

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of Evergy)	
Kansas Central, Inc. and Evergy Kansas)	
South, Inc. for Approval to Make Certain)	Docket No. 25-EKCE-294-RTS
Changes in their Charges for Electric)	
Service Pursuant to K.S.A. 66-117.)	

DIRECT TESTIMONY

PREPARED BY

JOSEPH NILGES

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

June 06, 2025

1 **Table of Contents**

2 I. Introduction, Qualifications, Assigned Responsibilities 2

3 II. Executive Summary 3

4 III. Rate Base Adjustments 4

5 **A. Prepayments** 4

6 **B. Customer Deposits**..... 5

7 **C. Customer Advances** 6

8 **D. Materials and Supplies** 7

9 IV. Income Statement Adjustments 8

10 **A. Advertising Expense** 8

11 **B. Dues, Donations, and Contributions**..... 9

12 **C. Employee Gifts and Awards**..... 11

13 V. Staff Exhibits..... 12

14

1 **I. Introduction, Qualifications, Assigned Responsibilities**

2 **Q. Would you please state your name?**

3 A. My name is Joseph Nilges.

4 **Q. What is your business address?**

5 A. My business address is the Kansas Corporation Commission, 1500 Southwest Arrowhead
6 Road, Topeka, Kansas, 66604.

7 **Q. By whom are you employed and in what capacity?**

8 A. I am employed by the Kansas Corporation Commission (“Commission”) as a Senior
9 Financial Analyst.

10 **Q. Would you please describe your educational background and business experience?**

11 A. I graduated from the University of Kansas with a Master of Business Administration degree
12 in December 2024 and a Bachelor of Science degree with a concentration in Finance in
13 May 2019. My professional work experience consists of regulatory compliance, corporate
14 budgeting, inventory management, and financial analysis. Prior to beginning employment
15 with the Commission, I worked at GCM Capital Management from 2022 to 2025 where I
16 conducted risk analysis for individual portfolio holdings by evaluating each company’s
17 performance on a qualitative and quantitative basis. I began my employment in my current
18 role with the Commission in March 2025. Throughout my career I have participated in
19 continuing education seminars and classes in corporate financial planning, corporate
20 strategy, and financial analysis.

21 **Q. Have you ever testified before the Commission?**

22 A. No, this is my first occasion to provide written testimony before the Commission.

Q. What were your responsibilities in the review of the Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (“Applicant” or “Evergy”) electric service Rate Case Application in Docket No. 25-EKCE-294-RTS (“25-294 Docket”)?

A. My responsibilities as a Senior Financial Analyst were to analyze, audit, and review Evergy’s Rate Case Application for accuracy and adherence to traditional regulatory accounting principles. I am supporting selected Staff adjustments to Evergy’s pro forma rate base and income statement to ensure that the resulting rates are just and reasonable. My duties were carried out under the direction of Andria Jackson, Deputy Chief of Accounting and Financial Analysis, and Chad Unrein, Chief of Accounting and Financial Analysis.

II. Executive Summary

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to offer explanation and support for certain Staff adjustments based on the review of Evergy’s Rate Case Application. I am sponsoring four Staff adjustments to the Applicant’s Rate Base (“RB”) and three Staff adjustments to the Applicant’s Income Statement (“IS”), along with supporting Staff Exhibits.¹ A summary of my Pro Forma Staff Adjustments is listed below.

Rate Base

<u>Adjustment No.</u>	<u>Adjustment Description</u>	<u>Amount</u>
RB-5	Prepayments	3,348,396
RB-6	Customer Deposits	720,146
RB-7	Customer Advances	401,609

¹ Exhibits JCN-1 through JCN-7a contain my adjustment workpapers and are attached at the end of my testimony.

1 RB-8 Materials and Supplies 25,374,962

2 ***Income Statement***

3	<u>Adjustment No.</u>	<u>Adjustment Description</u>	<u>Amount</u>
4	IS-14	Advertising Expense	(1,030,770)
5	IS-15	Dues, Donations, and Contributions	(9,289)
6	IS-16	Employee Awards	(28,328)

7 **III. Rate Base Adjustments**

8 **A. Prepayments**

9 **Q. Please begin by discussing Staff Adjustment No. 5 to Rate Base for Prepayments.**

10 A. Staff Adjustment No. 5 (RB-5) increases Evergy's rate base by \$3,348,396.² The
11 prepayments adjustment will be evaluated on a proforma basis, which adjusts out a
12 Transmission Adjustment (RB-82).³ In Evergy's application, the Company included a 13-
13 month average of \$23,383,079 for prepayments in the Test Year on a pre-adjusted basis.
14 (before removing transmission items).⁴ Evergy's proforma balance is \$17,594,169.⁵ Staff
15 calculated an updated 13-month average prepayments balance to Federal Energy
16 Regulatory Commission ("FERC") Account 165.0 for the period ending March 31, 2025,
17 for a balance of \$27,833,179 on a pre-adjusted basis. The Staff-calculated proforma
18 balance is \$20,942,566. This account contains prepaid general insurance for Evergy,
19 prepaid postage, and software maintenance. Staff recommends that the Commission adopt

² See Exhibit JCN-1.

³ See Direct Testimony of Andria Jackson for detail regarding the Transmission Adjustment.

⁴ See Evergy Adjustment Workpaper RB-50.

⁵ See Evergy Joint Application, Docket No. 25-EKCE-294-RTS, Section 6 Working Capital – Schedule 12, p. 4 (Jan. 31, 2025) ("Application").

Staff's adjustment as it reflects more recent, up-to-date, known and measurable data for the 13-month period ending March 31, 2025.

B. Customer Deposits

Q. Please continue by discussing Staff Adjustment No. 6 to Rate Base for Customer Deposits.

A. Staff Adjustment No. 6 (RB-6) increases Evergy's rate base by \$720,146.⁶ In Evergy's Application, the Company included the month ending balance as of June 30, 2024, of \$4,720,131. This balance is a negative (credit) balance that offsets rate base, which reflects the fact that this customer-provided capital is being used to support Evergy's Rate Base. Staff used the account balance as of March 31, 2025, which results in a balance of \$3,999,985. This account contains all amounts deposited with the utility by customers as security for the payment of bills.

Q. Please discuss Evergy's methodology in calculating Customer Deposits.

A. Evergy's calculation for the Customer Deposit balance uses the month end balance as of June 30, 2024. Evergy provided support of its chosen methodology in its response to Staff's Data Request 249, "Evergy is not assessing customer deposits for new service activations or for any triggering events like returned checks, broken payment arrangements, or non-payment disconnections."⁷ Evergy's evaluation of the declining trend in the Customer Deposit account balance was an additional factor that led to the chosen methodology.⁸

⁶ See Exhibit JCN-2.

⁷ See Exhibit JCN-2a.

⁸ See Application, RB-70, Direct Testimony of Darcie Kramer in Evergy's Application.

1 **Q. Please discuss the methodology Staff used in calculating its adjustment to Customer**
2 **Deposits.**

3 A. Staff's methodology for calculating the Customer Deposit balance uses the update period
4 balance as of March 31, 2025. Staff contends that Evergy's assessment regarding new
5 service activations of customer deposits, as stated in the prior paragraph, will cause a
6 continuation of the declining trend in the customer deposit balance going forward. Staff
7 contends the update period provides the latest known and measurable balances to more
8 accurately reflect an ongoing investment level. Staff recommends that the Commission
9 adopt Staff's adjustment as it reflects more recent, up-to-date, known and measurable data
10 for the period ending March 31, 2025.

11 **C. Customer Advances**

12 **Q. Please continue by discussing Staff Adjustment No. 7 to Rate Base for Customer**
13 **Advances.**

14 A. Staff Adjustment No. 7 (RB-7) increases Evergy's rate base by \$401,609.⁹ In Evergy's
15 Application, the Company calculated the 13-month average of \$4,704,158 for Customer
16 Advances for the Test Year. This balance is a negative (credit) balance that offsets rate
17 base, which reflects the fact that customer-provided capital is being used to support
18 Evergy's Rate Base. Staff calculated an updated 13-month average to FERC Account 252.0
19 for the period ending March 31, 2025, which results in a balance of \$4,302,549. This
20 account includes advances by customers for construction, which are to be refunded either

⁹ See Exhibit JCN-3.

1 wholly or in part upon the conclusion of certain milestones, like number of customer meters
2 installed for a housing development.

