

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 11/30/2022)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 11/30/2022)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# FERC FINANCIAL REPORT

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

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

**Exact Legal Name of Respondent (Company)**

Evergy Kansas Central, Inc.

**Year/Period of Report**

**End of** 2018/Q4

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

### GENERAL INFORMATION

#### I. 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.

#### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees 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:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

#### III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <https://forms.ferc.gov/>. The software is used to submit the electronic filing to the Commission via the Internet.

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

(c) 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

(d) 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:

- a) 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
- b) 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.)

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

- e) 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 \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_, we have also reviewed 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.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/overview>.

- (g) 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/media/form-1> and <https://www.ferc.gov/media/form1-3q>.

#### **IV. When to Submit:**

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

- a) FERC Form 1 for each year ending December 31 must be filed by April 18<sup>th</sup> of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

**V. 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

- I. 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.
- II. 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.
- III. 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.
- IV. 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.
- V. 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).
- VI. 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.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. 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.

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

I. 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.

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

## EXCERPTS FROM THE LAW

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

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

(3) '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;

(4) 'Person' means an individual or a corporation;

(5) '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;

(7) '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; .....

(11) "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

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

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be 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 salt 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).

REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Evergy Kansas Central, Inc.		02 Year/Period of Report End of <u>2018/Q4</u>	
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 Assistant Controller	
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 (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) / /

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) 05/28/2021
02 Title VP - Risk Management and Controller		

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.

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)
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(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	None
16	Electric Plant in Service	204-207	
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	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

## LIST OF SCHEDULES (Electric Utility) (continued)

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)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
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	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	None
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	None
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	None
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	
64	Hydroelectric Generating Plant Statistics	406-407	None
65	Pumped Storage Generating Plant Statistics	408-409	None
66	Generating Plant Statistics Pages	410-411	None

LIST OF SCHEDULES (Electric Utility) (continued)

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)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	<p><b>Stockholders' Reports</b> Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input checked="" type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent Eversky Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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**GENERAL INFORMATION**

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

**Steven P. Busser, Vice President, Risk Management and Controller - Eversky, 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 Kansas on March 6, 1924**

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.

**Not Applicable**

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

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

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

- (1)  Yes...Enter the date when such independent accountant was initially engaged:  
(2)  No

Name of Respondent Evergy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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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.

As of June 4, 2018, Westar Energy, Inc. is a wholly-owned subsidiary of Evergy, Inc.

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	Kansas Gas and Electric Company	Electric utility company	100%	
2	Prairie Wind Transmission, LLC	Electric utility company	50%	
3	The Kansas Power and Light Company	Inactive company	100%	
4	Westar Generating, Inc.	Generation projects	100%	
5	Westar Industries, Inc.	Holding company	100%	
6	Westar Transmission, LLC	Holding company	100%	
7	Eergy Kansas Central Receivables, Inc.	Receivables sales company	100%	
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 2 Column: d**

Held jointly by Westar Energy, Inc. and Electric Transmission America, LLC, a non-affiliated company.

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)
1	President and Chief Executive Officer	Terry Bassham	925,283
2	(effective in June 2018)		
3			
4	Executive Vice President and Chief Operating Officer	Kevin E. Bryant	495,513
5	(effective in June 2018)		
6			
7	Execcutive Vice President, Strategy and Chief	Gregory A. Greenwood	442,500
8	Administrative Officer		
9	(effective in June 2018, was previously Senior Vice		
10	President, Strategy for Westar Energy, Inc. prior to		
11	that date)		
12			
13	Executive Vice President and Chief Financial Officer	Anthony D. Somma	470,833
14	(effective in June 2018, was previously Senior Vice		
15	President, Chief Financial Officer and Treasurer for		
16	Westar Energy, Inc. prior to that date)		
17			
18	Senior Vice President, Chief People Officer	Jerl L. Banning	341,000
19	(effective in June 2018, was previously Senior Vice		
20	President, Operations Support and Administration for		
21	Westar Energy, Inc. prior to that date)		
22			
23	Senior Vice President, Marketing, Public Affairs	Charles A. Caisley	337,000
24	and Chief Customer Officer		
25	(effective in June 2018)		
26			
27	Senior Vice President, General Counsel and	Heather A. Humphrey	467,135
28	Corporate Secretary		
29	(effective in June 2018)		
30			
31	Vice President, Corporate Planning, Investor Relations	Lori A. Wright	351,000
32	and Treasurer		
33	(effective in June 2018)		
34			
35	*Each Evergy, Inc. executive officer holds the same		
36	position with each of Westar Energy, Inc.,		
37	Kansas City Power & Light Company,		
38	Kansas Gas and Electric Company and		
39	KCP&L Greater Missouri Operations Company.		
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Name of Respondent Eergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 104 Line No.: 35 Column: a**

Eergy, Inc. executive officers are employees of and are paid by either Westar Energy, Inc, or Kansas City Power & Light Company.

The salary reported is the total salary paid to each executive officer.

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), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Terry Bassham	c/o Evergy, Inc.
2	President and Chief Executive Officer	1200 Main Street
3		P.O. Box 418679
4		Kansas City, MO 64141-9679
5		
6	Mark A. Ruelle	c/o Evergy, Inc.
7	Chairman of the Board	1200 Main Street
8		P.O. Box 418679
9		Kansas City, MO 64141-9679
10		
11	Mollie Hale Carter	c/o Evergy, Inc.
12		1200 Main Street
13		P.O. Box 418679
14		Kansas City, MO 64141-9679
15		
16	Charles Q. Chandler IV	c/o Evergy, Inc.
17		1200 Main Street
18		P.O. Box 418679
19		Kansas City, MO 64141-9679
20		
21	Gary D. Forsee	c/o Evergy, Inc.
22		1200 Main Street
23		P.O. Box 418679
24		Kansas City, MO 64141-9679
25		
26	Scott D. Grimes	c/o Evergy, Inc.
27		1200 Main Street
28		P.O. Box 418679
29		Kansas City, MO 64141-9679
30		
31	Richard L. Hawley	c/o Evergy, Inc.
32		1200 Main Street
33		P.O. Box 418679
34		Kansas City, MO 64141-9679
35		
36	Thomas D. Hyde	c/o Evergy, Inc.
37		1200 Main Street
38		P.O. Box 418679
39		Kansas City, MO 64141-9679
40		
41	B. Anthony Isaac	c/o Evergy, Inc.
42		1200 Main Street
43		P.O. Box 418679
44		Kansas City, MO 64141-9679
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Name of Respondent  
Energ Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

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), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Sandra A. J. Lawrence	c/o Evergy, Inc.
2		1200 Main Street
3		P.O. Box 418679
4		Kansas City, MO 64141-9679
5		
6	Ann D. Murtlow	c/o Evergy, Inc.
7		1200 Main Street
8		P.O. Box 418679
9		Kansas City, MO 64141-9679
10		
11	Sandra J. Price	c/o Evergy, Inc.
12		1200 Main Street
13		P.O. Box 418679
14		Kansas City, MO 64141-9679
15		
16	John J. Sherman	c/o Evergy, Inc.
17		1200 Main Street
18		P.O. Box 418679
19		Kansas City, MO 64141-9679
20		
21	S. Carl Soderstrom, Jr.	c/o Evergy, Inc.
22		1200 Main Street
23		P.O. Box 418679
24		Kansas City, MO 64141-9679
25		
26	R.A Edwards, III	c/o Westar Energy, Inc.
27	(left office concurrent with the merger in June 2018)	818 S. Kansas Ave
28		Topeka, KS 66612
29		
30	Jerry B. Farley	c/o Westar Energy, Inc.
31	(left office concurrent with the merger in June 2018)	818 S. Kansas Ave
32		Topeka, KS 66612
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**INFORMATION ON FORMULA RATES**  
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	--

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	FERC Proceeding
1	Transmission Formula Rates (TFR)	ER05-925, ER08-396, ER08-777, EL08-31,
2		ER09-481, ER10-2499-000, ER11-2395-000
3		EL14-93-000, EL14-77-000
4		ER14-2852-000, ER14-2852-001, ER14-2852-002
5		ER16-1355-000, ER17-793-000, ER18-1232-000,
6		ER18-1299-000, ER19-269-000
7		
8	Kansas Electric Power Cooperative, Inc.	
9	First Revised Rate Schedule FERC No. 301	ER07-1344-000, ER07-1344-001,
10		ER07-1344-002, ER10-674-000,
11		ER10-947-000, ER10-947-001,
12		ER10-947-002, ER10-998-000
13		ER11-2417-000, ER11-3255-000, ER11-3860-000
14		ER12-1375-000, ER12-1398-000
15		ER12-1669-000, ER12-2197-000, ER13-503-000
16		ER13-1185-000, ER13-1984-000
17		ER14-804-000, ER14-804-001, ER14-2093-000,
18		ER15-635-000, ER14-804-002, ER15-2375-000
19		ER18-1236-000
20		
21	Full Requirements Electric Service Rate Schedule	
22	FERC Electric Tariff, First Revised Vol. No. 20	ER09-1762-000, ER09-1762-001,
23		ER10-949-000, ER10-949-001,
24		ER10-949-002,
25		ER10-1000-000, ER10-2506-000
26		ER14-805-000, ER14-805-001, ER14-805-002
27		ER16-1318-000, ER16-2185-000, ER16-2185-001,
28		ER18-1236-000
29		
30	Mid-Kansas Electric Company, LLC	
31	FERC Electric Tariff, First Revised Vol. No. 8	ER06-1455-000, ER06-1455-001,
32		ER06-1455-002, ER11-2358-000,
33		ER11-2358-001, ER14-632-000
34		
35	Doniphan Electric Cooperative Association, Inc.	
36	First Revised Rate Schedule FERC No. 326	ER08-1062-000, ER08-1062-001,
37		ER10-717-000,
38		ER10-948-000, ER10-948-001,
39		ER10-948-002, ER10-999-000
40		ER14-805-000, ER14-805-001, ER14-805-002,
41		ER15-2375-000, ER18-1236-000

INFORMATION ON FORMULA RATES (continued)  
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	--

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	FERC Proceeding
1	Kaw Valley Electric Cooperative, Inc.	
2	First Revised Rate Schedule FERC No. 327	ER08-1062-000, ER08-1062-001,
3		ER10-717-000,
4		ER10-948-000, ER10-948-001,
5		ER10-948-002, ER10-999-000
6		ER14-805-000, ER14-805-001, ER15-636-000,
7		ER14-805-002, ER15-2375-000, ER18-1236-000
8		
9	Nemaha Marshall Electric Cooperative Association	
10	First Revised Rate Schedule FERC No. 328	ER08-1062-000, ER08-1062-001,
11		ER10-717-000,
12		ER10-948-000, ER10-948-001,
13		ER10-948-002, ER10-999-000, ER13-1633-000
14		ER14-805-000, ER14-805-001, ER14-805-002,
15		ER15-2375-000, ER18-1236-000
16		
17	City of McPherson, Kansas, Board of Public Util	
18	Second Revised FPC No. 127	ER10-2536-000, ER10-2536-001, ER10-2536-002
19		ER14-1099-000, ER14-1099-001
20		
21	Kansas Power Pool	
22	First Revised Rate Schedule FERC No. 331	ER10-502-000, ER10-502-001, ER13-994-000
23		ER14-632-000
24		
25	Midwest Energy, Inc.	
26	First Revised Rate Schedule FERC No. 336	ER10-916-000, ER11-3224-000
27		ER14-632-000
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Name of Respondent

Evergy Kansas Central, Inc.

This Report Is:

(1)

An Original

(2)

A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

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)?

Yes

No

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
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
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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).	Schedule	Column	Line No
1	(GFR)	Generation Formula Rate		
2	311	Sales for Resale	(g) & (i)	1
3	311	Sales for Resale	(g) & (i)	2
4	311	Sales for Resale	(g) & (i)	3
5	311	Sales for Resale	(g) & (i)	4
6	311	Sales for Resale	(g) & (i)	5
7	311	Sales for Resale	(g) & (i)	6
8	311	Sales for Resale	(g) & (i)	7
9	311	Sales for Resale	(g) & (i)	8
10	311	Sales for Resale	(g) & (i)	9
11	311	Sales for Resale	(g) & (i)	10
12	311	Sales for Resale	(g) & (i)	11
13	311	Sales for Resale	(g) & (i)	12
14	311	Sales for Resale	(g) & (i)	13
15	311	Sales for Resale	(g) & (i)	14
16	311.1	Sales for Resale	(g) & (i)	1
17	311.1	Sales for Resale	(g) & (i)	2
18	311.1	Sales for Resale	(g) & (i)	3
19				
20	(GFR)	Generation Formula Rate		
21	114	Statement of Income	(c)	22
22				
23	(MKEC)	Mid-Kansas Electric Company, LLC, Formula Rate		
24	403.1	Steam-Electric Generating Plant Statistics	(d)	40
25				
26	(MKEC)	Mid-Kansas Electric Company, LLC, Formula Rate		
27	227	Materials and Supplies	(b) & (c)	7
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 1062 Line No.: 1 Column: b**

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

**Schedule Page: 1062 Line No.: 2 Column: d**

Alma, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
5,024.017 MWh	8,453.777 MWh	13,477.794 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 9,869.18	\$ 12,586.83	\$ 22,456.01	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 3 Column: d**

Doniphan REC, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
8,429.563 MWh	12,719.924 MWh	21,149.487 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 16,559.03	\$ 18,938.69	\$ 35,497.72	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 4 Column: d**

Elwood, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
2,708.155 MWh	4,455.468 MWh	7,163.623 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 5,319.90	\$ 6,633.75	\$ 11,953.65	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 5 Column: d**

Enterprise, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
2,102.335 MWh	3,515.357 MWh	5,617.692 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 4,129.83	\$ 5,234.02	\$ 9,363.85	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 6 Column: d**

Herington, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
8,526.270 MWh	13,560.347 MWh	22,086.617 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 16,749.00	\$ 20,190.00	\$ 36,939.00	
=====	=====	=====	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 1062 Line No.: 7 Column: d**

KEPCo, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
400,409.455 MWh	457,057.789 MWh	857,467.244 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 786,564.33	\$ 680,513.34	\$1,467,077.67	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 8 Column: d**

Free State Electric Cooperative, formerly known as Kaw Valley REC, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
64,856.889 MWh	98,427.673 MWh	163,284.562 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 127,404.87	\$ 146,548.96	\$ 273,953.83	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 9 Column: d**

Lindsborg, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
11,379.404 MWh	20,195.334 MWh	31,574.738 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 22,353.70	\$ 30,068.83	\$ 52,422.53	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 10 Column: d**

Morrill, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
497.988 MWh	807.469 MWh	1,305.457 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 978.25	\$ 1,202.24	\$ 2,180.49	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 11 Column: d**

Muscotah, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
390.612 MWh	616.219 MWh	1,006.831 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 767.32	\$ 917.49	\$ 1,684.81	
=====	=====	=====	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 1062 Line No.: 12 Column: d**

Nemaha Marshall REC, VOM Charges Paid

		Total
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18
21,754.509 MWh	30,770.093 MWh	52,524.602 MWh
X \$1.9644	X \$1.4889	
-----	-----	-----
\$ 42,734.56	\$ 45,813.59	\$ 88,548.15
=====	=====	=====

**Schedule Page: 1062 Line No.: 13 Column: d**

Robinson, VOM Charges Paid

		Total
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18
502.985 MWh	787.659 MWh	1,290.644 MWh
X \$1.9644	X \$1.4889	
-----	-----	-----
\$ 988.06	\$ 1,172.75	\$ 2,160.81
=====	=====	=====

**Schedule Page: 1062 Line No.: 14 Column: d**

Scranton, VOM Charges Paid

		Total
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18
1,546.003 MWh	2,680.212 MWh	4,226.215 MWh
X \$1.9644	X \$1.4889	
-----	-----	-----
\$ 3,036.97	\$ 3,990.57	\$ 7,027.54
=====	=====	=====

**Schedule Page: 1062 Line No.: 15 Column: d**

Toronto, VOM Charges Paid

		Total
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18
672.741 MWh	1,111.806 MWh	1,784.547 MWh
X \$1.9644	X \$1.4889	
-----	-----	-----
\$ 1,321.53	\$ 1,655.37	\$ 2,976.90
=====	=====	=====

**Schedule Page: 1062 Line No.: 16 Column: d**

Troy, VOM Charges Paid

		Total
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18
3,361.396 MWh	5,093.506 MWh	8,454.902 MWh
X \$1.9644	X \$1.4889	
-----	-----	-----
\$ 6,603.13	\$ 7,583.72	\$ 14,186.85
=====	=====	=====

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 1062 Line No.: 17 Column: d**

Vermillion, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
365.932 MWh	503.847 MWh	869.779 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 718.84	\$ 750.18	\$ 1,469.02	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 18 Column: d**

Wathena, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
3,528.868 MWh	5,814.750 MWh	9,343.618 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 6,932.11	\$ 8,657.58	\$ 15,589.69	
=====	=====	=====	

**Schedule Page: 1062 Line No.: 20 Column: b**

Worksheet D, Revenue Credits, Demand Charge Divisor and Energy.

**Schedule Page: 1062 Line No.: 21 Column: d**

There was no activity in 2018 related to disposition of renewable energy credits.

**Schedule Page: 1062 Line No.: 23 Column: b**

Attachment B, Worksheet A, Fuel Stock Average Price Steam-Electric Generating

**Schedule Page: 1062 Line No.: 24 Column: d**

Coal inventory in tons shall remain fixed for the term of the lease. The average price shall change with each Attachment B update and shall be the average cost per ton of JEC coal in inventory for the Cost-Basis Year.

**Schedule Page: 1062 Line No.: 26 Column: b**

Formula Rate template Attachment B, page 5, Stores Beginning/Ending Inventory

**Schedule Page: 1062 Line No.: 27 Column: d**

MKEC's Materials and Supplies and Stores are for Jeffrey Energy Center only.

Name of Respondent Evergy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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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 Page 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.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent Eversky Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**1. Changes in and important additions to franchise rights:**

<u>Town Name</u>	<u>State</u>	<u>Franchise</u>	<u>Service</u>	<u>New Rate</u>
Cassoday	KS	Electric	Retail	4% of Gross Receipts

**2. Acquisition, merger, or consolidation with other companies:**

See the Notes to Financial Statements on page 123.

**3. Purchase or sale of an operating unit or system:**

None.

**4. Important leaseholds:**

See the Notes to Financial Statements on page 123.

**5. Important extension or reduction of transmission or distribution system:**

None.

**6. Obligations:**

See the Notes to Financial Statements on page 123.

**7. Changes in articles of incorporation or amendments to charter:**

Westar Energy, Inc.'s articles of incorporation were amended due to the merger described in the Notes to Financial Statements on page 123.

**8. Wage scale changes:**

Effective March 1, 2018, a 1% structure adjustment was made to the non-bargaining unit salary structure.

**9. Legal proceedings:**

See the Notes to Financial Statements on page 123.

**10. Important transactions:**

See the Notes to Financial Statements on page 123.

**12. Important changes:**

See the Notes to Financial Statements on page 123.

**13. Changes in officers, directors, major security holders and voting powers:**

As part of the merger described elsewhere in this report, effective June 4, 2018, the following individuals became the members of the Board of Directors of Westar Energy, Inc.: Terry Bassham, Mollie Hale Carter, Charles Q. Chandler IV, Gary D. Forsee, Scott D. Grimes, Richard L. Hawley, Thomas D. Hyde, B. Anthony Isaac, Sandra A.J. Lawrence, Ann D. Murtlow, Sandra J.

Name of Respondent	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Evergy Kansas Central, Inc.		05/28/2021	2018/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Price, Mark A. Ruelle, John J. Sherman and S. Carl Soderstrom Jr.

As part of the merger described elsewhere in this report, effective June 4, 2018, the following individuals became and remain the officers of Westar Energy, Inc.:

Terry Bassham	President and Chief Executive Officer
Kevin E. Bryant	Executive Vice President and Chief Operating Officer
Gregory A. Greenwood	Executive Vice President, Strategy and Chief Administrative Officer
Anthony D. Somma	Executive Vice President and Chief Financial Officer
Jerl L. Banning	Senior Vice President and Chief People Officer
Charles A. Caisley	Senior Vice President, Marketing and Public Affairs and Chief Customer Officer
Heather A. Humphrey	Senior Vice President, General Counsel and Corporate Secretary
Bruce A. Akin	Vice President – Distribution Operations
Duane Anstaett	Vice President – Generation Operations
Jeffrey L. Beasley	Vice President – Customer Operations
John T. Bridson	Vice President – Generation Services
Steven P. Busser	Vice President – Risk Management and Controller
Ellen E. Fairchild	Vice President – Chief Compliance Officer
Debra A. Grunst	Vice President – Information Technology
Darrin Ives	Vice President – Regulatory Affairs
Maria Jenks	Vice President – Supply Chain
Charles King	Vice President – Information Technology and Chief Information Officer
Jeffrey L. Martin	Vice President – Customer and Community Operations
Kevin Noblet	Vice President – Transmission, Operations and Transmission and Distribution Services
Lori A. Wright	Vice President – Corporate Planning, Investor Relations and Treasurer
James P. Gilligan	Assistant Treasurer
Jeffrey C. DeBruin	Assistant Secretary

As a result of the merger, Evergy, Inc. became the sole shareholder of the company.

**14. Participation in cash management program(s):**

Not Applicable.

**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)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	7,043,941,833	6,821,776,674
3	Construction Work in Progress (107)	200-201	156,840,621	210,657,619
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,200,782,454	7,032,434,293
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,006,173,004	2,003,591,347
6	Net Utility Plant (Enter Total of line 4 less 5)		5,194,609,450	5,028,842,946
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,194,609,450	5,028,842,946
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		1,075,630	0
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	3,074,104,692	2,928,086,572
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		6,728,886	8,024,455
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		30,564,060	34,398,428
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		3,922,768	8,810,134
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		3,116,396,036	2,979,319,589
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		44,500,315	3,420,718
36	Special Deposits (132-134)		600,142	600,142
37	Working Fund (135)		10,000	11,214
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		36,572,917	141,250,020
41	Other Accounts Receivable (143)		31,882,740	6,504,303
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		209,256	3,170,338
43	Notes Receivable from Associated Companies (145)		15,308,116	0
44	Accounts Receivable from Assoc. Companies (146)		24,195,848	995,467
45	Fuel Stock (151)	227	55,833,699	58,100,398
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	95,963,441	104,157,372
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

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)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	455,869	-79,311
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		10,069,343	11,435,611
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		0	39,513,000
62	Miscellaneous Current and Accrued Assets (174)		3,831,834	3,334,741
63	Derivative Instrument Assets (175)		12,582,955	14,484,607
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		3,922,768	8,810,134
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		327,675,195	371,747,810
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		48,485,917	50,288,024
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	416,079,761	429,495,951
73	Prelim. Survey and Investigation Charges (Electric) (183)		2,020,157	1,137,392
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		1,136,019	-244,833
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	84,931,720	89,742,881
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		84,336,626	87,693,038
82	Accumulated Deferred Income Taxes (190)	234	744,644,276	756,262,449
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,381,634,476	1,414,374,902
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		10,020,315,157	9,794,285,247

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 54 Column: d**  
Stores expense undistributed has a negative balance due to amounts allocated in excess of charges.

**Schedule Page: 110 Line No.: 76 Column: d**  
Clearing accounts has a negative balance due to amounts allocated in excess of charges.

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 05/28/2021	Year/Period of Report end of 2018/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)	250-251	0	710,471,375
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		2,481,323,283	1,742,390,467
7	Other Paid-In Capital (208-211)	253	293,484,816	319,143,657
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	37,138,408	37,138,408
11	Retained Earnings (215, 215.1, 216)	118-119	1,116,681,149	1,203,909,205
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	110,551,084	-30,654,535
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)		3,964,901,924	3,908,121,761
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	2,755,500,000	2,755,500,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,737,334	10,287,495
24	Total Long-Term Debt (lines 18 through 23)		2,745,762,666	2,745,212,505
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		8,433,703	10,084,799
27	Accumulated Provision for Property Insurance (228.1)		8,842,585	6,557,398
28	Accumulated Provision for Injuries and Damages (228.2)		5,351,598	4,198,729
29	Accumulated Provision for Pensions and Benefits (228.3)		383,466,884	402,105,251
30	Accumulated Miscellaneous Operating Provisions (228.4)		2,282,033	1,812,248
31	Accumulated Provision for Rate Refunds (229)		17,522	0
32	Long-Term Portion of Derivative Instrument Liabilities		3,922,768	8,810,134
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		63,612,222	61,709,329
35	Total Other Noncurrent Liabilities (lines 26 through 34)		475,929,315	495,277,888
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		411,700,000	275,700,000
38	Accounts Payable (232)		112,934,916	142,270,682
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		175,455,926	87,509,403
41	Customer Deposits (235)		5,512,918	5,743,229
42	Taxes Accrued (236)	262-263	53,253,614	49,577,513
43	Interest Accrued (237)		30,716,358	30,575,459
44	Dividends Declared (238)		0	53,829,842
45	Matured Long-Term Debt (239)		0	0

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

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)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		5,125,535	9,194,401
48	Miscellaneous Current and Accrued Liabilities (242)		46,545,722	32,938,606
49	Obligations Under Capital Leases-Current (243)		2,812,204	2,974,441
50	Derivative Instrument Liabilities (244)		13,446,777	13,937,164
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		3,922,768	8,810,134
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		853,581,202	695,440,606
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,643,505	3,224,656
57	Accumulated Deferred Investment Tax Credits (255)	266-267	225,526,697	231,257,921
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	13,387,455	9,884,659
60	Other Regulatory Liabilities (254)	278	652,572,252	662,053,381
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	49,085,843	51,068,011
63	Accum. Deferred Income Taxes-Other Property (282)		841,139,881	806,015,237
64	Accum. Deferred Income Taxes-Other (283)		194,784,417	186,728,622
65	Total Deferred Credits (lines 56 through 64)		1,980,140,050	1,950,232,487
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		10,020,315,157	9,794,285,247

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

5. Do not report fourth quarter data in columns (e) and (f)
6. 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.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

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)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,506,261,480	1,483,071,062		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	735,193,944	679,718,213		
5	Maintenance Expenses (402)	320-323	106,409,413	93,596,971		
6	Depreciation Expense (403)	336-337	190,230,851	176,789,069		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	15,291,371	20,869,319		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		807,563			
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		8,919,339	9,476,483		
13	(Less) Regulatory Credits (407.4)		2,961,895	2,097,224		
14	Taxes Other Than Income Taxes (408.1)	262-263	111,095,965	111,199,029		
15	Income Taxes - Federal (409.1)	262-263	-21,271,374	-2,491,825		
16	- Other (409.1)	262-263	2,182,931	-310,466		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	62,344,077	158,038,378		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	12,578,477	72,617,467		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,201,329	-1,251,702		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		3,586	72		
23	Losses from Disposition of Allowances (411.9)		241,412	231,133		
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,194,700,205	1,171,149,839		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		311,561,275	311,921,223		

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. 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.
- 11 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 purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 13. 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.
- 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
1,506,261,480	1,483,071,062					2
						3
735,193,944	679,718,213					4
106,409,413	93,596,971					5
190,230,851	176,789,069					6
						7
15,291,371	20,869,319					8
						9
807,563						10
						11
8,919,339	9,476,483					12
2,961,895	2,097,224					13
111,095,965	111,199,029					14
-21,271,374	-2,491,825					15
2,182,931	-310,466					16
62,344,077	158,038,378					17
12,578,477	72,617,467					18
-1,201,329	-1,251,702					19
						20
						21
3,586	72					22
241,412	231,133					23
						24
1,194,700,205	1,171,149,839					25
311,561,275	311,921,223					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		311,561,275	311,921,223		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		17,419			
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	147,605,620	132,542,028		
37	Interest and Dividend Income (419)		317,690	18,259,071		
38	Allowance for Other Funds Used During Construction (419.1)		1,176,760	1,060,787		
39	Miscellaneous Nonoperating Income (421)		314,878,480	254,101,737		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		463,995,969	405,963,623		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		90,270			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		2,685,053	1,123,211		
46	Life Insurance (426.2)		630,386	521,671		
47	Penalties (426.3)			229,352		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		148,280	303,280		
49	Other Deductions (426.5)		351,982,540	270,944,232		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		355,536,529	273,121,746		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263				
53	Income Taxes-Federal (409.2)	262-263	-5,448,407	1,250,882		
54	Income Taxes-Other (409.2)	262-263	-2,053,431	269,007		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-290,184	-431,087		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	-372,312	-5,052,063		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-7,419,710	6,140,865		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		115,879,150	126,701,012		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		106,009,672	103,302,713		
63	Amort. of Debt Disc. and Expense (428)		3,963,650	4,031,437		
64	Amortization of Loss on Reaquired Debt (428.1)		4,670,099	4,604,415		
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)		10,012,851	5,463,724		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,678,734	2,700,107		
70	Net Interest Charges (Total of lines 62 thru 69)		121,977,538	114,702,182		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		305,462,887	323,920,053		
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)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		305,462,887	323,920,053		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

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		1,203,909,205	1,214,812,022
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		157,857,267	191,378,025
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31	Common Stock \$0.80 and \$1.60, respectively		-251,485,323	( 229,267,743)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-251,485,323	( 229,267,743)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		6,400,000	26,986,901
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,116,681,149	1,203,909,205
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

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)
41				
42				
43				
44				
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)		1,116,681,149	1,203,909,205
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-30,654,536	( 136,209,662)
50	Equity in Earnings for Year (Credit) (Account 418.1)		147,605,620	132,542,028
51	(Less) Dividends Received (Debit)		6,400,000	26,986,901
52				
53	Balance-End of Year (Total lines 49 thru 52)		110,551,084	( 30,654,535)

**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 Instruction 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)	305,462,887	323,920,053
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	190,230,851	176,789,069
5	Amortization of Limited Term Electric Plant	16,098,934	20,869,319
6	(Gain) loss on sale of utility plant and property	90,270	
7			
8	Deferred Income Taxes (Net)	49,847,728	90,041,887
9	Investment Tax Credit Adjustment (Net)	-1,201,329	-1,251,702
10	Net (Increase) Decrease in Receivables	37,829,087	13,154,414
11	Net (Increase) Decrease in Inventory	9,925,450	10,761,562
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-43,456,140	-21,518,276
14	Net (Increase) Decrease in Other Regulatory Assets	34,066,616	-34,002,424
15	Net Increase (Decrease) in Other Regulatory Liabilities	-12,778,800	8,215,955
16	(Less) Allowance for Other Funds Used During Construction	1,176,760	1,060,787
17	(Less) Undistributed Earnings from Subsidiary Companies	147,605,620	132,542,028
18	Other (provide details in footnote):		
19	Net (Inc) Dec in Other Current and Accrued Assets	38,467,252	3,228,104
20	Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	44,584,136	84,579,241
21	Income from corporate-owned life insurance	-484,187	-1,242,985
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	519,900,375	539,941,402
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-379,337,483	-400,173,786
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-1,176,760	-1,060,787
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-378,160,723	-399,112,999
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Other Investing (Outflows)	-2,316,857	-26,444,917
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	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

**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 Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48	Sale of Securities - Trust	3,096,794	27,457,665
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Dividends Received from Assoc. and Subsidiary Companies	6,400,000	22,500,000
55	Proceeds from Investment in Corporate-Owned Life Insurance	997,960	1,618,936
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-369,982,826	-373,981,315
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	75,500,000	296,215,336
62	Preferred Stock		
63	Common Stock		658,952
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	133,651,763	
67	Other (provide details in footnote):		
68			
69	Borrowings from Assoc and Subsidiary Companies	86,558,349	4,112,882
70	Cash Provided by Outside Sources (Total 61 thru 69)	295,710,112	300,987,170
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-75,500,000	-125,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Other Financing (Outflows)	-20,944,091	-21,215,813
78	Net Decrease in Short-Term Debt (c)		-91,328,255
79	Repayment of Capital Leases	-3,021,944	-5,920,989
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-305,083,243	-223,116,519
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-108,839,166	-165,594,406
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	41,078,383	365,681
87			
88	Cash and Cash Equivalents at Beginning of Period	3,431,932	3,066,251
89			
90	Cash and Cash Equivalents at End of period	44,510,315	3,431,932

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 38 Column: b**

Other Investing Activity from Rabbi Trust Fund	(\$ 1,227,026)
Investments in Ironwood Wind	( 19,040)
Investment in COLI	( 1,070,791)
	-----
Total Other Investing	(\$ 2,316,857)
	=====

**Schedule Page: 120 Line No.: 38 Column: c**

Purchase of Securities - Trust	(\$ 23,320,529)
Other Investing Activity from Rabbi Trust Fund	( 2,267,704)
Investment in COLI	( 833,614)
Investments in Ironwood Wind	( 23,070)
	-----
Total Other Investing	(\$ 26,444,917)
	=====

**Schedule Page: 120 Line No.: 77 Column: b**

Repayment of Borrowings from Assoc. and Subsidiary Companies	(\$ 3,752,935)
Taxes paid on distribution of RSU's	( 17,191,156)
	-----
Total Other Financing (Outflows)	(\$ 20,944,091)
	=====

**Schedule Page: 120 Line No.: 77 Column: c**

Repayment of Borrowings from Assoc. and Subsidiary Companies	(\$ 14,192,529)
Taxes paid on distribution of RSU's	( 7,023,284)
	-----
Total Other Financing (Outflows)	(\$ 21,215,813)
	=====

Name of Respondent Evergy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
Eversource Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**WESTAR ENERGY, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**1. DESCRIPTION OF BUSINESS**

Westar Energy, Inc. (Westar Energy) is a regulated electric utility incorporated in 1924 in Kansas. On June 4, 2018, Westar Energy became a wholly-owned subsidiary of Eversource, Inc. (Eversource). For more information, see Note 3. Westar Energy provides electric generation, transmission and distribution services to approximately 381,000 customers in central and northeastern Kansas, including the cities of Topeka, Lawrence, Manhattan, Salina and Hutchinson. Its corporate headquarters is located at 818 South Kansas Avenue, Topeka, Kansas 66612.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

For the purpose of this report, the financial statements are presented in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its Uniform System of Accounts and published Accounting Releases, which is a comprehensive basis of accounting other than generally accepted accounting principles. The principal differences from accounting principles generally accepted in the United States of America (GAAP) relate to (1) the presentation of deferred income taxes, (2) the presentation of regulatory assets and liabilities, (3) the presentation of intercompany accounts, (4) majority-owned subsidiaries have not been consolidated, (5) the presentation of the regulatory liability or asset for removal cost, (6) the presentation of certain regulatory assets which are primarily related to depreciation, (7) the accounting for capital leases, (8) the accounting for realized and unrealized gains and losses on derivative instruments, (9) the accounting for entities in which it has a variable interest, and (10) the presentation of long-term debt and debt issuance costs.

