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INDEPENDENT AUDITOR'S REPORT

The Board of Directors of Evergy Kansas South, Inc.

Opinion

We have audited the financial statements of Evergy Kansas South, Inc. (the "Company"), which comprise the balance sheet - regulatory basis as of December 31, 2021, 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, 2021, 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, 2022

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 South, Inc.

Year/Period of Report
End of: 2021/ Q4

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.)

Schedules	Pages
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>.

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)).

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.

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

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.

When to Submit

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

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,

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

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

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

"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 South, Inc.		02 Year/ Period of Report End of: 2021/ 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 Kevin Kongs		06 Title of Contact Person Senior Director Accounting Services
07 Address of Contact Person (Street, City, State, Zip Code) 818 South Kansas Avenue, Topeka, KS 66612		
08 Telephone of Contact Person, Including Area Code (785) 575-6551	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) 04/18/2022
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) 04/18/2022
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 South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	
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	None
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	None
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	
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	None
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
0	Energy Storage Operations (Large Plants)	414	None
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)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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: 1990-10-09 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 all of which occurs in Kansas.			
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) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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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.

Evergy Kansas South, Inc. (formerly Kansas Gas and Electric Company) is a wholly-owned subsidiary of Evergy Kansas Central, Inc. (formerly Westar Energy, Inc.). Evergy Kansas Central, Inc. is a wholly-owned subsidiary of Evergy, Inc.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	Wolf Creek Nuclear Operating Corporation	Operating agent for Wolf Creek Generating Station	47	Owned and controlled jointly with Evergy Metro, Inc. 47% and Kansas Electric Power Cooperative, Inc. 6%.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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OFFICERS

1. 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.
2. 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	^(b) President and Chief Executive Officer	Terry Bassham	^(b) 950,000		2021-01-03
2	President and Chief Executive Officer	David A. Campbell	1,000,000	2021-01-04	
3	Executive Vice President and Chief Financial Officer	Anthony D. Somma	515,000		2021-03-04
4	Executive Vice President and Chief Financial Officer	Kirkland B. Andrews	700,000	2021-02-22	
5	Executive Vice President and Chief Operating Officer	Kevin E. Bryant	615,000		
6	^(b) Executive Vice President and Chief Strategy Officer	Gregory A. Greenwood	530,000		
7	^(b) Senior Vice President - Public Affairs and Chief Customer Officer	Charles A. Caisley	^(b) 500,000		
8	Senior Vice President and Chief People Officer	Jeri L. Banning	365,000		2021-05-17
9	Senior Vice President and Chief Human Resources Officer	Lesley L. Elwell	375,000	2021-09-07	
10	Senior Vice President, General Counsel and Corporate Secretary	Heather A. Humphrey	515,000		
11	Senior Vice President and Chief Technology Officer	Charles L. King	360,000		
12	^(b) Vice President - Investor Relations and Treasurer	Lori A. Wright	373,000		

Name of Respondent: Eversource Energy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OfficerTitle
Each Eversource Energy, Inc. executive officer holds the same position with each of Eversource Energy Kansas Central, Inc., Eversource Energy Metro, Inc., Eversource Energy Kansas South, Inc., and Eversource Energy Missouri West, Inc.
(b) Concept: OfficerTitle
Effective August 12, 2021, Gregory A. Greenwood ceased holding the position of Executive Vice President - Strategy and Chief Administrative Officer and changed roles to become Executive Vice President and Chief Strategy Officer.
(c) Concept: OfficerTitle
Effective August 12, 2021, Charles A. Caisley's title changed from Senior Vice President - Marketing and Public Affairs and Chief Customer Officer to Senior Vice President - Public Affairs and Chief Customer Officer.
(d) Concept: OfficerTitle
Effective February 14, 2022, Lori A. Wright's title changed from Vice President - Corporate Planning, Investor Relations and Treasurer to Vice President - Investor Relations and Treasurer.
(e) Concept: OfficerSalary
Eversource Energy, Inc. executive officers are employees of and are paid by either Eversource Energy Kansas Central, Inc. or Eversource Energy Metro, Inc. The salary reported is the total salary paid to each executive officer.
(f) Concept: OfficerSalary
Effective August 12, 2021, Charles A. Caisley's salary changed from \$440,000 to \$500,000.

Name of Respondent: Eversource Energy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	^(b) Terry Bassham - President and Chief Executive Officer	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
2	^(b) David A. Campbell - President and Chief Executive Officer	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
3	Mark A. Ruelle - Chairman of the Board	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
4	^(b) Kirkland B. Andrews	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
5	Mollie Hale Carter	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
6	^(b) Richard L. Hawley	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
7	Thomas D. Hyde - Lead Director	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
8	B. Anthony Isaac	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
9	Paul M. Kegljevic	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
10	^(b) Mary L. Landrieu	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
11	Sandra A.J. Lawrence	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
12	Ann D. Murtlow	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
13	Sandra J. Price	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
14	S. Carl Soderstrom, Jr.	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
15	John Arthur Stall	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false
16	^(b) C. John Wilder	c/o Eversource, Inc. 1200 Main Street, PO Box 418679, Kansas City, MO 64141-9679	false	false

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

- (a) Concept: NameAndTitleOfDirector
- Effective January 3, 2021, Terry Bassham ceased to be a member of the Board of Directors.
- (b) Concept: NameAndTitleOfDirector
- Effective January 4, 2021, David A. Campbell was appointed to the Board of Directors.
- (c) Concept: NameAndTitleOfDirector
- Effective February 22, 2021, Kirkland B. Andrews resigned from the Board of Directors and was appointed Executive Vice President and Chief Financial Officer.
- (d) Concept: NameAndTitleOfDirector
- Effective May 4, 2021, Richard L. Hawley ceased to be a member of the Board of Directors.
- (e) Concept: NameAndTitleOfDirector
- Effective March 1, 2021, Mary L. Landrieu was appointed to the Board of Directors.
- (f) Concept: NameAndTitleOfDirector
- Effective March 1, 2021, C. John Wilder was appointed to the Board of Directors.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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, ER20-2044-000, ER20-1713-001, ER 20-2044-001, ER20-2044-002, ER20-2044-003, ER21-802-000, ER22-1205-000
2	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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)	Generation Formula Rate (GFR) Worksheet M, Variable O&M (VOM) Revenue from GFR Customers and VOM Energy Credit		
2	311	Sales for Resale - Bronson, KS	(g) & (i)	^(a) 3
3	311	Sales for Resale - Mindenmines, MO	(g) & (i)	^(a) 8
4	311	Sales for Resale - Mulberry, KS	(g) & (i)	^(a) 11

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: LineNumberOfFormulaRateVariances

Bronson, VOM Charges Paid

	01/01/21 - 05/31/21	06/01/21 - 12/31/21	Total	01/01/21 - 12/31/21
	778.736 MWh's	1,235.007 MWh's		2,013.743 MWh's
X	\$1.6624	\$2.4707		
\$	<u>1,294.57</u>	<u>3,051.37</u>	<u>\$</u>	<u>4,345.94</u>

(b) Concept: LineNumberOfFormulaRateVariances

Mindenmines, VOM Charges Paid

	01/01/21 - 05/31/21	06/01/21 - 12/31/21	Total	01/01/21 - 12/31/21
	947.788 MWh's	1,285.567 MWh's		2,233.355 MWh's
X	\$1.6624	\$2.4707		
\$	<u>1,575.60</u>	<u>3,176.29</u>	<u>\$</u>	<u>4,751.89</u>

(c) Concept: LineNumberOfFormulaRateVariances

Mulberry, VOM Charges Paid

	01/01/21 - 05/31/21	06/01/21 - 12/31/21	Total	01/01/21 - 12/31/21
	955.220 MWh's	1,551.662 MWh's		2,506.882 MWh's
X	\$1.6624	\$2.4707		
\$	<u>1,587.96</u>	<u>3,833.73</u>	<u>\$</u>	<u>5,421.69</u>

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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.

None
None
Evergy Kansas South sold to Evergy Metro the 345KV transmission line from Wolf Creek to LaCygne on December 31, 2021. The transaction was reported to FERC on January 19, 2022. The transaction amount was for \$8.7M of gross assets, \$5.6M of accumulated depreciation for a net book value of \$3.1M.
See the Notes to Financial Statements on page 123.
None
See the Notes to Financial Statements on page 123.
None
Evergy Kansas South, Inc. has no employees. The employees of Evergy Kansas Central, Inc., its parent company, and Evergy Metro, Inc., an affiliate, allocate time to Evergy Kansas South, Inc.
See the Notes to Financial Statements on page 123.
See the Notes to Financial Statements on page 123.
See the Notes to Financial Statements on page 123.
Effective January 3, 2021, Terry Bassham ceased holding the position of President and Chief Executive Officer, as well as, ceased to be a member of the Board of Directors. Effective January 4, 2021, David A. Campbell was appointed President and Chief Executive Officer, as well as, being appointed to the Board of Directors. Effective February 22, 2021, Kirkland B. Andrews resigned from the Board of Directors and was appointed Executive Vice President and Chief Financial Officer. Effective March 1, 2021, Mary L. Landrieu and C. John Wilder were appointed to the Board of Directors. Effective March 4, 2021, Anthony D. Somma ceased holding the position of Executive Vice President and Chief Financial Officer. Effective May 4, 2021, Richard L. Hawley ceased to be a member of the Board of Directors. Effective May 18, 2021, Jerl L. Banning ceased holding the position of Senior Vice President and Chief People Officer. Effective June 1, 2021, Geoffrey T. Ley was appointed Vice President – Financial Planning & Analysis. Effective July 1, 2021, Jeffrey L. Beasley ceased holding the position of Vice President – Customer Operations. Effective August 12, 2021, Gregory A. Greenwood ceased holding the position of Executive Vice President - Strategy and Chief Administrative Officer and changed roles to become Executive Vice President and Chief Strategy Officer. Effective August 12, 2021, Charles A. Caisley's title changed from Senior Vice President - Marketing and Public Affairs and Chief Customer Officer to Senior Vice President - Public Affairs and Chief Customer Officer. Effective September 7, 2021, Lesley L. Elwell was appointed Senior Vice President and Chief Human Resources Officer. Effective October 1, 2021, Debra A. Grunet ceased holding the position of Vice President - Information Technology Applications. Effective November 1, 2021 Kevin T. Noblet ceased holding the position of Vice President - Safety & Operations Planning. Effective February 14, 2022, Lori A. Wright's title changed from Vice President, Treasurer and Investor Relations to Vice President - Investor Relations and Treasurer. Effective February 14, 2022 Steven P. Busser's title changed from Vice President – Risk Management and Controller to Vice President and Chief Accounting Officer.
Not applicable

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	7,645,030,182	7,430,735,053
3	Construction Work in Progress (107)	200	285,828,607	225,918,838
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,930,858,789	7,656,653,891
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	3,060,426,086	2,936,504,290
6	Net Utility Plant (Enter Total of line 4 less 5)		4,870,432,703	4,720,149,601
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202	28,482,731	29,617,084
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			20,005,262
9	Nuclear Fuel Assemblies in Reactor (120.3)		97,255,870	93,104,317
10	Spent Nuclear Fuel (120.4)		174,680,530	173,824,024
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202	224,304,909	238,834,679
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		76,114,222	77,716,008
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,946,546,925	4,797,865,609
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	47	47
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)		368,441,581	309,803,868
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		368,441,628	309,803,915
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			

35	Cash (131)		936,144	3,270,597
36	Special Deposits (132-134)		88,218	88,218
37	Working Fund (135)			7,990
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)			
41	Other Accounts Receivable (143)		33,036,876	48,208,831
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		538,000	331,000
43	Notes Receivable from Associated Companies (145)		9,625,834	13,154,761
44	Accounts Receivable from Assoc. Companies (146)		3,635,131	359,030
45	Fuel Stock (151)	227	24,693,566	23,895,606
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	104,052,308	100,274,082
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	(2,268,862)	(3,559,224)
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		7,903,279	6,860,619
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)		55,840	36,000
61	Accrued Utility Revenues (173)			
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		181,220,334	192,265,510
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		3,699,491	3,975,063
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	628,097,521	489,185,484
73	Prelim. Survey and Investigation Charges (Electric) (183)		6,489,084	6,538,767

74	Preliminary Natural Gas Survey and Investigation Charges (183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		(396,348)	163,085
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	94,430,923	87,275,360
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		7,970,459	8,849,006
82	Accumulated Deferred Income Taxes (190)	234	223,505,545	257,373,979
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		963,796,675	853,360,744
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		6,460,005,562	6,153,295,778

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	1,065,633,791	1,065,633,791
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)			
7	Other Paid-In Capital (208-211)	253	1,095,456,728	1,095,456,728
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	1,140,630,883	1,036,876,821
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Required 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)		3,301,721,402	3,197,967,340
17	LONG-TERM DEBT			
18	Bonds (221)	256	671,440,000	671,440,000
19	(Less) Required 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)		474,811	495,838
24	Total Long-Term Debt (lines 18 through 23)		670,965,189	670,944,162
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		179,827	356,818
27	Accumulated Provision for Property Insurance (228.1)		17,917,157	14,999,341
28	Accumulated Provision for Injuries and Damages (228.2)		2,692,156	2,677,409
29	Accumulated Provision for Pensions and Benefits (228.3)		91,290,552	107,904,063
30	Accumulated Miscellaneous Operating Provisions (228.4)		519,891	553,751
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			

34	Asset Retirement Obligations (230)		395,255,053	378,596,120
35	Total Other Noncurrent Liabilities (lines 26 through 34)		507,854,636	505,087,502
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		36,809,999	44,806,113
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		318,927,225	133,696,737
41	Customer Deposits (235)		4,515,269	6,934,679
42	Taxes Accrued (236)	262	38,142,741	51,433,047
43	Interest Accrued (237)		40,131,736	41,047,224
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		3,322,973	5,112,937
48	Miscellaneous Current and Accrued Liabilities (242)		11,691,708	19,573,001
49	Obligations Under Capital Leases-Current (243)		176,144	19,116,918
50	Derivative Instrument Liabilities (244)			299,170
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
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)		453,717,795	322,019,826
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,099,610	3,799,378
57	Accumulated Deferred Investment Tax Credits (255)	266	18,682,002	20,428,095
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	51,346,710	48,107,249
60	Other Regulatory Liabilities (254)	278	786,218,230	725,863,148
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	19,816,247	21,116,766
63	Accum. Deferred Income Taxes-Other Property (282)		501,887,153	515,272,541
64	Accum. Deferred Income Taxes-Other (283)		144,696,588	122,689,771
65	Total Deferred Credits (lines 56 through 64)		1,525,746,540	1,457,276,948
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		6,460,005,562	6,153,295,778

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	1,111,154,010	1,009,841,839			1,109,265,490	1,007,953,319			1,888,520	1,888,520
3	Operating Expenses											
4	Operation Expenses (401)	320	544,996,210	469,739,900			544,996,210	469,739,900				
5	Maintenance Expenses (402)	320	72,072,313	67,883,122			72,072,313	67,883,122				
6	Depreciation Expense (403)	336	144,437,877	139,179,191			144,276,920	139,003,601			160,957	175,590
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	4,764,055				4,764,055					
8	Amort. & Depl. of Utility Plant (404-405)	336	32,775,908	32,053,598			32,775,908	32,053,598				
9	Amort. of Utility Plant Acq. Adj. (406)	336	15,243,522	16,354,797			15,243,522	16,354,797				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		1,671,804	1,671,804			1,671,804	1,671,804				
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		11,919,315	11,818,566			11,919,315	11,818,566				
13	(Less) Regulatory Credits (407.4)		47,020,411	26,956,971			47,020,411	26,956,971				
14	Taxes Other Than Income Taxes (408.1)	262	72,779,124	68,169,288			72,779,124	68,169,288				
15	Income Taxes - Federal (409.1)	262	(18,105,499)	53,782,735			(18,105,499)	53,782,735				
16	Income Taxes - Other (409.1)	262	1,431,102	25,939,317			1,431,102	25,939,317				
17	Provision for Deferred Income Taxes (410.1)	234, 272	15,489,964	(159,528,172)			15,489,964	(159,528,172)				
18		234, 272	(39,702,770)	(135,227,623)			(39,702,770)	(135,227,623)				

52	Taxes Other Than Income Taxes (408.2)	262											
53	Income Taxes-Federal (409.2)	262	(23,219,739)	(18,364,217)									
54	Income Taxes-Other (409.2)	262		83,942									
55	Provision for Deferred Inc. Taxes (410.2)	234, 272											
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	(5,437,081)	1,097,893									
57	Investment Tax Credit Adj.-Net (411.5)		(45,432)	(45,443)									
58	(Less) Investment Tax Credits (420)												
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(17,828,090)	(19,423,611)									
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		6,784,467	5,403,143									
61	Interest Charges												
62	Interest on Long-Term Debt (427)		33,220,021	33,474,630									
63	Amort. of Debt Disc. and Expense (428)		296,597	296,597									
64	Amortization of Loss on Reaquired Debt (428.1)		878,547	878,547									
65	(Less) Amort. of Premium on Debt-Credit (429)												
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)												
67	Interest on Debt to Assoc. Companies (430)												
68	Other Interest Expense (431)		1,205,976	2,257,633									
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,368,091	4,338,964									
70	Net Interest Charges (Total of lines 62 thru 69)		32,233,050	32,568,443									
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		173,754,062	149,144,722									
72	Extraordinary Items												
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)		173,754,062	149,144,722									

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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)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,036,876,821	887,732,099
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		173,754,062	149,144,722
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1			(70,000,000)	
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(70,000,000)	
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,140,630,883	1,036,876,821
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)		1,140,630,883	1,036,876,821
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			

52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

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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)	173,754,062	149,144,722
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	144,437,877	139,179,191
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Nuclear Fuel	25,574,502	28,789,021
5.2	Amortization of Deferred Regulatory Gain from Sale-Leaseback	(5,495,268)	(5,495,268)
5.3	Amortization of Corporate-Owned Life Insurance	20,925,861	17,351,085
8	Deferred Income Taxes (Net)	60,629,815	(25,398,442)
9	Investment Tax Credit Adjustment (Net)	(1,748,295)	(1,848,424)
10	Net (Increase) Decrease in Receivables	33,917,791	(36,595,576)
11	Net (Increase) Decrease in Inventory	(5,845,235)	(4,321,068)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	34,196,607	(797,468)
14	Net (Increase) Decrease in Other Regulatory Assets	(176,376,623)	(62,042,759)
15	Net Increase (Decrease) in Other Regulatory Liabilities	42,561,568	34,077,613
16	(Less) Allowance for Other Funds Used During Construction	7,081,447	4,660,345
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote): Income from COLI	(12,577,733)	(7,273,317)
18.2	Net (Inc) Dec in Other Current and Accrued Assets	(1,474,663)	(486,578)
18.3	Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	11,884,786	9,633,655
18.4	Amortization of Utility Plant, Acquisition Adj and Unrecovered Plant	49,691,234	50,080,199
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	386,974,839	279,336,241
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(338,666,848)	(274,048,095)
27	Gross Additions to Nuclear Fuel	(24,231,677)	(42,683,871)
28	Gross Additions to Common Utility Plant		

29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(7,081,447)	(4,660,345)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(355,817,078)	(312,071,621)
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		
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	(9,000,000)	
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		739,655
53.2	Purchase of Securities - Trust	(85,229,322)	(19,037,119)
53.3	Sale of Securities - Trust	53,168,662	15,476,599
53.4	Other (provide details in footnote): Proceeds from Investment in COLI	74,880,069	62,273,320
53.5	Investment in Corporate-Owned Life Insurance	(12,903,990)	(14,241,718)
53.6	Other Investing Activities	26,473,560	(2,212,180)
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(308,428,099)	(269,073,064)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
67.2	Borrowings Against CSV of COLI	51,367,391	52,711,805
67.3	Other Borrowings from Assoc. and Subsidiary Companies		

70	Cash Provided by Outside Sources (Total 61 thru 69)	51,367,391	52,711,805
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 Borrowings against CSV of COLI	(62,256,574)	(53,700,271)
76.3	Repayment of Other Borrowings from Assoc. and Subsidiary Companies		(5,996,124)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(70,000,000)	
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(80,889,183)	(6,984,590)
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)	(2,342,443)	3,278,587
88	Cash and Cash Equivalents at Beginning of Period	3,278,587	
90	Cash and Cash Equivalents at End of Period	\$936,144	3,278,587

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FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

	2021 4th Quarter	2020 4th Quarter
Contributions to Nuclear Decommissioning Trust Fund	\$ (5,772,700)	\$ (5,772,700)
Other activity within Nuclear Decommissioning Trust Fund	32,246,260	3,560,520
Total Other Investing	\$ 26,473,560	\$ (2,212,180)

(b) Concept: CashAndCashEquivalents

	2021 4th Quarter	2020 4th Quarter
Balance Sheet, pages 110-111		
Page 110 Line 35 - Cash (131)	\$ 936,144	\$ 3,270,597
Page 110 Line 36 - Special Deposits (132-134)	88,218	88,218
Page 110 Line 37 - Working Fund (135)	—	7,990
Total Balance Sheet	\$ 1,024,362	\$ 3,366,805
Less: Funds on Deposit in 134, not considered	\$ —	\$ —
Cash and Cash Equivalents	(88,218)	(88,218)
Cash and Cash Equivalents at End of Period	\$ 936,144	\$ 3,278,587

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NOTES TO FINANCIAL STATEMENTS

- 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.
- 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.
- 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.
- 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.
- Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 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.
- 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.
- 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.
- 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 South" is used throughout this report and refers to Evergy Kansas South, Inc. (Evergy Kansas South). Evergy Kansas South is a wholly-owned subsidiary of Evergy Kansas Central, Inc. (Evergy Kansas Central), both integrated, regulated electric utilities that provide 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 South 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 South 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, an entity in which it has a variable interest, and current maturities of long-term debt, among other items) in a manner different than that 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 South has evaluated the impact of events occurring after December 31, 2021 up to March 2, 2022, the date that Evergy Kansas South's U.S. GAAP financial statements were issued to certain debt holders and has updated such evaluation for disclosure purposes through April 18, 2022. 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 South 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 4.9% in 2021 and 4.7% in 2020.

Evergy Kansas South's amount of AFUDC for borrowed funds was \$3.3 million and \$4.3 million in 2021 and 2020, respectively. Evergy Kansas South had \$7.1 million of AFUDC for equity funds in 2021 and \$4.7 million

in 2020. 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, except for planned refueling and maintenance outages at Wolf Creek Generating Station (Wolf Creek). As authorized by regulators, the incremental maintenance cost incurred for such outages is deferred and amortized to expense ratably over the period between planned outages.

Depreciation and Amortization

Depreciation and amortization of utility plant other than nuclear fuel 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 2%. Nuclear fuel is amortized to fuel expense based on the quantity of heat produced during the generation of electricity.

The depreciable lives of property, plant and equipment are 12- to 87-years for generating facilities, 36-to 94-years for transmission facilities, 21-to 58-years for distribution facilities and 7-to 84-years for other facilities.

Nuclear Plant Decommissioning Costs

Nuclear plant decommissioning cost estimates are based on the deferred dismantling method as determined by the State Corporation Commission of the State of Kansas (KCC) and include the costs of decontamination, dismantlement and site restoration. Based on these cost estimates, Evergy Kansas South contributes to a tax-qualified trust fund to be used to decommission Wolf Creek. Related liabilities for decommissioning are included on Evergy Kansas South's consolidated balance sheets in asset retirement obligations (AROs).

As a result of the authorized regulatory treatment and related regulatory accounting, differences between the fair value of the assets held in the nuclear decommissioning trust and the amounts recorded for the accumulated accretion and depreciation expense associated with the decommissioning ARO are recorded as a regulatory liability on Evergy Kansas South's consolidated balance sheets. See Note 5 for discussion of AROs including those associated with nuclear plant decommissioning costs.

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.

Cash Surrender Value of Life Insurance

Amounts related to corporate-owned life insurance (COLI) are recorded on the balance sheets in other long-term assets and are detailed in the following table for Evergy Kansas South.

	December 31	
	2021	2020
	(millions)	
Cash surrender value of policies	\$ 1,221.1	\$ 1,229.9
Borrowings against policies	(1,164.8)	(1,173.0)
Corporate-owned life insurance, net	\$ 56.3	\$ 56.9

Increases in cash surrender value and death benefits are recorded in other income in Evergy Kansas South's statements of income. Interest expense incurred on policy loans is offset against the policy income. Income from death benefits is highly variable from period to period.

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.

Nuclear decommissioning trust fund - Evergy Kansas South's nuclear decommissioning trust fund assets are recorded at fair value based on quoted market prices of the investments held by the fund 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.

Revenue Recognition

Evergy Kansas South 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 South. 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 South's estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates. Evergy Kansas South'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 South 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 South's consolidated statements of income.

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

Allowance for Credit Losses

Historical loss information generally provides the basis for Evergy Kansas South's assessment of expected credit losses. Evergy Kansas South uses an aging of accounts receivable method to assess historical loss information. When historical experience may not fully reflect Evergy Kansas South's expectations about the future, Evergy Kansas South 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 South recognizes tax benefits based on a "more-likely-than-not" recognition threshold. In addition, Evergy Kansas South recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Evergy and its direct and indirect subsidiaries, including Evergy Kansas South, 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 South 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 Evergy Kansas South investment tax credits that have been deferred and amortized over the remaining service lives of the related properties.

Supplemental Cash Flow Information

	2021		2020
		(millions)	
Cash paid for (received from):			
Interest on financing activities, net of amount capitalized	\$	31.1	\$ 31.4
Income taxes, net of refunds		(24.6)	80.5
Non-cash investing activities			
Property, plant and equipment additions		43.5	170.0

Non-cash property, plant and equipment additions in 2020 for Evergy Kansas South include a non-cash addition related to the revision in estimate of the Wolf Creek ARO liability in the third quarter of 2020. See Note 5 for more details.

