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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors of Evergy Kansas South, Inc.

### Opinion

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

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

### Basis for Opinion

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

### Basis of Accounting

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

### Responsibilities of Management for the Financial Statements

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

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

## Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

### Restriction on Use

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

*Deloitte Touche LLP*

April 18, 2024

THIS FILING IS

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



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

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

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

Evergy Kansas South, Inc.

**Year/Period of Report**

End of: 2023/ Q4

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

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

## GENERAL INFORMATION

### Purpose

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

### Who Must Submit

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

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

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

### What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### DEFINITIONS

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

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

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

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

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

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

## When to Submit

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

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

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

## Where to Send Comments on Public Reporting Burden.

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

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

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

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

## EXCERPTS FROM THE LAW

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

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

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

'Person' means an individual or a corporation;

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

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

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

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

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

"Sec. 304.

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

## GENERAL INSTRUCTIONS

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

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

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

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

"Sec. 309.

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

## GENERAL PENALTIES

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

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

**IDENTIFICATION**

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

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

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

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

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

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

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

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

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

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

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

State of Incorporation: KS

Date of Incorporation: 1990-10-09

Incorporated Under Special Law:

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

N/A

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

(b) Date Receiver took Possession of Respondent Property:

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

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

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

The generation, transmission and distribution of electric energy all of which occurs in Kansas.

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

(1)  Yes

(2)  No

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

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

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Wolf Creek Nuclear Operating Corporation	Operating agent for Wolf Creek Generating Station	47	Owned and controlled jointly with Eversource Metro, Inc. 47% and Kansas Electric Power Cooperative, Inc. 6%.

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

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

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

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

(a) Concept: OfficerTitle

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

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

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

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

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

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

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

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

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

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	Transmission Formula Rates (TFR)	ER05-925, ER08-396, ER08-777, EL08-31, ER09-481, ER10-2499-000, ER11-2395-000, EL14-93-000, EL14-77-000, ER14-2852-000, ER14-2852-001, ER14-2852-002, ER16-1355-000, ER17-793-000, ER18-1232-000, ER18-1299-000, ER19-269-000, ER18-1418-000, ER18-1418-001, ER18-1418-002, ER20-99-000, ER20-99-001, ER20-102-000, ER20-1713-000, ER20-1713-001, ER20-1713-002, ER20-1713-003 ER20-2044-000, ER 20-2044-001, ER20-2044-002, ER20-2044-003, ER20-2044-004, ER20-2044-005, ER21-802-000, ER22-1205-000, ER22-1205-001, ER23-430-000, ER23-433-000, ER22-1205-002, ER23-430-001, ER23-433-001, EL23-44-000, ER23-1762-000, ER23-1820-000, ER23-2606, ER23-1762-001, ER23-1820-001
2	Full Requirements Electric Service Rate Schedule - FERC Electric Tariff, Vol. No. 20	ER09-1762-000, ER09-1762-001, ER10-949,000, ER10-949-001, ER10-949-002, ER10-1000-000, ER10-2506-000, ER14-805-000, ER14-805-001, ER14-805-002, ER16-1318-000, ER16-2185-000, ER16-2185-001, ER18-1236-000, ER19-949-000, ER20-98-000, ER20-396-000, ER20-396-001, ER21-1550-000, ER23-431-000

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

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

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

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

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

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

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
1	(GFR)	Generation Formula Rate (GFR) Worksheet M, Variable O&M (VOM) Revenue from GFR Customers and VOM Energy Credit		
2	311	Sales for Resale - Bronson, KS	(g) & (i)	<a href="#">(a)</a> 1
3	311	Sales for Resale - Mindenmines, MO	(g) & (i)	<a href="#">(b)</a> 3
4	311	Sales for Resale - Mulberry, KS	(g) & (i)	<a href="#">(c)</a> 4

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

**(a) Concept: LineNumberOfFormulaRateVariances**

Bronson, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	744.318 MWh's	1,300.007 MWh's	2,044.325 MWh's
X	\$2.6602	\$1.9244	
\$	<u>1,980.03</u>	<u>2,501.73</u>	<u>4,481.76</u>

**(b) Concept: LineNumberOfFormulaRateVariances**

Mindenmines, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	898.314 MWh's	1,330.456 MWh's	2,228.770 MWh's
X	\$2.6602	\$1.9244	
\$	<u>2,389.70</u>	<u>2,560.33</u>	<u>4,950.03</u>

**(c) Concept: LineNumberOfFormulaRateVariances**

Mulberry, VOM Charges Paid

	01/01/23 - 05/31/23	06/01/23 - 12/31/23	Total 01/01/23 - 12/31/23
	892.381 MWh's	1,596.261 MWh's	2,488.642 MWh's
X	\$2.6602	\$1.9244	
\$	<u>2,373.91</u>	<u>3,071.84</u>	<u>5,445.75</u>

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

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

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

1) None.

2) None.

3) None.

4) None.

5) None.

6) See the Notes to Financial Statements on page 123.

7) None.

8) Evergy Kansas South, Inc. has no employees. The employees of Evergy Kansas Central, Inc., its parent company, and Evergy Metro, Inc., an affiliate, allocate time to Evergy Kansas South, Inc.

9) See the Notes to Financial Statements on page 123.

10) See the Notes to Financial Statements on page 123.

12) See the Notes to Financial Statements on page 123.

13) Effective January 1, 2023, Ryan P. Mulvany was appointed Vice President, Distribution.  
Effective January 1, 2023, Steve J. Vetsch was appointed Vice President, Transmission.  
Effective January 1, 2023, Kara D. Larson was appointed Vice President, Chief Ethics Officer and Assistant General Counsel.  
Effective January 1, 2023, Jason O. Humphrey was appointed Vice President, Development and Assistant Treasurer.  
Effective January 1, 2023, Lesley L. Elwell's title changed from Senior Vice President – Chief Human Resources Officer to Senior Vice President, Chief Human Resources Officer and Chief Diversity Officer.  
On February 13, 2023, S. Carl Soderstrom, Jr. notified Evergy, Inc. (the "Company") of his decision not to stand for re-election to the board of directors (the "Board") of the Company at the 2023 annual meeting of shareholders, and retired from the Board, effective May 2, 2023.  
Effective June 9, 2023 Neal A. Sharma was appointed to the Board of Directors.  
Effective August 31, 2023, Jason O. Humphrey's title changed from Vice President, Development and Assistant Treasurer to Vice President, Development.  
Effective January 8, 2024, Kevin D. Gunn was appointed Vice President, State and Federal Regulatory Policy.  
Effective March 1, 2024, Katherine R. McDonald was appointed Vice President, Public Affairs.  
Effective March 1, 2024, Thomas S. Sullivan was appointed Vice President, Talent Management and Workforce Analytics.

14) Not applicable.

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200	8,355,169,528	7,984,304,134
3	Construction Work in Progress (107)	200	397,300,901	338,811,290
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,752,470,429	8,323,115,424
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	3,351,732,758	3,191,729,012
6	Net Utility Plant (Enter Total of line 4 less 5)		5,400,737,671	5,131,386,412
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202	(6,992)	3,118,615
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		69,696,607	16,844,245
9	Nuclear Fuel Assemblies in Reactor (120.3)		101,633,602	101,633,602
10	Spent Nuclear Fuel (120.4)		166,753,636	166,753,636
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202	237,022,360	206,125,546
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		101,054,493	82,224,552
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,501,792,164	5,213,610,964
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	47	47
23	Noncurrent Portion of Allowances	228		

24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		365,130,993	318,770,787
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		365,131,040	318,770,834
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		1,365,167	5,813,611
36	Special Deposits (132-134)		88,357	88,357
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)			
41	Other Accounts Receivable (143)		32,646,127	39,151,753
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		186,000	245,000
43	Notes Receivable from Associated Companies (145)			12,862,816
44	Accounts Receivable from Assoc. Companies (146)		12,023,896	2,230,263
45	Fuel Stock (151)	227	36,809,037	29,716,613
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	132,092,556	125,733,727
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		

51	<u>Nuclear Materials Held for Sale (157)</u>	202/227		
52	<u>Allowances (158.1 and 158.2)</u>	228		
53	<u>(Less) Noncurrent Portion of Allowances</u>	228		
54	<u>Stores Expense Undistributed (163)</u>	227	(2,142,891)	34,155
55	<u>Gas Stored Underground - Current (164.1)</u>			
56	<u>Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)</u>			
57	<u>Prepayments (165)</u>		9,375,194	10,068,825
58	<u>Advances for Gas (166-167)</u>			
59	<u>Interest and Dividends Receivable (171)</u>			
60	<u>Rents Receivable (172)</u>		30,111	58,661
61	<u>Accrued Utility Revenues (173)</u>			
62	<u>Miscellaneous Current and Accrued Assets (174)</u>			
63	<u>Derivative Instrument Assets (175)</u>			
64	<u>(Less) Long-Term Portion of Derivative Instrument Assets (175)</u>			
65	<u>Derivative Instrument Assets - Hedges (176)</u>			
66	<u>(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)</u>			
67	<u>Total Current and Accrued Assets (Lines 34 through 66)</u>		222,101,554	225,513,781
68	<b><u>DEFERRED DEBITS</u></b>			
69	<u>Unamortized Debt Expenses (181)</u>		3,167,245	3,423,919
70	<u>Extraordinary Property Losses (182.1)</u>	230a		
71	<u>Unrecovered Plant and Regulatory Study Costs (182.2)</u>	230b		
72	<u>Other Regulatory Assets (182.3)</u>	232	425,382,413	484,100,579
73	<u>Prelim. Survey and Investigation Charges (Electric) (183)</u>		6,512,792	6,320,217
74	<u>Preliminary Natural Gas Survey and Investigation Charges 183.1)</u>			
75	<u>Other Preliminary Survey and Investigation Charges (183.2)</u>			
76	<u>Clearing Accounts (184)</u>		(1,223,591)	(502,945)
77	<u>Temporary Facilities (185)</u>			

78	Miscellaneous Deferred Debits (186)	233	73,611,702	86,434,935
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		6,233,555	7,091,911
82	Accumulated Deferred Income Taxes (190)	234	<sup>(b)</sup> 201,332,039	<sup>(c)</sup> 204,868,606
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		715,016,155	791,737,222
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		6,804,040,913	6,549,632,801

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

**(a) Concept: Prepayments**

(165) Prepayments		7,964,788
Prepay Other/General		7,964,788
COLI Prepay Accounts		
165210 - Prepaid COLI-WCNOC		30,975
165031 - Prpd COLI Premium -KGE the Plan		800,692
165032 - Prepaid COLI Premium-KGE Other		578,739
165033 - Prepayment-Salary Continuation		—
COLI Accounts		1,410,406
Line 57		9,375,194

**(b) Concept: AccumulatedDeferredIncomeTaxes**

Deferred future income taxes due to customers	\$	72,309,881
ADIT on Regulatory Liabilities		34,512,765
Deferred state income taxes		33,444,244
Leases		23,456,630
Business tax credit carryforward		2,193,171
Other		35,415,348
Total deferred tax assets*	\$	201,332,039
* Includes deferrals related to other income and deductions.		

**(c) Concept: AccumulatedDeferredIncomeTaxes**

Deferred future income taxes due to customers	\$	74,911,748
Deferred state income taxes		33,618,924
Leases		27,554,000
ADIT on Regulatory Liabilities		26,301,000
Deferred compensation		8,970,635
Deferred employee benefit costs		7,985,143
La Cygne dismantling		6,205,827
Accrued Liabilities		4,860,754
Business tax credit carryforward		3,615,712
Other		10,844,863
Total deferred tax assets*	\$	204,868,606
* Includes deferrals related to other income and deductions.		

