026.

23 *Staff Experts: Amanda C. Conner and Brooke Mastrogiannis*

## 24 **C. EM&V Contractors**

### 25 **1. Description**

26 Evergy Missouri West is required to hire independent contractor(s) to perform and  
27 report EM&V of each Commission-approved demand-side program. Commission rules allow  
28 Evergy Missouri West to spend up to 5% of its total program costs budget for EM&V.<sup>20</sup>  
29 On November 16, 2023, the Commission issued its *Order Approving Stipulation and Agreement*,

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<sup>20</sup> 20 CSR 4240-20.093(8)(A) Each utility's EM&V budget shall not exceed five percent (5%) of the utility's total budget for all approved demand-side program costs.

1 which approved the *Non-Unanimous Stipulation and Agreement* that was filed on October 30,  
2 2023. In this filing, the Signatory Parties recommended the Commission approve the MEEIA  
3 Cycle 3 Plan to be extended through Calendar year 2024, or Program Year 5 (“PY5”). Also, in  
4 this filing, the parties agreed that PY5 EM&V budgets will be set at 3.0% of the total budget.  
5 Guidehouse Inc. (“Guidehouse”) and ADM Associates, Inc. (“ADM”) conducted and reported  
6 the EM&V results for Evergy Missouri West’s Cycle 3 programs.<sup>21</sup>

7 During the Review Period, Evergy Missouri West expended \$732,955 for Cycle 3  
8 EM&V. This amount, combined with the \$1,359,072 EM&V Cycle 3 cumulative costs reported  
9 previously, amounts to \$2,092,027 or 2.48% of the \$84,198,456 total programs’ costs budget for  
10 Cycle 3. Thus, the costs associated with the EM&V did not exceed the 3% maximum cap for  
11 Cycle 3. Staff will continue to monitor EM&V costs throughout the life of Cycle 3, to ensure  
12 Evergy Missouri West does not exceed the 3% maximum cap of the total Cycle 3 budget.

## 13 2. Conclusion

14 Staff found no indication that Evergy Missouri West has acted imprudently regarding the  
15 selection and supervision of its EM&V contractors.

## 16 3. Documents Reviewed

- 17 a. Evergy Missouri West’s Cycle 3 Plan;
- 18 b. Approved MEEIA Energy Efficiency and Demand Side Management  
19 Programs Tariff Sheets; and
- 20 c. Staff Data Requests: 0002, 0003, 0005, 0006, 0009, and 0017.

21 *Staff Expert: Stacy Henderson*

## 22 D. MEEIA Labor

### 23 1. Description

24 For MEEIA Cycle 3, Evergy Missouri West included labor costs that are allocated  
25 towards the MEEIA DSIM Rider, and excluded from base rates in its cost of service. The Review  
26 Period during Staff’s review of April 1, 2023, through March 31, 2025 falls between two different  
27 rate cases. In the most recent general rate case which had an effective date of January 2025,  
28 a total of 15 Full Time Employees (“FTEs”) were excluded from base rates. In the general rate

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<sup>21</sup> See Table 3A for the breakout of programs between ADM and Guidehouse.

case prior to this, which had an effective date of January 2022, a total of 12.5 FTE's were excluded from base rates. In addition, in its response to Staff Data Request No. 0022.4 Evergy Missouri West explained that it had incremental 1.5 FTEs assigned to MEEIA, driven by product management pilots specifically Urban Heat island (specifically for Evergy Missouri Metro), tracking and accounting after the retirement of an employee, and some other job functions that had minor fluctuations due to employee turnover and capital project allocation. Evergy Missouri West provided Staff with a file that included hours charged monthly to MEEIA by individual to total chargeable hours for those individuals. This file illustrated that the number of FTEs charged to MEEIA was less than the number adjusted in the payroll true-up adjustments for each jurisdiction in the 2022 and 2024 rate cases. Evergy Missouri West also provided Staff with a file that included the total direct labor charged to MEEIA for the Review Period, the total hours worked, and a job description for the contract labor provided. All of this information provided assured Staff that the amount of direct labor included for recovery in MEEIA was not more than the amount of FTEs that are recoverable through the DSIM Rider.