February 2021 Winter Weather Event

In February 2021, much of the central and southern United States, including the service territory of Evergy Kansas Central and including Evergy Kansas South, experienced a significant winter weather event that resulted in extremely cold temperatures over a multi-day period (February 2021 winter weather event). The February 2021 winter weather event resulted in an increase in the demand for natural gas used by Evergy Kansas Central and Evergy Kansas South for generating electricity and also contributed to the limited availability of other generation resources, including coal and renewables, within the Southwest Power Pool, Inc. (SPP) Integrated Marketplace. Evergy Kansas Central and Evergy Kansas South are members of the SPP and, as a result, principally sell and purchase power for their retail electric customers through the SPP Integrated Marketplace. These circumstances resulted in higher than normal market prices for both natural gas and power for the duration of the February 2021 winter weather event. These higher than normal market prices also included make-whole payments calculated by the SPP to compensate natural gas generators within the SPP Integrated Marketplace for costs incurred in excess of revenues. As part of the February 2021 winter weather event and inclusive of the aforementioned items, Evergy Kansas Central and Evergy Kansas South incurred natural gas and purchased power costs, net of wholesale revenues, of \$133.9 million, the majority of which was attributable to Evergy Kansas South. The amount of purchased power costs incurred by Evergy Kansas South during the February 2021 winter weather event is subject to resettlement activity and further review by the SPP. This review and any subsequent resettlement activity could result in increases or decreases to the final amount of purchased power

costs incurred by Evergy Kansas South during the February 2021 winter weather event and these changes could be material.

Evergy Kansas South has a fuel recovery mechanism that allows it to defer any increased fuel and purchased power costs to a regulatory asset for future recovery from customers. Further, in February 2021, the KCC issued an emergency Accounting Authority Order (AAO) that allowed Evergy Kansas South to defer to a regulatory asset any extraordinary costs, including carrying costs, incurred to provide electric service during the February 2021 winter weather event for consideration in future rate proceedings. See Note 4 for additional information regarding the AAO.

As of December 31, 2021, Evergy Kansas South has deferred all of the fuel and purchased power costs related to the February 2021 winter weather event to a regulatory asset. While Evergy Kansas South expects to recover any increased fuel and purchased power costs related to the February 2021 winter weather event from customers, the timing of the cost recovery could be delayed or spread over a longer than typical recovery timeframe by the KCC to help moderate monthly customer bill impacts given the extraordinary nature of the February 2021 winter weather event.

REVENUE (NOTE 2)

Retail Revenues

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

Revenues recorded include electric services provided but not yet billed by Evergy Kansas South. 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 South estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates.

Evergy Kansas South 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 South's statements of income.

Wholesale Revenues

Evergy Kansas South's wholesale revenues are generated by the sale of wholesale power and capacity in circumstances when the power that Evergy Kansas South generates is not required for customers in its service territory. These sales primarily occur within the SPP Integrated Marketplace. Evergy Kansas South 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 South 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 South 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 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 South'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 South, 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 South 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 South'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 South's transmission revenues from SPP include amounts that Evergy Kansas South pays to the SPP on behalf of its retail electric customers for the use of Evergy Kansas South's legacy transmission facilities. These transmission revenues are mostly offset by SPP network transmission cost expense that Evergy Kansas South pays on behalf of its retail customers.

Evergy Kansas South 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 the other SPP specific

Evergy Kansas South recognizes revenue on the date of transmission of the electricity to the customer's meter and the meter is expected to be read. Transmission of the electricity to the meter is not a direct result of a transmission price settlement of a rate contract. Transmission charges and the MW quantity purchased.

RECEIVABLES (NOTE 3)

Sale of Accounts Receivable

Evergy Kansas South sells its retail electric and certain other accounts receivables to Evergy Kansas Central Receivables Company (EKCR) a wholly-owned subsidiary of Evergy Kansas Central. EKCR sells an undivided percentage ownership interest in Evergy Kansas South's and Evergy Kansas Central's accounts receivables through a receivable sales facility to independent outside investors. EKCR's receivable sales facility expires in 2024 and allows for \$185.0 million in aggregate outstanding principle amount of borrowings from mid-October through mid-June and then \$200.0 million from mid-June through mid-October.

See Note 10 for more information regarding affiliated transactions between Evergy Kansas South, Evergy Kansas Central and EKCR. Evergy Kansas South's receivable sale agreement with EKCR expires in 2024.

RATE MATTERS AND REGULATION (NOTE 4)

KCC Proceedings

2021 Transmission Delivery Charge (TDC)

In April 2021, 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 April 2021 and are expected to increase Evergy Kansas Central's annual retail revenues by a total of \$37.9 million when compared to 2020. As a part of Evergy Kansas Central's consolidated rate structure, a portion of this annual increase is attributable to Evergy Kansas South.

2022 TDC

In March 2022, the KCC issued an order adjusting Evergy Kansas Central's retail prices to include updated transmission costs as reflected in the FERC TFR. The new prices were effective in April 2022 and are expected to increase Evergy Kansas Central's annual retail revenues by \$20.4 million when compared to 2021. 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 the 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.

Evergy Kansas Central's 2020 calculations of annual earnings did not exceed its authorized return on equity of 9.3% and therefore did not result in any customer refund obligations. As of December 31, 2021, Evergy Kansas Central estimates its 2021 annual earnings will not result in a refund obligation. The final refund obligation for 2021 will be decided by the KCC and could vary from the current estimate. Evergy Kansas South would be allocated a portion of any potential refund obligation.

February 2021 Winter Weather Event AAO

In February 2021, the KCC issued an emergency AAO directing all Kansas-jurisdictional natural gas and electric utilities, including Evergy Kansas South, to defer to a regulatory asset any extraordinary costs, including carrying costs, incurred to provide electric service during the February 2021 winter weather event for consideration in future rate proceedings.

As of December 31, 2021, Evergy Kansas South had recognized a regulatory asset pursuant to the AAO of \$63.8 million related to its costs incurred during the February 2021 winter weather event, primarily consisting of increased fuel and purchased power costs.

In July 2021, Evergy Kansas Central made a filing with the KCC regarding the timing and method of recovery for costs deferred pursuant to the February 2021 winter weather event AAO. In the filing, Evergy Kansas Central requested to recover its deferred February 2021 winter weather event amounts from customers through its fuel recovery mechanism over two years, beginning in April 2022. Evergy Kansas South's February 2021 winter weather event costs are also included as a part of this filing.

In January 2022, KCC staff filed their report and recommendation regarding the February 2021 winter weather event and the related costs and revenues deferred by Evergy Kansas Central as a result of the AAO granted by the KCC in February 2021. The report concluded that the costs incurred and revenues earned by Evergy Kansas Central during the February 2021 winter weather event were prudent.

A decision by the KCC regarding Evergy Kansas Central's and Evergy Kansas South's request is expected in the first half of 2022.

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 annual transmission revenues by approximately:

- \$33.2 million increase effective in January 2022; and
- \$32.4 million increase effective in January 2021.

Regulatory Assets and Liabilities

Evergy Kansas South has recorded assets and liabilities on its balance sheets resulting from the effects of the ratemaking process, which would not otherwise be recorded if it 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 KCC or FERC in Evergy Kansas South's rate case filings; decisions in other regulatory proceedings, including decisions related to other companies, including Evergy Metro and Evergy Missouri West, that establish precedent on matters applicable to Evergy Kansas South; 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 South'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 South'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 South's regulatory assets and liabilities are detailed in the following table.

	December 31		
	2021	2020	2020
Regulatory Assets		(millions)	
Acquisition adjustment amortization	\$	208.3	\$ 223.6
Pension and post-retirement costs		57.9	75.5
Taxes recoverable through future rates		104.0	69.7
Depreciation		5.1	5.6
Asset retirement obligations		34.7	38.9
Analog meter unrecovered investment		7.8	10.3
Kansas property tax surcharge		9.8	7.2
Disallowed plant costs		14.2	14.5
La Cygne environmental costs		9.0	10.1
Deferred customer programs		2.8	2.9
Fuel recovery mechanism		62.4	—
February 2021 winter weather event		63.8	—
COVID-19 AAO		40.8	25.4
Other regulatory assets		7.5	5.5
Total regulatory assets	\$	628.1	\$ 489.2
Regulatory Liabilities			
Taxes refundable through future rates	\$	526.6	\$ 509.0

Deferred regulatory gain from sale leaseback		42.6	48.1
Nuclear decommissioning		175.7	138.2
Pension and post-retirement costs		0.3	1.3
Jurisdictional allowance for funds used during construction		16.5	17.7
Accumulated depreciation of retired plants		16.1	11.0
Fuel recovery mechanism		—	0.6
Kansas tax credits		8.4	—
Total regulatory liabilities	\$	786.2	\$ 725.9

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

Acquisition adjustment amortization: Represents amortization of an acquisition adjustment under the provision of an order from the KCC. An acquisition premium was recorded as a result of the 1992 merger with Evergy Kansas Central.

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. This amount is not included in rate base and is amortized over various periods.

Taxes recoverable through future rates: Represents net future increases in income taxes payable to be recovered from customers in future rates.

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.

Asset retirement obligations: 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, \$4.4 million is not included in rate base and is being amortized over a five-year period.

Kansas property tax surcharge: 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.

Disallowed plant costs: The KCC originally disallowed certain costs related to the Wolf Creek plant. In 1987, the KCC revised its original conclusion and provided for recovery of an indirect disallowance with no return on investment. This regulatory asset represents the present value of the future expected revenues to be provided to recover these costs, net of the amounts amortized.

La Cygne environmental costs: Represents the deferral of depreciation and amortization expense and associated carrying charges related to the La Cygne Station environmental project. This amount will be amortized over the life of the related asset and is included in rate base.

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

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.

February 2021 winter weather event: Represents deferred extraordinary fuel and purchased power costs incurred to provide electric service as a result of the February 2021 winter weather event. These amounts are not included in rate base.

COVID-19 AAO: Represents extraordinary costs and lost revenues incurred by Evergy Kansas South, net of any COVID-19-related savings, as a result of the COVID-19 pandemic to be considered for future recovery from customers as part of Evergy Kansas South's next rate case.

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.

Deferred regulatory gain from sale leaseback: Represents the gain Evergy Kansas South recorded on the 1987 sale and leaseback of its 50% interest in La Cygne Unit 2. The gain is amortized over the term of the lease.

Nuclear decommissioning: Represents the difference between the fair value of the assets held in the nuclear decommissioning trust (NDT) and the amount recorded for the accumulated accretion and depreciation expense associated with the asset retirement obligation related to Wolf Creek.

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.

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. The depreciation amounts will accumulate until new customer rates are established in a subsequent rate case.

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.

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.

ASSET RETIREMENT OBLIGATIONS (NOTE 5)

ARO 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 South has AROs related to asbestos abatement and the closure and post-closure care of ponds and landfills containing coal combustion residuals (CCRs). In addition, Evergy Kansas South has an ARO related to decommissioning Wolf Creek.

The KCC requires the owners of Wolf Creek, including Evergy Kansas South's 47% ownership share, to submit an updated decommissioning cost study every three years. The most recent study was submitted to the KCC in September 2020. As a result of changes in estimates related to the study, Evergy Kansas South recorded a \$140.7 million increase to its ARO to decommission Wolf Creek in 2020.

The following table summarizes the changes in Evergy Kansas South's AROs for the periods ending December 31, 2021 and 2020.

	2021	2020
		(millions)
Beginning balance, January 1	\$ 378.6	\$ 220.4
Revision in timing and/or estimates	3.8	140.7
Settlements	(8.6)	(0.1)
Accretion	21.5	17.6
Ending balance	\$ 395.3	\$ 378.6

PENSION PLANS AND POST-RETIREMENT BENEFITS (NOTE 6)

As a co-owner of Wolf Creek, Evergy Kansas South is responsible for its 47% ownership share of Wolf Creek's pension and post-retirement benefit plans. Evergy Kansas South 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.

The following pension benefits tables provide information relating to the funded status of the 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.

	Pension Benefits		Post-Retirement Benefits	
	2021	2020	2021	2020
Change in projected benefit obligation (PBO)				
			(millions)	
PBO at January 1	\$	308.1 \$	281.3 \$	7.3 \$
Service cost		7.8	7.5	0.2
Interest cost		9.1	10.2	0.2
Contribution by participants		—	—	1.1
Actuarial (gain) loss		(7.5)	28.4	(1.1)
Plan amendments		—	3.8	—
Benefits paid		(12.5)	(22.9)	(1.6)
Settlements		(11.0)	—	—
Other		(0.6)	(0.2)	—
PBO at December 31	\$	293.4 \$	308.1 \$	6.1 \$
Change in plan assets				
Fair value of plan assets at January 1	\$	209.5 \$	192.7 \$	— \$
Actual return on plan assets		10.7	31.0	—
Contributions by employer and participants		13.6	8.6	1.4
Benefits paid		(12.2)	(22.6)	(1.4)
Settlements		(11.0)	—	—
Other		(0.6)	(0.2)	—
Fair value of plan assets at December 31	\$	210.0 \$	209.5 \$	— \$
Funded status at December 31	\$	(83.4) \$	(98.6) \$	(6.1) \$
Amounts recognized in the balance sheets				
Current pension and other post-retirement liability	\$	(0.4) \$	(0.3) \$	(0.6) \$
Noncurrent pension liability and other post-retirement liability		(83.0)	(98.3)	(5.5)
Net amount recognized before regulatory treatment		(83.4)	(98.6)	(6.1)
Regulatory asset/liability		56.0	71.5	0.9
Net amount recognized at December 31	\$	(27.4) \$	(27.1) \$	(5.2) \$
Amounts in regulatory asset/liability not yet recognized as a component of net periodic benefit cost:				
Actuarial loss	\$	52.4 \$	67.5 \$	0.5 \$
Prior service cost		3.6	4.0	0.4
Net amount recognized at December 31	\$	56.0 \$	71.5 \$	0.9 \$

Actuarial gains for Every Kansas South's pension benefit plan for 2021 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 in this Note 6 for further information. Actuarial losses for Every Kansas South pension benefit plans for 2020 were primarily driven by a decrease in the discount rate used to measure the benefit obligation of approximately 70 basis points as a result of lower market interest rates.

Year Ended December 31	Pension Benefits		Post-Retirement Benefits	
	2021	2020	2021	2020
Components of net periodic benefit costs				
			(millions)	
Service cost	\$	7.8 \$	7.5 \$	0.2 \$
Interest cost		9.1	10.2	0.2
Expected return on plan assets		(12.2)	(12.2)	—
Prior service cost		0.4	0.1	—
Recognized net actuarial loss		7.3	6.7	0.1
Settlements		1.9	—	—
Net periodic benefit costs before regulatory adjustment		14.3	12.3	0.5
Regulatory adjustment		0.6	1.6	—
Net periodic benefit costs		14.9	13.9	0.5
Other changes in plan assets and benefit obligations recognized in regulatory assets/liabilities				
Current year net (gain) loss		(7.8)	9.5	(1.1)
Amortization of loss		(7.3)	(6.7)	(0.2)
Prior service cost		—	3.8	—
Amortizations of prior service cost		(0.4)	(0.1)	—
Total recognized in regulatory asset/liability		(15.5)	6.5	(1.3)
Total recognized in net periodic benefit cost and regulatory asset/liability	\$	(0.6) \$	20.4 \$	(0.8) \$

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. Every Kansas South amortizes prior service cost on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan. Every Kansas South 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.

	December 31	
	2021	2020
ABO for all defined benefit pension plans	\$	262.9 \$
		(millions)
Pension plans with the PBO in excess of plan assets		
Projected benefit obligation	\$	293.4 \$
Fair value of plan assets		210.0
Pension plans with the ABO in excess of plan assets		
Accumulated benefit obligation	\$	262.9 \$
Fair value of plan assets		210.0
Other post-retirement benefit plans with the APBO in excess of plan assets		

Accumulated other post-retirement benefit obligation	\$	6.1	\$	7.3
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The expected long-term rate of return on plan assets represents Evergy Kansas South'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 plans' investment portfolios. 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 South's pension and post-retirement benefit plans.

Weighted-average assumptions used to determine the benefit obligation at December 31	Pension Benefits		Post-Retirement Benefits		
	2021	2020	2021	2020	
Discount rate	3.10 %	2.94 %	2.94 %	3.08 %	2.76 %
Rate of compensation increase	3.81 %	3.81 %	3.81 %	n/a	n/a
Interest crediting rate for cash balance plans	4.00 %	4.00 %	4.00 %	n/a	n/a

Weighted-average assumptions used to determine net costs for years ended December 31	Pension Benefits		Post-Retirement Benefits		
	2021	2020	2021	2020	
Discount rate	2.94 %	3.61 %	3.61 %	2.76 %	3.42 %
Expected long-term return on plan assets	6.70 %	6.70 %	6.70 %	n/a	n/a
Rate of compensation increase	3.81 %	3.75 %	3.75 %	n/a	n/a
Interest crediting rate for cash balance plans	4.00 %	4.00 %	4.00 %	n/a	n/a

Evergy Kansas South expects to contribute \$7.9 million to the pension plan in 2022 to meet Employee Retirement Income Security Act of 1974, as amended (ERISA) funding requirements and regulatory orders. Evergy Kansas South'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. Also in 2022, Evergy Kansas South expects to contribute \$0.5 million to the post-retirement benefit plan.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid through 2031.

	Pension Benefits		Post-Retirement Benefits	
	(millions)			
2022		\$	15.7	\$ 0.5
2023			15.9	0.5
2024			16.0	0.4
2025			16.1	0.4
2026			16.7	0.4
2027-2031			85.9	1.7

Evergy Kansas South participates in Evergy's master trust for its qualified pension benefits as of December 31, 2021. This plan is managed in accordance with prudent investor guidelines contained in the ERISA requirements.

The primary objective of Evergy Kansas South'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 investment strategy of Evergy Kansas South's pension plan supports the above objectives of the plan. The portfolio is invested, and periodically rebalanced, to achieve the targeted allocations detailed below. The following table provides the target asset allocations by asset class for the Evergy Kansas South pension plan assets.

	Pension Benefits
Domestic equities	26 %
International equities	20 %
Bonds	39 %
Real estate investments	4 %
Other investments	11 %

Fair Value Measurements

Evergy Kansas South classifies recurring and non-recurring fair value measurements based on the fair value hierarchy as discussed in Note 8. The following are descriptions of the valuation methods of the primary fair value measurements disclosed below.

Domestic equities - consist of individually held domestic equity securities and domestic equity mutual funds. 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 - consist of individually held international equity securities and international equity mutual funds. Funds that are valued by fund administrators using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities are not classified within the fair value hierarchy.

Bond funds - consist of funds maintained by investment companies that invest in various types of fixed income securities consistent with the funds' stated objectives. Funds that are valued by fund administrators using the NAV per fund share, derived from the quoted prices in active markets of the underlying securities, are not classified within 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.

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

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 South's pension plans assets at December 31, 2021 and 2020, by asset category are in the following tables.

December 31, 2021	Fair Value Measurements Using				Assets measured at NAV
	Total	Level 1	Level 2	Level 3	
Pension Plans			(millions)		
Domestic equities	€	€	€	€	€

LONG-TERM EQUITIES		210.0	180.4	—	—	0.4
International equities		42.1	42.1	—	—	—
Bond funds		83.0	83.0	—	—	—
Combination debt/equity/other fund		10.7	10.7	—	—	—
Real estate investments		7.1	—	—	—	7.1
Alternative investment funds		11.1	—	—	—	11.1
Short-term investments		3.2	—	—	—	3.2
Total	\$	210.0	180.4	—	—	29.6

December 31, 2020	Fair Value Measurements Using				Assets measured at NAV
	Total	Level 1	Level 2 (millions)	Level 3	
Pension Plans					
Domestic equities	\$	55.5	—	—	55.5
International equities		67.4	—	—	67.4
Bond funds		50.5	—	—	50.5
Real estate investments		8.4	—	—	8.4
Alternative investment funds		26.3	—	—	26.3
Short-term investments		1.4	—	—	1.4
Total	\$	209.5	—	—	209.5

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. The cost trend assumptions is detailed in the following table.

Assumed annual health care cost growth rates as of December 31	2021	2020
Health care cost trend rate assumed for next year	6.0 %	6.0 %
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	4.5 %	4.5 %
Year that rate reaches ultimate trend	2030	2027

Employee Savings Plans

Evergy Kansas South is also responsible for its 47% share of Evergy's defined contribution savings plan (401(k)) that covers substantially all employees and matches employee contributions, subject to limits. Evergy Kansas South's portion of the annual costs of the plans was \$1.7 million and \$1.4 million in 2021 and 2020, respectively.

LONG-TERM DEBT (NOTE 7)

The following table summarizes Evergy Kansas South's long-term debt outstanding.

	Year Due	December 31	
		2021	2020
Mortgage Bonds		(millions)	
6.15% Series	2023	\$ 50.0	50.0
6.53% Series	2037	175.0	175.0
6.64% Series	2038	100.0	100.0
4.30% Series	2044	250.0	250.0
Pollution Control Bonds			
0.132% Series ^(a)	2027	21.9	21.9
2.50% Series	2031	50.0	50.0
0.132% Series ^(a)	2032	14.5	14.5
0.132% Series ^(a)	2032	10.0	10.0
Unamortized debt discount		(0.4)	(0.5)
Total excluding current maturities		\$ 671.0	670.9

^(a)Variable rate.

Mortgage Bonds

The Evergy Kansas South mortgage contains provisions restricting the amount of first mortgage bonds (FMBs) that could be issued. Evergy Kansas South 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 South FMBs

authorized by the Evergy Kansas South Mortgage and Deed of Trust, dated April 1, 1940, as supplemented and

amended, is limited to a maximum of \$3.5 billion, unless amended further. 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, 2021, approximately \$2,828.6 million principal amounts of additional Evergy Kansas South FMBs could be issued under the most restrictive provisions of the mortgage.

Scheduled Maturities

Evergy Kansas South's long-term debt maturities for the next five years are detailed in the following table.

	2022	2023	2024	2025	2026
Scheduled maturities	\$	—	50.0	—	—

FAIR VALUE MEASUREMENTS (NOTE 8)

GAAP establishes a hierarchical framework for disclosing the transparency of the inputs utilized in measuring assets and liabilities at fair value. Evergy Kansas South'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 South measures certain investments that do not have a readily determinable fair value at net asset value (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.

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 other financial instruments priced with models using highly observable inputs.

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.

NAV - Investments that do not have a readily determinable fair value are measured at NAV. These investments do not consider the observability of inputs; therefore, they are not included within the fair value hierarchy. Evergy Kansas South includes in this category investments in private equity, real estate and alternative investment funds that do not have a readily determinable fair value. The underlying alternative investments include collateralized debt obligations, mezzanine debt and a variety of other investments.

Fair Value of Long-Term Debt

Evergy Kansas South records variable-rate debt on its balance sheets at cost, which approximates fair value. Evergy Kansas South measures the fair value of fixed-rate debt, a Level 2 measurement, based on quoted market prices for the same or similar issues or on the current rates offered for instruments of the same remaining maturities and redemption provisions. The recorded amount of accounts receivable and other current financial instruments approximate fair value.

Evergy Kansas South 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 South's variable and fixed-rate debt is summarized in the following table.

	December 31, 2021		December 31, 2020	
	Book Value	Fair Value	Book Value	Fair Value
Long-term debt	\$ 671.0	\$ 846.6	\$ 670.9	\$ 877.6

Recurring Fair Value Measurements

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

Description	December 31, 2021	Level 1	Level 2	Level 3	NAV
(millions)					
Assets					
Nuclear decommissioning trust ^(a)					
Domestic equity funds	\$ 140.4	\$ 126.5	\$ —	\$ —	13.9
International equity funds	74.0	74.0	—	—	—
Core bond fund	58.1	58.1	—	—	—
High-yield bond fund	29.6	29.6	—	—	—
Emerging markets bond fund	18.0	18.0	—	—	—
Alternative investments fund	32.7	—	—	—	32.7
Real estate securities fund	15.2	—	—	—	15.2
Cash equivalents	0.4	0.4	—	—	—
Total nuclear decommissioning trust	\$ 368.4	\$ 306.6	\$ —	\$ —	61.8

Description	December 31, 2020	Level 1	Level 2	Level 3	NAV
(millions)					
Assets					
Nuclear decommissioning trust ^(a)					
Domestic equity funds	\$ 102.7	\$ 95.1	\$ —	\$ —	7.6
International equity funds	63.8	63.8	—	—	—
Core bond fund	40.6	40.6	—	—	—
High-yield bond fund	25.0	25.0	—	—	—
Emerging markets bond fund	21.0	21.0	—	—	—
Combination debt/equity/other fund	20.1	20.1	—	—	—
Alternative investments fund	23.2	—	—	—	23.2
Real estate securities fund	12.9	—	—	—	12.9
Cash equivalents	0.5	0.5	—	—	—
Total nuclear decommissioning trust	\$ 309.8	\$ 266.1	\$ —	\$ —	43.7

^(a) With the exception of investments measured at NAV, fair value is based on quoted market prices of the investments held by the trust and/or valuation models.

Certain Evergy Kansas South investments in the tables above are measured at NAV as they do not have readily determinable fair values. In certain situations, these investments may have redemption restrictions.

	December 31, 2021		December 31, 2020		December 31, 2021	
	Fair Value	Unfunded Commitments	Fair Value	Unfunded Commitments	Redemption Frequency	Length of Settlement
(millions)						
Nuclear decommissioning trust:						
Domestic equity funds	\$ 13.9	\$ 1.7	\$ 7.6	\$ 2.2	(a)	(a)
Alternative investments fund ^(b)	32.7	—	23.2	—	Quarterly	65 days
Real estate securities fund ^(b)	15.2	—	12.9	—	Quarterly	65 days
Total	\$ 61.8	\$ 1.7	\$ 43.7	\$ 2.2	—	—

^(a) This investment is in five long-term private equity funds that do not permit early withdrawal. Investments in these funds cannot be distributed until the underlying investments have been liquidated, which may take years from the date of initial liquidation. Three funds have begun to make distributions. The initial investment in the fourth and fifth funds occurred in 2016 and 2018, respectively. The fourth fund's term is 15 years, subject to the general partner's right to extend the term for up to three additional one-year periods. The fifth fund's term is 15 years, subject to additional extensions approved by a fund advisory committee to provide for an orderly liquidation of fund investments and dissolution of the fund.

