FILED
November 9, 2026
Missouri Public
Service Commission

Exhibit No. 162

Staff – Exhibit 162
True-Up Surrebuttal Direct Testimony of Trevor Rucker
Case No. ER-2026-0143

Exhibit No.:	
Issue(s):	*Plant-in-Service*
Witness:	*Trevor Rucker*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Surrebuttal / True-Up Direct Testimony*
Case No.:	*ER-2026-0143*
Date Testimony Prepared:	*September 10, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

ENGINEERING ANALYSIS DEPARTMENT

SURREBUTTAL / TRUE-UP DIRECT TESTIMONY

OF

TREVOR RUCKER

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

CASE NO. ER-2026-0143

Jefferson City, Missouri
September 2026

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TREVOR RUCKER

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SURREBUTTAL / TRUE-UP DIRECT TESTIMONY

OF

TREVOR RUCKER

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

CASE NO. ER-2026-0143

INTRODUCTION

Q. Please state your name and business address.

A. My name is Trevor Rucker, and my business address is Missouri Public Service Commission, P.O. Box 360, Jefferson City, MO 65102.

Q. Are you the same Trevor Rucker that filed direct testimony in this case?

A. Yes.

Q. What is the purpose of your surrebuttal / true-up direct testimony?

A. In my surrebuttal / true-up direct testimony, I will discuss 1) the rebuttal testimony of Evergy Missouri Metro ("EMM") witnesses Ronald A. Klote and Ryan Mulvany regarding Staff's plant-in-service reporting recommendation, 2) the rebuttal testimony of the Office of the Public Counsel ("OPC") witness Geoff Marke regarding certain EMM expenditures, 3) Staff's updated recommendation for plant-in-service reporting, and 4) Staff's recommended disallowance for costs related to game tables and game table accessories.

SURREBUTTAL

EMM Rebuttal Testimony

Q. Can you summarize the rebuttal testimony of EMM's witnesses, Mr. Klote and Mr. Mulvany?

A. Yes. EMM witnesses Mr. Klote and Mr. Mulvany discussed and disagreed with parts of my recommendation to modify the plant-in-service reporting requirements from those in the Stipulation and Agreement approved in Commission Case No. ER-2022-0129 ("ER-2022-0129 Stipulation").

Q. What are the ER-2022-0129 Stipulation plant-in-service reporting requirements, and what recommendation was included in your direct testimony?

A. The ER-2022-0129 Stipulation plant-in-service reporting requirements are that EMM annually file the following documentation in its capital budget docket (Commission Case No. EO-2019-0047) for projects over $5 million: purchase orders, change orders, final project cost summaries, project justification summary, oversight reviews, and in-service dates.

In my direct testimony, Staff's recommendation was that the plant-in-service reporting requirements be modified so that EMM would quarterly file the following information and documentation in its capital budget docket (Commission Case No. EO-2019-0047) for all projects with an EMM jurisdictional cost over $1 million:

a. Original project cost (total and EMM allocated),
b. Final project cost (total and EMM allocated),
c. In-service date,
d. Project type,

e. Project category,
f. Project description,
g. Project justification summary,
h. Oversight reviews,
i. Purchase orders (including supporting, attached, and referenced documentation), and
j. Change orders (including supporting, attached, and referenced documentation).

Q. What parts of your recommendation did EMM's witnesses disagree with?

A. EMM's witnesses disagreed with changing the cost threshold from $5 million to $1 million in EMM jurisdictional cost, and specifying that supporting, attached, and referenced documentation be included with purchase and change orders.

Q. Why did EMM's witnesses disagree with these changes?

A. EMM's witnesses primarily disagreed with these changes due to the increased work for EMM. EMM's witnesses questioned if the additional volume of reporting would be beneficial and improve Staff's ability to conduct oversight. EMM also stated that Staff's review of a sample of projects costing between $1 million and $5 million did not identify any patterns of unreasonable or imprudent spending.

Q. Had Staff completed its review of projects costing over $1 million at the time of Staff's direct testimony filing?

A. No. At the time that Staff's direct testimony was filed, Staff had just recently received documentation for a sample of projects costing over $1 million.

My direct testimony stated that Staff would continue its review and provide true-up direct testimony if necessary.