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250	1,065,633,791	1,065,633,791
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	1,095,456,728	1,095,456,728
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	1,424,381,970	1,274,706,756
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		3,585,472,489	3,435,797,275
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256	621,440,000	671,440,000
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			

23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		432,763	453,788
24	Total Long-Term Debt (lines 18 through 23)		621,007,237	670,986,212
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		17,252	66,495
27	Accumulated Provision for Property Insurance (228.1)		8,391,537	20,469,321
28	Accumulated Provision for Injuries and Damages (228.2)		1,480,601	2,150,080
29	Accumulated Provision for Pensions and Benefits (228.3)		43,445,181	43,230,865
30	Accumulated Miscellaneous Operating Provisions (228.4)		483,893	494,208
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		489,231,934	464,305,227
35	Total Other Noncurrent Liabilities (lines 26 through 34)		543,050,398	530,716,196
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		45,555,675	41,794,835
39	Notes Payable to Associated Companies (233)		44,700,000	8,000,000
40	Accounts Payable to Associated Companies (234)		349,313,277	277,803,092
41	Customer Deposits (235)		2,910,276	3,361,415
42	Taxes Accrued (236)	262	46,736,661	48,063,180
43	Interest Accrued (237)		39,585,888	41,078,544
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		4,399,493	5,468,215
48	Miscellaneous Current and Accrued Liabilities (242)		29,848,520	26,042,267
49	Obligations Under Capital Leases-Current (243)		67,037	167,392

50	<u>Derivative Instrument Liabilities (244)</u>			
51	<u>(Less) Long-Term Portion of Derivative Instrument Liabilities</u>			
52	<u>Derivative Instrument Liabilities - Hedges (245)</u>			
53	<u>(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges</u>			
54	<u>Total Current and Accrued Liabilities (lines 37 through 53)</u>		563,116,827	451,778,940
55	<b>DEFERRED CREDITS</b>			
56	<u>Customer Advances for Construction (252)</u>		1,469,180	2,233,068
57	<u>Accumulated Deferred Investment Tax Credits (255)</u>	266	15,229,992	16,955,996
58	<u>Deferred Gains from Disposition of Utility Plant (256)</u>			
59	<u>Other Deferred Credits (253)</u>	269	54,200,775	52,832,874
60	<u>Other Regulatory Liabilities (254)</u>	278	771,669,043	737,050,786
61	<u>Unamortized Gain on Reacquired Debt (257)</u>			
62	<u>Accum. Deferred Income Taxes-Accel. Amort.(281)</u>	272	18,499,410	19,250,738
63	<u>Accum. Deferred Income Taxes-Other Property (282)</u>		535,476,484	513,653,586
64	<u>Accum. Deferred Income Taxes-Other (283)</u>		94,849,078	118,377,130
65	<u>Total Deferred Credits (lines 56 through 64)</u>		1,491,393,962	1,460,354,178
66	<u>TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)</u>		6,804,040,913	6,549,632,801

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

(a) Concept: AccumulatedDeferredIncomeTaxesOther

Acquisition premium	37,346,628
Leases	23,456,630
Income taxes refundable to customers, net	13,580,840
Regulatory assets	10,492,879
Other	9,972,101
Total	\$ 94,849,078

(b) Concept: AccumulatedDeferredIncomeTaxesOther

Acquisition premium	40,547,767
Leases	27,554,000
Regulatory assets	25,121,687
Income taxes refundable to customers, net	13,941,505
Other	11,212,171
Total	\$ 118,377,130

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**STATEMENT OF INCOME**

Quarterly

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

Annual or Quarterly if applicable

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,159,907,190	1,258,122,891			1,159,907,190	1,258,122,891				
3	Operating Expenses											
4	Operation Expenses (401)	320	514,721,202	665,957,948			514,721,202	665,957,948				



22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		28,078,472	22,852,184			28,078,472	22,852,184				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		989,527,785	1,083,435,784			989,527,785	1,083,435,784				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		170,379,405	174,687,107			170,379,405	174,687,107				
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)		1,447,574	1,490,702								
34	(Less) Expenses of Nonutility Operations (417.1)		134,516	100,701								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119										
37	Interest and Dividend Income (419)		1,841,775	1,430,048								
38	Allowance for Other Funds Used During Construction (419.1)		3,182,665	4,432,452								

39	Miscellaneous Nonoperating Income (421)		31,291,064	4,397,053								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		37,628,562	11,649,554								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)		5,053	2,381								
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		230,192	276,350								
46	Life Insurance (426.2)		20,637,739	21,930,028								
47	Penalties (426.3)			631								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		301,195	484,303								
49	Other Deductions (426.5)		16,238,984	17,267,470								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		37,413,163	39,961,163								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262										
53	Income Taxes-Federal (409.2)	262	(3,091,744)	(19,260,142)								
54	Income Taxes-Other (409.2)	262										
55	Provision for Deferred Inc. Taxes (410.2)	234, 272										
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	2,334,696	2,749,356								



73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		149,675,214	134,075,873								

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,274,706,756	1,140,630,883
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		149,675,214	134,075,873
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			

38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,424,381,970	1,274,706,756
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,424,381,970	1,274,706,756
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

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

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

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	149,675,214	134,075,873
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	209,662,844	201,243,756
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Nuclear Fuel	30,896,814	27,606,716
5.2	Amortization of Deferred Regulatory Gain from Sale-Leaseback	(5,495,268)	(5,495,268)
5.3	Amortization of Corporate-Owned Life Insurance	20,908,067	21,827,344
8	Deferred Income Taxes (Net)	(8,658,360)	(23,859,342)
9	Investment Tax Credit Adjustment (Net)	(1,728,406)	(1,728,407)
10	Net (Increase) Decrease in Receivables	10,890,721	(20,543,067)
11	Net (Increase) Decrease in Inventory	(11,252,894)	(28,986,170)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(1,645,781)	(70,752,030)
14	Net (Increase) Decrease in Other Regulatory Assets	48,957,124	106,473,351
15	Net Increase (Decrease) in Other Regulatory Liabilities	55,993,313	36,437,813
16	(Less) Allowance for Other Funds Used During Construction	3,182,665	4,432,452

17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote): Income from COLI	(26,731,966)	(4,720,512)
18.2	Net (Inc) Dec in Other Current and Accrued Assets	730,556	(1,728,058)
18.3	Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	10,497,010	20,426,567
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	479,516,323	385,846,114
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(499,696,800)	(409,801,113)
27	Gross Additions to Nuclear Fuel	(33,501,972)	(33,744,002)
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	(23,919)	
30	(Less) Allowance for Other Funds Used During Construction	(3,182,665)	(4,432,452)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(530,040,026)	(439,112,663)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		

50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Repayment of Advances Made to Assoc. and Subsidiary Companies		
53.2	Purchase of Securities - Trust	(24,309,529)	(23,486,548)
53.3	Sale of Securities - Trust	5,238,883	8,664,731
53.4	Proceeds from Investment in COLI	115,730,894	33,282,820
53.5	Net Money Pool Lending		9,000,000
53.6	Investment in Corporate-Owned Life Insurance	(12,192,341)	(13,095,134)
53.7	Other Investing Activities	13,297,946	12,175,616
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(432,274,173)	(412,571,178)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Net Money Pool Borrowing	36,700,000	8,000,000
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
67.2	Borrowings Against CSV of COLI	50,166,100	51,607,287
67.3	Other Borrowings from Assoc. and Subsidiary Companies		
70	Cash Provided by Outside Sources (Total 61 thru 69)	86,866,100	59,607,287
72	Payments for Retirement of:		

73	Long-term Debt (b)	(50,000,000)	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Repayment of Borrowings against CSV of COLI	(88,556,694)	(28,004,756)
76.3	Repayment of Other Borrowings from Assoc. and Subsidiary Companies		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(51,690,594)	31,602,531
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(4,448,444)	4,877,467
88	Cash and Cash Equivalents at Beginning of Period	5,813,611	936,144
90	Cash and Cash Equivalents at End of Period	1,365,167	5,813,611

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

**(a). Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities**

	2023 4th Quarter	2022 4th Quarter
Contributions to Nuclear Decommissioning Trust Fund	\$ (5,772,700)	\$ (5,772,700)
Other activity within Nuclear Decommissioning Trust Fund	19,070,646	14,821,817
Other Investing Transmission Line Sale	—	3,126,499
Total Other Investing	\$ 13,297,946	\$ 12,175,616

**(b). Concept: CashAndCashEquivalents**

	2023 4th Quarter	2022 4th Quarter
Balance Sheet, pages 110-111		
Page 110 Line 35 - Cash (131)	\$ 1,365,167	\$ 5,813,611
Page 110 Line 36 - Special Deposits (132-134)	88,357	88,357
Page 110 Line 37 - Working Fund (135)	—	—
<b>Total Balance Sheet</b>	\$ 1,453,524	\$ 5,901,968
Less: Funds on Deposit in 134, not considered	\$ —	\$ —
Cash and Cash Equivalents	(88,357)	(88,357)
<b>Cash and Cash Equivalents at End of Period</b>	\$ 1,365,167	\$ 5,813,611

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

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

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (NOTE 1)**

**Organization**

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

**Basis of Accounting**

The accounting records of Evergy Kansas South are maintained in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases. The accompanying financial statements have been prepared in accordance with the accounting requirements of these regulators, which differ from generally accepted accounting principles (GAAP). Evergy Kansas South classifies certain items in its accompanying Comparative Balance Sheet (primarily debt issuance costs, the components of accumulated deferred income taxes, non-legal cost of removal, certain miscellaneous current and accrued liabilities, current regulatory assets and regulatory liabilities, an entity in which it has a variable interest, and current maturities of long-term debt, among other items) in a manner different than that required by GAAP.

**Use of Estimates**

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

**Subsequent Events**

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

**Cash and Cash Equivalents**

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

**Property, Plant and Equipment**

Evergy Kansas South records the value of property, plant and equipment at cost. For plant, cost includes contracted services, direct labor and materials, indirect charges for engineering and supervision and an allowance for funds used during construction (AFUDC). AFUDC represents the allowed cost of capital used to finance utility construction activity. AFUDC equity funds are included as a non-cash item in other income and AFUDC borrowed funds are a reduction of interest expense. AFUDC is computed by applying a composite rate to qualified construction work in progress. The rates used to compute gross AFUDC are compounded semi-annually and averaged 5.5% in 2023 and 2.9% in 2022.

Evergy Kansas South's amount of AFUDC for borrowed funds was \$11.1 million and \$3.6 million in 2023 and 2022, respectively. Evergy Kansas South had \$3.2 million of AFUDC for equity funds in 2023 and \$4.4 million

in 2022. When property units are retired or otherwise disposed, the original cost, net of salvage, is charged to accumulated depreciation. Repair of property and replacement of items not considered to be units of property are expensed as incurred, except for planned refueling and maintenance outages at Wolf Creek Generating Station (Wolf Creek). As authorized by regulators, the incremental maintenance cost incurred for such outages is deferred and amortized to expense ratably over the period between planned outages.

**Depreciation and Amortization**

Depreciation and amortization of utility plant other than nuclear fuel is computed using the straight-line method over the estimated lives of depreciable property based on rates approved by state regulatory authorities. Annual depreciation rates average approximately 2%. Nuclear fuel is amortized to fuel expense based on the quantity of heat produced during the generation of electricity.

The depreciable lives of property, plant and equipment are 5- to 60-years for generating facilities, 36- to 55-years for transmission facilities, 13- to 53-years for distribution facilities and 5- to 57-years for other facilities.

**Nuclear Plant Decommissioning Costs**

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

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

**Regulatory Accounting**

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

**Cash Surrender Value of Life Insurance**

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

	December 31	
	2023	2022
	(millions)	
Cash surrender value of policies	\$ 1,205.2	\$ 1,243.8
Borrowings against policies	(1,149.8)	(1,187.2)
Corporate-owned life insurance, net	\$ 55.4	\$ 56.6

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

**Fair Value of Financial Instruments**

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

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

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

**Revenue Recognition**

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

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

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

**Allowance for Credit Losses**

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

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

**Asset Impairments**

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

#### Income Taxes

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

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

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

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

#### Supplemental Cash Flow Information

Year Ended December 31	2023	2022
	(millions)	
Cash paid for (received from):		
Interest on financing activities, net of amount capitalized	\$ 25.8	\$ 32.9
Income taxes, net of refunds	24.6	26.0
Non-cash investing activities		
Property, plant and equipment additions	53.7	81.0

Non-cash property, plant and equipment additions in 2022 for Evergy Kansas South include a non-cash addition related to the revision in estimate of various ARO liabilities in 2022. See Note 5 for more details.

#### Renewable Generation Investment

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

#### REVENUE (NOTE 2)

##### Retail Revenues

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

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

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

##### Wholesale Revenues

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

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

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

##### Transmission Revenues

Evergy Kansas South's transmission revenues are generated by the use of its transmission network by the SPP. To enable optimal use of the diverse generating resources in the SPP region, Evergy Kansas South, as well as other transmission owners, allow the SPP to access and operate their transmission networks. As new transmission lines are constructed, they are included in the transmission network available to the SPP. In exchange for providing access, the SPP pays Evergy

Kansas South consideration determined by formula rates approved by FERC, which include the cost to construct and maintain the transmission lines and a return on investment. The price for access to Evergy Kansas South's transmission network is updated annually based on projected costs. Projections are updated to actual costs and the difference is included in subsequent year's prices.

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

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

### **RECEIVABLES (NOTE 3)**

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

Evergy Kansas South sells its retail electric and certain other accounts receivables to Evergy Kansas Central Receivables Company (EKCR) a wholly-owned subsidiary of Evergy Kansas Central. EKCR sells an undivided

percentage ownership interest in Evergy Kansas South's and Evergy Kansas Central's accounts receivables through a receivable sales facility to independent outside investors. In February 2024, EKCR amended the expiration of its receivable sales facility from 2024 to 2025. Prior to the amendment, EKCR's receivable sales facility allowed for \$185.0 million in aggregate outstanding principle amount of borrowings from mid-November through mid-July and then \$200.0 million from mid-July through mid-November. Under the amended terms, effective in March 2024, EKCR's receivable sales facility allows up to \$185.0 million in aggregate outstanding principle amount to be borrowed at any time. To the extent EKCR has qualifying accounts receivable and subject to the bank's discretion, EKCR's receivable sales facility allows for an additional \$65.0 million in aggregate outstanding principle amount to be borrowed at any time.

See Note 10 for more information regarding related party transactions between Evergy Kansas South, Evergy Kansas Central and EKCR. Evergy Kansas South's receivable sale agreement with EKCR expires in 2025.