^(b) There is a holdback on final redemptions.

Evergy Kansas South holds equity investments classified as securities in a trust for funding the decommissioning of Wolf Creek. Evergy Kansas South records net realized and unrealized gains and losses on the NDT in a regulatory liability on its balance sheet. Evergy Kansas South recorded net unrealized gains of \$50.5 million and \$21.9 million in 2021 and 2020, respectively.

COMMITMENTS AND CONTINGENCIES (NOTE 9)

Set forth below are descriptions of contingencies related to environmental matters that may impact Evergy Kansas South'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 South'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 South believes that all of 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 South's operations and consolidated financial results. Due in part to the complex nature of environmental laws and regulations, Evergy Kansas South 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 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 2015 SIP Call Rule litigation. The outcome of this case could result in required SIP revisions in Oklahoma, Kansas and Missouri which could have a material impact on Evergy Kansas South.

Ozone Interstate Transport State Implementation Plans

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 Interstate Transport State Implementation Plans (ITSIPs) in 2018 to comply with the good neighbor provisions of the Clean Air Act. The EPA did not act on these ITSIP submissions and was challenged in a court filing in May 2021 to address them. In January 2022, the U.S. District Court for the Northern District of California entered a final consent decree between the EPA and various environmental groups requiring the EPA to approve or disapprove, in whole or in part, by February 28, 2022, the ITSIPs for the 2015 Ozone NAAQS, for twenty-one states including Kansas, Missouri and Oklahoma. For any ITSIP fully or partially disapproved by the EPA along with a corresponding federal implementation plan (FIP) proposed by February 28, 2022, the consent decree requires the EPA to sign a final action on the ITSIP for the affected state by December 15, 2022. On January 25, 2022, the EPA transmitted a proposed FIP to the Office of Management and Budget for review. On February 8, 2022, the EPA published a proposed approval of the Kansas ITSIP in the Federal Register. On February 22, 2022, the EPA published proposed disapprovals of ITSIPs for nineteen states including Missouri and Oklahoma. The EPA is also in the process of reconsidering the 2020 Ozone NAAQS and the 2020 PM2.5 NAAQS. Due to uncertainty regarding the disposition of these 2015 Ozone NAAQS ITSIPs for Kansas,

Missouri and Oklahoma, along with potential lowering of the 2020 NAAQS, Evergy Kansas South cannot determine the impacts on its operations or consolidated financial results, but the cost to comply with a FIP or a lower future 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 31, 2021. Evergy Kansas South has been in contact with the Kansas Department of Health and Environmental (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. If a Kansas generating unit of Evergy Kansas South is selected for analysis, the possibility exists that the state or EPA, through 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 South.

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 federal Clean Air Act Amendments of 1990 (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 July 2019, the EPA published the final Affordable Clean Energy (ACE) rule in the Federal Register. This rule contained emission guidelines for GHG emissions from existing electric utility generating units (EGUs) and revisions to emission guideline implementing regulations. The rule defined the "best system of emission reduction" (BSER) for GHG emissions from existing coal-fired EGUs as on-site, heat-rate efficiency improvements. In conjunction with the finalization of the ACE rule, the EPA repealed its previously adopted Clean Power Plan (CPP). In January 2021, the D.C. Circuit vacated and remanded the ACE rule back to the EPA. In October 2021, the Supreme Court granted petitions for certiorari to review the D.C. Circuit decision to vacate and remand the ACE rule. A ruling from the Supreme Court is expected in mid-2022.

Due to uncertainty regarding the future of the ACE rule or other potential GHG regulations, Evergy Kansas South cannot determine the impacts on its operations or consolidated financial results, but the cost to comply with the ACE rule or other potential GHG rules, could be material to Evergy Kansas South.

Water

Evergy Kansas South 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 5th Circuit (5th 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 release a proposed rulemaking in September 2022 to address the vacated limitations for legacy wastewater and landfill leachate. Future ELG modifications for the best available technology economically achievable for the discharge of legacy wastewater and landfill leachate are likely and could be material to Evergy Kansas South.

In October 2020, the EPA published the final ELG reconsideration rule. This rule adjusts numeric limits for flue gas desulfurization (FGD) wastewater and adds a 10% volumetric purge limit for bottom ash transport water. The timeline for final FGD wastewater compliance is as soon as possible on or after one year following publication of the final rule in the Federal Register but no later than December 31, 2025. In August 2021, the EPA published notice in the Federal Register that it is initiating a supplemental rulemaking to revise the ELG regulations after completing review of the reconsideration rule as a result of an executive order from President Biden. As part of the rulemaking process, the EPA will determine if more stringent limitations and standards are appropriate. The 2020 ELG reconsideration rule will remain in effect while the EPA undertakes this new rulemaking.

Evergy Kansas South has reviewed the 2020 ELG reconsideration regulation, and the costs to comply with these changes are not expected to be material. However, Evergy Kansas South cannot predict what revisions the EPA may make under its supplemental rulemaking to revise the ELG regulations and compliance costs associated with any revisions could be material.

After reviewing the Navigable Waters Protection Rule as directed by President Biden's administration, the EPA and Department of the Army determined a need to revise the definition to prevent environmental degradation. In December 2021, the EPA and the Department of the Army published a proposed rule that repeals the Navigable Waters Protection Rule and revises the definition of "Waters of the United States." This proposed rule restores definitions of Waters of the United States that were in place prior to 2015. Evergy Kansas South is reviewing the proposed rule and the impact on its operations or consolidated financial results could be material. A second rulemaking is expected in the future which will replace the Navigable Waters Protection Rule. The cost to comply with any future rulemaking that replaces the Navigable Waters Protection Rule could be material to Evergy Kansas South.

Regulation of Coal Combustion Residuals

In the course of operating its coal generation plants, Evergy Kansas South 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.

Evergy Kansas South 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. If revisions to these AROs are necessary, the impact on Evergy Kansas South's operations or consolidated financial results could be material.

Nuclear Insurance

Nuclear liability, property and accidental outage insurance is maintained for Wolf Creek. These policies contain certain industry standard terms, conditions and exclusions, including, but not limited to, ordinary wear and tear and war. An industry aggregate limit of \$3.2 billion for nuclear events (\$1.8 billion of non-nuclear events) plus any reinsurance, indemnity or any other source recoverable by Nuclear Electric Insurance Limited (NEIL), provider of property and accidental outage insurance, exists for acts of terrorism affecting Wolf Creek or any other NEIL insured plant within 12 months from the date of the first act. In addition, participation is required in industry-wide retrospect assessment programs as discussed below.

Nuclear Liability Insurance

Pursuant to the Price-Anderson Act, liability insurance includes coverage against public nuclear liability claims resulting from nuclear incidents to the required limit of public liability, which is approximately \$13.6 billion. This limit of liability consists of the maximum available commercial insurance of \$0.5 billion and the remaining \$13.1 billion is provided through mandatory participation in an industry-wide retrospective assessment program. Under this retrospective assessment program, the owners of Wolf Creek are jointly and severally subject to an assessment of up to \$137.6 million (Evergy Kansas South's share is \$64.7 million), payable at no more than \$20.5 million (Evergy Kansas South's share is \$9.6 million) per incident per year per reactor for any commercial U.S. nuclear reactor qualifying incident. Both the total and yearly assessment is subject to an inflationary adjustment based on the Consumer Price Index and applicable premium taxes. In addition, the U.S. Congress could impose additional revenue-raising measures to pay claims.

Nuclear Property and Accidental Outage Insurance

The owners of Wolf Creek carry decontamination liability, nuclear property damage and premature nuclear decommissioning liability insurance for Wolf Creek totaling approximately \$2.8 billion. Insurance coverage for non-nuclear property damage accidents total approximately \$2.3 billion. In the event of an extraordinary nuclear accident, insurance proceeds must first be used for reactor stabilization and site decontamination in accordance with a plan mandated by the NRC. Evergy Kansas South's share of any remaining proceeds can be used to pay for property damage or, if certain requirements are met, including decommissioning the plant, toward a shortfall in the nuclear decommissioning trust fund. The owners also carry additional insurance with NEIL to help cover costs of replacement power and other extra expenses incurred during a prolonged outage resulting from accidental property damage at Wolf Creek. If significant losses were incurred at any of the nuclear plants insured under the NEIL policies, the owners of Wolf Creek may be subject to retrospective assessments under the current policies of approximately \$30.0 million (Evergy Kansas South's share is \$14.1 million).

Nuclear Insurance Considerations

Although Evergy Kansas South maintains various insurance policies to provide coverage for potential losses and liabilities resulting from an accident or an extended outage, the insurance coverage may not be adequate to cover the costs that could result from a catastrophic accident or extended outage at Wolf Creek. Any substantial losses not covered by insurance, to the extent not recoverable in prices, would have a material effect on Evergy Kansas South's consolidated financial results.

Contractual Commitments - Fuel

Evergy Kansas South's contractual commitments for fuel at December 31, 2021 are detailed in the following table.

	2022	2023	2024	2025	2026	After 2026	Total
Purchase commitments				(millions)			
Fuel	\$ 86.7	\$ 57.9	\$ 39.6	\$ 35.0	\$ 38.0	\$ 99.8	\$ 357.0

Fuel commitments consist of commitments for nuclear fuel, coal and coal transportation.

RELATED PARTY TRANSACTIONS AND RELATIONSHIPS (NOTE 10)

In the normal course of business, Evergy Kansas South, Evergy Kansas Central, Evergy Metro 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, Shared Services and Sale of Accounts Receivable

Evergy Kansas South has no employees of its own. Employees of Evergy Kansas Central and Evergy Metro manage Evergy Kansas South's business and operate its facilities at cost, including Evergy Kansas South's 20% ownership interest in Evergy Kansas Central's Jeffrey Energy Center (JEC) and 50% interest in Evergy Metro's La Cygne Station. Evergy Kansas South and Evergy Kansas Central also engage in power purchase and sale transactions with one another.

Employees of Evergy Kansas Central and Evergy Metro also provide Evergy Kansas South with shared service support, including costs related to human resources, information technology, accounting and legal services.

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

Related Party Net Receivables and Payables

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

	December 31	
	2021	2020
	(millions)	
Net payable to Evergy Kansas Central	\$ (185.2)	\$ (52.5)
Net receivable from (payable to) EKCR	(17.1)	0.6
Net receivable from Evergy Missouri West	2.7	0.2

Net payable to Evergy Metro	(9.3)	(16.0)
Net payable to Evergy	(13.1)	—

Money Pool

Evergy Kansas South 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 South, Evergy Kansas Central, Evergy Metro, Evergy Missouri West and Evergy, Inc. Evergy, Inc. can lend but not borrow under the money pool. The Evergy, Inc. money pool was amended in July 2021 to include Evergy Kansas South as a participant.

At December 31, 2021, Evergy Kansas South had a \$9.0 million outstanding receivable from Evergy Kansas Central 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, 2021 and 2020, Evergy Kansas South had income taxes payable to Evergy of \$3.1 million and \$18.4 million, respectively.

SHAREHOLDER'S EQUITY (NOTE 11)

Evergy Kansas South has certain restrictions on its ability to pay dividends to Evergy Kansas Central stemming from statutory requirements, corporate organizational documents, covenants and other conditions that could affect dividend levels or the ability to pay dividends.

Under the Federal Power Act, Evergy Kansas South generally can pay dividends only out of retained earnings. Certain conditions in the KCC order authorizing the merger transaction also require Evergy Kansas Central and Evergy Kansas South to maintain common equity of at least 40% of total capitalization. Other conditions in the KCC merger order requires Evergy Kansas Central and Evergy Kansas South to maintain credit ratings of at least investment grade.

As of December 31, 2021, all of Evergy Kansas South's retained earnings and net income were free of restrictions.

LEASES (NOTE 12)

Evergy Kansas South leases 50% of La Cygne Unit 2 and other property and equipment. 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 South 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 South leases have remaining terms ranging from 1 to 9 years. Leases that have original lease terms of twelve months or less are not recognized on Evergy Kansas South's balance sheet. Some leases may have options to renew the lease or terminate early at the election of Evergy Kansas South. 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 South typically discounts lease payments over the term of the lease using its incremental borrowing rate at lease commencement to measure its initial and subsequent lease liability. For leases that existed at the initial application of Topic 842, Evergy Kansas South 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 South 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.

Operating Leases

Right-of-use assets for operating leases are included in utility plant on Evergy Kansas South's balance sheet. Lease liabilities for operating leases are included in obligations under capital leases. Lease payments for operating leases as of December 31, 2021, are detailed in the following table.

	(millions)	
2022	\$	0.1
2023		—
2024		—
2025		—
2026		—
After 2026		—
Total operating lease payments		0.1
Amounts representing imputed interest		—
Present value of lease payments		0.1
Less: current portion		(0.1)
Total long-term obligations under operating leases	\$	—
Right-of-use assets under operating leases included in utility plant on the balance sheet	\$	150.7
Weighted-average remaining lease term (years)		1.3
Weighted-average discount rate		3.40 %

TAXES (NOTE 13)

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

	2021	2020
Current income taxes		(millions)
Federal	\$	(41.3) \$
State		1.4
Total		(39.9)
Deferred income taxes		
Federal		68.9
State		(8.3)
Total		60.6
Investment tax credit amortization		(1.7)
Income tax expense	\$	19.0 \$

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.

	2021	2020
Federal statutory income tax	21.0 %	21.0 %
State income taxes	(1.8)	6.7
Flow through depreciation for plant-related differences	(2.1)	(1.2)
COLI policies	(4.8)	(5.9)
AFUDC equity	(0.8)	(0.5)
Amortization of federal investment tax credits	(0.9)	(1.0)
Stock compensation	(0.1)	(0.1)

Other		1.6	(0.3)
Effective income tax rate		12.1 %	18.7 %

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	
	2021	2020
Deferred tax assets:		(millions)
Income taxes refundable to customers, net	\$ 80.5	\$ 103.8
Leases	31.6	35.7
Deferred state income taxes	34.1	35.1
Deferred employee benefit costs	18.2	29.3
Deferred compensation	14.4	13.6
Deferred regulatory gain on sale-leaseback	9.0	10.1
LaCygne dismantling costs	6.2	6.2
Business tax credit carryforward	5.5	5.8
Accrued liabilities	7.9	4.2
Other	16.1	13.6
Total deferred tax assets	\$ 223.5	\$ 257.4
Deferred tax liabilities:		
Plant-related	\$ 521.7	\$ 536.4
Acquisition premium	43.7	47.0
Leases	31.6	35.7
Deferred employee benefit costs	10.4	15.5
Income taxes refundable to customers, net	15.3	11.8
Regulatory assets	27.1	0.5
Other	16.6	12.2
Total deferred tax liabilities	\$ 666.4	\$ 659.1
Net deferred income tax liabilities	\$ 442.9	\$ 401.7

Tax Credit Carryforwards

At December 31, 2021 and 2020, Evergy Kansas South had \$5.5 million and \$5.8 million, respectively, of federal general business income tax credit carryforwards. The carryforwards relate primarily to research and development tax credits and expire in the years 2029 to 2041.

Uncertain Tax Positions

Evergy and its direct and indirect subsidiaries, including Evergy Kansas South, 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 2016. As of December 31, 2021, Evergy Kansas South does not have any significant income tax issues under examination.

Kansas Tax Reform

In May 2020, the state of Kansas exempted certain public utilities, including Evergy Kansas South, from Kansas corporate income tax beginning in 2021 and authorized the KCC to approve changes in rates related to increases or decreases in federal or state income tax rates.

As a result of the exemption from Kansas corporate income tax, Evergy Kansas South revalued its deferred income tax assets and liabilities in May 2020. Evergy Kansas South decreased its net deferred income tax liabilities by \$117.2 million, primarily consisting of a \$109.9 million adjustment for the revaluation of deferred income tax assets and liabilities included in rate base and a \$29.2 million tax gross-up adjustment on this amount for ratemaking purposes partially offset by a reduction of prior tax gross-up of \$21.9 million.

The changes to Evergy Kansas South's net deferred income tax liabilities included in rate base were offset by corresponding changes in regulatory liabilities. The net regulatory liabilities will be refunded to customers in future rates by amortizing the amounts related to plant assets over the remaining useful life of the assets, and amortizing the amounts related to other items over a period to be determined in a future rate case. The debits (credits) from the remeasurement of deferred income taxes by account are reflected in the table below. These amounts include a true-up adjustment recorded in 2021.

	182	254	Account 190	282	283
			(millions)		
Remeasurement of deferred income taxes	\$ 24.6	\$ (135.9)	(15.1)	\$ 128.1	(1.7)

Prior to 2021, Evergy Kansas South recovered the cost of Kansas corporate income taxes in rates from its customers at the statutory rate of 7%. In accordance with the provisions of the income tax exemption, Evergy Kansas Central filed an application with the KCC in July 2020 to reduce its retail rates, a portion of which is attributable to Evergy Kansas South, to reflect its exemption from Kansas corporate income taxes. In the application, Evergy Kansas Central requested to implement its rate reduction, which would also include Evergy Kansas South, in three phases, effective January 1 in each of 2021, 2022 and 2023. In November 2020, the KCC approved Evergy Kansas Central's application.

The amount of state excess deferred income taxes (EDIT) excluding the tax gross-up due to (from) customers is considered unprotected as of December 31, 2021 and 2020 and is reflected in the table below.

Jurisdiction	December 31	
	2021	2020
Kansas EDIT		(millions)
Unprotected Plant	\$ 128.1	\$ 132.1
Unprotected miscellaneous	(22.8)	(22.2)
Total Kansas EDIT	\$ 105.3	\$ 109.9

Federal Tax Reform and Excess Deferred Income Taxes

In December 2017, Evergy Kansas South remeasured its deferred tax assets and liabilities to the new federal corporate income tax rate of 21%. The result of this remeasurement was a reduction in the net deferred tax liability of approximately \$294.0 million. Based on Evergy Kansas South's estimate of the amount of EDIT that would be used to reduce future customer rates, Evergy Kansas South recorded a decrease in regulatory assets of approximately \$81.6 million and an increase in regulatory liabilities of approximately \$303.5 million for a net increase in regulatory liabilities of \$385.1 million. The additional \$91.1 million of net regulatory liabilities was required to reflect the future revenue reduction required to return previously collected income taxes to customers. Evergy Kansas South also recorded \$104.4 million of deferred tax assets and \$13.2 million of deferred tax liabilities related to the regulatory assets and regulatory liabilities. The debits (credits) in the 2017 remeasurement of deferred income taxes by account are reflected in the table below and include a \$19.2 million reclassification adjustment in 2019 resulting in an increase to accounts 190 and 283.

	182	254	Account 190	282	283
			(millions)		
Remeasurement of deferred income taxes	\$ (81.6)	\$ (303.5)	61.5	\$ 331.6	(8.0)

The amount of EDIT that is considered protected and unprotected as of December 31, 2021 and 2020 is reflected in the table below.

Jurisdiction	December 31	
	2021	2020
Federal EDIT		(millions)
Protected plant ^(a)	\$ 237.5	\$ 244.6
Unprotected plant ^(a)	46.6	44.0
Protected NOL	(3.3)	(3.4)
Unprotected miscellaneous	(22.0)	(26.0)
Total Federal and Missouri EDIT	\$ 258.8	\$ 259.2

^(a) The 2021 balance reflects a \$2.2 million true-up adjustment reducing protected plant EDIT, a \$3.9 million true-up adjustment increasing unprotected plant EDIT and a \$0.7 million adjustment reducing unprotected miscellaneous deficient deferred income taxes.

In December 2018, Evergy Kansas South received a regulatory order from the KCC regarding how the federal EDIT should be amortized. The amortization of EDIT of \$2.8 million and \$3.2 million has been reflected in the following accounts for the years ended December 31, 2021 and 2020, respectively. The estimated amortization period based on regulatory orders and the accounts that the amortization will be reported in is reflected in the table below.

Jurisdiction	December 31		Amortization Period
	2021	2020	
Federal EDIT		(millions)	
Protected plant	\$ 4.9	\$ 5.2	Estimated 30+ years under ARAM
Unprotected plant	1.3	1.3	Estimated 30+ years under ARAM
Protected NOL	(0.1)	—	Estimated 30+ years under ARAM
Unprotected miscellaneous	(3.3)	(3.3)	10 years straight line
Total Federal EDIT	\$ 2.8	\$ 3.2	

Evergy Kansas South's transmission and wholesale operations are also regulated by FERC. Since Evergy Kansas South does not yet have a mechanism in place to share the net tax benefits with its FERC customers there was no amortization recorded in 2021 and 2020 related to its FERC jurisdictional customers. Additionally, Evergy Kansas South does not yet have an agreed upon amortization method and life with FERC for its federal and state unprotected miscellaneous EDIT shown above. In the table above, ARAM refers to the average rate assumption method. Evergy Kansas South will use ARAM for amortization of its protected EDIT. The EDIT in accounts 182 and 254 amortizes to account 411.1 and the deficient deferred income tax will amortize to account 410.1.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)								149,144,722	149,144,722
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)								173,754,062	173,754,062
10	Balance of Account 219 at End of Current Quarter/Year									

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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)	6,288,545,889	6,288,545,889					
4	Property Under Capital Leases	150,905,763	150,905,763					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	482,658,057	482,658,057					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	6,922,109,709	6,922,109,709					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	285,828,607	285,828,607					
12	Acquisition Adjustments	722,920,473	722,920,473					
13	Total Utility Plant (8 thru 12)	7,930,858,789	7,930,858,789					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	3,060,426,086	3,060,426,086					
15	Net Utility Plant (13 less 14)	4,870,432,703	4,870,432,703					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,105,623,414	2,105,623,414					
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	231,882,199	231,882,199					
22	Total in Service (18 thru 21)	2,337,505,613	2,337,505,613					
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	722,920,473	722,920,473				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,060,426,086	3,060,426,086				

Name of Respondent: Every Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: UtilityPlantInServicePropertyUnderCapitalLeases			
Property Under Capital Leases includes the following:			
Account 101 - Operation Lease - Right of Use		\$	150,690,669
Account 101 - Capital Lease - Right of Use		\$	215,094
Total		\$	150,905,763

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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		3,715,010			3,715,010
3	Nuclear Materials	27,360,946	24,392,406		30,479,634	21,273,718
4	Allowance for Funds Used during Construction	269,775	(258,961)			10,814
5	(Other Overhead Construction Costs, provide details in footnote)	1,986,363	1,496,826			3,483,189
6	SUBTOTAL (Total 2 thru 5)	29,617,084				28,482,731
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)	20,005,262	(20,005,262)			
9	In Reactor (120.3)	93,104,317	4,151,553			97,255,870
10	SUBTOTAL (Total 8 & 9)	113,109,579				97,255,870
11	Spent Nuclear Fuel (120.4)	173,824,024	856,506			174,680,530
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	238,834,679		14,529,770		224,304,909
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	77,716,008				76,114,222
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 South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: OtherOverheadConstructionCostsNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationAdditions

Other includes:	
WCNOC Other	\$ 645,844
Consultant Charges	749,792
Labor & Overhead Charges	16,444
General Nuclear Fuel	84,746
Total	<u>\$ 1,496,826</u>

(b) Concept: NuclearMaterialsNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationOtherReductions

This reduction is for the transfer of costs from construction in progress to In-Stock.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. 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.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. 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.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. 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.
7. 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.
8. 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.
9. 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	45,131					45,131
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	34,452,991	4,518,240	683,744			38,287,487
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	34,498,122	4,518,240	683,744			38,332,618
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	3,841,526					3,841,526
9	(311) Structures and Improvements	205,437,280	1,222,264	181,855			206,477,689
10	(312) Boiler Plant Equipment	1,177,426,605	17,799,807	3,706,502			1,191,519,910
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	122,994,990	2,306,527	180,299			125,121,218
13	(315) Accessory Electric Equipment	60,973,358	1,519,153	98,037			62,394,474
14	(316) Misc. Power Plant Equipment	18,624,423	230,301				18,854,724
15	(317) Asset Retirement Costs for Steam Production	44,504,678		2,025,307	4,756,983		47,236,354
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,633,802,860	23,078,052	6,192,000	4,756,983		1,655,445,895
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights	3,619,363					3,619,363
19	(321) Structures and Improvements	443,402,919	20,625,093	43,067		202,758	464,187,703
20	(322) Reactor Plant Equipment	961,996,199	7,601,992	6,847,409			962,750,782
21	(323) Turbogenerator Units	217,741,473	172,840				217,914,313
22	(324) Accessory Electric Equipment	160,368,740	(10,423)				160,358,317
23	(325) Misc. Power Plant Equipment	122,115,730	(2,991,276)	28,063		7,629,893	126,726,284
24	(326) Asset Retirement Costs for Nuclear Production	140,720,370					140,720,370
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	2,049,964,794	25,398,226	6,918,539		7,832,651	2,076,277,132
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						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators	1,809,058					1,809,058
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,809,058					1,809,058
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,685,576,712	48,476,278	13,110,539	4,756,983	7,832,651	3,733,532,085
47	3. Transmission Plant						
48	(350) Land and Land Rights	76,022,876	2,761,175			921,869	79,705,920
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	30,468,676	4,876,658	47,067		239,502	35,537,769
50	(353) Station Equipment	429,308,124	44,786,142	246,472			473,847,794
51	(354) Towers and Fixtures	7,040,906					7,040,906
52	(355) Poles and Fixtures	565,917,252	50,050,977	1,113,079			614,855,150
53	(356) Overhead Conductors and Devices	194,279,082	7,575,889	84,391		2,674,621	204,445,201
54	(357) Underground Conduit	451,883					451,883
55	(358) Underground Conductors and Devices	3,392,978	145,601				3,538,579
56	(359) Roads and Trails	19,910					19,910
57	(359.1) Asset Retirement Costs for Transmission Plant	180,415		180,415			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,307,082,102	110,196,442	1,671,424		3,835,992	1,419,443,112
59	4. Distribution Plant						
60	(360) Land and Land Rights	8,314,792	77,526	7,603		(921,869)	7,462,846
61	(361) Structures and Improvements	10,620,627	17,007	30,054			10,607,580
62	(362) Station Equipment	171,246,844	18,626,434	763,785			189,109,493
63	(363) Energy Storage Equipment – Distribution						