3 **D. Materials and Supplies**

4 **Q. Please continue by discussing Staff Adjustment No. 8 to Rate Base for Materials &**
5 **Supplies.**

6 A. Staff Adjustment No. 8 (RB-8) increases Evergy's rate base by \$25,374,962.¹⁰ The
7 materials and supplies adjustment will be evaluated on a proforma basis, which adjusts out
8 the materials and supplies balances for Western Plains Wind Farm (RB-28), Persimmon
9 Creek Wind Farm (RB-32),¹¹ and a Transmission Adjustment (RB-82).¹²

10 **Q. Please discuss Evergy's methodology in calculating Materials & Supplies.**

11 A. The pre-adjusted materials and supplies balance calculated by Evergy for the Test Year is
12 \$274,094,031.¹³ The pro-forma adjusted balance is \$265,245,113.¹⁴ The Company
13 reviewed individual materials and supplies category balances during the Test Year to
14 determine if there was a discernable trend. For the categories where no observable trend
15 was identified, it used a 13-month average to calculate the account balance. For instances
16 where an observable trend was identified, the ending balance as of June 30, 2024, was used.

¹⁰ See Exhibit JCN-4.

¹¹ See Direct Testimony of Chad Unrein for detail regarding the Western Plains and Persimmon Creek Wind Farm adjustments.

¹² See Direct Testimony of Andria Jackson for detail regarding the Transmission Adjustment.

¹³ See Evergy Adjustment Workpaper RB-72.

¹⁴ See Evergy Application, Working Capital – Schedule 12.

1 **Q. Please discuss the methodology Staff used in calculating its adjustment to Materials**
2 **& Supplies.**

3 A. Staff calculated an updated 13-month average materials and supplies balance for FERC
4 Accounts 154.0 and 163.0 for the period ending March 31, 2025. Staff used the figures
5 provided in Evergy's response to Staff's Data Request 184 when calculating its updated
6 13-month average.¹⁵ On a pro-forma basis, this resulted in a materials and supplies balance
7 of \$290,620,075. Staff contends the update period provides the latest known and
8 measurable balances and using the 13-month average over this period normalizes the
9 account balance to more accurately reflect an ongoing investment level. Staff recommends
10 that the Commission adopt Staff's adjustment as it reflects more recent, up-to-date, known
11 and measurable data for the 13-month period ending March 31, 2025.

12 **IV. Income Statement Adjustments**

13 **A. Advertising Expense**

14 **Q. Please continue by discussing Staff Adjustment No. 14 to the Income Statement for**
15 **Advertising Expense.**

16 A. Staff Adjustment IS-14 (IS-14) decreases Evergy's operating expenses by \$1,030,770.¹⁶ In
17 Evergy's Application, the Company excluded any expenses associated with event
18 sponsorships and public image advertising. When determining its adjustment to advertising
19 expenses, the Company calculated the 'average allowable cost' over a three-year period
20 for calendar years 2021 through 2023, which increased gross advertising by \$727,746. It
21 then took this average cost and added it to the gross advertising expenses included in the

¹⁵ See Evergy's Response to Staff's Data Request 184.

¹⁶ See Exhibit JCN-5.

1 Test Year to arrive at a total advertising expense of \$1,305,208.¹⁷ Staff's adjustment to
2 advertising expenses in the test period decreases the original \$577,461 expense by
3 \$303,023, for a net advertising expense amount of \$274,438.

4 **Q. Please discuss Evergy's methodology in calculating Advertising expenses.**

5 A. The use of a three-year average when calculating the advertising expense adjustment is
6 problematic, primarily due to the nature of income statement timing. Items that appear in
7 the income statement are incurred during the observed period and do not carry over into
8 the next period. Therefore, there's no assurance that using a three-year average to
9 determine the level of future expenses would be representative of ongoing advertising
10 expenses.

11 **Q. Please discuss the methodology Staff used in calculating its adjustment to Advertising**
12 **expense.**

13 A. Staff evaluated advertising expenses incurred in the Test Year by excluding items marked
14 as 'Exclude', items with a description related to 'Missouri' or 'Missouri program', items
15 that did not have a clear description of the related cost and where advertising copy was not
16 provided, and items related to promotional or corporate image advertising.¹⁸ Staff removes
17 these items from the cost of service because Evergy has not met its burden of proof that
18 these items are necessary for the provision of electric utility service in Kansas. These
19 advertising expenses do not directly benefit ratepayers, are not necessary to provide safe
20 and reliable utility service and, therefore, are improper to recover through rates. Staff's

¹⁷ See CS-90, Direct Testimony of Ronald Klote in Evergy's Application.

¹⁸ See Exhibit JCN-5a.

1 adjustment was calculated by subtracting Staff's net advertising expense of \$274,438 from
2 Evergy's calculated advertising expense of \$1,305,208.

3 **B. Dues, Donations, and Contributions**

4 **Q. Please continue by discussing Staff Adjustment No. 15 to the Income Statement for**
5 **Dues, Donations, and Contributions.**

6 A. Staff Adjustment No. 15 (IS-15) decreases Evergy's operating expenses by \$9,289.¹⁹ In
7 Evergy's Application, the Company did not include any donations or contributions for the
8 Test Year. Additionally, the Company eliminated from cost of service 50% of utility dues
9 such as Chamber of Commerce, economic development, civic and business organization
10 dues and membership costs recorded to above the line accounts.²⁰ This is consistent with
11 Commission decisions in past rate cases²¹ and with the provisions of K.S.A. 66-101f(a)
12 which states that "the commission may adopt a policy of disallowing a percentage, not to
13 exceed 50%, of utility dues, donations and contributions to charitable, civic and social
14 organizations and entities, in addition to disallowing specific dues, donations and
15 contributions which are found unreasonable or inappropriate."²²

16 **Q. Please discuss the methodology Staff used in calculating its adjustment to Dues and**
17 **Donations expense.**

18 A. Staff evaluated the Dues expense incurred during the Test Year and excluded any items
19 that were unrelated to professional dues, donations, contributions, items related to
20 entertainment, and items related to expenses incurred outside of the state of Kansas.

¹⁹ See Exhibit JCN-6.

²⁰ See CS-92, Direct Testimony of Darcie Kramer in Evergy's Application.

²¹ See Direct Testimony of Jaren Dolsky on Behalf of KCC, Docket No. 23-EKCE-775-RTS, (Aug. 29, 2023) ("Dolsky Direct").

²² See K.S.A. 66-101f(a)

1 Consistent with Commission decisions in past rate cases, as outlined in the prior paragraph,
2 Staff contends that it is appropriate to remove these costs from the revenue requirement as
3 they are unnecessary for the provision of electric service to Evergy's ratepayers in Kansas.

4 **C. Employee Gifts and Awards**

5 **Q. Please continue by discussing Staff Adjustment No. 16 to the Income Statement for**
6 **Employee Gifts and Awards.**

7 A. Staff Adjustment No. 16 (IS-16) for Employee Gifts and Awards decreases operating
8 expenses by \$28,328.²³ In response to Staff's Data Request 354, Evergy stated that the
9 amount of \$28,328 was primarily used for retirement gifts and service anniversaries.²⁴ Staff
10 contends that ratepayers should not be responsible for funding these types of expenses.

11 **Q. Do employee awards provide a direct benefit to Kansas ratepayers?**

12 A. Reasonable arguments can be made that there are benefits derived from employee awards
13 and recognition that are not captured in labor and benefits provided to Evergy employees
14 in compensation funded by the ratepayers. Retaining a stable, highly functional workforce
15 produces both quantitative benefits in maintaining a low cost of service, and results in many
16 qualitative benefits in receiving customer support when ratepayers need to address
17 concerns.

18 Regarding employee award recognition, Staff has traditionally held that Evergy
19 shareholders should be responsible for funding these types of expenses as corporate
20 management is responsible for determining the appropriate timing and conditions for these

²³ See Exhibit JCN-7.

²⁴ See Exhibit JCN-7a.

awards and recognitions.²⁵ In addition, Evergy shareholders arguably retain much of the upside benefit of retaining top talent, resulting in higher returns for its shareholders.