## **2. Conclusion**

Staff found no indication that Evergy Missouri West has acted imprudently regarding the calculation of MEEIA labor.

## **3. Documents Reviewed**

- a. Evergy Missouri West's Cycle 3 Plan;
- b. Tariff Sheet Nos. 138.09 through 138.18;
- c. Staff Data Requests: 0022 in EO-2025-0323; and
- d. Staff Data Requests: 0022.1, 0022.2, 0022.3, and 0022.4 in EO-2025-0324.

*Staff Expert: Brooke Mastrogianis*

## **E. Demand Response**

### **1. Description**

#### **a. Residential Demand Response Program**

Evergy Missouri West's residential demand response (DR) program offers smart thermostats at discounted prices—some starting at \$0—through the Evergy Marketplace. Customers can also enroll their own eligible smart thermostats and receive a \$100 incentive. Supported devices include models from Google Nest, ecobee, Sensi, and Honeywell. Participants

are automatically enrolled in Energy Savings Events on very hot days, during which their thermostats adjust to reduce energy use. Customers receive a \$10 annual incentive starting in their second year of participation.

**b. Business Demand Response Program**

Evergy Missouri West's Business Demand Response (BDR) program rewards commercial customers for reducing their electricity use during high-demand periods, typically on the hottest summer days. Participants work with Evergy to develop a customized plan to shift or eliminate energy use during these times. When a curtailment event occurs, Evergy notifies the business to implement their plan. After the season, Evergy calculates the reduction by comparing forecasted usage (based on past usage and weather) to actual usage and pays participants for the verified load reduction.

**2. Conclusion**

Staff found no indication that Evergy Missouri West has acted imprudently regarding the management of its Demand Response Programs.

**3. Documents Reviewed**

- a. Evergy Missouri West Responses to Staff Data Requests: 0026, 0027, and 0028.

*Staff Expert: Jordan T. Hull*

**VII. Throughput Disincentive ("TD")**

**A. Actual TD**

**1. Description**

For a utility that operates under a traditional regulated utility model, a "throughput disincentive" (TD) is created when a utility's increase in revenues is linked directly to its increase in sales. This relationship between revenues and sales creates a financial disincentive for the utility to engage in any activity that would decrease sales, such as utility-sponsored energy efficiency programs.

The TD allows the utility to recover its lost margin revenues associated with the successful implementation of the MEEIA programs. The Cycle 3 TD calculation is described in Evergy Missouri West's Tariff Sheet Nos. 138.13 through 138.15 and sheet no. 138.18 (for the net margin revenue rates). The Cycle 4 TD calculation is described in Evergy Missouri West's Tariff Sheet Nos. 138.24 through 138.26. Generally, the TD for each program is determined by

1 multiplying the monthly energy savings<sup>22</sup> by the net margin revenue rates (Tariff Sheet  
2 No. 138.18) and by the net to gross factor for contemporaneous TD recovery.

3 Staff has verified each component of the TD calculation that was provided by Evergy  
4 Missouri West in the response to Staff Data Request No. 0019. Staff recalculated a sample of  
5 the monthly TD calculations and found no errors. Staff has also verified the TD calculation  
6 work papers, and compared the kWh savings impact and TD with the MEEIA rate adjustment  
7 filings, along with the QSMRs. In its response to Staff Data Request No. 0019, Evergy Missouri  
8 West provided a reconciliation reflecting adjustments made to their TD calculation workpapers.  
9 Staff found no discrepancies between Evergy Missouri West's TD calculation workpapers,  
10 QSMRs, and the MEEIA rate adjustment filings. The MEEIA rate adjustment filings and the  
11 QSMRs both demonstrate TD that customers are responsible for paying is \$0 for Cycle 4;  
12 \$5,434,040 for Cycle 3; and \$0 for Cycle 2.