### **RATE MATTERS AND REGULATION (NOTE 4)**

#### **KCC Proceedings**

##### ***2023 Rate Case Proceeding***

In April 2023, Evergy Kansas Central and Evergy Kansas South filed an application with the KCC to request an increase to Evergy Kansas South's retail revenues of approximately \$100 million. The request reflected a return on equity of 10.25% (with a capital structure composed of 52% equity) and increases related to the recovery of infrastructure investments made to improve reliability and enhance customer service, the inclusion of Evergy Kansas Central's non-regulated 8% ownership share of Jeffrey Energy Center (JEC) in rate base and the management of the previously established end to a COLI program. Evergy Kansas Central and Evergy Kansas South also requested the inclusion of the cost of Persimmon Creek of approximately \$220.9 million. The cost of Persimmon Creek was not included in the approximately \$100 million increase to retail revenue requested in the case but would have resulted in an additional \$10.5 million increase to Evergy Kansas South's retail revenues. The addition of Persimmon Creek is consistent with the preferred plan identified through Evergy Kansas Central's and Evergy Kansas South's integrated resource plan filed with the KCC in June 2023, which identified the wind farm as part of the lowest-cost resource plan to serve customers. Requests for increases in retail revenues in the proceeding were partially offset by significant customer savings and cost reductions.

In September 2023, Evergy Kansas Central, Evergy Kansas South, KCC staff and other intervenors reached a unanimous settlement agreement to settle all issues in the case. The unanimous settlement agreement provided for an increase in retail revenues of \$36.0 million for Evergy Kansas South. The settlement included the recovery of Persimmon Creek costs through a leveled revenue requirement approach at a fixed rate of \$18.6 million for the first 20 years, after which the leveled revenue requirement will be reevaluated. The parties agreed to include Evergy Kansas Central's non-regulated 8% ownership share of JEC in rate base. The fuel costs and wholesale sales associated with Evergy Kansas Central's non-regulated 8% ownership share of JEC will be included in the fuel recovery mechanism effective with the new rates. The settlement included a refund to Evergy Kansas South customers of \$48.3 million amortized over three years to account for the difference between the expected amount of COLI rate credits approved and the actual amount of COLI rate credits received by customers from 1987 through December 31, 2023. This amount was recorded as a regulatory liability as of December 31, 2023 with a corresponding reduction to revenues in 2023. In November 2023, the KCC approved the unanimous settlement agreement. New rates became effective in December 2023.

##### ***2023 Transmission Delivery Charge (TDC)***

In April 2023, the KCC issued an order adjusting Evergy Kansas South's retail prices to include updated transmission costs as reflected in the FERC transmission formula rate (TFR). The new prices were effective in May 2023 and included the adjustments to the 2023 TFR described under "TFR Formal Challenge" within this Note 4. The new prices are expected to decrease Evergy Kansas Central's and Evergy Kansas South's annual retail

revenues by \$22.3 million when compared to 2022. As a part of Evergy Kansas Central's consolidated rate structure, a portion of this annual decrease is attributable to Evergy Kansas South.

##### ***Earnings Review and Sharing Plan (ERSP)***

As part of the 2018 merger settlement agreement with the KCC, Evergy Kansas Central agreed to participate in an ERSP for the years 2019 through 2022. Under the ERSP, Evergy Kansas Central is required to refund to customers 50% of annual earnings in excess of its authorized return on equity of 9.3% to the extent the excess earnings exceed the amount of annual bill credits that Evergy Kansas Central agreed to provide in connection with the merger that resulted in the formation of Evergy. Evergy Kansas South's earnings are included in this calculation.

Evergy Kansas Central estimated its 2022 annual earnings did not result in a refund obligation. Evergy Kansas Central filed its 2022 ERSP calculation with the KCC in March 2023. In May 2023, the KCC approved Evergy Kansas Central's filing. Evergy Kansas South would have been allocated a portion of any potential refund obligation.

#### **FERC Proceedings**

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

##### ***TFR Annual Update***

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

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

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

**TFR Formal Challenge**

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

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

**Regulatory Assets and Liabilities**

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

Management regularly assesses whether regulatory assets and liabilities are probable of future recovery or refund by considering factors such as decisions by KCC or FERC in Evergy Kansas South's rate case filings; decisions in other regulatory proceedings, including decisions related to other companies, including Evergy Metro and Evergy Missouri West, that establish precedent on matters applicable to Evergy Kansas South; and changes in laws and regulations. If recovery or refund of regulatory assets or liabilities is not approved by regulators or is no longer deemed probable, these regulatory assets or liabilities are recognized in the current period results of operations. Evergy Kansas South's continued ability to meet the criteria for recording regulatory assets and liabilities may be affected in the future by restructuring and deregulation in the electric industry or changes in accounting rules. In the event that the criteria no longer applied to any or all of Evergy Kansas South's operations, the related regulatory assets and liabilities would be written off unless an appropriate regulatory recovery mechanism were provided. Additionally, these factors could result in an impairment on utility plant assets.

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

		December 31	
		2023	2022
<b>Regulatory Assets</b>			(millions)
Acquisition adjustment amortization	\$	177.8	\$ 193.1
Pension and post-retirement costs		—	8.0
Taxes recoverable through future rates		95.1	96.8
Depreciation		4.0	4.5
Asset retirement obligations		42.4	34.6
Analog meter unrecovered investment		3.4	5.2
Property taxes		8.5	11.5
Disallowed plant costs		13.5	13.9
La Cygne environmental costs		6.8	7.9
Deferred customer programs		3.0	3.0
February 2021 winter weather event		40.4	61.0
Transmission delivery charge		0.5	—
COVID-19 AAO		6.0	14.7
Other regulatory assets		24.0	29.9
Total regulatory assets	\$	425.4	\$ 484.1
<b>Regulatory Liabilities</b>			
Taxes refundable through future rates	\$	488.4	\$ 499.9
Deferred regulatory gain from sale leaseback		31.6	37.1
Nuclear decommissioning		125.5	103.4
Pension and post-retirement costs		5.1	3.2
Jurisdictional allowance for funds used during construction		14.2	15.3
Accumulated depreciation of retired plants		—	21.2
Fuel recovery mechanism		15.6	1.9
Kansas tax credits		8.4	11.8
TFR refunds		5.4	25.4
COLI rate credits refund		48.3	—
Other regulatory liabilities		29.2	17.9
Total regulatory liabilities	\$	771.7	\$ 737.1

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

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

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

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

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

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

**Analog meter unrecovered investment:** Represents the deferral of unrecovered investment of retired analog meters.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ASSET RETIREMENT OBLIGATIONS (NOTE 5)**

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

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

The KCC requires the owners of Wolf Creek, including Evergy Kansas South's 47% ownership share, to submit an updated decommissioning study every three years. The most recent study was submitted to the KCC in September 2023. As a result of changes in estimates related to the study, Evergy Kansas South recorded an increase to its ARO to decommission Wolf Creek of \$1.6 million in 2023.

The following table summarizes the changes in Evergy Kansas South's AROs for the periods ending December 31, 2023 and 2022.

	2023	2022
		(millions)
Beginning balance, January 1	\$ 464.3	\$ 395.3
Revision in timing and/or estimates		1.6
Settlements		(4.8)
Accretion		28.1
Ending balance	\$ 489.2	\$ 464.3

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

**PENSION PLANS AND POST-RETIREMENT BENEFITS (NOTE 6)**

As a co-owner of Wolf Creek, Evergy Kansas South is responsible for its 47% ownership share of Wolf Creek's pension and post-retirement benefit plans. Evergy Kansas South records pension and post-retirement expense in accordance with rate orders from the KCC that allow the difference between pension and post-retirement costs under GAAP and costs for ratemaking to be recognized as a regulatory asset or liability. This difference between financial and regulatory accounting methods is due to timing and will be eliminated over the life of the plans.

The following pension benefits tables provide information relating to the funded status of the defined benefit pension plan as well as the components of net periodic benefit costs. For financial reporting purposes, the market value of plan assets is the fair value. Net periodic benefit costs reflect total plan benefit costs prior to the effects of capitalization.

	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
<b>Change in projected benefit obligation (PBO)</b>			(millions)	
PBO at January 1	\$ 212.9	\$ 293.4	\$ 4.3	\$ 6.1
Service cost	4.4	7.8	0.1	0.2
Interest cost	11.0	9.1	0.2	0.2
Contribution by participants	—	—	0.8	0.8
Actuarial (gain) loss	8.3	(80.2)	(0.7)	(1.6)
Plan amendments	—	0.3	—	—
Benefits paid	(11.8)	(19.3)	(1.2)	(1.5)
Settlements	(19.9)	—	—	—
Special termination benefits	—	2.7	—	0.1
Other	(0.9)	(0.9)	—	—
PBO at December 31	\$ 204.0	\$ 212.9	\$ 3.5	\$ 4.3
<b>Change in plan assets</b>				
Fair value of plan assets at January 1	\$ 175.7	\$ 210.0	\$ —	\$ —
Actual return on plan assets	20.0	(24.7)	—	0.1
Contributions by employer and participants	2.4	10.3	1.0	1.0
Benefits paid	(11.6)	(19.0)	(1.0)	(1.1)
Settlements	(19.9)	—	—	—
Other	(0.9)	(0.9)	—	—
Fair value of plan assets at December 31	\$ 165.7	\$ 175.7	\$ —	\$ —
<b>Funded status at December 31</b>	\$ (38.3)	\$ (37.2)	\$ (3.5)	\$ (4.3)
<b>Amounts recognized in the balance sheets</b>				
Current pension and other post-retirement liability	\$ (0.4)	\$ (0.4)	\$ (0.3)	\$ (0.4)
Noncurrent pension liability and other post-retirement liability	(37.9)	(36.8)	(3.2)	(3.9)
Net amount recognized before regulatory treatment	(38.3)	(37.2)	(3.5)	(4.3)
Regulatory asset/liability	8.6	8.0	(1.4)	(0.8)
Net amount recognized at December 31	\$ (29.7)	\$ (29.2)	\$ (4.9)	\$ (5.1)
<b>Amounts in regulatory asset/liability not yet recognized as a component of net periodic benefit cost:</b>				
Actuarial (gain) loss	\$ 5.5	\$ 4.4	\$ (1.8)	\$ (1.2)
Prior service cost	3.1	3.6	0.4	0.4
Net amount recognized at December 31	\$ 8.6	\$ 8.0	\$ (1.4)	\$ (0.8)

Actuarial losses for Evergy Kansas South's pension benefit plan for 2023 were primarily driven by a decrease in the discount rate used to measure the benefit obligation as a result of lower market interest rates. Actuarial gains for Evergy Kansas South's pension benefit plan for 2022 were primarily driven by an increase in the discount rate used to measure the benefit obligation as a result of higher market interest rates. See the weighted average assumptions used to determine the benefit obligations in this Note 6 for further information.

Year Ended December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
(millions)				
<b>Components of net periodic benefit costs</b>				
Service cost	\$ 4.4	\$ 7.8	\$ 0.1	\$ 0.2
Interest cost	11.0	9.1	0.2	0.2
Expected return on plan assets	(11.9)	(13.1)	—	—
Prior service cost	0.4	0.4	—	—
Recognized net actuarial (gain) loss	(1.2)	5.6	(0.1)	—
Settlements	0.3	2.7	—	0.2
Net periodic benefit costs before regulatory adjustment	3.0	12.5	0.2	0.6
Regulatory adjustment	0.3	0.6	—	—
Net periodic benefit costs	3.3	13.1	0.2	0.6
<b>Other changes in plan assets and benefit obligations recognized in regulatory assets/liabilities</b>				
Current year net (gain) loss	0.1	(42.4)	(0.7)	(1.7)
Amortization of gain (loss)	1.2	(5.5)	0.1	—
Prior service cost	—	0.3	—	—
Amortizations of prior service cost	(0.4)	(0.4)	—	—
Settlements	(0.3)	—	—	—
Total recognized in regulatory asset/liability	0.6	(48.0)	(0.6)	(1.7)
Total recognized in net periodic benefit cost and regulatory asset/liability	\$ 3.9	\$ (34.9)	\$ (0.4)	\$ (1.1)

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

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

	December 31	
	2023	2022
(millions)		
<b>ABO for defined benefit pension plan</b>	\$ 188.7	\$ 197.7
<b>Pension plan with the PBO in excess of plan assets</b>		
Projected benefit obligation	\$ 204.0	\$ 212.9
Fair value of plan assets	165.7	175.7
<b>Pension plan with the ABO in excess of plan assets</b>		
Accumulated benefit obligation	\$ 188.7	\$ 197.7
Fair value of plan assets	165.7	175.7
<b>Other post-retirement benefit plan with the APBO in excess of plan assets</b>		
Accumulated other post-retirement benefit obligation	\$ 3.5	\$ 4.3

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

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

Weighted-average assumptions used to determine the benefit obligation at December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
Discount rate	5.34 %	5.72 %	5.40 %	5.71 %
Rate of compensation increase	3.81 %	3.81 %	n/a	n/a
Interest crediting rate for cash balance plans	4.00 %	4.00 %	n/a	n/a

Weighted-average assumptions used to determine net costs for the year ended December 31	Pension Benefits		Post-Retirement Benefits	
	2023	2022	2023	2022
Discount rate	5.66 %	3.10 %	5.71 %	2.76 %
Expected long-term return on plan assets	6.80 %	6.80 %	n/a	n/a
Rate of compensation increase	3.81 %	3.81 %	n/a	n/a
Interest crediting rate for cash balance plans	4.00 %	4.00 %	n/a	n/a

Evergy Kansas South expects to contribute \$2.4 million to the pension plan in 2024 to meet Employee Retirement Income Security Act of 1974, as amended (ERISA) funding requirements and regulatory orders. Evergy Kansas South's funding policy is to contribute amounts sufficient to meet the ERISA funding requirements and KCC rate orders plus additional amounts as considered appropriate; therefore, actual contributions may differ from expected contributions. Also in 2024, Evergy Kansas South expects to contribute \$0.4 million to the post-retirement benefit plan.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid through 2033.