Q. Does this conclude your testimony?

A. Yes.

V. Staff Exhibits

Exhibit No. Description

JCN-1 Prepayments Adjustment

JCN-1a Prepayments Adjustment Detail

JCN-2 Customer Deposits Adjustment

JCN-3 Customer Advances Adjustment

JCN-4 Materials and Supplies Adjustment

JCN-4a M&S Adjustment Detail

JCN-5 Advertising Expense Adjustment

JCN-5a Advertising Expense Detail

JCN-6 Dues, Donations, and Contributions Expense Adjustment

JCN-6a Dues Expense by Account

JCN-7 Employee Gifts and Awards Expense Adjustment

JCN-7a Employee Gifts and Awards Detail

²⁵ See Docket No. 19-GNBT-505-KSF, Andria Jackson testimony.

Evergy Kansas Central
Prepayments
Rate Base Adjustment No. 5
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-1

Line No.	Account No.	Description	Evergy's 13-Month Average as of June 30, 2024*	Staff's 13-Month Average as of March 31, 2025	Transmission Adjustment	Staff's Adjusted Balance*	Staff's Adjustment to Prepayments
1	165001	General Insurance	\$ 4,666,494	\$ 6,924,067	\$ (1,714,180)	\$ 5,209,887	\$ 543,393
2	165005	Maintenance	9,641,732	13,986,395	(3,462,588)	10,523,807	882,075
3	165004	Postage	119,221	286,779	(70,997)	215,782	96,560
4	165008	Other	1,550,831	2,856,763	(707,244)	2,149,519	598,688
5	165011	Gen Exp WCNO	1,615,891	3,779,175	(935,604)	2,843,571	1,227,680
6	165000	Total Prepayments	\$ 17,594,169	\$ 27,833,179	\$ (6,890,613)	\$ 20,942,566	\$ 3,348,396

Source(s):

Evergy provided Application 2025 KS Central Rate Model

Evergy provided Adjustment Workpaper, RB-50 Prepayments

Evergy's responses to KCC Data Request Nos. 38, 181, and 246

Evergy's response to CURB Data Request No. 92

* After Excluding Transmission

Eversky Kansas Central
Prepayments
Rate Base Adjustment No. 5
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-1a

Line No.	Business Unit	Account Information	Staff's True-up 13mo Avg	Eversky's TY 13mo Avg	TFR Alloc	Eversky's Balance Excluding Transmission	Staff's Balance Excluding Transmission	Eversky's Adjustment Excluding Transmission	Staff's Adjustment Excluding Transmission
1	KGE-Eversky Kansas Central South (KGE)	165001-Prepays General Insurance	2,886,090	2,613,050	24.757%	1,966,142	2,171,586	(646,909)	(714,504)
2	KGE-Eversky Kansas Central South (KGE)	165005-PREPAID MAINTENANCE	6,244,854	5,432,849	24.757%	4,087,847	4,698,826	(1,345,001)	(1,546,028)
3	KGE-Eversky Kansas Central South (KGE)	165004-Prepays Postage	135,594	84,373	24.757%	63,485	102,025	(20,888)	(33,569)
4	KGE-Eversky Kansas Central South (KGE)	165008-Prepays Other	370,908	321,701	24.757%	242,058	279,083	(79,643)	(91,825)
5	KGE-Eversky Kansas Central South (KGE)	165011-Prepays Gen Exp WCNO	3,779,175	2,147,558	24.757%	1,615,891	2,843,571	(531,667)	(935,604)
6	WSTR-Eversky Kansas Central (Westar)	165001-Prepays General Insurance	4,037,977	3,588,834	24.757%	2,700,352	3,038,302	(888,482)	(999,675)
7	WSTR-Eversky Kansas Central (Westar)	165005-PREPAID MAINTENANCE	7,741,541	7,378,192	24.757%	5,551,585	5,824,981	(1,826,606)	(1,916,560)
8	WSTR-Eversky Kansas Central (Westar)	165004-Prepays Postage	151,185	74,075	24.757%	55,736	113,756	(18,339)	(37,429)
9	WSTR-Eversky Kansas Central (Westar)	165008-Prepays Other	2,485,855	1,739,391	24.757%	1,308,773	1,870,436	(430,618)	(615,419)
10	JECNR-Jeffrey Energy Center Non Reg	165005-PREPAID MAINTENANCE	-	3,056	24.757%	2,299	-	(757)	-
11	Total		27,833,179	23,383,079		17,594,169	20,942,566	(5,788,910)	(6,890,613)
12		165001-Prepays General Insurance	6,924,067	6,201,884	24.757%	4,666,494	5,209,887	(1,535,390)	(1,714,180)
13		165004-Prepays Postage	286,779	158,448	24.757%	119,221	215,782	(39,227)	(70,997)
14		165005-PREPAID MAINTENANCE	13,986,395	12,814,096	24.757%	9,641,732	10,523,807	(3,172,364)	(3,462,588)
15		165008-Prepays Other	2,856,763	2,061,092	24.757%	1,550,831	2,149,519	(510,261)	(707,244)
16		165011-Prepays Gen Exp WCNO	3,779,175	2,147,558	24.757%	1,615,891	2,843,571	(531,667)	(935,604)
17	Total		27,833,179	23,383,079		17,594,169	20,942,566	(5,788,910)	(6,890,613)
18	JECNR-Jeffrey Energy Center Non Reg		-	3,056	24.757%	2,299	-	(757)	-
19	KGE-Eversky Kansas Central South (KGE)		13,416,621	10,599,532	24.757%	7,975,424	10,095,091	(2,624,108)	(3,321,530)
20	WSTR-Eversky Kansas Central (Westar)		14,416,558	12,780,491	24.757%	9,616,447	10,847,475	(3,164,045)	(3,569,083)
21	Total		27,833,179	23,383,079		17,594,169	20,942,566	(5,788,910)	(6,890,613)

Source(s):

Eversky provided Application 2025 KS Central Rate Model
Eversky provided Adjustment Workpaper, RB-50 Prepayments
Eversky's responses to KCC Data Request Nos. 38, 181, and 246
Eversky's response to CURB Data Request No. 92

Evergy Kansas Central
Customer Deposits
Rate Base Adjustment No. 6
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-2

Line No.	Account No.	Description	Amount
1		Staff's 13-Month Average as of March 31, 2025	\$ 3,999,985
2		Evergy's Customer Deposit Test Year Balance	4,720,131
3	235	Staff Adjustment to Customer Deposits	<u>\$ (720,146)</u>

Line No.	Date	EKC (WSTR)	EKS (KGE)	Total Evergy Kansas Central
4	Jun-23	\$ (2,501,758)	\$ (2,992,612)	\$ (5,494,370)
5	Jul-23	(2,444,384)	(2,942,535)	(5,386,919)
6	Aug-23	(2,386,940)	(2,882,552)	(5,269,491)
7	Sep-23	(2,350,944)	(2,914,958)	(5,265,903)
8	Oct-23	(2,311,746)	(2,875,054)	(5,186,800)
9	Nov-23	(2,279,792)	(2,938,579)	(5,218,370)
10	Dec-23	(2,256,238)	(2,910,276)	(5,166,514)
11	Jan-24	(2,228,757)	(2,866,857)	(5,095,615)
12	Feb-24	(2,194,110)	(2,829,955)	(5,024,066)
13	Mar-24	(2,161,375)	(2,786,186)	(4,947,561)
14	Apr-24	(2,120,760)	(2,750,723)	(4,871,482)
15	May-24	(2,082,647)	(2,713,733)	(4,796,380)
16	Jun-24	(2,042,300)	(2,677,832)	(4,720,131)
17	Jul-24	(2,007,180)	(2,645,051)	(4,652,231)
18	Aug-24	(1,975,057)	(2,591,037)	(4,566,094)
19	Sep-24	(1,950,203)	(2,548,540)	(4,498,743)
20	Oct-24	(1,920,642)	(2,514,926)	(4,435,568)
21	Nov-24	(1,897,172)	(2,490,235)	(4,387,407)
22	Dec-24	(1,871,306)	(2,459,384)	(4,330,690)
23	Jan-25	(1,822,457)	(2,437,534)	(4,259,991)
24	Feb-25	(1,810,170)	(2,414,389)	(4,224,559)
25	Mar-25	<u>(1,790,557)</u>	<u>(2,209,428)</u>	<u>(3,999,985)</u>

Source(s):

Evergy provided Adjustment Workpaper, RB-70 Customer Deposits
Evergy's responses to KCC Data Request Nos. 182 and 249

Evergy Kansas Central
Customer Advances
Rate Base Adjustment No. 7
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-3

Line No.	Account No.	Description	Amount
1		Staff's 13-Month Average as of March 31, 2025	\$ 4,302,549
2		Evergy 13 month average Test Year Ending	4,704,158
3	252	Staff Adjustment to Customer Advances	\$ (401,609)