## 13 **2. Conclusion**

14 Staff found no indication that Evergy Missouri West has acted imprudently regarding the  
15 calculation of its TD.

## 16 **3. Documents Reviewed**

- 17 a. Evergy Missouri West's Cycle 2, Cycle 3, and Cycle 4 Plan;
- 18 b. Tariff Sheet Nos. 138.09 through 138.18;
- 19 c. Evergy Missouri West's work papers included in Case  
20 Nos.ER-2023-0411, ER-2024-0186, ER-2024-0352, ER-2025-0174,  
21 and ER-2025-0326;
- 22 d. QSMR; and
- 23 e. Staff Data Requests: 0005, 0019, and 0023.

24 *Staff Expert: Teresa Denney*

## 25 **B. Gross Deemed Annual Energy and Demand Savings**

### 26 **1. Description**

27 Staff reviewed the monthly calculation of kWh savings from Evergy Missouri West's  
28 MEEIA Programs calculated with the Resource Innovations software. Evergy Missouri West

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<sup>22</sup> Monthly savings are obtained by taking the sum of all programs' monthly savings and applying monthly loadshapes.

provided Staff additional details supporting the Resource Innovation system results to show how the kWh savings were calculated during the Review Period.

To begin its review of Evergy Missouri West's calculations of its monthly kWh savings for the Review Period, Staff verified that the total kWhs and kW for each program as reported in Resource Innovations were in agreement with the QSMR, the kWh savings used in the TD calculations, and the Company work papers provided.

The Company provided work papers to support the kWh savings for the program measures. These work papers provided individual detailed project savings pulled from Resource Innovations with a calculation of the kWh and kW savings per measure per customer. Staff chose a sample of program measures and compared the kWh savings as reported in the Company details to the measure savings as reported in the TRM and subsequent updates to the TRM.<sup>23</sup>

Staff also compared the Total Resource Cost ("TRC") test for each program to the TRC targets identified in the Cycle 3 Plan. Staff notes that in the Company response to Staff Data Request No. 0024 provides TRC results for Cycle 3 Program Year 2023 and Program Year 2024. Three programs reflected a TRC of less than 1.0 in Program Year 2023:

\*\* [REDACTED] \*\* and three programs reflected a TRC of less than 1.0 in Program year 2024:

\*\* [REDACTED] \*\*. Commission Rule 20 CSR 4240-20.094(6)(B) states in part that:

If the TRC calculated for a demand-side program not targeted to low-income customers or a general education campaign is not cost effective, the electric utility shall identify the causes why and present possible demand-side program modifications that could make the demand-side program cost-effective. If analysis of these modified demand-side program designs suggests that none would be cost effective, the demand-side program may be discontinued. In this case, the utility shall describe how it intends to end the demand-side program and how it intends to achieve the energy and demand savings initially estimated for the discontinued demand-side program. Nothing herein requires utilities to end any demand-side program which is subject to a cost-effectiveness test deemed not cost-effective immediately.

<sup>23</sup> The TRM was updated in Case No. EO-2019-0132 by a Commission *Order Approving Modifications to Evergy Missouri Metro and Evergy Missouri West's Modified Technical Resource Manual* on December 21, 2022 and again by a Commission *Order Approving Evergy's Modified Technical Resource Manual* on December 20, 2023.

Although the Energy Savings Products and Heating, Cooling, and Weatherization Programs have a TRC lower than 1.0 during this Review Period, their cumulative TRC is 2.15 and 1.12 over Cycle 3.<sup>24</sup> The Commission approved the PAYS program for Cycle 4 with new conditions, which includes a fast pass option, to improve the PAYS program.

In reviewing all sources of kWh savings and kW savings, Staff was able to verify the reported 65,890,584 kWh of energy savings and 87,332<sup>25</sup> kW of demand savings for the Cycle 3 MEEIA Programs during the Review Period by reconciling the QSMR, the Resource Innovations data base, and the Company's workpapers provided.

## **2. Conclusion**

Staff found no indication that Evergy Missouri West has acted imprudently regarding the calculation of the gross energy and demand savings.

