Exhibit No.:	
Issue:	Accounting Adjustments
Witness:	Darcie G. Kramer
Type of Exhibit:	True-Up Direct Testimony
Sponsoring Party:	Evergy Missouri Metro
Case No.:	ER-2026-0143
Date Testimony Prepared:	September 10, 2026

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2026-0143

TRUE-UP DIRECT TESTIMONY

OF

DARCIE G. KRAMER

ON BEHALF OF

EVERGY MISSOURI METRO

Kansas City, Missouri
September 2026

TRUE-UP DIRECT TESTIMONY

OF

DARCIE G. KRAMER

Case No. ER-2026-0143

I. INTRODUCTION

Q: Please state your name and business address.

A: Darcie G. Kramer. My business address is 1200 Main, Kansas City, Missouri 64105.

Q: Are you the same Darcie G. Kramer who previously filed direct and rebuttal testimony in this case?

A: Yes.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of Evergy Missouri Metro.

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

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

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

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

IT Software Maintenance

The true-up adjustment for IT Maintenance includes actual June 2026 costs annualized.

Rate Case Expense

The true-up adjustment for Rate Case expense included a two-case average of EMM general rate filings based on the total expenses incurred for the 2022 and 2018 rate cases. This two-case average approach is consistent with Staff's direct filing recommendation; however, Evergy did not include a 50% reduction to expenses. Please see my rebuttal testimony for a discussion on why Staff's proposal is not appropriate.

Low Income Solar Subscription Revenue

The Company included in its true-up adjustment for Low Income Solar Subscription Revenue to reflect actuals for the 12-month ending June 30, 2026. This approach aligns with Staff's revised direct workpapers and corrects the methodology used in the Company's Direct filing calculation.

Prospective Tracking Amortization

The true-up adjustment for Prospective Tracking Amortization reflects the net balance of the prospectively tracked regulatory assets and liabilities through June 2026. The difference from Direct is primarily driven by the inclusion of carrying costs through true-up for the Renewable Energy Standard ("RES") regulatory liability balance. The net regulatory liability, after offsetting regulatory assets, was amortized over a four-year period.

PISA Deferral Amortization

The true-up adjustment for PISA deferral amortization reflects actual deferred balance of PISA as of June 30, 2026, amortized over 20 years. The primary driver of the difference from Direct filing is the use of the actual Vintage 2 balances in the true up adjustment, whereas the Direct filing relied on projected Vintage 2 amounts. In addition, the regulatory asset balance included in the true-up adjustment was revised to remove capitalized incentive compensation and solar subscription portion of Hawthorn Solar facility; and ensure all directly assigned projects to serve large load customers were removed.

Wolf Creek Refueling Accrual

The true-up adjustment for the Wolf Creek Refueling Accrual reflects an annualized amount of actual Outage #27 costs.

Maintenance Expense

The Company included in its true-up revenue requirement filing an updated three-year average of maintenance expense (Transmission, Distribution, Generation, and Nuclear) amounts based on year-end 2023, year-end 2024, and True-up period 12-months ending June 2026.

Other Benefits

The true-up adjustment for Other Benefits which includes medical and dental benefits reflects the actual costs for these benefits incurred for the 12-month period ending June 30, 2026.

Insurance Expense

The true-up adjustment for Insurance Expense reflects actual premium renewals in place at June 30, 2026.

Dues and Donations

The Company included in its true-up filing additional disallowances to agree with Staff's adjustment. Examples include payments during the test year to Natural Gas and Electric Association of Oklahoma and Rotary Club of Andover.

Common Use Billings

The true-up adjustment for Common Use Billings reflects an annualization based on the June 2026 common use billing. These entries allocate common plant such as facilities and hardware / software between Evergy Metro, EMW and EKC based on the appropriate allocation factors. The increase in Common Use Billings from EMM is directly related to software upgrades that went into service on or before June 30th that were not contemplated in the estimated plant additions included in the Direct filing. In addition, consistent with concerns raised by Staff and OPC, gaming table investments were removed from rate base as part of the true-up calculation. Correspondingly, the associated EMM common use billings were also removed to reflect the disallowance.

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

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement A General Rate Increase for Electric Service	))))	Case No. ER-2026-0143

AFFIDAVIT OF DARCIE G. KRAMER

STATE OF MISSOURI)
) **ss**
COUNTY OF JACKSON)

Darcie G. Kramer, being first duly sworn on his oath, states:

1. My name is Darcie G. Kramer. I work in Kansas City, Missouri and I am employed by Evergy Metro, Inc. as Sr. Manager – Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Evergy Missouri Metro consisting of four (4) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

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

____
Darcie G. Kramer

Subscribed and sworn before me this 10th day of September 2026.

____
Notary Public

My commission expires: April 26, 2029

ANTHONY R WESTENKIRCHNER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES APRIL 26, 2029
PLATTE COUNTY
COMMISSION #17279952