	Pension Benefits		Post-Retirement Benefits	
	(millions)			
2024	\$	16.2	\$	0.4
2025		16.0		0.3
2026		16.2		0.3
2027		16.2		0.3
2028		16.3		0.3
2029-2033		79.6		1.2

Evergy Kansas South participates in Evergy's master trust for its qualified pension benefits as of December 31, 2023. This plan is managed in accordance with prudent investor guidelines contained in the ERISA requirements.

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

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

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

#### Fair Value Measurements

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

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

*International equities* - consist of international equity mutual funds. The funds, which are publicly quoted, are valued based on quoted prices in active markets and are categorized as Level 1.

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

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

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

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

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

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

December 31, 2023	Fair Value Measurements Using				Assets measured at NAV
	Total	Level 1	Level 2	Level 3	
			(millions)		
Pension Plans					
Domestic equities	\$ 39.0	\$ 33.1	\$ —	\$ —	5.9
International equities	31.5	31.5	—	—	—
Bond funds	59.9	59.9	—	—	—
Combination debt/equity/other fund	7.8	7.8	—	—	—
Real estate investments	6.1	—	—	—	6.1
Alternative investment funds	19.9	—	—	—	19.9
Short-term investments	1.5	—	—	—	1.5
Total	\$ 165.7	\$ 132.3	\$ —	\$ —	33.4

December 31, 2022	Fair Value Measurements Using				Assets measured at NAV
	Total	Level 1	Level 2	Level 3	
			(millions)		
Pension Plans					
Domestic equities	\$ 41.2	\$ 34.0	\$ —	\$ —	7.2
International equities	33.9	33.9	—	—	—
Bond funds	63.5	63.5	—	—	—
Combination debt/equity/other fund	8.1	8.1	—	—	—
Real estate investments	7.0	—	—	—	7.0
Alternative investment funds	16.8	—	—	—	16.8
Short-term investments	5.2	—	—	—	5.2
Total	\$ 175.7	\$ 139.5	\$ —	\$ —	36.2

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

Assumed annual health care cost growth rates as of December 31	2023	2022
Health care cost trend rate assumed for next year	6.9 %	7.3 %
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	4.5 %	4.5 %
Year that rate reaches ultimate trend	2030	2030

#### Employee Savings Plans

Evergy Kansas South is also responsible for its share of Evergy's defined contribution savings plan (401(k)) that covers substantially all employees and matches employee contributions, subject to limits. Evergy Kansas South's portion of the annual costs of the plans was \$1.6 million in 2023 and \$1.7 million in 2022.

#### LONG-TERM DEBT (NOTE 7)

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

	Year Due	December 31	
		2023	2022
Mortgage Bonds			(millions)
6.15% Series	2023	\$	— \$
6.53% Series	2037		175.0
6.64% Series	2038		100.0
4.30% Series	2044		250.0
Pollution Control Bonds			
3.66% Series <sup>(a)</sup>	2027		21.9
2.50% Series	2031		50.0
3.66% Series <sup>(a)</sup>	2032		14.5
3.66% Series <sup>(a)</sup>	2032		10.0
Unamortized debt discount			(0.4)
Total excluding current maturities		\$	621.0 \$
			671.0

<sup>(a)</sup>Variable rate.

### Mortgage Bonds

The Everygy Kansas South mortgage contains provisions restricting the amount of first mortgage bonds (FMBs) that could be issued. Everygy Kansas South must be in compliance with such restrictions prior to the issuance of additional first mortgage bonds or other secured indebtedness. The amount of Everygy Kansas South FMBs authorized by the Everygy Kansas South Mortgage and Deed of Trust, dated April 1, 1940, as supplemented and amended, is limited to a maximum of \$3.5 billion, unless amended further. FMBs are secured by utility assets. Amounts of additional FMBs that may be issued are subject to property, earnings and certain restrictive provisions, except in connection with certain refundings, of the mortgage. As of December 31, 2023, approximately \$2,878.6 million principal amounts of additional Everygy Kansas South FMBs could be issued under the most restrictive provisions of the mortgage.

In May 2023, Everygy Kansas South repaid its \$50.0 million of 6.15% FMBs at maturity.

### Scheduled Maturities

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

	2024	2025	2026	2027	2028
			(millions)		
Scheduled maturities	\$	— \$	— \$	— \$	21.9 \$
					—

### FAIR VALUE MEASUREMENTS (NOTE 8)

GAAP establishes a hierarchical framework for disclosing the transparency of the inputs utilized in measuring assets and liabilities at fair value. Everygy Kansas South's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the classification of assets and liabilities within the fair value hierarchy levels. In addition, Everygy Kansas South 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 and options contracts.

Level 3 - Significant inputs to pricing have little or no transparency. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation.

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

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

### Fair Value of Long-Term Debt

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

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

	December 31, 2023		December 31, 2022	
	Book Value	Fair Value	Book Value	Fair Value
Long-term debt	\$ 621.0	\$ 601.9	\$ 671.0	\$ 625.3

### Recurring Fair Value Measurements

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

Description	December 31, 2023	Level 1	Level 2	Level 3	NAV
Assets					
Nuclear decommissioning trust <sup>(a)</sup>					
Domestic equity funds	\$ 133.1	\$ 123.3	\$ —	\$ —	9.8
International equity funds	72.6	72.6	—	—	—
Core bond fund	56.2	56.2	—	—	—
High-yield bond fund	29.1	29.1	—	—	—
Emerging markets bond fund	18.3	18.3	—	—	—
Alternative investments fund	37.9	—	—	—	37.9
Real estate securities fund	17.2	—	—	—	17.2
Cash equivalents	0.7	0.7	—	—	—
Total nuclear decommissioning trust	\$ 365.1	\$ 300.2	\$ —	\$ —	64.9

Description	December 31, 2022	Level 1	Level 2	Level 3	NAV
Assets					
Nuclear decommissioning trust <sup>(a)</sup>					
Domestic equity funds	\$ 112.5	\$ 100.4	\$ —	\$ —	12.1
International equity funds	62.9	62.9	—	—	—
Core bond fund	51.0	51.0	—	—	—
High-yield bond fund	25.3	25.3	—	—	—
Emerging markets bond fund	16.0	16.0	—	—	—
Alternative investments fund	31.8	—	—	—	31.8
Real estate securities fund	18.9	—	—	—	18.9
Cash equivalents	0.4	0.4	—	—	—
Total nuclear decommissioning trust	\$ 318.8	\$ 256.0	\$ —	\$ —	62.8

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

Certain Evergy Kansas South investments included in the tables above are measured at NAV as they do not have readily determinable fair values. In certain situations, these investments may have redemption restrictions. The following table provides additional information on these investments.

	December 31, 2023		December 31, 2022		December 31, 2023	
	Fair Value	Unfunded Commitments	Fair Value	Unfunded Commitments	Redemption Frequency	Length of Settlement
(millions)						
Nuclear decommissioning trust:						
Domestic equity funds	\$ 9.8	\$ 1.4	\$ 12.1	\$ 1.5	(a)	(a)
Alternative investments fund <sup>(b)</sup>	37.9	—	31.8	—	Quarterly	65 days
Real estate securities fund <sup>(b)</sup>	17.2	—	18.9	—	Quarterly	65 days
Total	\$ 64.9	\$ 1.4	\$ 62.8	\$ 1.5	—	—

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

<sup>(b)</sup> There is a holdback on final redemptions.

Evergy Kansas South holds equity investments classified as securities in a trust for funding the decommissioning of Wolf Creek. Evergy Kansas South records net realized and unrealized gains and losses on the NDT in a regulatory liability on its balance sheet. Evergy Kansas South recorded net unrealized gains (losses) of \$28.3 million and \$(62.8) million in 2023 and 2022, respectively.

### COMMITMENTS AND CONTINGENCIES (NOTE 9)

## **Environmental Matters**

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

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

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

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

### ***Mercury and Air Toxics Standards (MATS)***

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

### ***Ozone Interstate Transport State Implementation Plans (ITSIP)***

In 2015, the EPA lowered the Ozone National Ambient Air Quality Standards (NAAQS) from 75 ppb to 70 ppb. Impacted states were required to submit ITSIPs in 2018 to comply with the "Good Neighbor Provision" of the Clean Air Act (CAA). The EPA did not act on these ITSIP submissions by the deadline established in the CAA and entered consent decrees establishing deadlines to take final action on various ITSIPs. In April 2022, the EPA published a final approval of the Kansas ITSIP in the Federal Register. In January 2024, the EPA proposed to disapprove the ITSIP for Kansas and four other states. The Kansas ITSIP was previously approved in April 2022. Evergy Kansas South is in the process of reviewing this proposed disapproval of the Kansas ITSIP.

### ***Ozone Interstate Transport Federal Implementation Plans (ITFIP)***

In April 2022, the EPA published in the Federal Register the proposed ITFIP to resolve outstanding "Good Neighbor" obligations with respect to the 2015 Ozone NAAQS for 26 states. This ITFIP would establish a revised Cross-State Air Pollution Rule (CSAPR) ozone season nitrogen oxide (NOx) emissions trading program for electric generating units (EGUs) beginning in 2023 and would limit ozone season NOx emissions from certain industrial stationary sources beginning in 2026. The proposed rule would also establish a new daily backstop NOx emissions rate limit for applicable coal-fired units larger than 100 MW, as well as unit-specific NOx emission rate limits for certain industrial emission units and would feature "dynamic" adjustments of emission budgets for EGUs beginning with ozone season 2025. In March 2023, the EPA issued the final ITFIPs for twenty-three states, which included reduced ozone season NOx budgets for EGUs, and included other features and requirements that were in the proposed version of the rule. While Kansas was not originally included in the ITFIP, in January 2024, the EPA issued a proposal to include Kansas in the ITFIP. If finalized, the ITFIP for Kansas would become effective for the 2025 ozone season beginning in May 2025. Evergy Kansas South is in the process of reviewing the details of this proposal; however, the impact on Evergy Kansas South's operations and the cost to comply could be material.

### ***Particulate Matter National Ambient Air Quality Standards***

In February 2024, the EPA finalized a rule strengthening the primary annual PM2.5 (particulate matter less than 2.5 microns in diameter) NAAQS. The EPA is lowering the primary annual PM2.5 NAAQS from 12.0 µg/m3 (micrograms per cubic meter) to 9.0 µg/m3. The final rule is expected to take effect 60 days after publication in the Federal Register. Evergy Kansas South is in the process of reviewing this final rule, however, due to uncertainty regarding the implementation of this final rule, Evergy Kansas South is unable to accurately assess the impacts on its operations or financial results, but the cost to comply with lower PM2.5 NAAQS could be material.

### ***Regional Haze Rule***

In 1999, the EPA finalized the Regional Haze Rule which aims to restore national parks and wilderness areas to pristine conditions. The rule requires states in coordination with the EPA, the National Park Service, the U.S. Fish and Wildlife Service, the U.S. Forest Service, and other interested parties to develop and implement air quality protection plans to reduce the pollution that causes visibility impairment. There are 156 "Class I" areas across the U.S. that must be restored to pristine conditions by the year 2064. There are no Class I areas in Kansas. States must submit revisions to their Regional Haze Rule SIPs every ten years and the first round was due in 2007. For the second ten-year implementation period, the EPA issued a final rule revision in 2017 that allowed states to submit their SIP revisions by July 2021. Evergy Kansas South has been in contact with the Kansas Department of Health and Environment (KDHE) as it worked to draft its SIP revision. The Kansas SIP revision was placed on public notice in June 2021 and requested no additional emission reductions by electric utilities based on the significant reductions that were achieved during the first implementation period. The EPA provided comments on the Kansas SIP revision in June 2021 that each state is statutorily required to conduct a "four-factor analysis" on at least two sources within the state to help determine if further emission reductions are necessary. The EPA also stated it would be difficult to approve the Kansas SIP revision if at least two four-factor analyses are not conducted on Kansas emission sources. KDHE submitted the Kansas SIP revision in July 2021. In January 2024, the EPA issued a proposal to disapprove the Kansas SIP revision for failing to conduct a four-factor

analysis for at least two emission sources in Kansas. If a Kansas generating unit of Evergy Kansas South is selected for analysis, the possibility exists that the state or the EPA, through a revised SIP or a FIP, could determine that additional operational or physical modifications are required on the generating unit to further reduce emissions. The overall cost of those modifications could be material to Evergy Kansas South.