1	Date	KGE	WSTR	Total Evergy Kansas Central
1	Apr-23	\$ 1,883,096	\$ 3,224,687	\$ 5,107,783
2	May-23	1,865,091	3,143,624	5,008,715
3	Jun-23	1,870,053	3,143,624	5,013,677
4	Jul-23	1,728,105	3,140,985	4,869,090
5	Aug-23	1,666,743	3,127,191	4,793,934
6	Sep-23	1,605,766	3,118,962	4,724,728
7	Oct-23	1,530,858	3,314,198	4,845,056
8	Nov-23	1,469,056	3,314,198	4,783,254
9	Dec-23	1,469,180	3,314,198	4,783,378
10	Jan-24	1,465,885	3,233,680	4,699,565
11	Feb-24	1,441,382	3,318,614	4,759,996
12	Mar-24	1,327,798	3,328,846	4,656,644
13	Apr-24	1,308,998	3,144,712	4,453,710
14	May-24	1,269,235	3,144,890	4,414,125
15	Jun-24	1,225,202	3,131,692	4,356,894
16	Jul-24	1,183,705	3,106,671	4,290,376
17	Aug-24	1,177,333	3,120,647	4,297,980
18	Sep-24	1,177,333	3,106,179	4,283,512
19	Oct-24	1,160,566	3,126,181	4,286,747
20	Nov-24	1,162,847	3,116,666	4,279,513
21	Dec-24	1,071,279	3,116,844	4,188,123
22	Jan-25	1,071,279	3,117,021	4,188,300
23	Feb-25	973,108	3,117,199	4,090,307
24	Mar-25	968,768	3,178,138	4,146,906
25	13-month average	\$ 1,159,804	\$ 3,142,745	\$ 4,302,549

Source(s):

Evergy provided Adjustment Workpaper, RB-71 Customer Advances

Evergy's responses to KCC Data Request Nos. 183 and 248

Evergy Kansas Central
Materials and Supplies
Rate Base Adjustment No. 8
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-4

Line No.	Description	Evergy's Adjusted Materials & Supplies balance as of June 30, 2024	Staff's calculated Materials & Supplies balance as of March 31, 2025	RB-28 Western Plains Wind Farm Removal	RB-32 Persimmon Creek Wind Farm Removal	Pro Forma M&S Balance Prior to Transmission Removal	Transmission Adjustment	Staff's Adjusted Materials & Supplies balance as of March 30, 2025	Staff's Adjustment to Materials & Supplies
1	Fossil Generation Related M&S	\$ 103,962,563	\$ 110,054,169			\$ 110,054,169	\$ (172,176)	\$ 109,881,993	\$ 5,919,430
2	Wolf Creek Related M&S	47,510,870	50,256,291			50,256,291	(78,624)	50,177,667	2,666,797
3	T&D Related M&S*	111,624,298	128,708,427			128,708,427	(201,360)	128,507,067	16,882,769
4	Wind Generation Related M&S	2,147,382	10,951,224	(8,596,240)	(298,418)	2,056,566	(3,217)	2,053,349	(94,033)
5	Total Materials & Supplies	\$ 265,245,113	\$ 299,970,111	\$ (8,596,240)	\$ (298,418)	\$ 291,075,453	\$ (455,378)	\$ 290,620,075	\$ 25,374,962

Source(s):