## **3. Documents Reviewed**

- a. Evergy Missouri West's Cycle 3 Plan;
- b. QSMR;
- c. Technical Resource Manual, updated 1-1-23 and 1-1-24; and
- d. Staff Data Requests: 0008, 0019, 0023, and 0024.

*Staff Expert: Teresa Denney*

## **VIII. Earnings Opportunity ("EO")**

### **1. Description**

Commission Rule 20 CSR 4240-20.092(1)(S) defines the earnings opportunity component of a DSIM as the methodology approved by the Commission in a utility's filing for demand-side program approval to allow the utility to receive an earnings opportunity. The Rule further states that any earnings opportunity component of a DSIM shall be implemented on a

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<sup>24</sup> It is Staff's position that Evergy Missouri West should only offer measures that have a TRC above 1, regardless of whether the TRC is over 1 at the program level. Staff is currently in discussions with Evergy Missouri West over this.

<sup>25</sup> This amount of kW savings is provided from Staff Data Request No. 0024 and is also reflected in Table 6A above. However, the amount in Table 2B for the deemed actual amount is (18,891) kW and 66,005,293 kWh as compared to 87,332 kW and 65,890,584 kWh in Table 6A. For this difference, Evergy West states, in Data Request No. 0023 response, "The Company inadvertently included LED and Smart Thermostat kWh and kW savings without corresponding incentives during 2023's original reporting (LEDs were purchased by the customer and Smart Thermostats were rebated by the gas utility). The overstatement was retroactively corrected to December 2023 for throughput disincentive but trued-up in the period(s) of discovery for the Quarterly Surveillance Report."



retrospective basis, and all energy and demand savings used to determine a DSIM earnings opportunity amount shall be verified and documented through EM&V reports.

Evergy Missouri West's 2nd Revised Tariff Sheet No. 138.10 defines the Cycle 3 EO as:

Cycle 3 Earnings Opportunity (EO) means the annual incentive ordered by the Commission based on actual performance verified through EM&V against planned targets. The Company's EO for 2020-2022 will be \$9,065,667 if 100% achievement of the planned targets are met. EO is capped at \$14,511,690. Potential Earnings Opportunity adjustments are described on Sheet No. 138.16. The Earnings Opportunity Matrix outlining the payout rates, weightings, and caps can be found at Sheet No. 138.18. The Combined Companies' (Evergy Missouri Metro and Evergy Missouri West) EO for 2023 (Extension) will be \$4,733,030 if 100% achievement of the planned targets are met. The Combined Companies' EO is capped at \$4,926,305. The total EO for 2024 (Extension) will be \$4,927,399. The formula for calculating the EO is  $\$4,927,399 \times (\text{actual spend} / \$29,038,471)$ . The EO vests at \$22,750,000 of actual spend. Potential Earnings Opportunity adjustments are described on Sheet No. 138.19 and Sheet No. 138.20. The Combined Companies' EO will be allocated to each jurisdiction by respective program cost spend.

Evergy Missouri West's Original Tariff Sheet No. 138.21 defines the Cycle 4 EO as:

Cycle 3 Earnings Opportunity (EO) means the annual incentive ordered by the Commission based on actual performance verified through EM&V against planned targets. The Combined Companies' (Evergy Missouri Metro and Evergy Missouri West) potential Cycle 4 EO for non-demand-response programs available in either jurisdiction is \$2,256,439. The Evergy Missouri West potential Cycle 4 EO for demand-response programs is \$4,324,699. See tariff Sheet No. 138.29 for details of the EO metrics.

Staff reviewed the Cycle 3 EO from the calculations provided in response to Staff Data Request No. 0029 and the calculations in the DSIM Riders in dockets ER-2023-0411, ER-2024-0186, ER-2024-0352, EO-2025-0174, and EO-2025-0326 for the months in this Review Period. During the review, Staff was able to verify that Evergy Missouri West did not recover more than its approved EO for Cycle 3. EO awarded for Cycle 3 during this Review Period was \$7,424,973. There was no Cycle 4 EO recovered during the review period.

## **2. Conclusion**

Staff has verified that Evergy Missouri West did not recover more than its approved EO for Cycle 3, and Cycle 4.

