

# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy )  
Metro, Inc. d/b/a Evergy Missouri Metro and )  
Evergy Missouri West, Inc. d/b/a Evergy )  
Missouri West for the Issuance of a )  
Depreciation Authority Order Relating to )  
their Electrical Operations )

Case No. EO-2026-0185

## DEPRECIATION AUTHORITY ORDER

Issue Date: March 18, 2026

Effective Date: March 28, 2026

This order approves the application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West (collectively “Evergy”) for a depreciation authority order and authorizes new depreciation rates for certain utility accounts.

### Background

Federal Energy Regulatory Commission (FERC) Order 898 updates the Uniform System of Accounts to authorize the creation of new public utility accounts for wind, solar, and other renewable generating assets; it creates a new functional class for energy storage accounts; it codifies the accounting treatment of environmental credits; and it creates new accounts within existing functions for computer hardware, software, and communication equipment. FERC order 898 became effective January 1, 2025.

On January 29, 2026, Evergy applied for a depreciation authority order authorizing depreciation rates for existing plant utility accounts that were transferred to new plant utility accounts due to the implementation of FERC Order 898. Evergy also asks to correct account numbers and descriptions, and asks approval of new transfers of assets related to FERC Order 898. Evergy lastly seeks approval of three new depreciation or

amortization rates for Evergy Missouri Metro, and one new depreciation rate for Evergy Missouri West.

The Commission issued notice and set an intervention deadline. No applications to intervene were received.

On February 26, 2026, the Commission's Staff (Staff) filed a recommendation and proposed depreciation rates. No parties filed a response to Staff's recommendation or proposed depreciation rates. Commission Rule 20 CSR 4240-2.080(13) allows parties ten days to respond to any pleading unless the Commission directs otherwise.

## **Decision**

Evergy is an electric corporation and a public utility subject to the jurisdiction of the Commission.<sup>1</sup> The Commission possesses the discretionary authority to prescribe uniform methods for maintaining accounts, records, and books for public utilities, as outlined in Section 393.140(4), RSMo. Furthermore, the Commission is empowered to ascertain, determine, and establish by order the appropriate and sufficient rates of depreciation for various classes of property owned by public utilities, including electric corporations.<sup>2</sup>

Evergy's request in this case is similar to its request in Case No. EO-2025-0040, where the Commission previously authorized asset transfers and depreciation rates for certain accounts related to FERC Order 898.

A depreciation rate order does not impact customer rates, but Evergy can seek recovery of depreciation expense in a general rate case.

The Commission has reviewed and considered Evergy's application and Staff's

---

<sup>1</sup> Section 386.020, RSMo.

<sup>2</sup> Section 393.240.2, RSMo.

recommendation. The Commission finds the application and Staff's proposed depreciation rates, attached to this order, should be approved. As previously noted, FERC Order 898 became effective on January 1, 2025. So that Evergy may expeditiously comply with that FERC order, the Commission finds it reasonable to make this order effective in less than 30 days.

**THE COMMISSION ORDERS THAT:**

1. Evergy's application for a depreciation authority order is granted and Evergy is authorized to use the depreciation rates attached to this order as Exhibit A and Exhibit B.
2. The three new depreciation or amortization rates for Evergy Missouri Metro, and the one new depreciation rate for Evergy Missouri West are approved.
3. This order shall become effective on March 28, 2026.
4. This case shall be closed on March 30, 2026.



**BY THE COMMISSION**

A handwritten signature in black ink that reads "Nancy Dippell". The signature is written in a cursive, flowing style.

Nancy Dippell  
Secretary

John T. Clark, Senior Regulatory Law Judge,  
by delegation of authority pursuant to  
Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,  
on this 18<sup>th</sup> day of March, 2026.