Westar Energy evaluated the impact of subsequent events occurring after December 31, 2018, up to the time Eversource's consolidated GAAP financial statements were available to be issued on February 21, 2019, and have updated such evaluation for disclosure purposes through April 18, 2019. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

**Use of Management's Estimates**

When Westar Energy prepares its financial statements, it is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities, at the date of its financial statements and the reported amounts of revenues and expenses during the reporting period. Westar Energy evaluates its estimates on an ongoing basis, including those related to depreciation, unbilled revenue, valuation of investments, forecasted fuel costs included in its retail energy cost adjustment billed to customers, income taxes, pension and post-retirement benefits, asset retirement obligations (AROs), environmental issues, contingencies and litigation. Actual results may differ from those estimates under different assumptions or conditions.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Energy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Regulatory Accounting

Westar Energy applies accounting standards that recognize the economic effects of rate regulation. Accordingly, Westar Energy has recorded regulatory assets and liabilities when required by a regulatory order or based on regulatory precedent. See Note 6 for additional information regarding Westar Energy's regulatory assets and liabilities.

### Cash and Cash Equivalents

Westar Energy considers investments that are highly liquid and have maturities of three months or less when purchased to be cash equivalents.

### Fuel Inventory and Supplies

Westar Energy states fuel inventory and supplies at average cost.

### Property, Plant and Equipment

Westar Energy 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. Westar Energy computes AFUDC by applying a composite rate to qualified construction work in progress. Westar Energy credits other income (for equity funds) and net interest charges (for borrowed funds) for the amount of AFUDC capitalized as construction cost on the accompanying statements of income as follows:

	Year Ended December 31,	
	2018	2017
	(Dollars In Thousands)	
Borrowed funds	\$ 2,679	\$ 2,700
Equity funds	1,177	1,061
Total	<u>\$ 3,856</u>	<u>\$ 3,761</u>
Average AFUDC Rates	3.5%	2.3%

Westar Energy charges maintenance costs and replacements of minor items of property to expense as incurred. When a unit of depreciable property is retired, Westar Energy charges to accumulated depreciation the original cost less salvage value.

### Depreciation

Westar Energy depreciates utility plant using a straight-line method. The depreciation rates are based on an average annual composite basis using group rates that approximated 2.9% in 2018 and 2017.

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
Evergy Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Revenue Recognition

Revenue is recognized primarily at the time Westar Energy delivers electricity or provides transmission service to customers. The time of delivery of electricity is generally when its obligation to provide service is satisfied. Sales tax and franchise fees that Westar Energy collects concurrent with revenue-producing activities are excluded from revenue. For more information on revenue recognition, see Note 4.

Westar Energy determines the amount of electricity delivered to customers through systematic monthly readings of customer meters. At the end of each month, Westar Energy estimates how much electricity has been delivered since the prior meter reading and records the corresponding unbilled revenue. Its unbilled revenue estimate is affected by factors including energy demand, weather, line losses and changes in the composition of customer classes. See Note 5 for the balance of unbilled receivables for Westar Energy as of December 31, 2018 and 2017.

### Allowance for Doubtful Accounts

Westar Energy determines its allowance for doubtful accounts based on the age of its receivables. Westar Energy charges receivables off when they are deemed uncollectible, which is based on a number of factors including specific facts surrounding an account and management's judgment. For the year ended December 31, 2018 and 2017, Westar Energy recorded bad debt expense related to contracts with customers of \$4.4 million and \$5.1 million, respectively.

### 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.

Westar Energy recognizes tax benefits based on a "more-likely-than-not" recognition threshold. In addition, Westar Energy recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in other income deductions on its statements of income.

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. Westar Energy's income tax provision includes taxes allocated based on its separate company income or loss.

Westar Energy has established a liability for future refunds to be made to customers for the over-collection of income taxes in rates. Tax credits are recognized in the year generated except for certain investment tax credits that have been deferred and amortized over the remaining service lives of the related properties.

### Sales Tax

Westar Energy accounts for the collection and remittance of sales tax on a net basis. As a result, Westar Energy does not reflect sales tax in its statements of income.

Name of Respondent	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
Eversky Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Supplemental Cash Flow Information

	Year Ended December 31,	
	2018	2017
(In Thousands)		
CASH PAID FOR (RECEIVED FROM):		
Interest on financing activities, net of amount capitalized	\$ 104,738	\$ 102,851
Income taxes, net of refunds	37,415	(12,965)
NON-CASH INVESTING TRANSACTIONS:		
Property, plant and equipment additions	42,853	92,510
NON-CASH FINANCING TRANSACTIONS:		
Issuance of stock for compensation and reinvested dividends	-	5,089
Assets acquired through capital leases	1,222	4,842

### New Accounting Pronouncements

Westar Energy prepares its financial statements in accordance with the accounting requirements of FERC which can be impacted by changes in GAAP. To address current issues in accounting, the Financial Accounting Standards Board (FASB) issued the following new accounting pronouncements which may affect Westar Energy's accounting and/or disclosure.

### Intangibles - Internal-Use Software

In August 2018, the FASB issued Accounting Standards Update (ASU) No. 2018-15, *Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract*, which aligns the requirements for recording implementation costs incurred in a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal-use software. An entity in a hosting arrangement that is a service contract will need to determine to which project stage (that is, preliminary project stage, application development stage or post-implementation stage) an implementation activity relates. Costs for implementation activities in the application development stage are recorded as a prepaid asset depending on the nature of the costs, while costs incurred during the preliminary project and post-implementation stages are expensed as the activities are incurred. Costs that are recorded to a prepaid asset are to be expensed over the term of the hosting arrangement. The new guidance is effective for annual periods beginning after December 15, 2019, and interim periods within those fiscal years. The new guidance can be applied either retrospectively or prospectively to all implementation costs incurred after the date of adoption. Early adoption is permitted. Westar Energy early adopted ASU No. 2018-15 prospectively as of January 1, 2019 and it did not have a material impact on its financial statements.

### Statement of Cash Flows

In August 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows: Classification of Certain Cash Receipts and Cash Payments*, which clarifies how certain cash receipts and cash payments are presented and classified in the statement of cash flows. Among other clarifications, the guidance requires that cash proceeds received from the settlement of COLI policies be classified as cash inflows from investing activities and that cash payments for premiums on COLI policies may be classified as cash outflows for investing activities, operating activities or a combination of both. Retrospective application is required. Westar Energy adopted the guidance effective January 1, 2018, which resulted in retrospective reclassification of cash proceeds of \$1.2 million from

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the settlement of COLI policies from cash inflows from operating activities to cash inflows from investing activities for 2017. In addition, cash payments of \$0.8 million for premiums on COLI policies were reclassified from cash outflows used in operating activities to cash outflows used in investing activities for the same periods.

## Leases

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires an entity that is a lessee to record a right-of-use asset and a lease liability for lease payments on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Lessor accounting remains largely unchanged. In January 2018, the FASB issued ASU No. 2018-01, which permits entities to elect an optional transition practical expedient to not evaluate under Topic 842 land easements that existed or expired before the entity's adoption of Topic 842 and that were not previously accounted for as leases under Topic 840. In July 2018, the FASB issued ASU No. 2018-10, "Codification Improvements to Topic 842, Leases," which updates narrow aspects of the guidance issued in ASU 2016-02. Also in July 2018, the FASB issued ASU No. 2018-11, "Leases, Targeted Improvements," which provides an optional transition method that allows entities to initially apply the new standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption without restating prior periods. In December 2018, the FASB issued ASU No. 2018-20, "Leases: Narrow-Scope Improvements for Lessors," which is expected to reduce a lessor's implementation and ongoing costs associated with applying ASU 2016-02. ASU 2016-02 and the subsequent amendments are effective for interim and annual periods beginning after December 15, 2018, with early adoption permitted, and requires a modified retrospective transition approach with an option to either adjust or not adjust comparative periods.

Westar Energy adopted the new guidance on January 1, 2019, without adjusting comparative periods for all leases existing as of January 1, 2019, by electing the optional transition method permitted by ASU No. 2018-11. As a result, Westar Energy recorded an increase to assets and liabilities of approximately \$40.0 million as of January 1, 2019. Westar Energy does not expect the impact of adoption of the standard will have a material impact on its statements of income. Westar Energy will include additional disclosures about its right-of-use assets, lease liabilities and lease expense in the first quarter 2019 notes to financial statements. Westar Energy also elected a practical expedient to forgo reassessing existing or expired contracts as leases to determine whether each is in scope of the new standard and to forgo reassessing lease classification for existing and expired leases.

## Revenue Recognition

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers*, which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. In August 2015, the FASB issued ASU No. 2015-14, deferring the effective date of ASU No. 2014-09 one year, from January 1, 2017, to January 1, 2018. The ASU replaced most existing revenue recognition guidance in GAAP when it became effective. Westar Energy adopted ASU No. 2014-09 and its related amendments (Accounting Standards Codification (ASC) 606) on January 1, 2018, using the modified retrospective transition method for all contracts not completed as of the date of adoption. Results for reporting periods beginning after January 1, 2018, are presented under ASC 606 while historical periods have not been adjusted and continue to be reported in accordance with the legacy guidance in ASC 605 - *Revenue Recognition*.

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### 3. MERGER OF WESTAR ENERGY AND GREAT PLAINS ENERGY

#### Description of Merger Transaction

On June 4, 2018, Eversource completed the mergers contemplated by the Amended Merger Agreement. As a result of the mergers, King Energy merged into Westar Energy, with Westar Energy surviving the merger and Great Plains Energy merged into Eversource, with Eversource surviving the merger. Following the completion of these mergers, Westar Energy and Great Plains Energy's direct subsidiaries, including Kansas City Power & Light (KCP&L) and Kansas City Power & Light Greater Missouri Operations (GMO) became wholly-owned subsidiaries of Eversource.

The merger was structured as a merger of equals in a tax-free exchange of shares that involved no premium paid or received with respect to either Westar Energy or Great Plains Energy. As a result of the closing of the merger transaction, each outstanding share of Westar Energy common stock was converted into one share of Eversource common stock and each outstanding share of Great Plains Energy common stock was converted into 0.5981 shares of Eversource common stock.

As provided in the Amended Merger Agreement, substantially all of Westar Energy's outstanding equity compensation awards vested and were converted into a right to receive Eversource common stock and all of Great Plains Energy's outstanding equity compensation awards were converted into equivalent Eversource awards subject to the same terms and conditions at the Great Plains Energy merger exchange ratio of 0.5981.

#### Merger Related Regulatory Matters

In May 2018, the Kansas Corporation Commission (KCC) approved Great Plains Energy's, KCP&L's and Westar Energy's joint application for approval of the merger, including a settlement agreement that had been reached between Great Plains Energy, KCP&L, Westar Energy, Kansas Gas and Electric Company (KGE), KCC staff and certain other intervenors in the case. Through the joint application and settlement agreement, Great Plains Energy, KCP&L, Westar Energy and KGE agreed to the following conditions and obligations listed below, in addition to other organizational, financing, customer service and civic responsibility commitments.

- Provide \$23.1 million of bill credits in 2018 to Westar Energy's and KGE's electric retail customers as soon as practicable following the close of the merger and completion of the rate review, which will reduce 2018 revenues by a corresponding amount. Of the annual amount, \$12.3 million of the credits relate to Westar Energy customers.
- Provide an additional \$8.7 million of annual bill credits to Westar Energy's and KGE's retail customers from 2019 through 2022. Of the annual amount, \$4.5 million of the credits relate to Westar Energy customers.
- Provide for the inclusion of \$22.5 million of merger-related savings, which were reflected in Westar Energy's and KGE's 2018 rate review.
- A five-year base rate moratorium for Westar Energy and KGE that commenced following the conclusion of KCP&L's Kansas rate case in December 2018. The moratorium is subject to certain conditions and does not include Westar Energy's or KGE's fuel recovery mechanisms and certain other cost recovery mechanisms.
- Require both Westar Energy and KGE to file rate cases in Kansas in a fashion that would allow for updated electric utility rates to become effective upon the end of the five-year rate moratorium in December 2023.
- Participate in an Earnings Review and Sharing Plan for the years 2019 through 2022, which may result in Westar Energy and KGE being subject to refunding 50% of earned return on equity in excess of authorized return on equity to their customers.
- Maintain charitable contributions and community involvement in Westar Energy's and KGE's service territories at levels

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equal to or greater than their respective 2015 levels for five years following the closing of the merger.

- Commit that Westar Energy's and KGE's retail electric base rates will not increase as a result of the merger.
- Allow Westar Energy to recover a total of \$23.2 million of merger transition costs. Westar Energy recorded this amount as a regulatory asset that will be recovered over a ten-year period.

#### 4. REVENUE

Kansas law gives the KCC general regulatory authority over its retail prices, extensions and abandonments of service and facilities, the classification of accounts, the issuance of some securities and various other matters. Westar Energy is also subject to the jurisdiction of FERC, which has authority over wholesale electricity sales, including prices and the transmission of electric power. Regulatory authorities have established various methods permitting adjustments to Westar Energy's prices for the recovery of costs, including the cost of invested capital. For portions of its cost of service, regulators allow an adjustment in its prices periodically through the application of formulas that track changes in its costs, which reduces the time between making expenditures or investments and reflecting them in the prices Westar Energy charges customers. However, for the remaining portions of its cost of service, Westar Energy must file a general rate review, which lengthens the period of time between when Westar Energy makes and recovers expenditures and a return on its investments. See Note 6 for information regarding Westar Energy's rate proceedings with the KCC and FERC and potential related refund obligations.

Westar Energy categorizes revenue based on class of customer as discussed below.

##### Retail Revenues

Westar Energy's retail revenues are generated by the regulated sale of electricity to its residential, commercial and industrial customers within its franchised service territories. Westar Energy recognizes revenue on the sale of electricity to its customers over time as the service is provided in the amount Westar Energy 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 the company. 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. Its estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates.

Westar Energy 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 the statements of income.

##### Wholesale Revenue

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Westar Energy's wholesale revenues are generated by the sale of wholesale power and capacity in circumstances when the power that Westar Energy generates is not required for customers in its service territory. These sales primarily occur within the Southwest Power Pool (SPP) Integrated Marketplace. Westar Energy 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, Westar Energy 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, Westar Energy recognizes revenue on the sale of wholesale electricity to its customers over time as the service is provided in the amount Westar Energy has a right to invoice.

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

### Transmission Revenue

Westar Energy's transmission revenues are generated by the use of its transmission networks by the SPP, which Westar Energy allows the SPP to access and operate on Westar Energy's behalf and the behalf of other SPP participants. 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 Westar Energy 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 Westar Energy's transmission networks are updated annually based on projected costs. Projections are updated to actual costs and the difference is included in subsequent year's prices.

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

### Optional Exemption

Westar Energy does not disclose the value of unsatisfied performance obligations on certain bilateral wholesale contracts with an original expected duration of greater than one year for which Westar Energy recognizes revenue in the amount Westar Energy has the right to invoice.

## 5. RECEIVABLES

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Westar Energy's receivables are detailed in the following table.

	As of December 31, 2018	As of December 31, 2017
	(In Thousands)	
Customer accounts receivable – billed	\$ 36,573	\$ 141,250
Customer accounts receivable – unbilled	-	39,513
Other receivables	31,883	6,504
Allowance for doubtful accounts	(209)	(3,170)
Total receivables	\$ 68,247	\$ 184,097

Westar Energy's billed and unbilled customer accounts receivable decreased \$104.7 million and \$39.5 million, respectively, as of December 31, 2018 compared to the prior year due primarily to Westar Energy's entry into a receivables sale agreement in December 2018. See "Sale of Accounts Receivable" below for additional information.

Westar Energy's other receivables consisted primarily of accrued income taxes, receivables from partners in jointly-owned electric utility plants and wholesale sales receivables.

Westar Energy recorded bad debt expense related to contracts with customers of \$4.5 million and \$5.1 million for years ending December 31, 2018 and 2017, respectively.

#### **Sale of Accounts Receivable**

Westar Energy entered into a receivables sale agreement in December 2018 in which it sells its retail electric and certain other accounts receivable to Evergy Kansas Central Receivables, Inc. (EKCR), a wholly-owned subsidiary of Westar Energy. See Note 14 for more information regarding affiliated transactions. Westar Energy's receivables sale agreement expires in September 2019.

EKCR sells an undivided percentage ownership interest in the receivables it purchases from Westar Energy to independent outside investors. These sales are accounted for as secured borrowings with accounts receivable pledged as collateral and a corresponding short-term collateralized note payable recognized on Westar Energy's balance sheet. At December 31, 2018, Westar Energy's accounts receivable pledged as collateral and the corresponding short-term collateralized note payable were \$185.0 million. Evergy Kansas Central Receivables, Inc. receivables sale agreement expires in September 2019 and allows for \$185.0 million in aggregate outstanding principal amount of borrowings from mid-December through mid-January, \$125.0 million from mid-January through mid-February, \$185.0 million from mid-February to mid-July and then \$200.0 million from mid-July through the expiration date of the agreement.

## **6. RATE MATTERS AND REGULATION**

### **Regulatory Assets and Regulatory Liabilities**

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Regulatory assets represent incurred costs that have been deferred because they are probable of future recovery in customer prices. Regulatory liabilities represent probable future reductions in revenue or refunds to customers through the price setting process. Regulatory assets and liabilities reflected on Westar Energy's balance sheets are as follows.

	As of December 31,	
	2018	2017
	(In Thousands)	
Regulatory Assets:		
Deferred employee benefit costs	\$ 276,533	\$ 324,333
Amounts due from customers for future income taxes	54,633	46,799
Merger transition costs	22,604	–
Analog meter unrecovered investment	20,299	17,612
Asset retirement obligations	15,762	14,478
Property tax surcharge	9,793	4,761
Deferred customer programs	3,623	4,021
Retail energy cost adjustment	3,591	10,505
Depreciation	3,518	3,872
Grid security tracker	2,916	1,752
Other regulatory assets	2,808	1,363
Total regulatory assets	<u>\$ 416,080</u>	<u>\$ 429,496</u>
Regulatory Liabilities:		
Amounts due to customers for future income taxes	\$ 585,152	\$ 575,414
Pension and other post-retirement benefits costs	28,318	47,654
Kansas tax credits	16,502	16,844
Jurisdictional AFUDC	10,263	10,635
Purchase power agreement	8,774	8,823
Accumulated depreciation retired plants	1,310	–
Other regulatory liabilities	2,253	2,683
Total regulatory liabilities	<u>\$ 652,572</u>	<u>\$ 662,053</u>

Below Westar Energy summarizes the nature and period of recovery for each of the regulatory assets listed in the table above.

- Deferred employee benefit costs:** Includes \$271.8 million for pension and post-retirement benefit obligations and \$4.7 million for actual pension expense in excess of the amount of such expense recognized in setting Westar Energy's prices. The decrease from 2017 to 2018 is attributable primarily to an increase in the discount rates used to calculate the pension benefit obligations. During 2019, Westar Energy will amortize to expense approximately \$22.4 million of the benefit obligations. Westar Energy is amortizing the excess pension expense over a five-year period. Westar Energy does not earn a return on this asset.

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- **Amounts due from customers for future income taxes:** In accordance with various orders, Westar Energy has reduced its prices to reflect the income tax benefits associated with certain income tax deductions, thereby passing on these benefits to customers at the time they are received. Westar Energy believes it is probable that the net future increases in income taxes payable will be recovered from customers when these temporary income tax benefits reverse in future periods. Westar Energy has also recorded its obligation to customers for income taxes recovered in earlier periods when corporate income tax rates were higher than current income tax rates. This benefit will be returned to customers as these temporary differences reverse in future periods. The income tax-related items are temporary differences for which deferred income taxes have been provided. These items are measured by the expected cash flows to be received or settled in future prices. Westar Energy does not earn a return on this net asset.
- **Merger transition costs:** Represents recoverable transition costs related to the merger. The amounts are not included in rate base and are recovered from retail customers through 2028.
- **Analog meter unrecovered investment:** Represents the deferral of Westar Energy's unrecovered investment of retired analog meters. Of this amount, \$15.3 million is not included in rate base and is being amortized over a five-year period.
- **Asset retirement obligations:** Represents amounts associated with AROs as discussed in Note 7. These amounts are recovered over the life of the related plant and are not included in rate base.
- **Property tax surcharge:** Represents actual costs incurred for property taxes in excess of amounts collected in prices. Westar Energy expects to recover these amounts in prices over a one-year period. Westar Energy does not earn a return on this asset.
- **Deferred customer programs:** Westar Energy accumulates and defers for future recovery costs related to its various energy efficiency programs. Westar Energy will amortize such costs over a one-year period. Westar Energy does not earn a return on this asset.
- **Retail energy cost adjustment:** Westar Energy is allowed to adjust its retail prices to reflect changes in the cost of fuel and purchased power needed to serve its customers. This item represents the actual cost of fuel consumed in producing electricity and the cost of purchased power in excess of the amounts Westar Energy has collected from customers. Westar Energy expects to recover in its prices this shortfall over a one-year period. Westar Energy does not earn a return on this asset.
- **Depreciation:** Represents the difference between regulatory depreciation expense and depreciation expense Westar Energy records for financial reporting purposes. Westar Energy earns a return on this asset and amortizes the difference over the life of the related plant.
- **Grid security tracker:** Represents deferral of certain incremental costs associated with protecting Westar Energy's critical infrastructure assets. Westar Energy amortizes deferred costs over a five year-period and does not earn a return on this asset.
- **Other regulatory assets:** Includes various regulatory assets that individually are small in relation to the total

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regulatory asset balance. Other regulatory assets have various recovery periods. Westar Energy does not earn a return on any of these assets.

Below Westar Energy summarizes the nature and period of amortization for each of the regulatory liabilities listed in the table above.

- Amounts due to customers for future income taxes:** Westar Energy has recorded a regulatory liability for its obligation to reduce the prices charged to customers for deferred income taxes recovered from customers in earlier periods when corporate income tax rates were higher than current income tax rates under the Tax Cuts and Jobs Act (TCJA). Most of this regulatory liability is related to depreciation and will be returned to customers over the life of the applicable property. In addition, Westar Energy has recorded its obligation to reduce rates charged to customers for unamortized investment tax credits and for income taxes related to jurisdictional allowances for equity funds used during construction. These tax-related items are temporary differences for which deferred income taxes have been provided. These items are measured by the expected cash flows to be received or settled through future rates.
- Pension and other post-retirement benefits costs:** Includes \$1.7 million for pension and post-retirement benefit obligations and \$26.6 million for pension and post-retirement expense recognized in setting prices in excess of actual pension and post-retirement expense. During 2019, Westar Energy will amortize to expense approximately \$4.6 million of the excess pension and post-retirement expense recognized in setting prices. Westar Energy will amortize the excess pension and post-retirement expense over a five-year period.
- Kansas tax credits:** This item represents Kansas tax credits on investments in utility plant. Amounts will be credited to customers subsequent to their realization over the remaining lives of the utility plant giving rise to the tax credits.
- Jurisdictional AFUDC:** This item 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.
- Purchase power agreement:** This item represents the amount included in retail electric rates from customers in excess of the costs incurred by Westar Energy under the purchase power agreement with Westar Generating. Westar Energy amortizes the amount over a five-year period.
- Accumulated depreciation retired plants:** Per KCC Docket No. 18-WSEE-328-RTS, this item represents depreciation expense on retired plants. The depreciation amounts will accumulate until new customer rates are established in a subsequent rate case.
- Other regulatory liabilities:** Includes various regulatory liabilities that individually are relatively small in relation to the total regulatory liability balance. Other regulatory liabilities will be credited over various periods.

#### KCC Proceedings

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### 2018 Transmission Delivery Charge

In March 2018, the KCC issued an order adjusting Westar Energy's retail prices to include updated transmission costs as reflected in the FERC transmission formula rate (TFR). The new prices were effective in April 2018 and are expected to increase Westar Energy's annual retail revenues by \$16.4 million.

In August 2018, Westar Energy filed an updated Transmission Delivery Charge tariff with the KCC to reflect the reduction in revenue requirement that occurred as a result of the TCJA. The updated filing requested new prices decreasing Westar Energy's annual retail revenues by approximately \$10.4 million. In October 2018, the KCC issued an order approving the request with the new prices effective October 30, 2018.

### 2018 Rate Case Proceedings

In February 2018, Westar Energy and KGE filed an application with the KCC to request a two-step change in rates, a decrease to retail revenues of approximately \$2 million in September 2018 followed by an increase in retail revenues of approximately \$54 million in February 2019, with a return on equity of 9.85% and a rate-making equity ratio of 51.6%. The request reflects costs associated with the completion of the Western Plains Wind Farm, the expiration of wholesale contracts currently reflected in retail prices as offsets to retail cost of service, the expiration of production tax credits from prior wind investments and an updated depreciation study, partially offset by the impact of the TCJA and a portion of the savings from the merger with Great Plains Energy.

In July 2018, Westar Energy, KGE, the KCC staff and several other intervenors in the case reached a non-unanimous stipulation and agreement to settle all outstanding issues in the case. The stipulation and agreement provides for a decrease to retail revenues of \$66.0 million, before rebasing property tax expense, with a return on equity of 9.3%, a rate-making equity ratio of 51.46% and does not include a second step revenue requirement change as included in Westar Energy's initial application. The stipulation and agreement also provides for an approximately \$16 million increase associated with rebasing property tax expense, an approximately \$46 million increase in depreciation expense, allows for the recovery of an approximately \$41 million wholesale contract that expires in 2019 through Westar Energy's fuel recovery mechanism and reflects customer benefits related to the impacts of the TCJA, including a one-time bill credit of approximately \$50 million, which was provided to customers following the conclusion of the rate case.

In September 2018, the KCC issued an order approving the non-unanimous stipulation and agreement. The rates established by the order took effect on September 27, 2018.

### FERC Proceedings

In October of each year, Westar Energy posts an updated TFR that includes projected transmission capital expenditures and operating costs for the following year. This rate provides the basis for Westar Energy's annual request with the KCC to adjust retail prices to include updated transmission costs. In the most recent three years, the updated TFR was expected to adjust Westar Energy's annual transmission revenues by approximately:

- \$5.6 million decrease effective in January 2019;
- \$1.2 million increase effective in January 2018; and
- \$14.8 million increase effective in January 2017.

### 7. ASSET RETIREMENT OBLIGATIONS

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

Westar Energy has AROs related to asbestos abatement and the closure and post-closure care of ponds and landfills containing coal combustion residuals (CCRs). In addition, Westar Energy has AROs related to the retirement of wind generation facilities.

The following table summarizes the change in Westar Energy's AROs.

