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Case No.: ER-2027-0077
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2027-0077

DIRECT TESTIMONY

OF

PATRICK ARON BRANSON

ON BEHALF OF

EVERGY MISSOURI WEST

Kansas City, Missouri
November 2026

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DIRECT TESTIMONY

OF

PATRICK ARON BRANSON

Case No. ER-2027-0077

I. INTRODUCTION

Q: Please state your name and business address.

A: Patrick Aron Branson. My business address is 1200 Main, Kansas City, Missouri 64105.

Q: By whom and in what capacity are you employed?

A: I am employed by Evergy Metro, Inc. I serve as Manager - Regulatory Accounting for Evergy Metro, Inc. d/b/a Evergy Missouri Metro ("EMM") and Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("EKM") (collectively, "Evergy Metro"), Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("Evergy Missouri West," "EMW," or "Company"), and Evergy Kansas Central, Inc. and Evergy Kansas South, Inc., collectively d/b/a Evergy Kansas Central ("EKC") the operating utilities of Evergy, Inc.

Q: On whose behalf are you testifying?

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

Q: What are your responsibilities?

A: My responsibilities include the coordination, preparation, and review of financial information and schedules associated with rate case and other regulatory filings for EMW, as well as for other operating utilities of Evergy, Inc.

Q: Please describe your education, experience, and employment history.

A: I received a Bachelor of Science in Business Administration with a major in Accounting from Missouri State University and a Master of Business Administration from St. Louis

University. I am a Certified Public Accountant holding a certificate in the State of Oklahoma. I was first employed by Kansas City Power & Light, a predecessor to Evergy, Inc., in 2002 as a Property Accountant and since then have held positions as a Regulatory Analyst and Regulatory Lead. I was promoted to my current position as Manager – Regulatory Accounting in February 2024.

Q: Have you previously testified in a proceeding before the Missouri Public Service Commission ("Commission" or "PSC") or before any other utility regulatory agency?

A: Yes. I have previously filed written testimony with the Commission and the Kansas Corporation Commission ("KCC").

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to explain certain accounting and other adjustments made to the test year for EMW. These adjustments update and annualize rate base and cost of service to the April 30, 2027, true-up period in this rate case. The adjustments I sponsor are as follows:

Accounting Category	Adjustments
Rate Base Adjustments	RB-20 Plant in Service RB-30 Reserve for Depreciation
Cost of Service Adjustments	CS-120 Depreciation Expense CS-121 Amortization Expense CS-122 Depreciation Study Amortization Expense
Schedules	Cash Working Capital ("CWC") Jurisdictional Allocations

II. RATE BASE ADJUSTMENTS

RB-20 Plant in Service

Q: What is Adjustment RB-20?

A: Adjustment RB-20 updates the plant balances from the test year ended March 31, 2026, to a projected balance for March 31, 2027, used as a proxy for April 30, 2027 true up date. This is calculated using actual results through March 31, 2026, and budgeted capital additions for the period thereafter. Projected plant additions, net of projected retirements and reimbursements, were added to actual balances through March 2026 to arrive at projected balances at the true-up date. These projections will be replaced with actual capital investments for plant placed in service as of the true-up date. The adjustment also reflects applicable plant disallowances consistent with prior rate orders. All plant balances reflect the changes as the result of FERC Order 898.

Q: Are directly-assigned projects for large load customers included in rate base?

A: No. Projects identified as directly-assigned and fully reimbursed by large-load customers should not be included in rate base. That treatment is consistent with the principle that costs directly assigned to a particular large-load customer should not be recovered in rate base or recovered from all retail customers. It is the Company's intent to exclude directly-assigned large load customer projects that will be fully reimbursed from rate base and the overall revenue requirement.

Q: What are some of the significant projects included in the projected capital additions through the true-up date of April 30, 2027?