### ***Greenhouse Gases***

Burning coal and other fossil fuels releases carbon dioxide (CO<sub>2</sub>) and other gases referred to as greenhouse gases (GHG). Various regulations under the CAA limit CO<sub>2</sub> and other GHG emissions, and in addition, other measures are being imposed or offered by individual states, municipalities and regional agreements with the goal of reducing GHG emissions. In May 2023, the EPA proposed GHG regulations that would apply to fossil fuel fired EGUs. The proposal would set CO<sub>2</sub> limitations on emissions from new gas-fired combustion turbines, existing coal, oil and gas-fired steam generating units, and certain existing gas-fired combustion turbines. The proposed CO<sub>2</sub> limitations assume technologies such as carbon capture and sequestration/storage (CCS), hydrogen co-firing, and natural gas co-firing will be utilized. A final rule is expected in the first half of 2024.

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

## **Water**

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

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

#### **Regulation of Coal Combustion Residuals**

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

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

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

#### **Nuclear Insurance**

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

#### **Nuclear Liability Insurance**

Pursuant to the Price-Anderson Act, liability insurance includes coverage against public nuclear liability claims resulting from nuclear incidents to the required limit of public liability, which is approximately \$16.3 billion. This limit of liability consists of the maximum available commercial insurance of \$0.5 billion and the remaining \$15.8 billion is provided through mandatory participation in an industry-wide retrospective assessment program. Under this retrospective assessment program, the owners of Wolf Creek are jointly and severally subject to an assessment of up to \$165.9 million (Evergy Kansas South's share is \$78.0 million), payable at no more than \$24.7 million (Evergy Kansas South's share is \$11.6 million) per incident per year per reactor for any commercial U.S. nuclear reactor qualifying incident. Both the total and yearly assessment is subject to an inflationary adjustment based on the Consumer Price Index and applicable premium taxes. In addition, the U.S. Congress could impose additional revenue-raising measures to pay claims.

#### **Nuclear Property and Accidental Outage Insurance**

The owners of Wolf Creek carry decontamination liability, nuclear property damage and premature nuclear decommissioning liability insurance for Wolf Creek totaling approximately \$2.8 billion. Insurance coverage for non-nuclear property damage accidents total approximately \$2.3 billion. In the event of an extraordinary nuclear accident, insurance proceeds must first be used for reactor stabilization and site decontamination in accordance with a plan mandated by the NRC. Evergy Kansas South's share of any remaining proceeds can be used to pay for property damage or, if certain requirements are met, including decommissioning the plant, toward a shortfall in the nuclear decommissioning trust fund. The owners also carry additional insurance with NEIL to help cover costs of replacement power and other extra expenses incurred during a prolonged outage resulting from accidental property damage at Wolf Creek. If significant losses were incurred at any of the nuclear plants insured under the NEIL policies, the owners of Wolf Creek may be subject to retrospective assessments under the current policies of approximately \$29.1 million (Evergy Kansas South's share is \$13.7 million).

#### **Nuclear Insurance Considerations**

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

#### **Contractual Commitments - Fuel**

Evergy Kansas South's contractual commitments for fuel as of December 31, 2023 are detailed in the following table.

	2024	2025	2026	2027	2028	After 2028	Total
Purchase commitments				(millions)			
Fuel	\$ 68.9	\$ 55.4	\$ 60.2	\$ 30.5	\$ 34.4	\$ 70.3	\$ 319.7

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

**RELATED PARTY TRANSACTIONS AND RELATIONSHIPS (NOTE 10)**

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

**Jointly-Owned Plants, Shared Services and Sale of Accounts Receivable**

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

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

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

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

	2023	(millions)	2022
Evergy Metro billings to Evergy Kansas South	\$	83.7	\$ 185.6
Evergy Kansas Central billings to Evergy Kansas South		105.2	101.1
EKCR billings to Evergy Kansas South		1.7	1.9

**Affiliated Financing**

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

As of December 31, 2023, Evergy Kansas South had a \$44.7 million outstanding payable to Evergy Kansas Central under the money pool. As of December 31, 2022, Evergy Kansas South had an \$8.0 million outstanding receivable from Evergy Kansas Central under the money pool.

Evergy Kansas South currently has planned capital expenditures within twelve months from the date of issuance of the financial statements that it currently does not have the cash on hand or liquidity to fund. Evergy Kansas South could reduce its discretionary capital spending, or in the alternative, Evergy Kansas Central has committed that it will, and has the ability to, provide funding to enable Evergy Kansas South to meet its obligations as they become due through at least one year and a day beyond April 18, 2024.

**Related Party Net Receivables and Payables**

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

	2023	December 31	2022
		(millions)	
Net payable to Evergy Kansas Central	\$	(308.3)	\$ (227.4)
Net receivable from EKCR		10.1	19.7
Net receivable from (payable to) Evergy Missouri West		(0.2)	2.2
Net payable to Evergy Metro		(16.9)	(13.6)
Net payable to Evergy		(14.7)	(13.1)

**Tax Allocation Agreement**

Evergy files a consolidated federal income tax return as well as unitary and combined income tax returns in several state jurisdictions with Kansas and Missouri being the most significant. Income taxes for consolidated or combined subsidiaries are allocated to the subsidiaries based on separate company computations of income or loss. As of December 31, 2023 and 2022, Evergy Kansas South had income taxes payable to Evergy of \$11.6 million.

**SHAREHOLDER'S EQUITY (NOTE 11)**

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

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

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

**TAXES (NOTE 12)**

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

	2023	2022
Current income taxes		(millions)
Federal	\$ 24.6	\$ 34.5
Total	24.6	34.5
Deferred income taxes		
Federal	(7.9)	(21.5)
State	(0.8)	(2.4)
Total	(8.7)	(23.9)
Investment tax credit amortization	(1.7)	(1.7)
Income tax expense	\$ 14.2	\$ 8.9

#### Effective Income Tax Rates

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

	2023	2022
Federal statutory income tax	21.0 %	21.0 %
COLI policies	(8.2)	(6.5)
State income taxes	(0.4)	(1.3)
Flow through depreciation for plant-related differences	(2.3)	(5.9)
Federal tax credits	(0.2)	(0.2)
AFUDC equity	(0.4)	(0.7)
Amortization of federal investment tax credits	(1.1)	(1.2)
Other	0.3	1.0
Effective income tax rate	8.7 %	6.2 %

#### Deferred Income Taxes

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

	December 31	
	2023	2022
Deferred tax assets:		(millions)
Income taxes refundable to customers, net	\$ 72.3	\$ 74.9
Leases	23.5	27.6
Deferred state income taxes	33.4	33.6
Business tax credit carryforward	2.2	3.6
Regulatory liabilities	34.5	26.3
Other	35.4	38.9
Total deferred tax assets	\$ 201.3	\$ 204.9
Deferred tax liabilities:		
Plant-related	\$ (554.0)	\$ (532.9)
Acquisition premium	(37.3)	(40.6)
Leases	(23.5)	(27.6)
Income taxes refundable to customers, net	(13.6)	(13.9)
Regulatory assets	(10.5)	(25.1)
Other	(9.9)	(11.2)
Total deferred tax liabilities	\$ (648.8)	\$ (651.3)
Net deferred income tax liabilities	\$ (447.5)	\$ (446.4)

#### Tax Credit Carryforwards

As of December 31, 2023 and 2022, Evergy Kansas South had \$2.2 million and \$3.6 million, respectively, of federal general business income tax credit carryforwards. The carryforwards relate primarily to research and development tax credits and expire in the years 2037 to 2043.

#### Uncertain Tax Positions

Evergy and its direct and indirect subsidiaries, including Evergy Kansas South, file a consolidated federal income tax return as well as unitary and combined income tax returns in several state jurisdictions with Kansas and

Missouri being the most significant. Evergy is considered open to U.S. federal examination for years after 2009 due to the carryforward of net operating losses and general business income tax credits. With few exceptions, Evergy is no longer subject to state and local tax examinations by tax authorities for years before 2018. As of December 31, 2023, Evergy Kansas South does not have any significant income tax issues under examination.

**Inflation Reduction Act (IRA)**

In 2022, the IRA was signed into law, providing a production tax credit (PTC) for electricity produced by existing nuclear power plants. Evergy Kansas South is still evaluating the IRA, pending the issuance of additional guidance, and its impact to Evergy Kansas South's financial results.

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

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								134,075,873	134,075,873
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								149,675,214	149,675,214
10	Balance of Account 219 at End of Current Quarter/Year									

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

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

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	6,528,393,963	6,528,393,963					
4	Property Under Capital Leases	111,779,958	111,779,958					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	992,075,134	992,075,134					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	7,632,249,055	7,632,249,055					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	397,300,901	397,300,901					
12	Acquisition Adjustments	722,920,473	722,920,473					
13	Total Utility Plant (8 thru 12)	8,752,470,429	8,752,470,429					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	3,351,732,758	3,351,732,758					
15	Net Utility Plant (13 less 14)	5,400,737,671	5,400,737,671					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,330,889,101	2,330,889,101					

19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	297,923,184	297,923,184					
22	Total in Service (18 thru 21)	2,628,812,285	2,628,812,285					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	722,920,473	722,920,473					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,351,732,758	3,351,732,758					

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

(a) Concept: UtilityPlantInServicePropertyUnderCapitalLeases

Property Under Capital Leases includes the following:

Account 101 - Operating Lease - Right of Use	\$	111,698,239
Account 101 - Capital Lease		81,719
Total	\$	111,779,958

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

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

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication	10,270,879	6,154,141		16,425,020	
3	Nuclear Materials	(9,764,466)	40,541,137		30,776,671	
4	Allowance for Funds Used during Construction	(16,143)	441,790		425,647	
5	(Other Overhead Construction Costs, provide details in footnote)	2,628,346	2,589,686		5,225,024	(6,992)
6	SUBTOTAL (Total 2 thru 5)	3,118,615	49,726,754		52,852,362	(6,992)
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)	16,844,245	52,852,362			69,696,607
9	In Reactor (120.3)	101,633,602				101,633,602
10	SUBTOTAL (Total 8 & 9)	118,477,847	52,852,362			171,330,209
11	Spent Nuclear Fuel (120.4)	166,753,636				166,753,636
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	206,125,546		(30,896,814)		237,022,360
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	82,224,552	102,579,116	30,896,814	52,852,362	101,054,493
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					

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

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

(a) Concept: OtherOverheadConstructionCostsNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationAdditions

Other includes:

WCNOC Other	\$	13,216
Consultant Charges		925,810
Labor & Overhead Charges		4,031
Gen Nuclear Fuel		<u>1,646,629</u>
Other	\$	2,589,686

(b) Concept: NuclearMaterialsNuclearFuelInProcessOfRefinementConversionEnrichmentAndFabricationOtherReductions

These are related to transfers from fuel under construction to fuel in stock.

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	45,131					45,131
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	42,494,735	31,781,125	1,186,224			73,089,636
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	42,539,866	31,781,125	1,186,224			73,134,767
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	3,841,526					3,841,526
9	(311) Structures and Improvements	216,310,500	1,655,164	241,805			217,723,859
10	(312) Boiler Plant Equipment	1,222,749,885	8,811,381	2,082,526			1,229,478,740
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	129,935,754	3,818,564	24,903,633			108,850,685

13	(315) Accessory Electric Equipment	63,573,858	2,223,030	227,129			65,569,759
14	(316) Misc. Power Plant Equipment	19,318,666	1,471,406	106,819			20,683,253
15	(317) Asset Retirement Costs for Steam Production	99,116,356					99,116,356
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,754,846,545	17,979,545	27,561,912			1,745,264,178
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights	4,211,935	1,268,714				5,480,649
19	(321) Structures and Improvements	467,500,248	13,904,658	130,627			481,274,279
20	(322) Reactor Plant Equipment	972,850,041	2,128,688				974,978,729
21	(323) Turbogenerator Units	217,914,313	(304)				217,914,009
22	(324) Accessory Electric Equipment	160,465,013	267,328	3,147			160,729,194
23	(325) Misc. Power Plant Equipment	130,382,322	1,666,448				132,048,770
24	(326) Asset Retirement Costs for Nuclear Production	140,720,370			(57,860)		140,662,510
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	2,094,044,242	19,235,532	133,774	(57,860)		2,113,088,140
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						

38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						
40	(343) Prime Movers						
41	(344) Generators	1,809,058					1,809,058
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,809,058					1,809,058
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,850,699,845	37,215,077	27,695,686	(57,860)		3,860,161,376
47	3. Transmission Plant						
48	(350) Land and Land Rights	81,635,251	11,868,667				93,503,918
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	28,181,609	465,530				28,647,139
50	(353) Station Equipment	544,993,525	110,211,165	609,968			654,594,722
51	(354) Towers and Fixtures	7,040,319	3,635,044				10,675,363
52	(355) Poles and Fixtures	683,375,138	89,283,465	21,329			772,637,274
53	(356) Overhead Conductors and Devices	204,721,457	803,481	4,602			205,520,336
54	(357) Underground Conduit	452,422					452,422
55	(358) Underground Conductors and Devices	4,642,243	1,178,983				5,821,226
56	(359) Roads and Trails	19,910					19,910
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,555,061,874	217,446,335	635,899			1,771,872,310
59	4. Distribution Plant						