Evergy's responses to KCC Data Request Nos. 184: M&S Update

Evergy's response to CURB Data Request No. 92: Schedule 12 -Working Capital

Evergy provided Adjustment Workpaper, RB-72 Materials and Supplies

Staff Exhibit JCN-4a

Line No.	Account No.	Description	13 MO AVG (except for starred accts)	Fossil Fuel Generating Stations	Wolf Creek	T&D KGE/EKC	T&D WSTR/EKS	Wind	Total M&S Balance Before Removals	RB-28/RB-32 Wind Farm M&S Removal	Total M&S Balance Before Excluding Transmission	Everygy's Before Excluding Transmission	Everygy's Excluding Transmission	Transmission Adjustment	Staff's Excluding Transmission	Transmission Adjustment	Staff's Adjustment (Excl. Transmission)	
KGE/EKS																		
1	154000	Arkansas City Storeroom	1,219,735			1,219,735			1,219,735		1,219,735	1,054,499	0.1564%	1,052,850	(1,650)	1,217,826	(1,908)	164,977
2	154000	El Dorado Storeroom	973,237			973,237			973,237		973,237	966,802	0.1564%	965,289	(1,513)	971,715	(1,523)	6,426
3	154000	Fort Scott Storeroom	1,054,550			1,054,550			1,054,550		1,054,550	897,898	0.1564%	896,493	(1,405)	1,052,901	(1,650)	156,407
4	154000	Humboldt Storeroom	867,880			867,880			867,880		867,880	747,855	0.1564%	746,685	(1,170)	866,523	(1,358)	119,838
5	154000	Independence Storeroom	1,313,681			1,313,681			1,313,681		1,313,681	1,204,780	0.1564%	1,202,895	(1,885)	1,311,626	(2,055)	108,731
6	154000	Topeka Information Tech	60,001			60,001			60,001		60,001	41,925	0.1564%	41,860	(66)	59,907	(94)	18,048
7	154000	Newton Storeroom	1,298,898			1,298,898			1,298,898		1,298,898	1,283,580	0.1564%	1,281,572	(2,008)	1,296,866	(2,032)	15,293
8	154000	Pittsburg Storeroom	1,280,461			1,280,461			1,280,461		1,280,461	1,265,431	0.1564%	1,263,451	(1,980)	1,278,458	(2,003)	15,007
9	154000	Wichita MDC Storeroom	28,329,598			28,329,598			28,329,598		28,329,598	24,585,237	0.1564%	24,546,775	(38,463)	28,285,277	(44,321)	3,738,502
10	154000	Wichita Service Center Storeroom	21,678,027			21,678,027			21,678,027		21,678,027	19,475,558	0.1564%	19,445,089	(30,469)	21,644,112	(33,915)	2,199,023
11	154000	Gordon Evans Energy Center	3,503,091	3,503,091		3,503,091			3,503,091		3,503,091	3,503,091	0.1564%	3,497,611	(5,480)	3,497,611	(5,480)	-
12	154000	Murray Gill Energy Center	1,385,682	1,385,682		1,385,682			1,385,682		1,385,682	1,385,682	0.1564%	1,383,514	(2,168)	1,383,514	(2,168)	-
13	154000	LaCygne	12,974,752	12,974,752		12,974,752			12,974,752		12,974,752	12,974,752	0.1564%	12,954,453	(20,299)	12,954,453	(20,299)	-
WSTR/EKC																		
14	154000	Ahlsene Storeroom	447,508			447,508			447,508		447,508	394,395	0.1564%	393,778	(617)	446,808	(700)	53,030
15	154000	Atchison Storeroom	1,539,381			1,539,381			1,539,381		1,539,381	1,447,862	0.1564%	1,445,597	(2,265)	1,536,972	(2,408)	91,375
16	154000	Emporia Storeroom	1,335,585			1,335,585			1,335,585		1,335,585	1,063,079	0.1564%	1,061,416	(1,663)	1,333,496	(2,089)	272,800
17	154000	Eureka Storeroom	456,727			456,727			456,727		456,727	397,043	0.1564%	396,422	(621)	456,013	(715)	59,591
18	154000	Hutchinson Storeroom	1,613,402			1,613,402			1,613,402		1,613,402	1,439,912	0.1564%	1,437,659	(2,253)	1,610,878	(2,524)	173,219
19	154000	Topeka Information Tech	(10)			(10)			(10)		(10)	0	0.1564%	0	(10)	0	-	-
20	154000	Topeka Information Tech- WSTR	45,424			45,424			45,424		45,424	65,817	0.1564%	65,714	(103)	45,353	(71)	(20,361)
21	154000	Lawrence Storeroom	1,938,895			1,938,895			1,938,895		1,938,895	2,122,807	0.1564%	2,119,486	(3,321)	1,935,862	(3,033)	(183,625)
22	154000	Leavenworth Storeroom	921,685			921,685			921,685		921,685	911,198	0.1564%	909,772	(1,426)	920,244	(1,442)	10,471
23	154000	Manhattan Storeroom	1,716,904			1,716,904			1,716,904		1,716,904	1,553,149	0.1564%	1,550,719	(2,430)	1,714,218	(2,686)	163,498
24	154000	Marysville Storeroom	803,407			803,407			803,407		803,407	782,858	0.1564%	781,634	(1,225)	802,150	(1,257)	20,516
25	154000	Parsons Storeroom	590,501			590,501			590,501		590,501	500,615	0.1564%	499,832	(783)	589,577	(924)	89,745
26	154000	Salina Storeroom	1,532,558			1,532,558			1,532,558		1,532,558	1,533,856	0.1564%	1,531,456	(2,400)	1,530,161	(2,398)	(1,296)
27	154000	Shawnee Storeroom	1,823,808			1,823,808			1,823,808		1,823,808	1,648,865	0.1564%	1,646,286	(2,580)	1,820,955	(2,853)	174,669
28	154000	Topeka MDC Storeroom	51,650,141			51,650,141			51,650,141		51,650,141	42,167,488	0.1564%	42,101,518	(65,970)	51,569,336	(80,805)	9,467,818
29	154000	WESTAR GENERAL-Generation Matrls	79	79		79			79		79	79	0.1564%	79	(0)	79	(0)	-
30	154000	Central Plains Wind	462,521			462,521		462,521	462,521		462,521	441,853	0.1564%	441,162	(691)	461,797	(724)	20,635
31	154000	Flat Ridge Wind	1,594,046			1,594,046		1,594,046	1,594,046		1,594,046	1,708,895	0.1564%	1,706,221	(2,674)	1,591,552	(2,494)	(114,669)
32	154000	Hutchinson Energy Center	2,082,040	2,082,040		2,082,040			2,082,040		2,082,040	2,031,903	0.1564%	2,028,724	(3,179)	2,078,783	(3,257)	50,059
33	154000	Emporia Energy Center	2,619,138	2,619,138		2,619,138			2,619,138		2,619,138	2,528,606	0.1564%	2,524,650	(3,956)	2,615,400	(4,098)	90,390
34	154000	Gordon Evans Energy	1,181,438			1,181,438			1,181,438		1,181,438	1,308,858	0.1564%	1,306,810	(2,048)	1,179,589	(1,848)	(127,221)
35	154000	Jeffrey Energy Center	9,299,421			9,299,421			9,299,421		9,299,421	6,119,303	0.1564%	6,109,729	(9,573)	9,284,872	(14,549)	3,175,143
36	154000	Lawrence Energy Center	18,718,235			18,718,235			18,718,235		18,718,235	18,601,091	0.1564%	18,571,990	(29,101)	18,688,951	(29,284)	116,961
37	154000	Spring Creek Energy Center	857,852			857,852			857,852		857,852	900,751	0.1564%	899,342	(1,409)	856,510	(1,342)	(42,832)
38	154000	Western Plains Wind Farm	8,596,240			8,596,240		8,596,240	8,596,240	(8,596,240)	-	-	0.1564%	-	-	-	-	-
39	154000	Tecumseh Energy Center	11,411,291	11,411,291		11,411,291			11,411,291		11,411,291	11,411,291	0.1564%	11,393,438	(17,853)	11,393,438	(17,853)	-
KGE/EKS																		
40	154002	Obsolete M and S Reserve T and D	(473,039)			(473,039)			(473,039)		(473,039)	(387,482)	0.1564%	(386,876)	606	(472,299)	740	(85,423)
41	154010	Plant Matl and Supplies Sent Rebid	2,907			2,907			2,907		2,907	3	0.1564%	3	(0)	2,902	(5)	2,899
42	154100	Plant Material and Supply Deposits	36			36			36		36	36	0.1564%	36	(0)	36	(0)	-
43	154200	Fuel Additives	1,032,051			1,032,051			1,032,051		1,032,051	927,605	0.1564%	926,154	(1,451)	1,030,436	(1,615)	104,283
44	154400	Plant M and S Transfers	63,606			63,606			63,606		63,606	93,402	0.1564%	93,256	(146)	63,506	(100)	(29,749)
45	154500	Plant M and S JEC	12,049,350			12,049,350			12,049,350		12,049,350	11,463,879	0.1564%	11,445,944	(17,935)	12,030,499	(18,851)	584,555
46	154570	Plant M and S Lacygne	4,656,091			4,656,091			4,656,091		4,656,091	3,148,079	0.1564%	3,143,154	(4,925)	4,648,807	(7,284)	1,505,653
47	154581	Plant M and S Wolf Creek Station	50,807,462		50,807,462	50,807,462			50,807,462		50,807,462	48,381,126	0.1564%	48,305,435	(75,691)	50,727,975	(79,487)	2,422,540
48	154582	Obsolete M and S Reserve WCN	(257,798)			(257,798)			(257,798)		(257,798)	(292,386)	0.1564%	(291,929)	457	(257,395)	403	34,534
49	154505	Obsolete M and S Reserv JEC	(77,735)			(77,735)			(77,735)		(77,735)	(91,054)	0.1564%	(90,912)	142	(77,613)	122	13,298
50	163020	Stores Expense Undistributed	(2,296,461)			(2,296,461)			(2,296,461)		(2,296,461)	(3,752,954)	0.1564%	(3,727,114)	5,840	(2,292,868)	3,593	1,434,246
51	163100	Stores Exp Undist WCNO	1,253,789			1,253,789			1,253,789		1,253,789	1,097,662	0.1564%	1,095,945	(1,717)	1,251,827	(1,962)	155,883
52	163200	Stores Exp Undist Prod	5,959			5,959			5,959		5,959	22,588	0.1564%	22,553	(35)	5,950	(9)	(16,603)
53	163250	Stpres Exp Undist Misc Vouchr	273			273			273		273	1,936,263	0.1564%	1,933,234	(3,029)	273	(0)	(1,932,961)
54	163300	Stores Exp Undist T and D	1,889,361			1,889,361			1,889,361		1,889,361	-	0.1564%	-	-	1,886,405	(2,956)	1,886,405
55	163021	Stores Expense Undistrib WCNO	(1,547,752)			(1,547,752)			(1,547,752)		(1,547,752)	(1,601,403)	0.1564%	(1,598,898)	2,505	(1,545,331)	2,421	53,567
WSTR/EKC																		
56	154001	Obsolete M and S Reserv Generation	(194,320)			(194,320)			(194,320)		(194,320)	(226,089)	0.1564%	(225,735)	354	(194,016)	304	31,719
57	154002	Obsolete M and S Reserve T and D	(530,132)			(530,132)			(530,132)		(530,132)	(466,248)	0.1564%	(465,519)	729	(529,303)	829	(63,784)
58	154010	Plant Matl and Supplies Sent Rebid	341			341		(530,132)	341		341	341	0.1564%	340	(1)	340	(1)	-
59	154100	Plant Material and Supply Deposits	144			144			144		144	144	0.1564%					

Evergy Kansas Central
Advertising Expense
Income Statement Adjustment No. 14
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-5

Line No.	Description	Account No.				Total
		907	908	909	910	
1	Evergy's Test Year Advertising Expense	\$ -	\$ 2,955	\$ 557,557	\$ 16,950	\$ 577,461
2	Staff's Adjustment to Advertising Expense	-	(2,955)	(295,699)	(4,369)	(303,023)
3	Staff's Adjusted Balance for Advertising Expense					274,438
4	Evergy's Adjusted Balance for Advertising Expense	90	8,499	1,274,642	21,977	1,305,208
5	Staff's Total Adjustment to Advertising Expense					<u><u>\$ (1,030,769)</u></u>

Source(s):

Evergy provided Adjustment Workpaper, CS-90 Advertising

Evergy's responses to KCC Data Request Nos. 52, 53, 196, and 282

Staff Exhibit JCN-5a - Advertising Detail

Evergy Kansas Central
Advertising Expense
Income Statement Adjustment No. 14
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-5a