A: Projected capital additions include two new solar facilities: Foxtrot Solar Generation Facility ("Foxtrot") and Sunflower Sky Solar Generation Facility ("Sunflower Sky"). Each

project received an order in July 2025 approving EMW's application for certificates of convenience and necessity ("CCN") authorizing EMW to construct, install, own, operate, manage, maintain, and control the solar generating facilities in Case No. EA-2024-0292.[1] EMW projects additions to plant in service at true-up date, of approximately $218.3 million for Foxtrot and approximately $131.5 million for Sunflower Sky. Company witness Jason Humphrey (Vice President of Development) describes each solar facility in more detail as well as estimated in-service dates. In addition, projected capital spend includes construction on 161 kV transmission substations, Nashua Sub Switchyard, underground primary-secondary distribution lines and transformers, overhead distribution extensions and overhead reconductor rebuilds.

Q: Are there conditions from Case No. EA-2024-0292 that apply specifically to this rate case?

A: Yes. Two conditions are triggered by the Company seeking recovery of these facilities here. Under paragraph 5(f):

> In any future rate case in which either project is proposed to be included in rate base, the Company must provide the analysis demonstrating that the tax strategy ultimately chosen for each solar project was the most beneficial to customers.[2]

Under paragraph 5(m)(1):

> (1) The Company shall provide a detailed reconciliation of budget and actual spend as of the cut-off date for Staff's direct filing (update) and the true-up cut-off date in any rate case in which the Company requests cost recovery of the Facilities.[3]

[1] See, *Order Approving Stipulation and Agreement and Granting CCNs* at 5, File No. EA-2024-0292 (July 31, 2025).
[2] Id., at p. 4, ¶5(f).
[3] Id., at p. 6, ¶m(1).

Company witness Melissa Hardesty addresses the tax strategy for each solar project in her direct testimony. I address the detailed reconciliation of budget to actual spend below.

Foxtrot Solar

Cost Category	Actuals Through September 2026	Current Forecast Total at Completion
Invenergy Build Transfer Agreement	[redacted]	
Evergy, Internal, Legal, & Misc.		
Additional Sales and Use & Property Tax		
Contingency		
Total Project*	**$178,245,762***	**$222,033,039**

*Total Project costs exclude AFUDC incurred to date of $5.6M totaling $183.8M in spend

Sunflower Solar

Cost Category	Actuals Through September 2026	Current Forecast Total at Completion
Modules	[redacted]	
Transformer + Install		
PSA Payments		
Evergy Internal, Legal, & Misc.		
HV Breaker Delivery		
EPC Milestones		
Land Purchase		
Contingency		
Total Project*	**$ 106,688,954**	**$128,250,428**

*Total Project costs exclude AFUDC incurred to date of $3.0M totaling $109.7M in spend

Q: What is FERC Order 898?

A: In June 2023, FERC issued Order 898 to update the Uniform System of Accounts ("USOA") for certain categories of assets including solar and wind generation, energy storage, environmental credits, computer hardware, software, and communications

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equipment.[4] The effective date of FERC Order 898 was January 1, 2025, with prospective application required. Format changes that reflect all the new accounts due to FERC Order 898 are reflected in the revenue requirement model.

RB-30 Reserve for Depreciation

Q: What is Adjustment RB-30?

A: This adjustment rolls forward the Missouri-basis Reserve for Depreciation from March 31, 2026, to balances projected as of March 31, 2027, used as a proxy for April 30, 2027.

Q: How was the reserve for depreciation roll-forward accomplished?

A: The depreciation/amortization provision component was calculated in two steps: (i) the March 31, 2026, depreciation provision was multiplied by 12 months to approximate the provision that will be charged to the Reserve for Depreciation from April 2026 through March 2027 for the existing plant as of March 31, 2026; and (ii) by estimating the depreciation/amortization through March 31, 2027, attributable to projected net plant additions from April 2026 through March 2027. In the second step, EMW assumed the net plant additions occurred ratably over this period, except for the two new solar facilities, Foxtrot and Sunflower Sky. The estimated reserve at March 2027 for the solar facilities was based on the estimated in-service dates of those projects. The projected reserve balances will be replaced with actuals at the true-up date of April 30, 2027.