64	(364) Poles, Towers, and Fixtures	231,587,504	22,268,609	1,075,280		252,780,833
65	(365) Overhead Conductors and Devices	187,734,987	13,284,901	2,396,492	(2,674,621)	195,948,775
66	(366) Underground Conduit	59,956,001	4,455,963	229,933		64,182,031
67	(367) Underground Conductors and Devices	166,364,593	10,013,299	1,097,976		175,279,916
68	(368) Line Transformers	255,314,223	12,641,563	909,743		267,046,043
69	(369) Services	97,302,809	3,119,080	3,454		100,418,435
70	(370) Meters	77,662,955	5,719,098	1,893,403		81,488,650
71	(371) Installations on Customer Premises					
72	(372) Leased Property on Customer Premises	16,274,162	1,120,357	945,782		16,448,737
73	(373) Street Lighting and Signal Systems	42,611,309	1,426,922	733,954		43,304,277
74	(374) Asset Retirement Costs for Distribution Plant	607,137		607,137		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,325,597,943	92,770,759	10,694,596	(3,596,490)	1,404,077,616
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	2,391,641	(43,717)			2,347,924
87	(390) Structures and Improvements	64,782,472	2,721,755	60,774	(325,001)	67,118,452
88	(391) Office Furniture and Equipment	32,215,750	1,208,191	962,565	(7,629,893)	24,831,483
89	(392) Transportation Equipment	5,162,024		24,689		5,137,335
90	(393) Stores Equipment	811,729		70,490		741,239
91	(394) Tools, Shop and Garage Equipment	13,519,465	753,272	435,181		13,837,556
92	(395) Laboratory Equipment					
93	(396) Power Operated Equipment	3,331,301	622,420			3,953,721
94	(397) Communication Equipment	53,532,793	3,356,416	29,513	(117,259)	56,742,437
95	(398) Miscellaneous Equipment	1,108,368				1,108,368
96	SUBTOTAL (Enter Total of lines 86 thru 95)	176,855,543	8,618,337	1,583,212	(8,072,153)	175,818,515
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)	176,855,543	8,618,337	1,583,212	(8,072,153)	175,818,515
100	TOTAL (Accounts 101 and 106)	6,529,610,422	264,580,056	27,743,515	4,756,983	6,771,203,946

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)	6,529,610,422	264,580,056	27,743,515	4,756,983		6,771,203,946

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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						
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39					
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41					
42					
43					
44					
45					
46					
47	TOTAL				

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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				
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32				

33				
34				
35				
36				
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44				
45				
46				
47	TOTAL			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	Trans-Greenwood County - Butler 138kV Lin	13,354,642
2	Trans-345.16 - Rose-Wolf	10,655,450
3	Nuc-Substation Transformer Replacement	8,731,535
4	Trans-EMPR-WICH 345 Str and Arm Replacement	8,286,441
5	Trans-Neosho 345-161KV TX-2 Replacement	8,087,507
6	Gen-Capital Maximo - Cap Implementation	7,395,951
7	Trans-Waco 138kV Transmission Sub Expansion	6,835,867
8	Trans-TC Midian- William Bros 161.04	6,475,858
9	Steam-LAC 1 Exciter Replacement	5,622,276
10	Steam-Landfill StormWater Drainage	4,727,449
11	Dist-Waco 138kV Distribution sub Expansion	4,309,547
12	Dist-Pawnee 12kV Distribution Sub Greenfield	4,148,053
13	Int-License Renewal Update Capital	3,937,027
14	Int-STP Communications - PLTE Spec-Kansas South	3,913,879
15	Trans-Greenwood County - Butler 138kV Right of way	3,856,112
16	Trans-South Pittsburg Switching Stat Transmission sub	3,306,325
17	Nuc-Refueling Machine / Control System	3,192,191
18	Nuc-Turbine/Turbine Generator Study	2,839,427
19	Trans-138 X 69 kV 150 MVA Spare Transformer	2,714,372
20	Gen-Capital Project Freeway	2,504,826
21	Trans-Neosho-Labette 69kV Line Rebuild	2,433,890
22	Trans-Mossman-17th St Line 69.70 Rebuild	2,335,051
23	Nuc-ISFSI PHASE II Security Install	2,332,232
24	Steam-2C Aux Boiler Replacement	2,244,799
25	Steam-Flue Gas Desulfurization	2,140,831
26	Steam-LAC1 Baghouse B Compartment Replace	2,086,871
27	Nuc-ESF XNB02 Transformer Replacement	2,075,784
28	Trans-Otter Creek 138kV Transmission sub	2,021,718
29	Trans-138.25 - ALTO-TAYLOR Structure Replacement	1,911,860
30	Trans-MKEC 138kV Term Equip in Viola Sub	1,838,135
31	Int-Application Modernization	1,668,657
32	Trans-Buffalo Flats-Goddard 69.58C Right of Way	1,652,658

33	Trans-TC Burns - Burns Tline 138.37 Right of Way	1,565,163
34	Steam-LAC1 Cold Reheat Piping Replacement	1,557,960
35	Nuc-7000HP RCP motor, pump and air cool	1,556,679
36	Nuc-ESW Above Ground Pipe RF19 In Servi	1,554,488
37	Nuc-Risk Informed Tech Specs (RITS) & P	1,532,669
38	Steam-ARO Upper AQC Impoundmt Closure	1,522,565
39	Nuc-GEAM - Document Mangement (DOC) Cap	1,517,642
40	Nuc-Security Phase 2 Modifications.	1,487,891
41	Steam-Lac Upper AQC Impndmt Strmwtr	1,464,845
42	Trans-Mossman-Innovation Line 69.75 Right of Way	1,449,296
43	Trans-South Pittsburg New 69kV Line	1,385,642
44	Dist-Park City New Sub 12kV	1,384,331
45	Gen-STP Communications - DWDM - Kansas South	1,371,483
46	Trans-69.60 - FRAN-FORT	1,325,800
47	Steam-J3 HP IP Inner Cylinder Replacement	1,249,443
48	Trans-Frontenac-DePaul 69kV Line	1,221,110
49	Dist-MP REED 12-06 to GREEN 12-04 Rebuil	1,208,412
50	Trans-Halstead-West Harvey 69.49 Rbld	1,168,481
51	Trans-Dearing - Bee Creek Jct 69kV Right of Way	1,165,169
52	Steam-LAC1 Air Heater Basket Replacement	1,141,152
53	Steam-LACO CMF Equipment Relocation	1,066,586
54	Steam-LACO Fleetwide Remote Monitoring	1,066,550
55	Trans-Tioga 138-69kV TX1 Replacement	1,061,157
56	Trans-Goddard tap - Cowskin 69.58C Right of Way	1,035,926
57	Steam-LAC1 Emerg Capital Work Order 2020	1,023,927
58	Trans-Viola-Clearwater 138kV New Line	1,019,426
59	Gen-Pittsburg SC paving	1,008,085
60	MINOR ADDITIONS TO: Misc Projects	111,079,508
43	Total	285,828,607

Name of Respondent: Eversky Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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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	2,013,749,085	2,008,142,375		5,606,710
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	144,276,920	144,276,920		
4	(403.1) Depreciation Expense for Asset Retirement Costs	4,764,055	4,764,055		
5	(413) Exp. of Elec. Plt. Leas. to Others	160,957			160,957
6	Transportation Expenses-Clearing	254,781	254,781		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	21,313	21,313		
9.2	Regulatory Assets and Liab.	(1,308,182)	(1,308,182)		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	148,169,844	148,008,887		160,957
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(32,979,999)	(24,246,912)		(8,733,087)
13	Cost of Removal	(26,896,925)	(26,735,789)		(161,136)
14	Salvage (Credit)	3,168,379	3,168,379		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(56,708,545)	(47,814,322)		(8,894,223)
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	2,913,231	(213,325)		3,126,556
17.2	Net Change in Retirement Work Orders				
18	Book Cost or Asset Retirement Costs Retired	(2,500,201)	(2,500,201)		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,105,623,414	2,105,623,414		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	360,156,730	360,156,730		
21	Nuclear Production	951,733,501	951,733,501		
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	898,792	898,792		
25	Transmission	349,068,018	349,068,018		
26	Distribution	360,084,191	360,084,191		

27	Regional Transmission and Market Operation				
28	General	83,682,182	83,682,182		
29	TOTAL (Enter Total of lines 20 thru 28)	2,105,623,414	2,105,623,414		

FOOTNOTE DATA

(a) Concept: OtherAccounts

Account 151 - railcars.

(b) Concept: OtherAccounts

Amortization of Reg Asset - Analog meters	\$	(2,517,552)
Amortization of Reg Liab. Assoc. w/AFUDC-CWIP		1,209,370
Total	\$	(1,308,182)

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

Routine land retirements	\$	7,615
RWIP amount erroneously recorded to 108.2		(186,779)
ISFSI Reclass journal entries		(34,161)
Total	\$	(213,325)

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. 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.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. 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.
5. 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.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. 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).
8. 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 Kansas South							
2	Wolf Creek Nuclear Operating Corporation							
3	Common Stock - \$1 par value, 47 shares	12/08/1986		47			47	
42	Total Cost of Account 123.1 \$47.00		Total	47			47	

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MATERIALS AND SUPPLIES

- 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.
- 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)	23,895,606	24,693,566	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)	62,259,072	66,752,369	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	36,263,211	35,949,891	Electric
8	Transmission Plant (Estimated)	256,631	236,047	Electric
9	Distribution Plant (Estimated)	1,495,168	1,114,001	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)	100,274,082	104,052,308	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	(3,559,224)	(2,268,862)	Electric
17				
18				
19				
20	TOTAL Materials and Supplies	120,610,464	126,477,012	

27													
28	Total												
29	Balance-End of Year	13,100.00		1,636.00		1,636.00	194.00		5,238.00		21,804.00		
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year	329.00		329.00		329.00	329.00		8,883.00		10,199.00		
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales	329.00									329.00		
40	Balance-End of Year			329.00		329.00	329.00		8,883.00		9,870.00		
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)			5									
45	Gains												
46	Losses												

26																				
27																				
28	Total																			
29	Balance-End of Year		\$4,509.00			\$1,070.00			\$1,070.00			\$48.00							\$6,697.00	
30																				
31	Sales:																			
32	Net Sales Proceeds(Assoc. Co.)																			
33	Net Sales Proceeds (Other)																			
34	Gains																			
35	Losses																			
	Allowances Withheld (Acct 158.2)																			
36	Balance-Beginning of Year																			
37	Add: Withheld by EPA																			
38	Deduct: Returned by EPA																			
39	Cost of Sales																			
40	Balance-End of Year																			
41																				
42	Sales																			
43	Net Sales Proceeds (Assoc. Co.)																			
44	Net Sales Proceeds (Other)																			
45	Gains																			
46	Losses																			

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FOOTNOTE DATA

(a) Concept: AllowanceInventoryNumber		
Seasonal Allowances	925	A.7
Annual Allowances	3,636	A.1
Total Allowances	4,561	A.13
(b) Concept: ChargesToAllowancesInventoryNumber		
Seasonal Allowances	20	B.2
Annual Allowances	32	B.1
Total Allowances	52	
(c) Concept: AllowanceInventoryNumber		
Seasonal Allowances	905	C.13
Annual Allowances	3,604	C.7
Total Allowances	4,509	C.1
(d) Concept: AllowanceInventoryNumber		
Seasonal Allowances	287	A.8
Annual Allowances	783	A.2
Total Allowances	1,070	A.14
(e) Concept: AllowanceInventoryNumber		
Seasonal Allowances	287	C.14
Annual Allowances	783	C.8
Total Allowances	1,070	C.2
(f) Concept: AllowanceInventoryNumber		
Seasonal Allowances	287	A.9
Annual Allowances	783	A.3
Total Allowances	1,070	A.15
(g) Concept: AllowanceInventoryNumber		
Seasonal Allowances	287	C.15
Annual Allowances	783	C.9
Total Allowances	1,070	C.3
(h) Concept: AllowanceInventoryNumber		
Seasonal Allowances	29	A.10
Annual Allowances	21	A.4
Total Allowances	50	A.16
(i) Concept: AllowancesIssuedLessWithheldAllowancesNumber		
Seasonal Allowances	(2)	B.3
Annual Allowances	0	
Total Allowances	(2)	
(j) Concept: AllowanceInventoryNumber		
Seasonal Allowances	27	C.16
Annual Allowances	21	C.10
Total Allowances	48	C.4
(k) Concept: AllowanceInventoryNumber		
Seasonal Allowances	1,528	A.12
Annual Allowances	5,223	A.6
Total Allowances	6,751	A.18
(l) Concept: AllowanceInventoryNumber		
Seasonal Allowances	1,506	C.18
Annual Allowances	5,191	C.12
Total Allowances	6,697	C.6

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total				
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					

30				
31				
32				
33				
34				
35				
36				
37				
38				
39	Total			
40	Grand Total			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 (02/06-08/32)	5,254,465		407.3	450,384	4,804,081
2	Evergy Kansas South Acquisition Adjustment - Amortization period (04/92-08/35)	223,571,648		406, 115	15,243,521	208,328,127
3	Energy Efficiency Programs Docket No. 11-WSEE-032-TAR, 10-WSEE-141-TAR	2,713,975	1,884,525	440, 442, 908	1,896,418	2,702,082
4	SmartStar Lawrence - Docket No. 18-WSEE-328-RTS Amortization period (10/18-9/23)	100,820		586	36,662	64,158
5	Ad Valorem Taxes - Docket No. 10-WSEE-362-TAR	7,228,113	9,786,612	408	7,259,908	9,754,817
6	Deferred Future Income Taxes	69,727,593	45,430,727	282	11,199,127	103,959,193
7	Employee Benefit Costs - Docket No. 07-ATMG-387-ACT 01/24/07	73,826,643	6,843,532	228	23,896,155	56,774,020
8	Asset Retirement Obligations - Docket No. 05-WSEE-981-RTS 12/28/05	38,883,636	11,393,915	230	15,607,869	34,669,682
9	Catalyst Costs - Docket No. 15-WSEE-115-RTS Amortization period (11/15-04/20)	1,815,877		407.3	475,951	1,339,926
10	Pension Tracker - Docket No. 10-WSEE-135-ACT 09/11/09 Amortization period (11/15-10/20)	1,702,363		407.3	619,041	1,083,322
11	Depreciation Difference - Docket No. 05-WSEE-981-RTS 12/28/05 Amortization period (02/06-09/29)	334,500	12,629	407.3	46,392	300,737
12	Disallowed Plant Costs - Docket No. 05-WSEE-981-RTS 12/28/05	14,514,560	1,378,884	407	1,671,804	14,221,640
13	La Cygne Environmental Project - Deferred Depreciation and Amortization Docket No. 15-GIME-025-MIS	10,067,280		407.3	1,075,785	8,991,495
14	Deferred Cost of Prepay Program - Docket No. 18-WSEE-328-RTS. Amortization period (10/18 -9/23)	64,026		451, 910	23,282	40,744
15	Unrecovered Analog Meters - Docket No. 18-WSEE-328-RTS - Amortization period (10/18-9/23)	10,282,824		403	2,517,552	7,765,272
16	Grid Security Tracker - Docket No. 18-WSEE-328-RTS - Amortization period (10/18 -9/23)	955,755	522,611	407.3	72,145	1,406,221
17	Energy Supply Agreement - Docket No. 18-WSEE-328-RTS - Amortization period (10/18 -9/23)	519,688		253	77,061	442,627
18	2018 Rate Case Expenses - Docket No. 18-WSEE-328-RTS - Amortization period (10/18 -9/23)	549,983		407.3	199,994	349,989
19	Residential Electric vehicle Rate Costs - Docket No. 18-WSEE-328-RTS	7,911	20,131	253	5,134	22,908
20	Covid Accounting Authority Order - Docket No. 20-EKME-454-ACT	25,394,188	15,378,428			40,772,616
21	Special Contracts - Docket No. 20-KG&E-112-CON	1,669,636	2,332,864			4,002,500
22	Winter Weather Accounting Authority Order - Docket No. 21-EKME-329-GIE		63,764,599			63,764,599

23	Retail Energy Cost Adjustment - Docket No. 05-WSEE-981-RTS 12/28/05		146,188,991	449	83,662,426	62,526,565
24	2023 Rate Case Expenses		10,200			10,200
44	TOTAL	489,185,484	304,948,648		166,036,611	628,097,521

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged

The credit to this particular regulatory asset represents the amount to be recovered by Evergy Kansas South in the next 12 months under the Energy Efficiency Rider (Docket No. 11-WSEE-032-TAR).

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	Corporate-owned Life Insurance	56,850,523	120,324,388	143, 926	120,876,577	56,298,334
2	La Cygne Lease Refinancing	7,440,291	12,451	242	862,489	6,590,253
3	Wolf Creek Refuel Outage	4,999,459	35,873,884	Various	30,708,986	10,164,357
4	La Cygne Working Capital	5,200,000				5,200,000
5	Dry Cask Storage	10,651,648	54,255,838	107, 108, 186.2, 524, 930.2	55,353,247	9,554,239
47	Miscellaneous Work in Progress	2,133,439				6,623,740
48	Deferred Regulator Comm. Expenses (See pages 350 - 351)					
49	TOTAL	87,275,360				94,430,923

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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		137,640,395	135,808,089
7	Other	103,821,539	80,464,739
8	TOTAL Electric (Enter Total of lines 2 thru 7)	241,461,934	216,272,828
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other Non-Utility	15,912,045	7,232,717
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	257,373,979	223,505,545

Notes

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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CAPITAL STOCKS (Account 201 and 204)

- Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
- The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock (without par). Evergy Kansas Central, Inc. owns 100% of common shares outstanding.	1,000			1,000	1,065,633,791				
6	Total					1,065,633,791				
7	Preferred Stock (Account 204)									
8										
9										
10										
11	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-18	Year/Period of Report End of: 2021/ 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	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	1,095,456,728
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	1,095,456,728
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	1,095,456,728

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

21	Other Long Term Debt (Account 224)												
22													
23													
24													
25	Subtotal												
33	TOTAL		671,440,000									671,440,000	33,220,021

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2021, the interest rate on this bond was .15%.
(b) Concept: ClassAndSeriesOfObligationCouponRateDescription
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2021, the interest rate on this bond was .15%.
(c) Concept: ClassAndSeriesOfObligationCouponRateDescription
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2021, the interest rate on this bond was .15%.
(d) Concept: BondIssuanceExpense This amount is negative due to amounts received as part of the gain on a treasury lock for this debt issuance. These amounts more than offset the expenses associated with the debt issuance.

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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)	173,754,062
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Connection Fees/CIAC	5,293,136
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	142,209,752
11	Leasehold Amortization	30,909,399
12	Amortization of Nuclear Fuel	25,574,502
13	Other	\$73,105,367
14	Income Recorded on Books Not Included in Return	
15	Corporate-Owned Life Insurance	44,033,752
16	Book Gain on Sale-Leaseback	5,495,268
17	Allowance for Funds Used During Construction	3,807,814
18	Other	\$3,905,588
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	208,885,545
21	Winter Weather AAO	63,764,599
22	Regulatory Energy Cost Adjustment	63,068,500
23	Repairs Capitalized on Books	21,437,222
24	Other	\$33,605,422
27	Federal Tax Net Income	2,842,508
28	Show Computation of Tax:	
29	Tax (21% of \$2,842,508)	596,927
30	Other Federal Income Tax Adjustments	(41,517,875)
31	Other-Federal Income Tax Adjustments	(404,290)
32	Total Federal Income Tax Charged to Accrual	(41,325,238)

Name of Respondent: Eversky Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Non Deductible Income Taxes	\$	18,987,384
Amortization of Acquisition Premium		15,243,522
Deferred Compensation		12,305,080
Net Pension Accrual		8,407,831
Retired Plants RL		5,127,651
Insurance Reserves		4,232,172
Amortization of Regulatory Liabilities and Assets		2,887,014
Amortization of Assets		2,088,252
Amortization of Software		1,821,811
Bond Premium and Debt Costs		878,547
Lobbying, Meals, and Miscellaneous		630,812
Depreciation to Clearings		276,093
Bad Debts		207,000
Taxes Other than Income Reserve Adjustment		12,198
	\$	<u>73,105,367</u>

(b) Concept: IncomeRecordedOnBooksNotIncludedInReturn

Income Recorded on Books Not Included in Return - Other		
Ad Valorem Tax Adjustment	\$	2,526,704
PMA Adjustment		1,378,884
	\$	<u>3,905,588</u>

(c) Concept: DeductionsOnReturnNotChargedAgainstBookIncome

Deductions Recorded on Return Not Charged Against Book Income - Other		
Covid Deferral	\$	15,378,429
Removal Costs		11,987,666
WCNOC Outage Expense		5,164,898
LaCygne Lease and Dismantling		381,321
ESOP Dividends		301,535
Energy Center Railcar Leases		175,866
Salvage		153,281
Accrued Legal Fees		47,597
Inventory Obsolescences		14,829
	\$	<u>33,605,422</u>

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 taxes which have 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 amounts.
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 is not affected 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 chargeable to 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 foot- note. 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 accounts.
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 Ret. Earnings (Account 439) (n)	Other (o)	
1	Federal	Income Tax			8,944,138	0	(41,325,238)		[#] 30,848,077	(1,533,023)		(18,105,499)				(23,219,739)
2	Subtotal Federal Tax				8,944,138	0	(41,325,238)	0	30,848,077	(1,533,023)	0	(18,105,499)				(23,219,739)
3	Kansas	Income Tax			9,449,845	0	1,431,102	6,202,516		4,678,431		1,431,102				
4	Subtotal State Tax				9,449,845	0	1,431,102	6,202,516	0	4,678,431	0	1,431,102				
5	Operating Tax Reserve	Sales And Use Tax			738,000	0			[#] 12,198	750,198						
6	Subtotal Other Tax				738,000	0			12,198	750,198	0					
7		Ad Valorem Tax			32,312,628		68,633,573	66,658,470	[#] (3,537)	34,284,194		[#] 66,106,869				2,526,704
8	Subtotal Property Tax				32,312,628	0	68,633,573	66,658,470	(3,537)	34,284,194	0	66,106,869				2,526,704
9	Federal	Unemployment Tax			0	0				0		16,920				(16,920)
10	Kansas	Unemployment Tax			0	0				0		33,486				(33,486)
11	Other	Unemployment Tax			0	0	114		[#] (114)	0		114				
12	Subtotal Unemployment Tax				0	0	114		(114)	0	0	50,520				(50,406)
13	Workers' Compensation	Other State Tax			0	0				0		46,536				(46,536)
14					0	0				0						
15	Subtotal Other State Tax				0	0				0	0	46,536				(46,536)
16	FICA	Payroll Tax			(11,564)	0	(25,495)			(37,059)		6,575,199				(6,600,694)
17	Subtotal Payroll Tax				(11,564)	0	(25,495)			(37,059)	0	6,575,199				(6,600,694)
40	TOTAL				51,433,047	0	28,714,056	72,860,986	30,856,624	38,142,741	0	56,104,727				(27,390,671)

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: TaxAdjustments		
Intercompany Tax Receipts		
(b) Concept: TaxAdjustments		
Intercompany Reclass		
(c) Concept: TaxAdjustments		
Intercompany Reclass		
(d) Concept: TaxAdjustments		
s		
(e) Concept: TaxesAccruedPrepaidAndCharged		
408120 - TOTIT Property Electric	\$	53,733,137
408122 - Ad Valorem Tax Transmission		14,900,436
408123 - Ad Valorem Tax - CR		(9,754,816)
408100 - TOTIT Rider		7,228,112
Total	\$	<u>66,106,869</u>

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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%	(25)						(25)		
3	4%	127,066			411.4	311		126,755		
4	7%	(796,252)					796,252			
5	10%	9,177,473			411.4	906,299	2,202	8,273,376		
6	8%	11,430,017			411.4	796,253	(796,252)	9,837,512		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	19,938,279				1,702,863	2,202	18,237,618		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	10%	350,040			411.5	32,469		317,571		
12	8%	139,776			411.5	12,963		126,813		
47	OTHER TOTAL	489,816				45,432		444,384		
48	GRAND TOTAL	20,428,095				1,748,295	2,202	18,682,002		

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FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredInvestmentTaxCreditsAdjustments
ITC reclass
(b) Concept: AccumulatedDeferredInvestmentTaxCreditsAdjustments
Regulatory amortization to account 182.3.
(c) Concept: AccumulatedDeferredInvestmentTaxCreditsAdjustments
ITC reclass

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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	Employee Contracts	16,358,460	431,923	3,314,369	4,283,029	17,327,120
2	LaCygne Lease Unit #2 Amortization period (06/05-06/29)	29,551,557				29,551,557
3	Minor Items	2,197,232	182.3	2,867,332	5,138,133	4,468,033
47	TOTAL	48,107,249		6,181,701	9,421,162	51,346,710

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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
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	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities	21,116,766	(806,965)			410.1	493,554				19,816,247
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)	21,116,766	(806,965)				493,554				19,816,247
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	21,116,766	(806,965)				493,554				19,816,247
18	Classification of TOTAL										
19	Federal Income Tax	17,469,137	(806,965)				493,554				16,168,618
20	State Income Tax	3,647,629									3,647,629
21	Local Income Tax										