Q. Does EMM completely oppose Staff's recommended modifications to the ER-2022-0129 Stipulation plant-in-service reporting requirements?

A. No. EMM witness Mr. Klote stated that EMM could comply with the reporting requirements proposed by Staff if ordered by the Commission.[1] EMM witness Mr. Klote adds that the issue is not whether EMM can provide the information, but if the benefits justify the increased reporting volume.

Q. What would be the approximate increase in reporting volume?

A. It is important to clarify that EMM has been providing documentation for projects in its capital budget docket filings with costs over $5 million for the EMM allocated portion of the cost. Staff had anticipated that the $5 million cost threshold would be for the total project cost. However, Staff recognizes that the ER-2022-0129 Stipulation plant-in-service reporting requirements did not specify if the $5 million cost threshold was for the total project cost or the EMM allocated portion of the cost, which allows for different interpretations of the requirement.

Interpreting the $5 million cost threshold as applying to the EMM allocated portion of the cost means that the total cost of a multi-jurisdictional allocated project must be much greater than $5 million before EMM includes project documentation in its capital budget docket filings. To illustrate this point, using Staff witness Alan J. Bax's calculated

[1] Ronald A. Klote Rebuttal Testimony Page 11, lines 20-21.

demand allocation factor[2] of 0.5320 for the EMM retail jurisdiction in this case,[3] a project would need to cost nearly $9.4 million in total before the EMM allocated portion of the cost would reach $5 million. The cost threshold that Staff is recommending of $1 million for the EMM allocated portion of the cost would be almost $1.9 million in total project cost for a multi-jurisdictional allocated project.

In response to Staff Data Request 0516, EMM provided lists of projects for different cost thresholds for projects that were placed in-service between June 1, 2022, and June 30, 2026. The counts for the number of projects are summarized in the table below.

Table 1: Total Project Counts

Projects Costing:	**Count**	**Percentage of Projects with EMM Allocation**
Any EMM Allocation	16,506[4]	100%
$1 million (total)	402	2.44%
$5 million (total)	63	0.38%

In Staff Data Request 0516, Staff additionally requested the number of projects that cost $1 million and $5 million for the EMM allocated portion of the cost. In its response, EMM provided its proposed jurisdictional allocations by plant utility

[2] The demand allocation factor is typically used for capital costs associated with generation and transmission plant, as well as certain operational and maintenance expenses.
[3] Alan J. Bax Direct Testimony Page 10, line 19.
[4] EMM provided the number of projects with any EMM allocated cost (i.e. projects with costs greater than $0) via email on September 9, 2026. EMM stated that 16,764 projects were placed in-service between June 1, 2022, and June 30, 2026, with 258 of those projects being blanket projects. Staff removed the blanket projects for this count.

account in lieu of the project counts. The lists of projects that cost $1 million and $5 million in total provided in EMM's response did not include the plant utility account for each project, so Staff does not have sufficient information to calculate the project counts itself. Staff has submitted follow-up Staff Data Request 0516.1 to request the plant utility account for each of the projects so that Staff can determine the number of projects that meet the cost thresholds for the EMM allocated portion of the cost. This information will allow Staff to better illustrate the change in reporting volume when comparing cost thresholds of $1 million and $5 million for the EMM allocated portion of the cost.

With the information that Staff does have, the percentage of projects that cost $1 million in total is 2.44% and the percentage of projects that cost $5 million in total is 0.38%. The percentage of projects that cost $1 million in total is approximately 6.38 times more than the percentage of projects that cost $5 million in total, but still represents a small fraction of EMM's total projects. While this does not provide an exact picture of the cost threshold changes that Staff is recommending, the proportion of projects that cost $1 million in total to projects that cost $5 million in total is likely similar to the proportion of projects that cost $1 million for the EMM allocated portion of the cost to projects that cost $5 million for the EMM allocated portion of the cost.

Q. How did Staff's recommended modifications to the plant-in-service reporting requirements consider the increased reporting volume?

A. Staff's recommendation changed the reporting frequency from annually to quarterly. This would reduce the volume of documentation that EMM would need to file

at one time. The increased reporting frequency would also allow Staff to review documentation on a more regular basis.

