



Deloitte & Touche LLP
Suite 3300
1100 Walnut Street
Kansas City, MO 63108
USA

INDEPENDENT AUDITOR'S REPORT

The Board of Directors of Evergy Kansas Central, Inc.

Opinion

We have audited the financial statements of Evergy Kansas Central, Inc. (the "Company"), which comprise the balance sheet - regulatory basis as of December 31, 2023, and the related statements of income – regulatory basis, retained earnings – regulatory basis, and cash flows – regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of the Company as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

As discussed in Note 1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte Touche LLP

April 18, 2024

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Evergy Kansas Central, Inc.

Year/Period of Report

End of: 2023/ Q4

FERC FORM NO. 1 (REV. 02-04)

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

"project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*. 10

GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

FERC FORM NO. 1 (ED. 03-07)

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Evergy Kansas Central, Inc.		02 Year/ Period of Report End of: 2023/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 818 South Kansas Avenue, Topeka, KS 66612		
05 Name of Contact Person Leigh Anne Jones		06 Title of Contact Person Sr Dir Corporate Accounting
07 Address of Contact Person (Street, City, State, Zip Code) 1200 Main Street, Kansas City, MO 64105		
08 Telephone of Contact Person, Including Area Code (816) 652-1274	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/18/2024
Annual Corporate Officer Certification		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Steven P. Busser	03 Signature Steven P. Busser 	04 Date Signed (Mo, Da, Yr) 04/18/2024
02 Title Vice President and Chief Accounting Officer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	None
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	None

18	Electric Plant Held for Future Use	214	None
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	
24	Extraordinary Property Losses	230a	None
25	Unrecovered Plant and Regulatory Study Costs	230b	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	

45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	None
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	None
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	None
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	None
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	None
65	Pumped Storage Generating Plant Statistics	408	None
66	Generating Plant Statistics Pages	410	None
66.1	Energy Storage Operations (Large Plants)	414	None
66.2	Energy Storage Operations (Small Plants)	419	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	

70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	<p>Stockholders' Reports Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input checked="" type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Steven P. Busser, Vice President and Chief Accounting Officer - Evergy, Inc. 1200 Main Street Kansas City, MO 64105

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Incorporation: KS

Date of Incorporation: 1924-03-06

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

The generation, transmission and distribution of electric energy which occurs primarily in Kansas. One electric generation station is located in Oklahoma.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: Everyg Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
Everyg Kansas Central, Inc. (formerly Westar Energy, Inc.) is a wholly-owned subsidiary of Everyg, Inc.			

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Evergy Kansas South, Inc.	Electric utility company	100	
2	Prairie Wind Transmission, LLC	Electric utility company	50	Held jointly by Evergy Kansas Central, Inc., AEP Transmission Holding Company, LLC (25%) and BHE America Transco, LLC (25%), both non-affiliated entities.
3	Evergy Generating, Inc.	Generation projects	100	
4	Evergy Industries, Inc.	Holding company (assets)	100	
5	Westar Transmission, LLC	Holding company (assets)	100	
6	Evergy Kansas Central Receivables Company	Company that purchases customer receivables from Evergy Kansas Central and Evergy Kansas South and sells to outside investor	100	

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OFFICERS

- Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President and Chief Executive Officer	David A. Campbell	1,056,000		
2	Executive Vice President and Chief Financial Officer	Kirkland B. Andrews	726,500		
3	Executive Vice President and Chief Operating Officer	Kevin E. Bryant	637,500		
4	Senior Vice President, Public Affairs and Chief Customer Officer	Charles A. Caisley	532,500		
5	^(a) Senior Vice President, Chief Human Resources Officer and Chief Diversity Officer	Lesley L. Elwell	405,000		
6	Senior Vice President, General Counsel and Corporate Secretary	Heather A. Humphrey	541,000		
7	Senior Vice President and Chief Technology Officer	Charles L. King	392,500		
8	Vice President, Corporate Planning and Treasurer	Geoffrey T. Ley	330,000		
9	Each Evergy, Inc. executive officer holds the same position with each of Evergy Kansas Central, Inc., Evergy Kansas South, Inc., Evergy Metro, Inc., and Evergy Missouri West, Inc.				
10	Evergy, Inc. executive officers are employees of and are paid by either Evergy Kansas Central, Inc. or Evergy Metro, Inc. The salary reported is the total base salary paid to each executive officer.				

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: OfficerTitle

Effective January 1, 2023, Lesley L. Elwell's title changed from Senior Vice President and Chief Human Resources Officer to Senior Vice President, Chief Human Resources Officer and Chief Diversity Officer.

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	David A. Campbell - President and Chief Executive Officer	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
2	Mark A. Ruelle - Chairman of the Board	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
3	Thomas D. Hyde - Lead Director	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
4	B. Anthony Isaac	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
5	Paul M. Keglevic	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
6	Mary L. Landrieu	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
7	Sandra A.J. Lawrence	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
8	Ann D. Murtlow	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
9	Sandra J. Price	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
10	James Scarola	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
11	^(a) Neal A. Sharma	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
12	^(b) S. Carl Soderstrom, Jr.	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
13	C. John Wilder	c/o Evergy, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: NameAndTitleOfDirector
Effective June 9, 2023, Neal A. Sharma was appointed to the Board of Directors.
(b) Concept: NameAndTitleOfDirector
On February 13, 2023, S. Carl Soderstrom, Jr. notified Every, Inc. (the "Company") of his decision not to stand for re-election to the board of directors (the "Board") of the Company at the 2023 annual meeting of shareholders, and retired from the Board, effective at the end of his term on May 2, 2023.

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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INFORMATION ON FORMULA RATES

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	Transmission Formula Rates (TFR)	ER05-925, ER08-396, ER08-777, EL08-31, ER09-481, ER10-2499-000, ER11-2395-000, EL14-93-000, EL14-77-000, ER14-2852-000, ER14-2852-001, ER14-2852-002, ER16-1355-000, ER17-793-000, ER18-1232-000, ER18-1299-000, ER19-269-000, ER18-1418-000, ER18-1418-001, ER18-1418-002, ER20-99-000, ER20-99-001, ER20-102-000, ER20-1713-000, ER20-1713-001, ER20-1713-002, ER20-1713-003, ER20-2044-000, ER 20-2044-001, ER20-2044-002, ER20-2044-003, ER20-2044-004, ER20-2044-005, ER21-802-000, ER22-1205-000, ER22-1205-001, ER23-430-000, ER23-433-000, ER22-1205-002, ER23-430-001, ER23-433-001, EL23-44-000, ER23-1762-000, ER23-1820-000, ER23-2606, ER23-1762-001, ER23-1820-001
2	Kansas Electric Power Cooperative, Inc. - Rate Schedule FERC No. 301	ER07-1344-000, ER07-1344-001, ER07-1344-002, ER10-674-000, ER10-947-000, ER10-947-001, ER10-947-002, ER10-998-000, ER11-2417-000, ER11-3255-000, ER11-3860-000, ER12-1375-000, ER12-1398-000, ER12-1669-000, ER12-2197-000, ER13-503-000, ER13-1185-000, ER13-1984-000, ER14-804-000, ER14-804-001, ER14-804-002, ER14-2093-000, ER15-635-000, ER15-2375-000, ER18-1236-000, ER19-949-000, ER20-96-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER21-2976-000, ER23-431-000, ER22-1657-001, ER23-431-001, EL23-44-000, ER23-1764-000, ER23-1764-001
3	Full Requirements Electric Service Rate Schedule - FERC Electric Tariff, Vol. No. 20	ER09-1762-000, ER09-1762-001, ER10-949,000, ER10-949-001, ER10-949-002, ER10-1000-000, ER10-2506-000, ER14-805-000, ER14-805-001, ER14-805-002, ER16-1318-000, ER16-2185-000, ER16-2185-001, ER18-1236-000, ER19-949-000, ER20-98-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER23-431-000
4	Doniphan Electric Cooperative Association, Inc. - Rate Schedule FERC No. 326	ER08-1062-000, ER08-1062-001, ER10-717-000, ER10-948-000, ER10-948-001, ER10-948-002, ER10-999-000, ER14-805-000, ER14-805-001, ER14-805-002, ER15-2375-000, ER18-1236-000, ER19-949-000, ER20-85-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER23-431-000
5	FreeState Electric Cooperative, Inc. - Rate Schedule FERC No. 327	ER08-1062-000, ER08-1062-001, ER10-717-000, ER10-948-000, ER10-948-001, ER10-948-002, ER10-999-000, ER14-805-000, ER14-805-001, ER14-805-002, ER15-636-000, ER15-2375-000, ER18-1236-000, ER19-949-000, ER20-85-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER23-431-000, ER23-314-000
6	Nemaha Marshall Electric Cooperative Association, Inc. - Rate Schedule FERC No. 328	ER08-1062-000, ER08-1062-001, ER10-717-000, ER10-948-000, ER10-948-001, ER10-948-002, ER10-999-000, ER13-1633-000, ER14-805-000, ER14-805-001, ER14-805-002, ER15-2375-000, ER18-1236-000, ER19-949-000, ER20-85-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER23-431-000

7	City of McPherson, Kansas, Board of Public Utilities - FPC No. 127	ER10-2536-000, ER10-2536-001, ER10-2536-002, ER14-1099-000, ER14-1099-001, ER20-84-000
8	Kansas Power Pool - Rate Schedule FERC No. 331	ER10-502-000, ER10-502-001, ER13-994-000, ER14-632-000, ER20-84-000, ER23-1448-000
9	Midwest Energy, Inc. - Rate Schedule FERC No. 336	ER10-916-000, ER11-3224-000, ER14-632-000, ER20-84-000, ER23-431-000

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20100601-5030	06/01/2010	ER09-1762-000		FERC Electric Tariff, Volume No. 20
2	20110603-5332	06/03/2011	ER09-1762-000		FERC Electric Tariff, Volume No. 20
3	20120525-5154	05/25/2012	ER09-1762-000		FERC Electric Tariff, Volume No. 20
4	20130531-5300	05/31/2013	ER09-1762-000		FERC Electric Tariff, Volume No. 20
5	20140530-5477	05/30/2014	ER09-1762-000		FERC Electric Tariff, Volume No. 20
6	20150529-5538	05/29/2015	ER09-1762-000		FERC Electric Tariff, Volume No. 20
7	20160405-5218	04/05/2016	ER16-1351-000		FERC Electric Tariff, Volume No. 5
8	20160602-5240	06/01/2016	ER09-1762-000		FERC Electric Tariff, Volume No. 20
9	20170313-5380	03/13/2017	ER17-1196-000		FERC Electric Tariff, Volume No. 5
10	20170601-5313	06/01/2017	ER09-1762-000		FERC Electric Tariff, Volume No. 20
11	20180306-5157	03/06/2018	ER18-972-000		FERC Electric Tariff, Volume No. 5
12	20180601-5311	06/01/2018	ER09-1762-000		FERC Electric Tariff, Volume No. 20
13	20190312-5161	03/12/2019	ER19-1264-000		FERC Electric Tariff, Volume No. 5
14	20190531-5496	05/31/2019	ER09-1762-000		FERC Electric Tariff, Volume No. 20
15	20200312-5201	03/12/2020	ER20-1271-000		FERC Electric Tariff, Volume No. 5
16	20200601-5372	06/01/2020	ER09-1762-000		FERC Electric Tariff, Volume No. 20
17	20210312-5105	03/12/2021	ER21-1344-000		FERC Electric Tariff, Volume No. 5
18	20210601-5386	06/01/2021	ER09-1762-000		FERC Electric Tariff, Volume No. 20

19	20220307-5079	03/07/2022	ER22-1205-000		FERC Electric Tariff, Volume No. 5
20	20220601-5239	06/01/2022	ER09-1762-000		FERC Electric Tariff, Volume No. 20
21	20230310-5055	03/10/2023	ER23-1293-000		FERC Electric Tariff, Volume No. 5
22	20230601-5351	06/01/2023	ER09-1762-000		FERC Electric Tariff, Volume No. 20
23	20240314-5082	03/14/2024	ER24-1484-000		FERC Electric Tariff, Volume No. 5

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
1	(GFR)	^(a) Generation Formula Rate		
2	311	^(b) Sales for Resale - Alma, KS	(g) & (i)	4
3	311	^(c) Sales for Resale - Elwood, KS	(g) & (i)	5
4	311	^(d) Sales for Resale - Enterprise, KS	(g) & (i)	6
5	311	^(e) Sales for Resale - Morrill, KS	(g) & (i)	7
6	311	^(f) Sales for Resale - Muscotah, KS	(g) & (i)	8
7	311	^(g) Sales for Resale - Robinson, KS	(g) & (i)	9
8	311	^(h) Sales for Resale - Scranton, KS	(g) & (i)	10
9	311	⁽ⁱ⁾ Sales for Resale - Troy, KS	(g) & (i)	12
10	311	^(j) Sales for Resale - Vermillion, KS	(g) & (i)	13
11	311	^(k) Sales for Resale - Wathena, KS	(g) & (i)	14
12	311	^(l) Sales for Resale - Doniphan Electric Cooperative Association	(g) & (i)	15
13	311	^(m) Sales for Resale - FreeState Electric Cooperative	(g) & (i)	18
14	311	⁽ⁿ⁾ Sales for Resale - Kansas Electric Power Cooperative	(g) & (i)	20
15	311	^(o) Sales for Resale - Nemaha Marshall Electric Cooperative Association	(g) & (i)	24

16	114	(a) Statement of Income	(c)	(a) 22
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Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: ScheduleOfFormulaRateVariances

Generation Formula Rate (GFR) Worksheet M, Variable O&M (VOM) Revenue from GFR Customers and VOM Energy Credit.

(b) Concept: ScheduleOfFormulaRateVariances

Alma, VOM Charges Paid

				Total
01/01/23 - 05/31/23		06/01/23 - 12/31/23		01/01/23 - 12/31/23
	5,352.307 MWh's		9,293.676 MWh's	14,645.983 MWh's
	X \$2.6602		X \$1.9244	
\$	<u>14,238.21</u>	\$	<u>17,884.75</u>	\$ <u>32,122.96</u>

(c) Concept: ScheduleOfFormulaRateVariances

Elwood, VOM Charges Paid

				Total
01/01/23 - 05/31/23		06/01/23 - 12/31/23		01/01/23 - 12/31/23
	2,735.415 MWh's		4,770.297 MWh's	7,505.712 MWh's
	X \$2.6602		X \$1.9244	
\$	<u>7,276.75</u>	\$	<u>9,179.96</u>	\$ <u>16,456.71</u>

(d) Concept: ScheduleOfFormulaRateVariances

Enterprise, VOM Charges Paid

				Total
01/01/23 - 05/31/23		06/01/23 - 12/31/23		01/01/23 - 12/31/23
	1,796.967 MWh's		3,359.056 MWh's	5,156.023 MWh's
	X \$2.6602		X \$1.9244	
\$	<u>4,780.29</u>	\$	<u>6,464.17</u>	\$ <u>11,244.46</u>

(e) Concept: ScheduleOfFormulaRateVariances

Morrill, VOM Charges Paid

				Total
01/01/23 - 05/31/23		06/01/23 - 12/31/23		01/01/23 - 12/31/23
	461.429 MWh's		960.046 MWh's	1,421.475 MWh's
	X \$2.6602		X \$1.9244	
\$	<u>1,227.49</u>	\$	<u>1,847.51</u>	\$ <u>3,075.00</u>

(f) Concept: ScheduleOfFormulaRateVariances

Muscotah, VOM Charges Paid

				Total
01/01/23 - 05/31/23		06/01/23 - 12/31/23		01/01/23 - 12/31/23
	334.131 MWh's		566.039 MWh's	900.170 MWh's
	X \$2.6602		X \$1.9244	
\$	<u>888.86</u>	\$	<u>1,089.29</u>	\$ <u>1,978.15</u>

(g) Concept: ScheduleOfFormulaRateVariances

Robinson, VOM Charges Paid

01/01/23 - 05/31/23		06/01/23 - 12/31/23		Total
427.195 MWh's		685.712 MWh's		1,112.907 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 1,136.43</u>		<u>\$ 1,319.58</u>		<u>\$ 2,456.01</u>

(h) Concept: ScheduleOfFormulaRateVariances

Scranton, VOM Charges Paid

01/01/22 - 05/31/22		06/01/23 - 12/31/23		Total
1,434.818 MWh's		2,652.850 MWh's		4,087.668 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 3,816.90</u>		<u>\$ 5,105.14</u>		<u>\$ 8,922.04</u>

(i) Concept: ScheduleOfFormulaRateVariances

Troy, VOM Charges Paid

01/01/23 - 05/31/23		06/01/23 - 12/31/23		Total
2,694.215 MWh's		4,471.713 MWh's		7,165.928 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 7,167.15</u>		<u>\$ 8,605.36</u>		<u>\$ 15,772.51</u>

(j) Concept: ScheduleOfFormulaRateVariances

Vermillion, VOM Charges Paid

01/01/23 - 05/31/23		06/01/23 - 12/31/23		Total
303.999 MWh's		464.721 MWh's		768.720 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 808.70</u>		<u>\$ 894.31</u>		<u>\$ 1,703.01</u>

(k) Concept: ScheduleOfFormulaRateVariances

Wathena, VOM Charges Paid

01/01/23 - 05/31/23		06/01/23 - 12/31/23		Total
2,947.903 MWh's		5,291.062 MWh's		8,238.965 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 7,842.01</u>		<u>\$ 10,182.12</u>		<u>\$ 18,024.13</u>

(l) Concept: ScheduleOfFormulaRateVariances

Doniphan REC, VOM Charges Paid

01/01/23 - 05/31/23		06/01/23 - 12/31/23		Total
7,583.166 MWh's		12,372.884 MWh's		19,956.050 MWh's
X \$2.6602		X \$1.9244		
<u>\$ 20,172.74</u>		<u>\$ 23,810.38</u>		<u>\$ 43,983.12</u>

(m) Concept: ScheduleOfFormulaRateVariances

FreeState REC, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	57,170.071 MWh's	93,149.143 MWh's	150,319.214 MWh's
	X \$2.6602	X \$1.9244	
<u>\$</u>	<u>152,083.82</u>	<u>179,256.21</u>	<u>331,340.03</u>

(n) Concept: ScheduleOfFormulaRateVariances

KEPCo, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	266,483.798 MWh's	545,872.012 MWh's	812,355.810 MWh's
	X \$2.6602	X \$1.9244	
<u>\$</u>	<u>708,900.20</u>	<u>1,050,476.10</u>	<u>1,759,376.30</u>

(o) Concept: ScheduleOfFormulaRateVariances

Nemaha Marshall REC, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	19,681.446 MWh's	32,618.034 MWh's	52,299.480 MWh's
	X \$2.6602	X \$1.9244	
<u>\$</u>	<u>52,356.58</u>	<u>62,770.14</u>	<u>115,126.72</u>

(p) Concept: ScheduleOfFormulaRateVariances

GFR - Worksheet D, Revenue Credits, Demand Charge Divisor and Energy

(q) Concept: LineNumberOfFormulaRateVariances

\$13,808,904 related to the gain on disposition of Renewable Energy Credits (RECs).

Name of Respondent: Everygy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1) Utility Town State Term Action Consideration

- Everygy Kansas Central, Denton, Kansas, 20, Renewal, 4% effective 1/1/2023
- Everygy Kansas Central, Robinson, Kansas, 20, Renewal, 3% effective 3/1/2023
- Everygy Kansas Central, Leavenworth, Kansas, 20, Renewal, 5% effective 3/23/2023
- Everygy Kansas Central, Burrton, Kansas, 20, Renewal, 5% effective 7/1/2023
- Everygy Kansas Central, Lebo, Kansas, 20, Renewal 5% effective 7/1/2023
- Everygy Kansas Central, Onaga, Kansas, 20 Renewal 5% effective 6/1/2023
- Everygy Kansas Central, Fall River, Kansas, 20, Renewal 5% effective 6/1/2023
- Everygy Kansas Central, Derby, Kansas, 10, Renewal 6% effective 7/1/2023
- Everygy Kansas Central, Elk City, Kansas, 10, Renewal 5% effective 7/1/2023
- Everygy Kansas Central, White City, Kansas, 20, Renewal 3% effective 7/1/2023
- Everygy Kansas Central, Gypsum, Kansas, 20, Renewal 3% effective 8/1/2023
- Everygy Kansas Central, Tonganoxie, Kansas, 20, Renewal, 4% effective 12/1/2023
- Everygy Kansas Central, Silver Lake, Kansas, 20, Renewal, 5% effective 12/1/2023
- Everygy Kansas Central, Admire, Kansas, 20, Renewal, 5% effective 12/1/2023
- Everygy Kansas Central, St. George, Kansas, 20, Renewal, 3% effective 12/1/2023
- Everygy Kansas Central, Salina, Kansas, 20, Renewal, 6% effective 11/1/2023

2) None.

3) Persimmon Creek Wind Farm was purchased by Kansas Central on May 17, 2023. The wind farm is a 200 MW facility in northwest Oklahoma consisting of 80 turbines. Kansas Central recorded journal entries for the purchase of Persimmon Creek Wind Farm in accordance with FERC Electric Plant Instruction No. 5; Kansas Central submitted these journal entries to the FERC on 11/13/2023.

4) None.
5) None.
6) See the Notes to Financial Statements on page 123.
7) None.
8) Management and general contract (union) wage increase during 2023 are as follows: Evergy Metro management merit average increase of 3.23% was effective 3/1/2023 The following contract with the local IBEW bargaining unit employees was ratified in 2023: Local 1613 increase of 2.5% effective 4/1/2023 IBEW Local 304, 3% effective 7/1/23 IBEW Local 1523, 3% effective 7/1/23 UGSOA Local 252, 2.25% effective 8/1/23 IBEW Local 304, Wolf Creek, 2.5% effective 9/21/23
9) See the Notes to Financial Statements on page 123.
10) See the Notes to Financial Statements on page 123.
12) See the Notes to Financial Statements on page 123.
13) Effective January 1, 2023, Ryan P. Mulvany was appointed Vice President, Distribution. Effective January 1, 2023, Steve J. Vetsch was appointed Vice President, Transmission. Effective January 1, 2023, Kara D. Larson was appointed Vice President, Chief Ethics Officer and Assistant General Counsel. Effective January 1, 2023, Jason O. Humphrey was appointed Vice President, Development and Assistant Treasurer. Effective January 1, 2023, Lesley L. Elwell's title changed from Senior Vice President – Chief Human Resources Officer to Senior Vice President, Chief Human Resources Officer and Chief Diversity Officer. On February 13, 2023, S. Carl Soderstrom, Jr. notified Evergy, Inc. (the "Company") of his decision not to stand for re-election to the board of directors (the "Board") of the Company at the 2023 annual meeting of shareholders, and retired from the Board, effective May 2, 2023. Effective June 9, 2023 Neal A. Sharma was appointed to the Board of Directors. Effective August 31, 2023, Jason O. Humphrey's title changed from Vice President, Development and Assistant Treasurer to Vice President, Development. Effective January 8, 2024, Kevin D. Gunn was appointed Vice President, State and Federal Regulatory Policy. Effective March 1, 2024, Katherine R. McDonald was appointed Vice President, Public Affairs. Effective March 1, 2024, Thomas S. Sullivan was appointed Vice President, Talent Management and Workforce Analytics.
14) Not applicable.

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	8,784,990,937	8,097,858,681
3	Construction Work in Progress (107)	200	538,519,272	435,345,375
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		9,323,510,209	8,533,204,056
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,733,098,895	2,545,704,121
6	Net Utility Plant (Enter Total of line 4 less 5)		6,590,411,314	5,987,499,935
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		6,590,411,314	5,987,499,935
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		16,743,082	19,561,708
19	(Less) Accum. Prov. for Depr. and Amort. (122)		495,943	1,139,064
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	3,759,610,638	3,592,802,704
23	Noncurrent Portion of Allowances	228		

24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		27,268,865	28,294,123
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		29,771,739	25,124,132
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		3,832,898,381	3,664,643,603
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		7,827,958	2,868,245
36	Special Deposits (132-134)		1,933,582	3,281,017
37	Working Fund (135)		10,000	10,000
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)			
41	Other Accounts Receivable (143)		88,237,757	129,759,739
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		215,000	286,000
43	Notes Receivable from Associated Companies (145)		44,700,000	22,469,808
44	Accounts Receivable from Assoc. Companies (146)		321,264,383	263,177,346
45	Fuel Stock (151)	227	100,963,886	62,307,125
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	138,601,469	118,864,963
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		9,384,492

51	<u>Nuclear Materials Held for Sale (157)</u>	202/227		
52	<u>Allowances (158.1 and 158.2)</u>	228		
53	<u>(Less) Noncurrent Portion of Allowances</u>	228		
54	<u>Stores Expense Undistributed (163)</u>	227	2,368,596	883,990
55	<u>Gas Stored Underground - Current (164.1)</u>			
56	<u>Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)</u>			
57	<u>Prepayments (165)</u>		12,332,017	8,649,919
58	<u>Advances for Gas (166-167)</u>			
59	<u>Interest and Dividends Receivable (171)</u>			
60	<u>Rents Receivable (172)</u>		39,332	217,753
61	<u>Accrued Utility Revenues (173)</u>			
62	<u>Miscellaneous Current and Accrued Assets (174)</u>			513
63	<u>Derivative Instrument Assets (175)</u>		40,945,557	49,969,715
64	<u>(Less) Long-Term Portion of Derivative Instrument Assets (175)</u>		29,771,739	25,124,132
65	<u>Derivative Instrument Assets - Hedges (176)</u>			
66	<u>(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)</u>			
67	<u>Total Current and Accrued Assets (Lines 34 through 66)</u>		729,237,798	646,434,493
68	<u>DEFERRED DEBITS</u>			
69	<u>Unamortized Debt Expenses (181)</u>		48,918,354	45,045,599
70	<u>Extraordinary Property Losses (182.1)</u>	230a		
71	<u>Unrecovered Plant and Regulatory Study Costs (182.2)</u>	230b		
72	<u>Other Regulatory Assets (182.3)</u>	232	259,123,389	304,457,416
73	<u>Prelim. Survey and Investigation Charges (Electric) (183)</u>		3,150,295	2,017,617
74	<u>Preliminary Natural Gas Survey and Investigation Charges 183.1)</u>			
75	<u>Other Preliminary Survey and Investigation Charges (183.2)</u>			
76	<u>Clearing Accounts (184)</u>		(420,518)	(357,404)
77	<u>Temporary Facilities (185)</u>			

78	Miscellaneous Deferred Debits (186)	233	84,131,220	97,259,810
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		64,176,178	68,107,418
82	Accumulated Deferred Income Taxes (190)	234	512,963,203	473,552,109
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		972,042,121	990,082,565
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		12,124,589,614	11,288,660,596

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: Prepayments

(165) Prepayments		12,065,190
Prepay Other/General		12,065,190
COLI Prepay Accounts		
165210 - Prepaid COLI-WCNOC		—
165031 - Prpd COLI Premium -KGE the Plan		—
165032 - Prepaid COLI Premium-KGE Other		—
165033 - Prepayment-Salary Continuation		266,827
COLI Accounts		266,827
Line 57		12,332,017

(b) Concept: AccumulatedDeferredIncomeTaxes

Business tax credit carryforward	\$	240,494,536
Deferred future income taxes due to customers		95,887,805
Deferred state income taxes		65,574,378
Deferred employee benefit costs		46,181,993
ADIT on regulatory liabilities		31,847,541
Other		36,376,456
Total gross deferred tax assets	\$	516,362,709
Less valuation allowance	\$	3,399,506
Total deferred tax assets*	\$	512,963,203

* Includes deferrals related to other income and deductions.

(c) Concept: AccumulatedDeferredIncomeTaxes

Business tax credit carryforward	\$	223,325,324
Deferred future income taxes due to customers		101,138,485
Deferred state income taxes		65,943,507
Deferred employee benefit costs		35,441,696
ADIT on Regulatory Liabilities		19,200,810
Other		28,502,287
Total deferred tax assets*	\$	473,552,109

* Includes deferrals related to other income and deductions.

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250		
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)		2,481,323,283	2,481,323,283
7	Other Paid-In Capital (208-211)	253	293,339,086	293,339,086
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	37,138,408	37,138,408
11	Retained Earnings (215, 215.1, 216)	118	1,392,968,535	1,187,554,329
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	783,927,139	629,224,095
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		4,914,419,635	4,554,302,385
17	LONG-TERM DEBT			
18	Bonds (221)	256	4,005,500,000	3,305,500,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			

23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		13,771,370	11,833,701
24	Total Long-Term Debt (lines 18 through 23)		3,991,728,630	3,293,666,299
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		30,882,918	25,175,685
27	Accumulated Provision for Property Insurance (228.1)		5,795,685	16,211,397
28	Accumulated Provision for Injuries and Damages (228.2)		5,917,831	4,503,814
29	Accumulated Provision for Pensions and Benefits (228.3)		219,823,731	209,410,297
30	Accumulated Miscellaneous Operating Provisions (228.4)		3,316,224	3,147,990
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities		33,815,314	26,730,567
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		110,043,279	100,720,950
35	Total Other Noncurrent Liabilities (lines 26 through 34)		409,594,982	385,900,700
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		230,400,000	772,081,000
38	Accounts Payable (232)		194,330,062	213,948,343
39	Notes Payable to Associated Companies (233)		261,400,000	
40	Accounts Payable to Associated Companies (234)		105,251,038	90,489,014
41	Customer Deposits (235)		3,946,269	3,507,982
42	Taxes Accrued (236)	262	32,767,516	55,673,396
43	Interest Accrued (237)		40,151,337	31,567,125
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		5,250,917	7,060,446
48	Miscellaneous Current and Accrued Liabilities (242)		68,182,210	41,017,820
49	Obligations Under Capital Leases-Current (243)		14,371,501	11,828,361

50	Derivative Instrument Liabilities (244)		40,726,405	48,004,541
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		33,815,314	26,730,567
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		962,961,941	1,248,447,461
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,314,199	3,379,512
57	Accumulated Deferred Investment Tax Credits (255)	266	40,985,371	40,363,657
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	43,793,645	50,380,833
60	Other Regulatory Liabilities (254)	278	903,484,876	893,514,503
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	44,706,588	46,719,483
63	Accum. Deferred Income Taxes-Other Property (282)		732,047,620	687,782,912
64	Accum. Deferred Income Taxes-Other (283)		(a) 77,552,127	(b) 84,202,851
65	Total Deferred Credits (lines 56 through 64)		1,845,884,426	1,806,343,751
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		12,124,589,614	11,288,660,596

Name of Respondent: Everygy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOther	
Regulatory assets	19,192,800
Debt reacquisition costs	13,476,997
Deferred state income taxes	9,945,811
Income taxes refundable to customers, net	8,529,055
Other	26,407,464
Total	77,552,127
(b) Concept: AccumulatedDeferredIncomeTaxesOther	
Regulatory assets	28,469,207
Debt reacquisition costs	14,302,558
Deferred state income taxes	9,955,623
Income taxes refundable to customers, net	8,577,809
Other	22,897,654
Total	84,202,851

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

Do not report fourth quarter data in columns (e) and (f)
 Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
 Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
 Use page 122 for important notes regarding the statement of income for any account thereof.
 Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,557,137,505	1,703,003,581			1,557,137,505	1,703,003,581				
3	Operating Expenses											
4	Operation Expenses (401)	320	689,519,733	900,834,906			689,519,733	900,834,906				

22	(Less) Gains from Disposition of Allowances (411.8)		13,916,881	21,082,463			13,916,881	21,082,463				
23	Losses from Disposition of Allowances (411.9)		107,977				107,977					
24	Accretion Expense (411.10)		4,683,872	2,074,285			4,683,872	2,074,285				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,210,636,279	1,385,680,275			1,210,636,279	1,385,680,275				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		346,501,226	317,323,306			346,501,226	317,323,306				
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		37,911,509	30,202,180								
34	(Less) Expenses of Nonutility Operations (417.1)		16,951,942	25,000,949								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	158,453,044	147,581,949								
37	Interest and Dividend Income (419)		1,671,050	1,969,514								
38	Allowance for Other Funds Used During Construction (419.1)		3,179,040	4,035,392								

39	Miscellaneous Nonoperating Income (421)		62,993,174	72,761,925								
40	Gain on Disposition of Property (421.1)		1,291	31,117								
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		247,257,166	231,581,128								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)		68,233	3,743								
44	Miscellaneous Amortization (425)		21,874									
45	Donations (426.1)		224,550	285,757								
46	Life Insurance (426.2)											
47	Penalties (426.3)		7,280									
48	Exp. for Certain Civic, Political & Related Activities (426.4)		383,300	694,627								
49	Other Deductions (426.5)		34,156,343	36,847,145								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		34,861,580	37,831,272								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262										
53	Income Taxes-Federal (409.2)	262	23,938,163	7,032,106								
54	Income Taxes-Other (409.2)	262		106,601								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272										
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	1,883,033	767,761								

73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		360,117,250	363,668,817								

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<u>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</u>			
1	<u>Balance-Beginning of Period</u>		1,187,554,329	1,422,467,461
2	<u>Changes</u>			
3	<u>Adjustments to Retained Earnings (Account 439)</u>			
4	<u>Adjustments to Retained Earnings Credit</u>			
9	<u>TOTAL Credits to Retained Earnings (Acct. 439)</u>			
10	<u>Adjustments to Retained Earnings Debit</u>			
15	<u>TOTAL Debits to Retained Earnings (Acct. 439)</u>			
16	<u>Balance Transferred from Income (Account 433 less Account 418.1)</u>		201,664,206	216,086,868
17	<u>Appropriations of Retained Earnings (Acct. 436)</u>			
22	<u>TOTAL Appropriations of Retained Earnings (Acct. 436)</u>			
23	<u>Dividends Declared-Preferred Stock (Account 437)</u>			
29	<u>TOTAL Dividends Declared-Preferred Stock (Acct. 437)</u>			
30	<u>Dividends Declared-Common Stock (Account 438)</u>			
30.1	<u>Dividend to Parent</u>			(455,000,000)
36	<u>TOTAL Dividends Declared-Common Stock (Acct. 438)</u>			(455,000,000)

37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		3,750,000	4,000,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,392,968,535	1,187,554,329
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,392,968,535	1,187,554,329
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		629,224,095	485,642,146
50	Equity in Earnings for Year (Credit) (Account 418.1)		158,453,044	147,581,949
51	(Less) Dividends Received (Debit)		3,750,000	4,000,000
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		783,927,139	629,224,095

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF CASH FLOWS

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	360,117,250	363,668,817
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	275,272,812	255,215,797
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of:		
5.2	(Gain) Loss on Sale of Utility Plant and Property	66,942	(27,374)
5.3	Amortization of Corporate-Owned Life Insurance	4,149,284	3,169,273
8	Deferred Income Taxes (Net)	(28,132,409)	(66,802,350)
9	Investment Tax Credit Adjustment (Net)	(2,159,700)	(2,338,727)
10	Net (Increase) Decrease in Receivables	4,434,933	29,015,696
11	Net (Increase) Decrease in Inventory	(58,999,863)	(34,405,699)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(6,406,192)	35,507,445
14	Net (Increase) Decrease in Other Regulatory Assets	32,481,915	122,361,371
15	Net Increase (Decrease) in Other Regulatory Liabilities	96,031,708	46,076,572
16	(Less) Allowance for Other Funds Used During Construction	3,179,040	4,035,392

17	(Less) Undistributed Earnings from Subsidiary Companies	158,453,044	147,581,949
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):		
18.2	Net (Inc) Dec in Other Current and Accrued Assets	22,409,997	(20,204,270)
18.3	Net (Inc) Decrease in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	(7,584,658)	(4,485,883)
18.4	Income from corporate-owned life insurance	(3,285,017)	(919,359)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	526,764,918	574,213,968
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(660,174,909)	(477,513,779)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	(16,521,461)	(7,361,497)
30	(Less) Allowance for Other Funds Used During Construction	(3,179,040)	(4,035,392)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
31.2	Acquisition of Persimmon Creek, net of cash acquired	(217,902,996)	
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(891,420,326)	(480,839,884)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies	(3,689,522)	
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		

47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Repayment of Advances Made to Assoc. and Subsidiary Companies		
53.2	Purchase of Securities - Trust	(1,327,196)	(1,417,977)
53.3	Sale of Securities - Trust	3,053,857	2,498,834
53.4	Proceeds from Investment in COLI	1,693,076	1,904,129
53.5	Net Money Pool Lending	(36,700,000)	
53.6	Other Investing		2,360,000
53.7	Investment in COLI	(3,846,707)	(3,335,047)
53.8	Dividends Received from Assoc. and Subsidiary Companies	3,750,000	4,000,000
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(928,486,818)	(474,829,945)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	690,493,415	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Net Money Pool Borrowing		(9,000,000)
66	Net Increase in Short-Term Debt (c)		366,081,000
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
67.2	Other Borrowings from Assoc. and Subsidiary Companies		3,340,435

70	Cash Provided by Outside Sources (Total 61 thru 69)	690,493,415	360,421,435
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Repayment of Other Borrowings from Assoc. and Subsidiary Companies	(611,124)	
76.3	Repayment of Capital Leases	(2,241,143)	(4,118,147)
76.4	Repayments of Money Pool Borrowings	261,400,000	
78	Net Decrease in Short-Term Debt (c)	(542,359,535)	
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		(455,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	406,681,613	(98,696,712)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	4,959,713	687,311
88	Cash and Cash Equivalents at Beginning of Period	2,878,245	2,190,934
90	Cash and Cash Equivalents at End of Period	(a) 7,837,958	2,878,245

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: CashAndCashEquivalents

	2023 4th Quarter	2022 4th Quarter
Balance Sheet, pages 110-111		
Page 110 Line 35 - Cash (131)	\$ 7,827,958	\$ 2,868,245
Page 110 Line 36 - Special Deposits (132-134)	1,933,582	3,281,017
Page 110 Line 37 - Working Fund (135)	10,000	10,000
Total Balance Sheet	\$ 9,771,540	\$ 6,159,262
Less: Funds on Deposit in 134, not considered Cash and Cash Equivalents	(1,933,582)	(3,281,017)
Cash and Cash Equivalents at End of Period	\$ 7,837,958	\$ 2,878,245

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (NOTE 1)

Organization

The term "Evergy Kansas Central" is used throughout this report and refers to Evergy Kansas Central, Inc. (Evergy Kansas Central). Evergy Kansas Central is an integrated, regulated electric utility that provides electricity to customers in the state of Kansas. Evergy Kansas Central has one active wholly owned subsidiary with significant operations, Evergy Kansas South, Inc. (Evergy Kansas South), an integrated, regulated electric utility that provides electricity to customers in the state of Kansas. Evergy Kansas Central is a wholly-owned subsidiary of Evergy, Inc. (Evergy). Evergy also owns Evergy Metro, Inc. (Evergy Metro) and Evergy Missouri West, Inc. (Evergy Missouri West), both integrated, regulated electric utilities.