	As of December 31,	
	2018	2017
	(In Thousands)	
Beginning balance	\$ 61,709	\$ 28,018
Increase in ARO liabilities	7,406	13,471
Liabilities settled	(8,710)	(11,048)
Accretion expense	3,207	1,574
Revisions in estimated cash flows	-	29,694
Ending balance	<u>\$ 63,612</u>	<u>\$ 61,709</u>

## 8. JOINTLY-OWNED ELECTRIC UTILITY PLANTS

Under joint ownership agreements with other utilities, Westar Energy has undivided ownership interests in an electric generating station. Energy generated and operating expenses are divided on the same basis as ownership with each owner reflecting its respective costs in its statements of income and each owner responsible for its own financing. Information relative to Westar Energy's ownership interests in these facilities as of December 31, 2018, is shown in the table below.

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Plant	In-Service Dates	Investment	Accumulated Depreciation	Construction Work in Progress	Net MW	Ownership Percentage
(Dollars in Thousands)						
JEC unit 1 (a)	July 1978	657,896	169,309	2,722	524	72
JEC unit 2 (a)	May 1980	448,323	166,416	13,062	526	72
JEC unit 3 (a)	May 1983	591,109	256,163	8,658	524	72
Total		\$ 1,697,328	\$ 591,888	\$ 24,442	1,574	

(a) Jointly owned with KGE and GMO. Westar Energy's 8% leasehold interest in Jeffrey Energy Center (JEC) is reflected in the net MW and ownership percentage provided above.

Westar Energy includes in operating expenses on its statements of income its share of operating expenses of the above plant. Westar Energy's share of fuel expense for the above plant is generally based on the amount of power it takes from the plant. Westar Energy's share of other transactions associated with the plant is included in the appropriate classification on its financial statements.

## 9. PENSION PLANS AND POST-RETIREMENT BENEFITS

Westar Energy maintains a qualified non-contributory defined benefit pension plan covering substantially all of its employees. For the majority of Westar Energy's employees, pension benefits are based on years of service and an employee's compensation during the 60 highest paid consecutive months out of 120 before retirement. Benefits for non-union employees hired between 2002 and the second quarter of 2018 and union employees hired beginning in 2012 are derived from a cash balance account formula. The plan was closed to future non-union employees in 2018. Westar Energy also maintains certain non-qualified plans covering certain active and retired officers.

Westar Energy also provides certain post-retirement health care and life insurance benefits for substantially all retired employees. Westar Energy accrues and recovers in prices the costs of post-retirement benefits during an employee's years of service.

The following table summarizes the status of Westar Energy's pension and post-retirement benefit plans.

As of December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(In Thousands)				

Change in Projected Benefit Obligation (PBO):

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Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

PBO, beginning of year	\$ 1,105,229	\$ 1,012,024	\$ 131,549	\$ 129,563
Service cost	23,302	20,874	1,115	1,084
Interest cost	40,827	42,482	4,734	5,255
Contributions by participants	—	—	410	362
Benefits paid	(92,368)	(53,704)	(7,944)	(7,614)
Actuarial loss	(81,074)	83,553	(3,185)	2,899
Plan amendments	11,359	—	—	—
PBO, end of year	<u>\$ 1,007,275</u>	<u>\$ 1,105,229</u>	<u>\$ 126,679</u>	<u>\$ 131,549</u>
Change in Plan Assets:				
Fair value of plan assets, beginning of year	\$ 719,332	\$ 658,474	\$ 124,070	\$ 115,619
Actual return on plan assets	(18,971)	88,030	(7,298)	15,498
Contributions by employer and participants	37,949	24,300	373	327
Benefits paid	(89,711)	(51,472)	(7,698)	(7,374)
Fair value of plan assets, end of year	<u>\$ 648,599</u>	<u>\$ 719,332</u>	<u>\$ 109,447</u>	<u>\$ 124,070</u>
Funded status, end of year	<u>\$ (358,676)</u>	<u>\$ (385,897)</u>	<u>\$ (17,232)</u>	<u>\$ (7,479)</u>
Amounts Recognized in the Balance Sheets Consist of:				
Current liability	\$ (2,251)	\$ (2,223)	\$ (242)	\$ (255)
Noncurrent liability	<u>(356,425)</u>	<u>(383,674)</u>	<u>(16,990)</u>	<u>(7,224)</u>
Net amount recognized	<u>\$ (358,676)</u>	<u>\$ (385,897)</u>	<u>\$ (17,232)</u>	<u>\$ (7,479)</u>
Amounts Recognized in Regulatory Assets (Liabilities) Consist of:				
Actuarial loss (gain)	\$ 255,388	\$ 299,068	\$ (984)	\$ (12,549)
Prior service cost	<u>13,925</u>	<u>3,231</u>	<u>1,764</u>	<u>2,219</u>
Net amount recognized	<u>\$ 269,313</u>	<u>\$ 302,299</u>	<u>\$ 780</u>	<u>\$ (10,330)</u>

As of December 31, 2018 and 2017, pension benefits include non-qualified benefit obligations of \$24.8 million and \$27.4 million, respectively, which are funded by trusts containing assets of \$30.6 million and \$34.3 million, respectively. The assets in the aforementioned trusts are not included in the table above. See Note 12 for more information on these amounts.

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 tables.

As of December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(Dollars in Thousands)				

Pension Plans With a PBO In Excess of Plan Assets:

Projected benefit obligation	\$ 1,007,275	\$ 1,105,229	\$ —	\$ —
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Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
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Fair value of plan assets	648,599	719,332	—	—
Pension Plans With an ABO In Excess of Plan Assets:				
Accumulated benefit obligation	\$ 913,388	\$ 989,688	\$ —	\$ —
Fair value of plan assets	648,599	719,332	—	—
Post-retirement Plans With an APBO In Excess of Plan Assets:				
Accumulated post-retirement benefit obligation	\$ —	\$ —	\$ 126,679	\$ 131,549
Fair value of plan assets	—	—	109,447	124,070

The expected long-term rate of return on plan assets represents Westar Energy'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.

As of December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(Dollars in Thousands)				
Weighted-Average Assumptions used to Determine the Benefit Obligation:				
Discount rate	4.35%	3.73%	4.33%	3.68%
Compensation rate increase	4.03%	4.00%	—	—
Year Ended December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(Dollars in Thousands)				
Weighted-Average Actuarial Assumptions used to Determine Net Costs (Benefits):				
Discount rate	3.73 %	4.25 %	3.68 %	4.15 %
Expected long-term return on plan assets	6.50 %	6.50 %	6.00 %	6.00 %
Compensation rate increase	4.00 %	4.00 %	-	4.00 %

The following benefits table provides information relating to the components of net periodic costs.

Year Ended December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(Dollars in Thousands)				
Components of Net Periodic Cost (Benefit):				
Service cost	\$ 23,302	\$ 20,874	\$ 1,116	\$ 1,084

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Interest cost	40,827	42,482	4,734	5,255
Expected return on plan assets	(44,364)	(43,039)	(6,913)	(6,873)
Prior service cost	666	682	455	455
Recognized net actuarial loss (gain)	<u>25,941</u>	<u>21,956</u>	<u>(539)</u>	<u>(780)</u>
Net periodic cost (benefit) before regulatory adjustment	46,372	42,955	(1,147)	(859)
Regulatory adjustment (a)	<u>8,987</u>	<u>13,425</u>	<u>(1,967)</u>	<u>(1,917)</u>
Net periodic cost (benefit)	<u>\$ 55,359</u>	<u>\$ 56,380</u>	<u>\$ (3,114)</u>	<u>\$ (2,776)</u>

Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets and Liabilities:

Current year net (gain) loss	\$ (17,739)	\$ 38,562	\$ 11,026	\$ (5,726)
Amortization of (loss) gain	(25,942)	(21,956)	539	780
Prior service cost	11,359	—	—	—
Amortization of prior service cost	(665)	(682)	(455)	(455)
Other adjustments	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total recognized in regulatory assets and liabilities	<u>\$ (32,987)</u>	<u>\$ 15,924</u>	<u>\$ 11,110</u>	<u>\$ (5,401)</u>
Total recognized in net periodic costs and regulatory assets and liabilities.....	<u>\$ 22,372</u>	<u>\$ 72,304</u>	<u>\$ (7,996)</u>	<u>\$ (8,177)</u>

(a) The regulatory adjustment represents the difference between current period pension or post-retirement benefit expense and the amount of such expense recognized in setting prices.

Westar Energy amortizes prior service cost on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan at the time of the amendment. Westar Energy amortizes the net actuarial gain or 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. Westar Energy estimates that it will amortize the following amounts from regulatory assets and regulatory liabilities into net periodic cost in 2019.

	Pension Benefits	Post-retirement Benefits
	(In Thousands)	
Actuarial loss (gain)	\$ 20,397	\$ (540)
Prior service cost	<u>1,635</u>	<u>455</u>
Total	<u>\$ 22,032</u>	<u>\$ (85)</u>

Westar Energy expects to contribute \$29.0 million to its pension plan in 2019 to meet Employee Retirement Income Security Act of 1974, as amended (ERISA) funding requirements and regulatory orders. Westar Energy's funding policy is to contribute amounts sufficient to meet the ERISA funding requirements and KCC rate orders plus additional amounts as considered appropriate; therefore, actual contributions may differ from expected contributions.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid through 2028.

Post-Retirement

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Eversky Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Pension Benefits	Benefits
Expected benefit payments:		
2019	\$ 87.0	\$ 8.3
2020	84.3	8.5
2021	84.0	8.5
2022	80.7	8.5
2023	77.2	8.4
2024-2028	358.0	39.1

Westar Energy maintains separate trusts for both the qualified pension and post-retirement benefits. These plans are managed in accordance with prudent investor guidelines contained in ERISA requirements.

The primary objective of the Westar Energy 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 improve its funded status. The primary objective of the Westar Energy post-retirement benefit plan is growth in assets and the preservation of principal, while minimizing interim volatility, to meet anticipated claims of plan participants.

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

	Pension Benefits	Post-Retire ment Benefits
Domestic equities	29%	52%
International equities	20%	13%
Bonds	36%	35%
Real estate investments	4%	—%
Other investments	11%	—%

### Fair Value Measurements

Westar Energy classifies recurring and non-recurring fair value measurements based on the fair value hierarchy as discussed in Note 12. 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. Securities and funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1. Funds that are traded in less than active markets or priced with models using highly observable inputs are categorized as Level 2. 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. Securities and funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1. Funds that are

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traded in less than active markets or priced with models using highly observable inputs are categorized as Level 2. 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 traded in less than active markets or are priced with models using highly observable inputs are categorized as Level 2 and 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.

*Corporate bonds* - consists of individually held, primarily domestic, corporate bonds that are traded in less than active markets or priced with models using highly observable inputs that are categorized as Level 2.

*U.S. Treasury and agency bonds* - consists of individually held U.S. Treasury securities and U.S. agency bonds. U.S. Treasury securities, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as a Level 1. U.S. agency bonds, which are publicly quoted, are traded in less than active markets or priced with models using highly observable inputs and are categorized as Level 2.

*Real estate investments* - consists of traded real estate investment trusts valued at the closing price reported on the major market on which the trusts are traded and are categorized as Level 1 and institutional trust funds valued at NAV per fund share and are not categorized in the fair value hierarchy.

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

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

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

*Cash and cash equivalents* - consists of investments with original maturities of three months or less when purchased that are traded in active markets and are categorized as Level 1.

## Employee Savings Plans

Westar Energy has a defined contribution savings plan (401(k)) that covers substantially all employees. Westar Energy matches employee contributions, subject to limits. Westar Energy's contributions totaled \$8.3 million in 2018 and 2017, respectively.

## 10. SHORT-TERM BORROWINGS AND SHORT-TERM BANK LINES OF CREDIT

In September 2018, Eversky entered into a \$2.5 billion master credit facility, which expires in 2023. Westar Energy has borrowing capacity under the master credit facility with a specific sublimit. These sublimits can be unilaterally adjusted by Eversky for Westar Energy provided the sublimits remain within minimum and maximum sublimits as specified in the facility. A default by Westar Energy under the facility or one of their significant subsidiaries on other indebtedness totaling more than \$100.0 million constitutes a default under the facility. Under the terms of this facility, Westar Energy is required to maintain a total indebtedness to total capitalization ratio, as defined in the facility, of not greater than 0.65 to 1.00 at all times. As of December 31, 2018, Westar

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Energy was in compliance with this covenant.

In connection with the entry into the master credit facility, Westar Energy terminated its existing credit facilities in September 2018.

The following table summarizes the committed credit facilities (excluding the receivables sale facility discussed in Note 5) available to Westar Energy as of December 31, 2018 and 2017.

	<u>Amounts Drawn</u> (millions)					<b>Weighted Average Interest Rate on Short-Term Borrowings</b>
	<b>Credit Facility</b>	<b>Commercial Paper</b>	<b>Letters of Credit</b>	<b>Cash Borrowings</b>	<b>Available Borrowings</b>	
December 31, 2018	\$ 1,000.0	\$ 411.7	\$ 18.3	-	\$ 570.0	3.08%
December 31, 2017 <sup>(a)</sup>	979.3	275.7	11.8	-	691.8	1.83%

(a) \$20.7 million of Westar Energy's \$730.0 million and \$270.0 million revolving credit facilities expired in September 2017.

## 11. LONG-TERM DEBT

### Outstanding Debt

The following table summarizes Westar Energy's long-term debt outstanding.

As of December 31,	
2018	2017
(In Thousands)	

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First mortgage bond series:

5.10% due 2020	\$ 250,000	\$ 250,000
3.25% due 2025	250,000	250,000
2.55% due 2026	350,000	350,000
3.10% due 2027	300,000	300,000
4.125% due 2042	550,000	550,000
4.10% due 2043	430,000	430,000
4.625% due 2043	250,000	250,000
4.25% due 2045	300,000	300,000
	<u>2,680,000</u>	<u>2,680,000</u>

Pollution control bond series:

Variable due 2032, 2.46% as of December 31, 2018; 1.92% as of December 31, 2017	45,000	45,000
Variable due 2032, 2.46% as of December 31, 2018; 1.94% as of December 31, 2017	30,500	30,500
	<u>75,500</u>	<u>75,500</u>

Total long-term debt	2,755,500	2,755,500
Unamortized debt discount (a)	(9,737)	(10,287)
Long-term debt, net	<u>\$ 2,745,763</u>	<u>\$ 2,745,213</u>

(a) Westar Energy amortizes debt discounts and premiums to net interest charges over the term of the respective issues.

Westar Energy's mortgages contain provisions restricting the amount of first mortgage bonds (FMBs) that can be issued. Westar Energy must comply with such restrictions prior to the issuance of additional FMBs or other secured indebtedness.

The amount of FMBs authorized by Westar Energy's Mortgage and Deed of Trust, dated July 1, 1939, as supplemented, is subject to certain limitations. FMBs are secured by utility assets. Amounts of additional bonds 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, 2018, approximately \$344.5 million principal amount of additional FMBs could be issued under the most restrictive provisions of Westar Energy's mortgage.

### Pollution Control Bonds

In December 2018, Westar Energy remarketed its Series 1994 pollution control bonds maturing in 2032 totaling \$45.0 million and \$30.5 million, collateralized by Westar Energy FMBs, at variable rates that will be determined weekly.

### Scheduled Maturities

The principal amounts of Westar Energy's long-term debt maturities for the next five years are as follows.

Year	Long-term debt
	(In Thousands)
2019	\$ —
2020	250,000
2021	—

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2022 —  
2023 —

## 12. FAIR VALUE MEASUREMENTS

### Values of Financial Instruments

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

- Level 1 - Quoted prices are available in active markets for identical assets or liabilities. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on public exchanges.
- Level 2 - Pricing inputs are not quoted prices in active markets, but are either directly or indirectly observable. The types of assets and liabilities included in Level 2 are certain marketable debt securities, financial instruments traded in less than active markets or 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.
- Net Asset Value - 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. Westar Energy 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.

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

### Fair Value of Long-Term Debt

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

	As of December 31, 2018		As of December 31, 2017	
	Book Value	Fair Value	Book Value	Fair Value
(In Thousands)				
Long-term debt	\$ 2,755,500	\$ 2,723,751	\$ 2,755,500	\$ 2,902,822

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## Recurring Fair Value Measurements

The following table includes Westar Energy's balances of financial assets and liabilities measured at fair value on a recurring basis.

As of December 31, 2018	Level 1	Level 2	Level 3	NAV	Total
(In Thousands)					
Rabbi Trust:					
Core bond fund	\$ —	\$ —	\$ —	\$ 24,819	\$ 24,819
Combination debt/equity/other fund	—	—	—	5,587	5,587
Cash equivalents	156	—	—	—	156
Total Rabbi Trust	<u>\$ 156</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 30,406</u>	<u>\$ 30,562</u>
As of December 31, 2017	Level 1	Level 2	Level 3	NAV	Total
(In Thousands)					
Rabbi Trust:					
Core bond fund	\$ —	\$ 27,324	\$ —	\$ —	\$ 27,324
Combination debt/equity/other fund	—	6,831	—	—	6,831
Cash equivalents	156	—	—	—	156
Total Rabbi Trust	<u>\$ 156</u>	<u>\$ 34,155</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 34,311</u>

In the second quarter of 2018, Westar Energy re-evaluated the classification, within the fair value hierarchy, of the various fund investments within the rabbi trust. As a result, Westar Energy determined that certain fund investments within the rabbi trust in the amount of \$34.2 million as of December 31, 2017, should have been measured using the NAV per share (or its equivalent) practical expedient, instead of as a Level 2 investment. This determination is based on the fact that these funds do not meet the definition of readily determinable fair value due to the absence of a published NAV. Westar Energy has determined that this error is immaterial to its current and previously filed financial reports and accordingly, has not revised prior periods but has reflected the change in fair value hierarchy classification as of December 31, 2018.

Westar Energy holds equity and debt investments classified as securities in a rabbi trust for the benefit of certain retired executive officers. Westar Energy records net realized and unrealized gains and losses on the rabbi trust in its statements of income. For the year ended December 31, 2018 and 2017, Westar Energy recorded a net unrealized gain of \$1.0 million and a net unrealized loss of \$14.3 million, respectively, on the rabbi trust investments.

## 13. COMMITMENTS AND CONTINGENCIES

### Environmental Matters

Set forth below are descriptions of contingencies related to environmental matters that may impact Westar Energy'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. There are a variety of final and

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

### **Cross-State Air Pollution Update Rule**

In September 2016, the Environmental Protection Agency (EPA) finalized the Cross-State Air Pollution Update Rule (CSAPR). The final rule addresses interstate transport of nitrogen oxides emissions in 22 states including Kansas, Missouri and Oklahoma during the ozone season and the impact from the formation of ozone on downwind states with respect to the 2008 ozone National Ambient Air Quality Standards (NAAQS). Starting with the 2017 ozone season, the final rule revised the existing ozone season allowance budgets for Missouri and Oklahoma and established an ozone season budget for Kansas. In December 2018, the EPA finalized the CSAPR Close-Out Rule, which determined that the existing CSAPR Update Rule fully addresses applicable states' interstate pollution transport obligations for the 2008 ozone NAAQS. Therefore, the EPA is proposing no additional reduction in the current ozone season allowance budgets in order to address obligations for the 2008 ozone NAAQS. Various states and others are challenging the rule in the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit), but the rule remains in effect. It is not expected that this rule will have a material impact on Westar Energy's operations and financial results.

### **National Ambient Air Quality Standards**

Under the Clean Air Act Amendments of 1990 (CAA), the EPA set NAAQS for certain emissions known as the "criteria pollutants" considered harmful to public health and the environment, including two classes of particulate matter (PM), ozone, nitrogen dioxide (NO<sub>2</sub>) (a precursor to ozone), carbon monoxide and sulfur dioxide (SO<sub>2</sub>), which result from fossil fuel combustion. Areas meeting the NAAQS are designated attainment areas while those that do not meet the NAAQS are considered nonattainment areas. Each state must develop a plan to bring nonattainment areas into compliance with the NAAQS. NAAQS must be reviewed by the EPA at five-year intervals.

In October 2015, the EPA strengthened the ozone NAAQS by lowering the standards from 75 ppb to 70 ppb. In November 2017, the EPA designated all counties in the State of Kansas as attainment/unclassifiable. It is not expected that this will have a material impact on Westar Energy's financial results.

If areas surrounding Westar Energy's facilities are designated in the future as nonattainment and/or it is required to install additional equipment to control emissions at its facilities, it could have a material impact on the operations and financial results of Westar Energy.

### **Greenhouse Gases**

Burning coal and other fossil fuels releases carbon dioxide (CO<sub>2</sub>) and other gases referred to as greenhouse gas (GHG). Various regulations under the federal CAA limit CO<sub>2</sub> and other GHG emissions, and other measures are being imposed or offered by individual states, municipalities and regional agreements with the goal of reducing GHG emissions.

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Eversource Energy Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

In October 2015, the EPA published a rule establishing new source performance standards (NSPS) for GHGs that limit CO<sub>2</sub> emissions for new, modified and reconstructed coal and natural gas fueled electric generating units to various levels per MWh depending on various characteristics of the units. Legal challenges to the GHG NSPS have been filed in the D.C. Circuit by various states and industry members. Also in October 2015, the EPA published a rule establishing guidelines for states to regulate CO<sub>2</sub> emissions from existing power plants. The standards for existing plants are known as the Clean Power Plan (CPP). Under the CPP, interim emissions performance rates must be achieved beginning in 2022 and final emissions performance rates must be achieved by 2030. Legal challenges to the CPP were filed by groups of states and industry members, including Westar Energy, in the D.C. Circuit. The CPP was stayed by the Supreme Court in February 2016 and, accordingly, is not currently being implemented by the states.

In April 2017, the EPA published in the Federal Register a notice of withdrawal of the proposed CPP federal plan, proposed model trading rules and proposed Clean Energy Incentive Program design details. Also in April 2017, the EPA published a notice in the Federal Register that it is initiating administrative reviews of the CPP and the GHG NSPS.

In October 2017, the EPA issued a proposed rule to repeal the CPP. The proposed rule indicates the CPP exceeds EPA's authority and the EPA has not determined whether or not they will issue a replacement rule. The EPA solicited comments on the legal interpretations contained in this rulemaking.

In December 2017, the EPA issued an advance notice of proposed rulemaking to solicit feedback on specific areas of the CPP that could be changed.

In August 2018, the EPA published in the Federal Register proposed regulations, which contained (1) emission guidelines for GHG emissions from existing electric utility generating units (EGUs), (2) revisions to emission guideline implementing regulations and (3) revisions to the new source review (NSR) program. The proposed emission guidelines are better known as the Affordable Clean Energy (ACE) Rule. The ACE Rule would establish emission guidelines for states to use in the development of plans to reduce GHG emissions from existing coal-fired EGUs. The ACE Rule is also the replacement rule for the CPP. The ACE rule proposes to determine the "best system of emission reduction" (BSER) for GHG emissions from existing coal-fired EGUs as on-site, heat-rate efficiency improvements. The proposed rule also provides states with a list of candidate technologies that can be used to establish standards of performance and incorporate these performance standards into state plans. In order for the states to be able to effectively implement the proposed emission guidelines contained in the ACE Rule, the EPA is proposing new regulations under 111(d) of the CAA to help clarify this process. In addition, the EPA is proposing revisions to the NSR program that will reduce the likelihood of triggering NSR for proposed heat-rate efficiency improvement projects at existing coal-fired EGUs. The public comment period for these proposed regulatory changes closed on October 31, 2018.

In December 2018, the EPA released a proposed rule to revise the existing GHG NSPS for new, modified and reconstructed fossil fuel-fired EGUs, which was issued in October 2015. This proposed rule would determine that BSER for new EGUs is "the most efficient demonstrated steam cycle (e.g. supercritical steam conditions for large units and subcritical steam conditions for small units) in combination with the best operating practices." This replaces the current determination that BSER for these units is the use of partial carbon capture and sequestration technology. The EPA is also proposing to address, in potential future rule making, existing operational limitations imposed by the rule on aero-derivative simple cycle combustion turbines.

Due to the future uncertainty of the CPP, Westar Energy cannot determine the impact on its operations or financial results, but believes the cost to comply with the CPP, should it be upheld and implemented in its current or a substantially similar form, could be material.

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Evergy Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## Water

Westar Energy discharges some of the water used in generation and other operations. This water may contain substances deemed to be pollutants. A November 2015 EPA rule 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 these requirements vary from 2018 to 2023. In April 2017, the EPA announced it is reconsidering the ELG rule and court challenges have been placed in abeyance pending the EPA's review. In September 2017, the EPA finalized a rule to postpone the compliance dates for the new, more stringent, effluent limitations and pretreatment standards for bottom ash transport water and flue gas desulfurization wastewater. These compliance dates have been postponed for two years while the EPA completes its administrative reconsideration of the ELG rule. Westar Energy is evaluating the final rule and related developments and cannot predict the resulting impact on its operations or financial results, but believes costs to comply could be material if the rule is implemented in its current or substantially similar form.

In October 2014, the EPA's final standards for cooling intake structures at power plants to protect aquatic life took effect. The standards, based on Section 316(b) of the federal Clean Water Act (CWA), require subject facilities to choose among seven best available technology options to reduce fish impingement. In addition, some facilities must conduct studies to assist permitting authorities to determine whether and what site-specific controls, if any, would be required to reduce entrainment of aquatic organisms. Westar Energy's current analysis indicates this rule will not have a significant impact on its coal plants that employ cooling towers or cooling lakes that can be classified as closed cycle cooling and does not expect the impact from this rule to be material. Plants without closed cycle cooling are under evaluation for compliance with these standards and may require additional controls that could be material.

In June 2015, the EPA along with the U.S. Army Corps of Engineers issued a final rule, effective August 2015, defining the Waters of the United States (WOTUS) for purposes of the CWA. This rulemaking has the potential to impact all programs under the CWA. Expansion of regulated waterways is possible under the rule depending on regulating authority interpretation, which could impact several permitting programs. Various states and others have filed lawsuits challenging the WOTUS rule. In February 2018, the EPA and the U.S. Army Corps of Engineers finalized a rule adding an applicability date to the 2015 rule, which makes the implementation date of the rule February 2020. In December 2018, the EPA and the U.S. Army Corps of Engineers published in the Federal Register a proposed rule titled "Revised Definition of Water of the United States." This proposed rule narrows the extent of the CWA jurisdiction as compared to the 2015 rule. Westar Energy is currently evaluating the WOTUS rule and related developments, but does not believe the rule, if upheld and implemented in its current or substantially similar form, will have a material impact on Westar Energy's operations or financial results.

## Regulation of Coal Combustion Residuals

In the course of operating its coal generation plants, Westar Energy produces CCRs, including fly ash, gypsum and bottom ash. Some of this ash production is recycled, principally by selling to the aggregate industry. The EPA published a rule to regulate CCRs in April 2015, which will require additional CCR handling, processing and storage equipment and closure of certain ash disposal units. The Water Infrastructure Improvements for the Nation (WIIN) Act allows states to achieve delegated authority for CCR rules from the EPA. This has the potential to impact compliance options. In July 2018, the Kansas Department of Health and Environment (KDHE) submitted a CCR permit program application to the EPA under authority of the WIIN Act. In November 2018, KDHE received notice from the EPA that its application is deficient and requested additional clarifying information. KDHE has decided it is not going to move forward with additional submittals at this time and will wait until current legal action associated with the CCR rule is final along with planned upcoming modifications to the CCR rule.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

On July 30, 2018, the EPA published in the Federal Register a final rule called the Phase I, Part I CCR Remand Rule in order to modify portions of the 2015 rulemaking. The Phase I, Part I rule provides a timeline extension for unlined impoundments and landfills that must close due to groundwater impacts or location restrictions. The rule also sets risk-based limits for certain groundwater constituents where a maximum contaminant level did not previously exist. These rule modifications add flexibility when assessing compliance.

On August 21, 2018, the D.C. Circuit court issued a ruling in the CCR rule litigation between the Utility Solid Waste Activities Group, the EPA and environmental organizations. Portions of the rule were vacated and were remanded back to the EPA for potential modification. Potential revisions to remanded sections could force all unlined surface impoundments to close regardless of groundwater conditions. Any changes to the rule based on this court decision will require additional rulemaking from the EPA. In October 2018, a coalition of environmental groups (including Sierra Club) filed a petition for review in the D.C. Circuit challenging the Phase I, Part I revisions to the CCR Rule. In November 2018, this coalition requested the EPA to stay the October 31, 2020 deadline extension for initiating closure for unlined impoundments and landfills that must close due to groundwater impacts or location restrictions. The EPA has rejected this request and the coalition has filed a petition with the court for a similar stay. If granted, the compliance date will revert to the previously established date in April of 2019. In response, the EPA has filed a motion with the D.C. Circuit to voluntarily remand without vacatur the Part I, Phase I rule. If the October 31, 2020 deadline is modified by either of these actions, then some CCR units in Westar Energy's fleet could have to initiate closure on an earlier timeline than what currently exists, but Westar Energy does not believe the earlier closure timeline would have a material impact on its operations or financial results.

Westar Energy has recorded AROs for its current estimates for the closure of ash disposal ponds, 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. If revisions to these AROs are necessary, the impact on Westar Energy's operations or financial results could be material.

### Contractual Commitments - Leases

Westar Energy leases office buildings, computer equipment, vehicles, rail cars and other property and equipment, including rail cars to serve jointly-owned generating units where Westar Energy is the managing partner and is reimbursed by other joint-owners for their proportionate share of the cost. In determining lease expense, the effects of scheduled rent increases on a straight-line basis over the minimum lease term are recognized. Rental expense and estimated future commitments under operating leases are detailed in

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Eversky Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

the following table.

	<b>Total Operating Leases</b> (thousands)
Rental expense:	
2016	\$ 13,563
2017	15,661
2018	17,651
Future commitments:	
2019	\$ 13,965
2020	10,069
2021	8,100
2022	5,196
2023	2,757
After 2023	3,216
Total	<u>\$ 43,303</u>

Westar Energy identifies capital leases based on defined criteria. For both vehicles and computer equipment, new leases are signed each month based on the terms of master lease agreements. Assets recorded under capital leases are detailed in the following table.

	<b>December 31</b>	
	<b>2018</b>	<b>2017</b>
	(thousands)	
Vehicles	\$ 20,209	\$ 19,679
Computer equipment	246	924
Accumulated amortization	(9,349)	(7,584)
Total Capital Leases	<u>\$ 11,106</u>	<u>\$ 13,019</u>

Capital leases are treated as operating leases for rate making purposes. Minimum annual rental payments, excluding administrative costs such as property taxes, insurance and maintenance, under capital leases are detailed in the following table.