Staff's recommendation also specified that the $1 million threshold be for the EMM allocated portion of the cost rather than the total project cost. This should provide clarity and address different interpretations of the cost threshold for plant-in-service reporting requirements. This part of the recommendation also had the increased reporting volume in mind as this allows for a higher total project cost for projects with multi-jurisdictional cost allocation.

Q. Do you agree with EMM witness Mr. Klote that Staff's recommendation substantially expands documentation that is included in the plant-in-service reporting?

A. No. EMM witness Mr. Klote discusses the inclusion of purchase orders, change orders, supporting documentation, attachments, and referenced documents as significantly increasing the amount of effort and volume of reporting.[5,6] The ER-2022-0129 Stipulation plant-in-service reporting requirements already included purchase orders and change orders. Therefore, the inclusion of purchase and change orders represents no increase in the documentation required.

As discussed in my direct testimony, EMM's capital budget docket filings did not include documentation that was referenced in purchase and change orders.[7] This limits Staff's ability to effectively review EMM's expenditures for these projects, including the

[5] Ronald A. Klote Rebuttal Testimony Page 11, lines 14-15.
[6] Ronald A. Klote Rebuttal Testimony Page 14, lines 19-23.
[7] Trevor Rucker Direct Testimony Page 3, lines 3-8.

reasonableness and prudency of those expenditures. I also discussed this point in my direct testimony.[8]

Staff expected that supporting, referenced, and attached documentation for purchase and change orders would be included in EMM's capital budget docket filings. Therefore, Staff views this part of the recommendation as a clarification rather than intending to increase the documentation reporting requirements.

Q. Do you agree with EMM witness Mr. Klote's discussion that clarification regarding blanket projects may be necessary for the plant-in-service reporting requirements?

A. Yes. In the past, Staff has not expected that EMM would include blanket projects for its plant-in-service reporting in its capital budget docket filings. Therefore, it is reasonable to specify that projects that are part of a blanket project need not be included.

OPC Rebuttal Testimony

Q. Can you summarize the rebuttal testimony by OPC witness Dr. Marke?

A. Yes. OPC witness Dr. Marke's rebuttal testimony discussed costs identified in my direct testimony for six game tables and game table accessories as part of an Evergy building remodel. OPC witness Dr. Marke's rebuttal testimony further discussed that investments for recreational items such as the game tables should not be included in rate base (which would earn a return on and require customers to pay for the

[8] Trevor Rucker Direct Testimony Page 3, lines 11-17.

investment) and that there are more cost-effective alternatives to game tables. OPC witness Dr. Marke recommends that all costs related to the game tables should be disallowed from rate base.

Q. Did your direct testimony include discussion of the specific game tables procured by Evergy?

A. No. At the time of my direct testimony, Staff had not received specific information regarding the game tables and was awaiting a response to Staff Data Request 0449 to receive such information.

Q. What information did Staff receive in response to Staff Data Request 0449?

A. In response to Staff Data Request 0449, EMM provided the type, model, and quantity of each game table, and the description and cost of accessories not included with a game table. EMM did not have records of the costs of each individual game table, but stated that one of each of following game tables were included:

- Plank & Hide Co Pool Table Morse Single Slate
- Plank & Hide Co Air Hockey
- Plank & Hide Co Shuffleboard
- Plank & Hide Co Ping Pong Table
- Plank & Hide Co Foosball Isaac Table
- Popa Shot Pro Dual Shot – Custom Graphics

The total cost for the game tables was $48,177. EMM also provided that the accessories (wood wall mounted pool cue rack, pool cues, three tabletop covers) cost $4,389.43.[9]

Q. What are the retail costs of the game tables?

A. Staff contacted the manufacturer of the five Plank & Hide game tables regarding the retail costs of the game tables. The manufacturer stated that they do not sell directly to customers and directed Staff to an authorized dealer (Family Leisure) in the Kansas City area. The authorized dealer's website did not have information for all of the game table models that were procured for Evergy's building remodel. The pricing information that Staff was able to find is as follows:

- Plank & Hide Co Pool Table Morse Single Slate: $6,749.00[10]
- Plank & Hide Co Air Hockey: Unknown
- Plank & Hide Co Shuffleboard: $6,942.33[11]
- Plank & Hide Co Ping Pong Table: $3,749.00[12]
- Plank & Hide Co Foosball Isaac Table: $1,699.00[13]
- Popa Shot Pro Dual Shot – Custom Graphics: $1,199.99[14]