Q: Was the impact of retirements included in the roll-forward?

A: Yes. The projected retirements for the period April 2026 through March 2027 were based on the three-year average April 2023 through March 2026 of actual retirements adjusted for one-time retirements that occurred during each twelve-month ended period,

[4] Accounting and Reporting Treatment of Certain Renewable Energy Assets, Order No. 898, 88 Fed. Reg. 69,294 (Oct. 5, 2023) ("FERC Order 898").

representing a level that is most representative of historical retirements for EMW. In addition, the Company removed retirements that occurred during the three-year period for the General Plant Amortization accounts. For the General Plant Amortization accounts, the Company used the actual amount of retirements that are expected to occur in December 2026 as the value is already known.

III. COST OF SERVICE ADJUSTMENTS

CS-120 Depreciation Expense

Q: Please explain Adjustment CS-120.

A: With exceptions noted later, the Company calculated annualized depreciation expense by applying the authorized jurisdictional depreciation rates to adjusted plant in service balances. The authorized jurisdictional rates used in the annualization were primarily those ordered by the Commission in EMW's 2022 rate case (Case No. ER-2022-0130) but also from those rates approved in two Depreciation Authority Orders (Case Nos. EO-2025-0040 and EO-2026-0185), which were primarily an approval to use an existing authorized rate from the source plant accounts to use for the new FERC Order 898 accounts. In addition, there were 13 new account/location rates approved in the 2024 rate case (Case No. ER-2024-0189). EMW calculated annualized depreciation expense by applying the authorized jurisdictional depreciation rates to adjusted plant in service balances except for those discussed below.

Q: What proposed rates were included in this case?

A: The Company is requesting authorized rates to use for the new solar facilities at Foxtrot and Sunflower Sky, the Sibley groundwater monitoring wells and new location/unit accounts at Iatan 2 and Lake Road 6 summarized in the table below. In addition, the

company requests to authorize one rate for each new FERC Order 898 account. The proposed jurisdictional rates used in the annualization for each of these accounts and the new FERC 898 accounts were those included in the depreciation study sponsored and described by Company witness John J. Spanos of Gannett Fleming.

Plant Acct	Location /Unit	Plant Account Description	Proposed Rate
311000	Sibley	Steam Prod Str - Ground Water Monitoring Wells	3.67%
312002	Iatan 2	Steam Prod-Boiler AQC- Iatan 2	2.91%
338020	Solar - Sunflower Sky	Other Prod Solar Structures	3.44%
338040	Solar - Sunflower Sky	Other Prod Solar Panels	3.92%
338050	Solar - Sunflower Sky	Other Prod Solar Collection System	3.92%
338060	Solar - Sunflower Sky	Other Prod Solar Generator Step	3.92%
338070	Solar - Sunflower Sky	Other Prod Solar Generator Inverters	10.10%
338080	Solar - Sunflower Sky	Other Prod Solar Accessory Equip	4.20%
338020	Solar - Foxtrot	Other Prod Solar Structures	3.44%
338040	Solar - Foxtrot	Other Prod Solar Panels	3.92%
338050	Solar - Foxtrot	Other Prod Solar Collection System	3.92%
338060	Solar - Foxtrot	Other Prod Solar Generator Step	3.92%
338070	Solar - Foxtrot	Other Prod Solar Generator Inverters	10.10%
338080	Solar - Foxtrot	Other Prod Solar Accessory Equip	4.20%
342000	Lake Road Turbine 6	Other Prod Fuel Holders - Electric LR 6	7.60%
346000	Lake Road Turbine 6	Other Prod. Misc Plt Eq - Electric LR 6	10.16%

Q: What specific action does the Company request in regard to depreciation expense?