### 3. Documents Reviewed

- a. Evergy Missouri West's Cycle 3 and Cycle 4 Plan;
- b. Evergy Missouri West's Quarterly Surveillance Monitoring Report, Page 6;
- c. Tariff Sheet Nos. 138 through 138.30;
- d. Evergy Missouri West's work papers included in Case Nos. ER-2023-0411, ER-2024-0186, ER-2024-0352, EO-2025-0174, and EO-2025-0326; and
- e. Staff Data Requests: 0002, 0003, 0009, and 0029.

*Staff Expert: Obianuju Ezenwanne*

## IX. INTEREST COSTS

### 1. Description

Staff reviewed the interest calculations for program costs and TD, broken out by cycles, as provided in Evergy Missouri West's response to Staff Data Request No. 0005 for the Review Period of April 1, 2023 through March 31, 2025. Evergy Missouri West's tariff sheets provide that for program costs and TD: "Such amounts shall include monthly interest on cumulative over- or under-balances at the Company's monthly Short-Term Borrowing Rate." Staff verified the Company's average monthly short-term borrowing rates were applied correctly to the over- or under-recovered balances for program costs and TD.

During the Review Period Evergy Missouri West's total for the interest amount accrued for the Company's program costs as reported on Evergy Missouri West's QSMRs were as follows:

**Table 8**  
**INTEREST**

	For Review Period April 1, 2023 through March 31, 2025	(Over)/ Under Billed		Cumulative Interest	(Over)/ Under Billed
MEEIA Cycle 2	\$ (3,324)	Over		\$ 216,060	Under
MEEIA Cycle 3	\$ 15,227	Under		\$ 28,305	Under
MEEIA Cycle 4	\$ (8,057)	Over		\$ (8,057)	Over
TD Cycle 2	\$ 70,693	Under		\$ 221,934	Under
TD Cycle 3	\$ (15,162)	Over		\$ (35,997)	Over
TD Cycle 4	\$ (170)	Over		\$ (170)	Over

**2. Conclusion**

Staff has verified that Evergy Missouri West interest calculations and interest amounts are correct and are calculated properly on a monthly basis as provided in the Staff Data Request Response No. 0005 for the Review Period.

**3. Documents Reviewed**

- a. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets;
- b. Evergy Missouri West Quarterly Surveillance Monitoring Reports; and
- c. Staff Data Requests: 0005 and 0009.

*Staff Expert: Stacy Henderson*

**Attached:**

**Confidential Attachment A**

**Confidential Attachment B**

**Confidential Attachment C**

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

File No. EO-2025-0323

**AFFIDAVIT OF AMANDA C. CONNER**

STATE OF MISSOURI       )  
                                  )  
COUNTY OF COLE       )       ss.

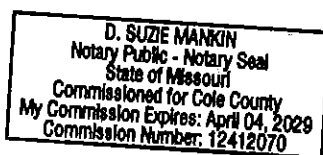
**COMES NOW AMANDA C. CONNER** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

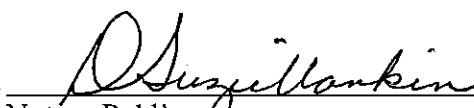
Further the Affiant sayeth not.

  
AMANDA C. CONNER

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27<sup>th</sup> day of October 2025.



  
Notary Public

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

File No. EO-2025-0323

**AFFIDAVIT OF TERESA L. DENNEY**

STATE OF MISSOURI       )  
                                      )  
COUNTY OF COLE       )       ss.

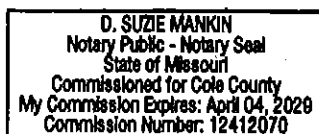
**COMES NOW TERESA L. DENNEY** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
TERESA L. DENNEY

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28<sup>th</sup> day of October 2025.



  
Notary Public

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

File No. EO-2025-0323

**AFFIDAVIT OF OBIANUJU S. EZENWANNE**

STATE OF MISSOURI )  
 )  
COUNTY OF COLE ) ss.