Basis of Accounting

The accounting records of Evergy Kansas Central are maintained in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases. The accompanying financial statements have been prepared in accordance with the accounting requirements of these regulators, which differ from generally accepted accounting principles (GAAP). Evergy Kansas Central classifies certain items in its accompanying Comparative Balance Sheet (primarily debt issuance costs, the components of accumulated deferred income taxes, non-legal cost of removal, certain miscellaneous current and accrued liabilities, current regulatory assets and regulatory liabilities and current maturities of long-term debt, among other items) in a manner different than that required by GAAP. In addition, in accordance with regulatory reporting requirements, Evergy Kansas Central accounts for its investments in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues and expenses of these subsidiaries, as required by GAAP.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions that affect the reported amounts of certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Subsequent Events

Evergy Kansas Central has evaluated the impact of events occurring after December 31, 2023 up to February 28, 2024, the date that Evergy Kansas Central's consolidated GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 18, 2024. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with original maturities of three months or less at acquisition.

Property, Plant and Equipment

Evergy Kansas Central records the value of property, plant and equipment at cost. For plant, cost includes contracted services, direct labor and materials, indirect charges for engineering and supervision and an allowance for funds used during construction (AFUDC). AFUDC represents the allowed cost of capital used to finance utility construction activity. AFUDC equity funds are included as a non-cash item in other income and AFUDC borrowed funds are a reduction of interest expense. AFUDC is computed by applying a composite rate to qualified construction work in progress. The rates used to compute gross AFUDC are compounded semi-annually and averaged 5.7% in 2023 and 3.1% in 2022.

Evergy Kansas Central's amounts of AFUDC for borrowed and equity funds were \$11.1 million and \$3.2 million, respectively, for 2023. Evergy Kansas Central's amounts of AFUDC for borrowed and equity funds were \$3.3 million and \$4.1 million, respectively, for 2022.

When property units are retired or otherwise disposed, the original cost, net of salvage, is charged to accumulated depreciation. Repair of property and replacement of items not considered to be units of property are expensed as incurred.

Depreciation and Amortization

Depreciation and amortization of utility plant is computed using the straight-line method over the estimated lives of depreciable property based on rates approved by state regulatory authorities. Annual depreciation rates average approximately 3%.

The depreciable lives of property, plant and equipment are 8- to 66-years for generating facilities, 29- to 63-years for transmission facilities, 13- to 61-years for distribution facilities and 7- to 53-years for other facilities.

Regulatory Accounting

Accounting standards are applied that recognize the economic effects of rate regulation. Accordingly, regulatory assets and liabilities have been recorded when required by a regulatory order or based on regulatory precedent. See Note 4 for additional information concerning regulatory matters.

Fair Value of Financial Instruments

The following methods and assumptions were used to estimate the fair value of the following financial instruments for which it was practicable to estimate that value.

Derivative instruments - Evergy Kansas Central's derivative instruments are recorded at fair value based on quoted market prices for exchange-traded derivative instruments, quoted prices for similar contracts and/or valuation models.

Pension plans - For financial reporting purposes, the market value of plan assets is the fair value based on quoted market prices of the investments held by the fund and/or valuation models.

Derivative Instruments

Evergy Kansas Central records derivative instruments on the balance sheet at fair value in accordance with GAAP. Evergy Kansas Central enters into derivative contracts to manage risk exposure to commodity price and interest rate fluctuations and also for trading purposes. See Note 9 for additional information regarding derivative financial instruments and hedging activities.

Revenue Recognition

Evergy Kansas Central recognizes revenue on the sale of electricity to customers over time as the service is provided in the amount it has the right to invoice. Revenues recorded include electric services provided but not yet billed by Evergy Kansas Central. Unbilled revenues are recorded for kWh usage in the period following the customers' billing cycle to the end of the month. This estimate is based on net system kWh usage less actual billed kWhs. Evergy Kansas Central's estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates. Evergy Kansas Central's unbilled revenue estimate is affected by factors including fluctuations in energy demand, weather, line losses and changes in the composition of customer classes.

Evergy Kansas Central also collects sales taxes and franchise fees from customers concurrent with revenue-producing activities that are levied by state and local governments. These items are excluded from revenue, and thus are not reflected on Evergy Kansas Central's statements of income.

See Note 2 for additional details regarding revenue recognition from sales of electricity by Evergy Kansas Central.

Allowance for Credit Losses

Historical loss information generally provides the basis for Evergy Kansas Central's assessment of expected credit losses. Evergy Kansas Central uses an aging of accounts receivable method to assess historical loss information. When historical experience may not fully reflect Evergy Kansas Central's expectations about the future, Evergy Kansas Central will adjust historical loss information, as necessary, to reflect the current conditions and reasonable and supportable forecasts not already reflected in the historical loss information.

Receivables are charged off when they are deemed uncollectible, which is based on a number of factors including specific facts surrounding an account and management's judgment.

Asset Impairments

Long-lived assets and finite-lived intangible assets subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If the sum of the undiscounted expected future cash flows from an asset to be held and used is less than the carrying value of the asset, an asset impairment must be recognized in the financial statements. The amount of impairment recognized is the excess of the carrying value of the asset over its fair value.

Income Taxes

Income taxes are accounted for using the asset/liability approach. Deferred tax assets and liabilities are determined based on the temporary differences between the financial reporting and tax bases of assets and liabilities, applying enacted statutory tax rates in effect for the year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of the deferred tax assets will not be realized.

Evergy Kansas Central recognizes tax benefits based on a "more-likely-than-not" recognition threshold. In addition, Evergy Kansas Central recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Evergy and its subsidiaries, including Evergy Kansas Central, file a consolidated federal income tax return as well as unitary and combined income tax returns in several state jurisdictions with Kansas and Missouri being the most significant. Income taxes for consolidated or combined subsidiaries are allocated to the subsidiaries based on separate company computations of income or loss. Evergy Kansas Central's income tax provision includes taxes allocated based on its separate company income or loss.

Evergy Kansas Central has established a net regulatory liability for future refunds to be made to customers for amounts collected from customers in excess of income taxes in current rates. Tax credits are recognized in the year generated except for certain investment tax credits that have been deferred and amortized over the remaining service lives of the related properties.

Supplemental Cash Flow Information

Year Ended December 31	2023	2022
Cash paid for (received from):		(millions)
Interest, net of amount capitalized	\$ 160.0	\$ 132.9
Income taxes, net of refunds	33.1	49.9
Non-cash investing transactions		
Property, plant and equipment additions	80.4	122.9

Renewable Generation Investment

In August 2022, Evergy Missouri West entered into an agreement with a renewable energy development company to purchase Persimmon Creek Wind Farm 1, LLC (Persimmon Creek), owner of an operational wind farm located in the state of Oklahoma with a generating capacity of approximately 199 MW, for approximately \$250 million. In May 2023, Evergy Missouri West assigned its right to purchase Persimmon Creek to Evergy Kansas Central and Evergy Kansas Central closed on the purchase of Persimmon Creek for \$220.9 million, including costs incidental to the purchase of the plant. In December 2023, the KCC approved a unanimous settlement agreement that included the purchase of Persimmon Creek in Evergy Kansas Central's rates through a levelized revenue requirement approach at a fixed annual rate of \$18.6 million for the first 20 years, after which the levelized revenue requirement will be reevaluated. See Note 4 for additional information on Evergy Kansas Central's rate case proceeding.

REVENUE (NOTE 2)

Retail Revenues

Evergy Kansas Central's retail revenues are generated by the regulated sale of electricity to its residential, commercial and industrial customers within its franchised service territory. Evergy Kansas Central recognizes revenue on the sale of electricity to its customers over time as the service is provided in the amount it has a right to invoice. Retail customers are billed monthly at the tariff rates approved by the KCC based on customer kWh usage.

Revenues recorded include electric services provided but not yet billed by Evergy Kansas Central. Unbilled revenues are recorded for kWh usage in the period following the customers' billing cycle to the end of the month. Evergy Kansas Central's estimate is based on net system kWh usage less actual billed kWhs. Evergy Kansas Central's estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates.

Evergy Kansas Central also collects sales taxes and franchise fees from customers concurrent with revenue-producing activities that are levied by state and local governments. These items are excluded from revenue and thus not reflected on Evergy Kansas Central's statements of income.

Wholesale Revenues

Evergy Kansas Central's wholesale revenues are generated by the sale of wholesale power and capacity in circumstances when the power that Evergy Kansas Central generates is not required for customers in its service territory. These sales primarily occur within the SPP Integrated Marketplace. Evergy Kansas Central also purchases power from the SPP Integrated Marketplace and records sale and purchase activity on a net basis in wholesale revenue or fuel and purchased power expense. In addition, Evergy Kansas Central sells wholesale power and capacity through bilateral contracts to other counterparties, such as electric cooperatives, municipalities and other electric utilities.

For both wholesale sales to the SPP Integrated Marketplace and through bilateral contracts, Evergy Kansas Central recognizes revenue on the sale of wholesale electricity to its customers over time as the service is provided in the amount it has a right to invoice.

Wholesale sales within the SPP Integrated Marketplace are billed weekly based on the fixed transaction price determined by the market at the time of the sale and the megawatt hour (MWh) quantity purchased. Wholesale sales from bilateral contracts are billed monthly based on the contractually determined transaction price and the kWh quantity purchased.

Transmission Revenues

Evergy Kansas Central's transmission revenues are generated by the use of its transmission network by the SPP. To enable optimal use of the diverse generating resources in the SPP region, Evergy Kansas Central, as well as other transmission owners, allow the SPP to access and operate their transmission networks. As new transmission lines are constructed, they are included in the transmission network available to the SPP. In exchange for providing access, the SPP pays Evergy Kansas Central consideration determined by formula rates approved by FERC, which include the cost to construct and maintain the transmission lines and a return on investment. The price for access to Evergy Kansas Central's transmission network is updated annually based on projected costs. Projections are updated to actual costs and the difference is included in subsequent year's prices.

Evergy Kansas Central's transmission revenues from SPP include amounts that Evergy Kansas Central pays to the SPP on behalf of its retail electric customers for the use of Evergy Kansas Central's legacy transmission facilities. These transmission revenues are mostly offset by SPP network transmission cost expense that Evergy Kansas Central pays on behalf of its retail customers.

Evergy Kansas Central recognizes revenue on the sale of transmission service to its customers over time as the service is provided in the amount it has a right to invoice. Transmission service to the SPP is billed monthly based on a fixed transaction price determined by FERC formula transmission rates along with other SPP-specific charges and the MW quantity purchased.

RECEIVABLES (NOTE 3)

Evergy Kansas Central's other receivables at December 31, 2023 and 2022, consisted primarily of wholesale sales receivables and receivables related to alternative revenue programs.

Sale of Accounts Receivable

Evergy Kansas Central sells its retail electric accounts receivable to its wholly-owned subsidiary, Evergy Kansas Central Receivables Company (EKCR). EKCR sells an undivided percentage ownership interest in Evergy Kansas Central's and Evergy Kansas South's accounts receivable to independent outside investors through a receivable sales facility. In February 2024, Evergy Kansas Central amended the terms of its receivable sale facility, including extending the expiration from 2024 to 2025. Prior to the amendment, EKCR's receivable sale facility allowed for \$185.0 million in aggregate outstanding principal amount of borrowings from mid-November through mid-July and then \$200.0 million from mid-July through mid-November.

Under the amended terms, effective in March 2024, EKCR's facility allows up to \$185.0 million in aggregate outstanding principal amount to be borrowed at any time. To the extent EKCR has qualifying accounts receivable and subject to the bank's discretion, EKCR's facility will allow for an additional \$65.0 million in aggregate outstanding principal amount to be borrowed at any time.

See Note 12 for more information regarding related party transactions between Evergy Kansas Central, Evergy Kansas South and EKCR. Evergy Kansas Central's receivables sale agreement with EKCR expires in 2025.

RATE MATTERS AND REGULATION (NOTE 4)

KCC Proceedings

2023 Rate Case Proceeding

In April 2023, Evergy Kansas Central and Evergy Kansas South filed an application with the KCC to request an increase to Evergy Kansas Central's retail revenues of approximately \$104.8 million. The request reflected a return on equity of 10.25% (with a capital structure composed of 52% equity) and increases related to the recovery of infrastructure investments made to improve reliability and enhance customer service, the inclusion of Evergy Kansas Central's non-regulated 8% ownership share of Jeffrey Energy Center (JEC) in rate base and the management of the previously established end to a COLI program. Evergy Kansas Central and Evergy Kansas South also requested the inclusion of the cost of Persimmon Creek of approximately \$220.9 million. The cost of Persimmon Creek was not included in the approximately \$104.8 million increase to retail revenue requested in the case but would have resulted in an additional \$11.0 million increase to Evergy Kansas Central's retail revenues. The addition of Persimmon Creek is consistent with the preferred plan identified through Evergy Kansas Central's integrated resource plan filed with the KCC in June 2023, which identified the wind farm as part of the lowest-cost resource plan to serve customers. Requests for increases in retail revenues in the proceeding were partially offset by significant customer savings and cost reductions.

In September 2023, Evergy Kansas Central, KCC staff and other intervenors reached a unanimous settlement agreement to settle all issues in the case. The unanimous settlement agreement provided for an increase in retail revenues of \$74.0 million for Evergy Kansas Central. The settlement included the recovery of Persimmon Creek costs through a levelized revenue requirement approach at a fixed rate of \$18.6 million for the first 20 years, after which the levelized revenue requirement will be reevaluated. The parties agreed to include Evergy Kansas Central's non-regulated 8% ownership share of JEC in rate base. The fuel costs and wholesale sales associated with Evergy Kansas Central's non-regulated 8% ownership share of JEC will be included in the fuel recovery mechanism effective with the new rates. The settlement included a refund to Evergy Kansas Central customers of \$48.3 million amortized over three years to account for the difference between the expected amount of COLI rate credits approved and the actual amount of COLI rate credits received by customers from 1987 through December 31, 2023. This amount was recorded as a regulatory liability as of December 31, 2023 with a corresponding reduction to revenues in 2023. In November 2023, the KCC approved the unanimous settlement agreement. New rates became effective in December 2023.

2023 Transmission Delivery Charge (TDC)

In April 2023, the KCC issued an order adjusting Evergy Kansas Central's retail prices to include updated transmission costs as reflected in the FERC transmission formula rate (TFR). The new prices were effective in May 2023 and included the adjustments to the 2023 TFR described under "TFR Formal Challenge" within this Note 4. The new prices are expected to decrease Evergy Kansas Central's and Evergy Kansas South's annual retail revenues by \$22.3 million when compared to 2022. As a part of Evergy Kansas Central's consolidated rate structure, a portion of this annual increase is attributable to Evergy Kansas South.

Earnings Review and Sharing Plan (ERSP)

As part of its merger settlement agreement with the KCC, Evergy Kansas Central agreed to participate in an ERSP for the years 2019 through 2022. Under the ERSP, Evergy Kansas Central is required to refund to customers 50% of annual earnings in excess of its authorized return on equity of 9.3% to the extent the excess earnings exceed the amount of annual bill credits that Evergy Kansas Central agreed to provide in connection with the merger that resulted in the formation of Evergy. Evergy Kansas South's earnings are included in this calculation.

As of December 31, 2022, Evergy Kansas Central estimated that its 2022 annual earnings did not result in a refund obligation. Evergy Kansas Central filed its 2022 ERSP calculation with the KCC in March 2023. In May 2023, the KCC approved Evergy Kansas Central's filing.

FERC Proceedings

In October of each year, Evergy Kansas Central posts an updated TFR that includes projected transmission capital expenditures and operating costs for the following year. A portion of this annual update is attributable to Evergy Kansas South. This rate is the most significant component in the retail rate calculation for Evergy Kansas Central's annual request with the KCC to adjust retail prices to include updated transmission costs through the TDC.

In the most recent two years, the updated TFR was expected to adjust Evergy Kansas Central's and Evergy Kansas South's annual transmission revenues by approximately:

- \$115.8 million increase effective in January 2024; and
- \$21.7 million decrease effective in March 2023.

See "TFR Formal Challenge" within this Note 4 for more information regarding the March 2023 adjustment.

TFR Formal Challenge

In March 2022, certain Evergy Kansas Central TFR customers submitted a formal challenge regarding the implementation of Evergy Kansas Central's TFR, specifically with regard to how Evergy Kansas Central's capital structure was calculated as part of determining the Annual Transmission Revenue Requirement (ATRR). As part of this challenge, the customers requested that Evergy Kansas Central make refunds for over-collections in rate years 2018 through 2022 as a result of the calculation of its capital structure included in the TFR. Evergy Kansas Central disputed that any refunds for 2018 through 2022 were required because Evergy Kansas Central was following its approved TFR formula.

In December 2022, FERC issued an order upholding in part, and denying in part, the formal challenge of Evergy Kansas Central's TFR by certain customers. As a result of this order, Evergy Kansas Central recorded a \$16.4 million regulatory liability on its balance sheets as of December 31, 2022 for the estimated refund of TFR revenue over-collections related to the calculation of Evergy Kansas Central's capital structure for rate years 2018 through 2022. In March 2023, Evergy Kansas Central refiled its annual update to include the refund of the 2020, 2021 and 2022 over-collections as part of its 2023 TFR effective in March 2023. In February 2023, certain Evergy Kansas Central TFR customers submitted a formal complaint with FERC requesting the refund of over-collections related to the 2018 and 2019 rate years. A decision from FERC regarding this complaint is expected in 2024.

Regulatory Assets and Regulatory Liabilities

Evergy Kansas Central has recorded assets and liabilities on its balance sheets resulting from the effects of the ratemaking process, which would not otherwise be recorded if Evergy Kansas Central were not regulated. Regulatory assets represent incurred costs that are probable of recovery from future revenues. Regulatory liabilities represent future reductions in revenues or refunds to customers.

Management regularly assesses whether regulatory assets and liabilities are probable of future recovery or refund by considering factors such as decisions by the KCC or FERC in Evergy Kansas Central's rate case filings; decisions in other regulatory proceedings, including decisions related to other companies that establish precedent on matters applicable to Evergy Kansas Central; and changes in laws and regulations. If recovery or refund of regulatory assets or liabilities is not approved by regulators or is no longer deemed probable, these regulatory assets or liabilities are recognized in the current period results of operations. Evergy Kansas Central's continued ability to meet the criteria for recording regulatory assets

and liabilities may be affected in the future by restructuring and deregulation in the electric industry or changes in accounting rules. In the event that the criteria no longer applied to any or all of Evergy Kansas Central's operations, the related regulatory assets and liabilities would be written off unless an appropriate regulatory recovery mechanism were provided. Additionally, these factors could result in an impairment on utility plant assets.

Evergy Kansas Central's regulatory assets and liabilities are detailed in the following table.

	2023	December 31		2022
		(millions)		
Regulatory Assets				
Pension and post-retirement costs	\$	35.7	\$	48.1
Taxes recoverable through future rates		88.0		88.3
Depreciation		1.6		1.9
Asset retirement obligations (ARO)		23.5		20.0
Analog meter unrecovered investment		5.0		7.4
Property taxes		19.8		21.5
Deferred customer programs		3.7		3.5
February 2021 winter weather AAO		39.3		60.9
Transmission delivery charge		0.5		—
Merger transition costs		11.0		13.3
COVID-19 AAO		6.0		14.7
Other regulatory assets		25.0		24.9
Total regulatory assets	\$	259.1	\$	304.5
Regulatory Liabilities:				
Taxes refundable through future rates	\$	727.9	\$	755.3
Pension and post-retirement costs		17.2		15.2
Jurisdictional allowance for funds used during construction		8.5		8.8
Kansas tax credits		8.4		11.8
Purchase power agreement		3.7		4.1
Accumulated depreciation of retired plants		—		32.8
TFR refunds		5.8		30.1
Fuel recovery mechanism		19.1		2.7
COLI rate credits refund		48.3		—
Phase-in plan		38.1		25.1
Other regulatory liabilities		26.5		7.6
Total regulatory liabilities	\$	903.5	\$	893.5

The following summarizes the nature and period of recovery for each of the regulatory assets listed in the table above.

Pension and post-retirement costs: Represents unrecognized gains and losses and prior service costs that will be recognized in future net periodic pension and post-retirement costs, pension settlements amortized over various periods and financial and regulatory accounting method differences that will be eliminated over the life of the pension plans. These costs are not included in rate base and are amortized over various periods.

Taxes recoverable through future rates: Represents expected future increases in income taxes payable that will be recovered from customers when temporary income tax benefits reverse in future periods.

Depreciation: Represents the difference between regulatory depreciation expense and depreciation expense recorded for financial reporting purposes. These assets are included in rate base and the difference is amortized over the life of the related plant.

AROs: Represents amounts associated with AROs as discussed further in Note 5. These amounts are recovered over the life of the related plant and are not included in rate base.

Analog meter unrecovered investment: Represents the deferral of unrecovered investment of retired analog meters. Of this amount, \$2.4 million is not included in rate base and is being amortized over a five-year period.

Property taxes: Represents actual costs incurred for property taxes in excess of amounts collected in revenues. These costs are expected to be recovered over a one-year period and are not included in rate base.

Deferred customer programs: Represents costs related to various energy efficiency programs that have been accumulated and deferred for future recovery.

February 2021 winter weather AAO: Represents extraordinary costs, including carrying costs, incurred to provide electric service during the February 2021 winter weather event. These amounts are not included in rate base.

Fuel recovery mechanism: Represents the actual cost of fuel consumed in producing electricity and the cost of purchased power in excess of the amounts collected from customers. This difference is expected to be recovered over a one-year period and is not included in rate base.

Transmission delivery charge: Represents costs associated with the transmission delivery charge. The amounts are not included in rate base and are amortized over a one-year period.

Merger transition costs: Represents recoverable transition costs related to the merger. The amounts are not included in rate base and are recovered from retail customers through 2028.

COVID-19 AAO: Represents extraordinary costs and lost revenues incurred by Evergy Kansas Central, net of any COVID-19-related savings, as a result of the COVID-19 pandemic. The amounts are not included in rate base and are amortized over a three-year period.

Other regulatory assets: Includes various regulatory assets that individually are small in relation to the total regulatory asset balance. These amounts have various recovery periods and are not included in rate base.

The following summarizes the nature and period of amortization for each of the regulatory liabilities listed in the table above.

Taxes refundable through future rates: Represents the obligation to return to customers income taxes recovered in earlier periods when corporate income tax rates were higher than current income tax rates. A large portion of this amount is related to depreciation and will be returned to customers over the life of the applicable property.

Pension and post-retirement costs: Includes pension and post-retirement benefit obligations and expense recognized in setting prices in excess of actual pension and post-retirement expense.

Jurisdictional allowance for funds used during construction: Represents AFUDC that is accrued subsequent to the time the associated construction charges are included in prices and prior to the time the related assets are placed in service. The AFUDC is amortized to depreciation expense over the useful life of the asset that is placed in service.

Kansas tax credits: Represents Kansas tax credits on investment in utility plant. Amounts will be credited to customers subsequent to the realization of the credits over the remaining lives of the utility plant giving rise to the tax credits.

Purchase power agreement: Represents the amount included in retail electric rates from customers in excess of costs incurred under purchase power agreements. Amounts are amortized over a five-year period.

Accumulated depreciation of retired plants: Per KCC Docket No. 18-WSEE-328-RTS, represents amounts collected from customers for depreciation expense subsequent to the retirement of certain generating plants. In the 2023 rate case, the KCC ordered Evergy Kansas Central to record the balance to account 108, accumulated provision for depreciation, for amounts collected from customers for depreciation expense subsequent to the retirement of certain generating plants.

TFR refunds: Represents the amount ordered to be refunded to TFR customers for over-collections related to the calculation of Evergy Kansas Central's capital structure for the rate years 2020 through 2022. This difference was refunded as a part of its 2023 TFR. In addition, this includes amounts probable of refund for similar issues for years 2018 through 2019 and amounts related to the amortization of excess deferred income taxes authorized by FERC in December 2022. See "TFR Formal Challenge" within this Note 4 for additional information.

Fuel recovery mechanism: Represents the amount collected from customers in excess of the actual cost of fuel consumed in producing electricity and the cost of purchased power. This difference is expected to be refunded over a one-year period and is not included in rate base.

COLI rate credits refund: Represents the amount ordered to be refunded by Evergy Kansas Central to customers amortized over a three-year period to account for the difference between the expected amount of COLI rate credits approved and the actual amount of COLI rate credits received by customers from 1987 through December 31, 2023.

Phase-in plan: Instead of traditional ratemaking, the KCC ordered that Evergy Kansas Central recover the costs of several owned wind farms through a levelized revenue requirement. The levelized recovery of costs defers the rates intended to recover allowable costs for each wind farm beyond the period in which those costs would be charged to expense under traditional ratemaking. The regulatory liability represents the cumulative amount collected in accordance with the ordered ratemaking treatment in excess of the amount that would have been collected under traditional ratemaking.

Other regulatory liabilities: Includes various regulatory liabilities that individually are relatively small in relation to the total regulatory liability balance. These amounts will be credited over various periods.

ASSET RETIREMENT OBLIGATIONS (NOTE 5)

AROs associated with tangible long-lived assets are legal obligations that exist under enacted laws, statutes and written or oral contracts, including obligations arising under the doctrine of promissory estoppel. These liabilities are recognized at estimated fair value as incurred with a corresponding amount capitalized as part of the cost of the related long-lived assets and depreciated over their useful lives. Accretion of the liabilities due to the passage of time is recorded to a regulatory asset and/or liability. Changes in the estimated fair values of the liabilities are recognized when known.

Evergy Kansas Central has AROs related to asbestos abatement and the closure and post-closure care of ponds and landfills containing coal combustion residuals (CCRs) and the retirement of wind generation facilities. The following table summarizes the changes in Evergy Kansas Central's AROs for the periods ending December 31, 2023 and 2022.

	2023		2022
		(millions)	
Beginning balance January 1	\$	100.9	\$ 48.7
Additions		9.7	—
Revision in timing and/or estimates		—	51.2
Settlements		(5.0)	(1.2)
Accretion		4.4	2.0
Ending balance	\$	110.0	\$ 100.7

In 2023, Evergy Kansas Central became contractually obligated to retire the wind facilities and remove the foundations at Persimmon Creek as part of the acquisition, resulting in a \$9.7 million increase to its ARO liabilities.

In 2022, Evergy Kansas Central completed an engineering study that resulted in recording revisions in estimates for AROs at ponds and landfills containing CCRs, primarily at JEC, driven by higher cost estimates primarily due to increased scope of surface area remediation, cost inflation and changes in assumed method of closure at certain sites, among other factors.

PENSION PLANS AND POST-RETIREMENT BENEFITS (NOTE 6)

Evergy and certain of its subsidiaries maintain, and Evergy Kansas Central participates in, qualified non-contributory defined benefit pension plans covering the majority of Evergy Kansas Central's employees as well as certain non-qualified plans covering certain active and retired officers.

For the majority of employees, pension benefits under these plans reflect the employees' compensation, years of service and age at retirement. However, for the plan covering Evergy Kansas Central's employees, the benefits for non-union employees hired between 2002 and the second quarter of 2018 and union employees hired beginning in 2012 are derived from a cash balance account formula. The plan was closed to future non-union employees in 2018.

Evergy and its subsidiaries also provide certain post-retirement health care and life insurance benefits for substantially all retired employees of Evergy Kansas Central.

Evergy Kansas Central records pension and post-retirement expense in accordance with rate orders from the KCC that allow the difference between pension and post-retirement costs under GAAP and costs for ratemaking to be recognized as a regulatory asset or liability. This difference between financial and regulatory accounting methods is due to timing and will be eliminated over the life of the plans.

For 2023, Evergy Kansas Central recorded pension settlement losses of \$1.1 million. For 2022, Evergy Kansas Central recorded pension and post-retirement special termination benefit losses of \$14.2 million. These settlement losses and special termination benefits were the result of accelerated distributions and enhanced pension distributions as a result of employee retirements for certain plan participants. Evergy Kansas Central deferred substantially all of the losses to a regulatory asset and expects to recover these amounts over future periods pursuant to regulatory agreements.

The following pension benefits tables provide information relating to Evergy Kansas Central's funded status of its defined benefit pension plan as well as the components of net periodic benefit costs. For financial reporting purposes, the market value of plan assets is the fair value. Net periodic benefit costs reflect total plan benefit costs prior to the effects of capitalization and sharing with joint owners of power plants.

	Pension Benefits			Post-Retirement Benefits		
	2023	2022		2023	2022	
Change in projected benefit obligation (PBO)	(millions)					
PBO at January 1	\$	698.8	\$	971.0	\$	127.8
Service cost		14.2		23.0		1.4
Interest cost		36.0		29.7		3.9
Contributions by participants		—		—		0.2
Actuarial (gain) loss		33.9		(254.1)		(27.1)
Benefits paid		(38.8)		(80.9)		(8.8)
Settlements and special termination benefits (expense)		(69.4)		12.9		1.2
Other		(2.5)		(2.8)		—
PBO at December 31	\$	672.2	\$	698.8	\$	98.6
Change in plan assets						
Fair value of plan assets at January 1	\$	492.8	\$	625.6	\$	123.8
Actual return on plan assets		55.5		(72.4)		(19.3)
Contributions by employer and participants		12.7		21.0		0.2
Benefits paid		(36.6)		(78.6)		(8.6)
Settlements		(67.0)		—		—
Other		(2.5)		(2.8)		—
Fair value of plan assets at December 31	\$	454.9	\$	492.8	\$	96.1
Funded status at December 31	\$	(217.3)	\$	(206.0)	\$	(2.5)
Amounts recognized in the balance sheets						
Non-current asset	\$	—	\$	—	\$	—
Current pension and other post-retirement liability		(2.1)		(4.3)		(0.2)
Noncurrent pension liability and other post-retirement liability		(215.2)		(201.7)		(2.3)
Net amount recognized before regulatory treatment		(217.3)		(206.0)		(2.5)
Regulatory asset/liability		52.1		42.4		(12.0)
Net amount recognized at December 31	\$	(165.2)	\$	(163.6)	\$	(14.5)
Amounts in regulatory asset/liability not yet recognized as a component of net periodic benefit cost:						
Actuarial (gain) loss	\$	41.8	\$	30.6	\$	(12.0)
Prior service cost		10.3		11.8		—
Net amount recognized at December 31	\$	52.1	\$	42.4	\$	(12.0)

Actuarial losses for Evergy Kansas Central's pension benefit plan for 2023 were primarily driven by a decrease in the discount rate used to measure the benefit obligation as a result of lower market interest rates. Actuarial gains for Evergy Kansas Central's pension benefit plan for 2022 were primarily driven by an increase in the discount rate used to measure the benefit obligation as a result of higher market interest rates. See the weighted average assumptions used to determine

the benefit obligations within this Note 6 for further information.

As of December 31, 2023 and 2022, Evergy Kansas Central's pension benefits include non-qualified benefit obligations of \$19.5 million and \$19.6 million, respectively, which are funded by trusts containing assets of \$24.5 million and \$24.9 million, respectively. The assets in the aforementioned trusts are not included in the table above. See Note 10 for more information on these amounts.