A: EMW requests that the Commission authorize the use of the depreciation rates proposed for the specific accounts described above by Company witness Mr. Spanos, which were included to compute total depreciation expense in this rate case proceeding.

Q: Why did the Company request new proposed rates only on specific plant accounts from the depreciation study?

A: Adopting all of the depreciation rates developed in Company witness Mr. Spanos's study would increase depreciation expense above the level reflected in the Company's request. In light of the overall rate increase requested in this case, and the customer affordability considerations discussed in the direct testimony of Company witness Darrin Ives, the Company decided to request only new rates for the two new solar facilities, the monitoring wells at Sibley, the new location/unit accounts and to have one rate for each new FERC Order 898 account/location.

CS-121 Amortization Expense

Q: What is Adjustment CS-121?

A: EMW annualized the amortization expense applicable to certain plant including computer software, land rights, and other intangibles, by multiplying an adjusted March 2026 amortization expense by twelve. Before annualizing, the March 2026 amortization amount was adjusted to exclude any software amortization expected to be fully amortized by the true-up date. Additionally, the Company incorporated an annualized amortization amount for the projected intangible plant additions anticipated from April 2026 through March 2027, used as a proxy for April 2027. The adjustment also reflects applicable plant amortization disallowance consistent with prior rate orders.

Q: What amortization periods were used to amortize intangible assets?

A: Computer software is amortized over five years. Cost of radio frequencies is amortized over the 20-year contract. Cost of land rights is amortized using rates that vary by function, consistent with the Company's past practice. Accumulated amortization is maintained by

each individual intangible asset, other than land rights, which is maintained in total by account. Amortization stops when the net book value of the asset reaches zero.

CS-122 Depreciation Study Amortization Expense

Q: What is Adjustment CS-122?

A: Adjustment CS-122 reflects the amortization needed to adjust the reserve for the general plant amortization accounts 391000, 393000, 394000, 395000, 397010, 397030, and 398000 related to the implementation of amortization accounting. The unrecovered reserve adjustment amount reflects the difference between the actual book plant reserve for these accounts at March 2026 of $24,566,918 compared to the required book plant reserve for these accounts of $27,827,790 needed in order to achieve the proper amortization rate for each general plant amortization account. The unrecovered reserve was isolated and adjusted for in the depreciation study sponsored and described by Company witness Mr. Spanos. With the effective date of new rates in this case, if authorized, the Company would begin amortizing the deficiency and adding to the actual book plant reserve for each of these plant accounts. Therefore, a rate base adjustment is not necessary until the deficiency begins to be amortized.

Q: Over what period will the Reserve Deficiency Adjustment be amortized?

A: The Company proposes a five-year amortization as provided in Company witness Mr. Spanos's depreciation study which is consistent with company and staff proposals and agreement in the 2026 EMM rate case.

IV. CASH WORKING CAPITAL

Q: What is Cash Working Capital ("CWC") and why is it necessary?

A: CWC is the amount of cash required by a utility to pay the day-to-day expenses incurred to provide utility service to its customers. A lead/lag study is generally used to analyze the cash inflows from payments received by the Company and the cash outflows for disbursements paid by the Company. When the utility receives payment from its retail customers for utility service less quickly than it makes the disbursements for utility expenses, then the Company has a positive CWC requirement. Conversely, when the utility receives payment from its retail customers for utility service more quickly than it makes the disbursements for utility expenses, it has a negative CWC requirement. CWC is included in rate base as summarized on Schedule PAB-1

Q: How did you determine the amount of CWC for this rate case?