**Total Capital Leases**

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Evegy Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

(thousands)

2019	\$	3,038
2020		2,452
2021		1,931
2022		1,323
2023		580
After 2023		457
Total capital lease payments		9,781
Amounts representing imputed interest		1,465
Present value of net minimum lease payments under capital leases		11,246
Less: current portion		2,812
Total long-term obligations under capital leases	\$	8,434

#### Contractual Commitments - Fuel, Power and Other

Westar Energy's contractual commitments at December 31, 2018, excluding pensions, long-term debt and leases, are detailed in the following table.

	2019	2020	2021	2022	2023	After 2023	Total
Purchase commitments	(millions)						
Fuel	\$ 135.0	\$ 121.3	\$ 6.9	\$ 6.3	\$ 6.3	\$ 32.1	\$ 307.9
Other	78.2	2.6	0.1	—	—	—	80.9
Total contractual commitments	\$ 213.2	\$ 123.9	\$ 7.0	\$ 6.3	\$ 6.3	\$ 32.1	\$ 388.8

Fuel commitments consist of commitments for coal, coal transportation and natural gas. Other represents individual commitments entered into in the ordinary course of business.

#### 14. RELATED PARTY TRANSACTIONS AND RELATIONSHIPS

Westar Energy provides certain administrative functions to its subsidiaries such as accounting, legal and information technology. In addition, Westar Energy performs cash management functions, including cash receipts and disbursements. The costs of these functions are allocated to its subsidiaries, depending on the nature of the expense, based on allocation studies, net investment, number of customers and/or other appropriate factors. The charges allocated are based on its actual costs.

Westar Energy has engaged in, and may in the future engage in, affiliate transactions in the normal course of business. These transactions consist primarily of power purchases and sales between Westar Energy and KGE, and costs of operating jointly owned generation facilities between Westar Energy, KCP&L and GMO. EKCR is the Westar Energy subsidiary used for its accounts receivable sales program discussed in Note 5. The following table summarizes related party net receivables and payables.

Year Ended December 31,

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Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	<u>2018</u>	<u>2017</u>
	(In Thousands)	
Net note receivable from EKCR	\$ 15,308	\$ —
Total Account 145	\$ <u>15,308</u>	\$ <u>—</u>
Net receivable from Evergy	\$ 20,786	\$ —
Net receivable from GMO	2,644	—
Net receivable from Westar Industries, Inc	763	995
Net receivable from Prairie Wind Transmission, LLC	3	—
Total Account 146	\$ <u>24,196</u>	\$ <u>995</u>
Net payable to Westar Generating, Inc	\$ 91,804	\$ 85,750
Net payable to KGE	74,358	1,671
Net payable to KCP&L	4,848	—
Net payable to EKCR	4,446	—
Net payable to Prairie Wind Transmission, LLC	—	88
Total Account 234	\$ <u>175,456</u>	\$ <u>87,509</u>

## 15. TAXES

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

Year Ended December 31,	
<u>2018</u>	<u>2017</u>

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NOTES TO FINANCIAL STATEMENTS (Continued)			

(In Thousands)

Charged to operating expense (net):

Current Federal	\$ (21,271)	\$ (2,492)
Current State	<u>2,183</u>	<u>(310)</u>
Total Current.....	(19,088)	(2,802)
Deferred	49,765	85,421
Investment tax credit	<u>(1,201)</u>	<u>(1,252)</u>
Total	<u>\$ 29,476</u>	<u>\$ 81,367</u>

Charged to non-operating expense (net):

Current Federal	\$ (5,448)	\$ 1,251
Current State	<u>(2,053)</u>	<u>269</u>
Total Current.....	(7,501)	1,520
Deferred	<u>82</u>	<u>4,621</u>
Total	<u>\$ (7,419)</u>	<u>\$ 6,141</u>

Total income tax expense	<u>\$ 22,057</u>	<u>\$ 87,508</u>
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**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.

For the Year Ended

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 31,	
	2018	2017
Statutory federal income tax rate	21.0%	35.0%
Effect of:		
Production tax credits	(10.9)	(8.2)
Equity in subsidiaries	(9.5)	(10.4)
State income taxes.....	3.7	4.0
Flow through depreciation for plant related differences	0.7	1.0
Share based payments	(0.5)	(0.7)
Amortization of federal investment tax credit	(0.4)	(0.3)
Federal income tax rate reduction (TCJA)	-	0.3
AFUDC equity	(0.1)	(0.1)
Other	2.7	0.7
Effective income tax rate	<u>6.7%</u>	<u>21.3%</u>

### 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,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	2018	2017
	(In Thousands)	
Deferred tax assets:		
Business tax credit carryforward .....	\$ 348,507	\$ 318,498
Income taxes refundable to customers, net.....	144,900	144,149
Deferred employee benefit costs .....	71,576	77,459
Deferred state income taxes.....	62,541	63,838
Net operating loss carryforward .....	45,793	57,937
Alternative minimum tax carryforward .....	26,735	52,187
Other .....	46,267	42,194
Total gross deferred tax assets	<u>746,319</u>	<u>756,262</u>
Less: Valuation allowance .....	1,675	-
Deferred tax assets	<u>\$ 744,644</u>	<u>\$ 756,262</u>
Deferred tax liabilities:		
Accelerated depreciation .....	\$ 894,982	\$ 861,707
Deferred employee benefit costs .....	71,575	77,459
Deferred state income taxes.....	45,989	46,940
Debt reacquisition costs.....	22,022	23,261
Other .....	50,442	34,445
Total deferred tax liabilities	<u>\$1,085,010</u>	<u>\$1,043,812</u>
Net deferred tax liabilities	<u>\$ 340,366</u>	<u>\$ 287,550</u>

### Tax Credit Carryforwards

At December 31, 2018 and 2017, Westar Energy had \$129.5 million and \$95.0 million, respectively, of federal general business income tax credit carryforwards. The carryforwards relate primarily to Production Tax Credits and expire in the years 2020 to 2038.

At December 31, 2018 and 2017, Westar Energy had \$219.0 million and \$223.5 million, respectively, of state investment tax credit carryforwards. The state income tax credits expire in the years 2024 to 2034.

At December 31, 2018 and 2017, Westar Energy had \$26.7 million and \$52.2 million of federal alternative minimum tax credit carryforwards. These credits do not expire and can be used to reduce taxes paid in the future or become refundable starting in 2018. Due to potential federal budget sequestration reductions for refundable income tax credits, management expected a portion of these credits would not be refunded and provided a valuation allowance against \$1.7 million of the federal tax benefit in 2018. In January 2019, the Treasury department and IRS reversed their earlier position and concluded the federal budget sequestration reductions will not apply to refundable income tax credits. Therefore, Westar Energy reversed the valuation allowance in 2019.

### Net Operating Loss Carryforwards

At December 31, 2018 and 2017, Westar Energy had \$26.8 million and \$36.7 million, respectively, of tax benefits related to federal net operating (NOL) carryforwards. The federal NOL carryforwards expire in years 2032 to 2037.

At December 31, 2018 and 2017, Westar Energy had \$19.0 million and \$21.2 million, respectively, of tax benefits related to state NOL carryforwards. The state NOL carryforwards expire in years 2021 to 2027.

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Eversource Energy Kansas Central, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## Valuation Allowance

Westar Energy is required to assess the ultimate realization of deferred tax assets using a “more likely than not” assessment threshold. This assessment takes into consideration tax planning strategies within Westar Energy’s control and is computed using a separate return approach. This approach requires a stand-alone valuation allowance for deferred tax benefits if Westar Energy would not realize such benefits on a separate company return. As a result of this assessment, Westar Energy recorded \$1.7 million of tax expense in 2018 for a partial valuation allowance on its alternative minimum tax credit carryforwards.

## Tax Reform and Excess Deferred Income Taxes

The TCJA, which was signed into law in December 2017, significantly reformed the Internal Revenue Code, generally effective January 1, 2018. The TCJA contained significant changes to federal corporate income taxation, including, in general and among other things, a federal corporate income tax rate decrease from 35% to 21% effective for tax years beginning after December 31, 2017, limiting the deduction for net operating losses and eliminating net operating loss carrybacks for losses after 2017, and eliminating Westar Energy’s use of bonus depreciation on new capital investments.

In December 2017, Westar Energy 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 \$420.2 million primarily representing the amount of excess deferred income taxes (EDIT) that would be used to reduce future customer rates. Westar Energy recorded an increase in regulatory assets of approximately \$2.3 million and regulatory liabilities of approximately \$566.6 million for a net increase in regulatory liabilities of \$564.3 million. An additional \$7.2 million of regulatory assets and \$151.3 of regulatory liabilities were required to reflect the future net revenue reduction required to return previously collected income taxes to customers and was offset with \$144.1 million in net deferred tax assets. The accounts that increased and (decreased) in the 2017 remeasurement of deferred income taxes are reflected below (in millions):

<b>182.3</b>	<b>254</b>	<b>190</b>	<b>282</b>	<b>283</b>
\$ 2.3	\$ 566.6	\$ 40.7	\$ (423.3)	\$ (100.3)

In addition, Westar Energy adjusted the amounts related to excess deferred income taxes due to the filing of the 2017 federal tax return and amended 2015 federal tax return. After the adjustments were made the total amount for accounts that increased and (decreased) for the 2017 remeasurement of deferred income taxes are reflected below (in millions):

<b>182.3</b>	<b>254</b>	<b>190</b>	<b>282</b>	<b>283</b>
\$ 9.8	\$ 573.1	\$ 35.4	\$ (421.1)	\$ (106.8)

The amount of EDIT (excluding the net \$144.1 million tax gross-up) that is considered protected and unprotected as of December 31, 2018 and 2017, due to (from) customers is reflected below:

	Year Ended December 31,	
	2018	2017
Federal EDIT	(In Millions)	
Protected Plant	\$ 372.2	\$ 376.7
Unprotected Plant	33.5	30.1
Protected NOL	(25.5)	(20.0)

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Unprotected Other 15.6 12.4

Westar Energy received a regulatory order from the KCC regarding how the federal EDIT should be amortized commencing September 27, 2018, the effective date of the order. The amortization of \$2.6 million of EDIT for the year ended December 31, 2018 along with the estimated amortization period based on the KCC regulatory order and the accounts the amortization benefit (expense) is reported in is reflected below:

Jurisdiction	December 31, 2018	Amortization Period
	(In Millions)	
<i>Federal – 410.1/411.1</i>		
Kansas – Protected Plant	\$ 1.9	Estimated 30+ years under ARAM(a)
Kansas – Protected NOL	\$ (0.1)	Estimated 30+ years under ARAM(a)
Kansas – Unprotected Plant	\$ 0.4	Estimated 30+ years under ARAM(a)
Kansas – Unprotected Other	\$ 0.4	10 years straight line

(a) Average rate assumption method.

Westar Energy's transmission and wholesale operations are also regulated by FERC. Since Westar Energy does not yet have a mechanism in place to share the net tax benefits with its FERC customers there was no amortization recorded in 2018 related to its FERC jurisdictional customers. Additionally, Westar Energy does not yet have an agreed upon amortization method and life with FERC for its Unprotected Plant and Unprotected Other EDIT shown above. Westar Energy will use ARAM for amortization of its Protected EDIT. ARAM is an approach provided in the TCJA to refund depreciation-related EDIT over the remaining book lives of the underlying assets which are estimated to be 30-plus years. The EDIT in account 254 will amortize to account 411 and the EDIT in account 182.3 will amortize to account 410.1.

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)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	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 117, Line 78)  (i)	Total Comprehensive Income  (j)
1					
2					
3					
4				323,920,053	323,920,053
5					
6					
7					
8					
9				305,462,887	305,462,887
10					

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)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	6,769,071,648	6,769,071,648
4	Property Under Capital Leases	11,106,244	11,106,244
5	Plant Purchased or Sold		
6	Completed Construction not Classified	262,417,123	262,417,123
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	7,042,595,015	7,042,595,015
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	156,840,621	156,840,621
12	Acquisition Adjustments	1,346,818	1,346,818
13	Total Utility Plant (8 thru 12)	7,200,782,454	7,200,782,454
14	Accum Prov for Depr, Amort, & Depl	2,006,173,004	2,006,173,004
15	Net Utility Plant (13 less 14)	5,194,609,450	5,194,609,450
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,944,881,935	1,944,881,935
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	59,944,251	59,944,251
22	Total In Service (18 thru 21)	2,004,826,186	2,004,826,186
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	Amort of Plant Acquisition Adj	1,346,818	1,346,818
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,006,173,004	2,006,173,004

Name of Respondent  
Evergy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
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					10
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					31
					32
					33

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)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent

Evergy Kansas Central, Inc.

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
			2
			3
			4
			5
			6
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			21
			22

## 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 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)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	130,640,160	19,906,965
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	130,640,160	19,906,965
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,714,087	
9	(311) Structures and Improvements	332,738,527	7,957,371
10	(312) Boiler Plant Equipment	1,576,770,318	17,915,260
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	294,033,385	21,133,939
13	(315) Accessory Electric Equipment	160,689,882	282,822
14	(316) Misc. Power Plant Equipment	45,331,544	1,179,020
15	(317) Asset Retirement Costs for Steam Production	47,041,482	7,405,596
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,462,319,225	55,874,008
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	18,431,336	
38	(341) Structures and Improvements	70,147,720	6,786,193
39	(342) Fuel Holders, Products, and Accessories	13,477,619	114,808
40	(343) Prime Movers		
41	(344) Generators	1,025,189,518	13,261,908
42	(345) Accessory Electric Equipment	159,322,746	190,782
43	(346) Misc. Power Plant Equipment	14,631,718	958,623
44	(347) Asset Retirement Costs for Other Production	21,486,183	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,322,686,840	21,312,314
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,785,006,065	77,186,322

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	57,133,242	7,341,421
49	(352) Structures and Improvements	52,697,223	1,833,150
50	(353) Station Equipment	451,683,200	77,183,204
51	(354) Towers and Fixtures	2,639,062	
52	(355) Poles and Fixtures	506,761,468	82,551,294
53	(356) Overhead Conductors and Devices	216,550,300	15,309,189
54	(357) Underground Conduit	2,076,549	165,204
55	(358) Underground Conductors and Devices	9,900,166	662,911
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,299,441,210	185,046,373
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	11,648,483	3,165,695
61	(361) Structures and Improvements	21,818,693	1,375,402
62	(362) Station Equipment	201,271,004	24,157,143
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	281,351,036	12,210,759
65	(365) Overhead Conductors and Devices	188,947,162	12,304,306
66	(366) Underground Conduit	46,949,794	1,410,809
67	(367) Underground Conductors and Devices	139,530,772	8,426,309
68	(368) Line Transformers	250,517,874	19,124,032
69	(369) Services	78,162,650	2,843,036
70	(370) Meters	81,804,946	9,300,085
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises	18,055,989	4,800,109
73	(373) Street Lighting and Signal Systems	45,488,917	3,300,704
74	(374) Asset Retirement Costs for Distribution Plant	844,449	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,366,391,769	102,418,389
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	3,833,121	-3,953
87	(390) Structures and Improvements	89,179,795	3,765,662
88	(391) Office Furniture and Equipment	49,123,382	9,275,999
89	(392) Transportation Equipment	10,609,902	1,321,061
90	(393) Stores Equipment	2,199,872	250,041
91	(394) Tools, Shop and Garage Equipment	17,763,519	1,556,253
92	(395) Laboratory Equipment	202,942	
93	(396) Power Operated Equipment	6,026,879	-36,093
94	(397) Communication Equipment	45,244,004	2,778,387
95	(398) Miscellaneous Equipment	1,748,577	299,882
96	SUBTOTAL (Enter Total of lines 86 thru 95)	225,931,993	19,207,239
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)	225,931,993	19,207,239
100	TOTAL (Accounts 101 and 106)	6,807,411,197	403,765,288
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)	6,807,411,197	403,765,288

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
5,616,119			144,931,006	4
5,616,119			144,931,006	5
				6
				7
			5,714,087	8
19,491,227			321,204,671	9
63,853,975			1,530,831,603	10
				11
26,136,810			289,030,514	12
19,493,651			141,479,053	13
4,928,176		-61,413	41,520,975	14
			54,447,078	15
133,903,839		-61,413	2,384,227,981	16
				17
				18
				19
				20
				21
				22
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				26
				27
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				31
				32
				33
				34
				35
				36
			18,431,336	37
		8,089	76,942,002	38
137,499			13,454,928	39
				40
3,861,030			1,034,590,396	41
145,864		10,367	159,378,031	42
		114,146	15,704,487	43
			21,486,183	44
4,144,393		132,602	1,339,987,363	45
138,048,232		71,189	3,724,215,344	46

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
133,148		276,721	64,618,236	48
14,655			54,515,718	49
4,865,269			524,001,135	50
28,416			2,610,646	51
2,613,119			586,699,643	52
663,986			231,195,503	53
			2,241,753	54
			10,563,077	55
				56
				57
8,318,593		276,721	1,476,445,711	58
				59
4,506			14,809,672	60
46,311			23,147,784	61
1,879,854		-1,908,520	221,639,773	62
				63
5,413,142			288,148,653	64
3,683,072			197,568,396	65
64,473			48,296,130	66
2,145,865			145,811,216	67
839,398			268,802,508	68
62,783			80,942,903	69
6,937,737			84,167,294	70
				71
1,167,719			21,688,379	72
1,373,014			47,416,607	73
			844,449	74
23,617,874		-1,908,520	1,443,283,764	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			3,829,168	86
435,077			92,510,380	87
1,902,807		13,368	56,509,942	88
		6,318	11,937,281	89
68,593			2,381,320	90
29,560			19,290,212	91
1,853			201,089	92
			5,990,786	93
68,552			47,953,839	94
39,530			2,008,929	95
2,545,972		19,686	242,612,946	96
				97
				98
2,545,972		19,686	242,612,946	99
178,146,790		-1,540,924	7,031,488,771	100
				101
				102
				103
178,146,790		-1,540,924	7,031,488,771	104

Name of Respondent  
Evergy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
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Date of Report  
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Year/Period of Report  
End of 2018/Q4

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
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33					
34					
35					
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39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				

Name of Respondent  
Energy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

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				
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31				
32				
33				
34				
35				
36				
37				
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39				
40				
41				
42				
43				
44				
45				
46				
47	Total			0

**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	General - Network Transformation-Hardware	6,606,973
2	Trans - Indianola - Northland 115kV Rebuild	5,117,553
3	Steam - JEC Com Flue Gas Desulfurization Landfill Cell project	5,022,564
4	Steam - Jeffrey 2 Controls Upgrade	4,679,170
5	Dist - REPLACE POLES & RECONDUCTOR PORTION	3,781,643
6	Dist - Goff Greenfield Sub Distribution Substation	2,660,182
7	Other Prod - FRW - 2018 Gearbox Replacement Project Flat Ridge	2,613,900
8	Trans - Cheyenne- Walnut 115kV Right Of Way	2,486,848
9	Trans - New Cities Service 115-34kV Transformer Addition	2,480,837
10	Intangible - CSS Data Conversion	2,447,131
11	Trans - McDowell CR 115kV Ring Bus Upgrade	2,443,883
12	General - EMS Consolidation Hardware - North	2,181,654
13	Steam - Jeffrey Wastewater Treatment System	1,884,481
14	General - Cisco Servers	1,842,926
15	Trans - McDowell Creek 115kV Rebuild	1,738,791
16	Steam - Jeffrey 3 Water Heater Feed Retube	1,720,514
17	Steam - Development of Plant Specific Training Modules	1,715,894
18	Intangible - Network Transformation-Software	1,655,866
19	Trans - E. EUREKA TO TORONTO Overhead REBUILD	1,627,822
20	Trans - Jeffrey Sub Generator Breaker Replacement	1,588,660
21	Trans - E. EUREKA TO TORONTO REBUILD	1,514,509
22	Other Prod - Hutch Gas Turbine 2 Major overhaul	1,439,213
23	Intangible - CIS Replacement	1,362,314
24	Steam - Jeffrey Control and Service Air Compressor Addition	1,344,370
25	General - Motorola-Topeka GO	1,274,431
26	Trans - Kingfisher-Cheyenne 115kV Right of Way	1,137,808
27	Steam - Jeffrey unit 2 Coal Pipe Replacement	1,133,549
28	Trans - MP ESTR TO WAVE PH 1 34kV	1,113,877
29	Dist - Mobile Transformer	1,112,246
30	Intangible - SOA Upgrade 2017	1,068,985
31	Intangible - ePower Replacement	1,068,982
32	Trans - SIW to KCPL Transmisson line Project	1,063,442
33	Trans - Hutchinson Energy Center to 3rd and Van Buren Transmission Line Replacement	1,054,873
34	Dist - MP - ESU (Merchant St) Overhead to Underground	1,042,756
35	Trans - Replace Aging Transmission Structures	1,040,146
36	Dist - KSU-NBAF 2nd Transformer Purchase	1,033,901
37		
38		
39		
40		
41		
42		
43	TOTAL	156,840,621

**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	MINOR ADDITIONS TO:	
2	Trans Plant - Elec	28,720,415
3	Dist Plant - Elec	22,516,905
4	General Plant	14,122,776
5	Steam Gen Plant	9,489,966
6	Intangible Plant	4,234,644
7	Other Gen Plant	2,653,221
8		
9		
10		
11		
12		
13		
14		
15		
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42		
43	TOTAL	156,840,621

**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 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), 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.

**Section A. Balances and Changes During Year**

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)
1	Balance Beginning of Year	1,951,915,339	1,951,915,339		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	190,230,851	190,230,851		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	643,639	643,639		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	602,676	602,676		
9	Regulatory Assets & Liab.	6,809,431	6,809,431		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	198,286,597	198,286,597		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	194,806,677	194,806,677		
13	Cost of Removal	39,492,291	39,492,291		
14	Salvage (Credit)	3,121,631	3,121,631		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	231,177,337	231,177,337		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	Transfers/adjustments	25,857,336	25,857,336		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,944,881,935	1,944,881,935		

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	706,289,177	706,289,177		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	429,940,866	429,940,866		
25	Transmission	339,799,009	339,799,009		
26	Distribution	353,936,031	353,936,031		
27	Regional Transmission and Market Operation				
28	General	114,916,852	114,916,852		
29	TOTAL (Enter Total of lines 20 thru 28)	1,944,881,935	1,944,881,935		

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 8 Column: c**  
Account 151 - railcars

**Schedule Page: 219 Line No.: 9 Column: c**

Asset retirement obligation	\$ 6,786,661
Amort. of reg asset-depr. diff	(354,696)
Amort. Of reg liab. assoc. w/AFUDC-CWIP	377,466
	-----
Total	\$ 6,809,431
	=====

**Schedule Page: 219 Line No.: 17 Column: c**

Record analog meters to reg asset	\$ 25,770,107
Transfers & miscellaneous adjustments to reserve acct.	87,229
	-----
Total	\$ 25,857,336
	=====

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under 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.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Westar Industries, Inc.	10/01/90		1,780,092
2	Subtotal			1,780,092
3				
4				
5	Kansas Gas and Electric Company	03/31/92		2,789,009,215
6	Subtotal			2,789,009,215
7				
8				
9	Westar Generating, Inc.	04/08/99		97,791,233
10	Subtotal			97,791,233
11				
12				
13	Prairie Wind Transmission, LLC	07/01/08		39,506,032
14	Subtotal			39,506,032
15				
16				
17	Evergy Kansas Central Receivables, Inc.	12/28/18		
18	Subtotal			
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	2,928,086,572

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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 difference 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

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)	Line No.
-476,048		1,304,044		1
-476,048		1,304,044		2
				3
				4
138,407,761		2,927,416,976		5
138,407,761		2,927,416,976		6
				7
				8
4,124,022		101,915,255		9
4,124,022		101,915,255		10
				11
				12
4,606,909	-6,400,000	37,712,940		13
4,606,909	-6,400,000	37,712,940		14
				15
				16
942,976		5,755,477		17
942,976		5,755,477		18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
147,605,620	-6,400,000	3,074,104,692		42

**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	58,100,398	55,833,699	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)		58,874,046	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	61,873,845	34,990,945	Electric
8	Transmission Plant (Estimated)	21,342,009	252,911	Electric
9	Distribution Plant (Estimated)	20,941,518	1,845,539	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)	104,157,372	95,963,441	
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)	-79,311	455,869	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	162,178,459	152,253,009	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 5 Column: c**

This page was revised to report an estimated amount assigned to construction on this line which was not reported in the original submission.

**Schedule Page: 227 Line No.: 16 Column: b**

Stores expense undistributed has a negative balance due to amounts allocated in excess of charges.

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	61,413.00		78,265.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	61,376.00		61,109.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	44,524.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	78,265.00		139,374.00	
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	1,387.00	54		
38	Deduct: Returned by EPA				
39	Cost of Sales	1,387.00	54		
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	1,387.00	54		
45	Gains	1,387.00	54		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
139,374.00		200,483.00		248,489.00		728,024.00		1
								2
								3
61,109.00		48,006.00		1,296,162.00		1,527,762.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						44,524.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
200,483.00		248,489.00		1,544,651.00		2,211,262.00		29
								30
								31
								32
								33
								34
								35
								36
						1,387.00		54 37
								38
						1,387.00		54 39
								40
								41
								42
								43
						1,387.00		54 44
						1,387.00		54 45
								46

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	14,156.00		17,227.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	15,619.00		15,653.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	12,548.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	17,227.00		32,880.00	
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				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
32,880.00		44,972.00		55,818.00		165,053.00		1
								2
								3
12,092.00		10,846.00		10,846.00		65,056.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						12,548.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
44,972.00		55,818.00		66,664.00		217,561.00		29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
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								42
								43
								44
								45
								46

Name of Respondent

Evergy Kansas Central, Inc.

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

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 Recognised 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	TOTAL					

Name of Respondent

Evergy Kansas Central, Inc.

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

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 Recognised 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					

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	<b>Transmission Studies</b>				
2	SPP-2017-AG2-AFS-2			5,000	5616
3	SPP-2016-AG-2	11,976	5616		
4	SPP-2016-AG-2	15,207	5616		
5	SPP-2016-AG-2			3,599	5616
6	SPP-2018-AG-1	10,000	5616		
7	SPP-2016-AG-2			5,000	5616
8	SPP-2016-AG-2			5,109	5616
9	SPP-2016-AG-2				
10	SPP-2016-AG-2	3,599	5616		
11	SPP-2018-AG2	5,000	5616		
12	SPP-2018-AG2	5,000	5616		
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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 the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Rate Difference (08/01-03/02)	3,872,203		403	354,696	3,517,507
2	Docket No. 05-WSEE-981-RTS 12/28/05					
3	Amortization period (02/06-11/28)					
4						
5	Retail Energy Cost Adjustment	10,504,564	78,831,590	234,501	85,745,032	3,591,122
6	Docket No. 05-WSEE-981-RTS 12/28/05					
7						
8	Energy Efficiency Rider	1,874,328	2,503,902	440,442	2,328,402	2,049,828
9	Docket No. 11-WSEE-032-TAR			908,909		
10				930		
11						
12	SmartStar Lawrence	639,412		586	492,547	146,865
13	Docket No. 18-WSEE-328-RTS					
14	Amortization period (10/18-9/23)					
15						
16	Ad Valorem Taxes	4,761,354	9,793,329	408	4,761,354	9,793,329
17	Docket No. 10-WSEE-362-TAR					
18						
19						
20	Deferred Future Income Taxes	46,799,037	8,703,639	282	869,474	54,633,202
21						
22	Employee Benefit Costs	303,886,869	7,168,285	228	39,251,285	271,803,869
23	Docket No. 07-ATMG-387-ACT 01/24/07					
24						
25	Asset Retirement Obligations	14,478,419	9,995,405	230	8,711,446	15,762,378
26	Docket No. 05-WSEE-981-RTS 12/28/05					
27						
28	Pension Tracker	20,445,795	906,733	407	16,623,750	4,728,778
29	Docket No. 10-WSEE-135-ACT 09/11/09					
30	Amortization period (11/15-10/20)					
31						
32	WattSaver	390,939	840,324	182.3	760,301	470,962
33	Docket No. 09-WSEE-636-TAR					
34						
35	SimpleSavings Program Rider	262	484	182.3	725	21
36	Docket No. 10-WSEE-775-TAR					
37						
38	Energy Efficiency Demand Response Rider	1,077,004	1,950,562	182.3	2,109,929	917,637
39	Docket No. 10-WSEE-141-TAR					
40						
41	Baghouse Bag Replacement Costs	863,583	570,917	512	253,741	1,180,759
42	Docket No. 15-WSEE-115-RTS					
43	Amortization period (11/15-10/21)					
44	TOTAL	429,495,951	154,192,891		167,609,081	416,079,761

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 the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Cost of Prepay Program	39,517		451,923	1,976	37,541
2	Docket No. 18-WSEE-328-RTS					
3	Amortization period (10/18-9/23)					
4						
5	2015 Rate Case Expenses	213,423		928	213,423	
6	Docket No. 15-WSEE-115-RTS					
7	Amortization period (11/15-10/18)					
8						
9	Unrecovered Analog Meters	17,612,413	5,877,348	108,407	3,190,809	20,298,952
10	Docket No. 18-WSEE-328-RTS					
11	Amortization period (10/18-9/23)					
12						
13	Grid Security Tracker	1,751,732	1,273,575	921,923	109,362	2,915,945
14	Docket No. 18-WSEE-328-RTS			935		
15	Amortization period (10/18-9/23)					
16						
17	Energy Supply Agreement	285,097	515,960	253	133,353	667,704
18	Docket No. 18-WSEE-328-RTS					
19	Amortization period (10/18-9/23)					
20						
21	Merger Transition Costs		23,183,133	407.3	579,578	22,603,555
22	Docket No. 18-WSEE-328-RTS					
23	Amortization period (10/18-9/28)					
24						
25	2018 Rate Case Expenses		999,968	928	49,999	949,969
26	Docket No. 18-WSEE-328-RTS					
27	Amortization period (10/18-9/23)					
28						
29	Mark to Market Losses Derivative Instruments		1,076,842	421,426	1,067,899	8,943
30	Docket No. 05-WSEE-981-RTS 12/28/05					
31						
32	Residential Peak Efficiency Rate Costs		719			719
33	Docket No. 18-WSEE-328-RTS					
34						
35	Residential Electric Vehicle Rate Costs		176			176
36	Docket No. 18-WSEE-328-RTS					
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	429,495,951	154,192,891		167,609,081	416,079,761

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
Evegy Kansas Central, Inc.			
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 8 Column: d**

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

**Schedule Page: 232 Line No.: 32 Column: d**

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

**Schedule Page: 232 Line No.: 35 Column: d**

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

**Schedule Page: 232 Line No.: 38 Column: d**

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

MISCELLANEOUS DEFERRED 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)
				Account Charged (d)	Amount (e)	
1	Reinsurance for Workers Comp	780,202	557,144	131,925	6,844	1,330,502
2						
3	Railcar Leases	5,342,613	12,742,330	151	11,790,130	6,294,813
4						
5	Salary Continuation Plan	30,517,087	510,524	426,926	1,000,589	30,027,022
6						
7	Corporate-owned Life Insurance	44,583,937	292,707	143,426	1,299,161	43,577,483
8				926		
9						
10	Horizon Wind Gen Interconnect	2,220,888		549	152,290	2,068,598
11						
12	Commercial Paper Fees	177,842	8,064,374	431	8,040,506	201,710
13						
14						
15						
16						
17						
18						
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45						
46						
47	Misc. Work in Progress	6,120,312				1,431,592
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	89,742,881				84,931,720

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 of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		600,068,136	587,953,848
3			
4			
5			
6			
7	Other	144,148,837	144,899,915
8	TOTAL Electric (Enter Total of lines 2 thru 7)	744,216,973	732,853,763
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other Non-Utility	12,045,476	11,790,513
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	756,262,449	744,644,276

Notes

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 18 Column: b**

Business tax credit carryforward	\$ 318,497,558
Deferred future income taxes due to customers	144,148,836
Deferred employee benefit costs	77,459,471
Deferred state income taxes	63,838,188
Net operating loss carryforward	57,937,071
Alternative minimum tax carryforward	52,187,415
Accrued liabilities	9,077,387
Deferred compensation	5,872,573
Other	27,243,950
	-----
Total deferred tax assets*	\$ 756,262,449 =====

\* Includes deferrals related to other income and deductions

**Schedule Page: 234 Line No.: 18 Column: c**

Business tax credit carryforward	\$ 348,506,479
Deferred future income taxes due to customers	144,899,915
Deferred employee benefit costs	71,575,583
Deferred state income taxes	62,541,175
Net operating loss carryforward	45,792,605
Alternative minimum tax carryforward	26,734,887
Accrued liabilities	9,509,208
Deferred compensation	3,651,348
Deferred revenue	2,039,175
Other	31,068,273
	-----
Total gross deferred tax assets	\$ 746,318,648
Less: Valuation Allowance	1,674,372
	-----
Total deferred tax assets*	\$ 744,644,276 =====

\* Includes deferrals related to other income and deductions

CAPITAL STOCKS (Account 201 and 204)

1. 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.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

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)
1	Account 201			
2	Common Stock	1,000	0.01	
3	TOTAL COMMON STOCK	1,000	0.01	
4				
5				
6				
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12				
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Name of Respondent  
 Everyg Kansas Central, Inc.