Year Ended December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
(millions)				
Components of net periodic benefit costs				
Service cost	\$ 14.2	\$ 23.0	\$ 0.8	\$ 1.3
Interest cost	36.0	29.7	5.5	3.9
Expected return on plan assets	(32.2)	(38.1)	(6.3)	(6.5)
Prior service cost	1.6	1.6	—	0.4
Recognized net actuarial (gain) loss	(1.3)	20.0	(1.9)	(0.3)
Settlements and special termination benefits	0.8	12.9	—	1.3
Net periodic cost (benefit) before regulatory adjustment and intercompany allocations	19.1	49.1	(1.9)	0.1
Regulatory adjustment	30.1	0.1	(1.7)	(3.6)
Intercompany allocations	(2.3)	2.9	0.3	0.4
Net periodic benefit costs (income)	46.9	52.1	(3.3)	(3.1)
Other changes in plan assets and benefit obligations recognized in regulatory assets/liabilities				
Current year net (gain) loss	10.8	(143.6)	(7.1)	(1.3)
Amortization of loss	1.3	(20.1)	1.9	0.3
Prior service cost	—	—	—	—
Amortization of prior service cost	(1.6)	(1.5)	—	(0.4)
Net loss due to settlement	(0.8)	—	—	—
Total recognized in regulatory asset/liability	9.7	(165.2)	(5.2)	(1.4)
Total recognized in net periodic benefit cost and regulatory asset/liability	\$ 56.6	\$ (113.1)	\$ (8.5)	\$ (4.5)

For financial reporting purposes, the estimated prior service cost and net actuarial (gain) loss for the defined benefit plans are amortized from a regulatory asset into net periodic benefit cost. Evergy Kansas Central amortizes prior service cost on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan. Evergy Kansas Central amortizes the net actuarial (gain) loss on a straight-line basis over the average future service of active plan participants benefiting under the plan without application of an amortization corridor.

Pension and other post-retirement benefit plans with the PBO, accumulated benefit obligation (ABO) or accumulated other post-retirement benefit obligation (APBO) in excess of the fair value of plan assets at year-end are detailed in the following table.

	2023	2022
	(millions)	
ABO for all defined benefit pension plans	\$ 621.2	\$ 646.8
Pension plans with the PBO in excess of plan assets		
Projected benefit obligation	\$ 672.2	\$ 698.8
Fair value of plan assets	454.9	492.8
Pension plans with the ABO in excess of plan assets		
Accumulated benefit obligation	\$ 621.2	\$ 646.8
Fair value of plan assets	454.9	492.8
Other post-retirement benefit plans with the APBO in excess of plan assets		
Accumulated post-retirement benefit obligation	\$ —	\$ 98.7
Fair value of plan assets	—	96.1

The expected long-term rate of return on plan assets represents Evergy Kansas Central's estimate of the long-term return on plan assets and is based on historical and projected rates of return for current and planned asset classes in the plan's investment portfolio. Assumed projected rates of return for each asset class were selected after analyzing historical experience and future expectations of the returns of various asset classes. Based on the target asset allocation for each asset class, the overall expected rate of return for the portfolios was developed and adjusted for the effect of projected benefits paid from plan assets and future plan contributions.

The following tables provide the weighted-average assumptions used to determine benefit obligations and net costs for Evergy Kansas Central's pension and post-retirement benefit plan.

Weighted-average assumptions used to determine the benefit obligation at December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
Discount rate	5.34 %	5.72 %	4.10 %	4.39 %
Rate of compensation increase	2.86 %	2.87 %	n/a	n/a
Interest crediting rate for cash balance plans	4.20 %	4.00 %	n/a	n/a

Weighted-average assumptions used to determine net costs for years ended December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
Discount rate	4.34 %	3.10 %	4.39 %	2.38 %
Expected long-term return on plan assets	6.80 %	6.80 %	5.75 %	5.75 %
Rate of compensation increase	2.87 %	2.87 %	n/a	n/a
Interest crediting rate for cash balance plans	4.00 %	4.00 %	n/a	n/a

Every Kansas Central expects to contribute \$13.2 million to the pension plan in 2024 to meet Employee Retirement Income Security Act of 1974, as amended (ERISA) funding requirements and regulatory orders. Every Kansas Central's funding policy is to contribute amounts sufficient to meet the ERISA funding requirements and KCC rate orders plus additional amounts as considered appropriate; therefore, actual contributions may differ from expected contributions. The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid through 2033.

	Pension Benefits		Post-Retirement Benefits
		(millions)	
2024	\$ 58.2		\$ 9.9
2025	57.5		9.6
2026	56.7		9.1
2027	56.2		7.9
2028	55.2		7.5
2029 - 2033	264.4		33.8

As of December 31, 2023, Every Kansas Central and Every Metro maintained a master trust for their qualified pension benefits and a separate trust for Every Kansas Central's post-retirement benefits. These plans are managed in accordance with prudent investor guidelines contained in the ERISA requirements.

The primary objective of Every Kansas Central's pension plan is to provide a source of retirement income for its participants and beneficiaries, and the primary financial objective of the plan is to minimize funding deficiencies and maintain the plan's ability to pay all benefit and expense obligations when due.

The primary objective of Every Kansas Central's post-retirement benefit plan is preserve capital, maintain sufficient liquidity and earn a consistent rate of return.

The investment strategies of the Every Kansas Central pension and post-retirement plans support the above objectives of the plans. The portfolios are invested, and periodically rebalanced, to achieve the targeted allocations detailed below. The following table provides the target asset allocations by asset class for the Every Kansas Central pension and other post-retirement plan assets.

	Pension Benefits	Post-Retirement Benefits
Domestic equities	26%	26%
International equities	20%	18%
Bonds	39%	56%
Real estate investments	4%	—%
Other investments	11%	—%

Fair Value Measurements

Every Kansas Central classifies recurring and non-recurring fair value measurements based on the fair value hierarchy as discussed in Note 10. The following are descriptions of the valuation methods of the primary fair value measurements disclosed below.

Domestic equities – consists of domestic equity mutual funds. Funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1. Funds that are valued by fund administrators using the net asset value (NAV) per fund share, derived from the quoted prices in active markets of the underlying securities are not classified within the fair value hierarchy.

International equities – consists of international equity mutual funds. Funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1.

Bond funds – consists of funds maintained by investment companies that invest in various types of fixed income securities consistent with the funds' stated objectives. Funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1.

Real estate investments – consists of institutional trust funds valued at NAV per fund share and are not categorized in the fair value hierarchy.

Combination debt/equity/other fund – consists of a fund that invests in various types of debt, equity and other asset classes consistent with the fund's stated objectives. The fund, which is publicly quoted, is valued based on quoted prices in active markets and is categorized as Level 1.

Alternative investments – consists of investments in institutional trust and hedge funds that are valued by fund administrators using the NAV per fund share, derived from the underlying investments of the fund, and are not classified within the fair value hierarchy.

Short-term investments – consists of fund investments in high-quality, short-term, U.S. dollar-denominated instruments with an average maturity of 60 days that are valued at NAV per fund share and are not categorized in the fair value hierarchy.

The fair values of Evergy Kansas Central's pension plan assets at December 31, 2023 and 2022, by asset category are in the following tables.

Description	Fair Value Measurements Using				Assets measured at NAV
	December 31 2023	Level 1	Level 2	Level 3	
Pension Plans			(millions)		
Domestic equities	\$ 106.9	\$ 90.9	\$ —	\$ —	16.0
International equities	86.7	86.7	—	—	—
Bond funds	164.3	164.3	—	—	—
Real estate investments	16.9	—	—	—	16.9
Combination debt/equity/other fund	21.4	21.4	—	—	—
Alternative investments fund	54.7	—	—	—	54.7
Short-term investments	4.0	—	—	—	4.0
Total	\$ 454.9	\$ 363.3	\$ —	\$ —	91.6

Description	Fair Value Measurements Using				Assets measured at NAV
	December 31 2022	Level 1	Level 2	Level 3	
Pension Plans			(millions)		
Domestic equities	\$ 115.6	\$ 95.2	\$ —	\$ —	20.4
International equities	95.2	95.2	—	—	—
Bond funds	178.2	178.2	—	—	—
Real estate investments	19.8	—	—	—	19.8
Combination debt/equity/other fund	22.7	22.7	—	—	—
Alternative investments fund	47.1	—	—	—	47.1
Short-term investments	14.2	—	—	—	14.2
Total	\$ 492.8	\$ 391.3	\$ —	\$ —	101.5

The fair values of Evergy Kansas Central's post-retirement plan assets at December 31, 2023 and 2022, by asset category are in the following tables.

Description	Fair Value Measurements Using				Assets measured at NAV
	December 31 2023	Level 1	Level 2	Level 3	
Post-Retirement Benefit Plans			(millions)		
Domestic equities	\$ 26.1	\$ 26.1	\$ —	\$ —	—
International equities	17.9	17.9	—	—	—
Bond funds	49.6	49.6	—	—	—
Combination debt/equity/other fund	4.5	4.5	—	—	—
Short-term investments	1.0	—	—	—	1.0
Total	\$ 99.1	\$ 98.1	\$ —	\$ —	1.0

Description	Fair Value Measurements Using				Assets measured at NAV
	December 31 2022	Level 1	Level 2	Level 3	
Post-Retirement Benefit Plans			(millions)		
Domestic equities	\$ 24.2	\$ 24.2	\$ —	\$ —	—
International equities	17.5	17.5	—	—	—
Bond funds	48.7	48.7	—	—	—
Combination debt/equity/other fund	4.8	4.8	—	—	—
Short-term investments	1.0	—	—	—	1.0
Total	\$ 96.2	\$ 95.2	\$ —	\$ —	1.0

Employee Savings Plans

Evergy has defined contribution savings plans (401(k)) that cover substantially all employees, including employees of Evergy Kansas Central. Evergy matches employee contributions, subject to limits. Evergy Kansas Central's annual cost of the plans totaled \$9.7 million and \$10.3 million in 2023 and 2022, respectively.

SHORT-TERM BORROWINGS AND SHORT-TERM BANK LINES OF CREDIT (NOTE 7)

In June 2023, Evergy extended the expiration date of its \$2.5 billion master credit facility from 2026 to 2027. Evergy Kansas Central has borrowing capacity under the master credit facility with a current sublimit of \$750.0 million. This sublimit can be unilaterally adjusted by Evergy provided the sublimit remains within minimum and maximum sublimits as specified in the facility. The applicable interest rates and commitment fees of the facility are subject to upward or downward adjustments, within certain limitations, if Evergy achieves, or fails to achieve, certain sustainability-linked targets based on two key performance indicator metrics: (i) Non-Emitting Generation Capacity and (ii) Diverse Supplier Spend (as defined in the facility).

A default by Evergy Kansas Central or one of its significant subsidiaries on other indebtedness totaling more than \$100.0 million constitutes a default by Evergy Kansas Central under the facility. Under the terms of this facility, Evergy Kansas Central is required to maintain a total indebtedness to total capitalization ratio, as defined in the facility, of not greater than 0.65 to 1.00 at all times. As of December 31, 2023, Evergy Kansas Central was in compliance with this covenant.

As of December 31, 2023, Evergy Kansas Central had \$230.4 million of commercial paper outstanding at a weighted-average interest rate of 5.56%, had issued letters of credit totaling \$1.0 million and had no outstanding cash borrowings under the credit facility. As of December 31, 2022, Evergy Kansas Central had \$772.1 million of commercial paper outstanding at a weighted-average interest rate of 4.91%, had not issued letters of credit and had no outstanding cash borrowings under the credit facility.

LONG-TERM DEBT (NOTE 8)

Evergy Kansas Central's long-term debt is detailed in the following table.

	Year Due	December 31	
		2023	2022
Mortgage Bonds		(millions)	
3.25% Series	2025	\$ 250.0	\$ 250.0
2.55% Series	2026	350.0	350.0
3.10% Series	2027	300.0	300.0
5.90% Series	2033	300.0	—
4.125% Series	2042	550.0	550.0
4.10% Series	2043	430.0	430.0
4.625% Series	2043	250.0	250.0
4.25% Series	2045	300.0	300.0
3.25% Series	2049	300.0	300.0
3.45% Series	2050	500.0	500.0
5.70% Series	2053	400.0	—
Pollution Control Bonds			
3.66% Series ^(a)	2032	45.0	45.0
3.66% Series ^(a)	2032	30.5	30.5
Unamortized discount		(13.8)	(11.8)
Total		\$ 3,991.7	\$ 3,293.7

^(a)Variable rate.

Mortgage Bonds

The Evergy Kansas Central mortgage contains provisions restricting the amount of first mortgage bonds (FMBs) that could be issued by Evergy Kansas Central. Evergy Kansas Central must be in compliance with such restrictions prior to the issuance of additional first mortgage bonds or other secured indebtedness. The amount of Evergy Kansas Central FMBs authorized by its Mortgage and Deed of Trust, dated July 1, 1939, as supplemented, is subject to certain limitations as described below. FMBs are secured by utility assets. Amounts of additional FMBs that may be issued are subject to property, earnings and certain restrictive provisions, except in connection with certain refundings, of the mortgage. As of December 31, 2023, approximately \$518.6 million principal amount of additional Evergy Kansas Central FMBs could be issued under the most restrictive provisions of the mortgage.

In March 2023, Evergy Kansas Central issued, at a discount, \$400.0 million of 5.70% FMBs, maturing in 2053. The proceeds of the issuance were used to repay commercial paper and for general corporate purposes.

In November 2023, Evergy Kansas Central issued, at a discount, \$300.0 million of 5.90% FMBs, maturing in 2033.

Scheduled Maturities

The principal amounts of Evergy Kansas Central's long-term debt maturities for the next five years are detailed in the following table.

	2024	2025	2026	2027	2028
			(millions)		
Scheduled maturities	\$ —	\$ 250.0	\$ 350.0	\$ 300.0	\$ —

DERIVATIVE INSTRUMENTS (NOTE 9)

Evergy Kansas Central engages in the wholesale and retail sale of electricity as part of its regulated electric operations, in addition to limited non-regulated energy marketing activities. These activities expose Evergy Kansas Central to market risks associated with the price of electricity, natural gas and other energy-related products. Management has established risk management policies and strategies to reduce the potentially adverse effects that the volatility of the markets may have on Evergy Kansas Central's operating results. Evergy Kansas Central's commodity risk management activities, which are subject to the management, direction and control of an internal risk management committee, utilize derivative instruments to reduce the effects of fluctuations in wholesale sales and fuel and purchased power expense caused by commodity price volatility.

Evergy Kansas Central is also exposed to market risks arising from changes in interest rates and may use derivative instruments to manage these risks. Evergy Kansas Central's interest rate risk management activities have included using derivative instruments to hedge against future interest rate fluctuations on anticipated debt issuances.

Evergy Kansas Central also engages in non-regulated energy marketing activity for trading purposes which focuses on seizing market opportunities to create value driven by expected changes in the market prices of commodities, primarily electricity and natural gas.

Evergy Kansas Central considers various qualitative factors, such as contract and marketplace attributes, in designating derivative instruments at inception. Evergy Kansas Central may elect the normal purchases and normal sales (NPNS) exception, which requires the effects of the derivative to be recorded when the underlying contract settles under accrual accounting. Evergy Kansas Central accounts for derivative instruments that are not designated as NPNS primarily as either economic hedges or trading contracts (non-hedging derivatives) which are recorded as assets or liabilities on its balance sheets at fair value. See Note 10 for additional information on Evergy Kansas Central's method for assessing the fair value of derivative instruments. Changes in the fair value of non-hedging derivatives that are related to Evergy Kansas Central's regulated operations are deferred to a regulatory asset or regulatory liability when determined to be probable of future recovery or refund from customers. Recovery of the actual costs incurred by regulated activities will not impact earnings but will impact cash flows due to the timing of the recovery mechanism. Cash flows for all derivative instruments are classified as operating activities on Evergy Kansas Central's statements of cash flows, with the exception of cash flows for interest rate swap agreements accounted for as cash flows hedges of forecasted debt transactions, which are recorded as financing activities. Changes in the fair value of non-hedging derivatives that are not related to Evergy Kansas Central's regulated operations are recorded in operating revenues on Evergy Kansas Central's statement of income.

Evergy Kansas Central offsets fair value amounts recognized for derivative instruments under master netting arrangements, which include rights to reclaim cash collateral (a receivable), or the obligation to return cash collateral (a payable).

The gross notional contract amount by commodity type for derivative instruments is summarized in the following table.

Non-hedging derivatives	Notional volume unit of measurement	December 31	
		2023	2022
Commodity contracts		(millions)	
Power	MWhs	32.1	41.6
Natural gas	MMBtu	558.7	769.6

The fair values of Evergy Kansas Central's open derivative positions and balance sheet classifications are summarized in the following tables. The fair values below are gross values before netting agreements and netting of cash collateral.

		December 31	
		2023	2022
Commodity contracts		(millions)	
Power	Derivative Instrument Assets (175)	\$ 18.3	\$ 36.7
	Long-Term Portion of Derivative Instrument Assets (175)	35.7	65.6
Natural gas	Derivative Instrument Assets (175)	68.1	221.0
	Long-Term Portion of Derivative Instrument Assets (175)	6.0	1.6
Total derivative assets		\$ 128.1	\$ 324.9
Commodity contracts			
Power	Derivative Instrument Liabilities (244)	\$ 14.3	\$ 35.6
	Long-Term Portion of Derivative Instrument Liabilities (244)	32.9	61.5
Natural gas	Derivative Instrument Liabilities (244)	67.0	215.1
	Long-Term Portion of Derivative Instrument Liabilities (244)	6.8	1.6
Total derivative liabilities		\$ 121.0	\$ 313.8

The following tables present the line items on Evergy Kansas Central's balance sheets where derivative assets and liabilities are reported. The gross amounts offset in the tables below show the effect of master netting arrangements and include collateral posted to offset the net position.

	December 31	
	2023	2022
Derivative Assets	(millions)	
Current		
Gross amounts recognized	\$ 86.4	\$ 257.7
Gross amounts offset	(75.3)	(232.9)
Net amounts presented in Derivative Instrument Assets (175)	\$ 11.1	\$ 24.8
Long-Term		
Gross amounts recognized	\$ 41.7	\$ 67.2
Gross amounts offset	(11.9)	(42.1)
Net amounts presented in Long-Term Portion of Derivative Instrument Assets (175)	\$ 29.8	\$ 25.1
Derivative Liabilities		
Current		
Gross amounts recognized	\$ 81.3	\$ 250.7
Gross amounts offset	(74.4)	(229.4)
Net amounts presented in Derivative Instrument Liabilities (244)	\$ 6.9	\$ 21.3
Long-Term		
Gross amounts recognized	\$ 39.7	\$ 63.1
Gross amounts offset	(5.9)	(36.4)
Net amounts presented in Long-Term Portion of Derivative Instrument Liabilities (244)	\$ 33.8	\$ 26.7

The following table summarizes the amounts of gain (loss) recognized in income for the change in fair value of derivatives not designated as hedging instruments for Evergy Kansas Central. The amount of gain (loss) recognized in income for the change in fair value of derivatives not designated as hedging instruments for 2020 was not significant for Evergy Kansas Central.

Location of gain (loss)	Contract type	2023		2022	
		(millions)			
Operating revenues	Commodity	\$ 22.9	\$	84.6	\$
Total		\$ 22.9	\$	84.6	\$

Credit risk of Evergy Kansas Central's derivative instruments relates to the potential adverse financial impact resulting from non-performance by a counterparty of its contractual obligations. Evergy Kansas Central maintains credit policies and employ credit risk mitigation, such as collateral requirements or letters of credit, when necessary to minimize their overall credit risk and monitor exposure. Substantially all of Evergy Kansas Central's counterparty credit risk associated with derivative instruments relates to its non-regulated energy marketing activities. As of December 31, 2023, if counterparty groups completely failed to perform on contracts, Evergy Kansas Central's maximum exposure related to derivative assets was \$36.2 million. As of December 31, 2023, the potential loss after the consideration of applicable master netting arrangements and collateral received for Evergy Kansas Central was \$29.0 million.

Certain of Evergy Kansas Central's derivative instruments contain collateral provisions that are tied to Evergy Kansas Central's credit ratings and may require the posting of collateral for various reasons, including if Evergy Kansas Central's credit ratings were to fall below investment grade. Substantially all of these derivative instruments relate to Evergy Kansas Central's non-regulated energy marketing activities. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that were in a liability position as of December 31, 2023, was \$34.6 million for which Evergy Kansas Central has posted no collateral in the normal course of business. If the credit-risk-related contingent features underlying these agreements were triggered as of December 31, 2023, Evergy Kansas Central could be required to post an additional \$34.3 million of collateral to its counterparties.

FAIR VALUE MEASUREMENTS (NOTE 10)

GAAP establishes a hierarchical framework for disclosing the transparency of the inputs utilized in measuring assets and liabilities at fair value. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the classification of assets and liabilities within the fair value hierarchy levels. In addition, Evergy Kansas Central measures certain investments that do not have a readily determinable fair value at NAV, which are not included in the fair value hierarchy. Further explanation of these levels and NAV is summarized below.

Level 1 - Quoted prices are available in active markets for identical assets or liabilities. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on public exchanges or exchange traded derivative instruments.

Level 2 - Pricing inputs are not quoted prices in active markets, but are either directly or indirectly observable. The types of assets and liabilities included in Level 2 are certain marketable debt securities, financial instruments traded in less than active markets, non-exchange traded derivative instruments with observable forward curves and options contracts.

Level 3 - Significant inputs to pricing have little or no transparency. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation. The types of assets and liabilities included in Level 3 are non-exchange traded derivative instruments for which observable market data is not available to corroborate the valuation inputs and transmission congestion rights (TCRs) in the SPP Integrated Marketplace.

NAV - Investments that do not have a readily determinable fair value are measured at NAV. These investments do not consider the observability of inputs and, therefore, they are not included within the fair value hierarchy.

Evergy Kansas Central records cash and cash equivalents, accounts receivable and short-term borrowings on its balance sheets at cost, which approximates fair value due to the short-term nature of these instruments.

Fair Value of Long-Term Debt

Evergy Kansas Central measures the fair value of long-term debt using Level 2 measurements available as of the measurement date. The book value and fair value of Evergy Kansas Central's long-term debt is summarized in the following table.

	December 31					
	2023			2022		
	Book Value	Fair Value		Book Value	Fair Value	
	(millions)					
Long-term debt	\$ 3,991.7	\$ 3,574.7		\$ 3,293.7	\$ 2,764.0	

Recurring Fair Value Measurements

The following tables include Evergy Kansas Central's balances of financial assets and liabilities measured at fair value on a recurring basis.

Description	December 31, 2023	Netting	Level 1	Level 2	Level 3	NAV
Assets (millions)						
Rabbi trust:						
Fixed income funds	\$ 15.2	\$ —	\$ 15.2	\$ —	\$ —	\$ —
Equity funds	7.4	—	7.4	—	—	—
Combination debt/equity/other fund	1.7	—	1.7	—	—	—
Cash equivalents	0.2	—	0.2	—	—	—
Total rabbi trust	24.5	—	24.5	—	—	—
Derivative instruments - commodity contracts ^(a)						
Power	40.2	(13.8)	16.3	32.2	5.5	—
Natural gas	0.7	(73.4)	72.7	1.4	—	—
Total derivative assets	40.9	(87.2)	89.0	33.6	5.5	—
Total assets	65.4	(87.2)	113.5	33.6	5.5	—
Liabilities						
Derivative instruments - commodity contracts ^(a)						
Power	40.3	(6.9)	9.4	34.6	3.2	—
Natural gas	0.4	(73.4)	72.6	1.2	—	—
Total derivative liabilities	40.7	(80.3)	82.0	35.8	3.2	—
Total liabilities	\$ 40.7	\$ (80.3)	\$ 82.0	\$ 35.8	\$ 3.2	\$ —

Description	December 31, 2022	Netting	Level 1	Level 2	Level 3	NAV
Assets (millions)						
Rabbi trust:						
Fixed income funds	\$ 15.6	\$ —	\$ 15.6	\$ —	\$ —	\$ —
Equity funds	7.3	—	7.3	—	—	—
Combination debt/equity/other fund	1.9	—	1.9	—	—	—
Cash equivalents	0.1	—	0.1	—	—	—
Total rabbi trust	24.9	—	24.9	—	—	—
Derivative instruments - commodity contracts ^(a)						
Power	42.6	(59.7)	45.5	46.5	10.3	—
Natural gas	7.3	(215.3)	222.5	0.1	—	—
Total derivative assets	49.9	(275.0)	268.0	46.6	10.3	—
Total assets	74.8	(275.0)	292.9	46.6	10.3	—
Liabilities						
Derivative instruments - commodity contracts ^(a)						
Power	46.6	(50.5)	34.0	55.9	7.2	—
Natural gas	1.4	(215.3)	216.6	0.1	—	—
Total derivative liabilities	48.0	(265.8)	250.6	56.0	7.2	—
Total liabilities	\$ 48.0	\$ (265.8)	\$ 250.6	\$ 56.0	\$ 7.2	\$ —

^(a)Derivative instruments classified as Level 1 consist of exchange-traded derivative instruments with fair value based on quoted market prices. Derivative instruments classified as Level 2 consist of non-exchange traded derivative instruments with observable forward curves and option contracts priced with models using observable inputs. Derivative instruments classified as Level 3 consist of non-exchange traded derivative instruments for which observable market data is not available to corroborate the valuation inputs and TCRs valued at the most recent auction price in the SPP

Evergy Kansas Central holds equity investments classified as securities in a rabbi trust for the benefit of certain retired executive officers. Evergy Kansas Central records net realized and unrealized gains and losses on the rabbi trust in its statements of income. For the years ended December 31, 2023 and 2022, Evergy Kansas Central recorded net unrealized gains of \$2.0 million and net unrealized losses of \$5.4 million, respectively, on the rabbi trust.

COMMITMENTS AND CONTINGENCIES (NOTE 11)

Environmental Matters

Set forth below are descriptions of contingencies related to environmental matters that may impact Evergy

Kansas Central's operations or its financial results. Management's assessment of these contingencies, which are based on federal and state statutes and regulations, and regulatory agency and judicial interpretations and actions, has evolved over time. These laws, regulations, interpretations and actions can also change, restrict or otherwise impact Evergy Kansas Central's operations or financial results. The failure to comply with these laws, regulations, interpretations and actions could result in the assessment of administrative, civil and criminal penalties and the imposition of remedial requirements. Evergy Kansas Central believes that all its operations are in substantial compliance with current federal, state and local environmental standards.

There are a variety of final and proposed laws and regulations that could have a material adverse effect on Evergy Kansas Central's operations and financial results. Due in part to the complex nature of environmental laws and regulations, Evergy Kansas Central is unable to assess the impact of potential changes that may develop with respect to the environmental contingencies described below.

Clean Air Act - Startup, Shutdown and Malfunction (SSM) Regulation

In 2015, the Environmental Protection Agency (EPA) issued a final rule addressing how state implementation plans (SIPs) can treat excess emissions during SSM events. This rule was referred to as the 2015 SIP Call Rule. The rule required 36 states to submit SIP revisions by November 2016 to remove certain exemptions and other discretionary enforcement provisions that apply to excess emissions during SSM events. Legal challenges ensued and the case was eventually placed in abeyance. In December 2021, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit) restarted the litigation and oral arguments were held in March 2022. An additional case was also taking place in the U.S. District Court for the Northern District of California (District Court of Northern California) and in June 2022, the District Court of Northern California entered a final consent decree establishing deadlines for the EPA to take final action on SIP revisions that were submitted in response to the 2015 SIP Call Rule. Deadlines for 26 states and air districts, including Kansas, Missouri and Oklahoma, are listed in the final consent decree. Final action from the EPA could result in required SIP revisions in Oklahoma, Kansas and Missouri which could have a material impact on Evergy Kansas Central. If the D.C. Circuit overturns the EPA's 2015 SIP Call Rule, the final consent decree's deadlines will no longer be valid.

Mercury and Air Toxics Standards (MATS)

In April 2023, the EPA released a proposal to tighten certain aspects of the MATS rule. The EPA is proposing to lower the emission limit for particulate matter (PM), require the use of PM continuous emissions monitors (CEMS) and lower the mercury emission limit for lignite coal-fired electric generating units (EGUs). The EPA is also soliciting comment on further strengthening of the PM emission limitation. Due to uncertainty regarding final actions on the MATS rule, Evergy Kansas Central is unable to accurately assess the impacts of these potential EPA actions on its operations or financial results, but the cost to comply with the emission limitations as proposed do not appear to be material.

Ozone Interstate Transport State Implementation Plans (ITSIP)

In 2015, the EPA lowered the Ozone National Ambient Air Quality Standards (NAAQS) from 75 ppb to 70 ppb. Impacted states were required to submit ITSIPs in 2018 to comply with the "Good Neighbor Provision" of the Clean Air Act (CAA). The EPA did not act on these ITSIP submissions by the deadline established in the CAA and entered consent decrees establishing deadlines to take final action on various ITSIPs. In February 2022, the EPA published a proposed rule to disapprove the ITSIPs submitted by nineteen states including Missouri and Oklahoma. In April 2022, the EPA published a final approval of the Kansas ITSIP in the Federal Register. The Missouri Department of Natural Resources (MDNR) submitted a supplemental ITSIP to the EPA on November 1, 2022. In February 2023, the EPA published a final rule disapproving the ITSIPs submitted by 19 states, including the final disapproval of the Missouri and Oklahoma ITSIPs. In April 2023, the Attorneys General of Missouri and Oklahoma filed Petitions for Review in the U.S. Courts of Appeals for the Eighth and Tenth Circuits, respectively, challenging the EPA's disapproval. In May 2023, the Eighth Circuit granted a stay of the EPA's disapproval of the Missouri ITSIP, Evergy Kansas Central is unable to accurately assess the impact on its operations or financial results, but the cost to comply could be material. Similarly, in July 2023, the Tenth Circuit granted a stay of the EPA's disapproval of the Oklahoma ITSIP. In January 2024, the EPA proposed to disapprove the ITSIP for Kansas and four other states. The Kansas ITSIP was previously approved in April 2022. Evergy Kansas Central is in the process of reviewing this proposed disapproval of the Kansas ITSIP.

Ozone Interstate Transport Federal Implementation Plans (ITFIP)

In April 2022, the EPA published in the Federal Register the proposed ITFIP to resolve outstanding "Good Neighbor" obligations with respect to the 2015 Ozone NAAQS for 26 states including Missouri and Oklahoma. This ITFIP would establish a revised Cross-State Air Pollution Rule (CSAPR) ozone season nitrogen oxide (NO_x) emissions trading program for electric generating units (EGUs) beginning in 2023 and would limit ozone season NO_x emissions from certain industrial stationary sources beginning in 2026. The proposed rule would also establish a new daily backstop NO_x emissions rate limit for applicable coal-fired units larger than 100 MW, as well as unit-specific NO_x emission rate limits for certain industrial emission units and would feature "dynamic" adjustments of emission budgets for EGUs beginning with ozone season 2025. The proposed ITFIP includes reductions to the state ozone season NO_x budgets for Missouri and Oklahoma beginning in 2023 with additional reductions in future years. Evergy Kansas Central provided formal comments as part of the rulemaking process. In March 2023, the EPA issued the final ITFIPs for twenty-three states, including Missouri and Oklahoma, which included reduced ozone season NO_x budgets for EGUs in Missouri, Oklahoma and other states, and included other features and requirements that were in the proposed version of the rule. Because the EPA's authority to impose an ITFIP for a state is triggered by the state's failure to submit an ITSIP addressing NAAQS by the statutory deadline or disapproval of an ITSIP, the EPA lacks authority under the Clean Air Act to impose an ITFIP on a state for which SIP disapprovals have been stayed by the courts. Accordingly, the EPA issued interim final rules staying the effectiveness of the ITFIP in both Missouri and Oklahoma while the stays issued by the Eighth and Tenth Circuits in the ITSIP disapproval cases remain in place. During this time, both states will continue to operate under the existing CSAPR program. While Kansas was not originally included in the ITFIP, in January 2024, the EPA issued a proposal to include Kansas in the ITFIP. If finalized, the ITFIP for Kansas would become effective for the 2025 ozone season beginning in May 2025. Evergy Kansas Central is in the process of reviewing the details of this proposal; however, the impact on Evergy Kansas Central's operations and the cost to comply could be material.

Particulate Matter National Ambient Air Quality Standards

In February 2024, the EPA finalized a rule strengthening the primary annual PM_{2.5} (particulate matter less than 2.5 microns in diameter) NAAQS. The EPA is lowering the primary annual PM_{2.5} NAAQS from 12.0 µg/m³ (micrograms per cubic meter) to 9.0 µg/m³. The final rule is expected to take effect 60 days after publication in the Federal Register. Evergy Kansas Central is in the process of reviewing this final rule, however, due to uncertainty regarding the implementation of this final rule, Evergy Kansas Central is unable to accurately assess the impacts on its operations or financial results, but the cost to comply with lower PM_{2.5} NAAQS could be material.

Regional Haze Rule

In 1999, the EPA finalized the Regional Haze Rule which aims to restore national parks and wilderness areas to pristine conditions. The rule requires states in coordination with the EPA, the National Park Service, the U.S. Fish and Wildlife Service, the U.S. Forest Service, and other interested parties to develop and implement air quality protection plans to reduce the pollution that causes visibility impairment. There are 156 "Class I" areas across the U.S. that must be restored to pristine conditions by the year 2064. There are no Class I areas in Kansas. States must submit revisions to their Regional Haze Rule SIPs every ten years and the first round was due in 2007. For the second ten-year implementation period, the EPA issued a final rule revision in 2017 that allowed states to submit their SIP revisions by July 2021. Evergy Kansas Central has been in contact with the Kansas Department of Health and Environment (KDHE) as it worked to draft its SIP revision. The Kansas SIP revision was placed on public notice in June 2021 and requested no additional emission reductions by electric utilities based on the significant reductions that were achieved during the first implementation period. The

EPA provided comments on the Kansas SIP revision in June 2021 that each state is statutorily required to conduct a "four-factor analysis" on at least two sources within the state to help determine if further emission reductions are necessary. The EPA also stated it would be difficult to approve the Kansas SIP revision if at least two four-factor analyses are not conducted on Kansas emission sources. KDHE submitted the Kansas SIP revision in July 2021. In January 2024, the EPA issued a proposal to disapprove the Kansas SIP revision for failing to conduct a four-factor analysis for at least two emission sources in Kansas. If a Kansas generating unit of Evergy Kansas Central is selected for analysis, the possibility exists that the state or the EPA, through a revised SIP or a FIP, could determine that additional operational or physical modifications are required on the generating unit to further reduce emissions. The overall cost of those modifications could be material to Evergy Kansas Central.