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	884,867,705	674,125					1,130,427	182.3	10,427	884,421,830
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	884,867,705	674,125					1,130,427		10,427	884,421,830
6	Regulatory Assets and Liabilities	(369,595,164)					254	12,939,513			(382,534,677)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	515,272,541	674,125					14,069,940		10,427	501,887,153
10	Classification of TOTAL										
11	Federal Income Tax	518,920,170	387,535					13,783,350		10,427	505,534,782
12	State Income Tax	(3,647,629)	286,590					286,590			(3,647,629)
13	Local Income Tax										

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsDebitedToAccount		
Account 410.1	\$	1,089,320
Account 411.1		41,107
Total	\$	<u>1,130,427</u>

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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		110,906,922	13,324,184	(13,232,167)		3,201,140		43,042,016		37,725,091	128,945,208
4	Regulatory Assets and Liabilities	11,782,849					283.3	6,080,051		10,048,582	15,751,380
9	TOTAL Electric (Total of lines 3 thru 8)	122,689,771	13,324,184	(13,232,167)		3,201,140		49,122,067		47,773,673	144,696,588
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	122,689,771	13,324,184	(13,232,167)		3,201,140		49,122,067		47,773,673	144,696,588
20	Classification of TOTAL										
21	Federal Income Tax	122,686,771	13,324,184	(13,232,167)		3,201,140		48,782,366		47,433,972	144,693,588
22	State Income Tax							339,701		339,701	
23	Local Income Tax										

NOTES

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsDebitToAccount

Account 410.1	\$	571,985
Account 411.1		721,038
Account 190.1		35,732,055
Account 190.1		113,806
Account 254		5,903,132
		<u>43,042,016</u>

(b) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsCreditedToAccount

Account 283.6	\$	6,080,051
Account 190.1		31,645,040
		<u>37,725,091</u>

(c) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsCreditedToAccount

Account 182.3	\$	1,620,288
Account 254		8,428,294
		<u>10,048,582</u>

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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	509,071,956	282,283	19,144,750	36,760,913	526,688,119
2	AFUDC Credits	17,679,102	403	1,329,653	120,507	16,469,956
3	Nuclear Decommissioning Trust - Docket No. 05-WSEE-981-RTS 12/28/05	138,223,972	108,128,230	21,192,617	58,637,713	175,669,068
4	Deferred Regulatory Gain on Sale/Leaseback	48,083,681	507	5,495,268		42,588,413
5	Retail Energy Cost Adjustment - Docket No. 05-WSEE-981-RTS 12/28/05	541,935	254	541,935		0
6	Pension Tracker - Docket No. 10-WSEE-135-ACT 09/11/09 Amortization period (11/15-10/20)	1,272,310	407.3	1,937,800	977,515	312,025
7	Accumulated Depreciation Retired Plants - Docket No. 18-WSEE-328-RTS	10,990,192			5,127,651	16,117,843
8	Kansas State Income Tax Change - Docket No. 21-EKME-050-RTS	0			8,372,806	8,372,806
41	TOTAL	725,863,148		49,642,023	109,997,105	786,218,230

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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	388,038,302	386,212,119	3,110,589	3,087,234	293,976	293,297
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	297,183,149	286,044,974	3,038,677	2,899,568	40,458	37,949
5	Large (or Ind.) (See Instr. 4)	229,270,104	221,971,730	3,464,617	3,177,607	3,219	3,254
6	(444) Public Street and Highway Lighting	6,912,800	6,908,578	16,908	16,917	177	
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	921,404,355	901,137,401	9,630,791	9,181,326	337,830	334,500
11	(447) Sales for Resale	41,960,187	14,052,851	1,855,172	1,628,176	5	8
12	TOTAL Sales of Electricity	963,364,542	915,190,252	11,485,963	10,809,502	337,835	334,508
13	(Less) (449.1) Provision for Rate Refunds	12,176,462	49,344,368				
14	TOTAL Revenues Before Prov. for Refunds	951,188,080	865,845,884	11,485,963	10,809,502	337,835	334,508
15	Other Operating Revenues						
16	(450) Forfeited Discounts	1,792	273,918				
17	(451) Miscellaneous Service Revenues	\$786,681	\$1,044,527				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	2,032,289	2,124,149				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	\$222,817	\$84,264				
22	(456.1) Revenues from Transmission of Electricity of Others	155,033,831	138,580,577				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						

26	TOTAL Other Operating Revenues	158,077,410	142,107,435			
27	TOTAL Electric Operating Revenues	1,109,265,490	1,007,953,319			

Line12, column (b) includes \$ (6,528,000) of unbilled revenues.
Line12, column (d) includes (72,000) MWH relating to unbilled revenues

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues

Collection Charges	\$	3,942
Connection Charges		453,337
Reconnect Charges		84,120
Disconnect Charges		65,230
Meter Damage Charges		7,910
Other Service Revenues		2,200
Temporary Service Charges		169,942
Total	\$	<u>786,681</u>

(b) Concept: OtherElectricRevenue

Returned Check Service Charges	\$	252,960
Other Revenue		(43)
Sales tax refund processing fees		4,900
Estimated use tax		(35,000)
Total	\$	<u>222,817</u>

(c) Concept: MiscellaneousServiceRevenues

Collection Charges	\$	83,955
Connection Charges		473,489
Reconnect Charges		47,372
Returned Check Service Charges		192,090
Meter Damage Charges		20,265
Other Service Revenues		9,880
Temporary Service Charges		185,076
Net Metering Application Fees		32,400
Total	\$	<u>1,044,527</u>

(d) Concept: OtherElectricRevenue

Scrap Sales and Revenues	\$	87,487
Other Revenue		(3,223)
Total	\$	<u>84,264</u>

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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)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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30					
31					
32					

33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTAL			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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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	WSREV-Residential Electric Vehicle	389	44,256	20	19,473	0.1136
2	WSREVM-Residential Electric Vehicle w/ Net Mtr	17	2,607	2	8,314	0.1568
3	WSRPER-Residential Peak Efficiency	2,992	356,611	230	13,009	0.1192
4	WSRPERNM-Residential Peak Efficiency w/ Net Mtr	6	1,196	2	2,933	0.2038
5	WSRS-Residential Standard	3,127,284	392,829,920	286,133	10,929	0.1256
6	WSRSDGNM-Residential Distributed Generation w/ Net Mtr	2,714	356,903	489	5,551	0.1315
7	WSRSMU-Residential Multi Unit Svc	478	57,187	28	17,051	0.1198
8	WSRSNM-Residential w/ Net Mtr	1,442	182,794	159	9,070	0.1268
9	WSRSPG-Residential w/ Parallel Generation	67	8,328	6	11,226	0.1236
10	WSRSRCV-Residential Restricted Conservation	4,474	627,034	1,413	3,166	0.1402
11	WSRSSLR-Residential w/ Solar	2,749	398,307	195	14,097	0.1449
12	WSSALR-Residential Security Lighting	4,797	961,390	5,278	909	0.2004
13	WSTOU-Residential Time of Use	286	35,740	21	13,604	0.1251
14	RENEW-Renewable Energy		8,200			
15	Unbilled Revenue	(40,000)	(4,340,000)			0.1085
16	Net Metering	2,894				
17	Alternative Revenue Programs		(5,985,860)			
18	Amortize Energy Efficiency Rider		(543,600)			
19	Amortize RECA		1,258,009			
20	Merger Credits Reclass		1,779,280			
41	TOTAL Billed Residential Sales	3,150,589	392,378,302	293,976	10,717	0.1245
42	TOTAL Unbilled Rev. (See Instr. 6)	(40,000)	(4,340,000)			0.1085
43	TOTAL	3,110,589	388,038,302	293,976	10,581	0.1247

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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.
- 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.
- 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).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- 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	WSDOR-Dedicated Off Peak Svc	164	13,123	2	82,183	0.0798
2	WSEIS-Educational Institution Svc	262,040	23,876,797	444	590,181	0.0911
3	WSEISNM-Educational Institution Svc w/ Net Mtr	2,706	247,400	3	901,897	0.0914
4	WSETS-Electric Transit Svc	27	1,449	0		0.0541
5	WSETSD-Electric Transit Svc w/ DRPS	346	24,459	1	345,953	0.0707
6	WSGSS-Generation Substitution Svc	9,134	776,254	17	537,310	0.0850
7	WSLGS-Large General Svc	223,130	16,510,823	11	20,284,523	0.0740
8	WSLGSD-Large General Svc w/ DRPS	43,127	2,938,950	3	14,375,636	0.0681
9	WSLGSPPD-Large General Svc Purchased Power	13,492	947,479	1	13,492,062	0.0702
10	WSLGSTRN-Large General Svc Transmission	999	442,878	1	999,000	0.4433
11	WSLGSTRND-Large General Svc Transmission w/ DRPS	5,102	473,921	1	5,102,200	0.0929
12	WSLGSSEC-Large General Svc Secondary	98,809	8,109,041	10	9,880,887	0.0821
13	WSLGSSECD-Large General Svc Secondary w/ DRPS	25,472	1,986,431	3	8,490,518	0.0780
14	WSMGS-Medium General Svc	761,659	67,733,553	411	1,853,184	0.0889
15	WSMGSD-Medium General Svc w/ DRPS	62,714	5,516,843	26	2,412,067	0.0880
16	WSMGSPG-Medium General Svc w/ Parallel Generation	1,133	145,737	1	1,133,443	0.1286
17	WSRITODS-Restricted Institution Time of Day	9,885	1,146,305	224	44,129	0.1160
18	WSSALNR-Security Lighting Non-Residential	16,507	3,034,432	5,802	2,845	0.1838
19	WSSES-Standard Educational Svc	69,613	6,766,255	165	421,899	0.0972
20	WSSESD-Standard Educational Svc w/ DRPS	4,589	424,519	8	573,651	0.0925
21	WSSESNM-Standard Educational Svc w/ Net Mtr	6,957	585,622	3	2,318,814	0.0842
22	WSSESNet MtrD-Standard Educational Svc Net Mtrw/ DRPS	1,365	114,834	1	1,365,367	0.0841
23	WSSGS-Small General Svc	1,393,452	154,980,614	31,299	44,521	0.1112
24	WSSGSD-Small General Svc w/ DRPS	29,276	3,350,782	911	32,136	0.1145
25	WSSGSNM-Small General Svc w/ Net Mtr	3,599	396,660	40	89,981	0.1102
26	WSSGSNet MtrD-Small General Svc w/ Net Mtr & DRPS	309	32,079	1	308,542	0.1040
27	WSSGSPG-Small General Svc w/ Parallel Generation	49	5,687	1	49,180	0.1156
28	WSSGSRL-Small General Svc Recreational Lighting	1,607	227,445	118	13,623	0.1415
29	WSSGSRLD-Sm General Svc Recreational Lighting w/ DRPS	579	74,670	14	41,347	0.1290

30	WSSGSSLR-Small General Svc w/ Solar	382	52,612	7	54,591	0.1377
31	WSSGSUS-Small General Svc UnMetered	330	79,683	119	2,771	0.2417
32	WSSGSUSD-Small General Svc UnMetered w/ DRPS	110	12,427	5	22,085	0.1125
33	WSST-Short Term Svc	1,693	399,272	742	2,282	0.2358
34	WSTESC-Total Electric School & Church	8,604	822,715	63	136,564	0.0956
35	RENEW-Renewable Energy		35	0		
36	Charging Stations	24	3,216	0		0.1330
37	Unbilled Revenue	(21,000)	(1,498,000)	0		0.0713
38	Net Metering	693		0		
39	Alternative Revenue Programs		(5,492,082)	0		
40	Amortize Energy Efficiency Rider		(526,291)	0		
41	Amortize RECA		1,111,356	0		
42	Merger Credits Reclass		1,333,164	0		
41	TOTAL Billed Small or Commercial	3,059,677	298,681,149	40,458	75,626	0.0976
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(21,000)	(1,498,000)			0.0713
43	TOTAL Small or Commercial	3,038,677	297,183,149	40,458	75,107	0.0978

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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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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- 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.
- 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).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- 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	WSGSS-Generation Substitution Svc	23,218	1,991,416	30	773,927	0.0858
2	WSGSSD-Generation Substitution Svc w/ DRPS	1,466	126,733	2	732,979	0.0865
3	WSILP-Industrial & Large Power Svc	419,334	26,508,578	1	419,334,000	0.0632
4	WSLGS-Large General Svc	565,265	41,524,649	28	20,188,042	0.0735
5	WSLGSD-Large General Svc w/ DRPS	340,009	23,688,121	11	30,909,935	0.0697
6	WSLGSSLR-Large General Svc w/ Solar	39,309	2,553,811	1	39,309,169	0.0650
7	WSLGSTRN-Large General Svc Transmission	155,575	13,598,727	9	17,286,143	0.0874
8	WSLGSTRND-Large General Svc Transmission w/ DRPS	23,691	1,821,557	2	11,845,453	0.0769
9	WS Special Contracts	1,437,744	74,589,419	10	143,774,352	0.0519
10	WSLGSSEC-Large General Svc Secondary	53,822	4,611,754	8	6,727,810	0.0857
11	WSLGSSECD-Large General Svc Secondary w/ DRPS	44,253	3,629,319	3	14,751,114	0.0820
12	WSMGS-Medium General Svc	202,630	20,970,405	131	1,546,792	0.1035
13	WSMGSD-Medium General Svc w/ DRPS	16,550	1,678,702	9	1,838,926	0.1014
14	WSMGSNM-Medium General Svc w/ Net Mtr	245	35,247			0.1439
15	WSOPS-Off Peak Svc	12,005	1,021,083	3	4,001,638	0.0851
16	WSSGS-Small General Svc	137,191	15,286,669	2,925	46,903	0.1114
17	WSSGSD-Small General Svc w/ DRPS	2,109	255,200	42	50,209	0.1210
18	WSSGSNM-Small General Svc w/ Net Mtr	213	23,815	4	53,179	0.1120
19	Unbilled Revenue	(11,000)	(690,000)			0.0627
20	Net Metering	988				
21	Alternative Revenue Programs		(5,300,262)			
22	Amortize Energy Efficiency Rider		(577,717)			
23	Amortize RECA		1,014,885			
24	Merger Credits Reclass		907,993			
41	TOTAL Billed Large (or Ind.) Sales	3,475,617	229,960,104	3,219	1,079,719	0.0662
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(11,000)	(690,000)			0.0627
43	TOTAL Large (or Ind.)	3,464,617	229,270,104	3,219	1,076,302	0.0662

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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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)
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41	TOTAL Billed Commercial and Industrial Sales				
42	TOTAL Unbilled Rev. (See Instr. 6)				
43	TOTAL				

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SALES OF ELECTRICITY BY RATE SCHEDULES

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- 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.
- 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).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- 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	WSSL-Street Lighting	15,891	6,537,833	146	108,842	0.4114
2	WSTS-Traffic Signal Svc	833	338,980	5	166,506	0.4072
3	WSTSD-Traffic Signal Svc w/ DRPS		126	1	384	0.3290
4	WSTSUS-Traffic Signal Svc UnMetered	184	22,077	25	7,364	0.1199
5	Amortize RECA		(30,280)			
6	Merger Credits Reclass		44,064			
41	TOTAL Billed Public Street and Highway Lighting	16,908	6,912,800	177	95,525	0.4088
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	16,908	6,912,800	177	95,525	0.4088

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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- 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		12,176,462		

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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)
41	TOTAL Billed - All Accounts	9,702,791	927,932,355	337,830	28,721	0.0956
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(72,000)	(6,528,000)			0.0907
43	TOTAL - All Accounts	9,630,791	921,404,355	337,830	28,508	0.0957

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FOOTNOTE DATA

(a) Concept: RevenueFromSalesOfElectricityByRateSchedulesIncludingUnbilledRevenue

Revenue shown on page 304 by individual rate ID include merger bill credits as ordered to be refunded to customers in merger Dockets 18-KCPE-095-MER and 18-WSEE-328-RTS. However, a one line item adjustment entitled "Merger Credit Reclass" has been applied to each revenues class section to add back the merger bill credit amounts. This separate line item was required on page 304 beginning with 2021 reporting due to FERC's XBRL Taxonomy and FERC Validation checks between pages 300 and 304.

The table is provided below to illustrate the reduction in rates to customers on a total by revenue class basis, Revenue Per KWh Sold.

	MWh sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWh Sold
Residential Sales					
Residential Sales Billed	3,150,589	390,599,022	293,976	10,717	0.1240
Residential Sales Unbilled	(40,000)	(4,340,000)	—	—	0.1085
Residential Sales Total	3,110,589	386,259,022	293,976	10,581	0.1242
Commercial Sales					
Commercial Sales Billed	3,059,677	297,347,985	40,458	75,626	0.0972
Commercial Sales Unbilled	(21,000)	(1,498,000)	—	—	0.0713
Commercial Sales Total	3,038,677	295,849,985	40,458	75,107	0.0974
Industrial Sales					
Industrial Sales Billed	3,475,617	229,052,111	3,219	1,079,719	0.0659
Industrial Sales Unbilled	(11,000)	(690,000)	—	—	0.0627
Industrial Sales Total	3,464,617	228,362,111	3,219	1,076,302	0.0659
Public Street and Highway Lighting Sales					
Public Street and Highway Lighting Sales Billed	16,908	6,868,736	177	95,525	0.4062
Public Street and Highway Lighting Sales Unbilled	—	—	—	—	—
Public Street and Highway Lighting Sales Total	16,908	6,868,736	177	95,525	0.4062
Total Sales					
Total Billed including Merger Credits	9,702,791	923,867,854	337,830	28,721	0.0952
Total Unbilled Rev. (See Instr. 6)	(72,000)	(6,528,000)	—	—	0.0907
TOTAL	9,630,791	917,339,854	337,830	28,508	0.0953

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SALES FOR RESALE (Account 447)

1. 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).
2. 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.
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 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.

4. 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).
5. 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.
6. 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. 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.
10. 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 (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h++j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	City of Arma, KS	RQ	321				0		(43)		(43)
2	City of Blue Mound, KS	RQ	Vol. 20				0		(7)		(7)
3	City of Bronson, KS	RQ	Vol. 20	0.326	0.347	0.326	2,014	85,388	49,834		135,222
4	City of Bronson, KS	AD	Vol. 20	0.000	0.000	0.000	0			1,584	1,584
5	City of Elsmore, KS	RQ	302	0.000	0.000	0.000	511		26,164		26,164
6	City of Elsmore, KS	AD	302	0.000	0.000	0.000	0			393	393
7	City of La Harpe, KS	RQ	Vol. 20	0.000	0.000	0.000	0		(13)		(13)
8	City of Mindenmines, MO	RQ	Vol. 20	0.383	0.400	0.383	2,233	100,741	54,394		155,135
9	City of Mindenmines, MO	AD	Vol. 20	0.000	0.000	0.000	0			1,243	1,243
10	City of Moran, KS	RQ	Vol. 20	0.000	0.000	0.000	0		(19)		(19)
11	City of Mulberry, KS	RQ	Vol. 20	0.441	0.474	0.441	2,507	115,501	61,245		176,746
12	City of Mulberry, KS	AD	Vol. 20	0	0	0	0			932	932
13	City of Savonburg, KS	RQ	298	0	0	0	914		48,884		48,884
14	City of Savonburg, KS	AD	298	0	0	0	0			946	946

15	Southwest Power Pool	OS	1	0	0	0	1,849,268		41,462,511		41,462,511
16	Southwest Power Pool	AD	1	0	0	0	(2,275)			(49,491)	(49,491)
15	Subtotal - RQ						8,179	301,630	240,439		542,069
16	Subtotal-Non-RQ						1,846,993		41,462,511	(44,393)	41,418,118
17	Total						1,855,172	301,630	41,702,950	(44,393)	41,960,187

Name of Respondent: Evergny Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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 2020 Energy Charges.

Name of Respondent: Eversky Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	3,080,431	3,318,237
5	(501) Fuel	(31,804,580)	88,355,772
6	(502) Steam Expenses	3,475,390	3,517,227
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	905,366	924,852
10	(506) Miscellaneous Steam Power Expenses	4,064,563	2,717,182
11	(507) Rents	14,784,417	14,847,825
12	(509) Allowances	(5)	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	(5,494,418)	113,681,095
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	3,052,155	2,892,462
16	(511) Maintenance of Structures	1,949,115	2,166,487
17	(512) Maintenance of Boiler Plant	11,442,260	9,094,268
18	(513) Maintenance of Electric Plant	1,901,827	2,431,556
19	(514) Maintenance of Miscellaneous Steam Plant	838,225	616,778
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	19,183,582	17,201,551
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	13,689,164	130,882,646
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	6,592,624	5,969,011
25	(518) Fuel	25,779,591	29,146,859
26	(519) Coolants and Water	3,345,172	3,164,786
27	(520) Steam Expenses	13,666,772	10,648,874
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	1,125,173	1,022,097
31	(524) Miscellaneous Nuclear Power Expenses	26,286,639	32,746,958
32	(525) Rents		

33	TOTAL Operation (Enter Total of lines 24 thru 32)	76,795,971	82,698,585
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	3,921,464	3,117,756
36	(529) Maintenance of Structures	1,986,134	2,065,840
37	(530) Maintenance of Reactor Plant Equipment	10,735,501	12,534,065
38	(531) Maintenance of Electric Plant	3,813,683	1,733,056
39	(532) Maintenance of Miscellaneous Nuclear Plant	1,953,323	2,012,185
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	22,410,105	21,462,902
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	99,206,076	104,161,487
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		3,336
63	(547) Fuel	3,198	(124,287)
64	(548) Generation Expenses		9,598
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	9,873	60,840
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	13,071	(50,513)
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		

70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	24,728	
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(291)	10,035
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	24,437	10,035
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	37,508	(40,478)
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	207,719,778	27,616,648
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching	253,683	(2,048,618)
78	(557) Other Expenses	3,203,296	1,774,418
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	211,176,757	27,342,448
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	324,109,505	262,346,103
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	328,685	339,350
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	88,913	148,350
87	(561.3) Load Dispatch-Transmission Service and Scheduling	55,296	20,728
88	(561.4) Scheduling, System Control and Dispatch Services	2,895,848	2,949,489
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies	573	
92	(561.8) Reliability, Planning and Standards Development Services	678,409	812,197
93	(562) Station Expenses	239,190	33,033
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	987,612	271,336
95	(564) Underground Lines Expenses	178,253	185,418
96	(565) Transmission of Electricity by Others	27	6,239
97	(566) Miscellaneous Transmission Expenses	136,904,051	120,057,473
98	(567) Rents		
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	142,356,857	124,823,613
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	348,530	424,835
102	(569) Maintenance of Structures	2,027	109,456
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	1,134,563	1,529,350
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,936,844	880,578
109	(572) Maintenance of Underground Lines	191,922	185,407
110	(573) Maintenance of Miscellaneous Transmission Plant	313,203	2,596
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,927,089	3,132,222
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	146,283,946	127,955,835
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	1,904	3,163,104
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,904	3,163,104
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)	1,904	3,163,104
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	841,669	962,127
135	(581) Load Dispatching	2,303,309	2,668,909
136	(582) Station Expenses	99,433	8,440
137	(583) Overhead Line Expenses	(448,830)	(208,488)
138	(584) Underground Line Expenses	610,630	223,885
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	25,569	81,285
140	(586) Meter Expenses	837,941	1,929,327
141	(587) Customer Installations Expenses	18,942	86,200
142	(588) Miscellaneous Expenses	3,460,382	3,041,611

143	(589) Rents	178,427	179,857
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	7,927,472	8,973,153
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	178,946	157,323
147	(591) Maintenance of Structures	6,663	29,632
148	(592) Maintenance of Station Equipment	1,349,320	1,117,603
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	14,081,145	15,839,359
150	(594) Maintenance of Underground Lines	1,334,714	1,694,053
151	(595) Maintenance of Line Transformers	484,696	131,754
152	(596) Maintenance of Street Lighting and Signal Systems	171,066	214,260
153	(597) Maintenance of Meters	162,842	213,749
154	(598) Maintenance of Miscellaneous Distribution Plant	1,718,818	950,666
155	TOTAL Maintenance (Total of Lines 146 thru 154)	19,488,210	20,348,399
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	27,415,682	29,321,552
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,492,061	946,840
160	(902) Meter Reading Expenses	525,219	492,264
161	(903) Customer Records and Collection Expenses	14,490,116	5,810,446
162	(904) Uncollectible Accounts	207,000	65,000
163	(905) Miscellaneous Customer Accounts Expenses	43,369	109,468
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	16,757,765	7,424,018
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	140,729	107,584
168	(908) Customer Assistance Expenses	526,702	872,109
169	(909) Informational and Instructional Expenses	977,376	54,411
170	(910) Miscellaneous Customer Service and Informational Expenses	812,939	472,161
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	2,457,746	1,506,265
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	196,454	120,639
175	(912) Demonstrating and Selling Expenses	159,380	111,874
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	485,121	290,166
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	840,955	522,679
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		

181	(920) Administrative and General Salaries	24,928,668	23,575,977
182	(921) Office Supplies and Expenses	6,083,825	7,658,040
183	(Less) (922) Administrative Expenses Transferred-Credit	1,191,769	(919,265)
184	(923) Outside Services Employed	6,800,586	6,106,189
185	(924) Property Insurance	4,009,012	3,098,777
186	(925) Injuries and Damages	2,997,769	2,547,042
187	(926) Employee Pensions and Benefits	42,469,872	49,319,462
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,902,353	2,483,275
190	(929) (Less) Duplicate Charges-Cr.	99,504	
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	3,181,971	3,029,964
193	(931) Rents	1,079,347	917,462
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	92,162,130	99,655,453
195	Maintenance		
196	(935) Maintenance of General Plant	7,038,890	5,728,013
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	99,201,020	105,383,466
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	617,068,523	537,623,022

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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PURCHASED POWER (Account 555)

- 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.
- 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.
- 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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- Report in column (g) the megawatt-hours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatt-hours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatt-hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- 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.
- 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.
- 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 (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			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	City of Savonburg, KS	RQ	Vol. 20	0			0							
2	Southwest Power Pool	OS	(1)	0			2,005,184					\$207,657,102		207,657,102
3	Southwest Power Pool	AD	(1)	0			18,534						\$62,676	62,676
15	TOTAL						2,023,718							

Name of Respondent: Eergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: EnergyChargesOfPurchasedPower
Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.
(b) Concept: OtherChargesOfPurchasedPower
Adjustment to actualize 2020 Energy Charges.

