



**Change in Accounting that Affects Evergy Kansas Central Generation Formula Rate (GFR) Inputs
Annual True-up**

The EKC GFR Protocols require identification of any accounting changes that affect inputs to the Formula Rate or the resulting charges billed under the Formula Rate. Please review the following questions and provide a “Yes” or “No” response. If the answer is “Yes”, provide a narrative explanation of the individual impact of the change(s) on the Formula Rate calculation in the second table.

Accounting Change Item	Answer (Y or N)
1) Was there an initial implementation of an accounting standard or policy?	Y
2) Was there an initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction?	N
3) Was there a correction of errors and prior period adjustments that impact the calculation?	N
4) Was there an implementation of new estimation methods or policies that change prior estimates?	N
5) Was there any change to income tax elections?	N
6) Were there any items included in the calculation at an amount other than on a historic cost basis (e.g., fair value adjustments)?	N
7) Were there any reorganization or merger transactions during the previous year? Explain the effect of the accounting for such transactions on inputs	N

If any of the responses above were “Yes”, provide a narrative explanation of the individual impact of the change on the Formula Rate calculation using the table below.

1) In 2025, Evergy implemented the requirements of FERC Order No. 898. As part of this implementation, account numbers and formula rate line items were revised to ensure compliance with the Order; however, the underlying costs were simply reallocated among the formula rate template lines without substantive changes. Evergy has submitted a filing under Docket No. ER26-1803-000 and ER26-1803-001 to update the template.
2)
3)
4)
5)
6)
7)



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Date: 5/26/2026

X *Melissa Hardesty*

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Date: 5/26/2026