Greenhouse Gases

Burning coal and other fossil fuels releases carbon dioxide (CO₂) and other gases referred to as greenhouse gases (GHG). Various regulations under the CAA limit CO₂ and other GHG emissions, and in addition, other measures are being imposed or offered by individual states, municipalities and regional agreements with the goal of reducing GHG emissions. In May 2023, the EPA proposed GHG regulations that would apply to fossil fuel fired EGUs. The proposal would set CO₂ limitations on emissions from new gas-fired combustion turbines, existing coal, oil and gas-fired steam generating units, and certain existing gas-fired combustion turbines. The proposed CO₂ limitations assume technologies such as carbon capture and sequestration/storage (CCS), hydrogen co-firing, and natural gas co-firing will be utilized. A final rule is expected in the first half of 2024.

Due to uncertainty regarding the future of the EPA's GHG regulations, Evergy Kansas Central cannot determine the impacts on its operations or financial results, but the cost to comply with potential GHG rules could be material.

Water

Evergy Kansas Central discharges some of the water used in generation and other operations containing substances deemed to be pollutants. A November 2015 EPA rule applicable to steam-electric power generating plants establishes effluent limitations guidelines (ELG) and standards for wastewater discharges, including limits on the amount of toxic metals and other pollutants that can be discharged. Implementation timelines for this 2015 rule vary from 2018 to 2023. In April 2019, the U.S. Court of Appeals for the Fifth Circuit issued a ruling that vacated and remanded portions of the original ELG rule. Due to this ruling, the EPA announced a plan in July 2021 to issue a proposed rule in the fall of 2022 to address the vacated limitations for legacy wastewater and landfill leachate. In March 2023, the EPA published a proposed update to the ELG to address the vacated limitations and prior reviews of the existing rule by the current administration. Flue Gas Desulfurization (FGD) wastewater, bottom ash transport wastewater, coal residual leachate, and legacy wastewater are addressed in the proposal. Evergy Kansas Central has reviewed the proposed modifications to limitations on FGD wastewater and bottom ash transport water and if the regulation is finalized as proposed, Evergy Kansas Central does not believe the impact to be material. Modifications for best available technology economically available for the discharge of coal residual leachate could be material if the rulemaking is finalized as proposed.

In August 2021, based on an order issued by the U.S. District Court for the District of Arizona, which vacated and remanded the EPA's 2020 Navigable Waters Protection Rule (NWPR), the EPA and the U.S. Army Corps of Engineers (Corps) announced that they had halted implementation of the NWPR nationwide, and were interpreting "Waters of the United States" consistent with the regulatory regime that was in place prior to 2015. In December 2021, the EPA and the Department of the Army published a proposed rule that would formally repeal the NWPR and revise the definition of "Waters of the United States". In December 2022, the EPA and the Department of the Army issued a final rule establishing a definition for "Waters of the United States". The final rule was published in the Federal Register in January 2023 and took effect in March 2023. In May 2023, the United States Supreme Court (Supreme Court) issued a decision that interpreted the meaning of "Waters of the United States" under the Clean Water Act. The Supreme Court's decision impacted the January 2023 rulemaking and required the EPA and the Corps to issue a new direct final rule to conform aspects of the regulatory text to the Supreme Court ruling. This direct final rule was published and took effect in September 2023. Evergy Kansas Central is reviewing the Supreme Court's decision and the EPA's and the Corps' final rule. The impact on Evergy Kansas Central's operations or financial results are not expected to be material.

Regulation of Coal Combustion Residuals

In the course of operating their coal generation plants, Evergy Kansas Central produces CCRs, including fly ash, gypsum and bottom ash. The EPA published a rule to regulate CCRs in April 2015 that requires additional CCR handling, processing and storage equipment and closure of certain ash disposal units. In January 2022, the EPA published proposed determinations for facilities that filed closure extensions for unlined or clay-lined CCR units. These proposed determinations include various interpretations of the CCR regulations and compliance expectations that may impact all owners of CCR units. These interpretations could require modified compliance plans such as different methods of CCR unit closure. Additionally, more stringent remediation requirements for units that are in corrective action or forced to go into corrective action are possible. In April 2022, the Utility Solid Waste Activities Group (USWAG) and other interested parties filed similar petitions in the D.C. Circuit challenging the EPA's legal positions regarding the CCR rule determinations proposed in January 2022. The cost to comply with these proposed determinations by the EPA could be material.

In May 2023, the EPA published a proposed expansion to the CCR regulation focused on legacy surface impoundments. This regulation expands applicability of the 2015 CCR regulation to two newly defined types of CCR disposal units. In November 2023, the EPA also posted a notice of data availability related to the proposed rule. A final rule is expected in the second quarter of 2024. If the legacy rule is finalized as proposed, Evergy Kansas Central anticipates having additional CCR units requiring evaluation and potential remediation. The cost to comply with these proposed regulations by the EPA could be material.

Evergy Kansas Central has recorded AROs for its current estimates for the closure of ash disposal ponds and landfills, but the revision of these AROs may be required in the future due to changes in existing CCR regulations, the results of groundwater monitoring of CCR units or changes in interpretation of existing CCR regulations or changes in the timing or cost to close ash disposal ponds and landfills. The revision of AROs for regulated operations has no income statement impact due to the deferral of the adjustments through a regulatory asset. If revisions to these AROs are necessary, the impact on Evergy Kansas Central's operations or financial results could be material.

Contractual Commitments – Fuel and Power

Evergy Kansas Central's contractual commitments for fuel and power at December 31, 2023 are detailed in the following table. See Notes 6, 8 and 15 for information regarding pension, long-term debt and lease commitments, respectively.

	2024	2025	2026	2027	2028	After 2028	Total
Purchase commitments				(millions)			
Fuel	\$ 82.3	\$ 52.4	\$ 50.0	\$ 23.3	\$ 8.4	\$ 0.7	217.1
Power	0.9	0.9	0.9	0.9	0.9	1.3	5.8
Total fuel and power commitments	\$ 83.2	\$ 53.3	\$ 50.9	\$ 24.2	\$ 9.3	\$ 2.0	222.9

Fuel commitments consist of commitments for coal and coal transportation. Power commitments consist of certain commitments for capacity purchases.

RELATED PARTY TRANSACTIONS AND RELATIONSHIPS (NOTE 12)

In the normal course of business, Evergy Kansas Central, Evergy Kansas South, Evergy Metro, Evergy Missouri West and EKCR engage in related party transactions with one another. A summary of these transactions and the amounts associated with them is provided below.

Jointly-Owned Plants and Shared Services

Employees of Evergy Kansas Central manage JEC and operate its facilities at cost, including Evergy Kansas South's 20% ownership interest in JEC and Evergy Missouri West's 8% ownership interest in JEC. Employees of Evergy Kansas Central also manage the Wolf Creek Generating Station. Employees of Evergy Kansas Central and Evergy Metro provide one another, and provide Evergy Kansas South and Evergy Missouri West, with shared service support, including costs related to human resources, information technology, accounting and legal services. Evergy Kansas Central, Evergy Kansas South and Evergy Missouri West engage in power purchase and sale transactions with one another from time to time. Evergy Kansas Central provides cash management functions for certain subsidiaries, including cash receipts and disbursements.

Evergy Kansas Central also engages in related party transactions with Evergy Kansas South and EKCR related to the sale of accounts receivable. See Note 3 for additional information regarding Evergy Kansas Central's receivables sale agreement.

The operating expenses and capital costs billed for jointly-owned plants and shared services are detailed in the following table.

	2023	2022
		(millions)
Evergy Kansas Central billings to Metro	\$ 48.4	\$ 33.1
Metro billings to Evergy Kansas Central		43.1
Evergy Kansas Central billings to Evergy Missouri West		33.0
Evergy Kansas Central billings to Evergy Kansas South		105.2
Evergy Kansas Central billings to EKCR		0.1
Evergy Kansas Central billings to Evergy, Inc.		0.6
EKCR billings to Evergy Kansas Central		1.9

The following table summarizes Evergy Kansas Central's related party net receivables and payables.

	December 31	
	2023	2022
		(millions)
Net payable to Evergy Metro	\$ (2.7)	\$ (2.1)
Net receivable from Evergy Missouri West		11.5
Net receivable from Evergy Kansas South		308.3
Net receivable from (payable to) Evergy Kansas Central Receivables Company		(14.5)
Net payable to Evergy Generating, Inc		(87.5)
Net payable to Evergy Industries		(0.7)
Net receivable from Wolf Creek		42.5
Net receivable from (payable to) Evergy		(257.6)

Affiliated Financing

Evergy Kansas Central is authorized to participate in the Evergy, Inc. money pool, which is an internal financing arrangement in which funds may be lent on a short-term basis between Evergy Kansas Central, Evergy Kansas South, Evergy Metro, Evergy Missouri West and Evergy, Inc. Evergy, Inc. can lend but not borrow under the money pool.

As of December 31, 2023, and 2022, Evergy Kansas Central had outstanding receivables of \$44.7 million and \$8.0 million from Evergy Kansas South under the money pool. As of December 31, 2023, Evergy Kansas Central had a \$261.4 million outstanding payable to Evergy, Inc. under the money pool. As of December 31, 2022, Evergy Kansas Central had no outstanding receivables or payables under the money pool.

Tax Allocation Agreement

Evergy files a consolidated federal income tax return as well as unitary and combined income tax returns in several state jurisdictions with Kansas and Missouri being the most significant. Income taxes for consolidated or combined subsidiaries are allocated to the subsidiaries based on separate company computations of income or loss. As of December 31, 2023 and 2022, Evergy Kansas Central had income taxes receivable from Evergy of \$34.8 million and \$12.2 million, respectively.

SHAREHOLDER'S EQUITY (NOTE 13)

Under the Federal Power Act, Evergy Kansas Central generally can pay dividends only out of retained earnings. Certain conditions in the KCC order authorizing the merger transaction also require Evergy Kansas Central to maintain consolidated common equity of at least 40% of total capitalization. Other conditions in the KCC merger order require Evergy Kansas Central to maintain a credit rating of at least investment grade. If Evergy Kansas Central's credit rating is downgraded below the investment grade level as a result of its affiliation with Evergy or any of Evergy's affiliates, Evergy Kansas Central shall not pay a dividend to Evergy without KCC approval or until its investment grade credit rating has been restored. Evergy's master credit facility, under which Evergy Kansas Central has borrowing capacity, contains covenants requiring Evergy Kansas Central to maintain a consolidated indebtedness to consolidated total capitalization ratio of not more than 0.65 to 1.00 at all times.

As of December 31, 2023, Evergy Kansas Central's retained earnings and net income were free of restrictions.

TAXES (NOTE 14)

Components of income tax expense are detailed in the following table.

	2023	2022
Current income taxes		(millions)
Federal	\$ 1.7	\$ 57.6
State	—	0.4
Total	1.7	58.0
Deferred income taxes		
Federal	(24.6)	(63.9)
State	(5.7)	(2.9)
Total	(30.3)	(66.8)
Investment tax credit		
Deferral	2.2	—
Amortization	(2.2)	(2.4)
Total	—	(2.4)
Income tax benefit	\$ (28.6)	\$ (11.2)

Effective Income Tax Rates

Effective income tax rates reflected in the financial statements and the reasons for their differences from the statutory federal rates are detailed in the following table.

	2023	2022
Federal statutory income tax	21.0 %	21.0 %
COLI policies	(0.1)	—
State income taxes	(1.9)	(1.0)
Flow through depreciation for plant-related differences	(4.5)	(5.7)
Federal tax credits	(13.3)	(8.8)
AFUDC equity	(0.2)	(0.2)
Amortization of federal investment tax credits	(0.1)	(0.2)
Valuation allowance	0.8	—
Stock compensation	—	(0.2)
Officer compensation limitation	—	0.2
Equity in subsidiaries	(9.8)	(8.6)
Other	(0.5)	0.3
Effective income tax rate	(8.6)%	(3.2)%

Deferred Income Taxes

The tax effects of major temporary differences resulting in deferred income tax assets (liabilities) in the balance sheets are in the following table.

	December 31	
	2023	2022
Deferred tax assets:		(millions)
Tax credit carryforward	\$ 240.5	\$ 223.3
Income taxes recoverable from customers, net	95.9	101.1
Deferred employee benefit costs	46.2	35.5
Deferred state income taxes	65.6	66.0
Alternative minimum tax carryforward	31.8	19.2
Other	36.4	28.5
Total deferred tax assets before valuation allowance	516.4	473.6
Valuation allowance	(3.4)	—
Total deferred tax assets, net	513.0	473.6
Deferred tax liabilities:		
Plant-related	(776.8)	(734.5)
Regulatory assets	(19.2)	(28.5)
Income taxes refundable to customers, net	(8.5)	(8.6)
Debt reacquisition costs	(13.5)	(14.3)
Deferred state income taxes	(10.0)	(10.0)
Other	(26.3)	(22.9)
Total deferred tax liabilities	(854.3)	(818.8)
Net deferred tax liabilities	\$ (341.3)	\$ (345.2)

Tax Credit Carryforwards

As of December 31, 2023 and 2022, Evergy Kansas Central had \$240.5 million and \$223.3 million, respectively, of federal general business income tax credit carryforwards. The carryforwards relate primarily to production tax credits and expire in the years 2036 to 2043.

Uncertain Tax Positions

Evergy and its direct and indirect subsidiaries, including Evergy Kansas Central, file a consolidated federal income tax return as well as unitary and combined income tax returns in several state jurisdictions with Kansas and Missouri being the most significant. Evergy is considered open to U.S. federal examination for years after 2009 due to the carryforward of net operating losses and general business income tax credits. With few exceptions, Evergy is no longer subject to state and local tax examinations by tax authorities for years before 2018. As of December 31, 2023, Evergy Kansas Central does not have any significant income tax issues under examination.

LEASES (NOTE 15)

Evergy Kansas Central leases office buildings, computer equipment, vehicles, rail cars and other property and equipment, including rail cars to serve jointly-owned generating units where Evergy Kansas Central is the managing partner and is reimbursed by other joint-owners for the other owners' proportionate share of the costs. Under GAAP, a contract is or contains a lease if the contract conveys the right to control the use of identified property, plant or equipment for a period of time in exchange for consideration. Evergy Kansas Central assesses a contract as being or containing a lease if the contract identifies property, plant and equipment, provides the lessee the right to obtain substantially all of the economic benefits from use of the property, plant and equipment and provides the lessee the right to direct the use of the property, plant and equipment.

Evergy Kansas Central has entered into several agreements to purchase energy through renewable purchase power agreements that are accounted for as leases that commenced prior to the application of *Topic 842 - Leases*. Due to the intermittent nature of renewable generation, these leases have significant variable lease payments not included in the initial and subsequent measurement of the lease liability. Variable lease payments are expensed as incurred. In addition, certain other contracts contain payment for activity that transfers a separate good or service such as utilities or common area maintenance. Evergy Kansas Central has elected a practical expedient permitted by GAAP to not separate such components of the lease from other lease components for all leases.

Evergy Kansas Central leases have remaining terms ranging from 1 to 10 years. Leases that have original lease terms of twelve months or less are not recognized on Evergy Kansas Central's balance sheet. Some leases have options to renew the lease or terminate early at the election of Evergy Kansas Central. Judgment is applied at lease commencement to determine the reasonably certain lease term based on then-current assumptions about use of the leased asset, market conditions and terms in the contract. The judgment applied to determine the lease term can significantly impact the measurement of the lease liability and right-of-use asset and lease classification.

Evergy Kansas Central typically discounts lease payments over the term of the lease using its incremental borrowing rates at lease commencement to measure its initial and subsequent lease liability. For leases that existed at the initial application of *Topic 842*, Evergy Kansas Central used the incremental borrowing rates that corresponded to the remaining lease term as of January 1, 2019.

Leases may be classified as either operating leases or capital leases. The lease classification is based on assumptions of the lease term and discount rate, as discussed above, and the fair market value and economic life of the leased asset. Operating leases recognize a consistent expense each period over the lease term. Capital leases are treated as operating leases for rate-making purposes and as such, Evergy Kansas Central defers to a regulatory asset or liability any material differences between expense recognition and the timing of payments in order to match what is being recovered in customer rates. Expense incurred from both capital and operating lease agreements are recorded to rent expense, fuel expense, construction work in progress or other appropriate account.

Evergy Kansas Central's lease expense is detailed in the following table.

	2023	2022
Capital lease costs		(millions)
Amortization of right-of-use assets	\$ 4.3	\$ 3.6
Interest on lease liabilities		0.3
Operating lease costs		10.0
Short-term lease costs		1.3
Variable lease costs for renewable purchase power agreements		122.6
Total lease costs	\$ 138.5	\$ 172.2

Supplemental cash flow information related to Evergy Kansas Central's leases is detailed in the following table.

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		(millions)
Operating cash flows from operating leases	\$ 9.9	\$ 11.3
Operating cash flows from capital leases		2.1
Financing cash flows from capital leases		5.7
Right-of-use assets obtained in exchange for new operating lease liabilities		9.2
Right-of-use assets obtained in exchange for new capital lease liabilities		10.2

Capital Leases

Right-of-use assets for capital leases are included in utility plant on Evergy Kansas Central's balance sheet. Lease liabilities for capital leases are included in obligations under capital leases. Payments and other supplemental information for capital leases as of December 31, 2023, are detailed in the following table.

	(millions)
2024	\$ 5.2
2025	4.4
2026	4.1
2027	3.6
2028	3.1
After 2028	3.8
Total capital lease payments	24.2
Amounts representing imputed interest	(3.1)
Present value of lease payments	21.1
Less: current portion	(5.0)
Total long-term obligations under capital leases	\$ 16.1
Right-of-use assets under capital leases included in utility plant on the balance sheet	\$ 23.4
Weighted-average remaining lease term (years)	5.2
Weighted-average discount rate	4.0 %

Operating Leases

Right-of-use assets for operating leases are included in utility plant on Evergy Kansas Central's balance sheet. Lease liabilities for operating leases are included in obligations under capital leases. Lease payments and other supplemental information for operating leases as of December 31, 2023, are detailed in the following table.

	(millions)
2024	\$ 9.1
2025	6.4
2026	4.6
2027	3.1
2028	0.9
After 2028	0.1
Total operating lease payments	<u>24.2</u>
Amounts representing imputed interest	<u>(1.7)</u>
Present value of lease payments	22.5
Less: current portion	<u>(8.9)</u>
Total long-term obligations under operating leases	<u>\$ 13.6</u>
Right-of-use assets under operating leases included in utility plant on the balance sheet	\$ 22.8
Weighted-average remaining lease term (years)	3.3
Weighted-average discount rate	4.1 %

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								363,668,817	363,668,817
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								360,117,250	360,117,250
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	7,750,917,946	7,750,917,946					
4	Property Under Capital Leases	46,234,136	46,234,136					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	985,906,096	985,906,096					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	8,783,058,178	8,783,058,178					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	538,519,272	538,519,272					
12	Acquisition Adjustments	1,932,759	1,932,759					
13	Total Utility Plant (8 thru 12)	9,323,510,209	9,323,510,209					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,733,098,895	2,733,098,895					
15	Net Utility Plant (13 less 14)	6,590,411,314	6,590,411,314					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,638,535,682	2,638,535,682					

19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	93,194,521	93,194,521					
22	Total in Service (18 thru 21)	2,731,730,203	2,731,730,203					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	1,368,692	1,368,692					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,733,098,895	2,733,098,895					

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: UtilityPlantInServicePropertyUnderCapitalLeases

Property Under Capital Leases includes the following:

Account 101 - Operating Leases - Right-of-Use	\$ 22,818,662
Account 101 - Property Under Capital Leases	23,415,474
Total	\$ 46,234,136

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					

17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	158,378,649	93,855,972	19,743,494			232,491,127
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	158,378,649	93,855,972	19,743,494			232,491,127
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	5,714,087					5,714,087
9	(311) Structures and Improvements	340,606,656	5,871,509	839,894		2,833,493	348,471,764
10	(312) Boiler Plant Equipment	1,601,315,406	4,800,490	4,747,689		10,480,780	1,611,848,987
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	299,773,047	610,331	84,629,755		2,499,207	218,252,830

13	(315) Accessory Electric Equipment	152,965,693	7,900,991	1,356,686		1,654,697	161,164,695
14	(316) Misc. Power Plant Equipment	42,955,735	1,917,396	567,821		483,811	44,789,121
15	(317) Asset Retirement Costs for Steam Production	74,085,359					74,085,359
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,517,415,983	21,100,717	92,141,845		17,951,988	2,464,326,843
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights	18,431,336					18,431,336

38	(341) Structures and Improvements	84,129,421	30,533,993				114,663,414
39	(342) Fuel Holders, Products, and Accessories	15,386,739					15,386,739
40	(343) Prime Movers						
41	(344) Generators	1,086,088,810	215,869,536	5,315,275			1,296,643,071
42	(345) Accessory Electric Equipment	162,039,655	16,311,902	422,773			177,928,784
43	(346) Misc. Power Plant Equipment	18,925,154	632,670				19,557,824
44	(347) Asset Retirement Costs for Other Production	21,486,183	9,679,664				31,165,847
44.1	(348) Energy Storage Equipment - Production		3,805,102				3,805,102
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,406,487,298	276,832,867	5,738,048			1,677,582,117
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,923,903,281	297,933,584	97,879,893		17,951,988	4,141,908,960
47	3. Transmission Plant						
48	(350) Land and Land Rights	100,138,783	8,280,112	68,337			108,350,558
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	58,324,938	1,473,704	316,816		60,488	59,542,314
50	(353) Station Equipment	673,904,716	69,797,187	3,290,429		(7,000,234)	733,411,240
51	(354) Towers and Fixtures	2,587,553		138,494			2,449,059
52	(355) Poles and Fixtures	816,628,896	108,284,984	2,469,587		97,274	922,541,567
53	(356) Overhead Conductors and Devices	270,201,272	11,835,072	1,401,474			280,634,870
54	(357) Underground Conduit	2,541,661	167,667				2,709,328
55	(358) Underground Conductors and Devices	13,961,475	739,205	39,178			14,661,502
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,938,289,294	200,577,931	7,724,315		(6,842,472)	2,124,300,438
59	4. Distribution Plant						

60	(360) Land and Land Rights	21,718,438	1,669,395			23,387,833
61	(361) Structures and Improvements	26,948,226	13,130	5,993		26,955,363
62	(362) Station Equipment	274,932,209	22,705,257	391,094	7,146,453	304,392,825
63	(363) Energy Storage Equipment – Distribution					
64	(364) Poles, Towers, and Fixtures	371,093,429	38,000,231	9,100,727		399,992,933
65	(365) Overhead Conductors and Devices	229,210,587	21,086,529	4,254,119		246,042,997
66	(366) Underground Conduit	54,620,085	4,024,581	82,504		58,562,162
67	(367) Underground Conductors and Devices	177,919,710	16,673,952	3,406,281		191,187,381
68	(368) Line Transformers	315,178,523	28,519,955	1,945,321		341,753,157
69	(369) Services	93,076,816	7,103,006	88		100,179,734
70	(370) Meters	84,610,608	12,078,228	1,101,885		95,586,951
71	(371) Installations on Customer Premises	1,152,139	141,813			1,293,952
72	(372) Leased Property on Customer Premises	24,890,236	2,323,364	2,389,891		24,823,709
73	(373) Street Lighting and Signal Systems	50,460,234	2,048,127	1,110,618		51,397,743
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,725,811,240	156,387,568	23,788,521	7,146,453	1,865,556,740
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					

84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	4,724,073	1,648				4,725,721
87	(390) Structures and Improvements	99,575,469	32,864,258	13,801,347			118,638,380
88	(391) Office Furniture and Equipment	96,114,294	24,646,876	5,539,688			115,221,482
89	(392) Transportation Equipment	9,816,682	560,371				10,377,053
90	(393) Stores Equipment	2,123,042		152,981			1,970,061
91	(394) Tools, Shop and Garage Equipment	27,764,763	10,104,673	231,510			37,637,926
92	(395) Laboratory Equipment	195,435	26,150				221,585
93	(396) Power Operated Equipment	6,744,336	1,111,449				7,855,785
94	(397) Communication Equipment	60,168,342	11,662,491				71,830,833
95	(398) Miscellaneous Equipment	3,419,678	683,404	15,131			4,087,951
96	SUBTOTAL (Enter Total of lines 86 thru 95)	310,646,114	81,661,320	19,740,657			372,566,777
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	310,646,114	81,661,320	19,740,657			372,566,777
100	TOTAL (Accounts 101 and 106)	8,057,028,578	830,416,375	168,876,880		18,255,969	8,736,824,042
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	8,057,028,578	830,416,375	168,876,880		18,255,969	8,736,824,042

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
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34						
35						
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41						
42						
43						
44						
45						
46						
47	TOTAL					

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
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31				
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33				
34				
35				
36				
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42				
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44				
45				
46				
47	TOTAL			

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Steam-J3 Turbine Major Rebuild 2022	81,340,831
2	Int-ST-EAM	20,011,994
3	Tran-Jade-Flor Jct 115kV New Line	17,619,421
4	Tran-Pacific 115kV Substation Tsub	15,480,158
5	Sub-Pacific Substation 34.5kV Sub-Trans	15,073,343
6	Int-Maximo 8 Upgrade	14,519,117
7	Int-DSCADA Ph1	14,192,749
8	Tran-New Atlantic 115-345kV Tsub	13,607,289
9	Steam-J3 Turbine Major Rebuild 2022	10,169,947
10	Tran-Clearview-95th&Waverly 115kV Row	7,407,277
11	Gen-STP Private LTE-EKC	6,851,560
12	Steam-Install Effluent Limit Guidelines	6,851,477
13	Gen-STP Communications - Fiber - EKC	6,798,740
14	Tran-Clearview-95th&Waverly 115kV reblid	6,583,169
15	Int-FCC Spectrum EKC	6,453,384
16	Tran-Tecumseh Hill - Stull 115kV Rebuild	6,400,073
17	Tran-Free State Greenfield TSub	5,809,154
18	Steam-J2 Cooling Tower Ring Rebuild 2022	5,684,030
19	Tran-87th Street Tsub Upgrade	5,375,297
20	Int-Maxgen	4,782,534
21	Tran-Clearview 115kV Greenfield TSub	4,735,560

22	Steam-J3 HP IP Inner Cylinder Replacement	4,627,100
23	Gen-EMS Hardware Refresh	4,420,144
24	Gen-Notes Transformation Cross	4,414,323
25	Tran-95th &Waverly Upgrade Tsub	4,248,246
26	Tran-Carousel Greenfield Tsub	4,037,828
27	Sub-Panasonic 34kV Emergency Power	3,990,186
28	Dist-2022 Underground Cable Testing - La	3,581,346
29	Int-eSmart-Ops Analytics	3,272,466
30	Steam-Reauthorization for additional fund	3,240,964
31	Tran-Purchase and Install Metering Equip	3,214,398
32	Sub-Carousel Greenfield 34.5kV Sub	3,182,162
33	Tran-Line 230.02 Swissvale-Morris Co	3,151,997
34	Tran-Circle 230-115kV TX1 Replacement	3,112,728
35	Dist-New Metro Greenfield Sub - Dsub	2,859,730
36	Dist-Clearview 12kV Greenfield DSub	2,661,834
37	Tran-North Street-Salina Main 115kV Rbld	2,514,676
38	Steam-LEC0 Ash Landfill 847 Capping 202	2,454,817
39	Gen-CIP Infrast Virtual Desktop	2,449,014
40	Steam-J1 Cooling Tower Ring Rebuild 2023	2,411,581
41	Tran-McDowell Creek-Stagg Hill 115.109	2,228,042
42	Other-HCT0 Fuel Storage Tank This project	2,205,714
43	Sub-Clearview 34kV Green Field DSub	2,200,325
44	Dist-SGAG Inst 2 12kv PCC & GOAB Rpl	2,180,022
45	Sub-MP EEUR to PARK 34kV Rebuild Phase	2,151,289
46	Dist-Virgil Sub to Hwy 54, Quincy	1,955,779
47	Steam-Jcom FGD Wastewater Treatment	1,883,182
48	Dist-KU West Campus D Sub	1,818,959
49	Dist-MP - OneOK Pump Station 12kV ext	1,799,766

50	Tran-115.108 TEC - MIDJ	1,776,258
51	Int-Admx-Flisr Ph2	1,753,952
52	Tran-Summit 345x230-115kV TX2 Rplcmnt	1,738,726
53	Gen-STP Communications West MW Upgrade	1,730,586
54	Tran-95th & Waverly - Pacific 115kV Line	1,691,324
55	Int-GEAM Work Mgmt Supply	1,631,748
56	Tran-Morris County 345-230x115kV TX2 Rep	1,583,288
57	Gen-DSCADA Hardware EKC	1,565,855
58	Dist-County Line to Arnold 115kV; Magell	1,547,029
59	Dist-Aggieville UG Rebuild 12th and Lara	1,439,273
60	Gen-Tonga Tab Sub to Stranger Creek Sub	1,388,411
61	Other-GECT3 Combustion Capital Spares 202	1,311,900
62	Tran-Davis Sub Add 115 - 34.5kV TX	1,275,280
63	Dist-MP - Florence to Watchorn	1,260,074
64	Gen-Midland Jct Sub to Tonga Tap Sub	1,256,012
65	Tran-North Street-Salina Main 115kV ROW	1,250,068
66	Dist-Shawnee Division Cable Testing - MO	1,231,456
67	Steam-J2 IP Rotor Swap 2023	1,228,578
68	Steam- J2 Air Heater Basket Replacement 2	1,228,395
69	Steam-J0 7183 Generator Rotor RewindGener	1,226,365
70	Dist-12kV - Rebuild Randolph - Sub	1,199,770
71	Int-SailPoint Governance and App Integr	1,191,294
72	Tran-Stull- MockingbirdHill 115kV Rebuild	1,186,379
73	Dist-2023 Distr KPL Batt Monitor Install	1,183,940
74	Steam-J2 HP Guide Blade Carrier Purchase	1,183,229
75	Dist-Distribution Rebuilds	1,178,947
76	Int-STP Communications - PLTE Spec-EKC	1,152,338
77	Dist-SHMA Conversion (Phase 7)	1,136,476

78	Tran-Arnold 115kV Tsub upgrd	1,112,179
79	Tran-West Harvey - Davis 115kV Line Row	1,085,820
80	Dist-Sunflower Redevelopment Construction	1,085,690
81	Dist-115 X 12 14 MVA Y-Y GT06285	1,059,475
82	Tran-Tecumseh-Hook-County Line 115kV Reb	1,048,952
83	Tran-Tec Hill - Stull 115 kV Rebuild Row	1,048,412
84	Tran-South Seneca 115kV Reactor Addition	1,033,148
85	Gen-Network Transformation-Hardware	1,026,521
86	Dist-4TH & Van Perimeter Wall Rep	1,016,253
87	Tran-Panasonic Spare TX replacement	1,015,170
88	Gen-EMS Redundancy Communications	1,012,596
89	Dist-MP - 6GOL - 2MAD - DEER 115kV Conve	1,009,282
90	Int-Sailpoint NERC CIP Compliance	1,003,729
91	MINOR ADDITIONS TO:	
92	Misc Projects	128,419,372
43	Total	538,519,272

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	2,444,938,619	2,444,938,619		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	245,989,882	245,989,882		
4	(403.1) Depreciation Expense for Asset Retirement Costs	3,847,817	3,847,817		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	975,936	975,936		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	579,592	579,592		
9.2	Regulatory Assets and Liabilities	(1,920,749)	(1,920,749)		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	249,472,478	249,472,478		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(149,133,387)	(149,133,387)		
13	Cost of Removal	(20,604,205)	(20,604,205)		
14	Salvage (Credit)	7,559,344	7,559,344		

15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(162,178,248)	(162,178,248)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	106,302,833	(a)106,302,833		
17.2	Net Change in Retirement Work Orders				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,638,535,682	2,638,535,682		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	993,887,804	993,887,804		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	678,550,133	678,550,133		
25	Transmission	455,131,825	455,131,825		
26	Distribution	362,711,540	362,711,540		
27	Regional Transmission and Market Operation				
28	General	148,254,380	148,254,380		
29	TOTAL (Enter Total of lines 20 thru 28)	2,638,535,682	2,638,535,682		

FOOTNOTE DATA

(a) Concept: OtherAccounts

Account 151 - railcars

(b) Concept: OtherAccounts

Amortization of Regulatory Asset - Analog meters	(2,422,687)
Amortization of Regulatory Liability associated with AFUDC - CWIP	501,938
Total	(1,920,749)

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

Routine land retirements	66,943
Conversion of Persimmon Creek into PP	48,322,895
FERC ruling on 205 filing for GFR wholesale asset amortizations	15,763,599
Conversion of JECNR beginning balance into utility plant	994,506
Conversion of JECNR depr expense into utility plant	537,555
Transferring account 254701 balance for previously retired plants into account 108011	40,617,771
Correction of historical OPEB offage	(436)
Total	106,302,833

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
- For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
- Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Evergy Industries, Inc.	10/01/1990		2,038,608	81,808		2,120,416	
2	Evergy Kansas South, Inc.	03/31/1992		3,412,189,912	149,104,617		3,561,294,529	
3	Evergy Generating, Inc.	04/08/1999		109,123,427	1,480,009		110,603,436	
4	Prairie Wind Transmission, LLC	07/01/2008		38,599,616	4,030,721	(3,750,000)	38,880,337	
5	Evergy Kansas Central Receivables, Inc.	12/28/2018		30,851,141	4,180,622		35,031,763	
6	Persimmon Creek Interconnect Joint Venture	05/17/2023			(424,733)		11,680,156	
42	Total Cost of Account 123.1 \$ 3,759,610,638		Total	3,592,802,704	158,453,044	(3,750,000)	3,759,610,638	

FOOTNOTE DATA

(a) Concept: EquityInEarningsOfSubsidiaryCompanies

Represents amortization of new joint venture.