# Evergy MO METRO

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	Source FERC 898 Trf	Other Comments
<b>1. New Acct &amp; assets for the location</b>						
303000	Wolf Creek	New	303000 - Misc Intang - Wolf Creek	5.00%	NA	new WC license extension (see note below)
312002	Hawthorn Unit 5	New	312002 - Steam Prod - Boiler AQC - Hawthorn Unit 5	0.47%	NA	new assets approx \$450k, propose to use the same as LaCygne Unit 1 Acct 312002, same type of assets
346000	Hawthorn Unit 6	New	346000 - Other Prod - Misc Pwr Plt Equip - Hawthorn Unit 6	4.35%	NA	new assets, approx \$70k, propose to use the composite Acct 346 rate
<b>2. New Process Proposal</b>						
Old Acct					New Acct	
352002	Transmission	1.57%	To use "003" instead of "002" for MO AFUDC Gross Up Transmission Accts	1.57%	352003	Order has authorized rates for 352.02, 353.02, 355.02 and 356.02. Transferred all assets to 352.03, 353.03, 355.03 and 356.03 for consistency & due to Plant Acct numbering Note: Former 353.03 for Communication Equip was all transferred to 351030 due to FERC 898
353002	Transmission	1.97%		1.97%	353003	
355002	Transmission	2.98%		2.98%	355003	
356002	Transmission	2.50%		2.50%	356003	
<b>3. FERC 898 related</b>						
315030	Iatan Common	New	315030-Iatan Common Communication	2.86%	39700	Ferc 898 trf
324010	Wolf Creek	New	324010-Nucl Pr-Comp Hardware	2.12%	32400	Ferc 898 trf
324023	Wolf Creek	New	324023-Nuclear Software 10 Yrs	10.00%	30303	Ferc 898 trf
324030	Wolf Creek	New	324030-Nucl Pr-Communication Equip	2.86%	39700	Ferc 898 trf
338300	Spearville Common	New	338300-Wind Comp Hrd	9.65%	34602	Ferc 898 trf
345020	Hawthorn Unit 6	New	345020-Othprod Software Hawthorn6	20.00%	30302	Ferc 898 trf
363010	Distribution	New	363010-Dist Comp Hardware	12.50%	39102	Ferc 898 related but new assets, other computer hardware previously in acct 39102 was 8 year life of 12.5%
363030	Distribution	New	363030-Dist Communication Sub 391	12.50%	39102	Ferc 898 trf

Note: The Department of Energy granted a license extension to Wolf Creek with the 20-year term starting March 11, 2025. As a condition to obtaining approval to extend Wolf Creek's operating license, a number of inspections to validate the plant was capable of safely operating over the requested term of the license extension were performed.

# Evergy MO West

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	Source FERC898 Trf	Comments
------	----------	-------------------	------------------------------	---------------	--------------------	----------

## 1. New Acct & assets for the location

312002	latan Common	New	312002 - Steam Prod - Boiler AQC - latan Common	6.62%	NA	New asset, approx \$16k, Propose to use the same as latan Unit 1 for 312002
--------	--------------	-----	---	-------	----	---

## 2. New Process Proposal

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	New Acct	Comments
311000	latan Unit 2	2.36%	311004 - Steam Prod - Structures - latan Unit 2	2.36%	311004	<div style="border: 1px solid black; padding: 5px;">                     METRO - the Controlling Company for latan 2, uses "004" for separate latan 2 rates                      By aligning MO West and METRO to use the same plant accounts for latan 2,                      would improve efficiency and consistency across both jurisdictions. This change                      would not impact the existing authorized rates for latan 2 at either jurisdiction, only                      the associated plant account on MO West.                 </div>
312000	latan Unit 2	2.90%	312004 - Steam Prod - Boiler Plt Equip - latan Unit 2	2.90%	312004	
314000	latan Unit 2	2.86%	314004 - Steam Prod - Turbogenerator - latan Unit 2	2.86%	314004	
315000	latan Unit 2	2.70%	315004 - Steam Prod - Accessory Equip - latan Unit 2	2.70%	315004	
316000	latan Unit 2	3.35%	316004 - Steam Prod - Misc Pwr Plt Equip - latan Unit 2	3.35%	316004	