This Report Is:  
 (1)  An Original  
 (2)  A Resubmission

Date of Report  
 (Mo, Da, Yr)  
 05/28/2021

Year/Period of Report  
 End of 2018/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which 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 purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
1						2
1						3
						4
						5
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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 total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on 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.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 209 - Reduction in Par or Stated Value of Capital Stock	247,368
2	No changes during year.	
3	SUBTOTAL - Account 209	247,368
4		
5	Account 210 - Gain on Resale of Reacquired Capital Stock	6,578,193
6	No changes during year.	
7	SUBTOTAL - Account 210	6,578,193
8		
9	Account 211 - Miscellaneous Paid-In-Capital	312,318,096
10	Changes during year	
11	Stock Compensation Awards	-26,467,992
12	Paid in Capital - BOD Stock Compensation	809,151
13	SUBTOTAL - Account 211	286,659,255
14		
15		
16		
17		
18		
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40	TOTAL	293,484,816

Name of Respondent Evergy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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**CAPITAL STOCK EXPENSE (Account 214)**

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	COMMON STOCK	37,138,408
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
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21		
22	TOTAL	37,138,408

## LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	221 Bonds		
2	5.10% First Mortgage Bonds, due 2020	250,000,000	2,930,177
3			630,000 D
4	St. Mary's PCB variable, due 2032	45,000,000	1,043,626
5			
6	Wamego PCB variable, due 2032	30,500,000	712,831
7			
8	4.125% First Mortgage Bonds, due 2042	550,000,000	36,155,664
9			1,862,000 D
10	4.100% First Mortgage Bonds, due 2043	430,000,000	5,898,838
11			6,927,500 D
12	4.625% First Mortgage Bonds, due 2043	250,000,000	3,336,867
13			5,000 D
14	3.250% First Mortgage Bonds, due 2025	250,000,000	2,047,903
15			2,500 D
16	4.250% First Mortgage Bonds, due 2045	300,000,000	3,125,884
17			1,218,000 D
18	2.55% First Mortgage Bonds, due 2026	350,000,000	4,267,815
19			493,500 D
20	3.100% First Mortgage Bonds, due 2027	300,000,000	2,630,917
21			1,164,000 D
22	SUBTOTAL Account 221	2,755,500,000	74,453,022
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,755,500,000	74,453,022

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
2005	07/15/20	06/30/05	07/15/20	250,000,000	12,750,000	2
						3
1994	04/15/32	04/28/94	04/15/32	45,000,000	1,377,432	4
						5
1994	04/15/32	04/28/94	04/15/32	30,500,000	902,240	6
						7
2012	03/01/42	03/01/12	03/01/42	550,000,000	22,687,500	8
						9
2013	04/01/43	03/28/13	04/01/43	430,000,000	17,630,000	10
						11
2013	09/01/43	08/19/13	09/01/43	250,000,000	11,562,500	12
						13
2015	12/01/25	11/13/15	12/01/25	250,000,000	8,125,000	14
						15
2015	12/01/45	11/13/15	12/01/45	300,000,000	12,750,000	16
						17
2016	07/01/26	06/20/16	07/01/26	350,000,000	8,925,000	18
						19
2017	04/01/27	03/06/17	04/01/27	300,000,000	9,300,000	20
						21
				2,755,500,000	106,009,672	22
						23
						24
						25
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						32
				2,755,500,000	106,009,672	33

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 4 Column: a**

Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2018, the interest rate on this bond was 2.46%.

**Schedule Page: 256 Line No.: 6 Column: a**

Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2018, the interest rate on this bond was 2.46%.

## 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)	305,462,887
2		
3		
4	Taxable Income Not Reported on Books	
5	Connection Fees/CIAC	5,343,577
6	Partnership Book Income	4,606,909
7	Deferred Revenue	3,582,422
8	Partnership Book Tax Income Difference	268,123
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	191,541,102
11	Compensation Expense	30,339,183
12	Non Deductible Income Taxes	21,841,120
13	Other	79,110,713
14	Income Recorded on Books Not Included in Return	
15	Earnings of Subsidiaries	147,605,620
16	Allowance for Funds Used During Construction	2,310,943
17	Other	2,443,493
18		
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	329,970,128
21	Transition Costs	22,603,555
22	Deferred Compensation	18,106,289
23	Repairs Capitalized on Books	8,431,904
24	Other	17,656,188
25		
26		
27	Federal Tax Net Income	92,967,916
28	Show Computation of Tax:	
29	Tax (21% of 92,967,916)	19,523,262
30	Deferred Net Operating Loss	-19,523,262
31	Other Federal Income Tax Adjustments	-26,719,781
32		
33		
34	Total Federal Income Tax Charged to Accrual	-26,719,781
35		
36		
37		
38		
39		
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41		
42		
43		
44		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 13 Column: b**

Deductions Recorded on Books Not Deducted for Return - Other

Net Pension Contribution	\$ 20,042,275
Software Amortization	14,345,977
Regulatory Energy Cost Adjustment	6,913,442
Merger Expenses	6,478,117
Charitable Contribution Carryforward	5,835,053
Bond Premium and Debt Costs	4,670,099
Amortization of Assets	4,573,295
Severance Expense	4,156,031
Amounts Due to Customers	4,103,878
Insurance Reserves	3,118,665
Depreciation to Clearings	1,223,334
Leasehold Amortization	945,394
Capital Loss Carryforward	791,783
Mark to Market Adjustment	684,308
Inventory Obsolescence	575,782
Lobbying, Meals, and Miscellaneous	407,280
Taxes Other than Income Reserve Adjustment	246,000
	-----
	\$ 79,110,713
	=====

**Schedule Page: 261 Line No.: 17 Column: b**

Income Recorded on Books Not Included in Return - Other

Amortization of Regulatory Assets and Liabilities	\$ 1,730,697
Company Owned Life Insurance	712,796
	-----
	\$ 2,443,493
	=====

**Schedule Page: 261 Line No.: 24 Column: b**

Deductions on Return Not Charged Against Book Income - Other

Removal Costs	\$ 6,038,666
Ad Valorem Tax Adjustment	5,031,975
Deductible Lease Payments	4,671,477
SPP Accrual	906,000
ESOP Dividends	455,612
Energy Center Railcar Lease	259,355
Bad Debts	162,082
Salvage	90,706
Accrued Legal Fees	40,315
	-----
	\$ 17,656,188
	=====

TAXES ACCRUED, PREPAID AND CHARGED 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 (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) 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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2						
3	Income	237,180		-26,719,781		26,463,860
4	Social Security	546,736		17,690,788	17,579,542	
5	Unemployment	27,186		107,783	101,859	
6						
7						
8						
9	SUBTOTAL - FEDERAL	811,102		-8,921,210	17,681,401	26,463,860
10						
11	KANSAS:					
12						
13	Income	-121,340		129,500	265,025	520,863
14	Operating Tax Reserve	184,500		246,000		
15	Unemployment	9,673		86,116	66,613	
16	Compensating Use	224,275		2,531,898	2,617,837	
17	Workers' Compensation					
18	Other Taxes Accrued	-215				215
19						
20						
21	SUBTOTAL - KANSAS	296,893		2,993,514	2,949,475	521,078
22						
23	LOCAL:					
24						
25	Ad Valorem	48,469,518		103,711,817	100,462,082	
26						
27						
28						
29						
30	SUBTOTAL - LOCAL	48,469,518		103,711,817	100,462,082	
31						
32	TOTAL	49,577,513		97,784,121	121,092,958	26,984,938
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	49,577,513		97,784,121	121,092,958	26,984,938

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) 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 (i) through (l) how the taxes were distributed. Report in column (l) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) 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.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
-18,741		-21,271,374			-5,448,407	3
657,982		12,391,416			5,299,372	4
33,110		-408,937			516,720	5
						6
						7
						8
672,351		-9,288,895			367,685	9
						10
						11
						12
263,998		2,182,931			-2,053,431	13
430,500		246,000				14
29,176		86,116				15
138,336					2,531,898	16
		70,054			-70,054	17
		21,515			-21,515	18
						19
						20
862,010		2,606,616			386,898	21
						22
						23
						24
51,719,253		98,689,801			5,022,016	25
						26
						27
						28
						29
51,719,253		98,689,801			5,022,016	30
						31
53,253,614		92,007,522			5,776,599	32
						33
						34
						35
						36
						37
						38
						39
						40
53,253,614		92,007,522			5,776,599	41

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 3 Column: f**  
Account Reclass

<b>Schedule Page: 262 Line No.: 13 Column: f</b>		
Income Tax Refund	\$	249,836
Account Reclass		271,027
		-----
Total	\$	520,863
		=====

**Schedule Page: 262 Line No.: 18 Column: f**  
Account 184

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)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,375			411.4	334	
3	4%	17,508			411.4	4,685	
4	7%						
5	10%	7,456,472			411.4	1,179,573	
6	State ITC	223,782,566			411.4	16,737	-4,529,895
7							
8	TOTAL	231,257,921				1,201,329	-4,529,895
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
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45							
46							
47							
48							

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
1,041			2
12,823			3
			4
6,276,899			5
219,235,934			6
			7
225,526,697			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
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			46
			47
			48

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 6 Column: g**  
 Kansas High Performance Incentive Program Investment Tax Credits adjusted during the year.

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Board of Directors - Deferred Comp	2,118,865	232	3,030	243,393	2,359,228
2						
3	Special Agreements	1,308,415	242,431	351,264	130,853	1,088,004
4						
5	Pension/OPEB Difference	4,296,370			432,408	4,728,778
6						
7	JEC 8% Lease Interest Difference	1,815,840	507	2,128,097	312,257	
8						
9	Occidental Energy Supply Agreement	285,097	182.3	133,353	515,960	667,704
10						
11	ARR Deferred Revenues		142	17,718,051	21,916,776	4,198,725
12						
13	Minor Items	60,072	566	394,188	679,132	345,016
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	9,884,659		20,727,983	24,230,779	13,387,455

**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.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	51,068,011		1,988,211
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	51,068,011		1,988,211
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	51,068,011		1,988,211
18	Classification of TOTAL			
19	Federal Income Tax	42,017,336		1,635,841
20	State Income Tax	9,050,675		352,370
21	Local Income Tax			

NOTES

Name of Respondent

Evergy Kansas Central, Inc.

This Report Is:

(1)  An Original

(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
							2
							3
				411.1	6,043	49,085,843	4
							5
							6
							7
					6,043	49,085,843	8
							9
							10
							11
							12
							13
							14
							15
							16
					6,043	49,085,843	17
							18
					4,972	40,386,467	19
					1,071	8,699,376	20
							21

NOTES (Continued)

**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.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	1,215,514,354	50,485,309	16,680,800
3	Gas			
4	Other (Define) - Steam Heat	12,074		
5	TOTAL (Enter Total of lines 2 thru 4)	1,215,526,428	50,485,309	16,680,800
6				
7	Regulatory Assets and Liabilit	-409,511,191		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	806,015,237	50,485,309	16,680,800
10	Classification of TOTAL			
11	Federal Income Tax	591,702,847	36,754,762	13,736,580
12	State Income Tax	214,312,390	13,730,547	2,944,220
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
			5,626,541		367,272	1,244,059,594	2
							3
						12,074	4
			5,626,541		367,272	1,244,071,668	5
							6
				254	6,579,404	-402,931,787	7
							8
			5,626,541		6,946,676	841,139,881	9
							10
			4,811,076		7,821,274	617,731,227	11
			815,465		-874,598	223,408,654	12
							13

NOTES (Continued)

Name of Respondent Everyg Kansas Central, Inc.	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

<b>Schedule Page: 274 Line No.: 2 Column: g</b>		
Account 411.1	\$ 1,024,217	
Account 410.1	4,602,324	
	-----	
Total	\$ 5,626,541	
	=====	

<b>Schedule Page: 274 Line No.: 2 Column: i</b>		
Account 254	\$ 54,612	
Account 182.3	312,660	
	-----	
Total	\$ 367,272	
	=====	

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.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		176,773,965	4,739,434	8,504,805
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	176,773,965	4,739,434	8,504,805
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other: Non-Util	9,954,657		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	186,728,622	4,739,434	8,504,805
20	Classification of TOTAL			
21	Federal Income Tax	157,785,609	3,488,924	6,263,290
22	State Income Tax	28,943,013	1,250,510	2,241,515
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
							2
					12,008,501	185,017,095	3
							4
							5
							6
							7
							8
					12,008,501	185,017,095	9
							10
							11
							12
							13
							14
							15
							16
							17
-172,941	14,502			410.2	108	9,767,322	18
-172,941	14,502				12,008,609	194,784,417	19
							20
-127,310	11,822				8,589,114	163,461,225	21
-45,631	2,680				3,419,495	31,323,192	22
							23

NOTES (Continued)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 3 Column: i**

Account 411.1	\$ 11,775,442
Account 410.1	100,437
Account 182.3	112,901
Account 254	19,721
	-----
Total	\$ 12,008,501
	=====

**Schedule Page: 276 Line No.: 19 Column: b**

Deferred employee benefit costs	\$ 77,459,471
Deferred state income taxes	46,939,972
Debt reacquisition costs	23,260,714
Amounts due from customers for future income taxes, net	4,623,373
Other	34,445,092
	-----
Total	\$ 186,728,622
	=====

**Schedule Page: 276 Line No.: 19 Column: k**

Deferred employee benefit costs	\$ 71,575,583
Deferred state income taxes	45,988,694
Debt reacquisition costs	22,021,736
Amounts due from customers for future income taxes, net	4,755,994
Other	50,442,410
	-----
Total	\$ 194,784,417
	=====

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	575,414,195	190,282	15,855,050	25,592,615	585,151,760
2			283			
3						
4	Kansas High Performance Incentive	16,843,849	190	342,220		16,501,629
5	Tax Credits					
6	Docket No. 08-WSEE-1041-RTS					
7						
8	AFUDC Credits	10,634,529	403	487,456	115,468	10,262,541
9						
10	Gain on Sale of #6 Oil	110,031	421	110,031		
11	Docket No. 15-WSEE-115-RTS					
12	Amortization period (11/15-10/18)					
13						
14	Westar Generating Purchase Power	8,823,390	440,442	2,855,860	2,806,266	8,773,796
15	Docket No. 02-WSRE-692-ACT					
16						
17	Mark to Market Gains Derivative Instruments	213,735	421,426	659,670	445,935	
18	Docket No. 05-WSEE-981-RTS 12/28/05					
19						
20	Pension/OPEB Tracker	35,713,943	407	26,265,962	17,158,643	26,606,624
21	Docket No. 10-WSEE-135-ACT 09/11/09					
22						
23	Employee Benefit Costs	11,939,861	228	11,313,646	1,085,648	1,711,863
24	Docket No. 07-ATMG-387-ACT 01/24/07					
25						
26	Aquila Consent Fee	2,359,848	451	106,060		2,253,788
27	Docket No. 08-WSEE-1041-RTS					
28	Amortization period (04/07-03/40)					
29						
30	Accumulated Depreciation Retired Plants				1,310,251	1,310,251
31	Docket No. 18-WSEE-328-RTS					
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	662,053,381		57,995,955	48,514,826	652,572,252

**ELECTRIC OPERATING REVENUES (Account 400)**

1. 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.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. 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.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	476,706,346	430,512,129
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	428,777,575	424,819,987
5	Large (or Ind.) (See Instr. 4)	172,865,303	166,157,739
6	(444) Public Street and Highway Lighting	8,159,069	9,181,463
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,086,508,293	1,030,671,318
11	(447) Sales for Resale	317,440,839	303,307,829
12	TOTAL Sales of Electricity	1,403,949,132	1,333,979,147
13	(Less) (449.1) Provision for Rate Refunds	54,353,243	1,716,720
14	TOTAL Revenues Net of Prov. for Refunds	1,349,595,889	1,332,262,427
15	Other Operating Revenues		
16	(450) Forfeited Discounts	1,909,976	1,832,024
17	(451) Miscellaneous Service Revenues	1,309,972	1,560,739
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,264,198	4,885,897
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	339,607	67,304
22	(456.1) Revenues from Transmission of Electricity of Others	148,841,838	142,462,671
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	156,665,591	150,808,635
27	TOTAL Electric Operating Revenues	1,506,261,480	1,483,071,062

**ELECTRIC OPERATING REVENUES (Account 400)**

6. 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.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,565,607	3,222,166	331,565	329,086	2
				3
4,304,884	4,288,590	49,306	49,017	4
2,127,469	2,056,311	1,221	1,225	5
33,683	42,293			6
				7
				8
				9
10,031,643	9,609,360	382,092	379,328	10
9,062,068	9,181,302	23	23	11
19,093,711	18,790,662	382,115	379,351	12
				13
19,093,711	18,790,662	382,115	379,351	14

Line 12, column (b) includes \$ -756,000 of unbilled revenues.

Line 12, column (d) includes -16,000 MWH relating to unbilled revenues

Name of Respondent  
Energy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

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					
18					
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23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

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 Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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	(440) Residential Sales					
2	RS Standard	3,410,630	439,717,770	325,189	10,488	0.1289
3	PM Peak Management	126,487	14,654,820	6,069	20,841	0.1159
4	RSDG Res Std Distrib Gen	2,291	302,596	289	7,927	0.1321
5	RENEW Renewable Energy		250,544			
6	TOU Time of Use	100	12,867	8	12,500	0.1287
7	Residential Peak Efficiency	84	6,799	9	9,333	0.0809
8	Residential Electric Vehicle	15	1,313	1	15,000	0.0875
9						
10	Amortization of Reg Liab		734,967			
11	Revenue Energy Efficiency Progr		-681,630			
12	Unbilled Revenue Accrual	26,000	2,964,000			0.1140
13	ARP Revenue - Residential		668,324			
14	TOTAL RESIDENTIAL (440)	3,565,607	458,632,370	331,565	10,754	0.1286
15						
16	(442) Commercial Sales					
17	PS-R Restricted Service to Scho	139,457	12,948,988	563	247,703	0.0929
18	PSTE-R Restricted Service to Sc	26,703	2,398,748	57	468,474	0.0898
19	MGs Medium General Service	1,183,728	103,589,220	667	1,774,705	0.0875
20						
21	LGS Large General Service	776,994	60,590,326	52	14,942,192	0.0780
22	GSS Generation Substitution Svc	6,199	503,507	13	476,846	0.0812
23	SGS Small General Service	1,820,548	199,408,388	46,863	38,848	0.1095
24	ILPTRN Industrial & Lrg Pwr Svc	206,802	15,264,353	1	206,802,000	0.0738
25	RITODS Religious Time of Day	4,849	550,894	64	75,766	0.1136
26	ST Short Term	2,644	468,170	777	3,403	0.1771
27	SAL Security Area Lighting	60,441	8,996,449			0.1488
28	SES Standard Educational Svc	99,519	8,873,757	249	399,675	0.0892
29	Renewable Energy		2,491			
30						
31	Amortization of Reg Liab		856,584			
32	Revenue Energy Efficiency Prog		-823,331			
33	Unbilled Revenue Accrual	-23,000	-2,039,000			0.0887
34	ARP Revenue - Commercial		861,609			
35	TOTAL COMMERCIAL	4,304,884	412,451,153	49,306	87,310	0.0958
36						
37						
38						
39	(442) Industrial Sales					
40	LTM Large Tire Mfg.	132,240	8,657,387	1	132,240,000	0.0655
41	TOTAL Billed	10,047,643	1,048,209,397	382,092	26,296	0.1043
42	Total Unbilled Rev.(See Instr. 6)	-16,000	-756,000	0	0	0.0473
43	TOTAL	10,031,643	1,047,453,397	382,092	26,255	0.1044

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 Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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	ICS Interruptible Contract Ser	30,483	2,208,952	1	30,483,000	0.0725
2	LGS Large General Service	1,596,298	118,299,702	71	22,483,070	0.0741
3	RPS Restricted Peak Service	175	26,899			0.1537
4						
5	MGS Medium General Service	307,577	29,962,048	161	1,910,416	0.0974
6	SGS Small General Service	77,684	8,217,446	983	79,027	0.1058
7	ST Short Term	12	2,151	4	3,000	0.1793
8	Renewable Energy		3,375			
9						
10	Amortization of Reg Liab		595,333			
11	Revenue Energy Efficiency Prog		-414,687			
12	Unbilled Revenue Accrual	-17,000	-1,229,000			0.0723
13	ARP Revenue - Industrial		420,630			
14	Industrial Revenues-Estimated		1,770,239			
15	TOTAL INDUSTRIAL (442)	2,127,469	168,520,475	1,221	1,742,399	0.0792
16						
17	(444) Public Street Lighting					
18	SL Street Lighting	32,353	7,886,122			0.2438
19	TS Traffic Signal Service	3,330	415,276			0.1247
20						
21	Unbilled Revenue Accrual	-2,000	-452,000			0.2260
22	TOTAL (444)	33,683	7,849,398			0.2330
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,047,643	1,048,209,397	382,092	26,296	0.1043
42	Total Unbilled Rev.(See Instr. 6)	-16,000	-756,000	0	0	0.0473
43	TOTAL	10,031,643	1,047,453,397	382,092	26,255	0.1044

Name of Respondent Eversky Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 1 Column: c**

Revenues listed reflect Merger Bill Credits and Tax Cut and Jobs Act Bill Credits as ordered to be refunded to customers in dockets 18-KCPE-095-MER and 18-WSEE-328-RTS.

**Schedule Page: 304 Line No.: 16 Column: c**

Revenues listed reflect Merger Bill Credits and Tax Cut and Jobs Act Bill Credits as ordered to be refunded to customers in dockets 18-KCPE-095-MER and 18-WSEE-328-RTS.

**Schedule Page: 304 Line No.: 39 Column: c**

Revenues listed reflect Merger Bill Credits and Tax Cut and Jobs Act Bill Credits as ordered to be refunded to customers in dockets 18-KCPE-095-MER and 18-WSEE-328-RTS.

**Schedule Page: 304.1 Line No.: 17 Column: c**

Revenues listed reflect Merger Bill Credits and Tax Cut and Jobs Act Bill Credits as ordered to be refunded to customers in dockets 18-KCPE-095-MER and 18-WSEE-328-RTS.





SALES FOR RESALE (Account 447) (Continued)

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 (9) 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
13,478	614,214	289,024		903,238	1
21,149	1,063,717	453,396		1,517,113	2
7,164	380,833	153,944		534,777	3
5,618	264,209	120,709		384,918	4
22,086	870,336	474,532		1,344,868	5
857,467	30,147,085	18,836,541		48,983,626	6
163,284	8,087,065	3,507,923		11,594,988	7
31,575	1,312,329	677,997		1,990,326	8
1,305	64,167	28,057		92,224	9
1,007	50,921	21,657		72,578	10
52,525	1,949,465	1,126,394		3,075,859	11
1,291	63,535	27,735		91,270	12
4,226	215,832	90,817		306,649	13
1,784	90,081	38,373		128,454	14
2,095,364	55,005,891	47,847,901	0	102,853,792	
6,966,704	85,566,884	126,036,538	2,983,625	214,587,047	
<b>9,062,068</b>	<b>140,572,775</b>	<b>173,884,439</b>	<b>2,983,625</b>	<b>317,440,839</b>	

SALES FOR RESALE (Account 447) (Continued)

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 (9) 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
8,455	424,532	181,540		606,072	1
870	43,489	18,701		62,190	2
9,344	483,568	200,653		684,221	3
892,736	8,880,513	21,599,908		30,480,421	4
3,533			57,054	57,054	5
159,927	75,803	4,357,958		4,433,761	6
298,179	11,185,235	7,317,824		18,503,059	7
			26,459	26,459	8
826,914	40,749,007	17,187,518		57,936,525	9
			21	21	10
755,357	33,556,839	18,534,538		52,091,377	11
			149,785	149,785	12
4,909,289		78,638,700	2,119,746	80,758,446	13
13,505			630,560	630,560	14
2,095,364	55,005,891	47,847,901	0	102,853,792	
6,966,704	85,566,884	126,036,538	2,983,625	214,587,047	
<b>9,062,068</b>	<b>140,572,775</b>	<b>173,884,439</b>	<b>2,983,625</b>	<b>317,440,839</b>	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

<b>Schedule Page: 310.1 Line No.: 4 Column: g</b>
MW related to demand represents amounts specified in individual contracts, cols D-F
<b>Schedule Page: 310.1 Line No.: 5 Column: j</b>
Adjustment to actualize 2017 Energy Charges
<b>Schedule Page: 310.1 Line No.: 6 Column: g</b>
MW related to demand represents amounts specified in individual contracts, cols D-F
<b>Schedule Page: 310.1 Line No.: 7 Column: g</b>
MW related to demand represents amounts specified in individual contracts, cols D-F
<b>Schedule Page: 310.1 Line No.: 8 Column: j</b>
Adjustment to actualize 2017 Energy Charges
<b>Schedule Page: 310.1 Line No.: 9 Column: g</b>
MW related to demand represents amounts specified in individual contracts, cols D-F
<b>Schedule Page: 310.1 Line No.: 10 Column: j</b>
Adjustment to actualize 2017 Energy Charges
<b>Schedule Page: 310.1 Line No.: 11 Column: g</b>
MW related to demand represents amounts specified in individual contracts, cols D-F
<b>Schedule Page: 310.1 Line No.: 12 Column: j</b>
Adjustment to actualize 2017 Energy Charges
<b>Schedule Page: 310.1 Line No.: 13 Column: c</b>
Sales were made according to the terms of individual transactions completed through enabling agreements under various FERC authorized tariffs. See company's Electric Quarterly Reports submitted to FERC for details.
<b>Schedule Page: 310.1 Line No.: 13 Column: g</b>
Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.
<b>Schedule Page: 310.1 Line No.: 14 Column: c</b>
Sales were made according to the terms of individual transactions completed through enabling agreements under various FERC authorized tariffs. See company's Electric Quarterly Reports submitted to FERC for details.
<b>Schedule Page: 310.1 Line No.: 14 Column: j</b>
Adjustment to actualize 2017 Energy Charges

**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)
1	<b>1. POWER PRODUCTION EXPENSES</b>		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,309,094	3,512,865
5	(501) Fuel	188,008,699	177,173,465
6	(502) Steam Expenses	9,873,410	9,955,421
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,756,214	1,893,745
10	(506) Miscellaneous Steam Power Expenses	19,349,446	7,661,835
11	(507) Rents	9,749,179	9,748,885
12	(509) Allowances	73,579	157,970
13	<b>TOTAL Operation (Enter Total of Lines 4 thru 12)</b>	<b>232,119,621</b>	<b>210,104,186</b>
14	<b>Maintenance</b>		
15	(510) Maintenance Supervision and Engineering	5,250,804	5,454,476
16	(511) Maintenance of Structures	2,797,172	2,685,031
17	(512) Maintenance of Boiler Plant	21,673,046	19,131,302
18	(513) Maintenance of Electric Plant	6,499,520	5,094,178
19	(514) Maintenance of Miscellaneous Steam Plant	5,168,849	4,631,292
20	<b>TOTAL Maintenance (Enter Total of Lines 15 thru 19)</b>	<b>41,389,391</b>	<b>36,996,279</b>
21	<b>TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 &amp; 20)</b>	<b>273,509,012</b>	<b>247,100,465</b>
22	<b>B. Nuclear Power Generation</b>		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	<b>TOTAL Operation (Enter Total of lines 24 thru 32)</b>		
34	<b>Maintenance</b>		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	<b>TOTAL Maintenance (Enter Total of lines 35 thru 39)</b>		
41	<b>TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 &amp; 40)</b>		
42	<b>C. Hydraulic Power Generation</b>		
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	<b>TOTAL Operation (Enter Total of Lines 44 thru 49)</b>		
51	<b>C. Hydraulic Power Generation (Continued)</b>		
52	<b>Maintenance</b>		
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	<b>TOTAL Maintenance (Enter Total of lines 53 thru 57)</b>		
59	<b>TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 &amp; 58)</b>		