FERC FORM No. 1 (ED. 12-89)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	62,307,125	100,963,886	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	61,320,173	52,811,225	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	54,092,700	83,848,349	Electric
8	Transmission Plant (Estimated)	834,049	352,250	Electric
9	Distribution Plant (Estimated)	2,618,041	1,589,645	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	118,864,963	138,601,469	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)	9,384,492		
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	883,990	2,368,596	
17				
18				
19				

20	TOTAL Materials and Supplies	191,440,570	241,933,951	
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40	Balance-End of Year			1,387.00		1,387.00		1,387.00		37,449.00		41,610.00	
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

40	Balance-End of Year													
41														
42	Sales													
43	Net Sales Proceeds (Assoc. Co.)													
44	Net Sales Proceeds (Other)													
45	Gains													
46	Losses													

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: AllowanceInventoryNumber	
Seasonal Allowances	72,036
Annual Allowances	<u>10,865</u>
Total Allowances	82,901
(b) Concept: AllowancesIssuedLessWithheldAllowancesNumber	
Seasonal Allowances	1,247
Annual Allowances	<u>270</u>
Total Allowances	1,517
(c) Concept: ChargesToAllowancesInventoryNumber	
Seasonal Allowances	11,671
Annual Allowances	<u>3,792</u>
Total Allowances	15,463
(d) Concept: AllowanceInventoryNumber	
Seasonal Allowances	61,619
Annual Allowances	<u>7,099</u>
Total Allowances	68,718
(e) Concept: AllowanceInventoryNumber	
Seasonal Allowances	12,775
Annual Allowances	<u>3,873</u>
Total Allowances	16,648
(f) Concept: AllowanceInventoryNumber	
Seasonal Allowances	12,775
Annual Allowances	<u>3,873</u>
Total Allowances	16,648
(g) Concept: AllowanceInventoryNumber	
Seasonal Allowances	84,811
Annual Allowances	<u>14,738</u>
Total Allowances	99,549
(h) Concept: AllowanceInventoryNumber	
Seasonal Allowances	74,394
Annual Allowances	<u>10,972</u>
Total Allowances	85,366

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
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41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	2022 AG-1 Study TSR 96931501,96931630 Refund	(8,621)	561600		
20	Total	(8,621)			
21	Generation Studies				
22	Generation Interconnection Studies: DISIS-2017-001, DISIS-2017-002, DISIS-2018-001, DISIS-2018-002, DISIS-2019-001, DISIS-2020-001, DISIS-2021-001, DISIS-2022-001, DISIS-2023-001	1,873	561700		
39	Total	1,873			
40	Grand Total	(6,748)			

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Rate Difference (08/01-03/02) Docket No. 05-WSEE-981-RTS 12/28/05 Amortization period (02/06-11/28)	1,937,147	26,928	407.3	352,452	1,611,623
2	Energy Efficiency Programs Docket No. 11-WSEE-032-TAR, 09-WSEE-636-TAR, 10-WSEE-775-TAR, 10-WSEE-141-TAR	2,759,640	4,165,643	440,442,908,909 ^(a)	4,085,320	2,839,963
3	Unrecovered Analog Meters - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/23)	7,406,021	1,072,700	403	3,522,884	4,955,837
4	Ad Valorem Taxes Docket No. 10-WSEE-362-TAR	21,487,570	21,434,297	408	23,120,943	19,800,924
5	Deferred Future Income Taxes	88,254,442	954,851	282	1,233,744	87,975,549
6	Pension tracker amounts being deferred in accordance with Kansas Rate Case Docket 18-WSEE-328-RTS; and Pension Other Comprehensive Income	42,365,067	(13,491,897)	407.3,407.4, 926	(1,172,182)	30,045,352
7	Asset Retirement Obligations - Docket No. 05-WSEE-981-RTS 12/28/05	19,974,496	8,531,689	230	5,041,207	23,464,978
8	Pension and OPEB Contribution Tracker - Docket No. No. 07-ATMG-387-ACT 01/24/07	5,722,546	(34,737)			5,687,809
9	Mark to Market Losses Derivative Instruments - Docket No. 05-WSEE-981-RTS 12/28/05	5,106,224	444,471,466	244	447,821,494	1,756,196
10	Baghouse Bag Replacement Costs - Docket No. 15-WSEE-115-RTS Amortization Period (11/15 - 10/21)	1,071,600	47,291	407.3	752,127	366,764

11	Deferred Cost of Prepay Program - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/23)	5,929		451,910	5,929	
12	Grid Security Tracker - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/23)	5,880,159	3,152,582	407.3	3,229,437	5,803,304
13	Energy Supply Agreement - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/23)	362,427		253	57,239	305,188
14	Merger Transition Costs - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/28)	13,330,303		407.3	2,318,313	11,011,990
15	2018 Rate Case Expenses - Docket No. 18-WSEE-328-RTS Amortization Period (10/18-9/23)	149,995	33,332	407.3	183,327	
16	Residential Peak Efficiency Rate Costs - Docket No. 18-WSEE-328-RTS	28,390	20,586	182,253	6,259	42,717
17	Residential Electric Vehicle Rate Costs - Docket No. 18-WSEE-328-RTS	6,131	10,292	253	2,265	14,158
18	Catalyst Costs - Docket No. 12-WSEE-112-RTS Amortization Period (05/19-10/23)	984,809	1,722,993	407.3	798,584	1,909,218
19	Special Contracts - Docket No. 20-KG&E-112-CON	6,586,262	2,270,226			8,856,488
20	COVID AAO - Docket No. 20-EKME-454-ACT	14,712,555	295,276	407.3	11,024,442	3,983,389
21	Winter Weather Accounting Authority Order - Docket No. 21-EKME-329-GIE	60,869,391	30,692,555	421,431	52,231,196	39,330,750
22	2023 Rate Case Expenses	402,346	1,590,423			1,992,769
23	Deferral of Preliminary costs for KEEIA Filing- Docket No. 22-EKME-254-TAR-2022	434,198	16,734			450,932
24	Transportation Electrification - Docket No. 21-EMKE-320-TAR	277,175	108,513			385,688
25	TFR/GFR Settlement in Regulatory Asset Docket Nos. ER22-1657, ER23-1762 and ER23-1764	4,342,593	538,707	407.3	813,550	4,067,750
26	COVID ST LT RC 23-EKCE-775-RTS		1,991,696			1,991,696
27	RA KS Transmission Delivery Charge		1,415,152	566.1	942,795	472,357
44	TOTAL	304,457,416	511,037,298		556,371,325	259,123,389

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged

The credit to this particular regulatory asset represents the amount to be recovered in the next 12 months under the Energy Efficiency Rider.

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Reinsurance for Workers Comp	1,266,748		228.2, 925	98,710	1,168,038
2	Salary Continuation Plan	33,299,220	3,425,504	426.5	3,132,300	33,592,424
3	Corporate-owned Life Insurance	38,347,889	500,981	143.1, 421, 426.5	1,617,286	37,231,584
4	Horizon Wind Gen Interconnect	1,459,440	4,167	549	156,456	1,307,151
5	Commercial Paper Fees	1,444,029	5,645,423	431	6,974,696	114,756
6	Non-utility CWIP	21,600,379	21,519,103	Various	37,843,654	5,275,828
7	OPEB ASC 715		4,993,997			4,993,997
47	Miscellaneous Work in Progress	(157,895)				447,442
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	97,259,810				84,131,220

Name of Respondent: Everygy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		361,605,698	404,583,947
7	Other	101,138,485	95,887,805
8	TOTAL Electric (Enter Total of lines 2 thru 7)	462,744,183	500,471,752
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other - Non-Utility	10,807,926	12,491,451
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	@473,552,109	@512,963,203

Notes

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

Business tax credit carryforward	\$ 223,325,324
Deferred future income taxes due to customers	101,138,485
Deferred state income taxes	65,943,507
Deferred employee benefit costs	35,441,696
ADIT on Regulatory Liabilities	19,200,810
Other	28,502,287
Total deferred tax assets*	<u>\$ 473,552,109</u>
* Includes deferrals related to other income and deductions.	

(b) Concept: AccumulatedDeferredIncomeTaxes

Business tax credit carryforward	\$ 240,494,536
Deferred future income taxes due to customers	95,887,805
Deferred state income taxes	65,574,378
Deferred employee benefit costs	46,181,993
ADIT on regulatory liabilities	31,847,541
Other	36,376,456
Total gross deferred tax assets	<u>\$ 516,362,709</u>
Less valuation allowance	<u>\$ 3,399,506</u>
Total deferred tax assets*	<u>\$ 512,963,203</u>
* Includes deferrals related to other income and deductions.	

5	Total									
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Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-18	Year/Period of Report End of: 2023/ Q4
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Other Paid-in Capital

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	247,368
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	247,368
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	6,578,193
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	6,578,193
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	286,513,525
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	286,513,525
17	Historical Data - Other Paid in Capital	

18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	
40	<u>Total</u>	293,339,086

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	COMMON STOCK	37,138,408
22	TOTAL	37,138,408

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

- Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
- In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
- If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	^(a) St. Mary's PCB variable, due 2032		45,000,000		1,150,478			04/28/1994	04/15/2032	04/28/1994	04/15/2032	45,000,000	1,533,000
3	^(b) Wamego PCB variable, due 2032		30,500,000		859,963			04/28/1994	04/15/2032	04/28/1994	04/15/2032	30,500,000	1,039,000
4	5.70% Notes, due 2053		400,000,000		4,330,322		2,336,000	03/14/2023	03/15/2053	03/14/2023	03/15/2053	400,000,000	18,176,600
5	5.9% Note, due 2033		300,000,000		2,441,280		336,000	11/15/2023	11/15/2033	11/15/2023	11/15/2033	300,000,000	2,212,500
6	4.125% First Mortgage Bonds, due 2042		550,000,000		36,155,664		1,862,000	03/01/2012	03/01/2042	03/01/2012	03/01/2042	550,000,000	22,687,500

21	Advances from Associated Companies (Account 223)												
22													
23													
24													
25	Subtotal												
26	Other Long Term Debt (Account 224)												
27													
28													
29													
30	Subtotal												
33	TOTAL		4,005,500,000									4,005,500,000	140,941,200

Name of Respondent: Everygy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription	
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2023 the interest rate on this bond was 3.80%	
(b) Concept: ClassAndSeriesOfObligationCouponRateDescription	
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2023 the interest rate on this bond was 3.80%	
(c) Concept: InterestExpenseOnLongTermDebtIssued	
Reconciliation of Page 257, Line 33, column (i) to Interest on Long Term Debt (427) and Interest on Debt to Assoc Companies (430) on Page 117, Line(s) 62 and 67, Column c:	
Interest on Long Term Debt (427)	140,941,233
Interest on Debt to Assoc Companies (430)	1,311,096
	142,252,329
Total Interest Expense Pg 117, Line(s) 62 & 67	142,252,329
Total Interest Pg 257, Line 33, column (i)	140,941,233
Difference	1,311,096
Difference, Use of Capital Contribution	—
Difference, Money Pool Interest	1,311,096
Difference, Inter Company Late Fee	—

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	360,117,250
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Connection Fees/CIAC	6,151,552
6	Salvage	152,594
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	244,781,659
11	Regulatory Assets and Liabilities	53,255,589
12	Net Pension Contribution	41,618,541
13	Other	(a) 123,648,964
14	Income Recorded on Books Not Included in Return	
15	Earnings of Subsidiaries	154,847,065
16	Non Deductible Income Tax	26,972,855
17	Other	(b) 5,284,349
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	416,569,077
21	Repairs Capitalized on Books	48,957,186

22	Insurance Reserves	9,722,752
23	Severance Accrual	7,223,164
24	Other	4,967,598
27	Federal Tax Net Income	155,182,103
28	Show Computation of Tax:	
29	Federal Tax at 21%	32,588,242
30	Other Federal Income Tax Adjustments	(44,065,240)
31	Other Federal Income Tax Adjustments	13,211,855
32	Total Federal Income Tax Charged to Accrual	1,734,857

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Software Amortization	28,838,625
Winter Weather AAO	21,538,641
Deferred Compensation	16,327,294
Regulatory Energy Cost Adjustment	15,011,358
Mark to Market Adjustment	11,640,230
Covid Deferral	8,737,470
Retired plants	7,861,504
Bond Premium and Debt Costs	3,931,240
Transition Costs	2,318,314
Ad Valorem Tax Adjustment	1,686,646
Depreciation to Clearings	1,555,529
Energy Center Railcar Lease	1,409,031
Lobbying, Meals, and Miscellaneous	918,058
Amortization of Assets	863,491
Leasehold Amortization	565,119
Compensation Expense	446,414
Total	\$ 123,648,964

(b) Concept: IncomeRecordedOnBooksNotIncludedInReturn

Income Recorded on Books Not Included in Return - Other	
Allowance for Funds Used During Construction	4,255,113
Company Owned Life Insurance	1,029,165
Taxes Other than Income Reserve Adjustment	71
Total	\$ 5,284,349

(c) Concept: DeductionsOnReturnNotChargedAgainstBookIncome

Deductions Recorded on Return Not Charged Against Book Income - Other	
Removal Costs	\$ 3,075,778
Partnership Book Tax Income Difference	966,637
ESOP Dividends	766,534
Inventory Obsolescence	87,649
Bad Debts	71,000
Total	\$ 4,967,598

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet account.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED		
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Rate Earnings (Account 439) (n)
1	Federal	Income Tax			(3,050,468)	0	1,734,857	25,065,396		(26,381,007)		(22,203,306)		
2	Subtotal Federal Tax				(3,050,468)	0	1,734,857	25,065,396		(26,381,007)	0	(22,203,306)		
3	Kansas	Income Tax			(9,120,025)	0		534,801	1,249,991	(8,404,835)				
4	Corporation Franchise													
5	Compensating Use													
6	Subtotal State Tax				(9,120,025)	0		534,801	1,249,991	(8,404,835)	0			
7	Real and Personal													
8	Operating Tax Reserve	Sales And Use Tax			888,000	0		72		887,928				

9	Subtotal Other Tax				888,000	0		72		887,928	0		
10	Ad Valorem	Ad Valorem Tax			64,725,531	0	134,441,503	134,806,130		64,360,904		134,011,475	
11	Subtotal Property Tax				64,725,531	0	134,441,503	134,806,130		64,360,904	0	134,011,475	
12	Federal	Unemployment Tax			24	0	88,040	88,040		24		88,040	
13	Unemployment Kansas	Unemployment Tax			(749)	0	141,731	233,959	(92,228)	(749)		233,959	
14	Unemployment Missouri	Unemployment Tax			0	0	9,843	9,979	(136)			9,979	
15	Unemployment KC	Unemployment Tax			(4,461)	0	12,953	15,000		(6,508)		14,588	
16	Unemployment Other States	Unemployment Tax			0	0	945	2,898		(1,953)		945	
17	Subtotal Unemployment Tax				(5,186)	0	253,512	349,876	92,364	(9,186)	0	347,511	
18	Workers' Compensation	Other State Tax			0	0				0			
19	Other Taxes Accrued	Other State Tax			0	0				0		25,396	
20	Subtotal Other State Tax				0	0				0	0	25,396	
21	FICA	Payroll Tax			2,235,544	0	17,681,592	16,943,766	(659,658)	2,313,712		6,021,416	
22						0							
23	Subtotal Payroll Tax				2,235,544	0	17,681,592	16,943,766	(659,658)	2,313,712	0	6,021,416	
40	TOTAL				55,673,396	0	154,111,464	177,700,041	682,697	32,767,516	0	118,202,492	

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: TaxAdjustments	
Intercompany Tax Payments	(1,675,500)
Intercompany Reclass	2,925,491
Total	<u>1,249,991</u>
(b) Concept: TaxAdjustments	
Intercompany reclass	
(c) Concept: TaxAdjustments	
Intercompany reclass	
(d) Concept: TaxAdjustments	
Intercompany reclass	
(e) Concept: TaxesAccruedPrepaidAndCharged	
408120 - TOTIT Property Electric	99,369,384
408122 - Ad Valorem Tax Transmission	31,490,098
408123 - Ad Valorem Tax - CR	(19,800,924)
408100 - TOTIT Rider	21,487,569
408124 - TOTIT NonRider	1,465,348
Total	<u>\$ 134,011,475</u>

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%	2,654,484			411.4	446,230		2,208,254		
6	State ITC	37,318,433			411.4	1,713,470	2,781,414	38,386,377		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	39,972,917				2,159,700	2,781,414	40,594,631		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	Non-Utility Solar - 30	390,740						390,740		
47	OTHER TOTAL	390,740						390,740		
48	GRAND TOTAL	40,363,657				2,159,700	(344,635)	40,985,371		

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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredInvestmentTaxCreditsAdjustments

Kansas HPIP Credit generated

FERC FORM NO. 1 (ED. 12-89)

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Board of Directors - Deferred Comp	1,856,329	232	188,994	21,520	1,688,855
2	Special Agreements	38,087,242	182,131	306,306	2,478,902	40,259,838
3	Pension/OPEB Difference	5,530,212	182.3	34,737		5,495,475
4	Occidental Energy Supply Agreement amortizing 10/2018 through 09/2023	387,868	182.3	57,239		330,629
5	Minor Items	(20,889)	232,182.3	14,560	36,914	1,465
6	Deferred Compensation	8,229,691	431, 242, 131	3,923,095	4,947,870	9,254,466
7	SPP	(7,689,620)	143	91,632,880	84,245,417	(15,077,083)
8	Liability for Potential Property Damage	4,000,000	228, 925	4,000,000		
9	Special Project Deferred Revenue				1,840,000	1,840,000
47	TOTAL	50,380,833		100,157,811	93,570,623	43,793,645

16.2	Other									
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	46,719,483	(1,934,987)					77,908		44,706,588
18	Classification of TOTAL									
19	Federal Income Tax	37,930,882	(1,934,987)					(23,864)		36,019,759
20	State Income Tax	8,788,601						101,772		8,686,829
21	Local Income Tax									

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	1,229,320,515	22,317,475	(513,773)						1,115,694 ^(a)	1,253,267,457
3	Gas										
4	Other (Specify)	12,074									12,074
5	Total (Total of lines 2 thru 4)	1,229,332,589	22,317,475	(513,773)						1,115,694	1,253,279,531
6	Reclass per FA96-19-000										
7	FASB109 (ASC 740)	(541,549,677)							254	20,317,766	(521,231,911)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	687,782,912	22,317,475	(513,773)						21,433,460	732,047,620
10	Classification of TOTAL										
11	Federal Income Tax	696,571,513	24,828,042	(513,773)						18,821,121	740,734,449
12	State Income Tax	(8,788,601)	(2,510,567)							2,612,339	(8,686,829)
13	Local Income Tax										

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsCreditedToAccount			
Account 410.1		1,076,048	
Account 411.1		39,646	
Total	\$	1,115,694	

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3		67,379,936	(8,703,823)	4,453,543				4,629,486 ^(a)		10,655,603 ^(b)	60,248,687
4	Regulatory Assets and Liabilities	8,577,809				283.3	243,046	182.3	194,292		8,529,055
9	TOTAL Electric (Total of lines 3 thru 8)	75,957,745	(8,703,823)	4,453,543				4,872,532		10,849,895	68,777,742
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	8,245,106				(529,279)					8,774,385
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	^(e) 84,202,851	(8,703,823)	4,453,543		(529,279)		4,872,532		10,849,895	^(g) 77,552,127

20	Classification of TOTAL										
21	Federal Income Tax	84,202,851	(8,699,620)	4,415,426		(529,279)		4,872,532		10,807,575	77,552,127
22	State Income Tax		(4,203)	38,117						42,320	
23	Local Income Tax										

NOTES

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsDebitedToAccount

Account 190.1	4,619,674
Account 190.6	9,812
Total	4,629,486

(b) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsCreditedToAccount

Account 410.1	1,025,454
Account 254	1,951,774
Account 411.1	2,924,962
Account 190.1	4,753,413
Total	\$ 10,655,603

(c) Concept: AccumulatedDeferredIncomeTaxesOther

Regulatory assets	28,469,207
Debt reacquisition costs	14,302,558
Deferred state income taxes	9,955,623
Income taxes refundable to customers, net	8,577,809
Other	22,897,654
Total	84,202,851

(d) Concept: AccumulatedDeferredIncomeTaxesOther

Regulatory assets	19,192,800
Debt reacquisition costs	13,476,997
Deferred state income taxes	9,945,811
Income taxes refundable to customers, net	8,529,055
Other	26,407,464
Total	77,552,127

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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Deferred Income Taxes	767,035,338			(26,522,982)	740,512,356
2	AFUDC Credits	8,826,702			(354,053)	8,472,649
3	Evergy Generating Purchase Power - Docket No. 02-WSRE-692-ACT	4,055,323			(362,734)	3,692,589
4	Mark to Market Gains Derivative Instruments - Docket No. 05-WSEE-981-RTS 12/28/05	(8)				(8)
5	Pension Tracker being amortized over 5 years beginning in October 2018 in accordance with Kansas Rate Case Docket No. 18-WSEE-328-RTS	3,226,393	407.3, 407.4	3,226,393		
6	OPEB Tracker being amortized over 5 years beginning in October 2018 and tracker amounts being deferred in accordance with Kansas Rate Case Docket 18-WSEE-328-RTS; and OPEB Other Comprehensive Income	12,015,359	407.3,407.4,926	763,291	5,951,814	17,203,882
7	Aquila Consent Fee - Docket No. 08-WSEE-1041-RTS Amortization period (04/07-03/40)	1,829,546	451	106,061		1,723,485
8	Retail Energy Cost Adjustment -Docket No. 05-WSEE-981-RTS 12/28/05	2,746,527			16,353,911	19,100,438
9	Phase-in Plans - Docket No. 18-WSEE-328-RTS 9/27/18	25,113,067			12,995,915	38,108,982
10	Accumulated Depreciation Retired Plants - Docket No. 18-WSEE-328-RTS	32,756,267	108	40,617,771	7,861,504	
11	Gain on Sale of Building	1,693,071				1,693,071
12	Transmission Formula Rate (TFR) - customer refunds resulting from FERC Orders ER22-1205, ER20-1713 and ER20-2044	34,216,918	449.1	40,737,127	12,295,772	5,775,563

13	Regulatory Liability Developer Programs - Long-Term - Docket No. 19-WSEE-061-COM				1,755,147	1,755,147
14	COLI Refunds - Docket No. 23-EKCE-775-RTS				48,265,189	48,265,189
15	Storm Reserve Refunds - Docket No. 23-EKCE-775-RTS				13,203,365	13,203,365
16	TFR/GFR Settlement in Regulatory Asset Docket Nos. ER22-1657, ER23-1762 and ER23-1764		407.4	795,634	4,773,802	3,978,168
41	TOTAL	893,514,503		86,246,277	96,216,650	903,484,876

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Electric Operating Revenues

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	451,224,570	513,197,374	3,447,298	3,623,878	340,314	338,432
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	432,986,774	464,770,276	4,206,241	4,152,351	53,366	53,478
5	Large (or Ind.) (See Instr. 4)	169,246,445	187,361,099	2,005,320	2,049,707	1,154	1,166
6	(444) Public Street and Highway Lighting	8,294,917	8,542,674	22,652	22,943	897	908
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,061,752,706	1,173,871,423	9,681,511	9,848,879	395,731	393,984
11	(447) Sales for Resale	244,909,597	343,938,942	7,054,238	8,336,308	19	27
12	TOTAL Sales of Electricity	1,306,662,303	1,517,810,365	16,735,749	18,185,187	395,750	394,011
13	(Less) (449.1) Provision for Rate Refunds	(65,518,621)	7,481,455				

14	TOTAL Revenues Before Prov. for Refunds	1,372,180,924	1,510,328,910	16,735,749	18,185,187	395,750	394,011
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,132,434	737				
17	(451) Miscellaneous Service Revenues	(932,086)	(877,959)				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	3,928,860	4,031,836				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	(676,494)	(536,533)				
22	(456.1) Revenues from Transmission of Electricity of Others	177,286,707	187,227,606				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	184,956,581	192,674,671				
27	TOTAL Electric Operating Revenues	1,557,137,505	1,703,003,581				

Line 12, column (b) includes \$ 3,886,399 of unbilled revenues.

Line 12, column (d) includes 94,831 MWH relating to unbilled revenues

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues		
Collection Charges	\$ 1,740	
Connection Charges	477,575	
Reconnect Charges	96,061	
Disconnect Charges	111,935	
Meter Damage Charges	5,120	
OK on Arrival Charges	90	
Other Service Revenues	106,367	
Temporary Service Charges	133,198	
Total	<u>\$ 932,086</u>	
(b) Concept: OtherElectricRevenue		
Returned Check Service Charges	\$ 413,670	
Scrap Sales and Revenues	26,814	
Other Revenue-Transmission	1,000	
Sales Tax Refund Processing Fees	2,640	
Kansas Solar Application Fees	160,492	
Easement Revenue	71,878	
—		
Total	<u>\$ 676,494</u>	
(c) Concept: MiscellaneousServiceRevenues		
Collection Charges	\$ 2,145	
Connection Charges	494,955	
Reconnect Charges	78,714	
Disconnect Charges	108,234	
Meter Damage Charges	4,665	
OK on Arrival Charges	90	
Other Service Revenues	106,470	
Temporary Service Charges	82,686	
Line 17	<u>\$ 877,959</u>	
(d) Concept: OtherElectricRevenue		
Returned Check Service Charges	\$ 356,010	
Scrap Sales and Revenues	22,475	
Other Revenue-Transmission	1,000	
Sales Tax Refund Processing Fees	2,620	
Kansas Solar Application Fees	154,428	
Total	<u>\$ 536,533</u>	

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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45					
46	TOTAL				

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WCREV-Residential Electric Vehicle	1,653	203,049	94	17,585	0.1228
2	WCREVNM-Residential Electric Vehicle w/ Net Mtr	10	1,807	1	10,000	0.1807
3	WCRPER-Residential Peak Efficiency	2,820	360,314	212	13,302	0.1278
4	WCRPERNM-Residential Peak Efficiency w/ Net Mtr	123	19,581	16	7,688	0.1592
5	WCRS-Residential Standard	3,340,816	448,590,466	319,683	10,450	0.1343
6	WCRSDGNM-Residential Standard Distrib Generation w/ Net Mtr	9,348	1,347,083	1,528	6,118	0.1441
7	WCRSNM-Residential Standard w/ Net Mtr	4,193	573,901	470	8,921	0.1369
8	WCRSPG-Residential Standard w/ Parallel Generation	482	57,137	13	37,077	0.1185
9	WCRSPK-Residential Peak Mgmt	85,584	10,568,282	4,520	18,935	0.1235
10	WCRSPKNM-Residential Peak Mgmt w/ Net Mtr	149	18,889	8	18,625	0.1268
11	WCRSPKPG-Residential Peak Mgmt w/ Parallel Generation	19	2,661	2	9,500	0.1401
12	WCRSSLR-Residential Standard w/ Solar	3,551	548,877	293	12,119	0.1546
13	WCSALR-Residential Security Lighting	13,257	2,458,581	13,363	992	0.1855
14	WCTOU-Residential Time of Use	1,313	174,425	111	11,829	0.1328

15	Alternative Revenue Programs		(7,157,906)			
16	Amortize Energy Efficiency Rider		(655,685)			
17	Amortize State Line		413,125			
18	Net Metering	9,871				
19	Unbilled Revenue	(25,891)	(6,300,017)			0.2433
41	TOTAL Billed Residential Sales	3,473,189	457,524,587	340,314	10,206	0.1317
42	TOTAL Unbilled Rev. (See Instr. 6)	(25,891)	(6,300,017)			0.2433
43	TOTAL	3,447,298	451,224,570	340,314	10,130	0.1309

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3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WCBEV-Business Electric Vehicle Charging Svc TOU	2,870	499,343	7	410,000	0.1740
2	WCETS-Electric Transit Svc	249	18,854	1	249,000	0.0757
3	WCGSS-Generation Substitution Svc	8,615	778,081	15	574,333	0.0903
4	WCMGS-Medium General Svc	1,040,307	104,558,752	517	2,012,199	0.1005
5	WCMGSD-Medium General Svc w/ DRPS	31,920	2,957,667	14	2,280,000	0.0927
6	WCMGSNM-Medium General Svc w/ Net Mtr	4,782	482,306	3	1,594,000	0.1009
7	WCMGSPG-Medium General Svc w/ Parallel Generation	1,183	121,292	1	1,183,000	0.1025
8	WCPSRSHI-Svc to School Space Heat Incl	24,412	2,538,874	40	610,300	0.1040
9	WCPSRSNM-Svc to Schools w/ Net Mtr	78	9,751	1	78,000	0.1250
10	WCPSRSTD-Svc to Schools Standard	111,216	11,833,202	369	301,398	0.1064
11	WCRTODS-Restricted Institute Time of Day Svc	4,274	507,048	56	76,321	0.1186
12	WCSALNR-Security Lighting Non-Res	28,934	5,933,873	11,694	2,474	0.2051
13	WCSES-Standard Educational Svc	97,718	10,076,983	199	491,045	0.1031
14	WCSESD-Standard Education Svc w/ DRPS	30,162	2,934,922	49	615,551	0.0973
15	WCSESNM-Standard Education Svc w/ Net Mtr	4,250	444,218	3	1,416,667	0.1045

16	WCSGS-Small General Svc	1,719,611	207,622,361	38,785	44,337	0.1207
17	WCSGSCO-Small General Svc Church Option	99	14,157	4	24,750	0.1430
18	WCSGSD-Small General Svc w/ DRPS	19,606	2,205,220	398	49,261	0.1125
19	WCSGSNM-Small General Svc w/ Net Mtr	12,385	1,513,669	121	102,355	0.1222
20	WCSGSNMD-Small General Svc w/ Net Mtr & DRPS	480	52,894	3	160,000	0.1102
21	WCSGSPG-Small General Svc w/ Parallel Generation	2,563	277,352	6	427,167	0.1082
22	WCSGSPP-Small General Svc Purchased Power	3	981	1	3,000	0.3270
23	WCSGSRL-Small General Svc Rec Lighting	3,685	545,179	238	15,483	0.1479
24	WCSGSRLD-Small General Svc Rec Lighting w/ DRPS	297	40,529	8	37,125	0.1365
25	WCSGSSLR-Small General Svc w/ Solar	101	17,509	4	25,250	0.1734
26	WCSGSUS-Small General Svc UnMetered	664	141,698	197	3,371	0.2134
27	WCSGSUSD-Small General Svc UnMetered w/ DRPS	15	2,021	2	7,500	0.1347
28	WCST-Short Term Svc	3,596	627,888	583	6,168	0.1746
29	Alternative Revenue Programs		(7,865,885)			
30	Amortize Energy Efficiency Rider		(783,348)			
31	Amortize State Line		502,733			
32	Charging Stations	177	25,173			0.1422
33	Net Metering	1,364				
34	Unbilled Revenue	65,512	5,764,239			0.0880
41	TOTAL Billed Small or Commercial	4,140,729	427,222,535	53,366	77,591	0.1032
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	65,512	5,764,239			0.0880
43	TOTAL Small or Commercial	4,206,241	432,986,774	53,366	78,819	0.1029

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WCGSS-Generation Substitution Svc	389	35,398	1	389,000	0.0910
2	WCICS-Interruptible Contract Svc	21,231	1,837,747	1	21,231,000	0.0866
3	WCLGS-Large General Svc	692,500	54,783,690	31	22,338,710	0.0791
4	WCLGSD-Large General Svc w/ DRPS	109,357	7,584,104	4	27,339,250	0.0694
5	WCLGSTRN-Large General Svc Transmission	163,624	16,490,055	6	27,270,667	0.1008
6	WCLTM-Large Tire Manufacturers	130,729	9,598,932	1	130,729,000	0.0734
7	WCLGSSEC-Large General Svc Secondary	445,424	36,177,545	26	17,131,692	0.0812
8	WCLGSSECD-Large General Svc Secondary w/ DRPS	33,789	2,769,318	4	8,447,250	0.0820
9	WCMGS-Medium General Svc	248,623	27,386,483	132	1,883,508	0.1102
10	WCMGSD-Medium General Svc w/ DRPS	25,273	2,725,600	10	2,527,300	0.1078
11	WCMGSNM-Medium General Svc w/ Net Mtr	66	12,571			0.1905
12	WCOPS-Off Peak Svc	292	37,211	1	292,000	0.1274
13	WCSGS-Small General Svc	78,521	9,155,142	931	84,340	0.1166
14	WCSGSD-Small General Svc w/ DRPS	97	12,449	3	32,333	0.1283
15	WCSGSNM-Small General Svc w/ Net Mtr	166	21,129	3	55,333	0.1273
16	Alternative Revenue Programs		(3,678,809)			

17	Amortize Energy Efficiency Rider		(372,172)			
18	Amortize State Line		247,875			
19	Net Metering	29				
20	Unbilled Revenue	55,210	4,422,177			0.0801
41	TOTAL Billed Large (or Ind.) Sales	1,950,110	164,824,268	1,154	1,689,870	0.0845
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	55,210	4,422,177			0.0801
43	TOTAL Large (or Ind.)	2,005,320	169,246,445	1,154	1,737,712	0.0844

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WCLEDSLP-LED Street Lighting Pilot	104	23,382	3	34,667	0.2248
2	WCSL-Street Lighting	20,013	7,948,570	224	89,344	0.3972
3	WCTS-Traffic Signal Svc	1,999	249,624	501	3,990	0.1249
4	WCTSD-Traffic Signal Svc w/ DRPS	160	19,706	43	3,721	0.1232
5	WSTSUS-Traffic Signal Svc UnMetered	298	44,461	115	2,591	0.1492
6	WSTSUSD-Traffic Signal Svc UnMetered w/ DRPS	78	9,174	11	7,091	0.1176
41	TOTAL Billed Public Street and Highway Lighting	22,652	8,294,917	897	25,253	0.3662
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	22,652	8,294,917	897	25,253	0.3662

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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		(65,518,621)			

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6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	9,586,680	1,057,866,307	395,731	24,225	0.1103
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	94,831	3,886,399			
43	TOTAL - All Accounts	9,681,511	1,061,752,706	395,731	24,465	0.1097

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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 - LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 - IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 - SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 - LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 - IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.
 - OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
 - AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	

			(c)								
1	Basin Electric Power Cooperative	OS	1				22,440	53,226	1,043,460		1,096,686
2	Board of Public Utilities, McPherson, KS	RQ	127				1,413,146	5,751,580	23,196,250		28,947,830
3	Board of Public Utilities, McPherson, KS	AD	127	0.000	0.000	0.000	(2,071)			133,605	133,605
4	City of Alma, KS	RQ	Vol. 20	2.527	2.592	2.527	14,646	632,731	305,258		937,989
5	City of Elwood, KS	RQ	Vol. 20	1.519	1.647	1.519	7,506	391,749	151,567		543,316
6	City of Enterprise, KS	RQ	Vol. 20	0.901	1.036	1.023	5,156	232,293	102,397		334,690
7	City of Morrill, KS	RQ	Vol. 20	0.270	0.337	0.270	1,421	68,977	28,137		97,114
8	City of Muscotah, KS	RQ	Vol. 20	0.169	0.185	0.169	900	44,161	17,374		61,535
9	City of Robinson, KS	RQ	Vol. 20	0.194	0.218	0.194	1,113	50,625	21,738		72,363
10	City of Scranton, KS	RQ	Vol. 20	0.809	0.815	0.809	4,088	207,018	81,195		288,213
11	City of Toronto, KS	RQ	299	0.000	0.000	0.000	1,649		91,672		91,672
12	City of Troy, KS	RQ	Vol. 20	1.336	1.455	1.434	7,166	346,803	140,330		487,133
13	City of Vermillion, KS	RQ	Vol. 20	0.139	0.154	0.139	769	36,061	15,050		51,111
14	City of Wathena, KS	RQ	Vol. 20	1.637	1.684	1.637	8,239	423,352	162,101		585,453
15	Doniphan Electric Cooperative Association	RQ	326	1.5640	3.7790	3.5640	19,956	441,961	381,802		823,763
16	Evergy Metro, Inc	OS	1				0	535,680			535,680
17	Evergy Missouri West, Inc	OS	EI	0.0000	0.0000	0.0000	87,120	2,012,330	4,906,584		6,918,914
18	FreeState Electric Cooperative	RQ	327	27.5260	30.2920	30.2760	150,319	7,204,722	2,917,891		10,122,613
19	Guzman Energy, LLC	OS	1	0.0000	0.0000	0.0000	0	150,000			150,000
20	Kansas Electric Power Cooperative	RQ	301	114.2480	317.9310	298.7530	812,356	32,039,368	17,937,617		49,976,985
21	Kansas Power Pool	AD	331	0.0000	0.0000	0.0000	96,278			65,348	65,348
22	Midwest Energy (JEC)	LU	336	0.0000	0.0000	0.0000	997,881	33,167,664	11,094,856		44,262,520
23	Midwest Energy (JEC)	AD	336	0.0000	0.0000	0.0000	(40,535)			167,171	167,171
24	Nemaha Marshall Electric Cooperative Association	RQ	328	6.6130	11.6890	8.8070	52,299	1,754,806	1,021,508		2,776,314

25	Southwest Power Pool	OS	1	0.0000	0.0000	0.0000	3,360,404		94,196,916		94,196,916
26	Southwest Power Pool	AD	1	0.0000	0.0000	0.0000	31,992			1,184,663	1,184,663
15	Subtotal - RQ						2,500,729	49,626,207	46,571,887		96,198,094
16	Subtotal-Non-RQ						4,553,509	35,918,900	111,241,816	1,550,787	148,711,503
17	Total						7,054,238	85,545,107	157,813,703	1,550,787	244,909,597

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a). Concept: AverageMonthlyNonCoincidentPeakDemand

For amounts reported in Column e, MW's related to Average NCP Demand are not loss adjusted.