Line No.	GL Business Unit	Month Number	Account No.	Vendor Name	Total Amount	KGE %	KGE Amount	WSTR%	WSTR Amount	Staff's Adjustment
1	KCPL	202307	908000	MARCAR PRINTING SERVICES LLC	\$ 405	23.52%	95	26.01%	105	201
2	KCPL	202307	909000		\$ 63	23.52%	15	26.01%	16	
3	KCPL	202307	909000	ALLIANCE FOR TRANSPORTATION	\$ 2,500	23.52%	588	26.01%	650	1,238
4	KCPL	202307	921000		\$ (26)	0.00%	0	0.00%	0	0
5	WSTR	202308	910000		\$ 809	0.00%	0	100.00%	809	809
6	WSTR	202308	910000		\$ 750	100.00%	750	0.00%	0	
7	KCPL	202308	909000		\$ 231	23.52%	54	26.01%	60	114
8	KCPL	202308	921000		\$ 26	0.00%	0	0.00%	0	0
9	WSTR	202309	909000	MASON ENTERPRISES LLC	\$ 900	100.00%	900	0.00%	0	
10	WSTR	202309	910000	MASON ENTERPRISES LLC	\$ 150	100.00%	150	0.00%	0	
11	KCPL	202309	908000	SEEDBOMB CREATIVE LLC	\$ 5,232	23.52%	1,231	26.01%	1,361	2,591
12	KCPL	202309	909000	MASON ENTERPRISES LLC	\$ 150	23.52%	35	26.01%	39	74
13	KCPL	202309	909000	MASON ENTERPRISES LLC	\$ 300	23.52%	71	26.01%	78	
14	KCPL	202309	909000	SEEDBOMB CREATIVE LLC	\$ 975	23.52%	229	26.01%	254	483
15	KCPL	202309	921000		\$ (26)	0.00%	0	0.00%	0	0
16	KCPL	202310	909000		\$ 100	23.52%	24	26.01%	26	50
17	KCPL	202310	910000		\$ 341	47.54%	162	52.46%	179	341
18	KCPL	202310	910000		\$ 28	47.54%	13	52.46%	15	28
19	KCPL	202310	910000	GREENABILITY MAGAZINE	\$ 328	47.54%	156	52.46%	172	328
20	KCPL	202311	909000	SEEDBOMB CREATIVE LLC	\$ 1,705	23.52%	401	26.01%	444	845
21	KCPL	202311	910000		\$ 250	20.61%	52	23.88%	60	111
22	KCPL	202311	910000		\$ 31	47.54%	15	52.46%	16	31
23	KCPL	202311	910000		\$ 872	47.54%	414	52.46%	457	872
24	KCPL	202311	910000		\$ 235	100.00%	235	0.00%	0	
25	KCPL	202311	910000		\$ 24	100.00%	24	0.00%	0	
26	KCPL	202312	908000	GREENABILITY MAGAZINE	\$ 328	23.52%	77	26.01%	85	162
27	KCPL	202312	909000		\$ 4	23.52%	1	26.01%	1	2
28	KCPL	202312	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 759	23.52%	179	26.01%	197	376
29	KCPL	202312	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 1,415	23.52%	333	26.01%	368	701
30	KCPL	202312	910000		\$ 30	47.54%	14	52.46%	15	30
31	KCPL	202312	910000		\$ 869	47.54%	413	52.46%	456	869
32	KCPL	202312	910000		\$ 29	47.54%	14	52.46%	15	29
33	KCPL	202312	910000		\$ 900	47.54%	428	52.46%	472	900
34	WSTR	202401	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	
35	KCPL	202401	909000		\$ 11	23.52%	3	26.01%	3	5
36	KCPL	202401	909000		\$ 202	23.52%	47	26.01%	52	100
37	KCPL	202401	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.52%	11,760	26.01%	13,005	
38	KCPL	202401	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 21,141	23.52%	4,972	26.01%	5,499	
39	WSTR	202402	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	
40	KCPL	202402	909000		\$ 34	23.52%	8	26.01%	9	
41	KCPL	202402	909000		\$ 671	23.52%	158	26.01%	175	
42	KCPL	202402	910000		\$ 10	0.00%	0	0.00%	0	0
43	KCPL	202402	910000		\$ 291	0.00%	0	0.00%	0	0
44	KCPL	202402	910000		\$ 10	0.00%	0	0.00%	0	0
45	KCPL	202402	910000		\$ 299	0.00%	0	0.00%	0	0
46	KCPL	202402	910000		\$ 291	0.00%	0	0.00%	0	0
47	WSTR	202403	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	
48	WSTR	202403	910000	AUDACY OPERATIONS INC	\$ 504	100.00%	504	0.00%	0	
49	WSTR	202403	910000	AUDACY OPERATIONS INC	\$ 504	100.00%	504	0.00%	0	
50	WSTR	202403	910000	MASON ENTERPRISES LLC	\$ 150	100.00%	150	0.00%	0	
51	WSTR	202403	910000	MASON ENTERPRISES LLC	\$ 450	100.00%	450	0.00%	0	
52	WSTR	202403	910000	STECKLINE COMMUNICATIONS	\$ 720	100.00%	720	0.00%	0	
53	WSTR	202403	910000	SUMMITMEDIA LLC WICHITA	\$ 760	100.00%	760	0.00%	0	
54	WSTR	202403	910000	SUMMITMEDIA LLC WICHITA	\$ 240	100.00%	240	0.00%	0	
55	WSTR	202403	910000	SUMMITMEDIA LLC WICHITA	\$ 775	100.00%	775	0.00%	0	
56	WSTR	202403	910000	SUMMITMEDIA LLC WICHITA	\$ 225	100.00%	225	0.00%	0	
57	KCPL	202403	909000		\$ 66	23.52%	15	26.01%	17	
58	KCPL	202403	909000	MASON ENTERPRISES LLC	\$ 150	23.52%	35	26.01%	39	
59	KCPL	202403	909000	MASON ENTERPRISES LLC	\$ 150	23.52%	35	26.01%	39	
60	KCPL	202403	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 7,371	23.52%	1,734	26.01%	1,917	
61	KCPL	202403	909000		\$ 1,314	100.00%	1,314	0.00%	0	
62	KCPL	202403	910000		\$ 230	0.00%	0	0.00%	0	0
63	KCPL	202403	910000		\$ 237	0.00%	0	0.00%	0	0
64	KCPL	202403	910000	MARCAR PRINTING SERVICES LLC	\$ 321	47.54%	153	52.46%	169	
65	KCPL	202403	910000		\$ 230	0.00%	0	0.00%	0	0
66	WSTR	202404	910000	STECKLINE COMMUNICATIONS	\$ 280	100.00%	280	0.00%	0	
67	WSTR	202404	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	
68	KCPL	202404	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.52%	11,760	26.01%	13,005	24,765
69	KCPL	202404	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.52%	11,760	26.01%	13,005	24,765
70	KCPL	202404	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.52%	11,760	26.01%	13,005	24,765
71	KCPL	202404	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 43,272	23.52%	10,178	26.01%	11,255	21,433
72	KCPL	202404	910000		\$ 369	23.52%	87	26.01%	96	
73	KCPL	202404	910000		\$ 45	23.52%	11	26.01%	12	22
74	WSTR	202405	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	

Evergy Kansas Central
Advertising Expense
Income Statement Adjustment No. 14
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-5a