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,372,881	1,246,213
63	(547) Fuel	38,376,734	23,560,070
64	(548) Generation Expenses	276,769	204,194
65	(549) Miscellaneous Other Power Generation Expenses	3,186,090	3,948,553
66	(550) Rents	3,544,307	3,200,629
67	TOTAL Operation (Enter Total of lines 62 thru 66)	46,756,781	32,159,659
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	73,917	170,230
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	11,369,700	10,655,657
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,230,904	1,994,027
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	13,674,521	12,819,914
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	60,431,302	44,979,573
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	166,852,492	167,756,933
77	(556) System Control and Load Dispatching	17,727,876	15,613,986
78	(557) Other Expenses	2,090,386	2,708,163
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	186,670,754	186,079,082
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	520,611,068	478,159,120
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	498,548	639,276
84			
85	(561.1) Load Dispatch-Reliability	1,183,723	1,072,633
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	436,457	415,418
87	(561.3) Load Dispatch-Transmission Service and Scheduling	5,915	
88	(561.4) Scheduling, System Control and Dispatch Services	12,024	73,726
89	(561.5) Reliability, Planning and Standards Development	206,104	183,543
90	(561.6) Transmission Service Studies	32,074	37,100
91	(561.7) Generation Interconnection Studies	1,704	4,057
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	26,911	188,688
94	(563) Overhead Lines Expenses	326,903	273,314
95	(564) Underground Lines Expenses	244,098	236,660
96	(565) Transmission of Electricity by Others	18,976	-2,706
97	(566) Miscellaneous Transmission Expenses	130,528,327	124,397,193
98	(567) Rents	10,000	10,000
99	TOTAL Operation (Enter Total of lines 83 thru 98)	133,531,764	127,528,902
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	661,899	765,749
102	(569) Maintenance of Structures	123	
103	(569.1) Maintenance of Computer Hardware	147,892	198,333
104	(569.2) Maintenance of Computer Software	106,789	124,176
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,639,635	2,137,743
108	(571) Maintenance of Overhead Lines	2,120,747	2,392,741
109	(572) Maintenance of Underground Lines	244,033	236,649
110	(573) Maintenance of Miscellaneous Transmission Plant	746	215
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,921,864	5,855,606
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	139,453,628	133,384,508

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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)
113	<b>3. REGIONAL MARKET EXPENSES</b>		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	<b>Maintenance</b>		
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 Op Exps (Total 123 and 130)		
132	<b>4. DISTRIBUTION EXPENSES</b>		
133	Operation		
134	(580) Operation Supervision and Engineering	1,918,962	1,568,974
135	(581) Load Dispatching	1,508,346	1,229,677
136	(582) Station Expenses	-306,370	-77,967
137	(583) Overhead Line Expenses	-57,486	1,358,876
138	(584) Underground Line Expenses	856,408	1,422,729
139	(585) Street Lighting and Signal System Expenses	54,457	117,759
140	(586) Meter Expenses	2,802,955	3,259,319
141	(587) Customer Installations Expenses	12,678	24,390
142	(588) Miscellaneous Expenses	3,858,736	4,521,080
143	(589) Rents	123,313	130,178
144	TOTAL Operation (Enter Total of lines 134 thru 143)	10,771,999	13,555,015
145	<b>Maintenance</b>		
146	(590) Maintenance Supervision and Engineering	494,082	636,112
147	(591) Maintenance of Structures	4,822	1,756
148	(592) Maintenance of Station Equipment	2,832,933	3,091,972
149	(593) Maintenance of Overhead Lines	24,688,553	19,553,077
150	(594) Maintenance of Underground Lines	2,230,729	1,379,368
151	(595) Maintenance of Line Transformers	402,696	935,013
152	(596) Maintenance of Street Lighting and Signal Systems	246,367	243,569
153	(597) Maintenance of Meters	1,944,578	1,653,213
154	(598) Maintenance of Miscellaneous Distribution Plant	1,645,291	1,489,380
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,490,051	28,983,460
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	45,262,050	42,538,475
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision	1,479,003	1,811,114
160	(902) Meter Reading Expenses	1,385,211	2,373,966
161	(903) Customer Records and Collection Expenses	7,916,116	7,637,760
162	(904) Uncollectible Accounts	4,407,712	5,216,789
163	(905) Miscellaneous Customer Accounts Expenses	5,576	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	15,193,618	17,039,629

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	102,862	73,183
168	(908) Customer Assistance Expenses	1,907,322	1,830,692
169	(909) Informational and Instructional Expenses	18,208	37,160
170	(910) Miscellaneous Customer Service and Informational Expenses	55,633	759
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>2,084,025</b>	<b>1,941,794</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	10,240	
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>10,240</b>	
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	35,685,850	24,793,265
182	(921) Office Supplies and Expenses	7,288,017	6,407,483
183	(Less) (922) Administrative Expenses Transferred-Credit	1,185,665	1,225,998
184	(923) Outside Services Employed	14,429,677	14,797,153
185	(924) Property Insurance	5,286,479	5,893,625
186	(925) Injuries and Damages	4,241,917	4,399,135
187	(926) Employee Pensions and Benefits	33,519,751	27,900,859
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	2,436,926	1,883,481
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,684,492	1,766,898
192	(930.2) Miscellaneous General Expenses	3,017,394	2,959,811
193	(931) Rents	1,650,304	1,734,234
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>108,055,142</b>	<b>91,309,946</b>
195	Maintenance		
196	(935) Maintenance of General Plant	10,933,586	8,941,712
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>118,988,728</b>	<b>100,251,658</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>841,603,357</b>	<b>773,315,184</b>

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Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 96 Column: c**

This amount is negative because we are no longer purchasing system transmission service as of late 2016 due to the SPP's integrated market and we recorded minor true-ups related to 2016 activity.

**Schedule Page: 320 Line No.: 136 Column: c**

This account is negative due to our non-productive loading process.



PURCHASED POWER (Account 555)  
(Including power exchanges)

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

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

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

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

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

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

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

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

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

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Post Rock Wind Power Project, LLC	LU	(1)	0	0	0
2	Waste Management Renewable Energy	LU	(1)	0	0	0
3	SoCore 2016 ProjectCo 8, LLC	LU	(1)	0	0	0
4	Southwest Power Pool	OS	(1)	0	0	0
5	Southwest Power Pool	AD	(1)	0	0	0
6	USD 501 Topeka	OS	(1)	0	0	0
7	Westar Generating	OS	(1)	0	0	0
8	Robert J. Dole VA Medical Center	OS	(1)	0	0	0
9						
10						
11						
12						
13						
14						
	Total					

PURCHASED POWER(Account 555), (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a 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.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
29,882			2,817,544	2,519,814		5,337,358	1
				1,270		1,270	2
769,058				15,319,635		15,319,635	3
			480,000			480,000	4
396			888,000	68,702		956,702	5
959				32,442		32,442	6
130,164				5,265,134		5,265,134	7
611				33,705		33,705	8
621,160				18,013,640		18,013,640	9
684,006				15,650,057		15,650,057	10
				40,870		40,870	11
428,612				7,736,447		7,736,447	12
260,471				11,851,431		11,851,431	13
868,941				16,970,418		16,970,418	14
6,347,396			21,431,404	169,458,063	-24,036,975	166,852,492	

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a 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.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
723,674				24,966,753		24,966,753	1
46,778				3,087,348		3,087,348	2
2,124				142,812		142,812	3
658,407				23,889,995	-24,072,522	-182,527	4
11,547					35,547	35,547	5
424				8,787		8,787	6
1,110,178			17,245,860	23,858,727		41,104,587	7
4				76		76	8
							9
							10
							11
							12
							13
							14
6,347,396			21,431,404	169,458,063	-24,036,975	166,852,492	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 2 Column: c**

Purchases were made according to the terms of a) individual transactions completed through enabling agreements under suppliers' FERC authorized tariffs or b) agreements negotiated directly with suppliers.

**Schedule Page: 326.1 Line No.: 4 Column: I**

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

**Schedule Page: 326.1 Line No.: 5 Column: I**

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

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.

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)
1	Southwest Power Pool	Various Generators	Various Load Entities	FNS
2	Southwest Power Pool	Various Generators	Various Load Entities	FNO
3	Southwest Power Pool	Various Generators	Various Load Entities	
4	Southwest Power Pool	Various Generators	Various Load Entities	NF
5	Southwest Power Pool	Various Generators	Various Load Entities	AD
6	Enel North America, Inc.	N/A	N/A	OS
7	The Energy Authority	N/A	N/A	OS
8	Flat Ridge 2 Wind	N/A	N/A	OS
9	Arkansas Electric Cooperative	N/A	N/A	OS
10	BHE Renewables	N/A	N/A	OS
11	OZMO City of West Plains, Missouri	Various Generators	Various Load Entities	OS
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
 (Including transactions referred to as 'wheeling')

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.

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		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
	Various WE Interconn	Various WE Interconn				1
	Various WE Interconn	Various WE Interconn				2
	Various WE Interconn	Various WE Interconn				3
	Various WE Interconn	Various WE Interconn				4
	Various WE Intercons	Various WE Intercons				5
	N/A	N/A		90,630	90,630	6
	N/A	N/A		179,202	179,202	7
	N/A	N/A		485,845	485,845	8
	N/A	N/A		174,557	174,557	9
	N/A	N/A		288,916	288,916	10
329	Various WE Interconn	Various WE Interconn		206,573	206,573	11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	1,425,723	1,425,723	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

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 (11011) 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.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
95,421,348			95,421,348	1
42,702,309	525,575		43,227,884	2
7,405,159		979,093	8,384,252	3
784,768			784,768	4
		906,000	906,000	5
		8,157	8,157	6
		16,132	16,132	7
		51,585	51,585	8
		15,710	15,710	9
		26,002	26,002	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
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				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
<b>146,313,584</b>	<b>525,575</b>	<b>2,002,679</b>	<b>148,841,838</b>	

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: e**  
Southwest Power Pool Transmission Open Access Tariff. Westar Energy agrees year to year to continue an agency service agreement under the SPP Transmission Tariff.

**Schedule Page: 328 Line No.: 1 Column: h**  
Capacity based on multiple units of measure (MW-Mo, MW-Wk, MW-D and MW-H).

**Schedule Page: 328 Line No.: 2 Column: e**  
Southwest Power Pool Transmission Open Access Tariff. Westar Energy agrees year to year to continue an agency service agreement under the SPP Transmission Tariff.

**Schedule Page: 328 Line No.: 2 Column: h**  
Capacity based on multiple units of measure (MW-Mo, MW-Wk, MW-D and MW-H).

**Schedule Page: 328 Line No.: 3 Column: d**  
Statistical Classification: SFP/LFP.

**Schedule Page: 328 Line No.: 3 Column: e**  
Southwest Power Pool Transmission Open Access Tariff. Westar Energy agrees year to year to continue an agency service agreement under the SPP Transmission Tariff.

**Schedule Page: 328 Line No.: 3 Column: h**  
Capacity based on multiple units of measure (MW-Mo, MW-Wk, MW-D and MW-H).

**Schedule Page: 328 Line No.: 3 Column: m**  
Miscellaneous Other Revenues from SPP.

**Schedule Page: 328 Line No.: 4 Column: e**  
Southwest Power Pool Transmission Open Access Tariff. Westar Energy agrees year to year to continue an agency service agreement under the SPP Transmission Tariff.

**Schedule Page: 328 Line No.: 4 Column: h**  
Capacity based on multiple units of measure (MW-Mo, MW-Wk, MW-D and MW-H).

**Schedule Page: 328 Line No.: 5 Column: m**  
Southwest Power Pool Transmission Open Access Tariff. Estimated point to point revenues for refund.

**Schedule Page: 328 Line No.: 6 Column: e**  
Agreement for SPP Market Meter Agent services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

**Schedule Page: 328 Line No.: 6 Column: h**  
Not a demand based rate.

**Schedule Page: 328 Line No.: 6 Column: m**  
Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

**Schedule Page: 328 Line No.: 7 Column: e**  
Agreement for SPP Market Meter Agent services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

**Schedule Page: 328 Line No.: 7 Column: h**  
Not a demand based rate.

**Schedule Page: 328 Line No.: 7 Column: m**  
Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

**Schedule Page: 328 Line No.: 8 Column: e**  
Agreement for SPP Market Meter Agent services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

**Schedule Page: 328 Line No.: 8 Column: h**  
Not a demand based rate.

**Schedule Page: 328 Line No.: 8 Column: m**  
Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

**Schedule Page: 328 Line No.: 9 Column: e**  
Agreement for SPP Market Meter Agent services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

**Schedule Page: 328 Line No.: 9 Column: h**

Name of Respondent Eversource Energy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

Not a demand based rate.

**Schedule Page: 328 Line No.: 9 Column: m**

Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

**Schedule Page: 328 Line No.: 10 Column: e**

Agreement for SPP Market Meter Agent services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

**Schedule Page: 328 Line No.: 10 Column: h**

Not a demand based rate.

**Schedule Page: 328 Line No.: 10 Column: m**

Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

**Schedule Page: 328 Line No.: 11 Column: h**

Not a demand based rate.

**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

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

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent  
Evegry Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

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	Flint Hills	OS				18,684		18,684
2	Kaw Valley	OS				292		292
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL					18,976		18,976

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: c**

Westar Energy, Inc. does not track "megawatt hours received" or "megawatt hours delivered" associated with all transfers of energy from the transmission of electricity by others since the revenues and expenses are divided between Westar Energy, Inc. and Kansas Gas and Electric Company on a proportionate basis while billing from the transmission providers is for the combined companies.

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	77,568
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	238,771
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6		
7	Directors' Fees and Expenses	1,338,662
8		
9	Cost of Environmental Reserve	469,785
10		
11	Energy Efficiency Program	422,062
12		
13	Employee Relocation Expenses	262,072
14		
15	Bank Fees	211,548
16		
17	Advertising Expense	29,079
18		
19	Other Miscellaneous Expense	53,389
20		
21	Discounts Earned	-81,521
22		
23	A&G Billed to Affiliates	-4,021
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	3,017,394

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)  
 (Except amortization of acquisition adjustments)

- 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 8 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 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				14,345,977	14,345,977
2	Steam Production Plant	68,039,230				68,039,230
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	48,289,255				48,289,255
7	Transmission Plant	35,941,833				35,941,833
8	Distribution Plant	29,596,325				29,596,325
9	Regional Transmission and Market Operation					
10	General Plant	8,364,208		945,394		9,309,602
11	Common Plant-Electric					
12	TOTAL	190,230,851		945,394	14,345,977	205,522,222

B. Basis for Amortization Charges

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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						
13	Steam- Jeffrey EC #1						
14	311	46,046	42.50	-1.90	2.47	200-SC	23.30
15	312	109,771	40.40	-1.80	2.69	200-SC	23.30
16	312.1	269,481	27.80	-1.80	3.84	200-SC	23.30
17	314	52,921	33.50	-0.60	3.13	200-SC	23.30
18	315	30,555	37.20	-1.80	2.79	200-SC	23.30
19	316	4,878	35.00	-0.60	2.96	200-SC	23.30
20							
21	Production						
22	Steam- Jeffrey EC #2						
23	311	27,243	53.80	-1.90	1.98	200-SC	23.30
24	312	93,988	40.80	-1.80	2.66	200-SC	23.30
25	312.1	156,388	31.80	-1.80	3.28	200-SC	23.30
26	314	56,186	35.40	-0.60	2.94	200-SC	23.30
27	315	21,927	38.30	-1.80	2.80	200-SC	23.30
28	316	5,670	29.80	-0.60	3.35	200-SC	23.30
29							
30	Production						
31	Steam- Jeffrey EC #3						
32	311	46,763	50.60	-1.90	2.10	200-SC	23.30
33	312	135,270	41.40	-1.80	2.60	200-SC	23.30
34	312.1	173,968	33.20	-1.80	3.18	200-SC	23.30
35	314	82,005	39.30	-0.60	2.65	200-SC	23.30
36	315	27,795	40.30	-1.80	2.60	200-SC	23.30
37	316	2,921	30.90	-0.60	3.27	200-SC	23.30
38							
39	Production						
40	Steam- Jeffrey Common						
41	311	103,395	37.30	-1.80	2.83	200-SC	23.30
42	312	81,071	32.40	-1.80	3.38	200-SC	23.30
43	312.1	99,161	30.70	-1.80	3.55	200-SC	23.30
44	312.2	413	38.70	-0.60	2.59	200-SC	23.30
45	314	8,665	29.10	-0.60	3.58	200-SC	23.30
46	315	13,585	30.20	-1.80	3.44	200-SC	23.30
47	316	15,936	34.70	-0.60	2.95	200-SC	23.30
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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						
13	Steam- Tecumseh EC #7						
14	311	1,534	46.10	-0.40	2.67	200-SC	6.00
15	312	10,088	19.00	-0.40	5.95	200-SC	6.00
16	312.1	6,792	14.10	-0.40	7.86	200-SC	6.00
17	314	9,145	17.80	-0.10	6.01	200-SC	6.00
18	315	6,862	12.40	-0.40	8.51	200-SC	6.00
19	316	272	9.90	-0.10	10.36	200-SC	6.00
20							
21	Production						
22	Steam-						
23	Tecumseh Common						
24	311	7,282	17.90	-0.40	6.19	200-SC	6.00
25	312	6,527	18.60	-0.40	6.31	200-SC	6.00
26	312.1	3,490	10.00	-0.40	11.83	200-SC	6.00
27	312.2	2,558	19.60	-0.10	5.39	200-SC	6.00
28	314	328	16.10	-0.10	12.71	200-SC	6.00
29	315	2,817	21.10	-0.40	5.43	200-SC	6.00
30	316	2,277	18.70	-0.10	5.76	200-SC	6.00
31							
32	Production						
33	Steam- Lawrence EC #4						
34	311	23,418	20.70	-1.10	4.97	200-SC	14.70
35	312	42,835	27.40	-1.10	3.97	200-SC	14.70
36	312.1	101,294	19.10	-1.10	5.43	200-SC	14.70
37	314	18,546	24.20	-0.40	4.36	200-SC	14.70
38	315	20,950	22.80	-1.10	4.61	200-SC	14.70
39	316	2,010	18.90	-0.40	5.36	200-SC	14.70
40							
41	Production						
42	Steam-Lawrence EC #5						
43	311	28,302	22.90	-1.10	4.50	200-SC	14.70
44	312	55,785	30.80	-1.10	3.63	200-SC	14.70
45	312.1	123,434	19.20	-1.10	5.31	200-SC	14.70
46	314	62,088	26.60	-0.40	3.91	200-SC	14.70
47	315	23,493	22.10	-1.10	4.64	200-SC	14.70
48	316	3,646	19.40	-0.40	5.23	200-SC	14.70
49							
50	Production						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	Steam-Lawrence Common						
13	311	42,988	22.40	-1.10	4.73	200-SC	14.70
14	312	19,712	25.60	-1.10	5.18	200-SC	14.70
15	312.1	47,826	19.70	-1.10	5.69	200-SC	14.70
16	312.2	13,949	29.40	-0.40	3.48	200-SC	14.70
17	314	1,647	20.10	-0.40	5.06	200-SC	14.70
18	315	3,101	31.60	-1.10	3.32	200-SC	14.70
19	316	5,816	26.40	-0.40	3.88	200-SC	14.70
20							
21							
22							
23	Production						
24	Steam- Hutchinson EC						
25	316	1	17.60	-0.30	5.65	200-SC	29.31
26							
27	Production						
28	Gas Turbines-						
29	Gordan Evans #1						
30	341	1,577	45.60	-0.60	1.54	200-SC	32.50
31	342	531	43.50	-0.60	1.73	200-SC	32.50
32	344	24,106	44.10	-0.60	1.69	200-SC	32.50
33	345	5,015	45.40	-0.30	1.55	200-SC	32.50
34	346	60	34.70	-0.30	2.75	200-SC	32.60
35							
36	Production						
37	Gas Turbines-						
38	Gordan Evans #2						
39	341	1,577	45.60	-0.60	1.54	200-SC	33.40
40	342	614	43.20	-0.60	1.75	200-SC	33.40
41	344	24,224	44.40	-0.60	1.67	200-SC	33.40
42	345	4,963	45.40	-0.30	1.56	200-SC	33.40
43	346	10	33.90	-0.10	2.86	200-SC	33.50
44							
45	Production						
46	Gas Turbines-						
47	Gordan Evans #3						
48	341	2,858	46.40	-0.60	1.53	200-SC	33.40
49	342	875	44.40	-0.60	1.70	200-SC	33.40
50	344	40,900	46.20	-0.60	1.56	200-SC	33.40

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	345	12,510	46.40	-0.30	1.53	200-SC	33.40
13	346	10	34.80	-0.30	2.79	200-SC	33.50
14							
15							
16							
17							
18							
19	Production						
20	Gas Turbines-						
21	Gordan Evans Common						
22	341	5,331	46.50	-0.60	1.53	200-SC	33.40
23	342	2,971	46.40	-0.60	1.53	200-SC	33.40
24	344	1,031	43.60	-0.60	1.77	200-SC	33.40
25	345	188	43.60	-0.30	1.77	200-SC	33.40
26	346	304	45.70	-0.30	1.58	200-SC	33.40
27							
28	Production						
29	Gas Turbines-						
30	Emporia EC #1						
31	341	262	47.30	-0.60	1.82	200-SC	39.80
32	342	831	47.10	-0.60	1.83	200-SC	39.80
33	344	23,969	46.50	-0.60	1.90	200-SC	39.80
34	345	4,896	47.30	-0.30	1.81	200-SC	39.80
35	346	121	47.30	-0.30	1.81	200-SC	39.80
36							
37	Production						
38	Gas Turbines-						
39	Emporia EC #2						
40	341	262	47.30	-0.60	1.82	200-SC	39.80
41	342	612	46.80	-0.60	1.86	200-SC	39.80
42	344	23,938	46.80	-0.60	1.88	200-SC	39.80
43	345	1,474	47.30	-0.30	1.82	200-SC	39.80
44	346	118	47.30	-0.30	1.81	200-SC	39.80
45							
46	Production						
47	Gas Turbines-						
48	Emporia EC #3						
49	341	262	47.30	-0.60	1.82	200-SC	39.80
50	342	615	46.80	-0.60	1.86	200-SC	39.80

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	344	23,596	46.70	-0.60	1.89	200-SC	39.80
13	345	4,632	47.30	-0.30	1.81	200-SC	39.80
14	346	154	47.30	-0.30	1.81	200-SC	39.80
15							
16							
17							
18							
19	Production						
20	Gas Turbines-						
21	Emporia EC #4						
22	341	262	47.30	-0.60	1.82	200-SC	39.80
23	342	614	47.10	-0.60	1.84	200-SC	39.80
24	344	23,877	46.60	-0.60	1.89	200-SC	39.80
25	345	1,234	47.30	-0.30	1.82	200-SC	39.80
26	346	154	47.30	-0.30	1.81	200-SC	39.80
27							
28	Production						
29	Gas Turbines-						
30	Emporia EC #5						
31	341	450	47.30	-0.60	1.82	200-SC	39.80
32	342	1,012	47.20	-0.60	1.83	200-SC	39.80
33	344	48,197	47.30	-0.60	1.83	200-SC	39.80
34	345	8,540	47.30	-0.30	1.81	200-SC	39.80
35	346	621	47.30	-0.30	1.81	200-SC	39.80
36							
37	Production						
38	Gas Turbines-						
39	Emporia EC #6						
40	341	486	47.30	-0.60	1.86	200-SC	40.70
41	342	1,114	47.20	-0.60	1.87	200-SC	40.70
42	344	40,186	47.10	-0.60	1.88	200-SC	40.70
43	345	7,372	47.30	-0.30	1.86	200-SC	40.70
44	346	146	47.30	-0.30	1.86	200-SC	40.70
45							
46	Production						
47	Gas Turbines-						
48	Emporia EC #7						
49	341	488	47.30	-0.60	1.86	200-SC	40.70
50	342	1,118	47.20	-0.60	1.87	200-SC	40.70

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	344	40,101	47.30	-0.60	1.87	200-SC	40.70
13	345	7,463	47.30	-0.30	1.86	200-SC	40.70
14	346	147	47.30	-0.30	1.86	200-SC	40.70
15							
16							
17							
18							
19	Production						
20	Gas Turbines-						
21	Emporia Common						
22	341	16,760	48.10	-0.60	1.80	200-SC	40.60
23	342	248	48.20	-0.60	1.79	200-SC	40.60
24	344	7,593	46.10	-0.60	1.97	200-SC	40.70
25	345	6,890	48.20	-0.30	1.79	200-SC	40.60
26	346	7,244	47.40	-0.30	1.85	200-SC	40.70
27							
28	Production						
29	Gas Turbines-						
30	Hutchinson EC #1						
31	341	14	46.10	-0.50	-0.50	200-SC	17.60
32	342	176	46.50	-0.50	-0.53	200-SC	17.60
33	344	11,242	35.20	-0.50	0.82	200-SC	17.60
34	345	406	34.30	-0.20	0.88	200-SC	17.60
35	346	79	23.10	-0.20	3.31	200-SC	17.60
36							
37	Production						
38	Gas Turbines-						
39	Hutchinson EC #2						
40	341	22	44.50	-0.50	-0.36	200-SC	17.60
41	342	160	55.50	-0.50	-1.15	200-SC	17.60
42	344	6,875	41.70	-0.50	-0.08	200-SC	17.60
43	345	384	35.40	-0.20	0.67	200-SC	17.60
44	346	26	58.00	-0.20	-1.28	200-SC	17.60
45							
46	Production						
47	Gas Turbines-						
48	Hutchinson EC #3						
49	341	17	44.50	-0.50	-0.36	200-SC	17.60
50	342	357	38.10	-0.50	0.31	200-SC	17.60

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	344	13,301	42.60	-0.50	-0.18	200-SC	17.60
13	345	608	26.30	-0.20	2.45	200-SC	17.60
14	346	26	58.00	-0.20	-1.28	200-SC	17.60
15							
16							
17							
18							
19	Production						
20	Gas Turbines-						
21	Hutchinson EC #4						
22	341	604	73.50	-0.20	-6.14	200-SC	8.90
23	342	40	49.50	-0.20	-4.97	200-SC	8.90
24	344	7,903	42.50	-0.20	-4.38	200-SC	8.90
25	345	422	45.90	-0.10	-4.68	200-SC	8.90
26	346	2	47.70	-0.10	-4.83	200-SC	8.90
27							
28	Production						
29	Gas Turbines						
30	Hutchinson EC Common						
31	341	9,219	53.10	-0.50	-1.00	200-SC	17.60
32	342	149	24.90	-0.40	2.76	200-SC	17.60
33	344	98				200-SC	
34	345	1,452	28.20	-0.20	1.93	200-SC	17.60
35	346	976	28.50	-0.20	1.88	200-SC	17.60
36							
37	Production						
38	Wind Turbines						
39	Central Plains						
40	341	9,206	19.60	-0.30	4.99	200-SC	12.30
41	344	153,909	19.60	-0.30	4.99	200-SC	12.30
42	345	17,304	19.60	-0.20	4.98	200-SC	12.30
43	346	855	19.00	-0.20	5.15	200-SC	12.30
44							
45	Production						
46	Wind Turbines						
47	Flat Ridge						
48	341	4,959	18.30	-0.30	5.65	200-SC	11.30
49	344	83,147	18.00	-0.30	5.83	200-SC	11.30
50	345	15,054	18.70	-0.10	5.53	200-SC	11.30

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	346	796	16.10	-0.10	6.34	200-SC	11.30
13							
14							
15							
16							
17							
18							
19							
20	Production						
21	Wind Turbines						
22	Western Plains						
23	341	12,316	20.50	-0.50	4.95	200-SC	20.00
24	344	339,119	20.50	-0.50	4.95	200-SC	20.00
25	345	47,688	20.50	-0.30	4.94	200-SC	20.00
26	346	2,139	20.50	-0.30	4.94	200-SC	20.00
27							
28	Production						
29	Gas Turbines-						
30	Spring Creek #1						
31	341	1,649	42.90	-0.40	1.84	200-SC	33.40
32	342	341	42.90	-0.40	1.84	200-SC	33.40
33	344	22,884	42.90	-0.40	1.84	200-SC	33.40
34	345	2,251	40.50	-0.20	2.08	200-SC	33.40
35							
36	Production						
37	Gas Turbines-						
38	Spring Creek #2						
39	341	1,649	42.90	-0.40	1.84	200-SC	33.40
40	342	341	42.90	-0.40	1.84	200-SC	33.40
41	344	23,265	42.90	-0.40	1.84	200-SC	33.40
42	345	2,091	41.00	-0.20	2.03	200-SC	33.40
43							
44	Production						
45	Gas Turbines-						
46	Spring Creek #3						
47	341	1,649	42.90	-0.40	1.84	200-SC	33.40
48	342	341	42.90	-0.40	1.84	200-SC	33.40
49	344	23,394	42.50	-0.40	1.89	200-SC	33.40
50	345	4,069	37.80	-0.20	2.39	200-SC	33.50

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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							
13							
14							
15							
16							
17							
18	Production						
19	Gas Turbines-						
20	Spring Creek #4						
21	341	1,649	42.90	-0.40	1.84	200-SC	33.40
22	342	341	42.90	-0.40	1.84	200-SC	33.40
23	344	22,884	42.90	-0.40	1.84	200-SC	33.40
24	345	2,100	40.50	-0.20	2.07	200-SC	33.40
25							
26	Production						
27	Gas Turbines-						
28	Spring Creek Common						
29	341	16	41.10	-0.40	2.01	200-SC	33.40
30	342	66	37.50	-0.40	2.42	200-SC	33.50
31	344	154	39.20	-0.40	2.23	200-SC	33.50
32	345	344	41.60	-0.10	1.97	200-SC	33.40
33	346	1,177	42.80	-0.20	1.85	200-SC	33.40
34							
35	SUBTOTAL	3,658,234					
36							
37	TRANSMISSION						
38	352	49,615	55.00	-10.00	2.68	S2	37.30
39	352.6	3,991	55.00	-10.00	6.67	S2	15.00
40	353	464,454	50.00	-10.00	1.54	R2.5	64.90
41	353.6	23,388	50.00	-10.00	6.67	R2.5	15.00
42	354	32,726	60.00	-30.00	3.51	R3	28.50
43	355	442,085	42.00	-25.00	3.19	S0.5	31.30
44	355.6	74,545	42.00	-25.00	6.67	S0.5	15.00
45	356	205,490	50.00	-15.00	2.05	R1.5	48.80
46	356.6	18,383	50.00	-15.00	6.67	R1.5	15.00
47	357	2,159	55.00		1.50	R3	66.70
48	358	10,232	40.00		2.10	R3	47.60
49							
50	SUBTOTAL	1,327,068					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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							
13							
14							
15							
16							
17							
18							
19							
20	DISTRIBUTION						
21	361	22,483	65.00	-20.00	1.82	R2.5	53.30
22	362	211,455	65.20	-15.00	1.71	S0.5	52.70
23	364	284,750	60.60	-50.00	2.42	R0.5	49.70
24	365	193,258	65.20	-75.00	2.64	R1	54.10
25	366.1	4,024	70.90	-10.00	1.37	R2.5	41.90
26	366.2	43,599	70.10	-10.00	1.54	R2.5	57.30
27	367.1	5,995	55.90	-25.00	2.10	R1.5	39.20
28	367.2	136,676	54.90	-30.00	2.32	R1.5	47.20
29	368	148,072	45.30	-20.00	2.46	S0	32.10
30	368.1	101,991	50.30	-5.00	2.01	L1.5	39.10
31	368.2	9,598	52.30	-30.00	2.44	R0.5	39.20
32	369.1	27,815	61.30	-25.00	1.89	R1	43.00
33	369.2	185	62.40	-25.00	1.90	R1	41.80
34	369.3	51,552	60.90	-25.00	2.01	R1	49.00
35	370	12,928	34.39	-5.00	2.37	SC	25.52
36	370.1	70,058	25.00		3.98	S3	23.90
37	372	19,872	25.30	-25.00	5.20	SC	19.10
38	373	46,453	30.80	-20.00	3.88	SC	24.70
39							
40	SUBTOTAL	1,390,764					
41							
42	GENERAL PLANT						
43	390	75,600	45.60	-5.00	1.72	L0.5	36.10
44	391	13,426	25.00		4.00	SQ	16.30
45	391.1	39,391	5.00		9.72	SQ	2.80
46	392	11,273	11.80		8.22	O4	11.50
47	393	2,291	25.00		4.00	SQ	16.50
48	394	18,527	25.00		4.00	SQ	18.10
49	395	202	25.00		4.00	SQ	21.30
50	396	6,008	19.90	5.00	3.02	SC	14.30

Name of Respondent  
 Evergy Kansas Central, Inc.