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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 in 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 Revenues (\$) (k+l+m) (n)
1	City of Blue Mound	Evergy KS South, Inc	City of Blue Mound	AD	¹⁸¹ 20	City of Blue Mound	City of Blue Mound						¹⁸¹ 1,794	1,794
2	City of Bronson	Evergy KS South, Inc	City of Bronson	FNO	¹⁸¹ 20	City of Bronson	City of Bronson						¹⁸¹ 42,219	42,219
3	City of Bronson	Evergy KS South, Inc	City of Bronson	AD	¹⁸¹ 20	City of Bronson	City of Bronson						¹⁸¹ (3,170)	(3,170)
4	City of Elsmore	Evergy KS South, Inc	City of Elsmore	FNO	¹⁸¹ 20	City of Elsmore	City of Elsmore						¹⁸¹ 10,997	10,997
5	City of LaHarpe	Evergy KS South, Inc	City of LaHarpe	AD	¹⁸¹ 20	City of LaHarpe	City of LaHarpe						¹⁸¹ 2,559	2,559
6	City of Mindenmines	Evergy KS South, Inc	City of Mindenmines	FNO	¹⁸¹ 20	City of Mindenmines	City of Mindenmines						¹⁸¹ 33,176	33,176
7	City of Moran	Evergy KS South, Inc	City of Moran	AD	¹⁸¹ 20	City of Moran	City of Moran						¹⁸¹ (402)	(402)
8	City of Mulberry	Evergy KS South, Inc	City of Mulberry	FNO	¹⁸¹ 20	City of Mulberry	City of Mulberry						¹⁸¹ 50,970	50,970
9	City of Mulberry	Evergy KS South, Inc	City of Mulberry	AD	¹⁸¹ 20	City of Mulberry	City of Mulberry						¹⁸¹ (3,575)	(3,575)
10	City of Savonburg	Evergy KS South, Inc	City of Savonburg	FNO	¹⁸¹ 6	City of Savonburg	City of Savonburg						¹⁸¹ 24,756	24,756
11	City of Savonburg	Evergy KS South, Inc	City of Savonburg	AD	¹⁸¹ 6	City of Savonburg	City of Savonburg						¹⁸¹ (1,407)	(1,407)
12	Southwest Power Pool	Evergy KS South, Inc	Southwest Power Pool	OS	¹⁸¹ SPP Tariff	Multiple Interconnections	Multiple Interconnections						¹⁸¹ 154,875,914	154,875,914
35	TOTAL							0	0	0			155,033,831	155,033,831

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(b) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(c) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(d) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(e) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(f) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(g) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(h) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(i) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff.
(j) Concept: RateScheduleTariffNumber Market Based Wholesale Agreement
(k) Concept: RateScheduleTariffNumber Market Based Wholesale Agreement
(l) Concept: RateScheduleTariffNumber Southwest Power Pool Transmission Open Access Tariff.
(m) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(n) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(o) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(p) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(q) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(r) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(s) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(t) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(u) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(v) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(w) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenues posted from prior period.
(x) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenue received per Southwest Power Pool Open Access Transmission Tariff.



Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)
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2					
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40	TOTAL			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. 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.
2. 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.
3. 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.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. 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.
6. Enter ""TOTAL"" in column (a) as the last line.
7. 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	Southwest Power Pool	LFP				27		27
2	Southwest Power Pool	SFP						
3	Southwest Power Pool	FNS						
4	Southwest Power Pool	NF						
	TOTAL		0	0	0	27	0	27

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	1,506,287
2	Nuclear Power Research Expenses	440,970
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	165,104
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Director's Fees and Expenses	798,204
7	Cost of Environmental Reserve	26,319
8	Bank Fees	237,202
9	Other Miscellaneous Expense	10,286
10	Discounts Earned	(2,401)
46	<u>TOTAL</u>	3,181,971

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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.

A. Summary of Depreciation and Amortization Charges

Line No.	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)	Total (f)
1	Intangible Plant				1,866,509	1,866,509
2	Steam Production Plant	34,196,958	2,362,796	30,782,072		67,341,826
3	Nuclear Production Plant	38,986,408	2,368,366			41,354,774
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	32,020	7,418			39,438
7	Transmission Plant	30,717,658	25,475			30,743,133
8	Distribution Plant	34,690,316				34,690,316
9	Regional Transmission and Market Operation					
10	General Plant	5,653,560		127,327		5,780,887
11	Common Plant-Electric					
12	TOTAL	144,276,920	4,764,055	30,909,399	1,866,509	181,816,883

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production-Steam-JEC #1-311	14,826	42 years, 8 months, 12 days	(1.9)	2.08	200-SC	23 years, 3 months, 19 days
13	Production-Steam-JEC #1-312	33,567	41 years, 8 months, 12 days	(1.8)	2.24	200-SC	23 years, 3 months, 19 days
14	Production-Steam-JEC #1-312.02	75,596	27 years, 10 months, 25 days	(1.8)	3.73	200-SC	23 years, 3 months, 19 days
15	Production-Steam-JEC #1-314	16,129	34 years, 1 month, 6 days	(0.6)	2.83	200-SC	23 years, 3 months, 19 days
16	Production-Steam-JEC #1-315	10,380	37 years, 10 months, 25 days	(1.8)	2.43	200-SC	23 years, 3 months, 19 days
17	Production-Steam-JEC #1-316	1,373	35 years, 2 months, 12 days	(0.6)	2.68	200-SC	23 years, 3 months, 19 days
18	Production-Steam-JEC #2-311	8,767	54 years, 2 months, 12 days	(1.9)	1.48	200-SC	23 years, 3 months, 19 days

19	Production-Steam-JEC #2-312	30,496	41 years, 7 months, 6 days	(1.8)	2.22	200-SC	23 years, 3 months, 19 days
20	Production-Steam-JEC #2-312.02	44,511	31 years, 10 months, 25 days	(1.8)	3.04	200-SC	23 years, 3 months, 19 days
21	Production-Steam-JEC #2-314	16,327	35 years, 10 months, 25 days	(0.6)	2.57	200-SC	23 years, 3 months, 19 days
22	Production-Steam-JEC #2-315	8,224	39 years, 2 months, 12 days	(1.8)	2.38	200-SC	23 years, 3 months, 19 days
23	Production-Steam-JEC #2-316	2,087	32 years, 1 month, 6 days	(0.6)	2.89	200-SC	23 years, 3 months, 19 days
24	Production-Steam-JEC #3-311	14,664	51 years, 2 months, 12 days	(1.9)	1.62	200-SC	23 years, 3 months, 19 days
25	Production-Steam-JEC #3-312	43,800	42 years, 1 month, 6 days	(1.8)	2.17	200-SC	23 years, 3 months, 19 days
26	Production-Steam-JEC #3-312.02	50,632	33 years, 9 months, 18 days	(1.8)	2.87	200-SC	23 years, 3 months, 19 days
27	Production-Steam-JEC #3-314	25,294	40 years, 9 months, 18 days	(0.6)	2.19	200-SC	23 years, 3 months, 19 days
28	Production-Steam-JEC #3-315	8,445	41 years, 1 month, 6 days	(1.8)	2.18	200-SC	23 years, 3 months, 19 days
29	Production-Steam-JEC #3-316	864	31 years	(0.6)	3.06	200-SC	23 years, 3 months, 19 days
30	Production-Steam-JEC Common-311	29,133	39 years	(1.8)	2.35	200-SC	23 years, 3 months, 19 days
31	Production-Steam-JEC Common-312	24,758	33 years, 2 months, 12 days	(1.8)	3.09	200-SC	23 years, 3 months, 19 days
32	Production-Steam-JEC Common-312.01	83	38 years, 8 months, 12 days	(0.6)	2.21	200-SC	23 years, 3 months, 19 days
33	Production-Steam-JEC Common-312.02	32,126	30 years, 7 months, 6 days	(1.8)	3.37	200-SC	23 years, 3 months, 19 days
34	Production-Steam-JEC Common-314	3,174	30 years, 1 month, 6 days	(0.6)	3.35	200-SC	23 years, 3 months, 19 days
35	Production-Steam-JEC Common-315	3,347	30 years	(1.8)	3.26	200-SC	23 years, 3 months, 19 days
36	Production-Steam-JEC Common-316	3,739	35 years, 4 months, 24 days	(0.6)	2.6	200-SC	23 years, 3 months, 19 days
37	Production-Steam-La Cygne #1-311	26,548	46 years, 7 months, 6 days	(1.9)	1.84	200-SC	23 years, 3 months, 19 days
38	Production-Steam-La Cygne #1-312	179,036	32 years, 8 months, 12 days	(1.8)	3.21	200-SC	23 years, 3 months, 19 days
39	Production-Steam-La Cygne #1-312.02	224,679	28 years	(1.8)	3.53	200-SC	23 years, 3 months, 19 days
40	Production-Steam-La Cygne #1-314	43,441	41 years, 9 months, 18 days	(0.6)	2.13	200-SC	23 years, 3 months, 19 days
41	Production-Steam-La Cygne #1-315	19,208	32 years	(1.8)	3.01	200-SC	23 years, 3 months, 19 days
42	Production-Steam-La Cygne #1-316	2,737	32 years, 2 months, 12 days	(0.6)	2.93	200-SC	23 years, 3 months, 19 days
43	Production-Steam-La Cygne #2-311	1,890	36 years	(1.8)	2.59	200-SC	23 years, 3 months, 19 days
44	Production-Steam-La Cygne #2-312	6,526	41 years, 10 months, 25 days	(1.8)	2.36	200-SC	23 years, 3 months, 19 days

45	⁽⁹⁾ Production-Steam-La Cygne #2-312.01	804	59 years, 6 months	(0.6)	1.27	200-SC	23 years, 3 months, 19 days
46	⁽⁹⁾ Production-Steam-La Cygne #2-312.02	96	29 years, 4 months, 24 days	(1.8)	3.31	200-SC	23 years, 3 months, 19 days
47	Production-Steam-La Cygne #2-314	1,067	44 years, 3 months, 19 days	(0.6)	5.12	200-SC	23 years, 3 months, 19 days
48	Production-Steam-La Cygne #2-315	635	47 years, 6 months	(1.9)	2.08	200-SC	23 years, 3 months, 19 days
49	Production-Steam-La Cygne #2-316	530	44 years, 3 months, 19 days	(0.6)	1.94	200-SC	23 years, 3 months, 19 days
50	Production-Steam-La Cygne Common-311	61,155	27 years, 8 months, 12 days	(1.7)	3.7	200-SC	23 years, 3 months, 19 days
51	Production-Steam-La Cygne Common-312	77,459	25 years, 2 months, 12 days	(1.7)	4	200-SC	23 years, 3 months, 19 days
52	⁽⁹⁾ Production-Steam-La Cygne Common-312.01	327	33 years, 1 month, 6 days	(0.6)	2.83	200-SC	23 years, 3 months, 19 days
53	Production-Steam-La Cygne Common-314	1,336	36 years, 3 months, 19 days	(0.6)	2.5	200-SC	23 years, 3 months, 19 days
54	Production-Steam-La Cygne Common-315	1,698	28 years, 6 months	(1.8)	3.47	200-SC	23 years, 3 months, 19 days
55	Production-Steam-La Cygne Common-316	5,838	31 years, 3 months, 19 days	(0.6)	3.07	200-SC	23 years, 3 months, 19 days
56	Production-Steam-G. Evans Common-311	89	29 years, 9 months, 18 days	(0.8)	2.55	200-SC	
57	Production-Nuclear-Wolf Creek-321	453,795	53 years, 7 months, 6 days	(1.5)	1.6	200-SC	27 years, 4 months, 24 days
58	Production-Nuclear-Wolf Creek-322	962,373	42 years, 8 months, 12 days	(0.4)	2.14	200-SC	27 years, 4 months, 24 days
59	Production-Nuclear-Wolf Creek-323	217,828	39 years, 1 month, 6 days		2.38	200-SC	27 years, 6 months
60	Production-Nuclear-Wolf Creek-324	160,364	49 years, 2 months, 12 days		1.77	200-SC	27 years, 4 months, 24 days
61	Production-Nuclear-Wolf Creek-325	124,421	38 years, 4 months, 24 days		2.44	200-SC	27 years, 6 months
62	Production-Diesel Gen- G. Evans-344	1,809	43 years, 7 months, 6 days	(0.8)	1.77	200-SC	29 years, 3 months, 19 days
63	Transmission-352	32,676	55 years	(10)	1.74	S2	37 years, 3 months, 19 days
64	⁽⁹⁾ Transmission 352	290	56 years, 7 months, 24 days	(4.4)	1.55	65-R4	31 years, 4 months, 13 days
65	⁽⁹⁾ Transmission-352.06	38	55 years	(10)	6.67	S2	15 years
66	Transmission-353	415,193	58 years	(10)	1.67	R1.5	64 years, 10 months, 25 days
67	⁽⁹⁾ Transmission 353	31,815	52 years, 7 months, 6 days	(4.9)	2.28	65-R2	29 years, 10 months, 6 days
68	⁽⁹⁾ Transmission-353.06	4,570	58 years	(10)	6.67	R1.5	15 years
69	Transmission-354	7,041	65 years	(30)	1.43	R3	28 years, 6 months
70	Transmission-355	544,296	50 years	(25)	2.59	R1.5	31 years, 3 months, 19 days
71	⁽⁹⁾ Transmission 355	58	45 years, 10 months, 25 days	(21.8)	1.99	55-R2	28 years, 7 months, 2 days
72	⁽⁹⁾ Transmission-355.06	46,032	50 years	(25)	6.67	R1.5	15 years

73	Transmission-356	185,807	50 years	(15)	2.46	R2	48 years, 9 months, 18 days
74	^{(b)(1)} Transmission 356	39	41 years, 29 days	(13.1)	1.85	60-R2.5	31 years, 6 months, 10 days
75	^{(b)(1)} Transmission-356.06	13,516	50 years	(15)	6.67	R2	15 years
76	Transmission-357	452	65 years		1.06	R3	66 years, 8 months, 12 days
77	Transmission-358	3,466	49 years		1.99	R4	47 years, 7 months, 6 days
78	Transmission-359	20	65 years		0.7	R4	64 years, 1 month, 6 days
79	Distribution-361	10,614	65 years, 4 months, 24 days	(20)	1.78	R2.5	50 years, 3 months, 19 days
80	Distribution-362	179,836	65 years, 4 months, 24 days	(15)	1.72	S0.5	52 years
81	Distribution-362.03	342	65 years, 4 months, 24 days	(15)	1.72	S0.5	52 years
82	Distribution-364	242,184	61 years, 4 months, 24 days	(50)	2.49	R0.5	50 years, 10 months, 25 days
83	Distribution-365	191,842	66 years, 7 months, 6 days	(75)	2.61	R1	52 years, 4 months, 24 days
84	^{(b)(1)} Distribution-366	58,410	70 years, 2 months, 12 days	(35)	1.86	R2.5	56 years, 1 month, 6 days
85	^{(b)(1)} Distribution-366.01	3,660	70 years, 7 months, 6 days	(35)	1.81	R2.5	46 years, 4 months, 24 days
86	^{(b)(1)} Distribution-367	160,096	55 years, 8 months, 12 days	(30)	2.29	R1.5	43 years, 10 months, 25 days
87	^{(b)(1)} Distribution-367.01	10,726	56 years, 4 months, 24 days	(35)	2.34	R1.5	40 years, 3 months, 19 days
88	Distribution-368	127,806	47 years, 1 month, 6 days	(10)	2.26	S0	33 years, 4 months, 24 days
89	^{(b)(1)} Distribution-368.01	125,113	50 years, 7 months, 6 days	(5)	2	L1.5	38 years, 2 months, 12 days
90	^{(b)(1)} Distribution-368.02	8,261	52 years, 2 months, 12 days	(30)	2.45	R0.5	40 years, 6 months
91	^{(b)(1)} Distribution-369.01	31,059	63 years, 3 months, 19 days	(40)	2.11	R1	42 years, 3 months, 19 days
92	Distribution-369.02	67,057	61 years, 3 months, 19 days	(40)	2.22	R1	46 years, 8 months, 12 days
93	^{(b)(1)} Distribution-369.03	744	64 years, 8 months, 12 days	(40)	1.96	R1	32 years, 10 months, 25 days
94	Distribution-370	22,524	36 years, 11 months, 1 day	(5)	2.3	SC	24 years, 4 months, 2 days
95	^{(b)(1)(a)(i)} Distribution-370.02	57,051	25 years		3.99	S3	24 years, 4 months, 24 days
96	Distribution-372	16,361	27 years, 1 month, 6 days	(25)	4.69	SC	19 years
97	Distribution-373	42,958	32 years, 7 months, 6 days	(20)	3.64	SC	24 years, 4 months, 24 days
98	General Plant-390	60,388	45 years, 10 months, 25 days	(5)	1.19	L0.5	34 years, 3 months, 19 days
99	^{(b)(1)} General Plant 390	1,008	45 years, 10 months, 25 days	(5)	1.19	L0.5	34 years, 3 months, 19 days
100	General Plant-391	6,388	25 years		4	SQ	17 years, 6 months
101	^{(b)(1)} General Plant 391	9,308	25 years		3.78	SQ	17 years, 2 months, 12 days
102	^{(b)(1)} General Plant-391.02	4,528	25 years		13.95	SQ	2 years, 6 months
103	^{(b)(1)} General Plant 391.02	8,299	25 years		13.95	SQ	2 years, 6 months
104	General Plant-392	5,150	13 years, 2 months, 12 days		6.12	O4	11 years, 8 months, 12 days
105	General Plant-393	776	25 years		4	SQ	15 years, 2 months, 12 days
106	General Plant-394	13,679	25 years		4	SQ	19 years, 1 month, 6 days
107	General Plant-395		25 years		4	SQ	14 years, 4 months, 24 days

108	General Plant-396	3,643	20 years, 7 months, 6 days	5	0.42	SC	14 years, 6 months
109	General Plant-397	54,840	15 years		3.33	SQ	6 years, 4 months, 24 days
110	General Plant 397	297	15 years		0.33	SQ	12 years, 6 months
111	General Plant-398	1,108	15 years		5.39	SQ	13 years, 6 months
112	TOTAL						

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(b) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(d) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(e) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(f) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(g) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(h) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(i) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(j) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Structures & Improvements
(k) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(l) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Station Equipment
(m) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(n) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Poles & Fixtures
(o) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(p) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Overhead Conductors & Devices
(q) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(r) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conduit - Residential & Other
(s) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conduit - Network
(t) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conductors & Devices - Residential & Other
(u) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Underground Conductors & Devices
(v) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Line Transformers - Underground
(w) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Line Capacitors - Inst.
(x) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Services - Overhead

(y) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Services - Underground - Network
(z) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Each Evergy, Inc. executive officer holds the same position with each of Evergy Kansas Central, Inc., Evergy Metro, Inc., Evergy Kansas South, Inc., and Evergy Missouri West, Inc.
(aa) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
AMI Meters
(ab) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Structures & Improvements
(ac) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Office Furniture & Equipment
(ad) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Computers and Electronic Equipment
(ae) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Computers and Electronic Equipment
(af) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Communication Equipment
(ag) Concept: DepreciablePlantBase
Depreciable Plant Base balances are obtained using a two year average method.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 (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	1,195,444		1,195,444		Electric	928	1,195,444				
3	CURB Assessment Fees	109,602		109,602		Electric	928	109,602				
4	Kansas Regulatory Proceedings		28,874	28,874		Electric	928	28,874				
5	FEDERAL ENERGY REGULATORY COMMISSION:											
6	FERC General		568,433	568,433		Electric	928	568,433				
46	TOTAL	1,305,046	597,307	1,902,353				1,902,353				

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. 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).
2. Indicate in column (a) the applicable classification, as shown below:
 Classifications:

Electric R, D and D Performed Internally: Generation hydroelectric Recreation fish and wildlife Other hydroelectric Fossil-fuel steam Internal combustion or gas turbine Nuclear Unconventional generation Siting and heat rejection Transmission	Overhead Underground Distribution Regional Transmission and Market Operation Environment (other than equipment) Other (Classify and include items in excess of \$50,000.) Total Cost Incurred Electric, R, D and D Performed Externally: Research Support to the electrical Research Council or the Electric Power Research Institute Research Support to Edison Electric Institute Research Support to Nuclear Power Groups Research Support to Others (Classify) Total Cost Incurred
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3. 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.
4. 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).
5. 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.
6. 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.""
7. 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	440,970		930.2	440,970	
2	B (1) Total					440,970	

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	43,139,805		
4	Transmission	762,412		
5	Regional Market			
6	Distribution	5,013,233		
7	Customer Accounts	5,878,046		
8	Customer Service and Informational	651,058		
9	Sales	749,188		
10	Administrative and General	19,889,471		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	76,083,213		
12	Maintenance			
13	Production	12,885,496		
14	Transmission	1,244,846		
15	Regional Market			
16	Distribution	5,620,578		
17	Administrative and General	63,494		
18	TOTAL Maintenance (Total of lines 13 thru 17)	19,814,414		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	56,025,301		
21	Transmission (Enter Total of lines 4 and 14)	2,007,258		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	10,633,811		
24	Customer Accounts (Transcribe from line 7)	5,878,046		
25	Customer Service and Informational (Transcribe from line 8)	651,058		
26	Sales (Transcribe from line 9)	749,188		
27	Administrative and General (Enter Total of lines 10 and 17)	19,952,965		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	95,897,627	2,858,346	98,755,973
29	Gas			
30	Operation			
31	Production - Manufactured Gas			

32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling 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 Terminaling 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 Terminaling 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)	95,897,627	2,858,346	98,755,973
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	12,688,867	20,441,432	33,130,299
69	Gas Plant			
70	Other (provide details in footnote):			

71	TOTAL Construction (Total of lines 68 thru 70)	12,688,867	20,441,432	33,130,299
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,804,005	1,489,106	5,293,111
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,804,005	1,489,106	5,293,111
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	120.1 Nuclear Fuel	12,749		12,749
80	154 Plant/Materials		127,637	127,637
81	183 Preliminary Survey			
82	186 Misc Deferred Debits	90,717	1,291	92,008
83	228 Accumulated Provision	299,942		299,942
84	417-451 Misc Income Deductions	140,201	70	140,271
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	543,609	128,998	672,607
96	TOTAL SALARIES AND WAGES	112,934,108	24,917,882	137,851,990

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<ol style="list-style-type: none"> 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 South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)	124,784,904	145,570,672	177,697,709	187,367,674
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(36,180,464)	(42,201,837)	(45,125,392)	(48,843,169)
4	Transmission Rights	(6,812,334)	(15,417,713)	(19,212,853)	(25,901,786)
5	Ancillary Services	4,809,102	5,278,224	6,140,917	7,220,047
6	Other Items (list separately)				
7	MISO RT RSG DIST 1	230,984	208,396	208,396	208,396
8	PJM Bal Oper Reserve	19,353	19,353	19,353	19,353
9	SPP IM Clearing Admin 1A3	143,057	276,513	449,494	588,166
10	SPP IM DR	(1)	(11)	(260)	(42)
11	SPP IM DRDist	38,724	38,746	38,807	39,414
12	SPP IM Facilitation Admin 1A4	720,787	1,393,192	2,264,730	2,963,419
13	SPP IM GFACarveOutDist	1,347,245	1,445,145	1,924,472	1,977,839
14	SPP IM GFACarveOutDistMnth	(11,608)	(193,601)	(153,034)	(192,553)
15	SPP IM MiscDly	22,442	128,186	174,846	503,516
16	SPP IM MwpCp	(3,225,084)	(2,285,030)	(2,623,168)	(3,381,284)
17	SPP IM MwpDist	41,489,048	45,592,885	46,881,123	49,671,112
18	SPP IM OclDist	(7,318,032)	(12,394,549)	(14,445,031)	(15,523,612)
19	SPP IM Oom	(463,065)	(498,555)	(538,383)	(570,015)
20	SPP IM RegAdj	(157,521)	(148,374)	(169,911)	(206,657)
21	SPP IM RegDnMwp	(5,616)	(11,746)	(15,189)	(22,354)
22	SPP IM RegUpMwp	(713)	(539)	(456)	(3,650)
23	SPP IM Rnu	(152,888)	1,390,184	3,313,014	10,313,639
24	SPP IM TCR Admin 1A2	11,954	19,537	33,011	46,311
25	SPP IM RsgDist			(123)	(1,878)
46	TOTAL	119,290,274	128,209,078	156,862,072	166,271,886

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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					MW	
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)						

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 South, Inc.									
1	January	1,544	26	19	1,321	223				
2	February	1,824	15	9	1,565	259				
3	March	1,424	1	8	1,258	166				
4	Total for Quarter 1				4,144	648	0			0
5	April	1,405	26	18	1,266	139				
6	May	1,963	26	16	1,705	258				
7	June	2,484	17	16	2,141	343				
8	Total for Quarter 2				5,112	740	0			0
9	July	2,576	29	16	2,259	317				
10	August	2,543	24	17	2,221	322				
11	September	2,384	7	17	2,082	302				
12	Total for Quarter 3				6,562	941	0			0
13	October	1,898	8	17	1,668	230				
14	November	1,415	18	9	1,259	159				
15	December	1,525	21	9	1,359	166				
16	Total for Quarter 4				4,286	555	0			0
17	Total				20,104	2,884	0		0	0

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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Monthly ISO/RTO 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 Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
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: Eversky Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-18	Year/Period of Report End of: 2021/ 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)	9,630,791
3	Steam	4,860,948	23	Requirements Sales for Resale (See instruction 4, page 311.)	8,179
4	Nuclear	4,027,810	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,846,993
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	6,391
7	Other	20	27	Total Energy Losses	=(579,858)
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	8,888,778	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	10,912,496
10	Purchases (other than for Energy Storage)	2,023,718			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
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)	10,912,496			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-18	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: EnergyLosses
SPP State Estimator Losses are not included.