## 3. FERC 898 related - Corrections to DAO Ordered April 2025 (Docket EO-2025-0040):

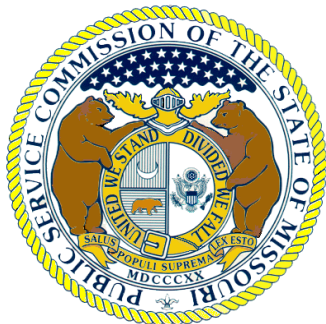
Order	Order	Order	Acct/Descrip S/b	Rate S/b	Source FERC898 Trf	Comments
<b>Correction #1</b>						
339060	GMO - 339090 OthRen CpHrdw StJoe342	3.29%	GMO - 339060 OthRen CpHrdw StJoe	2.91%	344 Landfill Gas	flip descrip & rate to go with the plant acct
339090	GMO - 339060 OthRen CpHrdw StJoe	2.91%	GMO - 339090 OthRen CpHrdw StJoe342	3.29%	342 Landfill Gas	flip descrip & rate to go with the plant acct
<b>Correction #2</b>						
339090	GMO - 339120 OthRen Misc StJoe	4.63%	GMO - 339090 OthRen CpHrdw StJoe391	12.50%	391 Landfill Gas	flip descrip & rate to go with the plant acct
339120	GMO - 339090 OthRen CpHrdw StJoe391	12.50%	GMO - 339120 OthRen Misc StJoe	4.63%	346 Landfill Gas	flip descrip & rate to go with the plant acct
<b>Correction #3</b>						
351030	GMO - 351030 Trans Common Sub 397	3.70%	GMO - 351037 Trans Commun Sub 397	3.70%	397	Chg Acct and Descrip to be 351037 rather than 351030
<b>Correction #4</b>						
391.01	391.01 - Office Furniture and Equipment	5.00%	391.00 - Office Furniture and Equipment	5.00%	NA	Chg Acct and Descrip to be 391.00 rather than 391.01

**STATE OF MISSOURI**

**OFFICE OF THE PUBLIC SERVICE COMMISSION**

**I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.**

**WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 18<sup>th</sup> day of March 2026.**



*Nancy Dippell*

Nancy Dippell  
Secretary

**MISSOURI PUBLIC SERVICE COMMISSION**

**March 18, 2026**

**File/Case No. EO-2026-0185**

**MO PSC Staff**

Staff Counsel Department  
200 Madison Street, Suite 800  
P.O. Box 360  
Jefferson City, MO 65102  
staffcounsel@psc.mo.gov

**Office of the Public Counsel  
(OPC)**

Marc Poston  
200 Madison Street, Suite 650  
P.O. Box 2230  
Jefferson City, MO 65102  
opc@opc.mo.gov

**Evergy Missouri Metro**

Cole Bailey  
1200 Main St  
Kansas City, MO 64105  
cole.bailey@evergy.com

**Evergy Missouri Metro**

James Fischer  
2081 Honeysuckle Lane  
Jefferson City, MO 65109  
jfisherpc@aol.com

**Evergy Missouri Metro**

Roger Steiner  
1200 Main Street, 16th Floor  
P.O. Box 418679  
Kansas City, MO 64105-9679  
roger.steiner@evergy.com

**Evergy Missouri West**

Cole Bailey  
1200 Main St  
Kansas City, MO 64105  
cole.bailey@evergy.com

**Evergy Missouri West**

James Fischer  
2081 Honeysuckle Lane  
Jefferson City, MO 65109  
jfisherpc@aol.com

**Evergy Missouri West**

Roger Steiner  
1200 Main Street, 16th Floor  
P.O. Box 418679  
Kansas City, MO 64105-9679  
roger.steiner@evergy.com

**MO PSC Staff**

Travis Pringle  
200 Madison Street  
Jefferson City, MO 65101  
travis.pringle@psc.mo.gov

**Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).**

*Sincerely,*



**Nancy Dippell  
Secretary**

---

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.