Line No.	GL Business Unit	Month Number	Account No.	Vendor Name	Total Amount	KGE %	KGE Amount	WSTR%	WSTR Amount	Staff's Adjustment
75	WSTR	202405	910000	THE LAMAR COMPANIES	\$ 160	100.00%	160	0.00%	0	
76	KCPL	202405	909000		\$ 1,850	0.00%	0	0.00%	0	0
77	KCPL	202405	909000	MARCAR PRINTING SERVICES LLC	\$ 11,415	0.00%	0	0.00%	0	0
78	KCPL	202405	909000	MARCAR PRINTING SERVICES LLC	\$ 4,704	0.00%	0	0.00%	0	0
79	KCPL	202405	909000		\$ 10,000	23.52%	2,352	26.01%	2,601	
80	KCPL	202405	909000		\$ 15,000	23.52%	3,528	26.01%	3,902	
81	KCPL	202405	909000		\$ 3,021	23.52%	711	26.01%	786	
82	KCPL	202405	909000		\$ 10,757	23.52%	2,530	26.01%	2,798	5,328
83	KCPL	202405	909000		\$ 50,000	23.52%	11,760	26.01%	13,005	24,765
84	KCPL	202405	909000		\$ 19,164	23.52%	4,507	26.01%	4,984	9,492
85	KCPL	202405	909000		\$ 50,000	23.52%	11,760	26.01%	13,005	12,383
86	KCPL	202405	909000		\$ 12,560	23.52%	2,954	26.01%	3,267	
87	KCPL	202405	909000		\$ 9,905	23.52%	2,330	26.01%	2,576	
88	KCPL	202405	909000		\$ 10,030	23.52%	2,359	26.01%	2,609	
89	KCPL	202405	909000			23.52%	(177)	26.01%	(196)	
90	KCPL	202405	909000		\$ (13,056)	23.52%	(3,071)	26.01%	(3,396)	
91	KCPL	202405	909000		\$ 1,135	23.52%	267	26.01%	295	
92	KCPL	202405	909000		\$ 12,150	23.52%	2,858	26.01%	3,160	
93	KCPL	202405	909000		\$ 8,069	23.52%	1,898	26.01%	2,099	
94	KCPL	202405	909000		\$ 20,599	23.52%	4,845	26.01%	5,358	
95	KCPL	202405	909000		\$ 10	23.52%	2	26.01%	3	5
96	KCPL	202405	909000		\$ 395	23.52%	93	26.01%	103	196
97	KCPL	202405	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.52%	11,760	26.01%	13,005	
98	KCPL	202405	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 15,156	23.52%	3,565	26.01%	3,942	
99	WSTR	202406	910000	THE LAMAR COMPANIES	\$ 1,050	100.00%	1,050	0.00%	0	
100	KCPL	202406	909000		\$ (1,850)	0.00%	0	0.00%	0	
101	KCPL	202406	909000	MARCAR PRINTING SERVICES LLC	\$ 19,869	0.00%	0	0.00%	0	0
102	KCPL	202406	909000	MARCAR PRINTING SERVICES LLC	\$ 1,850	0.00%	0	0.00%	0	0
103	KCPL	202406	909000		\$ 50,000	23.38%	11,690	26.13%	13,065	24,755
104	KCPL	202406	909000		\$ 50,000	23.38%	11,690	26.13%	13,065	24,755
105	KCPL	202406	909000		\$ 50,000	23.38%	11,690	26.13%	13,065	24,755
106	KCPL	202406	909000		\$ 50,000	23.38%	11,690	26.13%	13,065	24,755
107	KCPL	202406	909000		\$ 50,000	23.38%	11,690	26.13%	13,065	24,755
108	KCPL	202406	909000		\$ 39,130	23.38%	9,149	26.13%	10,225	19,373
109	KCPL	202406	909000		\$ 17	23.38%	4	26.13%	5	9
110	KCPL	202406	909000		\$ 389	23.38%	91	26.13%	102	193
111	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.38%	11,690	26.13%	13,065	
112	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.38%	11,690	26.13%	13,065	
113	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.38%	11,690	26.13%	13,065	
114	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 336	23.38%	79	26.13%	88	
115	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.38%	11,690	26.13%	13,065	
116	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 50,000	23.38%	11,690	26.13%	13,065	
117	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 13,728	23.38%	3,209	26.13%	3,587	
118	KCPL	202406	909000	GLOBAL PRAIRIE PUBLIC BENEFIT	\$ 943	23.38%	220	26.13%	246	467
119	KCPL	202406	909000		\$ 591	0.00%	0	100.00%	591	
120	Total				\$ 1,186,335		280,411		297,050	303,023
121			908000							2,955
122			909000							295,699
123			910000							4,369
124			921000							0
125	Total									303,023

Source(s):
Evergy provided Adjustment Workpaper, CS-90 Advertising
Evergy's responses to KCC Data Request Nos. 52, 53, 196, and 282

Evergy Kansas Central
Dues, Donations, and Contributions
Income Statement Adjustment No. 15
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-6

Line No.	Description	Amount
1	Evergy's Test Year Dues, Donations, and Contributions	\$ 2,626,907
2	Staff's Adjustment to Dues, Donations, and Contributions	(1,322,742)
3	Staff's Adjusted Dues, Donations, and Contributions	\$ 1,304,165
4	Evergy's Adjustment to Dues, Donations, and Contributions	(1,313,454)
5	Staff's Total Adjustment to Dues, Donations, and Contributions	\$ (9,289)

Source(s):

Evergy provided Adjustment Workpaper, CS-92 Dues & Donations
Evergy's responses to KCC Data Request No. 49, 50, 51, 56, and 283
Staff Exhibit JCN-6a

Evergy Kansas Central
Due, Donations, and Contributions
Income Statement Adjustment No. 15
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-6a

Line No.	Account No.	Evergy Dues and Membership Fees	Individual Tech/Prof Dues and Membership Fees	Total Evergy Test Year	Evergy's Removal %	Evergy's Adjustment	Staff's Adjustment	Staff's Total Adjustment
1	506000	\$ 3,353	\$ 290	\$ 3,643	50%	\$ (1,822)	\$ (1,354)	\$ 467
2	510000	8,707		8,707	50%	(4,353)	(468)	3,886
3	517000	15,018		15,018	50%	(7,509)	(7,509)	(0)
4	524000	75,047	1,130	76,177	50%	(38,089)	(38,115)	(27)
5	549000	7,500	500	8,000	50%	(4,000)	(4,000)	-
6	557000	9,854	239	10,093	50%	(5,047)	(3,873)	1,173
7	560000	320		320	50%	(160)	(160)	(0)
8	561200	81,562		81,562	50%	(40,781)	(40,781)	(0)
9	566000	55,401	333	55,734	50%	(27,867)	(27,867)	-
10	568000	220		220	50%	(110)	(110)	-
11	580000	72		72	50%	(36)	(36)	-
12	588000	3,670	6,562	10,232	50%	(5,116)	(5,616)	(500)
13	592000	192		192	50%	(96)	(96)	-
14	593000	100		100	50%	(50)	(50)	-
15	598000	1,211		1,211	50%	(606)	(606)	-
16	901000	889		889	50%	(444)	(444)	(0)
17	903000	221		221	50%	(111)	(111)	0
18	908000	634	290	924	50%	(462)	(471)	(9)
19	910000	29,718		29,718	50%	(14,859)	(14,859)	-
20	921000	173,226	22,732	195,958	50%	(97,979)	(106,223)	(8,245)
21	922000	(15,034)	(569)	(15,603)	50%	7,801	3,575	(4,227)
22	930200	1,559,699	11,021	1,570,720	50%	(785,360)	(787,217)	(1,857)
23	930201	11,491		11,491	50%	(5,745)	(5,697)	49
24	930231	558,339		558,339	50%	(279,170)	(279,170)	0
25	935000		2,969	2,969	50%	(1,485)	(1,485)	(0)
26		\$ 2,581,411	\$ 45,497	\$ 2,626,907		\$ (1,313,454)	\$ (1,322,742)	\$ (9,289)

Source(s):

Evergy provided Adjustment Workpaper, CS-92 Dues & Donations

Evergy's responses to KCC Data Request No. 49, 50, 51, 56, 197, and 283

Evergy Kansas Central
Employee Gifts and Awards
Income Statement Adjustment No. 16
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Staff Exhibit JCN-7

Line No.	Account No.	Amount
1	506000	\$ (14,410)
2	524000	(89)
3	588000	(969)
4	910000	(290)
5	920000	(9,658)
6	921000	11,042
7	922000	135
8	926000	(14,088)
9	Staff Adjustment to Employees Gifts and Awards	<u>\$ (28,328)</u>

Source(s):
Staff Exhibit JCN-7a

Evergy Kansas Central
Employee Gifts and Awards
Income Statement Adjustment No. 16
Test Year Ending June 30, 2024

Docket No. 25-EKCE-294-RTS
Exhibit JCN-7a

Line No.	Account No.	Dept ID	Dept ID Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Grand Total
1	506000	105	GMO JEFFREY			(1,324)										(1,324)
2	506000	108	KGE JEFFREY			0										0
3	506000	109	EKC NON REG JEFFREY			(1,324)										(1,324)
4	506000	116	KGE LACYGNE			505										505
5	506000	461	JEFFREY ENERGY CENTER			11,179										11,179
6	506000					5,375										5,375
7	506000					0										0
8	524000	111	KGE WOLF CREEK										89			89
9	588000	235	PLANNING AND SCHEDULING EAST								400					400
10	588000	310	PARSONS									69				69
11	588000	375	DESIGN SRVS					500								500
12	910000	171	CUSTOMER AFFAIRS				137	51					53		48	290
13	920000	870	IT STRATEGY & MANAGEMENT											9,658		9,658
14	921000	847	SECURITY RISK MANAGEMENT									50	50	248		347
15	921000	856	EMPLOYEE BENEFITS	(10,031)									(2,103)			(12,134)
16	921000	888	IT STRATEGY & PLANNING							746						746
17	922000	888	IT STRATEGY & PLANNING								(135)	0	0	0	0	(135)
18	926000	111	KGE WOLF CREEK								2,497					2,497
19	926000	400	WC-CORPORATE	882	979	1,404	162	2,792	709	4		1,000	(112)	1,863	1,909	11,591
20	Grand Total			(9,150)	979	15,814	299	3,344	709	750	2,762	1,118	(2,024)	11,769	1,957	28,328

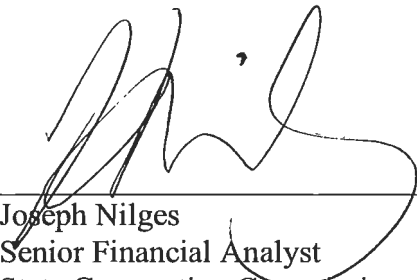
Source(s):

Evergy's Response to KCC Data Request No. 354

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Joseph Nilges, being duly sworn upon his oath deposes and states that he is a Senior Financial Analyst of the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Joseph Nilges
Senior Financial Analyst
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 3rd day of June, 2025.