(b). Concept: OtherChargesRevenueSalesForResale

Amounts reflected in Column j (Other Charges) with a statistical classification of AD relate to adjustments to actualize 2022 Energy / Demand Charges.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	2,008,237	1,931,161
5	(501) Fuel	147,490,992	249,278,875
6	(502) Steam Expenses	5,138,518	7,071,644
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	882,130	2,050,916
10	(506) Miscellaneous Steam Power Expenses	8,304,853	9,125,010
11	(507) Rents		105
12	(509) Allowances		3,598
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	163,824,730	269,461,309
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	2,163,111	2,190,561
16	(511) Maintenance of Structures	2,346,306	2,593,778
17	(512) Maintenance of Boiler Plant	13,915,533	19,330,993
18	(513) Maintenance of Electric Plant	6,094,918	3,705,695
19	(514) Maintenance of Miscellaneous Steam Plant	4,074,139	5,063,262
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	28,594,007	32,884,289

21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	192,418,737	302,345,598
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		

48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	905,751	1,089,341
63	(547) Fuel	65,233,191	75,101,356
64	(548) Generation Expenses	203,120	198,709
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	1,250,305	3,112,873
66	(550) Rents	4,900,927	4,957,533
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	72,493,294	84,459,812
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	120,812	147,357
70	(552) Maintenance of Structures	217,549	486,304
71	(553) Maintenance of Generating and Electric Plant	13,393,447	9,110,668
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,721,090	1,998,331

73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	15,452,898	11,742,660
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	87,946,192	96,202,472
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	203,551,824	254,908,242
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	368,340	388,851
78	(557) Other Expenses	(1,280,109)	767,963
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	202,640,055	256,065,056
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	483,004,984	654,613,126
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	706,561	721,088
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,098,312	1,078,135
87	(561.3) Load Dispatch-Transmission Service and Scheduling	115,919	98,831
88	(561.4) Scheduling, System Control and Dispatch Services	5,256,441	4,682,827
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies	(8,621)	20,817
91	(561.7) Generation Interconnection Studies	1,873	894
92	(561.8) Reliability, Planning and Standards Development Services	1,047,192	866,021
93	(562) Station Expenses	289,221	295,473
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	382,636	336,784
95	(564) Underground Lines Expenses	190,142	199,084
96	(565) Transmission of Electricity by Others	(7,056)	150,120
97	(566) Miscellaneous Transmission Expenses	153,330,581	163,837,240
98	(567) Rents	3,335	

99	TOTAL Operation (Enter Total of Lines 83 thru 98)	162,406,536	172,287,314
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	617,056	673,371
102	(569) Maintenance of Structures	216	
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,633,626	1,784,410
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	2,258,684	1,749,533
109	(572) Maintenance of Underground Lines	214,038	199,072
110	(573) Maintenance of Miscellaneous Transmission Plant	1,844,681	1,568,601
111	TOTAL Maintenance (Total of Lines 101 thru 110)	6,568,301	5,974,987
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	168,974,837	178,262,301
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		

125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,310,532	1,299,117
135	(581) Load Dispatching		2,149
136	(582) Station Expenses	187,550	228,226
137	(583) Overhead Line Expenses	(2,529,233)	(562,566)
138	(584) Underground Line Expenses	216,190	742,754
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	12,261	18,665
140	(586) Meter Expenses	500,564	1,975,309
141	(587) Customer Installations Expenses	5,771	(31,288)
142	(588) Miscellaneous Expenses	4,723,881	5,006,956
143	(589) Rents	(40,898)	117,860
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	4,386,618	8,797,182
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	470,826	429,824
147	(591) Maintenance of Structures	(179,582)	(38,068)
148	(592) Maintenance of Station Equipment	1,808,028	2,232,654
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	15,321,874	13,313,884

150	(594) Maintenance of Underground Lines	1,741,299	1,744,611
151	(595) Maintenance of Line Transformers	10,349	59,365
152	(596) Maintenance of Street Lighting and Signal Systems	79,450	62,275
153	(597) Maintenance of Meters	260,238	219,815
154	(598) Maintenance of Miscellaneous Distribution Plant	(3,627,790)	2,780,100
155	TOTAL Maintenance (Total of Lines 146 thru 154)	15,884,692	20,804,460
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	20,271,310	29,601,642
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,591,282	1,730,067
160	(902) Meter Reading Expenses	2,620,933	2,774,526
161	(903) Customer Records and Collection Expenses	20,672,945	18,578,565
162	(904) Uncollectible Accounts	(71,000)	(49,000)
163	(905) Miscellaneous Customer Accounts Expenses	72,958	63,913
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	24,887,118	23,098,071
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	61,429	259,286
168	(908) Customer Assistance Expenses	647,865	847,678
169	(909) Informational and Instructional Expenses	448,531	665,335
170	(910) Miscellaneous Customer Service and Informational Expenses	542,628	925,329
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	1,700,453	2,697,628
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	136,150	210,378
175	(912) Demonstrating and Selling Expenses	66,041	166,929
176	(913) Advertising Expenses		

177	(916) Miscellaneous Sales Expenses	565,894	640,359
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	768,085	1,017,666
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	21,204,649	26,062,359
182	(921) Office Supplies and Expenses	3,673,098	4,344,087
183	(Less) (922) Administrative Expenses Transferred-Credit	589,084	712,292
184	(923) Outside Services Employed	7,568,733	10,612,901
185	(924) Property Insurance	5,895,438	4,823,443
186	(925) Injuries and Damages	1,285,982	5,387,990
187	(926) Employee Pensions and Benefits	10,615,546	23,936,303
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	3,276,659	4,495,969
190	(929) (Less) Duplicate Charges-Cr.	158,200	167,528
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	2,489,816	2,762,121
193	(931) Rents	1,150,207	1,405,515
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	56,412,844	82,950,868
195	Maintenance		
196	(935) Maintenance of General Plant	11,452,907	11,805,182
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	67,865,751	94,756,050
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	767,472,538	984,046,484

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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PURCHASED POWER (Account 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

					Actual Demand (MW)		POWER EXCHANGES	COST/SETTLEMENT OF POWER
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	Board of Public Utilities, City of McPherson, KS	LF	127	0			0				2,736,417	7,354,060		10,090,477
2	Board of Public Utilities, City of McPherson, KS	AD	127	0			0						2,149,280 ^(b)	2,149,280
3	Cedar Bluff Wind Energy, LLC	LU	(1)	0			802,459					17,816,929		17,816,929
4	Cedar Bluff Wind Energy, LLC	AD	(1)	0			0						30,261	30,261
5	Cimarron Bend Wind Project III, LLC	LU	(1)	0			69,156					916,318		916,318
6	Cimarron Bend Wind Project III, LLC	AD	(1)	0			516						6,833	6,833
7	City of Erie, KS	LU	(1)	0			0				878,750	15,938		894,688
8	Cloud County Wind Farm, LLC (Meridian Way Wind)	LU	(1)	0			172,890					10,560,443		10,560,443
9	Cloud County Wind Farm, LLC (Meridian Way Wind)	AD	(1)	0			(6)						(141,081)	(141,081)
10	CP Bloom Wind LLC	OS	(1)	0			0				412,320			412,320

11	Empire District Electric	OS	(1)	0			1,795					36,457		36,457
12	Empire District Electric	AD	(1)	0			(117)						(4,751)	(4,751)
13	Flat Ridge Wind Energy LLC	LU	(1)	0			175,477					5,174,763		5,174,763
14	Flat Ridge Wind Energy LLC	AD	(1)	0			0						(98,960)	(98,960)
15	Flat Ridge III Wind Energy LLC	LU	(1)	0			494,805					6,927,261		6,927,261
16	Flat Ridge III Wind Energy LLC	AD	(1)	0			5,672						79,414	79,414
17	Ironwood Windpower, LLC	LU	(1)	0			268,735					14,723,136		14,723,136
18	Ironwood Windpower, LLC	AD	(1)	0			0						44,454	44,454
19	Kansas Electric Power Cooperative	OS	301	0			0					510,930		510,930
20	Kansas Electric Power Cooperative	AD	301	0			0						79,143	79,143
21	Kay Wind, LLC	LU	(1)	0			636,142					14,786,536		14,786,536
22	Kay Wind, LLC	AD	(1)	0			199						(62,102)	(62,102)
23	Kingman Wind Energy II, LLC	LU	(1)	0			382,384					7,747,143		7,747,143
24	Kingman Wind Energy II, LLC	AD	(1)	0			0						(12,273)	(12,273)

25	Midcontinent Independent System Operator	OS	(1)	0			0					(80,558)		(80,558)
26	Midcontinent Independent System Operator	AD	(1)	0			(1)						97	97
27	NextEra Energy Marketing LLC	OS	(1)	0			0				5,954,000			5,954,000
28	Ninnescah Wind Energy, LLC	LU	(1)	0			781,865					17,262,969		17,262,969
29	Ninnescah Wind Energy, LLC	AD	(1)	0			0						(28,721)	(28,721)
30	Ponderosa Wind, LLC	LU	(1)	0			359,526					4,860,791		4,860,791
31	Ponderosa Wind, LLC	AD	(1)	0			781						10,558	10,558
32	Post Rock Wind Power Project, LLC	LU	(1)	0			452,368					23,629,761		23,629,761
33	Post Rock Wind Power Project, LLC	AD	(1)	0			0						278,026	278,026
34	SoCore 2016 ProjectCo 8, LLC	LU	(1)	0			2,240					151,767		151,767
35	Soldier Creek Wind, LLC	LU	(1)	0			800,126					11,369,786		11,369,786
36	Soldier Creek Wind, LLC	AD	(1)	0			2,380						33,825	33,825
37	Southwest Power Pool	OS	(1)	0			1,845,811					9,057,830		9,057,830
38	Southwest Power Pool	AD	(1)	0			3,335						(516,644)	(516,644)

39	Waste Management Renewable Energy, LLC (Rolling Meadows)	LU	(1)	0			45,156					2,980,296		2,980,296	
40	Westar Generating	OS	(1)	0			912,908				16,837,653	18,486,241		35,323,894	
41	Co-Generation	OS	(a) (1)	0			13,985					596,528		596,528	
15	TOTAL						8,230,587	0	0		0	26,819,140	174,885,325	1,847,359	203,551,824

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: RateScheduleTariffNumber

Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.

(b) Concept: OtherChargesOfPurchasedPower

Amounts reflected in Column m (Other Charges) with a statistical classification of AD relate to adjustments to actualize 2022 Energy / Other Charges.

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenue (\$) (k+l+m+n)
1	Arkansas Electric Cooperative	Evergy KS Central, Inc	Arkansas Electric Cooperative	OS	^(a) OATT			^(a) 0	71,447	71,447			^(a) 12,860	12,860
2	BHE Renewables	Evergy KS Central, Inc	BHE Renewables	OS	^(b) OATT			^(a) 0	201,321	201,321			^(b) 36,238	36,238
3	BP Wind Energy	Evergy KS Central, Inc	BP Wind Energy	OS	^(c) OATT			^(a) 0	234,885	234,885			^(b) 42,279	42,279

4	City of Alma	Evergy KS Central, Inc	City of Alma	FNO	(f) 20	City of Alma	City of Alma						(f) 210,451	210,451
5	City of Elwood	Evergy KS Central, Inc	City of Elwood	FNO	(f) 20	City of Elwood	City of Elwood						(f) 139,396	139,396
6	City of McPherson	Evergy KS Central, Inc	City of McPherson	FNO	127	City of McPherson	City of McPherson						(f) 12,190,547	12,190,547
7	City of Morrill	Evergy KS Central, Inc	City of Morrill	FNO	(f) 20	City of Morrill	City of Morrill						(f) 19,711	19,711
8	City of Muscotah	Evergy KS Central, Inc	City of Muscotah	FNO	(f) 20	City of Muscotah	City of Muscotah						(f) 82,261	82,261
9	City of Robinson	Evergy KS Central, Inc	City of Robinson	FNO	(f) 20	City of Robinson	City of Robinson						(f) 25,987	25,987
10	City of Scranton	Evergy KS Central, Inc	City of Scranton	FNO	(f) 20	City of Scranton	City of Scranton						(f) 70,631	70,631
11	City of Toronto	Evergy KS Central, Inc	City of Toronto	FNO	6	City of Toronto	City of Toronto						(f) 34,066	34,066
12	City of Vermillion	Evergy KS Central, Inc	City of Vermillion	FNO	(f) 20	City of Vermillion	City of Vermillion						(f) 23,583	23,583
13	City of Wathena	Evergy KS Central, Inc	City of Wathena	FNO	(f) 20	City of Wathena	City of Wathena						(f) 150,803	150,803
14	City of West Plains, Missouri	Evergy KS Central, Inc	Various Load Entities	OS	329	Multiple	Multiple	(f) 0	171,034	171,034				
15	Enel North America, Inc	Evergy KS Central, Inc	Enel North America, Inc	OS	(f) OATT			(f) 0	321,434	321,434			(f) 57,858	57,858
16	Southwest Power Pool	Evergy KS Central, Inc	SPP	OS	(m) SPP Tariff	Multiple	Multiple						(f) 164,164,712	164,164,712
17	The Energy Authority	Evergy KS Central, Inc	The Energy Authority	OS	(f) OATT			(f) 0	140,685	140,685			(f) 25,323	25,323
35	TOTAL							0	1,140,806	1,140,806			177,286,707	177,286,707

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: RateScheduleTariffNumber Agreement for SPP Market Meter Agent Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.
(b) Concept: RateScheduleTariffNumber Agreement for SPP Market Meter Agent Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.
(c) Concept: RateScheduleTariffNumber Agreement for SPP Market Meter Agent Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.
(d) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(e) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(f) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(g) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(h) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(i) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(j) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(k) Concept: RateScheduleTariffNumber Cost-Based Tariff Rate.
(l) Concept: RateScheduleTariffNumber Agreement for SPP Market Meter Agent Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.
(m) Concept: RateScheduleTariffNumber Southwest Power Pool Open Access Transmission Tariff
(n) Concept: RateScheduleTariffNumber Agreement for SPP Market Meter Agent Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.
(o) Concept: BillingDemand Not a demand based rate.
(p) Concept: BillingDemand Not a demand based rate.
(q) Concept: BillingDemand

Not a demand based rate.
(t) Concept: BillingDemand
Not a demand based rate.
(s) Concept: BillingDemand
Not a demand based rate.
(t) Concept: BillingDemand
Not a demand based rate.
(u) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Arkansas Electric Cooperative: Other Charges include Meter Agent Service Charges provided under SPP's Open Access Tariff for Meter Agent Services.
(v) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
BHE Renewables:Other Charges include Meter Agent Service Charges provided under SPP's Open Access Tariff for Meter Agent Services.
(w) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
BP Wind Energy: Other Charges include Meter Agent Service Charges provided under SPP's Open Access Tariff for Meter Agent Services.
(x) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Alma: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(y) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Elwood: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(z) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of McPherson: Cost-Based Rate Tariff
(aa) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Morrill: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ab) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Muscotah: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ac) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Robinson: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ad) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Scranton: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ae) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Toronto: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(af) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Vermillion: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ag) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
City of Wathena: Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(ah) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Enel North America, Inc: Other Charges include Meter Agent Service Charges provided under SPP's Open Access Tariff for Meter Agent Services.
(ai) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Southwest Power Pool: Revenue received per Southwest Power Pool Open Access Transmission Tariff.
(aj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

17					
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35					
36					
37					
38					
39					
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41					
42					
43					
44					

45					
46					
47					
48					
49					
40	TOTAL				

Name of Respondent: Eversource Energy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Flint Hills	OS			(13,807)			(13,807)
2	Southwest Power Pool	LFP						
3	Southwest Power Pool	SFP						
4	Southwest Power Pool	FNS						
5	Southwest Power Pool	NF						
6	Freestate Elec Coop Inc	OS			5,791			5,791
7	MidContinent Independent Sys Op	NF			960			960
	TOTAL		0	0	(7,056)	0	0	(7,056)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	340,609
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	227,475
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Directors' Fees and Expenses	1,044,208
7	Cost of Environmental Reserve	469,785
8	Bank Fees	470,399
9	Adverstising Expenses	
10	Other Miscellaneous Expense	56,534
11	Discounts Earned	(117,672)
12	A&G Billed to Affiliates	
13	Management Fees	(1,522)
46	TOTAL	2,489,816

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: IndustryAssociationDues

Industry Association Dues	340,609
Company Memberships	—
Institute of Nuclear Power Operations	—
Nuclear Energy Institute	—
Westinghouse	—
Line 1	<u>340,609</u>

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

Line No.	A. Summary of Depreciation and Amortization Charges					Total (f)
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	
1	Intangible Plant				28,717,812	28,717,812
2	Steam Production Plant	14,495,434	3,121,079			17,616,513
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	83,913,045	726,738			84,639,783
7	Transmission Plant	84,757,566				84,757,566
8	Distribution Plant	57,026,743				57,026,743
9	Regional Transmission and Market Operation					
10	General Plant	5,797,094		565,118		6,362,212
11	Common Plant-Electric					
12	TOTAL	245,989,882	3,847,817	565,118	28,717,812	279,120,629

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (in Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rates (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
12	Production- Steam-Jeffrey EC #1-311	48.682	42 years, 6 months	(1.9)	2.47	200-SC	23 years, 3 months, 19 days
13	Production- Steam-Jeffrey EC #1-312	117.27	40 years, 4 months, 24 days	(1.8)	2.69	200-SC	23 years, 3 months, 19 days
14	Production- Steam-Jeffrey EC #1-312.02	277.648	27 years, 9 months, 18 days	(1.8)	3.84	200-SC	23 years, 3 months, 19 days
15	Production- Steam-Jeffrey EC #1-314	57.621	33 years, 6 months	(0.6)	3.13	200-SC	23 years, 3 months, 19 days
16	Production- Steam-Jeffrey EC #1-315	38.373	37 years, 2 months, 12 days	(1.8)	2.79	200-SC	23 years, 3 months, 19 days
17	Production- Steam-Jeffrey EC #1-316	4.572	35 years	(0.6)	2.96	200-SC	23 years, 3 months, 19 days
18	Production- Steam-Jeffrey EC #2-311	28.911	53 years, 9 months, 18 days	(1.9)	1.98	200-SC	23 years, 3 months, 19 days
19	Production- Steam-Jeffrey EC #2-312	102.625	40 years, 9 months, 18 days	(1.8)	2.66	200-SC	23 years, 3 months, 19 days
20	Production- Steam-Jeffrey EC #2-312.02	163.96	31 years, 9 months, 18 days	(1.8)	3.28	200-SC	23 years, 3 months, 19 days
21	Production- Steam-Jeffrey EC #2-314	58.405	35 years, 4 months, 24 days	(0.6)	2.94	200-SC	23 years, 3 months, 19 days
22	Production- Steam-Jeffrey EC #2-315	25.179	38 years, 3 months, 19 days	(1.8)	2.8	200-SC	23 years, 3 months, 19 days
23	Production- Steam-Jeffrey EC #2-316	6.176	29 years, 9 months, 18 days	(0.6)	3.35	200-SC	23 years, 3 months, 19 days
24	Production- Steam-Jeffrey EC #3-311	48.223	50 years, 7 months, 6 days	(1.9)	2.1	200-SC	23 years, 3 months, 19 days

25	Production- Steam-Jeffrey EC #3-312	142.069	41 years, 4 months, 24 days	(1.8)	2.6	200-SC	23 years, 3 months, 19 days
26	Production- Steam-Jeffrey EC #3-312.02	179.867	33 years, 2 months, 12 days	(1.8)	3.18	200-SC	23 years, 3 months, 19 days
27	Production- Steam-Jeffrey EC #3-314	48.253	39 years, 3 months, 19 days	(0.6)	2.65	200-SC	23 years, 3 months, 19 days
28	Production- Steam-Jeffrey EC #3-315	31.409	40 years, 3 months, 19 days	(1.8)	2.6	200-SC	23 years, 3 months, 19 days
29	Production- Steam-Jeffrey EC #3-316	3.102	30 years, 10 months, 25 days	(0.6)	3.27	200-SC	23 years, 3 months, 19 days
30	Production- Steam-Jeffrey Common-311	109.2	37 years, 3 months, 19 days	(1.8)	2.83	200-SC	23 years, 3 months, 19 days
31	Production- Steam-Jeffrey Common-312	86.558	32 years, 4 months, 24 days	(1.8)	3.38	200-SC	23 years, 3 months, 19 days
32	Production- Steam-Jeffrey Common-312.01	0.413	30 years, 8 months, 12 days	(1.8)	3.55	200-SC	23 years, 3 months, 19 days
33	Production- Steam-Jeffrey Common-312.02	119.177	38 years, 8 months, 12 days	(0.6)	2.59	200-SC	23 years, 3 months, 19 days
34	Production- Steam-Jeffrey Common-314	10.927	29 years, 1 month, 6 days	(0.6)	3.58	200-SC	23 years, 3 months, 19 days
35	Production- Steam-Jeffrey Common-315	13.698	30 years, 2 months, 12 days	(1.8)	3.44	200-SC	23 years, 3 months, 19 days
36	Production- Steam-Jeffrey Common-316	17.547	34 years, 8 months, 12 days	(0.6)	2.95	200-SC	23 years, 3 months, 19 days
37	Production- Steam-Lawrence EC #4-311	23.526	20 years, 8 months, 12 days	(1.1)	4.97	200-SC	14 years, 8 months, 12 days
38	Production- Steam-Lawrence EC #4-312	44.61	27 years, 4 months, 24 days	(1.1)	3.97	200-SC	14 years, 8 months, 12 days

39	Production- Steam-Lawrence EC #4-312.02	100.892	19 years, 1 month, 6 days	(1.1)	5.43	200-SC	14 years, 8 months, 12 days
40	Production- Steam-Lawrence EC #4-314	18.91	24 years, 2 months, 12 days	(0.4)	4.36	200-SC	14 years, 8 months, 12 days
41	Production- Steam-Lawrence EC #4-315	20.935	22 years, 9 months, 18 days	(1.1)	4.61	200-SC	14 years, 8 months, 12 days
42	Production- Steam-Lawrence EC #4-316	1.973	18 years, 10 months, 25 days	(0.4)	5.36	200-SC	14 years, 8 months, 12 days
43	Production- Steam-Lawrence EC #5-311	30.257	22 years, 10 months, 25 days	(1.1)	4.5	200-SC	14 years, 8 months, 12 days
44	Production- Steam-Lawrence EC #5-312	60.569	30 years, 9 months, 18 days	(1.1)	3.63	200-SC	14 years, 8 months, 12 days
45	Production- Steam-Lawrence EC #5-312.02	123.297	19 years, 2 months, 12 days	(1.1)	5.31	200-SC	14 years, 8 months, 12 days
46	Production- Steam-Lawrence EC #5-314	62.854	26 years, 7 months, 6 days	(0.4)	3.91	200-SC	14 years, 8 months, 12 days
47	Production- Steam-Lawrence EC #5-315	24.02	22 years, 1 month, 6 days	(1.1)	4.64	200-SC	14 years, 8 months, 12 days
48	Production- Steam-Lawrence EC #5-316	3.593	19 years, 4 months, 24 days	(0.4)	5.23	200-SC	14 years, 8 months, 12 days
49	Production- Steam-Lawrence Common-311	54.728	22 years, 4 months, 24 days	(1.1)	4.73	200-SC	14 years, 8 months, 12 days
50	Production- Steam-Lawrence Common-312	22.417	25 years, 7 months, 6 days	(1.1)	5.18	200-SC	14 years, 8 months, 12 days
51	Production- Steam-Lawrence Common-312.01	16,347	29 years, 4 months, 24 days	(0.4)	3.48	200-SC	14 years, 8 months, 12 days
52	Production- Steam-Lawrence Common-312.02	48,383	19 years, 8 months, 12 days	(1.1)	5.69	200-SC	14 years, 8 months, 12 days

53	Production- Steam-Lawrence Common-314	1,690	20 years, 1 month, 6 days	(0.4)	5.06	200-SC	14 years, 8 months, 12 days
54	Production- Steam-Lawrence Common-315	3,236	31 years, 7 months, 6 days	(1.1)	3.32	200-SC	14 years, 8 months, 12 days
55	Production- Steam-Lawrence Common-316	6,579	26 years, 4 months, 24 days	(0.4)	3.88	200-SC	14 years, 8 months, 12 days
56	Production- Steam- Hutchinson Common-315	0.237	37 years, 2 months, 12 days	(1.8)	2.79	200-SC	23 years, 3 months, 19 days
57	Production-Gas Turbines-Gordan Evans #1-341	1,577	45 years, 7 months, 6 days	(0.6)	1.54	200-SC	32 years, 6 months
58	Production-Gas Turbines-Gordan Evans #1-342	531	43 years, 6 months	(0.6)	1.73	200-SC	32 years, 6 months
59	Production-Gas Turbines-Gordan Evans #1-344	24,950	44 years, 1 month, 6 days	(0.6)	1.69	200-SC	32 years, 6 months
60	Production-Gas Turbines-Gordan Evans #1-345	5,142	45 years, 4 months, 24 days	(0.3)	1.55	200-SC	32 years, 6 months
61	Production-Gas Turbines-Gordan Evans #1-346	60	34 years, 8 months, 12 days	(0.3)	2.75	200-SC	32 years, 7 months, 6 days
62	Production-Gas Turbines-Gordan Evans #2-341	1,578	45 years, 7 months, 6 days	(0.6)	1.54	200-SC	33 years, 4 months, 24 days
63	Production-Gas Turbines-Gordan Evans #2-342	614	43 years, 2 months, 12 days	(0.6)	1.75	200-SC	33 years, 4 months, 24 days
64	Production-Gas Turbines-Gordan Evans #2-344	24,279	44 years, 4 months, 24 days	(0.6)	1.67	200-SC	33 years, 4 months, 24 days
65	Production-Gas Turbines-Gordan Evans #2-345	5,071	45 years, 4 months, 24 days	(0.3)	1.56	200-SC	33 years, 4 months, 24 days
66	Production-Gas Turbines-Gordan Evans #2-346	10	33 years, 10 months, 25 days	(0.1)	2.86	200-SC	32 years, 6 months

67	Production-Gas Turbines-Gordan Evans #3-341	2,886	46 years, 4 months, 24 days	(0.6)	1.53	200-SC	33 years, 4 months, 24 days
68	Production-Gas Turbines-Gordan Evans #3-342	875	44 years, 4 months, 24 days	(0.6)	1.7	200-SC	33 years, 4 months, 24 days
69	Production-Gas Turbines-Gordan Evans #3-344	43,291	46 years, 2 months, 12 days	(0.6)	1.56	200-SC	33 years, 4 months, 24 days
70	Production-Gas Turbines-Gordan Evans #3-345	12,632	46 years, 4 months, 24 days	(0.3)	1.53	200-SC	33 years, 4 months, 24 days
71	Production-Gas Turbines-Gordan Evans #3-346	69	34 years, 9 months, 18 days	(0.3)	2.79	200-SC	32 years, 6 months
72	Production-Gas Turbines-Gordan Evans Common-341	6,024	46 years, 6 months	(0.6)	1.53	200-SC	33 years, 4 months, 24 days
73	Production-Gas Turbines-Gordan Evans Common-342	2,971	46 years, 4 months, 24 days	(0.6)	1.53	200-SC	33 years, 4 months, 24 days
74	Production-Gas Turbines-Gordan Evans Common-344	1,128	43 years, 7 months, 6 days	(0.6)	1.77	200-SC	33 years, 4 months, 24 days
75	Production-Gas Turbines-Gordan Evans Common-345	192	43 years, 7 months, 6 days	(0.3)	1.77	200-SC	33 years, 4 months, 24 days
76	Production-Gas Turbines-Gordan Evans Common-346	424	45 years, 8 months, 12 days	(0.3)	1.58	200-SC	33 years, 4 months, 24 days
77	Production-Gas Turbines-Emporia EC #1-341	262	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	39 years, 9 months, 18 days
78	Production-Gas Turbines-Emporia EC #1-342	860	47 years, 1 month, 6 days	(0.6)	1.83	200-SC	39 years, 9 months, 18 days

79	Production-Gas Turbines-Emporia EC #1-344	24,618	46 years, 6 months	(0.6)	1.9	200-SC	39 years, 9 months, 18 days
80	Production-Gas Turbines-Emporia EC #1-345	4,896	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
81	Production-Gas Turbines-Emporia EC #1-346	121	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
82	Production-Gas Turbines-Emporia EC #2-341	262	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	39 years, 9 months, 18 days
83	Production-Gas Turbines-Emporia EC #2-342	618	46 years, 9 months, 18 days	(0.6)	1.86	200-SC	39 years, 9 months, 18 days
84	Production-Gas Turbines-Emporia EC #2-344	29,357	46 years, 9 months, 18 days	(0.6)	1.88	200-SC	39 years, 9 months, 18 days
85	Production-Gas Turbines-Emporia EC #2-345	1,474	47 years, 3 months, 19 days	(0.3)	1.82	200-SC	39 years, 9 months, 18 days
86	Production-Gas Turbines-Emporia EC #2-346	118	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
87	Production-Gas Turbines-Emporia EC #3-341	262	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	39 years, 9 months, 18 days
88	Production-Gas Turbines-Emporia EC #3-342	622	46 years, 9 months, 18 days	(0.6)	1.86	200-SC	39 years, 9 months, 18 days
89	Production-Gas Turbines-Emporia EC #3-344	26,341	46 years, 8 months, 12 days	(0.6)	1.89	200-SC	39 years, 9 months, 18 days

90	Production-Gas Turbines-Emporia EC #3-345	4,632	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
91	Production-Gas Turbines-Emporia EC #3-346	154	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
92	Production-Gas Turbines-Emporia EC #4-341	262	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	39 years, 9 months, 18 days
93	Production-Gas Turbines-Emporia EC #4-342	625	47 years, 1 month, 6 days	(0.6)	1.84	200-SC	39 years, 9 months, 18 days
94	Production-Gas Turbines-Emporia EC #4-344	25,419	46 years, 7 months, 6 days	(0.6)	1.89	200-SC	39 years, 9 months, 18 days
95	Production-Gas Turbines-Emporia EC #4-345	1,233	47 years, 3 months, 19 days	(0.3)	1.82	200-SC	39 years, 9 months, 18 days
96	Production-Gas Turbines-Emporia EC #4-346	154	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
97	Production-Gas Turbines-Emporia EC #5-341	450	47 years, 3 months, 19 days	(0.6)	1.82	200-SC	39 years, 9 months, 18 days
98	Production-Gas Turbines-Emporia EC #5-342	1,027	47 years, 2 months, 12 days	(0.6)	1.83	200-SC	39 years, 9 months, 18 days
99	Production-Gas Turbines-Emporia EC #5-344	48,385	47 years, 3 months, 19 days	(0.6)	1.83	200-SC	39 years, 9 months, 18 days
100	Production-Gas Turbines-Emporia EC #5-345	8,546	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days

101	Production-Gas Turbines-Emporia EC #5-346	660	47 years, 3 months, 19 days	(0.3)	1.81	200-SC	39 years, 9 months, 18 days
102	Production-Gas Turbines-Emporia EC #6-341	486	47 years, 3 months, 19 days	(0.6)	1.86	200-SC	40 years, 8 months, 12 days
103	Production-Gas Turbines-Emporia EC #6-342	1,134	47 years, 2 months, 12 days	(0.6)	1.87	200-SC	40 years, 8 months, 12 days
104	Production-Gas Turbines-Emporia EC #6-344	42,556	47 years, 1 month, 6 days	(0.6)	1.88	200-SC	40 years, 8 months, 12 days
105	Production-Gas Turbines-Emporia EC #6-345	7,378	47 years, 3 months, 19 days	(0.3)	1.86	200-SC	40 years, 8 months, 12 days
106	Production-Gas Turbines-Emporia EC #6-346	261	47 years, 3 months, 19 days	(0.3)	1.86	200-SC	40 years, 8 months, 12 days
107	Production-Gas Turbines-Emporia EC #7-341	488	47 years, 3 months, 19 days	(0.6)	1.86	200-SC	40 years, 8 months, 12 days
108	Production-Gas Turbines-Emporia EC #7-342	1,131	47 years, 2 months, 12 days	(0.6)	1.87	200-SC	40 years, 8 months, 12 days
109	Production-Gas Turbines-Emporia EC #7-344	39,931	47 years, 3 months, 19 days	(0.6)	1.87	200-SC	40 years, 8 months, 12 days
110	Production-Gas Turbines-Emporia EC #7-345	7,463	47 years, 3 months, 19 days	(0.3)	1.86	200-SC	40 years, 8 months, 12 days
111	Production-Gas Turbines-Emporia EC #7-346	180	47 years, 3 months, 19 days	(0.3)	1.86	200-SC	40 years, 8 months, 12 days

112	Production-Gas Turbines- Emporia Common-341	16,781	48 years, 1 month, 6 days	(0.6)	1.8	200-SC	40 years, 7 months, 6 days
113	Production-Gas Turbines- Emporia Common-342	249	48 years, 2 months, 12 days	(0.6)	1.79	200-SC	40 years, 7 months, 6 days
114	Production-Gas Turbines- Emporia Common-344	12,032	46 years, 1 month, 6 days	(0.6)	1.97	200-SC	40 years, 8 months, 12 days
115	Production-Gas Turbines- Emporia Common-345	6,899	48 years, 2 months, 12 days	(0.3)	1.79	200-SC	40 years, 7 months, 6 days
116	Production-Gas Turbines- Emporia Common-346	7,406	47 years, 4 months, 24 days	(0.3)	1.85	200-SC	40 years, 8 months, 12 days
117	Production-Gas Turbines- Hutchinson EC #1-341	9	46 years, 1 month, 6 days	(0.5)	(0.5)	200-SC	17 years, 7 months, 6 days
118	Production-Gas Turbines- Hutchinson EC #1-342	138	46 years, 6 months	(0.5)	(0.53)	200-SC	17 years, 7 months, 6 days
119	Production-Gas Turbines- Hutchinson EC #1-344	15,820	35 years, 2 months, 12 days	(0.5)	0.82	200-SC	17 years, 7 months, 6 days
120	Production-Gas Turbines- Hutchinson EC #1-345	337	34 years, 3 months, 19 days	(0.2)	0.88	200-SC	17 years, 7 months, 6 days
121	Production-Gas Turbines- Hutchinson EC #1-346	79	23 years, 1 month, 6 days	(0.2)	3.31	200-SC	17 years, 7 months, 6 days
122	Production-Gas Turbines- Hutchinson EC #2-341	17	44 years, 6 months	(0.5)	(0.36)	200-SC	17 years, 7 months, 6 days