[9] EMM's response to Staff Data Request 0382.
[10] Listing price as shown on Family Leisure's website (https://www.familyleisure.com/Pool-Tables-Billiards-Tables/Morse/ – accessed on August 19, 2026). See also Schedule TR-s1.
[11] Staff averaged the listing prices of the three Plank & Hide Co shuffleboard models available on Family Leisure's website since EMM's response to Staff Data Request 0449 did not provide the model of the shuffleboard game table (https://www.familyleisure.com/Shuffleboard-Tables/Plank-and-Hide/ – accessed on August 19, 2026). See also Schedule TR-s1.
[12] Using Google Shopping (accessed on August 19, 2026), Staff observed Plank & Hide Co ping pong tables listed for $2,499.00 and $4,999.00, so Staff used the average of the two listing prices. See also Schedule TR-s1.
[13] Listing price as shown on Image That Pool Table's website (https://imaginethatpooltables.com/product/isaac-foosball-table/ – accessed on August 19, 2026). Staff notes that this is the only website that listed this game table. See also Schedule TR-s1.
[14] Listing price as shown on Pop-A-Shot's website with custom vinyl panels and red, white, and blue basketballs selected (https://popashot.net/collections/custom-series/products/custom-pro-dual-shot?variant=51974869942636 – accessed on August 19, 2026). See also Schedule TR-s1.

Staff was unable to find any pricing information regarding a Plank & Hide Co air hockey table, but adding up the pricing information for all of the other game tables results in a total cost of $20,339.65,[15] which is less than half of the $48,177 that was incurred by Evergy for the game tables. Therefore, Staff concludes that Evergy selected expensive game tables and also likely overpaid for the game tables.

Q. What justification did EMM provide for the costs associated with the game tables and game table accessories?

A. As discussed by Dr. Marke, in response to Staff Data Request 0382, EMM provided three main goals of the game tables: 1) Supporting Employee Mental Health and Stress Reduction, 2) Improving Productivity and Work Quality, and 3) Promoting Physical Movement. EMM further stated "The inclusion of game tables in designated break areas is a deliberate strategy to support employee well-being, productivity, and overall workplace effectiveness. These amenities are part of a broader approach to maintain a healthy, engaged, and high-performing workforce."

Q. Do you agree with OPC witness Dr. Marke that there are more cost-effective alternatives to game tables to achieve the same goals that EMM provided as justification for the game tables?

A. Yes. OPC witness Dr. Marke listed multiple physical activities such as outdoor walks or walking stairs as alternatives. I agree that EMM could allow employees

[15] Staff notes that these costs only include the cost of the game tables, no other costs such as taxes or shipping were included, and that these costs are as of August 19, 2026, which may be different than those costs at the time of purchase of the game tables. Staff also notes that many of the game table retailers offer free shipping above a certain cost threshold that the game tables likely would have exceeded.

to participate in physical activities such as walks during their breaks that would support the goals that EMM provided as justification for the game tables.

Q. What are Staff's conclusions regarding the costs incurred by EMM for the game tables and game table accessories?

A. Staff concludes that EMM selected expensive game tables and game table accessories, EMM likely overpaid for these items, there are reasonable and more cost-effective alternatives, and EMM did not provide justification that game tables are more effective than the alternatives.

TRUE-UP DIRECT

Plant-in-Service Reporting Recommendation

Q. Based on the above discussions, what does Staff now recommend to the Commission?

A. Staff recommends that the Commission order that Evergy Missouri Metro quarterly file the following information and documentation in its capital budget docket (Commission Case No. EO-2019-0047) for all projects (excluding projects that are part of a blanket project) with an Evergy Missouri Metro jurisdictional cost over $1 million:

a. Original project cost (total and EMM allocated),
b. Final project cost (total and EMM allocated),
c. In-service date,
d. Project type,
e. Project category,
f. Project description,
g. Project justification summary,

h. Oversight reviews,
i. Purchase orders (including supporting, attached, and referenced documentation), and
j. Change orders (including supporting, attached, and referenced documentation).