Notary Public

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, certify that a true copy of the attached Direct Testimony has been served to the following by means of electronic service on June 6, 2025.

JOSEPH R. ASTRAB, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
joseph.astrab@ks.gov

COLE A BAILEY, CORPORATE COUNSEL DIRECTOR
EVERGY KANSAS SOUTH, INC.
D/B/A EVERGY KANSAS CENTRAL
818 S KANSAS AVE, PO Box 889
TOPEKA, KS 66601-0889
cole.bailey@evergy.com

ELIZABETH A. BAKER, ATTORNEY AT LAW
BAKER, STOREY, & WATSON
1603 SW 37TH STREET
TOPEKA, KS 66611
ebaker@bakerstorey.com

DAVID BANKS, CEM, CEP
FLINT HILLS ENERGY CONSULTANT
117 S PARKRIDGE
WICHITA, KS 67209
david@fheconsultants.net

Justin Bieber
ENERGY STRATEGIES, LLC
PARKSIDE TOWERS
215 S STATE ST STE 200
SALT LAKE CITY, UT 84111
jbieber@energystat.com

KURT J. BOEHM, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
kboehm@bkllawfirm.com

MELISSA M. BUHRIG, EXEC. VICE PRESIDENT, GEN.
COUNSEL & SECRETARY
CVR REFINING CVL, LLC
2277 Plaza Dr., Ste. 500
Sugar Land, TX 77479
mmbuhrig@cvrenergy.com

DANIEL J BULLER, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
dbuller@foulston.com

GLENDA CAFER, MORRIS LAING LAW FIRM
MORRIS LAING EVANS BROCK & KENNEDY CHTD
800 SW JACKSON STE 1310
TOPEKA, KS 66612-1216
gcafer@morrislaing.com

ANNE E. CALLENBACH, ATTORNEY
POL SINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
acallenbach@polsinelli.com

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

FRANK A. CARO, JR., ATTORNEY
POL SINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
fcaro@polsinelli.com

Constance Chan, SENIOR CATEGORY MANAGER -
ELECTRICITY & BUSINESS TRAVEL
HF SINCLAIR EL DORADO REFINING LLC
2323 Victory Ave. Ste 1400
Dalla, TX 75219
constance.chan@hfsinclair.com

JODY KYLER COHN, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
jkylercohn@bkllawfirm.com

ROB DANIEL, DIRECTOR OF REGULATORY
BLACK HILLS/KANSAS GAS UTILITY COMPANY LLC
D/B/A Black Hills Energy
601 NORTH IOWA STREET
LAWRENCE, KS 66044
rob.daniel@blackhillscorp.com

CATHRYN J. DINGES, SR DIRECTOR & REGULATORY
AFFAIRS COUNSEL
EVERGY KANSAS CENTRAL, INC
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
cathy.dinges@evergy.com

LORNA EATON, MANAGER RATES & REGULATORY -
OKE01026
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
invoices@onegas.com

LORNA EATON, MANAGER OF RATES AND REGULATORY
AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
lorna.eaton@onegas.com

BRIAN G. FEDOTIN, GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
brian.fedotin@ks.gov

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067-0017
jflaherty@andersonbyrd.com

JASON T GRAY, ATTORNEY
DUNCAN & ALLEN
1730 Rhode Island Ave., NW
Suite 700
Washington, DC 20036
jtg@duncanallen.com

PATRICK HURLEY, CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
patrick.hurley@ks.gov

DARRIN IVES, VP - REGULATORY AFFAIRS
EVERGY METRO, INC
D/B/A EVERGY KANSAS METRO
One Kansas City Place
1200 Main St., 19th Floor
Kansas City, MO 64105
darrin.ives@evergy.com

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

JARED R. JEVONS, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
jjevons@polsinelli.com

RONALD A. KLOTE, DIRECTOR, REGULATORY AFFAIRS
EVERGY METRO, INC
D/B/A EVERGY KANSAS METRO
ONE KANSAS CITY PLACE
1200 MAIN, 19TH FLOOR
KANSAS CITY, MO 64105
ronald.klote@evergy.com

KEVIN K. LACHANCE, CONTRACT LAW ATTORNEY
UNITED STATES DEPARTMENT OF DEFENSE
ADMIN & CIVIL LAW DIVISION
OFFICE OF STAFF JUDGE ADVOCATE
FORT RILEY, KS 66442
kevin.k.lachance.civ@army.mil

DOUGLAS LAW, ASSOCIATE GENERAL COUNSEL
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
1731 WINDHOEK DRIVE
LINCOLN, NE 68512
douglas.law@blackhillscorp.com

DANIEL LAWRENCE, GENERAL COUNSEL

USD 259
903 South Edgemoor Room 113
Wichita, KS 67218
dlawrence@usd259.net

Jon Lindsey, CORPORATE COUNSEL
HF SINCLAIR EL DORADO REFINING LLC
550 E. South Temple
Salt Lake City, UT 84102
jon.lindsey@hfsinclair.com

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
todd.love@ks.gov

RITA LOWE, PARALEGAL
MORRIS LAING EVANS BROCK & KENNEDY CHTD
300 N MEAD STE 200
WICHITA, KS 67202-2745
rlowe@morrislaing.com

CARLY MASENTHIN, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
carly.masenthin@ks.gov

KACEY S MAYES, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
ksmayes@twgfirm.com

TIMOTHY E. MCKEE, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
temckee@twgfirm.com

JOHN J. MCNUTT, GENERAL ATTORNEY
U.S. ARMY LEGAL SERVICES AGENCY
REGULATORY LAW OFFICE
9275 GUNSTON RD., STE. 1300
FORT BELVOIR, VA 22060-5546
john.j.mcnutt.civ@army.mil

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

MOLLY E MORGAN, ATTORNEY
FOULSTON SIEFKIN LLP
1551 N. Waterfront Parkway
Suite 100
Wichita, KS 67206
mmorgan@foulston.com

TIM OPITZ
OPITZ LAW FIRM, LLC
308 E. HIGH STREET
SUITE B101
JEFFERSON CITY, MO 65101
tim.opitz@opitzlawfirm.com

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
shonda.rabb@ks.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
della.smith@ks.gov

NICK SMITH, MANAGER OF KANSAS REGULATION
BLACK HILLS ENERGY CORPORATION
601 North Iowa Street
Lawrence, KS 66044
nick.smith@blackhillscorp.com

VALERIE SMITH, ADMINISTRATIVE ASSISTANT
MORRIS LAING EVANS BROCK & KENNEDY
800 SW JACKSON
SUITE 1310
TOPEKA, KS 66612-1216
vsmith@morrislaing.com

LEE M SMITHYMAN, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
lsmithyman@foulston.com

ROBERT E. VINCENT, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W. 129TH STREET
OVERLAND PARK, KS 66213
robert.vincent@onegas.com

LESLIE WINES, SR. EXEC. ADMIN. ASST.
EVERGY KANSAS CENTRAL, INC
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
leslie.wines@evergy.com

TREVOR WOHLFORD, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY
800 SW JACKSON
SUITE 1310
TOPEKA, KS 66612-1216
twohlford@morrislaing.com

WILL B. WOHLFORD, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY CHTD
300 N MEAD STE 200
WICHITA, KS 67202-2745
wwohlford@morrislaing.com

Greg Wright
Priority Power Mgt.
12512 Augusta Dr
Kansas City, KS 66109
gwright@prioritypower.com

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

JAMES P ZAKOURA, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
jzakoura@foulston.com

/S/ Kiley McManaman

Kiley McManaman