60	(360) Land and Land Rights	7,925,906	5,557,341	1,055			13,482,192
61	(361) Structures and Improvements	10,580,539	226,231	3,440		(101,580)	10,701,750
62	(362) Station Equipment	217,923,089	16,740,511	147,595			234,516,005
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	272,068,299	21,261,557	1,372,611		167	291,957,412
65	(365) Overhead Conductors and Devices	207,064,237	13,029,412	1,984,940			218,108,709
66	(366) Underground Conduit	65,846,738	4,673,575	350,639		99,258	70,268,932
67	(367) Underground Conductors and Devices	184,830,202	14,742,476	1,055,563		2,155	198,519,270
68	(368) Line Transformers	280,250,820	26,714,604	1,360,039			305,605,385
69	(369) Services	103,644,531	4,630,938	47,942			108,227,527
70	(370) Meters	84,808,234	7,977,516	1,945,893			90,839,857
71	(371) Installations on Customer Premises	595,892					595,892
72	(372) Leased Property on Customer Premises	16,718,570	1,812,378	1,261,649			17,269,299
73	(373) Street Lighting and Signal Systems	43,927,287	2,557,436	497,050			45,987,673
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,496,184,344	119,923,975	10,028,416			1,606,079,903
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						

84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	2,348,544		3,996			2,344,548
87	(390) Structures and Improvements	71,381,702	10,893,938	410,707			81,864,933
88	(391) Office Furniture and Equipment	29,332,794	9,890,288	862,786			38,360,296
89	(392) Transportation Equipment	5,232,834	214,610				5,447,444
90	(393) Stores Equipment	702,511		61,202			641,309
91	(394) Tools, Shop and Garage Equipment	14,087,314	1,616,304	315,281			15,388,337
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment	4,233,553	334,112				4,567,665
94	(397) Communication Equipment	57,099,613	2,399,284	1,056			59,497,841
95	(398) Miscellaneous Equipment	1,108,368					1,108,368
96	SUBTOTAL (Enter Total of lines 86 thru 95)	185,527,233	25,348,536	1,655,028			209,220,741
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)	185,527,233	25,348,536	1,655,028			209,220,741
100	TOTAL (Accounts 101 and 106)	7,130,013,162	431,715,048	41,201,253	(57,860)		7,520,469,097
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)	7,130,013,162	431,715,048	41,201,253	(57,860)		7,520,469,097

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

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
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46						
47	TOTAL					

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
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6				
7				
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21	Other Property:			
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47	TOTAL			

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

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

<b>Line No.</b>	<b>Description of Project (a)</b>	<b>Construction work in progress - Electric (Account 107) (b)</b>
1	Steam-J3 Turbine Major Rebuild 2022	25,429,447
2	Tran-345.15B Benton-Wolf Creek	13,001,561
3	Nucl-Main Transformers (XMA01A/B/C/D) Rep	8,240,387
4	Tran-Waco 138kV Tsub Expansion	7,653,370
5	Tran-Goddard tap - Cowskin 69.58C conver	7,327,555
6	Steam-License Renewal Update Capital	7,185,150
7	Tran-Mead Sub 138kV Land Purchase	6,785,572
8	Tran-Wolf Creek 345kV Blackberry Line	6,626,549
9	Tran-TC Midian- William Bros 161.04	6,471,523
10	Dist-2023 STP Recloser Upgrade - Bel-Air	6,142,070
11	Dist-Waco 138kV Dsub Expansion	6,071,809
12	Gen-STP Private LTE - EKS	5,077,883
13	Steam-LAC2 L-0 LP Turb Blade Replacement	4,709,415
14	Gen-STP Communications - Fiber - EKS	4,484,072
15	Dist-Drum Creek 12kV New Sub DSub	4,414,597
16	Tran-69.41 Marmaton-McKee 69kV Rbld	4,186,766
17	Tran-Greenwood County - Butler 138kV Row	4,149,428
18	Tran-Line 345.12 Neosho-Lacygne	4,056,235
19	Tran-Drum Creek 69kV New Sub TSub	4,006,857
20	Dist-64th St. Substation Rebuild - Dsub	3,750,716
21	Steam-RF22 SU Transformer Component Replace	3,694,246

22	Dist-Westlink 69-12kV Rebuild - Dsub	3,623,746
23	Tran-Altoona - Otter Creek 138kV Row	3,612,326
24	Tran-Ripley TX2 69-12kV Upgrade T Sub	3,313,178
25	Nucl-Plant Computer Digital Upgrade	2,926,956
26	Nucl-Turbine/Turbine Generator Study	2,839,427
27	Tran-Marmaton - Neosho 161kV Rebuild	2,811,203
28	Nucl-Adjust Single Ring block perimeter.	2,672,177
29	Dist-MP West St and Pawnee Road Move	2,550,858
30	Tran-Dearing - Bee Creek Jct 69kV Rbld	2,545,963
31	Tran-Line 138.15A NSES to Liberty	2,513,389
32	Steam-7000HP RCP motor, pump and air cool	2,470,201
33	Tran-Altoona - Otter Creek New 138kV Lin	2,429,228
34	Dist-MP INTE Sub_New Circuit_12-36_ TX#4	2,346,711
35	Tran-345.11 Neosho/Rosehill Struc Replacement	2,318,985
36	Steam-Risk Informed Tech Specs (RITS) & P	2,240,602
37	Sub-MP - Allen to LaHarpe Line Rebuild	2,232,705
38	Nucl-Security Phase 2 Modifications.	2,188,856
39	Tran-Cowskin new 138 Goddard Term	2,184,588
40	Steam-Install Effluent Limit Guidelines	2,153,976
41	Tran-64th St. Substation Rebuild - Tsub	2,075,903
42	Gen-Security Phase III: ESW Pab Tie-in	2,045,235
43	Dist-MP: Elk City 23-6 Rebuild Phase 2	2,043,867
44	Gen-1900 DSO Consolidation	1,924,622
45	Tran-GECT 138 brk replacements 2023	1,903,738
46	Tran-Line 345.12 Neosho to LaCygne	1,870,279
47	Tran-MKEC 138kV Term Equip in Viola Sub	1,838,135
48	Tran-Mossman Sub Land Acquisition	1,832,542
49	Tran-Purchase and Install Metering Equipment	1,824,360

50	Tran-Goddard - Goddard Tap 69.58C Rebuild	1,800,227
51	Steam-J2 Cooling Tower Ring Rebuild 2022	1,777,884
52	Tran-Line 345.01A Burn to Wich	1,732,334
53	Tran-Bee Creek Sub Rem 69kv Wavetraps	1,686,199
54	Dist-MP - KDOT North Junction Getaways	1,536,130
55	Steam-LAC2 Mist Eliminator Trays Repl 202	1,526,766
56	Gen-STP Communications KGE MW Upgrade	1,478,937
57	Tran-Marmaton - Neosho 161kV Reb Row	1,468,972
58	Tran-Mossman-Innovation Line 69.75 Row	1,468,842
59	Tran-Line 138.16 Tioga/Altoona	1,431,461
60	Nucl-Security Phase II System ---CQ DIS	1,371,225
61	Steam-J3 HP IP Inner Cylinder Replacement	1,352,147
62	Nucl-Risk Informed PMs	1,331,799
63	Tran-West Harvey Sub Add 138 - 115kV TX	1,243,409
64	Tran-Dearing - Bee Creek Jct 69kV Row	1,241,952
65	Tran-Frontenac-DePaul 69kV Line	1,221,110
66	Dist-MP: 17th 12-14 Partial Rebuild	1,190,344
67	Tran-Oatville 69kV Brkrs/Ring Bus TSub	1,190,064
68	Dist-MP Butler Rd _ Road Move Project_ 2	1,189,477
69	Nucl-Plant computer modifications for RJ	1,174,993
70	Tran-Halstead-West Harvey 69.49 Rbld	1,166,925
71	Tran-Timber Jct - Timber 69kV Row	1,150,111
72	Dist-MP: Midian Substation New Circuits	1,130,446
73	Dist-MP: Rebuild from K-15 to Rock on 55	1,123,860
74	Tran-Mustang New 161kV Line Row	1,083,997
75	Int-The modernnization of Preventative	1,082,903
76	Steam-LACO Conveyor Load Zones Replace	1,070,823
77	Nucl-Install vehicle barrier system	1,067,938

78	Tran-Neodesha Tap-Neodesha 69kV Rbld Row	1,064,606
79	Dist-Rose Hill 138/12kV TX D Sub	1,053,251
80	Steam-LAC1 Boiler Floor Replacement 2023	1,050,649
81	Dist-Kechi - Provide Back-Up Feed from W	1,039,982
82	Nucl-Capital Pump and Motor Refurbishment	1,037,566
83	Tran-Viola-Clearwater 138kV New Line	1,019,426
84	Int-Microsoft EA, PowerApps, and Azure	1,014,502
85	Steam-Reauthorization for additional fund	1,012,801
86	MINOR ADDITIONS TO:	140,917,879
87	Misc Projects	
43	Total	397,300,901

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

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

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
<b>Section A. Balances and Changes During Year</b>					
1	Balance Beginning of Year	2,203,488,022	2,203,488,022		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	158,109,100	158,109,100		
4	(403.1) Depreciation Expense for Asset Retirement Costs	8,806,924	8,806,924		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	271,531	271,531		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	21,313	21,313		
9.2	Regulatory Assets and Liab.	(677,383)	(677,383)		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	166,531,485	166,531,485		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(39,180,598)	(39,180,598)		
13	Cost of Removal	(32,363,076)	(32,363,076)		
14	Salvage (Credit)	5,938,844	5,938,844		

15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(65,604,830)	(65,604,830)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	26,474,424	(e)26,474,424		
17.2	Net Change in Retirement Work Orders				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,330,889,101	2,330,889,101		
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production	432,210,956	432,210,956		
21	Nuclear Production	1,031,555,904	1,031,555,904		
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	910,144	910,144		
25	Transmission	392,403,907	392,403,907		
26	Distribution	378,625,141	378,625,141		
27	Regional Transmission and Market Operation				
28	General	95,183,049	95,183,049		
29	TOTAL (Enter Total of lines 20 thru 28)	2,330,889,101	2,330,889,101		

FOOTNOTE DATA

(a) Concept: OtherAccounts

Account 151 - railcars.

(b) Concept: OtherAccounts

Amortization of reg liab associated w/AFUDC-CWIP (a/c 254685)	143,856
Amortization of reg liab associated w/AFUDC-CWIP (a/c 254686)	1,066,925
Amort of Meters	(1,888,164)
Total	\$ (677,383)

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

Routine land retirements	5,054
Correction of longstanding OPEB offage	436
ISFSI Reclass Journal Entries	95,789
Transferring account 254701 balance for previously retired plants into account 108011	26,373,145
Total	\$ 26,474,424

Name of Respondent: Every Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Every Kansas South							
2	Wolf Creek Nuclear Operating Corporation							
3	Common Stock - \$1 par value, 47 shares	12/08/1986		47			47	
42	Total Cost of Account 123.1 \$47.00		Total	47			47	

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	29,716,613	36,809,037	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)	69,659,169	29,656,685	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	55,348,705	101,856,296	Electric
8	Transmission Plant (Estimated)	132,893	61,047	Electric
9	Distribution Plant (Estimated)	592,960	518,528	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)	125,733,727	132,092,556	
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)	34,155	(2,142,891)	Electric
17				
18				
19				

20	TOTAL Materials and Supplies	155,484,495	166,758,702	
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15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509	6.00										6.00	
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year	16,720.00		194.00		194.00		194.00		5,238.00		22,540.00	
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year	329.00		329.00		329.00		329.00		8,883.00		10,199.00	
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales	329.00										329.00	
40	Balance-End of Year			329.00		329.00		329.00		8,883.00		9,870.00	

41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												





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

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

<b>(a)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	5,241
Seasonal Allowances	<u>1,486</u>
Total Allowances	6,727
<b>(b)</b> Concept: AllowancesIssuedLessWithheldAllowancesNumber	
Annual Allowances	72
Seasonal Allowances	<u>19</u>
Total Allowances	91
<b>(c)</b> Concept: ChargesToAllowancesInventoryNumber	
Annual Allowances	44
Seasonal Allowances	<u>26</u>
Total Allowances	70
<b>(d)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	5,269
Seasonal Allowances	<u>1,479</u>
Total Allowances	6,748
<b>(e)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	21
Seasonal Allowances	<u>27</u>
Total Allowances	48
<b>(f)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	21
Seasonal Allowances	<u>27</u>
Total Allowances	48 B.14
<b>(g)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	5,262
Seasonal Allowances	<u>1,513</u>
Total Allowances	6,775
<b>(h)</b> Concept: AllowanceInventoryNumber	
Annual Allowances	5,290
Seasonal Allowances	<u>1,506</u>
Total Allowances	6,796

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

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

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

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

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

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
20	Total				
21	<b>Generation Studies</b>				
22	Generation Interconnection Studies: DISIS-2017-001, DISIS-2017-002, DISIS-2018-001, DISIS-2018-002, DISIS-2019-001, DISIS-2020-001, DISIS-2021-001, DISIS-2022-001; DISIS-2023-001	1,470	561700		
39	Total	1,470			
40	Grand Total	1,470			