This Report Is:  
 (1)  An Original  
 (2)  A Resubmission

Date of Report  
 (Mo, Da, Yr)  
 05/28/2021

Year/Period of Report  
 End of 2018/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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	397	46,599	15.00		2.79	SQ	7.00
13	398	1,879	15.00		5.97	SQ	11.50
14							
15	SUBTOTAL	215,196					
16							
17	TOTAL	6,591,262					
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
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39							
40							
41							
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49							
50							

Name of Respondent Eversky Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

<b>Schedule Page: 336 Line No.: 12 Column: b</b> Depreciable Plant Base balances are obtained using a two year average method.
<b>Schedule Page: 336 Line No.: 16 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336 Line No.: 25 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336 Line No.: 34 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336 Line No.: 43 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336 Line No.: 44 Column: a</b> Railcars
<b>Schedule Page: 336.1 Line No.: 16 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336.1 Line No.: 26 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336.1 Line No.: 27 Column: a</b> Railcars
<b>Schedule Page: 336.1 Line No.: 36 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336.1 Line No.: 45 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336.2 Line No.: 15 Column: a</b> Pollution Control Equipment
<b>Schedule Page: 336.2 Line No.: 16 Column: a</b> Railcars
<b>Schedule Page: 336.8 Line No.: 39 Column: a</b> Transmission Property Incentive - 15 Years
<b>Schedule Page: 336.8 Line No.: 41 Column: a</b> Transmission Property Incentive - 15 Years
<b>Schedule Page: 336.8 Line No.: 44 Column: a</b> Transmission Property Incentive - 15 Years
<b>Schedule Page: 336.8 Line No.: 46 Column: a</b> Transmission Property Incentive - 15 Years
<b>Schedule Page: 336.9 Line No.: 25 Column: a</b> Underground Conduit - Network
<b>Schedule Page: 336.9 Line No.: 26 Column: a</b> Underground Conduit- Residential & Other
<b>Schedule Page: 336.9 Line No.: 27 Column: a</b> Underground Conductors & Devices
<b>Schedule Page: 336.9 Line No.: 28 Column: a</b> Underground Cond & Dev - Residential & Other
<b>Schedule Page: 336.9 Line No.: 30 Column: a</b> Line Transformers - Underground
<b>Schedule Page: 336.9 Line No.: 31 Column: a</b> Line Capacitors - Inst.
<b>Schedule Page: 336.9 Line No.: 32 Column: a</b> Services - Overhead
<b>Schedule Page: 336.9 Line No.: 33 Column: a</b> Services - Underground - Network
<b>Schedule Page: 336.9 Line No.: 34 Column: a</b> Services - Underground - Residential & Other
<b>Schedule Page: 336.9 Line No.: 36 Column: a</b> AMI Meters

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 336.9 Line No.: 45 Column: a**  
Computers and Other Electronic Equipment

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.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	KANSAS CORPORATION COMMISSION:				
2					
3	KCC Assessment Fees	1,550,732		1,550,732	
4					
5	CURB Assessment Fees	143,937		143,937	
6					
7	2015 KCC Rate Case		213,423	213,423	213,423
8	Docket 15-WSEE-115-RTS				
9	Amortization period (11/15-10/18)				
10					
11	2018 KCC Rate Case		149,418	149,418	
12	Docket No. 18-WSEE-328-RTS				
13	Amortization period (10/18-9/23)				
14					
15	Minor Items		75,666	75,666	
16					
17	FEDERAL ENERGY REGULATORY COMMISSION:				
18					
19	FERC General		218,396	218,396	
20					
21	SECURITIES EXCHANGE COMMISSION:				
22					
23	NYSE Listing Fee		85,354	85,354	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	1,694,669	742,257	2,436,926	213,423

REGULATORY COMMISSION EXPENSES (Continued)

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 column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

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)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	1,550,732					3
							4
Electric	928	143,937					5
							6
Electric	928	213,423		928	213,423		7
							8
							9
							10
Electric	928	149,418	999,968	928	49,999	949,969	11
							12
							13
							14
Electric	928	75,666					15
							16
							17
							18
Electric	928	218,396					19
							20
							21
							22
Electric	928	85,354					23
							24
							25
							26
							27
							28
							29
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							44
							45
		2,436,926	999,968		263,422	949,969	46

**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 & 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 & 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:**

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

Line No.	Classification (a)	Description (b)
1		
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38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & 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 & 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 & 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 & 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.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
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					14
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					38



DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	84,034,543	7,903,923	91,938,466
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	16,546,828	27,149,888	43,696,716
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	16,546,828	27,149,888	43,696,716
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,738,703	3,612,682	7,351,385
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,738,703	3,612,682	7,351,385
77	Other Accounts (Specify, provide details in footnote):			
78	163 Stores Expense Undistributed	2,032,385	-2,032,385	
79	184 Clearing Account	36,702,681	-36,702,681	
80	182.3 Other Regulatory Assets	2,084	106	2,190
81	186 Corporate Deferrals	12,379	852	13,231
82	211 Other Paid in Capital	45,287,067		45,287,067
83	228 Accumulated Provision	14,517,986	4	14,517,990
84	253 Other Deferred Credits	351,264		351,264
85				
86	426 Miscellaneous Income Deductions	32,193,221	67,460	32,260,681
87	438 Dividend Equivalents-RSUs	1,410,114		1,410,114
88	451 Temporary Services	-41	-7	-48
89	154.2 Plant Materials and Operation Supplies-Energy Center	1,033	158	1,191
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	132,510,173	-38,666,493	93,843,680
96	TOTAL SALARIES AND WAGES	236,830,247		236,830,247

Name of Respondent Evergy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by 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 order of the Commission or other authorization.

**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)	3,234,130	17,312,227	23,424,225	27,031,153
3	Net Sales (Account 447)	( 27,537,963)	( 50,021,514)	( 63,073,284)	( 79,200,922)
4	Transmission Rights	( 3,093,583)	( 22,927,695)	( 17,175,084)	( 23,142,067)
5	Ancillary Services	( 450,901)	( 742,182)	( 673,365)	( 1,013,364)
6	Other Items (list separately)				
7	DA GFA Carve Out Dist Daily	82,925	266,254	635,128	852,859
8	DA GFA Carve Out Dist Monthly	( 2,059)	( 4,020)	( 10,476)	( 15,531)
9	DA GFA Carve Out Dist Yearly	121	121	( 250,289)	( 250,289)
10	DA Over-Collected Losses Dist				
11	RT Contingency Reserve Deploy Fail Dist	( 7,600)	( 8,626)	( 9,413)	( 15,391)
12	RT Over-Collected Losses Dist	( 950,384)	( 2,250,069)	( 4,073,403)	( 5,552,403)
13	RT Regulation Non-Performance Dist	( 2,017)	( 2,669)	( 3,323)	( 6,808)
14	RT Reserve Sharing Group Dist	( 1,422)	( 1,969)	( 4,397)	( 4,398)
15	Revenue Neutrality Uplift Dist	819,394	1,604,658	2,295,788	3,442,552
16	RT Contingency Reserve Deploy Fail	798	7,189	8,238	8,483
17	RT Out-of-Merit	( 207,168)	( 289,671)	( 332,723)	( 374,177)
18	RT Regulation Deploy Adjustment	( 24,417)	( 167,521)	( 238,707)	( 290,329)
19	RT Regulation Non-Performance	13,562	60,993	94,911	117,001
20					
21					
22					
23					
24					
25					
26					
27					
28					
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32					
33					
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41					
42					
43					
44					
45					
46	TOTAL	( 28,126,584)	( 57,164,494)	( 59,386,174)	( 78,413,631)



**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.

NAME OF SYSTEM:

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)
1	January	2,008	17	8	1,605	386				17
2	February	1,887	5	8	1,501	370				16
3	March	1,635	6	20	1,301	320				14
4	Total for Quarter 1				4,407	1,076				47
5	April	1,633	4	8	1,303	316				14
6	May	2,340	31	17	1,908	413				19
7	June	2,851	28	17	2,325	501				25
8	Total for Quarter 2				5,536	1,230				58
9	July	2,849	12	6	2,332	492				25
10	August	2,665	27	7	2,179	464				22
11	September	2,596	19	7	2,131	442				23
12	Total for Quarter 3				6,642	1,398				70
13	October	2,290	3	7	1,873	397				20
14	November	1,758	12	9	1,397	345				16
15	December	1,744	3	9	1,290	342				112
16	Total for Quarter 4				4,560	1,084				148
17	Total Year to Date/Year				21,145	4,788				323

Name of Respondent  
Evergy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

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).

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports 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)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent

Energy Kansas Central, Inc.

This Report Is:

(1)  An Original(2)  A Resubmission

Date of Report

(Mo, Da, Yr)

05/28/2021

Year/Period of Report

End of 2018/Q4

## 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)	10,031,643
3	Steam	10,086,625	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,095,364
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	6,966,704
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	14,586
7	Other	2,449,028	27	Total Energy Losses	-225,248
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	18,883,049
9	Net Generation (Enter Total of lines 3 through 8)	12,535,653			
10	Purchases	6,347,396			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,425,723			
17	Delivered	1,425,723			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	18,883,049			

Name of Respondent Energy Kansas Central, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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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).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,812,148	793,634	1,838	17	800
30	February	1,723,402	835,869	1,712	5	800
31	March	1,521,588	583,807	1,449	6	2000
32	April	1,561,089	736,668	1,452	4	800
33	May	1,780,761	818,035	2,145	31	1800
34	June	1,499,602	256,513	2,649	28	1700
35	July	1,738,369	528,971	2,641	12	1600
36	August	1,557,436	358,426	2,464	27	1700
37	September	1,381,001	409,900	2,397	18	1700
38	October	1,422,183	591,393	2,103	3	1700
39	November	1,338,191	480,378	1,600	12	1900
40	December	1,547,279	573,110	1,579	3	1900
41	TOTAL	18,883,049	6,966,704			

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 27 Column: b**

Total Energy Losses do not include SPP State Estimator Losses.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Tecumseh (b)	Plant Name: Gordon Evans CTF (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Gas Turbine				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	Full Outdoor				
3	Year Originally Constructed	1925	2000				
4	Year Last Unit was Installed	1962	2001				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	81.60	375.02				
6	Net Peak Demand on Plant - MW (60 minutes)	-3	285				
7	Plant Hours Connected to Load	4688	1429				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	66	294				
10	When Limited by Condenser Water	66	0				
11	Average Number of Employees	25	1				
12	Net Generation, Exclusive of Plant Use - KWh	273598000	194961000				
13	Cost of Plant: Land and Land Rights	614806	0				
14	Structures and Improvements	0	11356271				
15	Equipment Costs	0	119125302				
16	Asset Retirement Costs	14892783	0				
17	Total Cost	15507589	130481573				
18	Cost per KW of Installed Capacity (line 17/5) Including	190.0440	347.9323				
19	Production Expenses: Oper, Supv, & Engr	597676	48111				
20	Fuel	5673587	10222852				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1113862	0				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	98801	0				
26	Misc Steam (or Nuclear) Power Expenses	9780112	51266				
27	Rents	0	1417969				
28	Allowances	1881	2996				
29	Maintenance Supervision and Engineering	137746	11077				
30	Maintenance of Structures	85997	0				
31	Maintenance of Boiler (or reactor) Plant	538187	0				
32	Maintenance of Electric Plant	139027	625540				
33	Maintenance of Misc Steam (or Nuclear) Plant	94394	131351				
34	Total Production Expenses	18261270	12511162				
35	Expenses per Net KWh	0.0667	0.0642				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas	Gas	Oil		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	MCF	MCF	Barrel		
38	Quantity (Units) of Fuel Burned	0	199537	25325	0	2073725	10030
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	15236282	1033011	0	1038883	5846053
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	26.067	6.462	0.000	4.462	94.900
41	Average Cost of Fuel per Unit Burned	0.000	28.963	6.462	0.000	4.462	94.777
42	Average Cost of Fuel Burned per Million BTU	0.000	1.901	6.255	0.000	4.295	16.212
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.024	0.000	0.000	0.052	0.000
44	Average BTU per KWh Net Generation	0.000	11208.000	0.000	0.000	11351.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Hutchinson (b)	Plant Name: Hutchinson w/Diesel (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Gas Turbine		Internal Combustion	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Full Outdoor		Outdoor Boiler	
3	Year Originally Constructed		1974		1983	
4	Year Last Unit was Installed		1975		1983	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		342.30		2.75	
6	Net Peak Demand on Plant - MW (60 minutes)		0		0	
7	Plant Hours Connected to Load		403		0	
8	Net Continuous Plant Capability (Megawatts)		0		0	
9	When Not Limited by Condenser Water		235		3	
10	When Limited by Condenser Water		0		0	
11	Average Number of Employees		5		0	
12	Net Generation, Exclusive of Plant Use - KWh		6206000		20000	
13	Cost of Plant: Land and Land Rights		36945		0	
14	Structures and Improvements		13235947		0	
15	Equipment Costs		48606927		0	
16	Asset Retirement Costs		0		4180005	
17	Total Cost		61879819		4180005	
18	Cost per KW of Installed Capacity (line 17/5) Including		180.7766		1520.0018	
19	Production Expenses: Oper, Supv, & Engr		146345		0	
20	Fuel		818344		11849	
21	Coolants and Water (Nuclear Plants Only)		0		0	
22	Steam Expenses		0		0	
23	Steam From Other Sources		0		0	
24	Steam Transferred (Cr)		0		0	
25	Electric Expenses		23146		0	
26	Misc Steam (or Nuclear) Power Expenses		122803		0	
27	Rents		0		0	
28	Allowances		243		0	
29	Maintenance Supervision and Engineering		9186		0	
30	Maintenance of Structures		0		0	
31	Maintenance of Boiler (or reactor) Plant		868		0	
32	Maintenance of Electric Plant		327546		0	
33	Maintenance of Misc Steam (or Nuclear) Plant		173045		0	
34	Total Production Expenses		1621526		11849	
35	Expenses per Net KWh		0.2613		0.5925	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Gas	Oil	Gas	Oil
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		MCF	Barrel	MCF	Barrel
38	Quantity (Units) of Fuel Burned	0	170018	527	0	36
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	1019451	5816407	0	5795044
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	4.536	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	4.536	102.110	0.000	102.488
42	Average Cost of Fuel Burned per Million BTU	0.000	4.450	17.556	0.000	17.685
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.133	0.000	0.000	0.182
44	Average BTU per KWh Net Generation	0.000	28441.000	0.000	0.000	10300.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Western Plains</i> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Wind	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	
3	Year Originally Constructed	2017	
4	Year Last Unit was Installed	2017	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	280.60	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	228	0
7	Plant Hours Connected to Load	8139	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	7	0
12	Net Generation, Exclusive of Plant Use - KWh	1070800000	0
13	Cost of Plant: Land and Land Rights	17072410	0
14	Structures and Improvements	12313398	0
15	Equipment Costs	402637901	0
16	Asset Retirement Costs	13471044	0
17	Total Cost	445494753	0
18	Cost per KW of Installed Capacity (line 17/5) Including	1587.6506	0
19	Production Expenses: Oper, Supv, & Engr	383452	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	1866192	0
27	Rents	2919761	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	4517919	0
33	Maintenance of Misc Steam (or Nuclear) Plant	812671	0
34	Total Production Expenses	10499995	0
35	Expenses per Net KWh	0.0098	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	N/A	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	N/A	
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Spring Creek</i> (d)		Plant Name: <i>Emporia CTF</i> (e)		Plant Name: <i>Central Plains</i> (f)				Line No.	
	Gas Turbine		Gas Turbine				Wind	1	
	Full Outdoor		Full Outdoor				Full Outdoor	2	
	2001		2008				2009	3	
	2001		2009				2009	4	
	346.12		730.34				99.00	5	
	0		135				50	6	
	970		3640				7775	7	
	0		0				0	8	
	273		646				0	9	
	0		0				0	10	
	4		6				2	11	
	201285000		554098000				276900000	12	
	154413		1015637				15956	13	
	6614040		19232833				9230539	14	
	106434364		289309414				175978040	15	
	0		0				0	16	
	113202817		309557884				185224535	17	
	327.0623		423.8545				1870.9549	18	
	179293		140174				282420	19	
	5739682		21584007				0	20	
	0		0				0	21	
	0		0				0	22	
	0		0				0	23	
	0		0				0	24	
	9106		240017				0	25	
	144802		418497				310946	26	
	0		0				477654	27	
	1682		6325				0	28	
	25990		27664				0	29	
	0		0				0	30	
	0		0				0	31	
	133352		723451				3236647	32	
	118056		704904				57221	33	
	6351963		23845039				4364888	34	
	0.0316		0.0430				0.0158	35	
	Gas		Gas				N/A	36	
	MCF		MCF				N/A	37	
0	2461276	0	0	5853049	0	0	0	0	38
0	1026999	0	0	1045818	0	0	0	0	39
0.000	2.328	0.000	0.000	3.681	0.000	0.000	0.000	0.000	40
0.000	2.328	0.000	0.000	3.681	0.000	0.000	0.000	0.000	41
0.000	2.267	0.000	0.000	3.520	0.000	0.000	0.000	0.000	42
0.000	0.028	0.000	0.000	0.039	0.000	0.000	0.000	0.000	43
0.000	12558.000	0.000	0.000	11047.000	0.000	0.000	0.000	0.000	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: Jeffrey (JEC) (d)			Plant Name: Flat Ridge (e)			Plant Name: Lawrence (f)			Line No.
	Steam- 72%			Wind			Steam		1
	Semi-outdoor			Full Outdoor			Conv & Outdoor Boilr		2
	1978			2009			1939		3
	1983			2009			1971		4
	1555.20			50.00			516.84		5
	982			22			415		6
	8222			7576			8598		7
	0			0			0		8
	1566			0			484		9
	1566			0			484		10
	240			2			68		11
	7002068000			144762000			2810959000		12
	4087749			54316			1438269		13
	250989008			4958973			95760602		14
	1543870397			102522079			551558072		15
	11769677			0			23604613		16
	1810716831			107535368			672361556		17
	1164.2984			2150.7074			1300.9085		18
	1727322			193086			984095		19
	136646559			0			45688553		20
	0			0			0		21
	6599081			0			2160467		22
	0			0			0		23
	0			0			0		24
	1372052			4500			285361		25
	8589739			161998			1089181		26
	8331210			146892			0		27
	45304			0			15148		28
	4078842			0			1034216		29
	2066853			0			644322		30
	17228593			0			3905398		31
	4613412			1761960			1790367		32
	2688173			214216			2405722		33
	193987140			2482652			60002830		34
	0.0277			0.0171			0.0213		35
	Coal	Oil		N/A			Coal	Gas	36
	Tons	Barrel		N/A			Tons	MCF	37
0	4189920	19764	0	0	0	0	1761218	88846	38
0	16673825	5835849	0	0	0	0	17888320	1031133	39
0.000	29.970	101.010	0.000	0.000	0.000	0.000	27.392	6.274	40
0.000	29.799	88.553	0.000	0.000	0.000	0.000	26.775	6.274	41
0.000	1.787	15.174	0.000	0.000	0.000	0.000	1.497	6.084	42
0.000	0.022	0.000	0.000	0.000	0.000	0.000	0.018	0.000	43
0.000	11210.000	0.000	0.000	0.000	0.000	0.000	11241.000	0.000	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
0	0		1
0	0		2
0	0		3
0	0		4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

Name of Respondent Eversource Energy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 402 Line No.: -1 Column: b**

The Tecumseh steam unit 7 was retired effective October 2018.

**Schedule Page: 402 Line No.: -1 Column: c**

The Gordon Evans steam units 1 and 2 were retired effective October 2018.

**Schedule Page: 403.1 Line No.: -1 Column: d**

Jeffrey units are jointly owned by Westar Energy, Inc. (72%, of which 8% is leased), KGE (20%) and GMO. (8%). Westar Energy, Inc. is the operator. Fuel (account 501) is shared on a net generation basis with all other expenses shared on an ownership basis.

**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

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.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: (b)	FERC Licensed Project No. 0 Plant Name: (c)
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)	0.00	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	0	0
10	(b) Under the Most Adverse Oper Conditions	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - Kwh	0	0
13	Cost of Plant		
14	Land and Land Rights	0	0
15	Structures and Improvements	0	0
16	Reservoirs, Dams, and Waterways	0	0
17	Equipment Costs	0	0
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	0	0
21	Cost per KW of Installed Capacity (line 20 / 5)	0.0000	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	0	0
24	Water for Power	0	0
25	Hydraulic Expenses	0	0
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	0	0
28	Rents	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Reservoirs, Dams, and Waterways	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	0	0
35	Expenses per net KWh	0.0000	0.0000

Name of Respondent  
 Evergy Kansas Central, Inc.

This Report Is:  
 (1)  An Original  
 (2)  A Resubmission

Date of Report  
 (Mo, Da, Yr)  
 05/28/2021

Year/Period of Report  
 End of 2018/Q4

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

**PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)**

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 the 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."

Line No.	Item  (a)	FERC Licensed Project No. Plant Name:  (b)
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)	

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

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.

FERC Licensed Project No. Plant Name: <span style="float: right;">(c)</span>	FERC Licensed Project No. Plant Name: <span style="float: right;">(d)</span>	FERC Licensed Project No. Plant Name: <span style="float: right;">(e)</span>	Line No.
			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
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38

Name of Respondent  
Energy Kansas Central, Inc.

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/28/2021

Year/Period of Report  
End of 2018/Q4

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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43						
44						
45						
46						

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						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
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	345 kV LINES:							
2	01 Swissvale Sub	Lang Sub	345.00	345.00	HFW	38.07		1
3	01 Lang Sub	Wichita KPL-KGE Tie	345.00	345.00	HFW	34.17		1
4								
5	02 Swissvale Sub	Stillwell KPL-KCPL Tie	345.00	345.00	HFW	18.53		1
6								
7	03 Jeffrey EC	Hoyt Sub	345.00	345.00	HFW	24.29		1
8								
9	04 Morris Co Sub	Lang Sub	345.00	345.00	ST	1.06		1
10	04 Morris Co Sub	Str 220	345.00	345.00	HFW	27.67		1
11	04 Str 220	Emporia EC	345.00	345.00	HFW	0.04		1
12								
13	05 Jeffrey EC	Morris Co Sub	345.00	345.00	HFW	56.83		1
14								
15	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	HFW	33.07		1
16	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	SPS	3.53		1
17								
18	07 Summit Sub	Str. 240	345.00	345.00	HFW	36.53		1
19	07 Str. 240	Geary Co.	345.00	345.00	HFW	12.77		1
20	07 Geary Co.	Str. 325	345.00	345.00	HFW	0.43		1
21	07 Str. 325	Jeffrey EC	345.00	345.00	HFW	48.70		1
22								
23	08 Stranger Creek Sub	Iatan KPL-KCPL Tie	345.00	345.00	SPS	1.86		2
24								
25	19N Reno Co	Str 4	345.00	345.00	SPS	0.03		1
26	19N Str 4	Summit Sub	345.00	345.00	HFS	53.23		1
27								
28	21 Emporia EC	Lang Sub	345.00	345.00	HFW	0.14		1
29								
30	25 Summit	Elm Creek	345.00	345.00	SPS	28.56		2
31								
32	27 Stranger Creek Sub	Iatan KPL-KCPL Tie Str. 71	345.00	345.00	SPS	11.83		1
33								
34	TOTAL 345 kV LINES					431.34		22
35								
36					TOTAL	3,532.44	180.19	66

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	230 KV LINES:							
2	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	HFW	12.56		1
3	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	ST	2.44		1
4								
5	02 Swissvale Sub	Morris Co Sub	230.00	230.00	HFW	49.75		1
6								
7								
8	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	HFW	28.22		1
9	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	3PW	0.36		1
10								
11	04 Morris Co Sub	West Emporia Sub	115.00	230.00	HFW	22.36		1
12	04 Morris Co Sub	West Emporia Sub	115.00	230.00	ST		0.87	1
13								
14	05 Morris Co Sub	Summit Sub	230.00	230.00	HFW	59.34		1
15	05 Str 175A	Str 175E	230.00	230.00	SPS	0.78		1
16								
17	06 Summit Sub	E McPherson/Circle	230.00	230.00	HFW	51.43		1
18								
19	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFS	4.39		1
20	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	SPW	0.15		1
21	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFW	19.27		1
22								
23	08 Swissvale Sub	Auburn Rd Sub	230.00	230.00	HFW	17.21		1
24								
25	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	2.48		1
26	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	0.26		1
27								
28	10 Summit Sub	Str. 45	230.00	230.00	SPS	6.18	5.86	1
29	10 Str. 45	Salina KPL-MEI Tie	230.00	230.00	HFW	10.37		1
30								
31	12 Midland Jct Sub	Jarballo Jct Sw Sta	115.00	230.00	HFW	16.13		1
32								
33	13 Jeffrey EC Sub	Auburn Rd Sub	230.00	230.00	HFW	29.88		1
34								
35	14 Jeffrey EC Sub	East Manhattan Sub	230.00	230.00	HFW	27.06		1
36					TOTAL	3,532.44	180.19	66

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	2.91		1
3	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	1.35		1
4	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	HFV	2.92		1
5	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPS	0.13		1
6	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SHF	0.78		1
7	TOTAL 230kV LINES					368.71	6.73	26
8	161 kV LINES:							
9	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	ST	0.49		1
10	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	HFV	52.36		1
11	01 Kelly Sub	Nebraska KPL-OPPD Tie	161.00	161.00	HFV	17.06		1
12								
13	02 Midland Jct Sub	Pentagon Sub	161.00	161.00	HFV			1
14	02 Pentagon Sub	Greenwood KPL-KCPL Tie	161.00	161.00	HFV	3.78		1
15								
16	03 Hook Jct	Kaw Jct	161.00	161.00	HFV	0.62		1
17	03 Hook Jct	Kaw Jct	161.00	161.00	HFV	0.31		1
18	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	HFV	0.88		1
19	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	ST	0.33		1
20	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFV	16.87		1
21	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFV	1.25		1
22								
23	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFV			1
24	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW			1
25	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFV			1
26	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW	0.23		1
27	04 Williams Bros Pipeline	KPL Str. 902	161.00	161.00	SPW	3.93		1
28	04 Williams Bros Pipeline	KPL Str. 848	161.00	161.00	HFV			1
29								
30	06 Spring Hill Sub	Spring Hill KPL-KCPL Tie	161.00	161.00	SPW	0.62		1
31	TOTAL 161 kV LINES					98.73		18
32								
33	115 kV LINES		115.00			1,068.62	118.87	
34								
35	69 kV LINES		69.00	69.00		123.78	54.59	
36					TOTAL	3,532.44	180.19	66

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	34.5 kV LINES		34.50	34.50		1,441.26		
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								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	3,532.44	180.19	66

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
795.0 ACSR		6,916,704	6,916,704					2
795.0 ACSR								3
								4
795.0 ACSR	33,687	836,248	869,935					5
								6
795.0 ACSR	86,256	3,197,931	3,284,187					7
								8
795.0 ACSR	207,363	5,405,117	5,612,480					9
795.0 ACSR								10
795.0 ACSR								11
								12
795.0 ACSR	179,127	9,564,989	9,744,116					13
								14
795.0 ACSR	289,775	7,300,422	7,590,197					15
795.0 ACSR								16
								17
1192.5 ACSR	718,641	57,612,044	58,330,685					18
1590 ACSR								19
1590 ACSR								20
1192.5 ACSR								21
								22
954.0 ACSR	25,808	1,060,183	1,085,991					23
								24
1192.5 ACSR	4,187,370	83,118,522	87,305,892					25
1192.5 ACSR								26
								27
795.0 ACSR		223,663	223,663					28
								29
1590 ACSR	3,934,031	32,659,251	36,593,282					30
								31
1590 ACSR	1,723,105	18,789,887	20,512,992					32
								33
	11,385,163	226,684,961	238,070,124					34
								35
	51,464,504	833,130,428	884,594,932					36

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
927.2 AAAC	56,545	699,956	756,501					2
927.2 AAAC								3
								4
927.2 AAAC	76,306	2,532,689	2,608,995					5
								6
								7
927.2 AAAC	96,543	1,596,688	1,693,231					8
795.0 ACSR								9
								10
927.2 AAAC	46,668	672,801	719,469					11
795.0 ACSR								12
								13
927.2 AAAC	86,251	4,245,826	4,332,077					14
1192.5 ACSR								15
								16
927.2 AAAC	65,470	4,797,121	4,862,591					17
								18
927.2 AAAC	82,685	3,499,741	3,582,426					19
927.2 AAAC								20
927.2 AAAC								21
								22
927.2 AAAC	69,138	1,598,408	1,667,546					23
								24
795.0 ACSR	48,669	185,035	233,704					25
927.2 AAAC								26
								27
1192.5 ACSR	32,676	1,502,118	1,534,794					28
927.2 AAAC								29
								30
1192.5 ACSR	38,344	1,316,899	1,355,243					31
								32
795.0 ACSR	102,001	2,431,595	2,533,596					33
								34
1192.5 ACSR	3,460,924	31,313,879	34,774,803					35
	51,464,504	833,130,428	884,594,932					36

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
1192.5 ACSR	111,205	3,637,523	3,748,728					2
927.2 AAAC								3
795.0 ACSR								4
1590 KCM ACSR								5
1590 KCM ACSR								6
	4,373,425	60,030,279	64,403,704					7
								8
7/12 E CW	64,281	3,100,896	3,165,177					9
24 RI CU								10
1192.5 ACSR								11
								12
927.2 AAAC	64,618	1,621,366	1,685,984					13
927.2 AAAC								14
								15
397.5 ACSR								16
927.2 AAAC								17
927.2 AAAC								18
927.2 AAAC								19
397.5 ACSR								20
795.0 ACSR								21
								22
24 RI CU	25,829	1,079,741	1,105,570					23
795.0 ACSR								24
336.4 ACSR								25
397.5 ACSR								26
397.5 ACSR								27
24 RI CU								28
								29
1192.5 ACSR	30,117	197,501	227,618					30
	184,845	5,999,504	6,184,349					31
								32
Various Sizes	28,912,783	403,417,495	432,330,278					33
								34
Various Sizes	2,200,626	22,839,698	25,040,324					35
	51,464,504	833,130,428	884,594,932					36

Name of Respondent  
 Evergy Kansas Central, Inc.