A: EMW relied upon the lead/lag study prepared in the Company's 2022 rate case (Case No. ER-2022-0130). However, payroll taxes were separated from payroll and reflected on a separate line in the CWC calculation and lines were added for bad debt expense and PSC assessments. These changes are consistent with how the Commission Staff ("Staff") reflected these items on its final EMS model in the 2022 rate case as well as how the Company and Staff reflected in the 2024 rate case, using the same lead/lags for these items, other than the collection lag discussed below. The Company applied the lead/lag factors from the last study to the appropriate cost of service amounts. The application of the individual lead/lag factors to applicable amounts is shown on Schedule PAB-1.

Q: Were any of the factors updated from those used in the 2022 rate case, Case No. ER-2022-0130?

A: Yes. The Company updated the retail revenue lag factor in this case similar to the only lag factor updated in EMW's 2024 rate case.

Q: Why was the retail revenue lag factor updated?

A: EMW updated the retail revenue lag factor to reflect the appropriate collection lag during the test period. The retail revenue factor used by the Company in this case was 29.93 days, made up of four components: service period lag, billing lag, collection lag, and the payment processing lag. The service period, billing, and payment processing lags remained the same as the last rate case. However, the Company updated the collection lag from 11.26 days in the 2024 rate case to 12.33 days in this case. This resulted in a total retail revenue lag of 29.93 days in the current rate case. See table below.

Revenue Lag

Service Period Lag	15.21
Billing Lag	1.47
Collections Lag	12.33
Payment Processing Lag	0.92
Total Revenue Lag	29.93

Q: Why was it necessary to update the collection lag?

A: The collection lag is a weighted value of two components: (1) the percentage of receivables sold under EMW's accounts receivable program and (2) an average number of days outstanding for the percentage that is not sold. The percentage of receivables sold in the test period was revised from 53.12% in the 2024 rate case to 50.60% in this case. The average number of days that bills are outstanding was recalculated for the period April 1,

2025, to March 31, 2026, resulting in a revision from 24.02 days in the 2024 rate case to 24.97 days in this case.

Q: Will the Company continue to update the revenue and collection lag factors?

A: Yes. The revenue and collection lag factors will continue to be updated until a new lead/lag study is completed.

V. JURISDICTIONAL ALLOCATIONS

Q: Have the jurisdictional allocations used in this Missouri West rate case filing changed in any significant way?

A: Regarding the allocations used to allocate costs to our three municipal customers who receive power based upon negotiated contracts, nothing has changed except for the updating of the data to the 12-months ended December 31, 2025. The allocators used to allocate costs associated with serving our five Industrial Steam customers surrounding the Lake Road Generating Station in St. Joseph, Missouri used the methodology approved by all parties in EMW's 2024 Rate Case. The approved methodology has been consistently applied by updating the data inputs to the twelve months ended March 31, 2026. See Schedule PAB-2 for a listing of all proposed wholesale and electric/steam allocation factors.

VI. CONCLUSION

Q: Please summarize your testimony.

A: This testimony presents accounting adjustments designed to normalize and annualize Evergy Missouri West's rate base and cost of service, reflecting projected conditions through March 31, 2027, used as a proxy for April 30, 2027, true-up period, and incorporating FERC Order 898. In addition, rate base adjustments were made to update the

plant in service and reserves. The Company's cost of service is annualized for various expenses, including depreciation and amortization expense, and the cash working capital calculation produces a reasonable measure of EMW's ongoing cash working capital requirement based on the lead/lag factors and updated collection experience described above.

Q: Does this conclude your testimony?

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Evergy Missouri West, Inc. d/b/a Evergy Missouri West's Request for Authority to Implement A General Rate Increase for Electric Service	))))	Case No. ER-2027-0077

AFFIDAVIT OF PATRICK ARON BRANSON

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Patrick Aron Branson, being first duly sworn on his oath, states:

1. My name is Patrick Aron Branson. I work in Kansas City, Missouri and I am employed by Evergy Metro, Inc. as Manager – Regulatory Accounting.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Evergy Missouri West consisting of fourteen (14) 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.