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

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Rate Difference (08/01-03/02) - Docket No. 05-WSEE-981-RTS 12/28/05 - Amortization period (02/06-08/32)	4,108,534	25,186	407.3	448,295	3,685,425
2	Evergy Kansas South Acquisition Adjustment - Amortization period (04/92-08/35)	193,084,605		406, 115	15,243,522	177,841,083
3	Energy Efficiency Programs Docket No. 11-WSEE-032-TAR, 10-WSEE-141-TAR	2,738,096	3,729,627	440,442,908 <sup>(a)</sup>	3,764,282	2,703,441
4	SmartStar Lawrence - Docket No. 18-WSEE-328-RTS Amortization period (10/18-9/23)	27,496		586	27,496	
5	Ad Valorem Taxes - Docket No. 10-WSEE-362-TAR	11,471,139	(2,956,065)			8,515,074
6	Deferred Future Income Taxes	96,828,108	(1,747,455)			95,080,653
7	Asset Retirement Obligations - Docket No. 05-WSEE-981-RTS 12/28/05	34,567,663	7,874,341			42,442,004
8	Catalyst Costs - Docket No. 18-WSEE-328-RTS Amortization period (10/18-09/23)	2,230,824		407.3	678,957	1,551,867
9	Depreciation Difference - Docket No. 05-WSEE-981-RTS 12/28/05 Amortization period (02/06-09/29)	362,517		407.3	53,733	308,784
10	Disallowed Plant Costs - Docket No. 05-WSEE-981-RTS 12/28/05	13,900,892	1,320,576	407.0	1,671,804	13,549,664
11	La Cygne Environmental Project - Deferred Depreciation and Amortization Docket No. 15-GIME-025-MIS	7,915,710		407.3	1,075,785	6,839,925

12	Deferred Cost of Prepay Program - Docket No. 18-WSEE-328-RTS. Amortization period (10/18-9/23)	17,462		451,910	17,462	
13	Unrecovered Analog Meters - Docket No. 18-WSEE-328-RTS - Amortization period (10/18-9/23)	5,247,720	1,065,169	403.0	2,953,333	3,359,556
14	Grid Security Tracker - Docket No. 18-WSEE-328-RTS - Amortization period (10/18-9/23)	2,224,282	1,700,803	407.3	1,362,327	2,562,758
15	2018 Rate Case Expenses - Docket No. 18-WSEE-328-RTS - Amortization period (10/18-9/23)	149,995	33,332	407	183,327	
16	Energy Supply Agreement - Docket No. 18-WSEE-328-RTS - Amortization period (10/18-9/23)	365,566		253	57,795	307,771
17	Residential Electric vehicle Rate Costs - Docket No. 18-WSEE-328-RTS	39,205	19,074			58,279
18	Covid Accounting Authority Order - Docket No. 20-EKME-454-ACT	14,742,480	2,275,420	407	11,042,813	5,975,087
19	Special Contracts - Docket No. 20-KG&E-112-CON	6,558,098	2,325,372			8,883,470
20	Winter Weather Accounting Authority Order - Docket No. 21-EKME-329-GIE	60,984,439	23,051,971	440,442.0	43,668,102	40,368,308
21	2023 Rate Case Expenses	10,200	225,288			235,488
22	Transportation Electrification - Docket No. 21-EKME-320-TAR	248,596	44,498			293,094
23	TFR/GFR Settlement in Regulatory Asset Docket Nos. ER22-1657, ER23-1762 and ER23-1764	18,321,479	(5,903,489)	407.3	2,069,665	10,348,325
24	Pension Other Comprehensive Income	7,955,473	(8,754,883)	926	(799,410)	
25	Transmission Delivery Charge		472,357			472,357
44	TOTAL	484,100,579	24,801,122		83,519,288	425,382,413

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

(a) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged

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

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

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Corporate-owned Life Insurance	56,622,348	189,050,217	Various	190,210,030	55,462,535
2	La Cygne Lease Refinancing	5,739,668		254.7, 507	850,311	4,889,357
3	Wolf Creek Refuel Outage	11,396,305	1,942,513	234, 524.9, 530.9	9,117,044	4,221,774
4	La Cygne Working Capital	5,200,000				5,200,000
5	Dry Cask Storage	942,100	18,884,931	107, 108, 146, 403, 417.1	22,574,013	(2,746,982)
47	Miscellaneous Work in Progress	6,534,514				6,585,018
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	86,434,935				73,611,702

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

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

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		121,502,938	121,475,697
7	Other	74,911,748	72,309,881
8	TOTAL Electric (Enter Total of lines 2 thru 7)	196,414,686	193,785,578
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other Non-Utility	8,453,920	7,546,461
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	204,868,606	201,332,039

**Notes**

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

(a) Concept: AccumulatedDeferredIncomeTaxes		
Deferred future income taxes due to customers	\$	74,911,748
Deferred state income taxes		33,618,924
Leases		27,554,000
ADIT on Regulatory Liabilities		26,301,000
Deferred compensation		8,970,635
Deferred employee benefit costs		7,985,143
La Cygne dismantling		6,205,827
Accrued Liabilities		4,860,754
Business tax credit carryforward		3,615,712
Other		10,844,863
Total deferred tax assets*	\$	<u>204,868,606</u>
* Includes deferrals related to other income and deductions.		

(b) Concept: AccumulatedDeferredIncomeTaxes		
Deferred future income taxes due to customers	\$	72,309,881
ADIT on Regulatory Liabilities		34,512,765
Deferred state income taxes		33,444,244
Leases		23,456,630
Business tax credit carryforward		2,193,171
Other		35,415,348
Total deferred tax assets*	\$	<u>201,332,039</u>
* Includes deferrals related to other income and deductions.		



3										
4										
5	Total									

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	<b>Donations Received from Stockholders (Account 208)</b>	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	<b>Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	<b>Miscellaneous Paid-In Capital (Account 211)</b>	
14	Beginning Balance Amount	1,095,456,728
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	1,095,456,728
17	<b>Historical Data - Other Paid in Capital</b>	

18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	
40	<u>Total</u>	1,095,456,728

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

21		
22	TOTAL	

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	<sup>(a)</sup> La Cygne PCB Variable, Due 2027	221	21,940,000		626,706			04/28/1994	04/15/ <sup>(e)</sup> 2027	04/28/1994	04/15/2027	21,940,000	747,432
3	<sup>(b)</sup> St Mary's PCB Variable, Due 2032	221	14,500,000		528,452			04/28/1994	04/15/2032	04/28/1994	04/15/2032	14,500,000	493,973
4	<sup>(c)</sup> Wamego PCB Variable, Due 2032	221	10,000,000		428,128			04/28/1994	04/15/2032	04/28/1994	04/15/2032	10,000,000	340,671
5	6.53% First Mortgage Bonds, Due 2037	221	175,000,000		1,062,273			10/15/2007	12/15/2037	10/15/2007	12/15/2037	175,000,000	11,427,500



25	Subtotal												
33	TOTAL		671,440,000									621,440,000	32,802,701

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

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription	
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2023 the interest rate on this bond was 3.80%	
(b) Concept: ClassAndSeriesOfObligationCouponRateDescription	
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2023 the interest rate on this bond was 3.80%	
(c) Concept: ClassAndSeriesOfObligationCouponRateDescription	
Tax Exempt Securities - Interest rate is reset weekly by the Remarketing Agent. At December 31, 2023 the interest rate on this bond was 3.80%	
(d) Concept: BondIssuanceExpense	
This amount is negative due to amounts received as part of the gain on a treasury lock for this debt issuance. These amounts more than offset the expenses associated with the debt issuance.	
(e) Concept: DateOfMaturity	
Reconciliation of Page 257, Line 33, column (i) to Interest on Long Term Debt (427) and Interest on Debt to Assoc Companies (430) on Page 117, Line(s) 62 and 67, Column c:	
Interest on Long Term Debt (427)	32,802,701
Interest on Debt to Assoc Companies (430)	554,795
	33,357,496
Total Interest Expense Pg 117, Line(s) 62 & 67	33,357,496
Total Interest Pg 257, Line 33, column (i)	32,802,701
Difference	554,795
Difference, Use of Capital Contribution	—
Difference, Money Pool Interest	554,795
Difference, Inter Company Late Fee	—
	—

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	149,675,214
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Connection Fees/CIAC	2,697,148
6	Salvage	2,110,183
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	155,068,030
11	Amortization of Regulatory Liabilities and Assets	46,127,434
12	Amortization of Nuclear Fuel	30,896,814
13	Other	(b) 143,376,359
14	Income Recorded on Books Not Included in Return	
15	Corporate-Owned Life Insurance	64,243,359
16	Book Gain on Sale-Leaseback	5,495,268
17	Allowance for Funds Used During Construction	2,173,264
18	Other	(b) 571
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	270,564,715

21	Repairs Capitalized on Books	17,886,382
22	Insurance Reserves	12,757,548
23	Removal Costs	11,835,561
24	Other	6,156,168
27	Federal Tax Net Income	138,838,346
28	Show Computation of Tax:	
29	Federal Tax at 21%	29,156,053
30	Other Federal Income Tax Adjustments	(4,237,021)
31	Other-Federal Income Tax Adjustments	(322,189)
32	Total Federal Income Tax Charged to Accrual	24,596,843

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

**(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn**

Leasehold Amorization	\$	30,735,504
Winter Weather AAO		20,616,132
Net Pension Accrual		17,441,905
Amortization of Acquisition Premium		15,243,522
Non Deductible Income Taxes		14,210,078
Regulatory Energy Cost Adjustment		13,788,943
Covid Deferral		8,767,394
WCNOC Outage Expense		7,174,531
Retired Plants RL		5,127,651
Ad Valorem Tax Adjustment		2,956,065
Amortization of Software		2,748,282
Amortization of Assets		2,438,067
Bond Premium and Debt Costs		858,356
Lobbying, Meals, and Miscellaneous		625,857
PMA Adjustment		351,228
Depreciation to Clearings		292,844
	\$	143,376,359

**(b) Concept: IncomeRecordedOnBooksNotIncludedInReturn**

Income Recorded on Books Not Included in Return - Other		
Taxes Other than Income Reserve Adjustment	\$	571
	\$	571

**(c) Concept: DeductionsOnReturnNotChargedAgainstBookIncome**

Deductions Recorded on Return Not Charged Against Book Income - Other		
Deferred Compensation	\$	3,187,001
LaCygne Lease and Dismantling		1,949,796
Inventory Obsolescence		960,371
Bad Debts		59,000
	\$	6,156,168



9	Operating Tax Reserve	Sales And Use Tax			773,000	0		571		772,429			
10		Other Taxes and Fees											
11	<b>Subtotal Other Tax</b>				773,000	0		571		772,429	0		
12		Ad Valorem Tax			35,703,525	0	68,869,395	70,202,692		34,370,228		71,825,460	
13	<b>Subtotal Property Tax</b>				35,703,525	0	68,869,395	70,202,692		34,370,228	0	71,825,460	
14	Federal	Unemployment Tax			0	0				0		16,628	
15	Kansas	Unemployment Tax			0	0				0		45,323	
16	Other	Unemployment Tax			0	0				0		(881)	
17	<b>Subtotal Unemployment Tax</b>				0	0				0	0	61,070	
18	Workers' Compensation	Other State Tax			0	0				0			
19	Other Taxes Accrued	Other Taxes and Fees			0	0				0		3,712	
20	<b>Subtotal Other State Tax</b>				0	0				0	0	3,712	
21	FICA	Payroll Tax			0	0						5,772,125	
22	<b>Subtotal Payroll Tax</b>				0	0				0	0	5,772,125	
40	TOTAL				48,063,180	0	93,466,238	91,243,211	(3,549,546)	46,736,661	0	105,350,954	

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

(a) Concept: TaxAdjustments

Intercompany Tax Receipts

(b) Concept: TaxesAccruedPrepaidAndCharged

408120 - TOTIT Property Electric	52,537,237
408122 - Ad Valorem Tax Transmission	16,332,158
408123 - Ad Valorem Tax - CR	(8,515,073)
408100 - TOTIT Rider	11,471,138
408130 - TOTIT Gross Receipts	—
Total	<hr/> 71,825,460

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%	(25)						(25)		
3	4%	126,439			411.4	317		126,122		
4	7%									
5	10%	7,389,418			411.4	886,358	2,402	6,505,462		
6	8%	9,041,260			411.4	796,252		8,245,008		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	16,557,092				1,682,927	2,402	14,876,567		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	10%	285,054			411.5	32,516		252,538		
12	8%	113,850			411.5	12,963		100,887		
47	OTHER TOTAL	398,904				45,479		353,425		
48	GRAND TOTAL	16,955,996				1,728,406	2,402	15,229,992		

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

(a) Concept: AccumulatedDeferredInvestmentTaxCreditsAdjustments

Regulatory amortization to account 182.3.