Game Table Disallowance Recommendation

Q. Do you have any recommendations for the Commission regarding the costs associated with the game tables and game table accessories?

A. Yes. Staff recommends that the costs for the game tables and game table accessories be disallowed from EMM's rate base. Staff witness Matthew R. Young will incorporate this disallowance.

CONCLUSION

Q. Can you summarize your surrebuttal / true-up direct testimony?

A. Yes. In my surrebuttal / true-up direct testimony, I discussed 1) the rebuttal testimony of EMM witnesses Ronald A. Klote and Ryan Mulvany regarding Staff's plant-in-service reporting recommendation, 2) the rebuttal testimony of the OPC witness Geoff Marke regarding certain EMM expenditures, 3) Staff's revised plant-in-service reporting recommendation, and 4) Staff's recommended disallowance of costs related to game tables and game table accessories.

Q. Does this conclude your surrebuttal / true-up direct testimony?

A. Yes.

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 TREVOR RUCKER

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

COMES NOW TREVOR RUCKER and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Surrebuttal / True-Up Direct Testimony Trevor Rucker*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

TREVOR RUCKER

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 8th day of September 2026.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2029
Commission Number: 12412070

Notary Public

Home / Pool Tables / Morse Pool Table



product #13787

Morse Pool Table

by Plank & Hide Co

$4,999.00 List price: ~~$6,749.00~~ YOU SAVE 26%

*** 7' Dining Top Is No Longer Available ***

0% APR or as low as $243/mo with affirm.
See if you qualify
With affirm, you can choose from smarter payment options - like 4 interest free payments or monthly payments. *Learn more*

In-store financing available
Family Leisure offers in-store financing, with approved credit from Wells Fargo or Marnier Finance depending on your location. *Learn More*

Quantity: 1

Optional Matching Dining Top: No Dining Top Needed

Case No. ER-2026-0143
Schedule TR-s1

Home / Shuffleboard Tables / Plank & Hide

Plank & Hide

Shop by Brand

Featured Items First | 16 Per Page



Isaac Shuffleboard 12' & 14'

~~$7,829.00~~ $6,299.00



Paxton Shuffleboard 12' & 14'

~~$6,999.00~~ $5,999.00



Fulton Shuffleboard 12' & 14'

~~$5,999.99~~ $4,999.00

Browse products



Plank & Hide - Harper Ping Pong Table No...
$2,499.00
Empire USA
Free delivery



Plank & Hide Harper Table Tennis Table wit...
$2,499.00
Sawyer Twain
Free delivery by Tue



Plank & Hide Harper Ping Pong Table
$2,299.00 ~~$4,999~~
The Man Cave Store
Free delivery



Harper Ping Pong Table by Plank & Hide
$2,499.00
TriBilliards



Harper Table Tennis Table in Black & Waln...
$2,499.00
Sawyer Twain
Free delivery



Harper Ping Pong Table | Multiple Finishes |...
$2,499.00
Prestige Billiards



Harper Table Tennis in Black & Walnut Plank ...
$5,099.99
Wayfair
Free delivery



The "HARPER" Ping Pong Table by Plank...
$2,499.00 ~~$4,999~~
Buffalo Billiards



Plank and Hide Harper Ping Pong Table
$2,499.00 ~~$4,999~~
Robbies Billiards & ...



Plank & Hide Storage Caddy (Ping...
$549.00 ~~$1,099~~
The Man Cave Store
Free delivery



Harper Table Tennis Table
$2,499.99
The Man Cave Ware...
Free delivery



Harper Ping Pong Table - Greater Southern
$2,499.00
Greater Southern H...
Free delivery

Isaac Foosball Table



$1,699.00

It's important to us that you get an amazing price.

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♡ Add to wishlist

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PRO DUAL SHOT - CUSTOM GRAPHICS

$1,199.99

Our heavy-duty model, weighing in at over 100 lbs. 1/4" thick steel frame, a 5/8" thick backboard and all the bells and whistles. Make it your own with custom graphics and vinyl side panels!

1

Choose Your Balls: Red/White/Blue Basketballs

Choose Your Style: with Custom Panels

No Custom Panels | with Custom Panels

Customize Your Backboard:

Share your artwork, photos, or any files we can use to personalize your backboard. (Max 10MB)

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