Patrick Aron Branson

Subscribed and sworn before me this 3rd day of November 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

Evergy
2026 RATE CASE - MO WEST - DIRECT
TY 3/31/26; Cut-Off 9/30/26; True-Up 4/30/27

Cash Working Capital

Line No.	Account Description	(Elec-Juris) Test Year Expenses	Revenue Lag	Expense Lead	Net (Lead)/Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) X (F)
	A	B	C	D	E	F	G
	Operations & Maintenance Expense						
1	Gross Payroll excl Accrued Vac	42,625,889	29.93	13.21	16.72	0.05	1,952,616
2	Accrued Vacation	1,421,482	29.93	365.00	(335.07)	(0.92)	(1,304,921)
3	Iatan - Coal & Freight	22,981,433	29.93	11.84	18.09	0.05	1,138,998
4	Purchased Gas & Oil	13,565,059	29.93	38.87	(8.94)	(0.02)	(332,251)
5	Purchased Power	338,500,369	29.93	36.25	(6.32)	(0.02)	(5,861,157)
6	Pension Expense	5,480,307	29.93	42.25	(12.32)	(0.03)	(184,979)
7	Employee Benefits	4,452	29.93	13.29	16.64	0.05	203
8	Incentive Compensation	3,198,278	29.93	257.50	(227.57)	(0.62)	(1,994,061)
9	Bad Debt Expense	2,862,794	-	-	-	-	-
10	PSC Assessment	3,073,441	29.93	(30.50)	60.43	0.17	508,844
11	Cash Vouchers	204,664,607	29.93	38.30	(8.37)	(0.02)	(4,693,268)
12	**Total Operation & Maintenance Expense**	**638,378,112**					**(10,769,976)**
	Taxes other than Income Taxes						
13	City Franchise Taxes - 6%, 4% & Other GRT - MO	44,326,736	14.72	55.64	(40.92)	(0.11)	(4,969,452)
14	FICA / FUTA / SUTA	3,502,581	29.93	13.21	16.72	0.05	160,447
15	Ad Valorem / Property Taxes	51,876,090	29.93	205.79	(175.86)	(0.48)	(24,994,327)
16	Sales & Use Tax- MO and Fuel, Heavy Vehicle Taxes	23,969,242	14.72	5.17	9.55	0.03	627,140
17	**Total Taxes other than Income Taxes**	**123,674,649**					**(29,176,191)**
	Tax Offset From Rate Base						
18	Current Income Taxes-Federal	(19,671,684)	29.93	38.00	(8.07)	(0.02)	434,933
19	Current Income Taxes-State	(1,359,912)	29.93	38.00	(8.07)	(0.02)	30,067
20	Interest Expense	107,992,831	29.93	91.50	(61.57)	(0.17)	(18,216,763)
21	**Total Offset from Rate Base**	**86,961,235**					**(17,751,763)**
22	**Total Cash Working Capital Requirement**	**849,013,996**					**(57,697,931)**

Evergy
2026 RATE CASE - MO WEST - DIRECT
TY 3/31/26; Cut-Off 9/30/26; True-Up 4/30/27