**COMES NOW OBIANUJU S. EZENWANNE** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

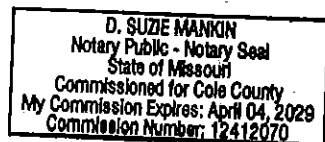
Further the Affiant sayeth not.

*[Signature]*

**OBIANUJU S. EZENWANNE**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29<sup>th</sup> day of October 2025.



*[Signature]*  
Notary Public

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

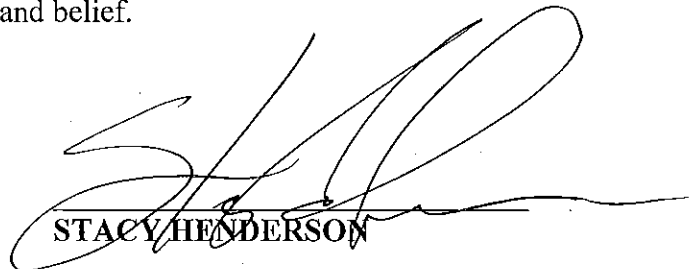
File No. EO-2025-0323

**AFFIDAVIT OF STACY HENDERSON**

STATE OF MISSOURI       )  
                                      )  
COUNTY OF COLE       )       ss.

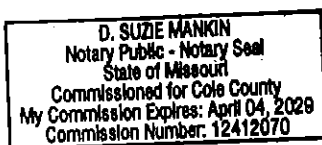
**COMES NOW STACY HENDERSON** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

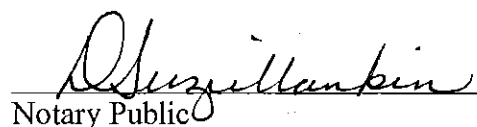
Further the Affiant sayeth not.

  
**STACY HENDERSON**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29<sup>th</sup> day of October 2025.



  
Notary Public

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

File No. EO-2025-0323

**AFFIDAVIT OF JORDAN T. HULL**

STATE OF MISSOURI     )  
                                      )  
COUNTY OF COLE     )     ss.

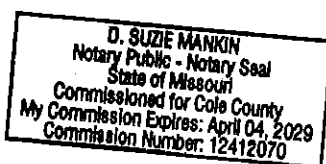
**COMES NOW JORDAN T. HULL** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Report*; and that the same is true and correct according to his best knowledge and belief.

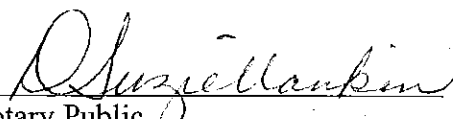
Further the Affiant sayeth not.

  
\_\_\_\_\_  
**JORDAN T. HULL**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27<sup>th</sup> day of October 2025.



  
\_\_\_\_\_  
Notary Public



**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Third Prudence Review of )  
the Missouri Energy Efficiency Investment Act )  
(MEEIA) Cycle 3 and First Prudence Review )  
of MEEIA Cycle 4 Energy Efficiency )  
Programs of Evergy Missouri West, Inc. )  
d/b/a Evergy Missouri West )

File No. EO-2025-0323

**AFFIDAVIT OF BROOKE MASTROGIANNIS**

STATE OF MISSOURI )  
 )  
COUNTY OF COLE )      ss.

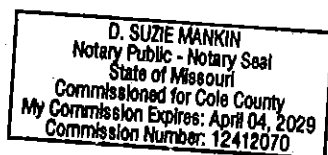
**COMES NOW BROOKE MASTROGIANNIS** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

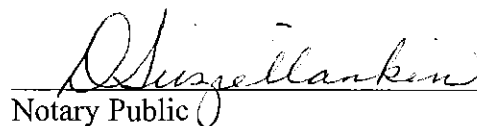
Further the Affiant sayeth not.

  
BROOKE MASTROGIANNIS

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27<sup>th</sup> day of October 2025.



  
Notary Public

**File No. EO-2025-0323**

**ATTACHMENT A through C**

**HAVE BEEN DEEMED**

**CONFIDENTIAL**

**IN THEIR ENTIRETY**