123	Production-Gas Turbines-Hutchinson EC #2-342	122	55 years, 6 months	(0.5)	(1.15)	200-SC	17 years, 7 months, 6 days
124	Production-Gas Turbines-Hutchinson EC #2-344	13,959	41 years, 8 months, 12 days	(0.5)	(0.08)	200-SC	17 years, 7 months, 6 days
125	Production-Gas Turbines-Hutchinson EC #2-345	315	35 years, 4 months, 24 days	(0.2)	0.67	200-SC	17 years, 7 months, 6 days
126	Production-Gas Turbines-Hutchinson EC #2-346	26	58 years	(0.2)	(1.28)	200-SC	17 years, 7 months, 6 days
127	Production-Gas Turbines-Hutchinson EC #3-341	17	44 years, 6 months	(0.5)	(0.36)	200-SC	17 years, 7 months, 6 days
128	Production-Gas Turbines-Hutchinson EC #3-342	349	38 years, 1 month, 6 days	(0.5)	0.31	200-SC	17 years, 7 months, 6 days
129	Production-Gas Turbines-Hutchinson EC #3-344	13,724	42 years, 7 months, 6 days	(0.5)	(0.18)	200-SC	17 years, 7 months, 6 days
130	Production-Gas Turbines-Hutchinson EC #3-345	611	26 years, 3 months, 19 days	(0.2)	2.45	200-SC	17 years, 7 months, 6 days
131	Production-Gas Turbines-Hutchinson EC #3-346	26	58 years	(0.2)	(1.28)	200-SC	17 years, 7 months, 6 days
132	Production-Gas Turbines-Hutchinson EC #4-341	604	73 years, 6 months	(0.2)	(6.14)	200-SC	8 years, 10 months, 25 days
133	Production-Gas Turbines-Hutchinson EC #4-342	31	49 years, 6 months	(0.2)	(4.97)	200-SC	8 years, 10 months, 25 days

134	Production-Gas Turbines-Hutchinson EC #4-344	25,629	42 years, 6 months	(0.2)	(4.38)	200-SC	8 years, 10 months, 25 days
135	Production-Gas Turbines-Hutchinson EC #4-345	422	45 years, 10 months, 25 days	(0.1)	(4.68)	200-SC	8 years, 10 months, 25 days
136	Production-Gas Turbines-Hutchinson EC #4-346	1	47 years, 8 months, 12 days	(0.1)	(4.83)	200-SC	8 years, 10 months, 25 days
137	Production-Gas Turbines-Hutchinson EC Common-341	12,830	53 years, 1 month, 6 days	(0.5)	(1)	200-SC	17 years, 7 months, 6 days
138	Production-Gas Turbines-Hutchinson EC Common-342	1,986	24 years, 10 months, 25 days	(0.4)	2.76	200-SC	17 years, 7 months, 6 days
139	Production-Gas Turbines-Hutchinson EC Common-344	98				200-SC	
140	Production-Gas Turbines-Hutchinson EC Common-345	1,387	28 years, 2 months, 12 days	(0.2)	1.93	200-SC	17 years, 7 months, 6 days
141	Production-Gas Turbines-Hutchinson EC Common-346	1,056	28 years, 6 months	(0.2)	1.88	200-SC	17 years, 7 months, 6 days
142	Production-Wind Turbines-Central Plains-341	10,089	19 years, 7 months, 6 days	(0.3)	4.99	200-SC	12 years, 3 months, 19 days
143	Production-Wind Turbines-Central Plains-344	154,645	19 years, 7 months, 6 days	(0.3)	4.99	200-SC	12 years, 3 months, 19 days
144	Production-Wind Turbines-Central Plains-345	17,578	19 years, 7 months, 6 days	(0.2)	4.98	200-SC	12 years, 3 months, 19 days
145	Production-Wind Turbines-Central Plains-346	1,649	19 years	(0.2)	5.15	200-SC	12 years, 3 months, 19 days

146	Production-Wind Turbines-Flat Ridge-341	4,992	18 years, 3 months, 19 days	(0.3)	5.65	200-SC	11 years, 3 months, 19 days
147	Production-Wind Turbines-Flat Ridge-344	84,951	18 years	(0.3)	5.83	200-SC	11 years, 3 months, 19 days
148	Production-Wind Turbines-Flat Ridge-345	16,204	18 years, 8 months, 12 days	(0.1)	5.53	200-SC	11 years, 3 months, 19 days
149	Production-Wind Turbines-Flat Ridge-346	1,990	16 years, 1 month, 6 days	(0.1)	6.34	200-SC	11 years, 3 months, 19 days
150	Production-Wind Turbines-Western Plains-341	17,681	20 years, 6 months	(0.5)	4.95	200-SC	20 years
151	Production-Wind Turbines-Western Plains-344	344,331	20 years, 6 months	(0.5)	4.95	200-SC	20 years
152	Production-Wind Turbines-Western Plains-345	48,988	20 years, 6 months	(0.3)	4.94	200-SC	20 years
153	Production-Wind Turbines-Western Plains-346	2,974	20 years, 6 months	(0.3)	4.94	200-SC	20 years
154	Production-Wind Turbines-Persimmon Creek-341	14,791	18 years, 3 months, 19 days	(0.03)	5.65	200-SC	11 years, 3 months, 19 days
155	Production-Wind Turbines-Persimmon Creek-344	97,339	18 years, 1 day	(0.03)	5.83	200-SC	11 years, 3 months, 19 days
156	Production-Wind Turbines-Persimmon Creek-345	7,387	18 years, 8 months, 12 days	(0.1)	5.53	200-SC	11 years, 3 months, 19 days
157	Production-Wind Turbines-Persimmon Creek-346	0.295	16 years, 1 month, 6 days	(0.1)	6.34	200-SC	11 years, 3 months, 19 days

158	Production-Battery Farm-Wichita Battery Farm-341	0.476	18 years, 3 months, 19 days	(0.03)	5.65	200-SC	11 years, 3 months, 19 days
159	Production-Battery Farm-Wichita Battery Farm-344	0.122	18 years, 1 day	(0.03)	5.83	200-SC	11 years, 3 months, 19 days
160	Production-Battery Farm-Wichita Battery Farm-348	1,903				200-SC	
161	Production-Gas Turbines-Spring Creek #1-341	1,631	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
162	Production-Gas Turbines-Spring Creek #1-342	341	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
163	Production-Gas Turbines-Spring Creek #1-344	23,718	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
164	Production-Gas Turbines-Spring Creek #1-345	2,251	40 years, 6 months	(0.2)	2.08	200-SC	33 years, 4 months, 24 days
165	Production-Gas Turbines-Spring Creek #1-346	77					
166	Production-Gas Turbines-Spring Creek #2-341	1,631	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
167	Production-Gas Turbines-Spring Creek #2-342	341	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
168	Production-Gas Turbines-Spring Creek #2-344	23,657	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
169	Production-Gas Turbines-Spring Creek #2-345	2,091	41 years	(0.2)	2.03	200-SC	33 years, 4 months, 24 days
170	Production-Gas Turbines-Spring Creek #2-346	74					
171	Production-Gas Turbines-Spring Creek #3-341	1,631	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days

172	Production-Gas Turbines-Spring Creek #3-342	341	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
173	Production-Gas Turbines-Spring Creek #3-344	23,869	42 years, 6 months	(0.4)	1.89	200-SC	33 years, 4 months, 24 days
174	Production-Gas Turbines-Spring Creek #3-345	4,074	37 years, 9 months, 18 days	(0.2)	2.39	200-SC	33 years, 6 months
175	Production-Gas Turbines-Spring Creek #3-346	27					
176	Production-Gas Turbines-Spring Creek #4-341	1,648	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
177	Production-Gas Turbines-Spring Creek #4-342	341	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
178	Production-Gas Turbines-Spring Creek #4-344	23,859	42 years, 10 months, 25 days	(0.4)	1.84	200-SC	33 years, 4 months, 24 days
179	Production-Gas Turbines-Spring Creek #4-345	2,106	40 years, 6 months	(0.2)	2.07	200-SC	33 years, 4 months, 24 days
180	Production-Gas Turbines-Spring Creek #4-346	131					
181	Production-Gas Turbines-Spring Creek Common-341	32	41 years, 1 month, 6 days	(0.4)	2.01	200-SC	33 years, 4 months, 24 days
182	Production-Gas Turbines-Spring Creek Common-342	66	37 years, 6 months	(0.4)	2.42	200-SC	33 years, 6 months
183	Production-Gas Turbines-Spring Creek Common-344	1,676	39 years, 2 months, 12 days	(0.4)	2.23	200-SC	33 years, 6 months
184	Production-Gas Turbines-Spring Creek Common-345	344	41 years, 7 months, 6 days	(0.1)	1.97	200-SC	33 years, 4 months, 24 days

185	Production-Gas Turbines-Spring Creek Common-346	1,130	42 years, 9 months, 18 days	(0.2)	1.85	200-SC	33 years, 4 months, 24 days
186	Transmission-352	54,761	55 years	(10)	1.75	S2	37 years, 3 months, 19 days
187	^(d) Transmission-352.06	4,003	55 years	(10)	6.67	S2	15 years
188	Transmission-353	632,192	50 years	(10)	1.74	R2.5	64 years, 10 months, 25 days
189	^(e) Transmission-353.06	23,672	50 years	(10)	6.67	R2.5	15 years
190	Transmission-354	2,588	60 years	(30)	2.01	R3	28 years, 6 months
191	Transmission-355	705,937	42 years	(25)	2.57	S0.5	31 years, 3 months, 19 days
192	^(f) Transmission-355.06	74,283	42 years	(25)	6.67	S0.5	15 years
193	Transmission-356	250,237	50 years	(15)	2.58	R1.5	48 years, 9 months, 18 days
194	^(g) Transmission-356.06	18,298	50 years	(15)	6.67	R1.5	15 years
195	Transmission-357	2,421	55 years		1.65	R3	66 years, 8 months, 12 days
196	Transmission-358	13,333	40 years		1.99	R3	47 years, 7 months, 6 days
197	Distribution-361	26,944	65 years	(20)	1.82	R2.5	53 years, 3 months, 19 days
198	Distribution-362	268,904	65 years, 2 months, 12 days	(15)	1.71	S0.5	52 years, 8 months, 12 days
199	Distribution-364	357,301	60 years, 7 months, 6 days	(50)	2.42	R0.5	49 years, 8 months, 12 days
200	Distribution-365	225,518	65 years, 2 months, 12 days	(75)	2.64	R1	54 years, 1 month, 6 days
201	^(h) Distribution-366.0	49,761	70 years, 1 month, 6 days	(10)	1.54	R2.5	57 years, 3 months, 19 days
202	⁽ⁱ⁾ Distribution-366.01	4,044	70 years, 10 months, 25 days	(10)	1.37	R2.5	41 years, 10 months, 25 days
203	^(j) Distribution-367.00	165,389	54 years, 10 months, 25 days	(30)	2.32	R1.5	47 years, 2 months, 12 days

204	Distribution- 367.01	7,685	55 years, 10 months, 25 days	(25)	2.1	R1.5	39 years, 2 months, 12 days
205	Distribution-368	171,049	45 years, 3 months, 19 days	(20)	2.46	S0	32 years, 1 month, 6 days
206	Distribution- 368.01	127,683	50 years, 3 months, 19 days	(5)	2.01	L1.5	39 years, 1 month, 6 days
207	Distribution- 368.02	10,532	52 years, 3 months, 19 days	(30)	2.44	R0.5	39 years, 2 months, 12 days
208	Distribution- 369.01	30,555	61 years, 3 months, 19 days	(25)	1.89	R1	43 years
209	Distribution- 369.02	60,562	60 years, 10 months, 25 days	(25)	2.01	R1	49 years
210	Distribution- 369.03	229	62 years, 4 months, 24 days	(25)	1.9	R1	41 years, 9 months, 18 days
211	Distribution-370	15,460	34 years, 4 months, 20 days	(5)	2.37	SC	25 years, 6 months, 7 days
212	Distribution- 370.02	69,669	25 years		3.98	S3	23 years, 10 months, 25 days
213	Distribution-372	12,885	25 years, 3 months, 19 days	(25)	5.2	SC	19 years, 1 month, 6 days
214	Distribution-373	24,857	30 years, 9 months, 18 days	(20)	3.88	SC	24 years, 8 months, 12 days
215	General Plant- 390	99,807	45 years, 7 months, 6 days	(5)	1.72	L0.5	36 years, 1 month, 6 days
216	General Plant- 391	10,076	25 years		4	SQ	16 years, 3 months, 19 days
217	General Plant- 391.02	95,592	5 years		9.72	SQ	2 years, 9 months, 18 days
218	General Plant- 392	10,097	11 years, 9 months, 18 days		8.22	O4	11 years, 6 months
219	General Plant- 393	2,047	25 years		4	SQ	16 years, 6 months
220	General Plant- 394	32,701	25 years		4	SQ	18 years, 1 month, 6 days
221	General Plant- 395	0.208	25 years		4	SQ	21 years, 3 months, 19 days
222	General Plant- 396	7,300	19 years, 10 months, 25 days	5	3.02	SC	14 years, 3 months, 19 days

223	General Plant-397	66,000	15 years		2.79	SQ	7 years
224	General Plant-398	3,804	15 years		5.97	SQ	11 years, 6 months

Name of Respondent: Everygy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(b) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(d) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 Years
(e) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 Years
(f) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 Years
(g) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 Years
(h) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conduit- Residential & Other
(i) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conduit - Network
(j) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Cond & Dev - Residential & Other
(k) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conductors & Devices
(l) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Line Transformers - Underground
(m) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Line Capacitors - Inst.
(n) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Services - Overhead
(o) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Services - Underground - Network
(p) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Services - Underground - Network

(g) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

AMI Meters

(t) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Computers and Other Electronic Equipment

(s) Concept: DepreciablePlantBase

Depreciable Plant Base balances are obtained using a two year average method.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	KANSAS CORPORATION COMMISSION:											
2	KCC Assessment Fees	1,013,386		1,013,386		Electric	928	1,013,386	714,600			714,600
3	CURB Assessment Fees	194,624		194,624		Electric	928	194,624	186,566			186,566
4	2023 Kansas Rate Case		420,441	420,441		Electric	928	420,441	115,018			115,018
5	Kansas Regulatory Proceedings		212,343	212,343		Electric	928	212,343				
6	FEDERAL ENERGY REGULATORY COMMISSION:											
7	FERC General		940,272	940,272		Electric	928	940,272				
8	FERC Regulatory Proceedings		495,594	495,594		Electric	928	495,594				
46	TOTAL	1,208,010	2,068,649	3,276,659				3,276,659	1,016,184			1,016,184

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

- Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
- Indicate in column (a) the applicable classification, as shown below:
Classifications:

<p>Electric R, D and D Performed Internally:</p> <p> Generation</p> <p> hydroelectric</p> <p> Recreation fish and wildlife</p> <p> Other hydroelectric</p> <p> Fossil-fuel steam</p> <p> Internal combustion or gas turbine</p> <p> Nuclear</p> <p> Unconventional generation</p> <p> Siting and heat rejection</p> <p> Transmission</p>	<p> Overhead</p> <p> Underground</p> <p> Distribution</p> <p> Regional Transmission and Market Operation</p> <p> Environment (other than equipment)</p> <p> Other (Classify and include items in excess of \$50,000.)</p> <p> Total Cost Incurred</p> <p>Electric, R, D and D Performed Externally:</p> <p> Research Support to the electrical Research Council or the Electric Power Research Institute</p> <p> Research Support to Edison Electric Institute</p> <p> Research Support to Nuclear Power Groups</p> <p> Research Support to Others (Classify)</p> <p> Total Cost Incurred</p>
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- Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
- Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
- Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
- If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""
- Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	B (1) Research Support to EPRI	Research Support to EPRI					
2	B (1) Total						

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	18,507,018		
4	Transmission	2,250,302		
5	Regional Market			
6	Distribution	(1,025,922)		
7	Customer Accounts	5,303,172		
8	Customer Service and Informational	749,915		
9	Sales	738,483		
10	Administrative and General	20,461,495		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	46,984,463		
12	Maintenance			
13	Production	11,289,219		
14	Transmission	1,719,826		
15	Regional Market			
16	Distribution	7,386,952		
17	Administrative and General	233,474		
18	TOTAL Maintenance (Total of lines 13 thru 17)	20,629,471		
19	Total Operation and Maintenance			

20	Production (Enter Total of lines 3 and 13)	29,796,237		
21	Transmission (Enter Total of lines 4 and 14)	3,970,128		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	6,361,030		
24	Customer Accounts (Transcribe from line 7)	5,303,172		
25	Customer Service and Informational (Transcribe from line 8)	749,915		
26	Sales (Transcribe from line 9)	738,483		
27	Administrative and General (Enter Total of lines 10 and 17)	20,694,969		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	67,613,934	4,650,871	72,264,805
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			

47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	67,613,934	4,650,871	72,264,805
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	29,755,747	32,518,357	62,274,104
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	29,755,747	32,518,357	62,274,104
72	Plant Removal (By Utility Departments)			
73	Electric Plant	6,021,398	2,976,574	8,997,972

74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	6,021,398	2,976,574	8,997,972
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	121 Non-Utility Property			
80	154 Plant Materials		(2,966)	(2,966)
81	182 Regulatory Assets		22,279	22,279
82	183 Preliminary Survey			
83	186 Miscellaneous Deferred Debits	442,389	1,233	443,622
84	228 Accumulated Provision	43,376	2,112	45,488
85	253 Other Deferred Credits	133,004		133,004
86	417-451 Miscellaneous Income Deductions	11,881,463	627	11,882,090
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	12,500,232	23,285	12,523,517
96	TOTAL SALARIES AND WAGES	115,891,311	40,169,087	156,060,398

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	6,017,840	18,683,114	27,580,004	37,003,662
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(11,620,372)	(25,131,008)	(54,693,635)	(73,064,329)
4	Transmission Rights	(7,671,555)	(26,327,265)	(32,019,403)	(39,448,067)
5	Ancillary Services	(1,627,412)	(3,026,880)	(5,765,910)	(7,929,281)
6	Other Items (list separately)				
7	MISO RT RSG DIST 1				
8	PJM Bal Oper Reserve				
9	SPP IM Clearing Admin 1A3	159,335	325,005	551,227	723,303
10	SPP IM DR	(222)	(1,118)	(2,105)	(2,307)
11	SPP IM DRDist	390	12,378	101,282	215,100
12	SPP IM Facilitation Admin 1A4	685,326	1,397,722	2,370,508	3,110,455
13	SPP IM GFACarveOutDist	(4,280)	74,781	642,142	713,176
14	SPP IM GFACarveOutDistMnth	(5,485)	(529,856)	(532,152)	(535,949)
15	SPP IM MiscDly	1,539,029	1,413,196	1,812,514	1,838,143
16	SPP IM MwpCp	(6,376,642)	(10,986,406)	(18,889,352)	(24,477,111)
17	SPP IM MwpDist	1,924,555	3,328,664	6,534,677	7,614,171
18	SPP IM OclDist	(994,960)	(2,197,616)	(4,059,694)	(4,668,057)
19	SPP IM Oom	(57,437)	(95,663)	(134,604)	(163,738)

20	SPP IM RegAdj	15,013	142,824	484,096	602,919
21	SPP IM RegDnMwp	(21,893)	(63,708)	(109,517)	(137,214)
22	SPP IM RegUpMwp	(27,388)	(42,190)	(63,180)	(79,397)
23	SPP IM Rnu	1,881,303	3,577,259	4,894,565	6,737,060
24	SPP IM RsgDist	(1,272)	(3,006)	(2,185)	(2,590)
25	SPP IM TCR Admin 1A2	26,746	54,539	83,711	110,025
46	TOTAL	(16,159,381)	(39,395,234)	(71,217,011)	(91,840,026)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch				1,058,315	MW	190,497
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)				1,058,315		190,497

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Evergy Kansas Central, Inc.									
1	January	1,945	31	8	1,550	395				
2	February	1,919	1	8	1,534	385				
3	March	1,672	13	11	1,336	336				
4	Total for Quarter 1				4,420	1,116	0	0	0	0
5	April	1,633	19	18	1,329	304				
6	May	2,116	30	16	1,731	385				
7	June	2,716	29	17	2,226	490				
8	Total for Quarter 2				5,286	1,179	0	0	0	0
9	July	2,964	26	17	2,420	542				
10	August	3,089	21	17	2,527	562				
11	September	2,602	5	17	2,138	464				
12	Total for Quarter 3				7,085	1,568	0	0	0	0
13	October	2,254	2	17	1,838	416				
14	November	1,731	28	8	1,383	348				
15	December	1,650	19	9	1,312	338				
16	Total for Quarter 4				4,533	1,102	0	0	0	0

17	Total				21,324	4,965	0	0	0	0
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16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-18	Year/Period of Report End of: 2023/ Q4
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	9,681,511
3	Steam	5,510,519	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,500,729
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	4,553,509
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	12,057
7	Other	3,581,403	27	Total Energy Losses	574,703
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	9,091,922	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	17,322,509
10	Purchases (other than for Energy Storage)	8,230,587			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	1,140,806			
17	Delivered	1,140,806			
18	Net Transmission for Other (Line 16 minus line 17)	0			

19	Transmission By Others Losses	
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	17,322,509

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FOOTNOTE DATA

(a) Concept: EnergyLosses

SPP State Estimator Losses are not included

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	1,559,885	586,948	1,773	31	8
30	February	1,088,985	262,108	1,743	1	8
31	March	1,342,429	283,951	1,491	13	11
32	April	1,221,648	212,931	1,460	14	18
33	May	1,209,286	185,879	1,923	30	16
34	June	1,481,465	387,234	2,536	28	18
35	July	1,738,834	508,120	2,743	26	18
36	August	1,781,056	653,823	2,865	21	17
37	September	1,563,564	216,275	2,386	5	17
38	October	1,526,877	433,550	2,059	2	17
39	November	1,343,579	386,781	1,560	28	8
40	December	1,464,901	435,909	1,479	19	8
41	Total	17,322,509	4,553,509			

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0	Plant Name: Central Plains	Plant Name: Emporia CTF	Plant Name: Flat Ridge	Plant Name: Gordan Evans CTF	Plant Name: Hutchinson	Plant Name: Hutchinson w/Diesel	Plant Name: Jeffrey (JEC)	Plant Name: Lawrence	Plant Name: Persimmon Creek	Plant Name: Spring Creek	Plant Name: Weste Plain
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Wind	Gas Turbine	Wind	Gas Turbine	Gas Turbine	Internal Combustion	Steam- 64%	Steam	Wind	Gas Turbine	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Full Outdoor	Full Outdoor	Full Outdoor	Full Outdoor	Full Outdoor	Outdoor Boiler	Semi-outdoor	Conv & Outdoor Boilr	Full Outdoor	Full Outdoor	Full Ou
3	Year Originally Constructed		2009	2008	2009	2000	1974	1983	1978	1939	2018	2001	
4	Year Last Unit was Installed		2009	2009	2009	2001	1975	1983	1983	1971	2018	2001	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		100.98	730.34	50.00	375.02	323.10	2.75	1,382.40	516.84	198.60	346.12	26

6	Net Peak Demand on Plant - MW (60 minutes)		58	492	1	137	115		492	446	47	260	
7	Plant Hours Connected to Load		6,290	6,190	5,767	2,450	899	3	7,026	7,052	5,107	1,171	8
8	Net Continuous Plant Capability (Megawatts)												
9	When Not Limited by Condenser Water			654		292	228	3	1,385	485		275	
10	When Limited by Condenser Water								1,385	485			
11	Average Number of Employees		6	5	6	4	4		206	50	1	3	
12	Net Generation, Exclusive of Plant Use - kWh		129,740,000	1,212,638,000	45,109,000	438,199,000	24,895,001		3,778,571,000	1,731,948,000	483,081,000	184,586,000	1,063,155
13	Cost of Plant: Land and Land Rights		15,956	1,015,637	54,316		36,945		3,661,012	1,438,269	0	154,413	17,072
14	Structures and Improvements		10,089,123	19,253,597	4,991,965	12,064,626	13,476,285		239,922,258	108,549,506	29,582,717	6,572,385	17,681
15	Equipment Costs		173,256,021	310,753,162	103,288,776	122,973,900	76,689,663		1,475,639,710	560,418,529	210,042,529	112,537,782	399,729
16	Asset Retirement Costs		3,673,536		4,341,603				55,596,112	12,838,593	9,679,664		13,471
17	Total cost (total 13 thru 20)		187,034,636	331,022,396	112,676,660	135,038,526	90,202,893	0	1,774,819,092	683,244,897	249,304,910	119,264,580	447,954

18	Cost per KW of Installed Capacity (line 17/5) Including		1,852,1949	453,2442	2,253,5332	360,0835	279,1795	0,0000	1,283,8680	1,321,9660	1,255,3117	344,5758	1,529.
19	Production Expenses: Oper, Supv, & Engr		235,804	131,910	202,496	73,592	1,836		1,267,921	733,660	212	5,539	254
20	Fuel			39,941,856		14,248,647	2,052,721	2,134,284	84,757,658	48,605,235		6,855,684	
21	Coolants and Water (Nuclear Plants Only)												
22	Steam Expenses			1,339			68		3,980,083	1,135,690			
23	Steam From Other Sources												
24	Steam Transferred (Cr)												
25	Electric Expenses			171,429			31,692		860,093	18,228			
26	Misc Steam (or Nuclear) Power Expenses		82,558	437,503	(859,585)	485,376	302,753		5,359,185	2,915,353	295,017	141,033	365
27	Rents		223,802	12,765	55,244	1,422,454	690				605,751	2,415	2,577
28	Allowances												
29	Maintenance Supervision and Engineering			13,066		5,352	1,302		1,597,812	558,830		101,092	
30	Maintenance of Structures			7,114	868	0	1,392		2,129,510	206,213			208
31	Maintenance of Boiler (or reactor) Plant								9,616,588	2,543,375			4,341
32	Maintenance of Electric Plant		1,706,650	547,756	1,977,380	230,608	507,190	82,704	4,682,740	1,393,682	3,750,354	249,714	7

33	Maintenance of Misc Steam (or Nuclear) Plant		173,588	674,643		569,809	120,717	250	1,920,603	2,109,154		213,037	
34	Total Production Expenses		2,422,402	41,939,381	1,376,403	17,035,838	3,020,361	2,217,238	116,172,193	60,219,420	4,651,334	7,568,514	7,754
35	Expenses per Net kWh		0.0187	0.0346	0.0305	0.0389	0.1213		0.0307	0.0348	0.0096	0.0410	0.
35	Plant Name	Emporia CTF	Gordan Evans CTF	Gordan Evans CTF	Hutchinson	Hutchinson	Hutchinson w/Diesel	Hutchinson w/Diesel	Jeffrey (JEC)	Jeffrey (JEC)	Lawrence	Lawrence	Spr...
36	Fuel Kind	Gas	Gas	Oil	Gas	Oil	Gas	Oil	Coal	Oil	Coal	Gas	Gas
37	Fuel Unit	Mcf	Mcf	bbl	Mcf	bbl	Mcf	bbl	T	bbl	T	Mcf	Mcf
38	Quantity (Units) of Fuel Burned	13,515,298.000	4,506,105.000	6,106.000	473,665.000	17,359.000		50.000	2,423,236.000	13,158.000	1,032,581.000	1,428,775.000	2,52
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,043.000	1,036.000	138,661.000	1,003.000	138,653.000		138,653.000	8,619.000	138,664.000	8,902.000	1,033.000	
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	2.359	2.280	125.339	4.036	139.731		139.731	28.882	115.958	33.438	2.162	
41	Average Cost of Fuel per Unit Burned	2.359	2.280	101.125	4.036	130.316		120.062	31.595	133.759	40.025	2.162	
42	Average Cost of Fuel Burned per Million BTU	2.359	2.280	101.125	4.036	130.316		120.062	31.597	133.625	40.010	2.162	
43	Average Cost of Fuel Burned per kWh Net Gen	0.033		0.032		0.017			0.018		0.026		
44	Average BTU per kWh Net Generation	11,628.862		10,737.984		23,153.725			10,934.645		11,464.768		1

Name of Respondent: Eversource Energy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: PlantKind

Jeffrey units are jointly owned by Eversource Energy Kansas Central (72%), Eversource Energy Kansas South(20%) and Eversource Energy Missouri West (8%). Eversource Energy Kansas Central is the operator. Fuel (account 501/417) is shared on a net generation basis with all other expenses shared on an ownership basis. The Eversource Energy Kansas Central 72% share has expenses split 64% to regulated accounts, and 8% to non-regulated accounts.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Kind of Plant (Run-of-River or Storage)	
2	Plant Construction type (Conventional or Outdoor)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total installed cap (Gen name plate Rating in MW)	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	
7	Plant Hours Connect to Load	
8	Net Plant Capability (in megawatts)	
9	(a) Under Most Favorable Oper Conditions	
10	(b) Under the Most Adverse Oper Conditions	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	Cost of Plant	
14	Land and Land Rights	
15	Structures and Improvements	
16	Reservoirs, Dams, and Waterways	

17	Equipment Costs	
18	Roads, Railroads, and Bridges	
19	Asset Retirement Costs	
20	Total cost (total 13 thru 20)	
21	Cost per KW of Installed Capacity (line 20 / 5)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Hydraulic Expenses	
26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	0.0000

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Pumped Storage Generating Plant Statistics

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. — Plant Name: —
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	

16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	

43													
44													
45													
46													

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify the fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generator purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel account for Storage Operations (Dollars) (n)
35	TOTAL			0	0	0	0	0	0	0	0	0	0	

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ENERGY STORAGE OPERATIONS (Small Plants)

- Small Plants are plants less than 10,000 Kw.
- In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
- In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
- In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.
- If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1	Sedgewick County Zoo Battery Instal (1MW 4hour battery)	Production	Prod-KPL-Wichita Battery	5,000,991					
36	TOTAL			5,000,991	0	0	0	0	0

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below the voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from
5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether are included in the expenses reported for the line designated.
6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and ar line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, ar co-owner, or other party is an associated company.
8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)			Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)
1	01 Swissvale Sub	Lang Sub	345.00	345.00	HFW	38.07		1	795.0 ACSR	134,333	10,467,233	10,601,566	
2	01 Lang Sub	Wichita KPL-KGE Tie	345.00	345.00	HFW	34.17		1	795.0 ACSR				
3	01 New Str 352	New Str 353	345.00	345.00	MPS, HFS	0.86		1	1192 ACSR				
4	02 Swissvale Sub	Stillwell KPL-KCPL Tie	345.00	345.00	HFW	18.53		1	795.0 ACSR	33,687	1,899,610	1,933,297	
5	03 Jeffrey EC	Hoyt Sub	345.00	345.00	HFW	24.29		1	795.0 ACSR	86,256	4,033,426	4,119,682	
6	04 Morris Co Sub	Lang Sub	345.00	345.00	ST	1.06		1	795.0 ACSR	207,363	6,656,846	6,864,209	

7	04 Morris Co Sub	Str 220	345.00	345.00	HFW	27.67		1	795.0 ACSR				
8	04 Str 220	Emporia EC	345.00	345.00	HFW	0.04		1	795.0 ACSR				
9	05 Jeffrey EC	Morris Co Sub	345.00	345.00	HFW	56.83		1	795.0 ACSR	179,127	13,351,319	13,530,446	
10	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	HFW, MPS	33.07		1	795.0 ACSR	289,775	7,644,602	7,934,377	
11	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	SPS	3.53		1	795.0 ACSR				
12	06 STR 255	Hoyt Sub DE	345.00	345.00	MPS	0.04		1	1590 ACSR				
13	07 Summit Sub	Str. 240	345.00	345.00	HFW	36.53		1	1192 ACSR	718,641	60,878,832	61,597,473	
14	07 Str. 240	Geary Co.	345.00	345.00	HFW	12.77		1	1590 ACSR				
15	07 Geary Co.	Str. 325	345.00	345.00	HFW	0.43		1	1590 ACSR				
16	07 Str. 325	Jeffrey EC	345.00	345.00	HFW	48.70		1	1192 ACSR				
17	08 Stranger Creek Sub	latan KPL-KCPL Tie	345.00	345.00	SPS	1.70		2	954.0 ACSR	25,808	843,734	869,542	
18	19N Reno Co	Str 4	345.00	345.00	SPS	0.03		1	1192 ACSR	4,187,370	83,118,522	87,305,892	
19	19N Str 4	Summit Sub	345.00	345.00	HFS	53.23		1	1192 ACSR				
20	21 Emporia EC	Lang Sub	345.00	345.00	HFW	0.14		1	795.0 ACSR		223,663	223,663	
21	25 Summit	Elm Creek	345.00	345.00	SPS	28.56		2	1590 ACSR	3,957,426	32,659,251	36,616,677	
22	27 Stranger Creek Sub	latan KPL-KCPL Tie Str. 71	345.00	345.00	SPS	11.83		1	1590 ACSR	1,693,124	16,506,343	18,199,467	
23	NOTE 3: Line 69.06 and 69.06 Express are double circuited together on the same structures.												