Allocation Factors

Retail/Wholesale - Electric/Steam Combined

Alloc	Jurisdiction Factors	Retail	Electric WholeSale	STEAM	Total
	A	B	C	D	E
1,1	100% Jurisdictional/100% Electric	100.0000%	0.0000%	0.0000%	100.0000%
1,3	100% Jurisdictional/Allocated Plant Base	99.2924%	0.0000%	0.7076%	100.0000%
1,13	100% Jurisdictional/O&M	84.5756%	0.0000%	15.4244%	100.0000%
2,2	Non-Juris/Steam	0.0000%	100.0000%	0.0000%	100.0000%
3,1	Demand/Electric	99.8031%	0.1969%	0.0000%	100.0000%
3,4	Demand/Land	99.8031%	0.1969%	0.0000%	100.0000%
3,5	Demand/Structures	93.8036%	0.1969%	5.9995%	100.0000%
3,6	Demand/Boiler Plant	76.2361%	0.1969%	23.5670%	100.0000%
3,7	Demand/Turbogenerators	98.2641%	0.1969%	1.5390%	100.0000%
3,8	Demand/Access Elec Eqpt & General	91.7541%	0.1969%	8.0490%	100.0000%
3,9	Demand/Misc Steam GEN Eqpt	73.3170%	0.1969%	26.4861%	100.0000%
3,10	Demand/Electric/Steam Plant	83.7149%	0.1969%	16.0882%	100.0000%
3,13	Demand/O&M	84.4091%	0.1969%	15.3940%	100.0000%
4,1	Energy/Electric	99.8071%	0.1929%	0.0000%	100.0000%
5,1	Distribution/Electric	99.8676%	0.1324%	0.0000%	100.0000%
6,1	Payroll/Electric	99.8268%	0.1732%	0.0000%	100.0000%
6,14	Payroll/A&G	97.0975%	0.1732%	2.7293%	100.0000%
7,1	Plant/Electric	99.8351%	0.1649%	0.0000%	100.0000%
7,3	Plant/Alloc Plant	99.1287%	0.1649%	0.7065%	100.0000%
7,14	Plant/A&G	97.1056%	0.1649%	2.7296%	100.0000%
8,1	Transmission/Electric	99.8031%	0.1969%	0.0000%	100.0000%

Evergy
2026 RATE CASE - MO WEST - DIRECT
TY 3/31/26; Cut-Off 9/30/26; True-Up 4/30/27

Allocation Factors

Retail/Wholesale Allocation Factors - Combined

Alloc	Jurisdiction Factors	Retail	Wholesale	Total
	A	B	C	D
1	Jurisdictional-100%	100.0000%	0.0000%	100.0000%
2	Non-jurisdictional-100%	0.0000%	100.0000%	100.0000%
3	Demand (Capacity) Factor	99.8031%	0.1969%	100.0000%
4	Energy Factor	99.8071%	0.1929%	100.0000%
5	Distribution Factor	99.8676%	0.1324%	100.0000%
6	Payroll Factor	99.8268%	0.1732%	100.0000%
7	Plant Factor	99.8351%	0.1649%	100.0000%
8	Transmission Factor	99.8031%	0.1969%	100.0000%

Electric/Steam Allocation Factors - Combined

Alloc	Jurisdiction Factors	Electric	Steam	Total
	A	B	C	D
Rate Base Allocation Factors (Elec/Steam)				
1	Electric - 100%	100.0000%	0.0000%	100.0000%
2	Steam - 100%	0.0000%	100.0000%	100.0000%
4	Land Factor	100.0000%	0.0000%	100.0000%
5	Structures Factor	93.9886%	6.0114%	100.0000%
6	Boiler Plant Factor	76.3865%	23.6135%	100.0000%
7	Turbogenerators Factor	98.4579%	1.5421%	100.0000%
8	Access Elec Eqpt & General Factor	91.9351%	8.0649%	100.0000%
9	Misc Steam GEN Eqpt Factor	73.4616%	26.5384%	100.0000%
10	Electric/Steam Plant Factor	83.8801%	16.1199%	100.0000%
15	Fuel Oil Demand Factor	84.7483%	15.2517%	100.0000%
Income Statement Allocation Factors (Elec/Steam)				
13	Electric After Steam Alloc (O&M)	84.5756%	15.4244%	100.0000%
14	Electric After Steam Alloc (A&G)	97.2659%	2.7341%	100.0000%
Factors Used to Calculate Other Factors				
3	Allocated Plant Base Factor	99.2924%	0.7076%	100.0000%
11	900 lb Steam Demand Factor	59.8433%	40.1567%	100.0000%
12	Total Coal Burned Factor	8.8190%	91.1810%	100.0000%