This Report Is:  
 (1)  An Original  
 (2)  A Resubmission

Date of Report  
 (Mo, Da, Yr)  
 05/28/2021

Year/Period of Report  
 End of 2018/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
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9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
Various Sizes	4,407,662	114,158,491	118,566,153					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
								29
								30
								31
								32
								33
								34
								35
	51,464,504	833,130,428	884,594,932					36

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

<b>Schedule Page: 422 Line No.: 3 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422 Line No.: 10 Column: I</b> Costs are included in line 9 above.
<b>Schedule Page: 422 Line No.: 11 Column: I</b> Costs are included in line 9 above.
<b>Schedule Page: 422 Line No.: 16 Column: I</b> Costs are included in line 15 above.
<b>Schedule Page: 422 Line No.: 19 Column: I</b> Costs are included in line 18 above.
<b>Schedule Page: 422 Line No.: 20 Column: I</b> Costs are included in line 18 above.
<b>Schedule Page: 422 Line No.: 21 Column: I</b> Costs are included in line 18 above.
<b>Schedule Page: 422 Line No.: 26 Column: I</b> Costs are included in line 25 above.
<b>Schedule Page: 422.1 Line No.: 3 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422.1 Line No.: 9 Column: I</b> Costs are included in line 8 above.
<b>Schedule Page: 422.1 Line No.: 12 Column: I</b> Costs are included in line 11 above.
<b>Schedule Page: 422.1 Line No.: 15 Column: I</b> Costs are included in line 14 above.
<b>Schedule Page: 422.1 Line No.: 20 Column: I</b> Costs are included in line 19 above.
<b>Schedule Page: 422.1 Line No.: 21 Column: I</b> Costs are included in line 19 above.
<b>Schedule Page: 422.1 Line No.: 26 Column: I</b> Costs are included in line 25 above.
<b>Schedule Page: 422.1 Line No.: 29 Column: I</b> Costs are included in line 28 above.
<b>Schedule Page: 422.2 Line No.: 3 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422.2 Line No.: 4 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422.2 Line No.: 5 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422.2 Line No.: 6 Column: I</b> Costs are included in line 2 above.
<b>Schedule Page: 422.2 Line No.: 10 Column: I</b> Costs are included in line 9 above.
<b>Schedule Page: 422.2 Line No.: 11 Column: I</b> Costs are included in line 9 above.
<b>Schedule Page: 422.2 Line No.: 14 Column: I</b> Costs are included in line 13 above.
<b>Schedule Page: 422.2 Line No.: 24 Column: I</b> Costs are included in line 23 above.
<b>Schedule Page: 422.2 Line No.: 25 Column: I</b> Costs are included in line 23 above.
<b>Schedule Page: 422.2 Line No.: 26 Column: I</b> Costs are included in line 23 above.
<b>Schedule Page: 422.2 Line No.: 27 Column: I</b> Costs are included in line 23 above.

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 422.2 Line No.: 28 Column: l**  
 Costs are included in line 23 above.

**Schedule Page: 422.2 Line No.: 33 Column: d**  
 Various

TRANSMISSION LINES ADDED DURING YEAR

1. 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.
2. 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

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	ADDED OVERHEAD:						
2	115.09 41st & California	Str. 1146	2.27	SPS	13.00	1	2
3	115.09 Str. 1146	Central Crossing	1.21	SPS	15.00	2	2
4	115.09 Central Crossing	Str. 1146	1.21	SPS	15.00	2	2
5	115.19 Central Crossing	Forbes	2.89	SPS	14.00	1	1
6	115.21 Hoyt	Hoyt Jct.	0.94	HFS	12.00	1	1
7	115.56 Hoyt	Hoyt Jct.	0.94	HFS	12.00	1	1
8	115.21 King Hill	Goff	0.02	SPS		1	1
9	115.21 Goff	Circleville	0.02	SPS		1	1
10	115.34 E. Nemaha	Brown Co.	6.05	SPS	17.00	1	1
11	115.63 Arnold	Str. 1	0.08	HFW	12.50	2	2
12	115.63 Str. 1	Str. 12	0.88	HFW	12.50	2	2
13	115.63 Str. 12	Kereford	2.54	HFW	7.87	1	1
14	115.72 Str. 25	Geary Co.	2.47	SPS	8.00	1	1
15	115.72 Geary Co.	Str. 325	0.65	SPS	12.00	1	1
16	115.88 Str. 197	Str. 204	0.26	SPS	26.92	1	1
17							
18	REMOVED OVERHEAD:						
19	115.09 41st & California	Str. 1146	-2.27	LS	-2.27	1	1
20	115.19 Underpass	Forbes	-3.00	SPW	-15.00	1	1
21	115.21 Hoyt	Hoyt Jct.	-0.94	HFW	-12.00	1	1
22	115.56 Hoyt	Hoyt Jct.	-0.94	HFW	-12.00	1	1
23	115.34 Str. 36	Str. 71	-5.50	HFW	-12.00	1	1
24	115.63 Arnold	Str. 1	-0.08	HFW	-12.50	2	2
25	115.63 Str. 12	Kereford	-2.54	HFW	-7.87	1	1
26	115.72 Str. 25	Str. 325	-3.23	HFW	-14.00	1	1
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		3.93		90.15	28	29

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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).

3. 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.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
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
6W-1192.5	ACSR	Vertical	115		3,589,016			3,589,016	2
6W-1192.5	ACSR	Vertical	115		5,994,804	757,857		6,752,661	3
6W-1192.5	ACSR	Vertical	115						4
3W-1192.5	ACSR	Vertical	115		3,077,309	834,839		3,912,148	5
3W-1192.5	ACSR	Vertical	115		1,956,476			1,956,476	6
3W-1192.5	ACSR	Horizontal	115						7
3W-1192.5	ACSR	Vertical	115		220,944	17,638		238,582	8
3W-1192.5	ACSR	Vertical	115						9
3W-1192.5	ACSR	Vertical	115		5,114,049	1,032,154		6,146,203	10
3W-1192.5	ACSR	Horizontal	115		846,703	220,949		1,067,652	11
3W-1192.5	ACSR	Horizontal	115						12
3W-1192.5	ACSR	Horizontal	115						13
3W-1192.5	ACSR	Vertical	115		3,528,140	1,615,305		5,143,445	14
3W-1192.5	ACSR	Vertical	115						15
3W-1192.5	ACSR	Vertical	115		2,711,649			2,711,649	16
									17
									18
	ACSR	Vertical	115						19
3W-1192.5	ACSR	Vertical	115						20
3W - 795	ACSR	Horizontal	115						21
3W - 795	ACSR	Horizontal	115						22
3W - 397	ACSR	Horizontal	115		33,007	18,536		51,543	23
3W - 397	ACSR	Horizontal	115						24
3W - 397	ACSR	Horizontal	115						25
3W-1192.5	ACSR	Horizontal	115						26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
					27,072,097	4,497,278		31,569,375	44

Name of Respondent Evergy Kansas Central, Inc.	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

<b>Schedule Page: 424 Line No.: 4 Column: m</b> included in line 3 above
<b>Schedule Page: 424 Line No.: 4 Column: n</b> included in line 3 above
<b>Schedule Page: 424 Line No.: 7 Column: m</b> included in line 6 above
<b>Schedule Page: 424 Line No.: 7 Column: n</b> included in line 6 above
<b>Schedule Page: 424 Line No.: 9 Column: m</b> included in line 8 above
<b>Schedule Page: 424 Line No.: 9 Column: n</b> included in line 8 above
<b>Schedule Page: 424 Line No.: 12 Column: m</b> included in line 11 above
<b>Schedule Page: 424 Line No.: 12 Column: n</b> included in line 11 above
<b>Schedule Page: 424 Line No.: 13 Column: m</b> included in line 11 above
<b>Schedule Page: 424 Line No.: 13 Column: n</b> included in line 11 above
<b>Schedule Page: 424 Line No.: 15 Column: m</b> included in line 14 above
<b>Schedule Page: 424 Line No.: 15 Column: n</b> included in line 14 above
<b>Schedule Page: 424 Line No.: 19 Column: h</b> 3W - 266.8 & 3W - 4/0

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. 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.
4. 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).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	11th & Halstead	Distribution	69.00	12.47	
2	12th & Clay	Distribution	115.00	12.00	
3	13th & Madison	Distribution	34.00	12.00	
4	14th & Lorraine	Distribution	69.00	12.00	
5	166th St.	Distribution	115.00	12.00	
6	17th & Fairlawn	Distribution	115.00	12.00	
7	18th & Plum	Distribution	69.00	12.00	
8	19th Street	Distribution	115.00	12.00	
9	1st & Brady	Distribution	34.00	12.00	
10	27th & Croco	Distribution	115.00	12.00	
11	29th & Gage	Distribution	115.00	12.00	
12	2nd & Elm	Distribution	69.00	4.00	
13	2nd & Madison	Distribution	69.00	13.20	
14	2nd & Madison	Transmission	115.00	69.00	
15	2nd & Prescott	Distribution	34.00	12.00	
16	30th & Prairie	Distribution	115.00	12.00	
17	3rd & Van Buren	Distribution	115.00	12.00	
18	3rd & Van Buren	Transmission	115.00	69.00	34.50
19	41st & California	Distribution	115.00	12.00	
20	43rd & Lorraine	Distribution	115.00	12.00	
21	4th & Van Buren	Distribution	115.00	12.00	
22	53rd & Mund	Distribution	115.00	12.00	
23	54th & Meriden	Distribution	115.00	12.00	
24	6th & Golden	Distribution	115.00	12.00	
25	6th Street	Distribution	115.00	12.00	
26	87th Street	Transmission	345.00	115.00	
27	95th & Waverly	Distribution	115.00	12.00	
28	Abilene Energy Center	Transmission	115.00	34.00	
29	Amelia Earhart	Distribution	115.00	12.00	
30	Anzio	Transmission	115.00	34.00	
31	Arnold	Distribution	69.00	12.00	
32	Arnold	Distribution	115.00	12.00	
33	Arnold	Transmission	115.00	69.00	
34	Auburn Substation	Transmission	230.00	115.00	
35	Auburn Substation (spare)	Transmission	230.00	115.00	
36	Baldwin Creek	Distribution	115.00	12.00	
37	Bonita	Distribution	115.00	12.00	
38	Brown County	Transmission	115.00	34.00	
39	Central Packaging Corp	Industrial	34.50	2.40	
40	Central Crossing	Distribution	115.00	12.00	

**SUBSTATIONS**

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2. Substations which serve only one industrial or street railway customer should not be listed below.
3. 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.
4. 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).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Cessna Aircraft	Industrial	69.00	4.00	
2	Circle	Transmission	230.00	115.00	
3	Circleville	Transmission	115.00	34.00	
4	Cities Service	Transmission	69.00	34.00	
5	Clay Center Junction	Transmission	115.00	34.00	
6	Council Grove	Distribution	34.00	12.00	
7	County Line	Transmission	115.00	69.00	34.50
8	County Line	Transmission	115.00	34.50	
9	Davis	Transmission	115.00	69.00	34.00
10	Davis	Distribution	115.00	12.00	
11	Deer Creek	Transmission	69.00	34.00	
12	Deer Creek	Distribution	69.00	12.00	
13	Division & Lake	Distribution	34.00	12.00	
14	Drive-In	Distribution	34.00	12.00	
15	East Abilene	Distribution	115.00	12.00	
16	East Eureka	Transmission	115.00	34.00	
17	East Eureka	Distribution	34.00	12.00	
18	East Fairmount	Distribution	115.00	12.00	
19	East Manhattan	Distribution	115.00	12.00	
20	East Manhattan	Transmission	230.00	115.00	
21	East Marysville	Distribution	34.50	12.47	
22	East Nemaha	Transmission	115.00	34.00	
23	East Street	Distribution	115.00	12.00	
24	East Street	Transmission	115.00	34.00	
25	Education Station (MacVicar)	Distribution	115.00	12.00	
26	Edwardsville	Distribution	115.00	12.00	
27	Edwardsville	Transmission	161.00	115.00	
28	Emporia Energy Center	ATT Transmission 11	18.00	345.00	
29	Emporia Energy Center	ATT Transmission 11	13.80	345.00	
30	Eudora Township	Distribution	115.00	12.00	
31	Exide	Industrial	115.00	12.00	
32	F & Monroe	Industrial	69.00	12.00	
33	Fairgrounds	Distribution	115.00	12.00	
34	Fairmont - Basehor	Distribution	34.00	12.00	
35	Florence Junction	Transmission	115.00	34.00	
36	FMC	Distribution	115.00	12.00	
37	Forbes	Distribution	115.00	12.00	
38	Four Corners	Distribution	115.00	12.00	
39	Ft. Junction Sw. Station	Distribution	115.00	12.00	
40	Geary County	Transmission	345.00	115.00	14.40

**SUBSTATIONS**

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4. 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).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	General Foods	Industrial	34.00	12.00	
2	Goff	Distribution	115.00	12.00	
3	Goodyear No 1	Industrial	34.50	2.40	
4	Goodyear No 2	Industrial	34.50	2.40	
5	Gordon Evans SES	ATT Transmission 51	18.00	138.00	
6	Gordon Evans SES	ATT Transmission 51	24.00	138.00	
7	Gordon Evans SES	ATT Transmission 51	13.80	138.00	
8	Gordon Evans SES	ATT Transmission 51	16.00	138.00	
9	Hallmark	Distribution	115.00	12.00	
10	Hatcher	Distribution	34.00	12.00	
11	Heartland	Distribution	115.00	12.00	
12	Hillsboro	Transmission	115.00	34.00	
13	Hoyt	Transmission	345.00	115.00	14.40
14	Hoyt HTI	Distribution	115.00	12.00	
15	Hoyt Mayetta Rural	Distribution	34.00	12.00	
16	Hunter's Island	Distribution	34.00	12.00	
17	Hutchinson Energy Center Substation	Transmission	115.00	69.00	
18	Hutchinson Energy Center Substation	ATT Transmission 11	18.00		
19	Hutchinson Gas Turbine	ATT Transmission 11	69.00	13.80	
20	Hutchinson Gas Turbine	ATT Transmission 11	115.00	13.80	
21	Hutchinson Gas Turbine	ATT Transmission 51	69.00	13.80	
22	Hutchinson Gas Turbine	ATT Transmission 51	115.00	13.80	
23	Indian Hills	Distribution	115.00	12.00	
24	Indianola	Distribution	115.00	12.00	
25	Indianola	Transmission	115.00	34.00	
26	Jaggard	Transmission	115.00	34.00	
27	Jaggard	Distribution	115.00	12.00	
28	Jeffrey Energy Center Substation	ATT Transmission1151	230.00	34.50	
29	Jeffrey Energy Center Substation	ATT Transmission1151	345.00	230.00	14.40
30	Jeffrey Energy Center Unit 1	ATT Transmission1151	230.00	26.00	
31	Jeffrey Energy Center Unit 2	ATT Transmission1151	345.00	26.00	
32	Jeffrey Energy Center Unit 3	ATT Transmission1151	345.00	26.00	
33	Junction City	Transmission	115.00	34.00	
34	Junction City	Distribution	115.00	12.00	
35	K.U. West Campus	Industrial	115.00	12.00	
36	Keene	Distribution	34.00	12.00	
37	Kelly	Transmission	161.00	115.00	
38	Kereford	Transmission	115.00	69.00	
39	KnobHill	Transmission	115.00	34.00	
40	KSU Campus	Distribution	115.00	12.00	

**SUBSTATIONS**

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4. 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).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Lang	Transmission	345.00	115.00	
2	Lawrence Energy Center Unit 3	ATT Transmission 11	14.00		
3	Lawrence Energy Center Unit 4	ATT Transmission 11	14.00		
4	Lawrence Energy Center Unit 5	ATT Transmission 11	24.00		
5	Lawrence Hill	Distribution	115.00	12.00	
6	Lawrence Hill	Transmission	230.00	115.00	
7	Levee	Distribution	115.00	12.47	
8	LFM	Industrial	69.00	14.40	
9	LFM	Industrial	69.00	12.00	
10	Lindsborg Interconnect	Distribution	34.00	12.00	
11	Louisville	Distribution	34.00	12.00	
12	Mapco Sub No. 1	Industrial	34.50	2.40	
13	Marysville	Distribution	34.00	12.00	
14	Matters Corner	Distribution	115.00	12.00	
15	Matters Corner	Transmission	115.00	34.00	
16	Maur Hill	Distribution	69.00	12.00	
17	McDowell Creek	Transmission	230.00	115.00	
18	Meadowlark	Distribution	115.00	12.00	
19	Metropolitan	Distribution	34.40	12.00	
20	Midland Jct.	Transmission	230.00	115.00	
21	Midland Jct.	Distribution	115.00	12.00	
22	Midwest Grain	Distribution	69.00	4.00	
23	Monticello	Distribution	115.00	12.00	
24	Moonlight	Distribution	115.00	12.00	
25	Moonlight	Transmission	115.00	34.00	
26	Morris County	Transmission	345.00	230.00	14.40
27	Morris County	Transmission	115.00	34.00	
28	Morris County	Transmission	230.00	115.00	
29	Moundridge	Transmission	138.00	115.00	
30	Mulberry Creek	Distribution	34.00	12.00	
31	Muscotah	Transmission	69.00	34.00	
32	N.W. Leavenworth	Transmission	115.00	34.00	
33	N.W. Leavenworth	Distribution	115.00	12.00	
34	New Cities Service	Distribution	115.00	12.00	
35	New Cities Service	Transmission	115.00	69.00	
36	North American Philips	Industrial	115.00	12.00	
37	North Central Foundry	Transmission	115.00	34.00	
38	North Manhattan	Transmission	230.00	115.00	14.40
39	North Street	Distribution	115.00	12.00	
40	North Tyler	Distribution	115.00	12.00	

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Northland	Distribution	115.00	12.00	
2	Oskaloosa	Distribution	34.00	12.00	
3	Parallel	Distribution	115.00	12.00	
4	Parallel	Transmission	115.00	34.00	
5	Peil	Distribution	115.00	12.00	
6	Pentagon	Distribution	115.00	12.00	
7	Quinton Heights	Distribution	115.00	12.00	
8	Reno County	Transmission	345.00	115.00	
9	Rock Creek	Distribution	69.00	12.00	
10	S.W. Lawrence	Distribution	115.00	12.00	
11	Sabetha Interconnect	Distribution	34.00	12.00	
12	Salina Main	Transmission	115.00	34.00	
13	Salina Main	Distribution	115.00	12.00	
14	Salt Creek	Distribution	115.00	12.47	
15	Schilling	Distribution	115.00	12.47	
16	Scranton	Distribution	115.00	12.00	
17	Shawnee Heights	Distribution	115.00	12.00	
18	Sherman & Madison	Distribution	34.00	4.00	
19	Sherwood	Distribution	115.00	12.00	
20	Smoky Hill	Transmission	115.00	34.00	
21	Smoky Hill	Distribution	115.00	12.00	
22	Soldier Creek	Distribution	34.00	12.00	
23	South Alma	Transmission	115.00	34.00	
24	South Gage	Distribution	115.00	12.00	
25	South Seneca	Transmission	115.00	34.00	
26	South Seneca	Distribution	34.00	12.00	
27	Southgate	Distribution	115.00	12.00	
28	Southtown	Distribution	115.00	12.00	
29	Springhill	Distribution	115.00	12.00	
30	Springhill	Transmission	161.00	115.00	
31	Spruce St.	Distribution	115.00	12.00	
32	St. George REC	Distribution	34.00	12.00	
33	Stagg Hill	Transmission	115.00	34.50	
34	Stagg Hill	Distribution	115.00	12.47	
35	Stranger Creek	Transmission	345.00	161.00	
36	Stranger Creek	Transmission	345.00	115.00	14.40
37	Summit	Transmission	345.00	230.00	14.40
38	Summit	Transmission	230.00	115.00	
39	Swissvale	Transmission	345.00	230.00	14.40
40	Tecumseh Energy Center Substation	Transmission	115.00	69.00	

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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Tecumseh Energy Center Unit 7/9	ATT Transmission 11	14.40		
2	Tecumseh Energy Center Unit 8/10	ATT Transmission 11	16.00		
3	Tecumseh Hill	Transmission	230.00	115.00	
4	Tecumseh Hill	Industrial	115.00	12.00	
5	Tecumseh Hill	Transmission	161.00	115.00	
6	Thornton St.	Transmission	115.00	34.00	
7	Thornton St.	Distribution	115.00	12.00	
8	Timberlane	Distribution	115.00	12.00	
9	Timberlane	Transmission	115.00	34.00	
10	Tonga Tap	Distribution	115.00	12.00	
11	Tonga Tap	Transmission	115.00	34.00	
12	Tonganoxie	Distribution	34.00	12.00	
13	Underpass	Distribution	115.00	12.00	
14	Union Ridge	Transmission	115.00	34.00	
15	Union Ridge	Transmission	230.00	115.00	
16	Vaughn	Transmission	115.00	34.00	
17	Wadsworth	Distribution	34.00	4.00	
18	Walnut	Distribution	115.00	12.00	
19	Walnut	Transmission	115.00	69.00	
20	Wamego Interconnect	Distribution	34.00	12.00	
21	Waterworks	Industrial	34.00	12.00	
22	Wathena	Distribution	69.00	12.00	
23	Wathena	Transmission	69.00	34.00	
24	West Abilene	Distribution	34.00	12.00	
25	West Crawford	Distribution	115.00	12.00	
26	West Emporia	Transmission	115.00	34.00	
27	West Emporia	Distribution	115.00	12.00	
28	West Junction City	Distribution	115.00	12.00	
29	West KSU Stadium	Distribution	34.00	12.00	
30	West McPherson	Transmission	115.00	34.00	
31	Westgate	Distribution	34.00	12.00	
32	Westmoreland	Distribution	34.00	12.00	
33	Westside	Distribution	34.50	12.47	
34	Wheatland	Transmission	115.00	34.00	
35	Wildcat Creek	Distribution	115.00	12.00	
36	Williams Brothers Pipeline	Distribution	161.00	4.16	
37	Wren	Distribution	115.00	12.00	
38					
39	237 Total		26891.40	8731.35	218.20
40					

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2					
3					
4	1 substation Transmission Attended	ATT Transmission	34.50	7.20	
5	4 substations Transmission Unattended	Transmission	303.00	102.00	
6	125 substations Distribution Unattended	Distribution	4549.00	1297.00	
7	23 substations Industrial	Industrial	849.00	75.00	
8	Abilene DS&O	Resale	34.00	12.00	
9	Bestwall	Resale	34.50	4.16	
10	Clay Center COOP	Resale	34.50	12.47	
11	Herington City	Resale	34.50	4.16	
12	Minneapolis DS&O	Resale	34.00	12.00	
13	Olpe - Lyon Co. REA	Resale	34.00	12.00	
14	Pearl DS&O COOP	Resale	34.00	12.00	
15	Ramona DS&O	Resale	34.00	12.00	
16	Salemburg DS&O COOP	Resale	34.00	12.00	
17					
18	162 Substations with less than 10 MVa Total		6043.00	1573.99	
19					
20	Transmission Attended				
21	Transmission Unattended				
22	Distribution				
23	Resale				
24					
25	Total				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
25	2					1
45	2					2
11	1					3
21	2					4
22	1					5
67	3					6
11	1					7
70	3					8
14	2					9
22	1					10
45	2					11
11	1					12
45	2					13
112	1					14
21	2					15
21	2					16
22	1					17
112	1					18
47	2					19
25	1					20
101	4					21
25	1					22
11	1					23
47	2					24
67	3					25
400	1					26
50	2					27
89	2					28
100	4					29
71	2					30
11	1					31
21	2					32
112	1					33
400	1					34
280	1					35
25	1					36
25	1					37
37	1					38
11	1					39
50	2					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
280	1					2
38	1					3
38	2					4
22	1					5
14	2					6
112	1					7
22	1					8
67	2					9
47	3					10
20	1					11
11	3					12
14	2					13
14	1					14
11	1					15
28	1					16
11	1					17
25	1					18
45	1					19
280	1					20
15	3					21
38	1					22
58	1					23
33	2					24
50	1					25
32	1					26
165	3					27
690	2					28
240	1					29
23	1					30
22	1					31
11	3					32
50	2					33
11	1					34
21	2					35
21	1					36
47	1					37
11	1					38
25	3					39
400	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
14	1					2
16	1					3
23	1					4
236	3					5
340	3					6
200	1					7
170	1					8
45	1					9
14	2					10
25	1					11
22	1					12
560	1					13
11	1					14
11	1					15
11	3					16
112	1					17
213	1					18
65	1					19
194	1					20
65	1					21
65	2					22
45	1					23
25	1					24
100	2					25
28	1					26
25	2					27
112	2					28
1120	2					29
750	1					30
750	1					31
750	1					32
22	1					33
21	1					34
11	1					35
25	1					36
167	1					37
42	1					38
75	1					39
70	3					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
280	1					1
65	3					2
15	1					3
448	1					4
95	1					5
280	1					6
25	3					7
18	1					8
11	1					9
11	3					10
11	1					11
12	3					12
10	1					13
45	2					14
50	1					15
11	2					16
280	1					17
50	1					18
11	3					19
280	1					20
25	1					21
25	2					22
25	1					23
45	1					24
28	1					25
560	1					26
33	1					27
280	1					28
350	1					29
11	1					30
20	2					31
27	1					32
11	1					33
47	2					34
56	1					35
28	1					36
11	1					37
280	1					38
14	1					39
22	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
36	1					1
11	1					2
11	1					3
28	1					4
25	1					5
50	1					6
45	1					7
560	2					8
11	1					9
70	1					10
11	2					11
67	3					12
21	2					13
50	2					14
20	2					15
11	1					16
11	1					17
11	1					18
25	1					19
37	1					20
45	1					21
14	2					22
28	1					23
45	2					24
28	1					25
14	2					26
22	1					27
45	2					28
21	2					29
168	1					30
47	2					31
11	1					32
37	1					33
11	1					34
400	1					35
1120	2					36
560	1					37
560	2					38
960	2					39
80	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
110	1					1
363	2					2
280	1					3
16	2					4
168	1					5
27	1					6
22	1					7
70	3					8
25	1					9
14	1					10
56	2					11
12	2					12
45	2					13
50	1					14
100	1					15
38	1					16
17	2					17
21	2					18
45	1					19
15	1					20
14	2					21
20	2					22
14	1					23
21	2					24
45	2					25
37	1					26
33	2					27
70	3					28
21	2					29
28	2					30
11	1					31
11	1					32
11	1					33
66	1					34
48	2					35
11	1					36
72	3					37
						38
23596	350					39
						40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. 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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
						3
6	2					4
16	4					5
533	196					6
74	38					7
7	2					8
4	1					9
3	1					10
7	1					11
4	1					12
4	1					13
4	1					14
1	3					15
1	1					16
						17
664	252					18
						19
6967	34					20
12992	155					21
4266	401					22
35	12					23
						24
24260	602					25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Payroll and Related Overheads	Kansas City Power and Light	Various	6,214,683
3	Outside Services	Kansas City Power and Light	923	366,836
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Payroll and Related Overheads	Kansas Gas & Electric Co.	Various	122,196,327
22	Employee Pension and Benefits	Kansas Gas & Electric Co.	926	32,553,080
23	Maintenance of Equipment and Facilities	Kansas Gas & Electric Co.	Various	4,912,119
24	Office Supplies and Expenses	Kansas Gas & Electric Co.	921	6,948,963
25	Professional Services	Kansas Gas & Electric Co.	923	5,869,856
26	Customer Account and Information Expense	Kansas Gas & Electric Co.	Various	4,856,705
27	Regulatory Commission Expense	Kansas Gas & Electric Co.	928	359,694
28	Board of Director Fees and Related Expense	Kansas Gas & Electric Co.	930	630,550
29	Marketing and Communication Services	Kansas Gas & Electric Co.	930	712,017
30	Payroll and Related Overheads	Kansas City Power and Light	Various	9,413,378
31	Construction Work in Progress	Kansas City Power and Light	107	779,363
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Evergy Kansas Central, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: c**

Accounts Charged:

107	408	501	511	566	583	598	907	928
163	417	502	556	568	588	901	910	
184	426	506	557	571	590	903	912	
186	500	510	560	580	593	905	920	

**Schedule Page: 429 Line No.: 21 Column: c**

Accounts Charged:

107	234	501	514	553	564	580	588	597	909	928
108	253	502	517	554	566	581	590	598	910	930
154	408	505	528	556	568	582	591	901	912	935
163	426	506	531	557	569	583	592	902	920	
183	438	510	546	560	570	584	593	903	921	
184	417	511	547	561	571	585	594	905	922	
211	451	512	549	562	572	586	595	907	925	
228	500	513	551	563	573	587	596	908	926	

**Schedule Page: 429 Line No.: 23 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 23 Column: c**

Accounts Charged:

569	596
592	597
593	935

**Schedule Page: 429 Line No.: 24 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 25 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 26 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 26 Column: c**

Accounts Charged:

901	908
902	909
903	

**Schedule Page: 429 Line No.: 27 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 28 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 29 Column: a**

This amount is based on an allocation process which is calculated using the total number of customers and plant in-service.

**Schedule Page: 429 Line No.: 30 Column: c**

Accounts Charged:

101	408	501	546	557	568	583	596	905	920
107	417	506	549	560	569	586	901	908	921
163	426	510	554	561	580	588	902	909	925
184	500	514	556	566	581	590	903	910	926

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