24	<p>Note 10: The following structure numbers along line 69.08 were pole topped to allow distribution underbuild to remain (Str #'s: 53-60, 133-147.15, 147.19-147.26, 168.01, 168.02)</p>												
25	<p>Note 11: Line 69.08 was a 69kV line from Tecumseh Energy Center to 2nd & Madison. The line ran both double circuit and single circuit along the route.</p>												
26	<p>NOTE 8: 69.66 Midian to Potwin and 69.67 Midian to Skelly were installed as a double circuit from Str. 3 to Midian Substation.</p>												

27	<p>NOTE 12: The first structure South of Four Corners Substation is Str # 194 and was installed on the during the Carbondale to Four Corners rebuild. I tied into Str 194 with the new line so I didn't technically rebuild all the way to Four Corners</p>												
28	<p>NOTE 13: There is 0.9 miles of the new line starting at Four Corners that was built with H-Frame Structures. I only included the Veritcal SPS description because that is what I have been told to do in the past, but I could include HFS and Horinzontal configuration if needed.</p>												

29	<p>NOTE 2 :Line 115.123 will be energized to 115 kV in the future. As it currently exists, it's line number is 115.123 but operates at a 69 kV voltage.</p>												
30	<p>NOTE 5 : Line 115.123 from Str 93 to Str 93.04 is double circuited carrying the County Line to Cooks Ford circuit and the Cooks Ford to Dragon circuit. Both circuits have line number 115.123 but structures belong to County Line to Cooks Ford circuit.</p>												
31	<p>NOTE 7 : cut in of Clearview Substation on the 87th - Capitan Jct line - TMV This will be a +.42 miles on the circuit</p>												
32	<p>NOTE 16: 2 Different road moves on the same line</p>												
33	<p>230 kV LINES:</p>												

34	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	HFW	12.56		1	927.2 AAAC		569,343	569,343
35	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	ST	2.44		1	927.2 AAAC			
36	02 Swissvale Sub	Morris Co Sub	230.00	230.00	HFW	49.75		1	927.2 AAAC		850,616	850,616
37	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	HFW	28.22		1	927.2 AAAC	96,543	1,596,688	1,693,231
38	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	3PW	0.36		1	795.0 ACSR			
39	04 Morris Co Sub	West Emporia Sub	115.00	230.00	HFW	22.36		1	927.2 AAAC			
40	04 Morris Co Sub	West Emporia Sub	115.00	230.00	ST		0.87	1	795.0 ACSR			
41	05 Morris Co Sub	Summit Sub	230.00	230.00	HFW	59.34		1	927.2 AAAC			
42	05 Str 175A	Str 175E	230.00	230.00	SPS	0.78		1	1192.5 ACSR			
43	06 Summit Sub	E McPherson/Circle	230.00	230.00	HFW	51.43		1	927.2 AAAC		1,153,094	1,153,094
44	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFS	4.39		1	927.2 AAAC		66,873	66,873
45	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	SPW	0.15		1	927.2 AAAC			
46	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFW	19.27		1	927.2 AAAC			
47	08 Swissvale Sub	Auburn Rd Sub	230.00	230.00	HFW	17.21		1	927.2 AAAC		276,896	276,896
48	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	2.48		1	795.0 ACSR	48,669	185,035	233,704
49	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	0.26		1	927.2 AAAC			
50	10 Summit Sub	Str. 45	230.00	230.00	SPS	6.18	5.86	1	1192.5 ACSR		722,866	722,866
51	10 Str. 45	Salina KPL-MEI Tie	230.00	230.00	HFW	10.37		1	927.2 AAAC			

52	12 Midland Jct Sub	Jarbalo Jct Sw Sta	115.00	230.00	HFW	6.98		1	1192.5 ACSR	38,344	1,319,118	1,357,462
53	13 Jeffrey EC Sub	Auburn Rd Sub	230.00	230.00	HFW	29.88		1	795.0 ACSR		3,925,087	3,925,087
54	14 Jeffrey EC Sub	East Manhattan Sub	230.00	230.00	HFW	27.06		1	1192.5 ACSR	3,460,924	31,313,879	34,774,803
55	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	2.91		1	1192.5 ACSR	172,258	4,942,536	5,114,794
56	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	1.35		1	927.2 AAAC			
57	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	HFW	2.92		1	795.0 ACSR			
58	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPS	0.13		1	1590 KCM ACSR			
59	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SHF	0.78		1	1590 KCM ACSR			
60	161 kV LINES:											
61	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	ST	0.49		1	7/12 E CW	64,281	6,816,141	6,880,422
62	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	HFW	52.36		1	24 RI CU			
63	01 Kelly Sub	Nebraska KPL-OPPD Tie	161.00	161.00	HFW	17.06		1	1192.5 ACSR			
64	02 Midland Jct Sub	Pentagon Sub	161.00	161.00	HFW			1	927.2 AAAC	64,618	2,705,397	2,770,015
65	02 Pentagon Sub	Greenwood KPL-KCPL Tie	161.00	161.00	HFW	3.78		1	927.2 AAAC			
66	03 Hook Jct	Kaw Jct	161.00	161.00	HFW	0.62		1	397.5 ACSR			
67	03 Hook Jct	Kaw Jct	161.00	161.00	HFW	0.31		1	927.2 AAAC			
68	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	HFW	0.88		1	927.2 AAAC			

69	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	ST	0.33		1	927.2 AAAC				
70	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFW	16.87		1	397.5 ACSR				
71	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFW	1.25		1	795.0 ACSR				
72	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFW			1	24 RI CU	6,971	1,661,957	1,668,928	
73	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW			1	795.0 ACSR				
74	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFW			1	336.4 ACSR				
75	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW	0.23		1	397.5 ACSR				
76	04 Williams Bros Pipeline	KPL Str. 902	161.00	161.00	SPW	3.93		1	397.5 ACSR				
77	04 Williams Bros Pipeline	KPL Str. 848	161.00	161.00	HFW			1	24 RI CU				
78	05 Stranger Creek Sub	KCPL-GMO Tie	161.00	161.00	HFW			1	1192.5ACSR	29,980		29,980	
79	05 Stranger Creek Sub	KCPL-GMO Tie	161.00	161.00	SPS			1	1192.5ACSR				
80	06 Spring Hill Sub	Spring Hill KPL-KCPL Tie	161.00	161.00	SPW	0.62		1	1192.5 ACSR	30,117	245,870	275,987	
81	115 kV LINES		115.00			1,141.38	118.87		Various Sizes	55,500,239	664,872,108	720,372,347	
82	69 kV LINES		69.00	69.00		70.16	54.59		Various Sizes	8,236,926	61,304,383	69,541,309	
83	34.5 kV LINES		34.50	34.50		1,441.26			Various Sizes		185,976	185,976	
84	Transmission Line Expenses												
85	Overhead												382,636
86	Underground												190,142
36	TOTAL					3,543.17	180.19	70		79,262,780	1,022,997,244	1,102,260,024	572,778.00

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: ConstructionAndOtherCostsTransmissionLines

For locations with multiple lines, the costs have been included in the first line.

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate costs of Underground Conduit in column (m).
- If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	ADDED OVERHEAD:														
2	69.58C GALE TAP	BUFFALO FLATS	2.94	SPS	9.18	1	1	3W-1192	ACSR	VERTICAL	69		4,898,716		
3	69.65 MIDIAN	BUTLER (STR 5)	0.22	SPW, SPS	24.00	1		3W-266	ACSR	VERTICAL	69		657,240		
4	69.66 MIDIAN (NOTE 8)	POTWIN (STR 3)	0.11	SPS	19.00	1		3W-1192	ACSR	VERTICAL	69		570,118		
5	69.67 MIDIAN (NOTE 8)	SKELLY (STR 3)	0.14	SPS	19.00	1		3W-1192	ACSR	VERTICAL	69		474,744		
6	115.01 FOUR CORNERS (NOTES 12 & 13)	SCRANTON	5.82	SPS	8.00	1	1	3W-1192	ACSR	VERTICAL	115		5,455,929		
7	115.12 NORTHVIEW SUB DE	NORTH STREET SUB DE	3.47	SPS	9.46	1	1	3W-1192	ACSR	VERTICAL	115	913,901			
8	115.123 COUNTRY LINE SUB DE (NOTE 2)	STR 93	11.27	SPS	8.16	1	1	3W-1192	ACSR	VERTICAL	115		15,572,087		

9	115.123 STR 93 (NOTES 2 & 5)	STR 93.04	0.50	SPS	10.00	2	2	3W-1192	ACSR	VERTICAL	115				
10	115.123 STR 93.04 (NOTE 2)	STR 93.05	0.10	SPS	10.00	1	1	3W-1192	ACSR	VERTICAL	115				
11	115.123 COOKS FORD SUB DE (NOTES 2 & 5)	STR 93	0.56	SPS	0.00	2	2	3W-1192	ACSR	VERTICAL	115				
12	115.123 STR 93 (NOTE 2)	DRAGON SUB DE	6.27	SPS	8.45	1	1	3W-1192	ACSR	VERTICAL	115				
13	115.124 2ND & MADISON	6TH & GOLDEN	3.41	SPS	22.00	1	1	3W-1192	ACSR	VERTICAL	115				
14	115.45 87TH ST (NOTE 7)	CLEARVIEW	0.21	SPW	19.00	1	1	3W-477	ACSR	VERTICAL	115		967,444		
15	115.45 CLEARVIEW (NOTE 7)	CAPTAIN JCT	0.21	SPW	19.00	1	1	3W-477	ACSR	VERTICAL	115		215,229		
16	115.45 87TH ST (NOTE 16)	CAPTAIN JCT	0.16	SPW	24.70	1	1	3W-477	ACSR	VERTICAL	115				
17	115.45 87TH ST (NOTE 16)	CAPTAIN JCT	0.26	SPW	11.76	1	1	3W-477	ACSR	VERTICAL	115				
18	115.71 EAST STREET (STR 20)	LANG (STR 25.04)	0.46	SPS	19.00	1	1	3W-1192	ACSR	VERTICAL	115		34,506		
19	115.125 EAST EUREKA	OTTER CREEK	12.67	SPS	8.00	1	1	3W-1192	ACSR	VERTICAL	115		12,869,509		1;
20	REMOVED OVERHEAD:														
21	69.06 STR 301 (NOTE 3)	STR 218	10.08	SPW, LS	8.73	2	2	3W-4/O	ACSR	VERTICAL	69		8,956,536		;
22	69.06 EXPRESS STR 301 (NOTE 3)	STR 218	9.89	LS	8.70	2	2	3W-4/O	ACSR	VERTICAL	69				

23	69.06 COUNTY LINE SUB DE (NOTE 3)	STR 301	10.26	SPW, HFW, LS	8.77	2	2	3W- 4/O	ACSR	VERTICAL	69				
24	69.06 EXPRESS COUNTY LIND SUB DE (NOTE 3)	STR 301	10.26	SPW, HFW, LS	8.77	2	2	3W- 4/O	ACSR	VERTICAL	69				
25	69.08 STR 1 (NOTE 10 & 11) (LS, SPW)	STR 147	5.03	LS, SPW	29.00	2	2	3W- 350	COPPER	VERTICAL	69		15,555,881		15
26	69.08 STR 147 (NOTE 10 & 11)	SANTA FE TAP	0.55	SPW	22.00	1	1	3W- 556	ACSR	VERTICAL	69				
27	69.08 STR 169 (NOTE 10 & 11)	2ND & MADISON	0.16	SPW	25.00	1	1	3W- 556	ACSR	VERTICAL	69				
28	69.08 STR 1 (NOTE 10 & 11)	DEER CREEK	3.59	LS, SPW	29.00	2	2	3W- 350	COPPER	VERTICAL	69				
29	69.08 DEER CREEK (NOTE 10 & 11)	STR 147	1.44	LS, SPW	31.00	2	2	3W- 350	COPPER	VERTICAL	69				
30	69.08 STR 147 (NOTE 10 & 11)	STR 169	0.91	SPW	24.00	1	1	3W- 477	ACSR	VERTICAL	69				
31	69.58C GALE TAP	BUFFALOT FLATS	2.87	SPW	14.63	1	1	3W- 2/O	ACSR	VERTICAL	69				
32	69.65 MIDIAN	BUTLER (STR 5)	0.25	SPW	25.0	1		3W- 4/O	COPPER	VERTICAL	69				
33	69.66 (NOTE 8) MIDIAN	POTWIN (STR 3)	0.08	SPW	19.0	1		3W- T2 4/O	ACSR	VERTICAL	69				
34	69.67 Midian	Skelly (Str 3)	0.08	SPW	19.0	1		3W- 795	ACSR	VERTICAL	69				
35	115.01 (NOTE 12 & 13) FOUR CORNERS	SCRANTON	5.43	HFW	8.0	1	1	3W- 266	ACSR	HORIZONTAL	115				
36	115.12 NORTHVIEW SUB DE	STR 22	3.20	HFW, LS	7.2	1	1	6W- 4/O	ACSR	VERTICAL	115				

44	<p>NOTE 13: There is 0.9 miles of the new line starting at Four Corners that was built with H-Frame Structures. I only included the Vertical SPS description because that is what I have been told to do in the past, but I could include HFS and Horizontal configuration if needed.</p>																	
45	<p>NOTE 2 :Line 115.123 will be energized to 115 kV in the future. As it currently exists, it's line number is 115.123 but operates at a 69 kV voltage.</p>																	
46	<p>NOTE 5 : Line 115.123 from Str 93 to Str 93.04 is double circuited carrying the County Line to Cooks Ford circuit and the Cooks Ford to Dragon circuit. Both circuits have line number 115.123 but structures belong to County Line to Cooks Ford circuit.</p>																	

47	NOTE 7 : cut in of Clearview Substation on the 87th - Capitan Jct line - TMV This will be a +.42 miles on the circuit														
48	NOTE 3: Line 69.06 and 69.06 Express are double circuited together on the same structures.														
49	Note 10: The following structure numbers along line 69.08 were pole topped to allow distribution underbuild to remain (Str #'s: 53-60, 133-147.15, 147.19-147.26, 168.01, 168.02)														
50	Note 11: Line 69.08 was a 69kV line from Tecumseh Energy Center to 2nd & Madison. The line ran both double circuit and single circuit along the route.														
51	NOTE 16: 2 Different road moves on the same line														

44	TOTAL		114		614	48	40					913,901	66,227,939			6
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Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	11th & Halstead	Distribution	Unattended	69.00	12.47		25	2				
2	12th & Clay	Distribution	Unattended	115.00	12.00		45	2				
3	14th & Lorraine	Distribution	Unattended	69.00	12.00		21	2				
4	166th St.	Distribution	Unattended	115.00	12.00		25	1				
5	17th & Fairlawn	Distribution	Unattended	115.00	12.00		70	3				
6	18th & Plum	Distribution	Unattended	69.00	12.00		11	1				
7	19th Street	Distribution	Unattended	115.00	12.00		70	3				
8	27th & Croco	Distribution	Unattended	115.00	12.00		22	1				
9	29th & Gage	Distribution	Unattended	115.00	12.00		45	2				
10	2nd & Elm	Distribution	Unattended	69.00	4.00		11	1				
11	2nd & Madison	Distribution	Unattended	69.00	13.20		75	3				
12	2nd & Prescott	Distribution	Unattended	34.00	12.00		21	2				
13	30th & Prairie	Distribution	Unattended	115.00	12.00		21	2				

14	3rd & Van Buren	Distribution	Unattended	115.00	12.00		22	1				
15	3rd & Van Buren	Transmission	Unattended	115.00	69.00	34.50	112	1				
16	41st & California	Distribution	Unattended	115.00	12.00		47	2				
17	43rd & Lorraine	Distribution	Unattended	115.00	12.00		25	1				
18	4th & Van Buren	Distribution	Unattended	115.00	12.00		101	4				
19	53rd & Mund	Distribution	Unattended	115.00	12.00		50	2				
20	54th & Meriden	Distribution	Unattended	115.00	12.00		14	1				
21	6th & Golden	Distribution	Unattended	115.00	12.00		47	2				
22	6th Street	Distribution	Unattended	115.00	12.00		67	3				
23	87th Street	Transmission	Unattended	345.00	115.00		400	1				
24	95th & Waverly	Distribution	Unattended	115.00	12.00		50	2				
25	Abilene Energy Center	Transmission	Unattended	115.00	34.00		89	2				
26	Abilene Energy Center	Transmission	Unattended	115.00	14.00		50		1			
27	Abilene Energy Center	Transmission	Unattended	34.00	12.00		50		1			
28	Amelia Earhart	Distribution	Unattended	115.00	12.00		100	4				
29	Anzio	Transmission	Unattended	115.00	34.00		71	2				
30	Arnold	Distribution	Unattended	69.00	12.00		11	1				
31	Arnold	Distribution	Unattended	115.00	12.00		21	2				
32	Arnold	Transmission	Unattended	115.00	69.00		112	1				
33	Auburn Substation	Transmission	Unattended	230.00	115.00		400	1				
34	Auburn Substation (spare)	Transmission	Unattended	230.00	115.00		280		1			
35	Bonita	Distribution	Unattended	115.00	12.00		25	1				
36	Central Crossing	Distribution	Unattended	115.00	12.00		50	2				
37	Cheyenne	Transmission	Unattended	115.00	34.00		38	1	1			
38	Cheyenne	Distribution	Unattended	115.00	12.00		14	1				
39	Circle	Transmission	Unattended	230.00	115.00		280	1				

40	Cities Service	Transmission	Unattended	69.00	34.00		14	2				
41	Clay Center Junction	Transmission	Unattended	115.00	34.00		38	1				
42	County Line	Transmission	Unattended	115.00	69.00	34.50	112	1				
43	County Line	Transmission	Unattended	115.00	34.00		22	1				
44	Davis	Transmission	Unattended	115.00	69.00	34.00	112	1				
45	Davis	Distribution	Unattended	115.00	12.00		47	3				
46	Deer Creek	Distribution	Unattended	69.00	12.00		11	1				
47	Deer Creek	Transmission	Unattended	69.00	34.00		20	1				
48	East Abilene	Distribution	Unattended	115.00	12.00		36	1				
49	East Eureka	Transmission	Unattended	115.00	34.00		38	1	1			
50	East Eureka	Distribution	Unattended	34.00	12.00		11	1				
51	East Fairmount	Distribution	Unattended	115.00	12.00		25	1				
52	East Marysville	Distribution	Unattended	34.50	12.00		15	1				
53	East Nemaha	Transmission	Unattended	115.00	34.00		38	1				
54	East Street	Distribution	Unattended	115.00	12.00		60	3				
55	East Street	Transmission	Unattended	115.00	34.00		38	1				
56	Education Station (MacVicar)	Distribution	Unattended	115.00	12.00		50	2				
57	Edwardsville	Distribution	Unattended	115.00	12.00		50	2				
58	Edwardsville	Transmission	Unattended	161.00	115.00		168	3				
59	Emporia Energy Center - (Generation)	Transmission	Attended	18.00	345.00		690	3				
60	Emporia Energy Center - (Generation)	Transmission	Attended	13.80	345.00		240	2				
61	F & Monroe	Distribution	Unattended	69.00	12.00		11	1				
62	Fairgrounds	Distribution	Unattended	115.00	12.00		50	2				
63	Fairmont - Basehor	Distribution	Unattended	34.00	12.00		11	1				
64	Florence Junction	Transmission	Unattended	115.00	34.00		21	2				

65	FMC	Distribution	Unattended	115.00	12.00		21	2				
66	Four Corners	Distribution	Unattended	115.00	12.00		11	1				
67	Ft. Junction Sw. Station	Distribution	Unattended	115.00	12.00		25	1				
68	Geary County	Transmission	Unattended	345.00	115.00	14.40	400	1				
69	Goff	Distribution	Unattended	115.00	12.00		14	1				
70	Hallmark	Distribution	Unattended	115.00	12.00		22	1				
71	Hatcher	Distribution	Unattended	34.00	12.00		14	2				
72	Heartland	Distribution	Unattended	115.00	12.00		25	1				
73	Hoyt	Transmission	Unattended	345.00	115.00	14.40	560	1				
74	Hunter's Island	Distribution	Unattended	34.00	12.00		11	1				
75	Hutchinson Energy Center Substation	Transmission	Attended	115.00	69.00		112	1				
76	Hutchinson Gas Turbine - (Generation)	Transmission	Attended	13.80	69.00		65	1				
77	Hutchinson Gas Turbine - (Generation)	Transmission	Attended	69.00	13.80		65	1				
78	Hutchinson Gas Turbine - (Generation)	Transmission	Attended	13.80	115.00		194	2				
79	Hutchinson Gas Turbine- (Generation)	Transmission	Attended	115	14		65	1				
80	Indian Hills	Distribution	Unattended	115.00	12.00		45	1				
81	Indianola	Distribution	Unattended	115.00	12.00		25	1				
82	Indianola	Transmission	Unattended	115.00	34.00		100	2				
83	Jaggard	Transmission	Unattended	115.00	34.00		28	1				
84	Jaggard	Distribution	Unattended	115.00	12.00		25	2				
85	Jeffrey Energy Center Substation	Transmission	Attended	345.00	230.00	14.40	1120	2				
86	Jeffrey Energy Center Unit 1 - (Generation)	Transmission	Attended	26.00	230.00		797	1				

87	Jeffrey Energy Center Unit 2 - (Generation)	Transmission	Attended	26.00	345.00		750	1				
88	Jeffrey Energy Center Unit 3 - (Generation)	Transmission	Attended	26.00	345.00		750	1				
89	Junction City	Distribution	Unattended	115.00	12.00		21	2				
90	Junction City	Transmission	Unattended	115.00	34.00		22	1				
91	K.U. West Campus	Distribution	Unattended	115.00	12.00		11	1				
92	Keene	Transmission	Unattended	115.00	34.00		25	1				
93	Kelly	Transmission	Unattended	161.00	115.00		167	1				
94	KnobHill	Transmission	Unattended	115.00	34.00		75	2				
95	KSU Campus	Distribution	Unattended	115.00	12.00		95	4				
96	Lang	Transmission	Unattended	345.00	115.00		280	1	1			
97	Lawrence Energy Center Unit 4 - (Generation)	Transmission	Unattended	14.40	115.00		135	1				
98	Lawrence Energy Center Unit 5 - (Generation)	Transmission	Unattended	24.00	230.00		448	1				
99	Lawrence Hill	Distribution	Unattended	115.00	12.00		97	4				
100	Lawrence Hill	Transmission	Unattended	230.00	115.00		400	1				
101	Levee	Distribution	Unattended	115.00	12.00		50	2				
102	Marysville	Distribution	Unattended	34.00	12.00		10	2				
103	Matters Corner	Distribution	Unattended	115.00	12.00		45	2				
104	Matters Corner	Transmission	Unattended	115.00	34.00		50	1				
105	McDowell Creek	Transmission	Unattended	115.00	34.00		38	1				
106	McDowell Creek	Transmission	Unattended	230.00	115.00		280	1				
107	Meadowlark	Distribution	Unattended	115.00	12.00		50	2				
108	Mentor	Distribution	Unattended	115.00	12.00		50	2				
109	Midland Jct.	Transmission	Unattended	230.00	115.00		280	1				
110	Midland Jct.	Distribution	Unattended	115.00	12.00		25	1				

111	Monticello	Distribution	Unattended	115.00	12.00		25	1				
112	Moonlight	Distribution	Unattended	115.00	12.00		70	3				
113	Morris County	Transmission	Unattended	345.00	230.00	14.40	560	1				
114	Morris County	Transmission	Unattended	115.00	34		33	1				
115	Morris County	Transmission	Unattended	230.00	115.00		280	1				
116	Moundridge	Transmission	Unattended	138.00	115.00		350	2				
117	Moundridge	Transmission	Unattended	138.00	69.00		100	1				
118	Mulberry Creek	Distribution	Unattended	34.00	12.00		11	1				
119	N.W. Leavenworth	Transmission	Unattended	115.00	34.00		27	1				
120	N.W. Leavenworth	Distribution	Unattended	115.00	12.00		11	1				
121	New Cities Service	Distribution	Unattended	115.00	12.00		47	2				
122	New Cities Service	Transmission	Unattended	115.00	69.00		56	1				
123	New Cities Service	Transmission	Unattended	115.00	34.00		38	1				
124	North Central Foundry	Transmission	Unattended	115.00	34.00		11	1				
125	North Manhattan	Transmission	Unattended	230.00	115.00	14.00	280	1				
126	North Street	Distribution	Unattended	115.00	12.00		14	1				
127	North Tyler	Distribution	Unattended	115.00	12.00		47	2				
128	Northland	Distribution	Unattended	115.00	12.00		36	2				
129	Oskaloosa	Distribution	Unattended	34.00	12.00		11	1				
130	Parallel	Distribution	Unattended	115.00	12.00		11	1				
131	Parallel	Transmission	Unattended	115.00	34.00		28	1				
132	Peil	Distribution	Unattended	115.00	12.00		25	1				
133	Pentagon	Distribution	Unattended	115.00	12.00		50	2				
134	Quinton Heights	Distribution	Unattended	115.00	12.00		47	2				
135	Reno County	Transmission	Unattended	345.00	115.00		560	2				
136	Salina Main	Transmission	Unattended	115.00	34.00		64	2				
137	Salina Main	Distribution	Unattended	115.00	12.00		21	2				
138	Schilling	Distribution	Unattended	115.00	12.47		20	1				

139	Sherman & Madison	Distribution	Unattended	34.00	4.00		11	1				
140	Sherwood	Distribution	Unattended	115.00	12.00		25	1				
141	Smoky Hill	Transmission	Unattended	115.00	34.00		37	1				
142	Smoky Hill	Distribution	Unattended	115.00	12.00		45	1				
143	South Alma	Transmission	Unattended	115.00	34.00		28	1				
144	South Gage	Distribution	Unattended	115.00	12.00		45	2				
145	Southtown	Distribution	Unattended	115.00	12.00		45	2				
146	Springhill (21)	Distribution	Unattended	115.00	12.00		21	2	1			
147	Springhill	Transmission	Unattended	161.00	115.00		168	1				
148	Spruce St.	Distribution	Unattended	115.00	12.00		47	2				
149	Stagg Hill	Transmission	Unattended	115.00	34.50		37	1				
150	Stagg Hill	Distribution	Unattended	115.00	12.47		11	1				
151	Stranger Creek	Transmission	Unattended	345.00	115.00	14.40	1120	2				
152	Summit	Transmission	Unattended	345.00	230.00	14.40	560	1				
153	Summit	Transmission	Unattended	230.00	115.00		560	2				
154	Swissvale	Transmission	Unattended	345.00	230.00	14.40	960	2				
155	Tecumseh Hill	Transmission	Unattended	230.00	115.00		280	1				
156	Tecumseh Hill	Transmission	Unattended	161.00	115.00		168	1				
157	Thornton St.	Transmission	Unattended	115.00	34.00		27	1				
158	Thornton St.	Distribution	Unattended	115.00	12.00		22	1				
159	Timberlane	Distribution	Unattended	115.00	12.00		72	3				
160	Tonga Tap	Distribution	Unattended	115.00	12.00		14	1				
161	Tonga Tap	Transmission	Unattended	115.00	34.00		56	2				
162	Tonganoxie	Distribution	Unattended	34.00	12.00		12	2				
163	Union Ridge	Transmission	Unattended	115.00	34.00		50	1				
164	Union Ridge	Transmission	Unattended	230.00	115.00		100	1				
165	Vaughn	Transmission	Unattended	115.00	34.00		38	1				
166	Wadsworth	Distribution	Unattended	34.00	4.00		13	2				

167	Walnut	Distribution	Unattended	115.00	12.00		21	2				
168	Walnut	Transmission	Unattended	115.00	69.00		45	1				
169	West Abilene	Distribution	Unattended	34.00	12.00		21	2				
170	West Emporia	Transmission	Unattended	115.00	34.00		37	1				
171	West Emporia	Distribution	Unattended	115.00	12.00		33	2				
172	West Junction City	Distribution	Unattended	115.00	12.00		70	3				
173	West KSU Stadium	Distribution	Unattended	34.00	12.00		21	2				
174	West McPherson	Transmission	Unattended	115.00	34.00		28	2				
175	Westgate	Distribution	Unattended	34.00	12.00		30	2				
176	Wheatland	Transmission	Unattended	115.00	34.00		66	2				
177	Wildcat Creek	Distribution	Unattended	115.00	12.00		48	2				
178	Wren	Distribution	Unattended	115.00	12.00		72	3				
179	Abilene DS&O (Resale)			34.00	12.00		7	2				
180	Baldwin Creek (Resale)			115.00	12.00		50	2				
181	Circleville (Resale)			115.00	34.00		38	1				
182	Clay Center COOP (Resale)			34.50	12.47		3	1				
183	Council Grove (Resale)			34.00	12.00		14	2				
184	Drive-In (Resale)			34.00	12.00		14	1				
185	East Manhattan (Resale)			230.00	115.00		280	1				
186	East Manhattan (Resale)			115.00	12.00		45	2				
187	Eudora Township (Resale)			115.00	12.00		23	2				
188	Forbes (Resale)			115.00	12.00		47	2				
189	Herington City (Resale)			34.50	4.16		11	1				
190	Hillsboro Flint Hills COOP (Resale)			34.00	12.00		3	1				

191	Hillsboro Interconnect (Resale)			34.00	12.00		9	1				
192	Hoyt HTI (Resale)			115.00	12.00		11	1				
193	Hoyt HTI (Resale)			115.00	4.00		7	1	1			
194	Hoyt Mayetta Rural (Resale)			34.00	12.00		11	1				
195	Lindsborg Interconnect (Resale)			34.00	12.00		11	3				
196	Louisville (Resale)			34.00	12.00		11	1				
197	Minneapolis DS&O (Resale)			34.00	12.00		4	1				
198	Olpe - Lyon Co. REA (Resale)			34.00	12.00		4	1				
199	Pearl DS&O COOP (Resale)			34.00	12.00		4	1				
200	Ramona DS&O (Resale)			34.00	12.00		1	3				
201	Rock Creek (Resale)			69.00	12.00		11	1				
202	S.W. Lawrence (Resale)			115.00	12.00		70	3				
203	Salemburg DS&O COOP (Resale)			34.00	12.00		1	3				
204	Scranton (Resale)			115.00	12.00		11	1				
205	Shawnee Heights (Resale)			115.00	12.00		11	1				
206	South Seneca (Resale)			115.00	34.00		28	1				
207	South Seneca (Resale)			34.00	12.00		14	2				
208	Southgate (Resale)			115.00	12.00		50	2				
209	St. George REC (Resale)			34.00	12.00		11	1				
210	Wamego Interconnect (Resale)			34.00	12.00		15	1				

211	Wathena (Resale)			69.00	12.00		20	2				
212	Wathena (Resale)			69.00	34.00		14	1				
213	Westmoreland (Resale)			34.00	12.00		11	1				
214	Substations with < 10 MVA, Total						521	119				
215	Spare						430		6			
216	Transmission Attended						4382	12				
217	Transmission Unattended						12700	84				
218	Distribution Attended						0	0				
219	Distribution Unattended						3407	172				
220	Resale						853	48				
221	Total						22293	325	1			
222	Total											0

Name of Respondent: Every Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	(a) Payroll and Related Overheads	Every Metro	107 163 184 186 408 417 426 500 501 506 510 556 557 560 561 566 568 570 580 586 588 590 592 901 902 903	29,011,334
3	Outside Services	Every Metro	107 163 184 186 426 506 556 557 560 580 588 598 901	6,346,926
4	Computer Application & Software	Every Metro	107 154 163 165 426 556 560 566 580 588 901	600,627
5	Office Supplies and Expenses	Every Metro	107 154 163 165 182 184 186 417 426 500 501 506 510 554 556 557 560 561 566 568 570 580 586 588 590 592 901 902 903	2,430,191
6	Employee Pension and Benefits	Every Metro	163 184 426 431 506 560 588	3,291,410
7	Common Use Facilities	Every Metro	426 557 573 598 903 935	30,289,994
8	Customer Account and Information	Every Metro	426 560	385,982
9	Prepays	Every Metro	165	14,108,739
19				
20	Non-power Goods or Services Provided for Affiliated			

21	Payroll and Related Overheads	Everyy Kansas South	163 184 408 426 560 561 566 568 580 588 590 901 903 907 908 910 912 916 920 925 926	12,207,649
22	Common Use Facilities	Everyy Kansas South	426 557 573 598 903 935	58,408
23	Employee Pension and Benefits	Everyy Kansas South	184 426 431 588 593 908 920 921 926 930	789,980
24	Outside Services	Everyy Kansas South	163 184 426 557 561 566 580 588 593 598 901 903 908 910 912 921 923 930 935	1,381,352
25	Computer Application & Software	Everyy Kansas South	154 163 426 557 560 561 566 580 582 588 592 901 903 908 910 921 922 923 930 935	353,587
26	Office Supplies and Expenses	Everyy Kansas South	163 184 426 557 560 561 566 568 580 588 590 901 902 903 907 908 910 912 916 920 921 923 930 935 931	643,371
27	Prepays	Everyy Kansas South	165	781,482
28	Payroll and Related Overheads	Everyy Metro	107 108 163 184 186 242 408 417 426 500 506 510 513 556 557 560 561 563 566 568 570 571 580 583 584 586 588 590 593 594 596 597 901 902 903 905 907 908 910 912 916 920 925 926 928 930	36,720,345
29	Common Use Facilities	Everyy Metro	426 557 573 598 903 935	10,930,290
30	Outside Services	Everyy Metro	107 108 163 182 184 417 426 501 506 549 556 557 561 566 568 580 583 584 588 593 598 901 903 908 910 912 921 923 930 935	2,505,976
31	Employee Pension and Benefits	Everyy Metro	107 108 163 184 417 426 431 556 583 584 588 593 908 920 921 926 930	1,238,116

32	Computer Application & Software	Every Metro	107 154 163 417 426 506 557 560 561 566 568 580 582 588 592 901 903 908 910 921 922 923 930 935	763,683
33	Office Supplies and Expenses	Every Metro	107 108 163 182 184 186 417 426 500 502 506 510 556 557 560 561 563 566 568 570 571 580 583 584 586 588 589 590 592 593 596 597 901 902 903 905 907 908 910 912 916 920 921 923 928 930 935	1,718,885
34	Inventory & Supplies	Every Metro	107 163 184 426 502 506 557 566 568 588 589 592 593 901 903 921 930	377,918
35	Prepays	Every Metro	165	1,552,071
36	Payroll and Related Overheads	Every Missouri West	163 184 408 417 426 556 560 561 566 568 580 586 588 590 597 901 902 903 907 908 910 912 916 920 925 926	11,685,513
37	Common Use Facilities	Every Missouri West	426 557 573 598 903 935	4,737,925
38	Merger Transition Costs	Every Missouri West	426.5	
39	Employee Pension and Benefits	Every Missouri West	163 184 426 431 556 588 593 908 920 921 926 930	598,143
40	Outside Services	Every Missouri West	163 184 426 556 557 561 566 580 588 593 598 901 903 908 910 912 921 923 930 935	908,044
41	Computer Application & Software	Every Missouri West	154 163 426 557 560 561 566 580 582 588 592 901 903 908 910 921 922 923 930 935	321,236
42	Office Supplies and Expenses	Every Missouri West	163, 184, 417, 426, 556, 557, 560, 561, 566, 568, 580, 586, 588, 590, 597, 901, 902, 903, 907, 908, 910, 912, 916, 920, 921, 923, 930, 935	454,811

43	Prepays	Evergy Missouri West	165	477,332
44	Payroll and Related Overheads	Evergy Generating	408 426 920 925 926	229,630
45	Payroll and Related Overheads	Evergy, Inc.	408 426 920 925 926	281,229
46	Prepays	Evergy, Inc.	165	2,896
42				

Name of Respondent: Evergy Kansas Central, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService

Applies to lines 1-42:

Assets belonging to one affiliate may be used by another affiliate. The billing for common use property is based on the depreciation or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocated on an applicable allocation factor.

Affiliate transactions for goods and services are captured and billed based on the operating unit of the account code. Goods and services related to one affiliate are direct billed to the benefiting affiliate. Goods and services related to more than one affiliate are allocated on a relevant cost driver determined by the type of cost and the benefiting affiliate or if costs were general in nature, on a general allocator.

FERC FORM NO. 1 ((NEW))