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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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	904,344	149,146	1,349	27	11
30	February	917,701	247,145	1,594	15	9
31	March	839,931	201,821	1,216	18	9
32	April	671,936	79,749	1,240	28	15
33	May	786,304	149,568	1,699	26	16
34	June	1,109,804	198,980	2,164	17	16
35	July	1,189,167	83,827	2,244	29	16
36	August	1,129,542	95,149	2,385	12	17
37	September	928,995	143,695	2,165	1	17
38	October	758,705	109,520	1,681	9	18
39	November	785,289	152,936	1,245	5	10
40	December	890,778	235,457	1,308	21	9
41	Total	10,912,496	1,846,993			

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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Steam Electric Generating Plant Statistics

- Report data for plant in Service only.
- 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.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
- 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.
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
- 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.
- 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.
- 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.
- 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: Gordon Evans w/Diesel	Plant Name: Jeffrey 20%	Plant Name: LaCygne 1 (50%)	Plant Name: LaCygne 2 (50%)	Plant Name: Wolf Creek 47%
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Steam	Steam	Steam	Steam	Nuclear
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Full Outdoor	Semi-Outdoor	Full Outdoor	Full Outdoor	Full Indoor
3	Year Originally Constructed		1969	1978	1973	1977	1985
4	Year Last Unit was Installed		1969	1983	1973	1977	1985
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		2.86	432.00	436.50	342.59	609.25
6	Net Peak Demand on Plant - MW (60 minutes)			244.000	372.000	330.000	564
7	Plant Hours Connected to Load		10	8,420	5,345	7,137	8,719
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water		3	438	378	331	550
10	When Limited by Condenser Water			438	378	331	
11	Average Number of Employees		5		83	82	786
12	Net Generation, Exclusive of Plant Use - kWh		20,000	1,666,463,000	1,422,320,000	1,772,165,000	4,027,810,000
13	Cost of Plant: Land and Land Rights		280,395	921,413	2,566,715		3,619,363
14	Structures and Improvements		89,140	67,866,652	133,746,197	4,770,678	464,187,704
15	Equipment Costs		1,809,058	442,535,070	835,722,548	119,632,708	1,467,749,695
16	Asset Retirement Costs			1,210,181	46,026,173		140,720,370
17	Total cost (total 13 thru 20)		2,178,593	512,533,316	1,018,061,633	124,403,385	2,076,277,132
18	Cost per KW of Installed Capacity (line 17/5) Including		762	1,186	2,332	363	3,408
19	Production Expenses: Oper, Supv, & Engr			322,872	1,402,796	1,354,762	6,592,624
20	Fuel		3,198	(91,079,826)	28,129,686	31,145,555	25,779,591
21	Coolants and Water (Nuclear Plants Only)						3,345,172
22	Steam Expenses		99	1,735,651	915,711	823,848	13,666,772
23	Steam From Other Sources						
24	Steam Transferred (Cr)						
25	Electric Expenses			340,497	287,126	277,743	1,125,173

26	Misc Steam (or Nuclear) Power Expenses		15,488	2,068,213	1,141,532	849,203	26,286,638
27	Rents				96	14,784,320	
28	Allowances						
29	Maintenance Supervision and Engineering			518,426	1,583,352	950,377	3,921,464
30	Maintenance of Structures			607,946	654,110	687,141	1,986,134
31	Maintenance of Boiler (or reactor) Plant			4,345,540	4,566,910	2,529,809	10,740,504
32	Maintenance of Electric Plant		29,847	1,196,155	428,075	272,476	3,808,681
33	Maintenance of Misc Steam (or Nuclear) Plant		82	719,014	59,058	59,781	1,953,323
34	Total Production Expenses		48,714	(79,225,512)	39,168,452	53,735,015	99,206,076
35	Expenses per Net kWh		2.436	(0.048)	0.028	0.030	0.025

35	Plant Name	Gordon Evans w/Diesel	Gordon Evans w/Diesel	Jeffrey 20%	Jeffrey 20%	LaCygne 1 (50%)	LaCygne 1 (50%)	LaCygne 2 (50%)	LaCygne 2 (50%)	Wolf Creek 47%	Wolf Creek 47%
36	Fuel Kind	Coal	Oil	Coal	Oil	Coal	Oil	Coal	Oil	Nuclear	Oil
37	Fuel Unit		bbl	T	bbl	T	bbl	T	bbl	MMBTU	bbl
38	Quantity (Units) of Fuel Burned		35.000	1,114,726.000	7,490.000	917,160.000	10,957.000	1,114,146.000	18,595.000	40,524,239.000	2,335.000
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		138,776.000	8,602.000	135,650.000	8,699.000	135,648.000	8,578.000	135,650.000	1.000	138,015.000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year		93.952	25.103	96.798	23.882	90.706	23.882	90.706	0.631	93.152
41	Average Cost of Fuel per Unit Burned		91.371	25.843	74.426	24.118	89.945	24.313	83.241	0.631	87.833
42	Average Cost of Fuel Burned per Million BTU		93.374	1.863	74.426	1.821	89.945	1.607	83.241	0.631	87.833
43	Average Cost of Fuel Burned per kWh Net Gen		0.016	0.016		0.017		0.016		0.640	
44	Average BTU per kWh Net Generation		10,200.000	11,095.483		11,257.990		10,848.710		10,064.470	

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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)	0
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0
7	Plant Hours Connect to Load	0
8	Net Plant Capability (in megawatts)	
9	(a) Under Most Favorable Oper Conditions	0
10	(b) Under the Most Adverse Oper Conditions	0
11	Average Number of Employees	0
12	Net Generation, Exclusive of Plant Use - kWh	0
13	Cost of Plant	
14	Land and Land Rights	0
15	Structures and Improvements	0
16	Reservoirs, Dams, and Waterways	0
17	Equipment Costs	0
18	Roads, Railroads, and Bridges	0
19	Asset Retirement Costs	0
20	Total cost (total 13 thru 20)	0
21	Cost per KW of Installed Capacity (line 20 / 5)	0.000
22	Production Expenses	
23	Operation Supervision and Engineering	0
24	Water for Power	0
25	Hydraulic Expenses	0
26	Electric Expenses	0
27	Misc Hydraulic Power Generation Expenses	0
28	Rents	0

29	Maintenance Supervision and Engineering	0
30	Maintenance of Structures	0
31	Maintenance of Reservoirs, Dams, and Waterways	0
32	Maintenance of Electric Plant	0
33	Maintenance of Misc Hydraulic Plant	0
34	Total Production Expenses (total 23 thru 33)	0
35	Expenses per net kWh	0

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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))	

24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			

Name of Respondent: Every Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION LINE STATISTICS

- 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 these voltages in group totals only for each 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.
- 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.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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 has more than one type of supporting 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 the remainder of the line.
- 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 in column (g) the pole miles of line on 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 expenses with respect to such structures are included in the expenses reported for the line designated.
- 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 lines. If two or more transmission line 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).
- 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 amount of rent for year. For any transmission 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 arrangement and giving particulars (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, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
- 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.
- 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, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	01 Wichita KPL-KGE Tie	Wichita Sub	345.00	345.00	HFW	60.67		1	795.0 ACSR	359,223	12,439,768	12,798,991				
2	06 Str 255	Hoyt Sub DE	345.00	345.00	MPS	0.04		1	1590 ACSR			0				
3	09 Wichita	Woodring KGE-OG E Tie	345.00	345.00	HFW	29.67		1	795.0 ACSR	812,819	15,671,171	16,483,990				
4	09 Wichita	Woodring KGE-OG E Tie	345.00	345.00	HFS	30.32		1	795.0 ACSR			\$0				
5	10 Wichita Sub	Benton Sub	345.00	345.00	HFW	19.76		1	954.0 ACSR	309,479	1,572,294	1,881,773				
6	10 Benton Sub	Rose Hill Sub	345.00	345.00	HFW	9.87		1	954.0 ACSR	223,221	2,282,562	\$2,505,783				
7	10 Benton Sub	Rose Hill Sub	345.00	345.00	ST	5.60		1	954.0 ACSR			\$0				
8	11 Rose Hill Sub	Latham Sub	345.00	345.00	HFW	30.44		1	954.0 ACSR	575,940	16,150,330	16,726,270				
9	11 Latham Sub	Str 593	345.00	345.00	HFS	6.88		1	954.0 ACSR			\$0				
10	11 Str 593	Caney Sub	345.00	345.00	HFW	1.18		1	954.0 ACSR			\$0				
11	11 Caney Sub	Str. 135.02	345.00	345.00	HFW	58.50						\$0				
12	Caney Sub	Neosho Sub	345.00	345.00	MPS	58.54		1	1590 KCM-ACSR			0				
13	Neosho Ridge Sub	Neosho	345.00	345.00	HFW & MPS	17.07		1	954.0 ACSR			0				
14	12 Neosho 345 Sub	LaCygne KGE-KCPL Tie	345.00	345.00	HFW	82.44		1	954.0 ACSR	466,761	7,983,981	8,450,742				
15	12 Neosho 345 Sub	LaCygne KGE-KCPL Tie	345.00	345.00	ST	1.08		1	954.0 ACSR			\$0				
16	13 Neosho 345 Sub	Northeastern KGE-AEP Tie	345.00	345.00	HFW	23.53		1		131,636	2,897,842	3,029,478				

									795.0 ACSR								
17	14 Neosho 345 Sub	Morgan KGE-AECI Tie	345.00	345.00	HFW	31.01		1	795.0 ACSR	225,488	2,384,832	2,610,320					
18	15 LaCygne KGE-KCPL Tie	Wolf Creek Sub	345.00	345.00	ST	3.00		1	954.0 ACSR			0					
19	15 LaCygne KGE-KCPL Tie	Wolf Creek Sub	345.00	345.00	HFW, MPS	56.71		1	954.0 ACSR			#0					
20	15 Wolf Creek Sub	Benton Sub	345.00	345.00	ST	3.22		1	954.0 ACSR	3,088,369	23,399,908	26,488,277					
21	15 Wolf Creek Sub	Benton Sub	345.00	345.00	HFW	98.82		1	954.0 ACSR			#0					
22	16 Wolf Creek Sub	Rose Hill Sub	345.00	345.00	HFW	97.89		1	954.0 ACSR	2,034,039	24,830,280	26,864,319					
23	19S Reno County Sub	Wichita 345 Sub	345.00	345.00	ST	43.16		1	1192.5 ACSR	3,095,629	55,460,030	58,555,659					
24	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SPS	17.11		1	1590 KCM- ACSR	4,331,777	63,213,450	67,545,227					
25	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SHF	32.36		1	1590 KCM- ACSR			#0					
26	161 KV LINES:											0					
27	04 Str.848	Str. 604	161.00	161.00	HFW			1	250 CU	908,761	5,450,577	6,359,338					
28	Str. 604	Midian Sub	161.00	161.00	HFW	65.93		1				#0					
29	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	2.23		1	636.0 ACSR	3,928	41,734	45,662					
30	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	0.21		1	795.0 ACSR			#0					
31	08 Neosho Sub	Marmaton Sub	161.00	161.00	HFW	38.88		1	336.0 ACSR	18,272	2,533,578	2,551,850					
32	08 Neosho Sub	Marmaton Sub	161.00	161.00	ST		0.21	2	336.0 ACSR			#0					
33	09 Marmaton Sub	Litchfield Sub	161.00	161.00	HFW	40.62		1	795.0 ACSR	159,538	2,653,659	2,813,197					
34	09 Litchfield Sub	Asbury KGE-EDE Tie	161.00	161.00	HFW	1.51		1	795.0 ACSR	4,188	178,310	182,498					
35	09 Str 107 (Note 1 - See below)	Str 108	161.00	161.00								0					
36	10 Neosho 161 Sub	Neosho 345 Sub	161.00	161.00	HFW	0.30		1	954.0 ACSR		1,381,724	1,381,724					
37	11 Neosho	Baker	161.00	161.00	SPW,MPW					134,505	8,596,566	8,731,071					
38	11 Baker	Litchfield Sub	161.00	161.00	SPW,MPW												
39	138 KV LINES:																
40	01 Neosho Sub	Altoona Sub	138.00	138.00	SPW	0.46		1	795.0 ACSR	27,757	2,136,119	2,163,876					
41	01 Neosho Sub	Altoona Sub	138.00	138.00	ST	32.85		1	266.8 ACSR			#0					
42	01 Altoona Sub	Butler Sub	138.00	138.00	ST & HFW	70.62		1	266.8 ACSR	59,095	2,652,975	2,712,070					
43	01 Butler Sub	Midian Sub	138.00	138.00	ST	3.00		1	477.0 ACSR	2,686	158,240	160,926					
44	02 El Paso Sub	Weaver Sub	138.00	138.00	HFW	12.83		1	477.0 ACSR	89,729	2,000,361	2,090,090					

45	02 El Paso Sub	Weaver Sub	138.00	138.00	ST	0.05		1	477.0 ACSR				0			
46	03 Murray Gill Sub	El Paso Sub	138.00	138.00	HFW	9.18		1	954.0 ACSR	54,863	1,926,679	1,981,542				
47	03 Murray Gill Sub	El Paso Sub	138.00	138.00	ST	1.69		1	954.0 ACSR				0			
48	04 Weaver Sub	Butler Sub	138.00	138.00	SPW	2.28		1	477.0 ACSR	88,159	2,158,384	2,246,543				
49	04 Weaver Sub	Butler Sub	138.00	138.00	HFW	15.00		1	477.0 ACSR				0			
50	04 Weaver Sub	Butler Sub	138.00	138.00	SPS	15.94		1	477.0 ACSR				0			
51	04 Weaver Sub	Butler Sub	138.00	138.00	ST	0.81		1	477.0 ACSR				0			
52	05A El Paso Sub	Sumner County Sub	138.00	138.00	HFW	0.04	0.04	2	477.0 ACSR	302,715	7,466,009	7,768,724				
53	05A El Paso Sub	Creswell Sub	138.00	138.00	HFW	37.18		1	477.0 ACSR				0			
54	05A El Paso Sub	Creswell Sub	138.00	138.00	ST	0.07		1	3" SP AL				0			
55	05A El Paso Sub	Creswell Sub	138.00	138.00	ST		0.03	1	477.0 ACSR				0			
56	05A El Paso Sub	Creswell Sub	138.00	138.00	CONC	0.62	0.62	1	477.0 ACSR				0			
57	05A El Paso Sub	Creswell Sub	138.00	138.00	SHF		6.33	2	1192.5 ACSR				0			
58	05B Creswell Sub	White Eagle KGE-OGE Tie	138.00	138.00	HFW	6.07		1	477.0 ACSR		682,651	682,651				
59	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPW	0.19		1	954.0 ACSR	1,255,859	2,766,058	4,021,917				
60	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPS	6.02		1	1192.5 ACSR				0			
61	06 Murray Gill Sub	Hoover Sub	138.00	138.00	ST	1.80		1	954.0 ACSR				0			
62	06-Murray Gill Sub	Hoover Sub	138.00	138.00	ST	0.06	1.51	1	954.0 ACSR				0			
63	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	SPS	2.68		1	666.0 ACSR	89,233	1,023,179	1,112,412				
64	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	HFW	3.92		1	666.0 ACSR				0			
65	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST	0.03		1	666.0 ACSR				0			
66	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST		0.06	1	954.0 ACSR				0			
67	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	HFW	12.01		1	666.0 ACSR	396,669	6,342,702	6,739,371				
68	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.62		2	666.0 ACSR				0			
69	08-Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.03		1	666.0 ACSR				0			
70	09 Benton Sub	Chisholm Sub	138.00	138.00	SPS	4.64		1	477.0 ACSR	165,352	1,910,375	2,075,727				
71	09 Benton Sub	Chisholm Sub	138.00	138.00	HFW	4.99		1	666.0 ACSR				0			
72	10 Benton Sub	Northeast Sub	138.00	138.00	ST	0.04		1	3" SP AL	161,521	1,960,355	2,121,876				

73	10 Benton Sub	Northeast Sub	138.00	138.00	HFW	3.98		1	666.0 ACSR				0			
74	10 Benton Sub	Northeast Sub	138.00	138.00	SPS		4.64	1	477.0 ACSR				0			
75	10 Benton Sub	Northeast Sub	138.00	138.00	ST	1.23		1	666.0 ACSR				0			
76	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS		14.62	1	1192 ACSR	55,863	2,148,833		2,204,696			
77	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS	0.06		1	1192 ACSR				0			
78	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	HFW	7.86		1	666.0 ACSR	551,142	8,613,163		9,164,305			
79	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	ST	0.44		1	666.0 ACSR				0			
80	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	SPS	3.94		1	954.0 ACSR				0			
81	13 Murray Gill Sub	Clearwater Sub	138.00	138.00	SHF	7.96		1	1192 ACSR	50,179	7,689,984		7,740,163			
82	13 Clearwater Sub	Harper Sub	138.00	138.00	HFW								0			
83	14 Halstead Sub	Moundridge Sub	138.00	138.00	SPS	2.18	8.98	1	1192 ACSR	17,325	1,667,829		1,685,154			
84	15 Neosho Sub	Liberty/Dearing Sub	138.00	138.00	HFW	41.19		1	795.0 ACSR	83,754	4,010,735		4,094,489			
85	16 Altoona Sub	Tioga Sub	138.00	138.00	HFW	16.38		1	477.0 ACSR	45,415	1,738,136		1,783,551			
86	17 Dearing Sub	Bartlesville KGE-AEP Tie	138.00	138.00	HFW	3.91		1	795.0 ACSR	8,283	1,708,760		1,717,043			
87	18 Northeast Sub	Weaver Sub	138.00	138.00	SPS	0.27		1	795.0 ACSR	265,589	1,659,048		1,924,637			
88	18 Northeast Sub	Weaver Sub	138.00	138.00	ST		0.84	1	795.0 ACSR				0			
89	18 Northeast Sub	Weaver Sub	138.00	138.00	SPW	0.29		1	795.0 ACSR				0			
90	18 Northeast Sub	Weaver Sub	138.00	138.00	HFW	10.29		1	795.0 ACSR				0			
91	19 Gordon Evans Sub	Wichita 345 Sub	138.00	138.00	ST	0.19		1	795.0 ACSR				0			
92	20 Dearing Sub	Montgomery Sub	138.00	138.00	HFW	11.45		1	795.0 ACSR	33,611	470,471		504,082			
93	21 Rose Hill Sub	El Paso Sub	138.00	138.00	SPS		6.52	1	954.0 ACSR	125,051	1,337,784		1,462,835			
94	21 Rose Hill Sub	El Paso Sub	138.00	138.00	HFW	1.74		1	954.0 ACSR				0			
95	21 Rose Hill Sub	El Paso Sub	138.00	138.00	ST	0.11		1	954.0 ACSR				0			
96	22 Murray Gill Sub	Waco Jct	138.00	138.00	SPW	0.65		1	954.0 ACSR	47,192	4,258,244		4,305,436			
97	22 Waco Jct	Waco Sub	138.00	138.00	SPW	1.23	1.23	2	954.0 ACSR	695,594	5,123,336		5,818,930			
98	22 Waco Jct	Centennial Sub	138.00	138.00	SPW	8.37		1	954.0 ACSR				0			
99	22 Centennial Sub	Cowskin Sub	138.00	138.00	ST	0.02		1	3" SP AL				0			

100	22 Centennial Sub	Cowskin Sub	138.00	138.00	SPW,SPS	3.26		1	954.0 Various			0			
101	23 Canal Sub	17th Street Sub	138.00	138.00	SPS	0.47		1	954.0 ACSR			0			
102	23 Canal Sub	17th Street Sub	138.00	138.00	SPW	4.40		1	954.0 ACSR		1,297,937	1,297,937			
103	23 Canal Sub	17th Street Sub	138.00	138.00	SPS	0.47		1	954.0 ACSR			0			
104	24 Neosho 345 Sub	Neosho SES Sub	138.00	138.00	HFW	0.30		1	1192 ACSR		1,138,073	1,138,073			
105	25 Montgomery Sub	Taylor Sub	138.00	138.00	SPW	1.86		1	954.0 ACSR	81,747	3,680,988	3,762,735			
106	25 Taylor Sub	Altoona Sub	138.00	138.00	SPW	2.75		1	954.0 ACSR			0			
107	25 Taylor Sub	Altoona Sub	138.00	138.00	HFW	7.54		1	954.0 ACSR			0			
108	25 Montgomery Sub	Altoona Sub	138.00	138.00	HFW	10.63		1	954.0 ACSR			0			
109	25 Montgomery Sub	Altoona Sub	138.00	138.00	ST	0.71		1	954.0 ACSR			0			
110	26 Northeast Sub	Benton Sub	138.00	138.00	SPW	3.04		1	954.0 ACSR	205,012	985,352	1,190,364			
111	26 Northeast Sub	Benton Sub	138.00	138.00	HFW	4.72		1	954.0 ACSR			0			
112	26 Northeast Sub	Benton Sub	138.00	138.00	ST	0.05		1	954.0 ACSR			0			
113	26 Northeast Sub	Benton Sub	138.00	138.00	ST		1.23	1	666.0 ACSR			0			
114	26 Benton Sub	Midian Sub	138.00	138.00	HFW	14.08		1	954.0 ACSR	247,483	1,341,487	1,588,970			
115	26 Benton Sub	Midian Sub	138.00	138.00	ST	0.02		1	954.0 ACSR			0			
116	27 Rose Hill Sub	Weaver Sub	138.00	138.00	SPS	0.72		1	954.0 ACSR	32,973	773,718	806,691			
117	27 Rose Hill Sub	Weaver Sub	138.00	138.00	HFW	1.18		1	954.0 ACSR			0			
118	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02		1	954.0 ACSR			0			
119	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02	5.47	1	954.0 ACSR			0			
120	28 El Paso Sub	Stearman Sub	138.00	138.00	SPW	5.19		1	954.0 ACSR						
121	28 El Paso Sub	Stearman Sub	138.00	138.00	SPS	0.30		1	954.0 ACSR						
122	28 Stearman Sub	Boeing Sub	138.00	138.00	SPS		0.28	1	954.0 ACSR						
123	28 El Paso Sub	Boeing Sub	138.00	138.00	SPW	1.12		1	954.0 ACSR	96,916	2,831,790	2,928,706			
124	28 El Paso Sub	Boeing Sub	138.00	138.00	SPS	0.52		1	477.0 ACSR			0			
125	28 El Paso Sub	Boeing Sub	138.00	138.00	ST		0.11	1	954.0 ACSR			0			
126	28 Boeing Sub	Canal Sub	138.00	138.00	SPW	3.18		1	954.0 ACSR	35,863	831,703	867,566			
127	28 Boeing Sub	Canal Sub	138.00	138.00	SPS	0.18		1				0			

	Note 1: Jayhawk Wind Switchyard installed between str 107(towards Marmaton) and str 108 (towards Franklin).															
36	TOTAL					2,614.45	116.53	154		71,619,950	822,260,191	893,880,141	0.00	0.00	0.00	0.00

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: SizeOfConductorAndMaterial
954.0 ACSR, 1192.5 ACSR
(b) Concept: OverallCostOfTransmissionLine
Costs are included in 09 Wichita, 16,483,990 above.
(c) Concept: OverallCostOfTransmissionLine
Costs are included in 10 Wichita Sub, 1,881,773 above.
(d) Concept: OverallCostOfTransmissionLine
Costs are included in 10 Wichita Sub, 1,881,773 above.
(e) Concept: OverallCostOfTransmissionLine
Costs are included in 11 Rose Hill Sub, 16,726,270 above.
(f) Concept: OverallCostOfTransmissionLine
Costs are included in 11 Rose Hill Sub, 16,726,270 above.
(g) Concept: OverallCostOfTransmissionLine
Costs are included in 11 Rose Hill Sub, 16,726,270 above.
(h) Concept: OverallCostOfTransmissionLine
Costs are included in 12 Neosho 345 Sub, 8,450,742 above.
(i) Concept: OverallCostOfTransmissionLine
Costs are included in 14 Neosho 345 Sub, 2,610,320 above.
(j) Concept: OverallCostOfTransmissionLine
Costs are included in 14 Neosho 345 Sub, 2,610,320 above.
(k) Concept: OverallCostOfTransmissionLine
Costs are included in 19S Reno County Sub above.
(l) Concept: OverallCostOfTransmissionLine
Costs are included in 04 Str.848, 6,359,338 above.
(m) Concept: OverallCostOfTransmissionLine
Costs are included in 07 Neosho SES Sub, 45,662 above.
(n) Concept: OverallCostOfTransmissionLine
Costs are included in 08 Neosho Sub, 2,551,850 above.
(o) Concept: OverallCostOfTransmissionLine
Costs are included in 01 Neosho Sub, 2,163,876 above.
(p) Concept: OverallCostOfTransmissionLine
Costs are included in 02 El Paso Sub, 2,090,090 above.
(q) Concept: OverallCostOfTransmissionLine
Costs are included in 03 Murray Gill Sub, 1,981,542 above.
(r) Concept: OverallCostOfTransmissionLine
Costs are included in 04 Weaver Sub, 2,246,543 above.
(s) Concept: OverallCostOfTransmissionLine
Costs are included in 04 Weaver Sub, 2,246,543 above.
(t) Concept: OverallCostOfTransmissionLine
Costs are included in 04 Weaver Sub, 2,246,543 above.
(u) Concept: OverallCostOfTransmissionLine
Costs are included in 05A El Paso Sub, 7,768,724 above.
(v) Concept: OverallCostOfTransmissionLine
Costs are included in 05A El Paso Sub, 7,768,724 above.
(w) Concept: OverallCostOfTransmissionLine
Costs are included in 05A El Paso Sub, 7,768,724 above.
(x) Concept: OverallCostOfTransmissionLine
Costs are included in 05A El Paso Sub, 7,768,724 above.

(y) Concept: OverallCostOfTransmissionLine
Costs are included in 05A El Paso Sub, 7,768,724 above.
(z) Concept: OverallCostOfTransmissionLine
Costs are included in 06 Murray Gill Sub, 4,021,917 above.
(aa) Concept: OverallCostOfTransmissionLine
Costs are included in 06 Murray Gill Sub, 4,021,917 above.
(ab) Concept: OverallCostOfTransmissionLine
Costs are included in 06 Murray Gill Sub, 4,021,917 above.
(ac) Concept: OverallCostOfTransmissionLine
Costs are included in 07 Gordon Evans Sub, 1,112,412 above.
(ad) Concept: OverallCostOfTransmissionLine
Costs are included in 07 Gordon Evans Sub, 1,112,412 above.
(ae) Concept: OverallCostOfTransmissionLine
Costs are included in 07 Gordon Evans Sub, 1,112,412 above.
(af) Concept: OverallCostOfTransmissionLine
Costs are included in 08 Gordon Evans Sub, 6,739,371 above.
(ag) Concept: OverallCostOfTransmissionLine
Costs are included in 08 Gordon Evans Sub, 6,739,371 above.
(ah) Concept: OverallCostOfTransmissionLine
Costs are included in 09 Benton Sub, 2,075,727 above.
(ai) Concept: OverallCostOfTransmissionLine
Costs are included in 10 Benton Sub, 2,121,876 above.
(aj) Concept: OverallCostOfTransmissionLine
Costs are included in 10 Benton Sub, 2,121,876 above.
(ak) Concept: OverallCostOfTransmissionLine
Costs are included in 10 Benton Sub, 2,121,876 above.
(al) Concept: OverallCostOfTransmissionLine
Costs are included in 11 Gordon Evans Sub, 2,204,696 above.
(am) Concept: OverallCostOfTransmissionLine
Costs are included in 12 Gordon Evans Sub, 9,164,305 above.
(an) Concept: OverallCostOfTransmissionLine
Costs are included in 12 Gordon Evans Sub, 9,164,305 above.
(ao) Concept: OverallCostOfTransmissionLine
Costs are included in 18 Northeast Sub, 1,924,637 above.
(ap) Concept: OverallCostOfTransmissionLine
Costs are included in 18 Northeast Sub, 1,924,637 above.
(aq) Concept: OverallCostOfTransmissionLine
Costs are included in 18 Northeast Sub, 1,924,637 above.
(ar) Concept: OverallCostOfTransmissionLine
Costs are included in 21 Rose Hill Sub, 1,462,835 above.
(as) Concept: OverallCostOfTransmissionLine
Costs are included in 21 Rose Hill Sub, 1,462,835 above.
(at) Concept: OverallCostOfTransmissionLine
Costs are included in 23 Canal Sub, 1,297,937 above.
(au) Concept: OverallCostOfTransmissionLine
Costs are included in 25 Montgomery Sub, 3,762,735 above.
(av) Concept: OverallCostOfTransmissionLine
Costs are included in 25 Montgomery Sub, 3,762,735 above.
(aw) Concept: OverallCostOfTransmissionLine
Costs are included in 25 Montgomery Sub, 3,762,735 above.
(ax) Concept: OverallCostOfTransmissionLine
Costs are included in 25 Montgomery Sub, 3,762,735 above.
(ay) Concept: OverallCostOfTransmissionLine
Costs are included in 26 Northeast Sub, 1,190,364 above.

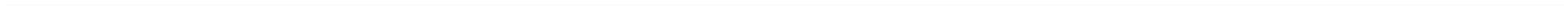
(az) Concept: OverallCostOfTransmissionLine Costs are included in 26 Northeast Sub, 1,190,364 above.
(ba) Concept: OverallCostOfTransmissionLine Costs are included in 26 Northeast Sub, 1,190,364 above.
(bb) Concept: OverallCostOfTransmissionLine Costs are included in 26 Benton Sub, 1,588,970 above.
(bc) Concept: OverallCostOfTransmissionLine Costs are included in 27 Rose Hill Sub, 806,691 above.
(bd) Concept: OverallCostOfTransmissionLine Costs are included in 27 Rose Hill Sub, 806,691 above.
(be) Concept: OverallCostOfTransmissionLine Costs are included in 27 Rose Hill Sub, 806,691 above.
(bf) Concept: OverallCostOfTransmissionLine Costs are included in 28 El Paso Sub, 2,928,706 above.
(bg) Concept: OverallCostOfTransmissionLine Costs are included in 28 El Paso Sub, 2,928,706 above.
(bh) Concept: OverallCostOfTransmissionLine Costs are included in 28 Boeing Sub, 867,566 above.
(bi) Concept: OverallCostOfTransmissionLine Costs are included in 28 Boeing Sub, 867,566 above.
(bj) Concept: OverallCostOfTransmissionLine Costs are included in 29 Chisholm Sub, 2,323,014 above.
(bk) Concept: OverallCostOfTransmissionLine Costs are included in 29 Chisholm Sub, 2,323,014 above.
(bl) Concept: OverallCostOfTransmissionLine Costs are included in 30 El Paso Sub, 2,927,066 above.
(bm) Concept: OverallCostOfTransmissionLine Costs are included in 30 El Paso Sub, 2,927,066 above.
(bn) Concept: OverallCostOfTransmissionLine Costs are included in 30 El Paso Sub, 2,927,066 above.
(bo) Concept: OverallCostOfTransmissionLine Costs are included in 31 Rose Hill Sub, 8,713,236 above.
(bp) Concept: OverallCostOfTransmissionLine Costs are included in 33 64th Street Sub, 18,768,071 above.
(bq) Concept: OverallCostOfTransmissionLine Costs are included in 33 64th Street Sub, 18,768,071 above.
(br) Concept: OverallCostOfTransmissionLine Costs are included in 33 64th Street Sub, 18,768,071 above.
(bs) Concept: OverallCostOfTransmissionLine Costs are included in 33 64th Street Sub, 18,768,071 above.
(bt) Concept: OverallCostOfTransmissionLine Costs are included in 36 Sumner County Sub, 9,601,617 above.

Name of Respondent: Eversky Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 columns (l) to (o), 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 footnote, and 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 (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Construction (q)	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)		
	1	ADDED OVERHEAD:																
2	69.34 Brooks	Cherry Creek	7.51	SPW, SPS	14.00	1	1	3W-1192	ACSR	Vertical	69		5,926,808				5,926,808	
3	69.65 Midian	Butler	0.25	SPW		1	1	3W-266	ACSR	Vertical	69							
4	69.88 Riley	Coleman	0.98	SPS	12.24	1	1	3W-1192	ACSR	Vertical	69		1,793,389				1,793,389	
5	69.101 Oak	Rainbow	5.07	SPS	14.00	1	1	3W-1192	ACSR	Vertical	69							
6	161.09A Str 107	Str 108 (See Note 2)																
7	345.06 Str 255	Hoyt Sub DE	0.18	MPS	11.10	1	1	6W-1590	ACSR	Horizontal	345		4,820,697		210,247	5,030,944		
8	REMOVED OVERHEAD:																	
9	69.34 Brooks	Cherryvale	8.81	SPW	20.00	1	1	3W-2/0	Copper	Vertical	69							
10	69.65 Midian	Butler	0.24	SPW		1	1	3W-4/0-CU	Copper	Vertical	69							
11	69.88 Riley	Coleman	0.59	SPS	13.56	1	1	3W-1192	ACSR	Vertical	69							
12	69.99 Rainbow (Note 1 - See below)	Winfield Jct Str 634	1.01	SPW	17.82	1	1	3W-2/0	Copper	Vertical	69							
13	69.101 Oak	Rainbow	5.08	SPW	19.29	1	1	3W-2/0	Copper	Vertical	69							
14	345.06 Str 255	Hoyt Sub DE	0.14	MPW	14.30	1	1	6W-795	ACSR	Horizontal	345				1,722,429	1,722,429		
15	Note 1 - Line was removed and taken out of service. Remaining poles will be transferred to distribution.																	
16																406,906	406,906	
17	Note 2 - Jayhawk Wind Switchyard installed between str 107 (towards Marmaton) and str 108 (towards Franklin)																	
44	TOTAL		29.86		136.31	11	11						12,540,894		2,339,582	14,880,476		



Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ 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 (i), (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	17th Street	Distribution	Unattended	69.00	12.00		49	3				
2	17th Street (Transmission)	Transmission	Unattended	138.00	69.00		150	1				
3	17th Street (Distribution, 138)	Distribution	Unattended	138.00	12.00		25					
4	21st Street	Distribution	Unattended	69.00	12.00		30	3				
5	29th Street	Distribution	Unattended	138.00	12.00		50	2				
6	47th & Webb	Distribution	Unattended	138.00	12.00		25	1				
7	59th Street	Distribution	Unattended	138.00	12.00		25	1				
8	64th Street	Distribution	Unattended	69.00	12.00		38	4				
9	64th Street	Transmission	Unattended	138.00	69.00		150	1				
10	ADA	Distribution	Unattended	69.00	12.00		11	1				
11	Adams	Distribution	Unattended	69.00	12.00		25	1				
12	Allen	Transmission	Unattended	69.00	34.00		8	1				
13	Allen	Distribution	Unattended	69.00	12.00		10	3				
14	Altamont	Distribution	Unattended	69.00	12.00		11	3				
15	Altoona	Transmission	Unattended	138.00	69.00	13.20	83	2				
16	Andover	Distribution	Unattended	138.00	12.00		50	2				
17	Arkansas City (ARKA)	Distribution	Unattended	69.00	4.00		13	1				
18	Arkansas City (ARKA) (69,12)	Distribution	Unattended	69.00	12.00		31	3				
19	Athens	Distribution	Unattended	69.00	12.00		10	1				
20	Baker	Distribution	Unattended	69.00	12.00		14	1				
21	Beech	Distribution	Unattended	138.00	12.00		50	2				
22	Benton	Transmission	Unattended	345.00	138.00	14.00	800	2				
23	Butler	Transmission	Unattended	138.00	69.00		200	2				
24	Canal	Distribution	Unattended	69.00	12.00		49	3				
25	Canal	Transmission	Unattended	138.00	69.00		150	1				

26	Centennial	Distribution	Unattended	138.00	12.00		47	2				
27	Cherryvale (69,12)	Distribution	Unattended	69.00	12.00		10	6				
28	Cherryvale (69,4)	Distribution	Unattended	69.00	4.00		6	3				
29	Chisholm	Distribution	Unattended	138.00	12.00		22	1				
30	Chisholm	Transmission	Unattended	138.00	69.00		150	1				
31	Clearwater	Distribution	Unattended	138.00	12.00		14	1				
32	Coleman	Distribution	Unattended	69.00	12.00		64	3				
33	Comotara	Distribution	Unattended	138.00	12.00		100	4				
34	Cowskin	Distribution	Unattended	138.00	12.00		25	1				
35	Cowskin	Transmission	Unattended	138.00	69.00	13.20	150	1				
36	Crestview	Distribution	Unattended	69.00	12.00		25	2				
37	Creswell	Transmission	Unattended	138.00	69.00	12.47	300	2				
38	De Paul	Distribution	Unattended	69.00	12.00		27	1				
39	Dearing	Transmission	Unattended	138.00	69.00	13.20	100	1				
40	Dearing	Distribution	Unattended	69.00	12.00		7	1				
41	Eastborough	Distribution	Unattended	69	12		67	4				
42	El Dorado (ELDO)	Distribution	Unattended	69.00	12.00		14	1				
43	El Dorado (ELDO) (12,4)	Distribution	Unattended	12.00	4.00		5	2				
44	El Paso	Distribution	Unattended	69.00	12.00		37	3				
45	El Paso	Transmission	Unattended	138.00	69.00	12.47	100	1				
46	Elk River-(Resale)	Distribution		69.00	23.00		14	4				
47	Erie Energy Center - (Generation)	Distribution		4.16	69.00		33	2				
48	Farber	Distribution	Unattended	138.00	12.47		50	2				
49	Fort Scott	Distribution	Unattended	69.00	12.00		17	2				
50	Fowler	Distribution	Unattended	138.00	12.00		47	2				
51	Franklin	Transmission	Unattended	161.00	69.00		100	1				
52	Frontenac	Distribution	Unattended	69.00	12.00		50	2				
53	Gatz	Distribution	Unattended	69.00	12.00		28	2				
54	Glendale	Distribution	Unattended	69.00	12.00		36	4				
55	Goddard	Distribution	Unattended	69.00	12.00		25	1				
56	Gordon Evans	Distribution	Unattended	138.00	12.47		28	2				
57	Grant	Distribution	Unattended	69.00	12.00		39	2				
58	Halstead	Distribution	Unattended	69.00	12.00		25	2				
59	Halstead	Transmission	Unattended	138.00	69.00		100	2				
60	Harry Street	Distribution	Unattended	138.00	12.47		50	2				
61	Haysville	Distribution	Unattended	69.00	12.00		34	3				
62	Hesston	Distribution	Unattended	69.00	12.00		21	2				
63	Hoover	Transmission	Unattended	138.00	69.00	12.47	300	2				
64	Hoover (138)	Distribution	Unattended	138.00	12.00		25	1				
65	Hoover (69)	Distribution	Unattended	69.00	12.00		47	2				

66	Hudson	Distribution	Unattended	69.00	12.00		53	3				
67	Hydraulic	Distribution	Unattended	69.00	12.00		18	2				
68	Independence (INDE)	Distribution	Unattended	69.00	12.00		29	3				
69	Innovation Station	Distribution	Unattended	69.00	12.00		50	2				
70	Interstate	Distribution	Unattended	138.00	12.47		72	3				
71	(6) Jeffrey Energy Center Substation - ATT Transmission	Transmission	Attended	345.00	230.00	14.40	1120	2				
72	Jeffrey Energy Center Substation - ATT Transmission	Transmission	Unattended	230.00	34.50		112	2				
73	Jeffrey Energy Center Unit 1 - ATT Transmission	Transmission	Unattended	230.00	26.00		750	1				
74	Jeffrey Energy Center Unit 2 - ATT Transmission	Transmission	Unattended	345.00	26.00		750	1				
75	Jeffrey Energy Center Unit 3 - ATT Transmission	Transmission	Unattended	345.00	26.00		750	1				
76	Labette	Distribution	Unattended	69.00	12.00		11	1				
77	Lakeridge	Distribution	Unattended	138.00	12.47		50	2				
78	Liberty	Transmission	Unattended	138	69		100	1				
79	Liberty	Distribution	Unattended	138.00	12.00		14	1				
80	Litchfield	Transmission	Unattended	161.00	69.00	13.20	200	2				
81	MacArthur	Distribution	Unattended	69.00	12.00		38	2				
82	Maize	Distribution	Unattended	138.00	12.00		50	2				
83	Marmaton (69)	Transmission	Unattended	69.00	34.00		15	3				
84	Marmaton (161)	Transmission	Unattended	161.00	69.00	13.20	100	1				
85	Mascot	Distribution	Unattended	69.00	12.00		32	3				
86	Mead (69,4)	Distribution	Unattended	69.00	4.00		25	2				
87	Mead (69,12)	Distribution	Unattended	69.00	12.00		60	2				
88	Midian	Distribution	Unattended	69.00	12.00		13	1				
89	Midian (Distribution)	Distribution	Unattended	138.00	12.00		25	1				
90	Midian (Transmission)	Transmission	Unattended	138.00	69.00	12.47	100	1				
91	Midland	Distribution	Unattended	69.00	12.00		14	1				
92	Minneha	Distribution	Unattended	69.00	12.00		42	3				
93	Mobil	Distribution	Unattended	69.00	12.00		14	1				
94	Montgomery	Distribution	Unattended	69.00	12.00		28	2				
95	Montgomery	Transmission	Unattended	138.00	69.00	13.20	150	1				
96	Mossman	Distribution	Unattended	69.00	12.00		21	4				
97	Moundridge	Transmission	Unattended	138.00	69.00		350	2				
98	Murray Gill	Distribution	Unattended	69.00	12.00		11	1				
99	Murray Gill	Transmission	Unattended	138.00	69.00	13.20	150	1				
100	Murray Gill SES	Transmission	Unattended	138.00	13.80	69.00	150	1				
101	Neosho (was SES)	Transmission	Unattended	138.00	69.00		209	2				
102	Neosho (was SES)	Transmission	Unattended	161.00	138.00		262	2				

103	Neosho 345kV	Transmission	Unattended	345.00	161.00	13.80	500	1			
104	Neosho 345kV	Transmission	Unattended	345.00	138.00	13.80	400	1			
105	Newton (NEWT)	Distribution	Unattended	69.00	12.00		43	3			
106	Northeast	Distribution	Unattended	69.00	12.00		61	3			
107	Northeast	Transmission	Unattended	138.00	69.00	13.20	150	1			
108	Northeast Parsons	Distribution	Unattended	138.00	12.00		56	2			
109	Oak	Distribution	Unattended	69.00	12.00		14	1			
110	Oaklawn	Distribution	Unattended	69.00	12.00		35	2			
111	Oatville	Distribution	Unattended	69.00	12.00		28	2			
112	Oliver	Distribution	Unattended	69.00	12.00		20	2			
113	Orchard	Distribution	Unattended	69.00	12.00		10	3			
114	Osage	Distribution	Unattended	69.00	12.00		42	4			
115	Oxford	Distribution	Unattended	138.00	12.00		11	3			
116	Paris	Distribution	Unattended	69	12		30	2			
117	Parsons (PARS)	Distribution	Unattended	69.00	12.00		21	2			
118	Peck	Distribution	Unattended	69.00	12.00		39	2			
119	Pitnac	Distribution	Unattended	69.00	12.00		11	1			
120	Pittsburg (PITT)	Distribution	Unattended	69.00	4.00		19	2			
121	Pittsburg (PITT)	Distribution	Unattended	69.00	12.00		42	3			
122	Plaza	Distribution	Unattended	69.00	12.00		70	3			
123	Plaza	Distribution	Unattended	69.00	4.00		22	2			
124	Potwin (POTW)	Distribution	Unattended	69.00	12.00		14	2			
125	Prairieland	Distribution	Unattended	69.00	12.00		14	1			
126	Renew	Distribution	Unattended	69.00	12.00		25	1			
127	Richland	Distribution	Unattended	69.00	12.00		10	3			
128	Ripley	Distribution	Unattended	69.00	12.00		39	2			
129	Riverside	Distribution	Unattended	69.00	12.00		25	2			
130	Rose Hill	Distribution	Unattended	69.00	12.00		13	2			
131	Rose Hill	Transmission	Unattended	345.00	138.00	13.80	1200	3			
132	Rouse	Distribution	Unattended	69.00	12.00		13	1			
133	Rutan	Distribution	Unattended	69.00	12.00		35	3			
134	Seneca	Distribution	Unattended	69.00	12.00		25	3			
135	Sheridan	Distribution	Unattended	69.00	12.00		30	3			
136	Skelly	Distribution	Unattended	69.00	12.00		50	2			
137	Springdale	Distribution	Unattended	138.00	12.00		25	1			
138	Sunset	Distribution	Unattended	69.00	12.00		25	2			
139	Taylor	Distribution	Unattended	138.00	12.00		25	1			
140	Theater	Distribution	Unattended	69.00	12.00		12	4			
141	Timber Junction	Transmission	Unattended	138.00	69.00		100	1			

142	Tioga	Transmission	Unattended	138.00	69.00	14.40	250	2				
143	Tyler	Distribution	Unattended	69.00	12.00		38	4				
144	Viola	Transmission	Unattended	345.00	138.00		400	1				
145	Vista Park	Distribution	Unattended	69.00	12.00		28	2				
146	Ware	Distribution	Unattended	69.00	12.00		39	3				
147	Weaver	Transmission	Unattended	138.00	69.00		100	1				
148	Weaver	Distribution	Unattended	69.00	12.00		10	3				
149	Webster	Distribution	Unattended	69.00	12.00		25	2				
150	West Harvey	Distribution	Unattended	69.00	12.00		50	2				
151	Westlink	Distribution	Unattended	69.00	12.00		54	4				
152	Wichita 345 kV	Transmission	Unattended	345	138		800	2				
153	⁸³ Wolf Creek - ATT Transmission 1151	Transmission		345.00	69.00		100	1				
154	Wolf Creek Plant - Transmission 1151 - Generation	Transmission		345.00	25.00		1245	3				
155	Total 163			18,249.96	4,926.06	308.68	17270	327				
156	1 substation Transmission Attended	Transmission		14.40	4.16		6	1				
157	1 substations Transmission Unattended	Transmission		69.00	34.00		8	1				
158	41 substations Distribution Unattended	Distribution		2,227.00	391.00		173	97				
159	11 substations Industrial			702.47	52.00		25	30				
160	Arcadia (Resale)			23.00	4.00		2	3				
161	Arma (Resale)			23.00	4.00		5	3				
162	Bell (Resale)			69.00	12.00		8	3				
163	Caney (Resale)			69.00	12.00		9	1				
164	Crawford (Resale)			69.00	12.00		3	3				
165	Erie Interconnect (Resale)			69.00	2.40		6	3				
166	Gale (Resale)			69.00	12.00		6	1				
167	Haven (Resale)			12.47	2.40		4	3				
168	La Harpe (Resale)			34.00	12.00		2	3				
169	Sheffield (Resale)			69.00	23.00		7	1				
170	64 substations with less than 10 MVa Total			3,519.34	576.96		264	153				
171	Transmission Attended						2615	14				
172	Transmission Unattended						8434	101				
173	Distribution						3456	335				
174	Resale						80	28				
175	Total						14585	478				
176	Total											0

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: SubstationNameAndLocation Jeffrey units are jointly owned by Evergy Kansas Central, Inc. (72%, of which 8% is leased), Evergy Kansas South, Inc. (20%) and Evergy Missouri West, Inc. (8%). Evergy Kansas Central, Inc. is the operator. Fuel (account 501) is shared on a net generation basis with all other expenses shared on an ownership basis.
(b) Concept: SubstationNameAndLocation Wolf Creek substation is jointly and equally owned with Evergy Metro, Inc. (formerly Kansas City Power and Light Company). Capacity represents our 47% share, except number six bank which is 85%.

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- 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".
- 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	Payroll and Related Overheads	Evergy Kansas Central	107, 108, 141, 163, 182, 184, 186, 232, 241, 408, 426, 506, 507, 513, 549, 553, 556, 560, 561, 562, 563, 564, 566, 568, 570, 571, 572, 580, 581, 582, 583, 584, 586, 588, 590, 592, 593, 594, 596, 597, 598, 901, 902, 903, 907, 908, 910, 911, 912, 916, 920, 921, 925, 926, 928, 935	54,449,647
3	Employee Pension and Benefits	Evergy Kansas Central	107, 108, 163, 184, 232, 241, 253, 426, 431, 562, 563, 564, 570, 571, 572, 581, 582, 583, 584, 586, 588, 592, 593, 594, 597, 901, 902, 903, 920, 921, 926, 930, 935	6,412,807
4	Outside Services	Evergy Kansas Central	107, 108, 163, 184, 426, 553, 561, 566, 568, 570, 580, 583, 588, 590, 592, 598, 901, 903, 908, 910, 921, 923, 928, 930, 935	5,170,052
5	Computer Application & Software	Evergy Kansas Central	107, 154, 163, 165, 426, 560, 566, 570, 580, 585, 586, 588, 590, 592, 901, 902, 903, 908, 910, 912, 921, 922, 923, 935, 907	1,091,453
6	Office Supplies and Expenses	Evergy Kansas Central	107, 108, 154, 163, 165, 184, 426, 506, 507, 553, 557, 560, 561, 566, 568, 570, 571, 580, 581, 582, 583, 586, 588, 590, 592, 593, 596, 597, 598, 901, 902, 903, 907, 908, 909, 910, 911, 912, 916, 920, 921, 923, 925, 930, 935, 931	2,701,644
7	Prepays	Evergy Kansas Central	165	1,348,719
8	Payroll and Related Overheads	Evergy Metro	184, 560, 561, 566, 580, 588, 590, 107, 163, 232, 241, 408, 417, 426, 513, 556, 568, 571, 581, 586, 596, 597, 598, 901, 902, 903, 907, 908, 910, 911, 912, 920, 925, 926, 928	25,369,314
9	Outside Services	Evergy Metro	184, 588, 107, 163, 426, 556, 560, 568, 580, 598, 901, 902, 903, 907, 908, 909, 910, 912, 921, 923, 928, 930, 935	4,297,198
10	Computer Application & Software	Evergy Metro	568, 588, 163, 165, 232, 426, 557, 560, 561, 566, 580, 586, 598, 901, 902, 903, 907, 908, 910, 921, 922, 923, 928, 930, 935	502,591
11	Office Supplies and Expenses	Evergy Metro	184, 561, 568, 580, 588, 590, 910, 107, 163, 165, 426, 513, 560, 566, 581, 584, 586, 596, 597, 598, 901, 902, 903, 907, 908, 911, 912, 920, 921, 922, 923, 928, 930, 931, 935	2,461,325

12	Employee Pension and Benefits	Evergy Metro	163, 184, 426, 431, 586, 597, 901, 902, 903, 908, 920, 921, 926, 930	2,479,770
13	Common Use Facilities	Evergy Metro	426, 557, 563, 573, 598, 903, 935	10,382,109
14	Customer Account and Information	Evergy Metro	426, 907, 908, 909, 910, 921	1,408,956
15	Prepays	Evergy Metro	165	8,204,283
19				
20	Non-power Goods or Services Provided for Affiliated			
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Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService

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))