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

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

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Compensation	16,318,450	426,228	3,216,366	2,297,617	15,399,701
2	LaCygne Lease Unit #2 Amortization period (06/05-06/29)	29,551,557				29,551,557
3	Special Projects	6,962,867	182.3	235,718	2,522,368	9,249,517
47	TOTAL	52,832,874		3,452,084	4,819,985	54,200,775



16.2	Other									
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	19,250,738	(735,953)					15,375		18,499,410
18	Classification of TOTAL									
19	Federal Income Tax	15,633,152	(735,953)					(862)		14,898,061
20	State Income Tax	3,617,586						16,237		3,601,349
21	Local Income Tax									

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	874,556,102	7,748,908	20,116				30,642	410.1	3,354,674	885,608,926
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	874,556,102	7,748,908	20,116				30,642		3,354,674	885,608,926
6	Regulatory Assets and Liabilities	(360,902,516)							254	10,770,074	(350,132,442)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	513,653,586	7,748,908	20,116				30,642		14,124,748	535,476,484
10	Classification of TOTAL										
11	Federal Income Tax	517,271,172	8,765,713	20,116				30,642		13,091,707	539,077,834
12	State Income Tax	(3,617,586)	(1,016,805)							1,033,041	(3,601,350)
13	Local Income Tax										

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

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherPropertyAdjustmentsDebitedToAccount

Account 182.3	9,742
Account 411.1	20,900
	<hr/> 30,642

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3		104,435,625	(9,820,487)	6,572,560		3,201,140		27,560,301 <sup>(a)</sup>		23,987,101 <sup>(b)</sup>	81,268,238
4	Income Taxes refundable to customers, net	13,941,505					182.3	905,861	254	545,196	13,580,840
9	TOTAL Electric (Total of lines 3 thru 8)	118,377,130	(9,820,487)	6,572,560		3,201,140		28,466,162		24,532,297	94,849,078
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	<sup>(c)</sup> 118,377,130	(9,820,487)	6,572,560		3,201,140		28,466,162		24,532,297	94,849,078 <sup>(g)</sup>

20	Classification of TOTAL										
21	Federal Income Tax	118,377,130	(9,820,487)	6,572,560		3,201,140		28,466,162		24,532,297	94,849,078
22	State Income Tax										
23	Local Income Tax										

**NOTES**

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsDebitedToAccount

Account 190.6	6,301
Account 190.1	27,554,000
Total	\$ 27,560,301

(b) Concept: AccumulatedDeferredIncomeTaxLiabilitiesOtherAdjustmentsCreditedToAccount

Account 190.2	226,459
Account 411.1	229,097
Account 410.1	74,915
Account 190.1	23,456,630
Total	\$ 23,987,101

(c) Concept: AccumulatedDeferredIncomeTaxesOther

Acquisition premium	40,547,767
Leases	27,554,000
Regulatory assets	25,121,687
Income taxes refundable to customers, net	13,941,505
Other	11,212,171
Total	\$ 118,377,130

(d) Concept: AccumulatedDeferredIncomeTaxesOther

Acquisition premium	37,346,628
Leases	23,456,630
Income taxes refundable to customers, net	13,580,840
Regulatory assets	10,492,879
Other	9,972,101
Total	\$ 94,849,078

Name of Respondent: Eversource Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**OTHER REGULATORY 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	499,856,726			(11,495,643)	488,361,083
2	AFUDC Credits	15,349,144			(1,153,262)	14,195,882
3	Nuclear Decommissioning Trust - Docket No. 05-WSEE-981-RTS 12/28/05	103,351,086			22,109,504	125,460,590
4	Deferred Regulatory Gain on Sale/Leaseback	37,093,145	507	5,495,268		31,597,877
5	Retail Energy Cost Adjustment - Docket No. 05-WSEE-981-RTS 12/28/05	1,857,035			13,788,943	15,645,978
6	Pension Tracker being amortized over 5 years beginning in October 2018 in accordance with Kansas Rate Case Docket No. 18-WSEE-328-RTS; and Pension Other Comprehensive Income	2,329,967	407.3,407.4,926	464,281	1,732,200	3,597,886
7	Accumulated Depreciation Retired Plants - Docket No. 18-WSEE-328-RTS	21,245,494	108	26,373,145	5,127,651	
8	Kansas State Income Tax Change - Docket No. 21-EKME-050-RTS	11,770,462	431	4,210,064	5,069,793	12,630,191
9	OPEB Tracker being amortized over 5 years beginning in October 2018 and tracker amounts being deferred in accordance with Kansas Rate Case Docket 18-WSEE-328-RTS; and OPEB Other Comprehensive Income	821,801	407.3,407.4,926	43,141	720,734	1,499,394
10	Transmission Formula Rate (TFR) - customer refunds resulting from FERC Orders ER22-1205, ER20-1713 and ER20-2044	25,381,194	449.1	20,000,577		5,380,617
11	Regulatory Liability Developer Programs - Long-Term - Docket No. 19-WSEE-061-COM		407.3	471,005	2,072,422	1,601,417
12	COLI Refunds - Docket No. 23-EKCE-775-RTS		407.3	4,022,099	52,287,289	48,265,190

13	Storm Reserve - 23-EKCE-775-RTS		228.1	2,200,561	15,403,926	13,203,365
14	TFR/GFR Settlement in Regulatory Asset Docket Nos. ER22-1657, ER23-1762 and ER23-1764	17,994,732	407.3	2,045,915	(5,719,244)	10,229,573
41	TOTAL	737,050,786		65,326,056	99,944,313	771,669,043

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

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	411,316,012	469,849,663	3,161,889	3,330,071	298,842	295,902
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	324,185,493	358,550,202	3,119,812	3,143,145	40,738	40,726
5	Large (or Ind.) (See Instr. 4)	243,896,642	277,290,939	3,383,914	3,608,580	3,161	3,193
6	(444) Public Street and Highway Lighting	7,029,280	7,158,335	16,713	16,834	164	166
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	986,427,427	1,112,849,139	9,682,328	10,098,630	342,905	339,987
11	(447) Sales for Resale	15,478,534	20,802,048	2,126,376	1,868,214	5	5
12	TOTAL Sales of Electricity	1,001,905,961	1,133,651,187	11,808,704	11,966,844	342,910	339,992
13	(Less) (449.1) Provision for Rate Refunds	11,911,313	52,054,715				

14	TOTAL Revenues Before Prov. for Refunds	989,994,648	1,081,596,472	11,808,704	11,966,844	342,910	339,992
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,018,243	1,402				
17	(451) Miscellaneous Service Revenues	(a)909,342	(g)859,954				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	2,310,145	2,026,143				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	(b)488,400	(d)335,371				
22	(456.1) Revenues from Transmission of Electricity of Others	164,186,412	173,303,549				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	169,912,542	176,526,419				
27	TOTAL Electric Operating Revenues	1,159,907,190	1,258,122,891				

Line12, column (b) includes \$ 1,839,698 of unbilled revenues.

Line12, column (d) includes 69,109 MWH relating to unbilled revenues

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

(a) Concept: MiscellaneousServiceRevenues

Collection Charges	\$	1,490
Connection Charges		457,551
Reconnect Charges		114,642
Disconnect Charges		131,255
Meter Damage Charges		9,920
OK on Arrival Charges		5,419
Other Service Revenue		1,650
Temporary Service Charges		187,415
Total	\$	<u>909,342</u>

(b) Concept: OtherElectricRevenue

Returned Check Service Charges	\$	410,880
Sales Tax Refund Processing Fees		2,520
Kansas Solar Application Fees		—
Sales Tax Adjustments		—
Sale of Equipment		75,000
Total	\$	<u>488,400</u>

(c) Concept: MiscellaneousServiceRevenues

Collection Charges	\$	1,250
Connection Charges		444,440
Reconnect Charges		79,042
Disconnect Charges		132,801
Meter Damage Charges		6,560
OK on Arrival Charges		8,565
Other Service Revenue		2,200
Temporary Service Charges		185,096
Total	\$	<u>859,954</u>

(d) Concept: OtherElectricRevenue

Returned Check Service Charges	\$	333,690
Sales Tax Refund Processing Fees		1,860
Kansas Solar Application Fees		300
Sales Tax Adjustments		(479)
Total	\$	<u>335,371</u>

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

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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41					
42					
43					
44					
45					
46	TOTAL				

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WSREV-Residential Electric Vehicle	1,223	148,427	65	18,815	0.1214
2	WSREVN-Residential Electric Vehicle w/ Net Mtr	16	2,285	1	16,000	0.1428
3	WSRPER-Residential Peak Efficiency	2,222	283,040	172	12,919	0.1274
4	WSRPERNM-Residential Peak Efficiency w/ Net Mtr	8	1,631	2	4,000	0.2039
5	WSRS-Residential Standard	3,128,622	417,325,766	289,916	10,791	0.1334
6	WSRSDGNM-Residential Standard Distrib Generation w/ Net Mtr	9,636	1,404,872	1,695	5,685	0.1458
7	WSRSMU-Residential Standard Multi Unit Svc	386	50,019	27	14,296	0.1296
8	WSRSNM-Residential Standard w/ Net Mtr	1,626	222,868	189	8,603	0.1371
9	WSRSPG-Residential Standard w/ Parallel Generation	97	12,501	7	13,857	0.1289
10	WSRSRCV-Residential Restricted Conservation	3,300	510,647	1,117	2,954	0.1547
11	WSRSRCVNM-Residential Restricted Conservation w/ Net Mtr		174	1		
12	WSRSSLR-Residential Standard w/ Solar	2,729	416,078	199	13,714	0.1525
13	WSSALR-Residential Security Lighting	4,158	995,286	5,383	772	0.2394
14	WSTOU-Residential Time of Use	841	111,990	68	12,368	0.1332

15	Alternative Revenue Programs		(6,496,605)			
16	Amortize Energy Efficiency Rider		(598,985)			
17	Net Metering	9,011				
18	Unbilled Revenue	(1,986)	(3,073,982)			1.5478
41	TOTAL Billed Residential Sales	3,163,875	414,389,994	298,842	10,587	0.1310
42	TOTAL Unbilled Rev. (See Instr. 6)	(1,986)	(3,073,982)			1.5478
43	TOTAL	3,161,889	411,316,012	298,842	10,580	0.1301

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WSBEV-Business Electric Vehicle Charging Svc TOU	909	149,878	2	454,500	0.1649
2	WSDOR-Dedicated Off Peak Svc					
3	WSEIS-Educational Institution Svc	257,543	25,346,517	435	592,053	0.0984
4	WSEISNM-Educational Institution Svc w/ Net Mtr	2,786	274,191	3	928,667	0.0984
5	WSETSD-Electric Transit Svc w/ DRPS	400	41,514	1	400,000	0.1038
6	WSGSS-Generation Substitution Svc	12,694	1,178,145	18	705,222	0.0928
7	WSLGS-Large General Svc	232,207	19,355,626	14	16,586,214	0.0834
8	WSLGSD-Large General Svc w/ DRPS	36,578	2,648,504	3	12,192,667	0.0724
9	WSLGSPPD-Large General Svc Purchased Power w/ DRPS	13,491	1,097,152	1	13,491,000	0.0813
10	WSLGSTRN-Large General Svc Transmission	642	787,106	1	642,000	1.2260
11	WSLGSTRND-Large General Svc Transmission w/ DRPS	5,572	442,764	1	5,572,000	0.0795
12	WSLGSSEC-Large General Svc Secondary	88,914	8,078,764	9	9,879,333	0.0909
13	WSLGSSECD-Large General Svc Secondary w/ DRPS	27,469	2,107,245	3	9,156,333	0.0767
14	WSMGS-Medium General Svc	755,919	74,169,081	404	1,871,087	0.0981
15	WSMGSD-Medium General Svc w/ DRPS	79,125	6,217,466	28	2,825,893	0.0786

16	WSMGSNM-Medium General Svc w/ Net Mtr	385	39,038			0.1014
17	WSMGSPG-Medium General Svc w/ Parallel Generation	1,347	177,467	1	1,347,000	0.1317
18	WSRITODS-Restricted Institution Time of Day	9,898	1,217,947	220	44,991	0.1230
19	WSSALNR-Security Lighting Non-Residential	15,278	3,125,269	5,826	2,622	0.2046
20	WSSES-Standard Educational Svc	72,906	7,696,517	167	436,563	0.1056
21	WSSESD-Standard Educational Svc w/ DRPS	5,654	490,899	11	514,000	0.0868
22	WSSESNM-Standard Educational Svc w/ Net Mtr	7,547	730,373	4	1,886,750	0.0968
23	WSSESNMD-Standard Educational Svc Net Mtr w/ DRPS	1,517	127,807	1	1,517,000	0.0842
24	WSSGS-Small General Svc	1,407,651	167,489,851	31,307	44,963	0.1190
25	WSSGSD-Small General Svc w/ DRPS	34,092	3,983,155	1,151	29,619	0.1168
26	WSSGSNM-Small General Svc w/ Net Mtr	5,223	616,940	52	100,442	0.1181
27	WSSGSNMD-Small General Svc w/ Net Mtr & DRPS	742	83,104	2	371,000	0.1120
28	WSSGSPG-Small General Svc w/ Parallel Generation	58	7,060	1	58,000	0.1217
29	WSSGSRL-Small General Svc Recreational Lighting	1,440	217,288	116	12,414	0.1509
30	WSSGSRLD-Small General Svc Recreational Lighting w/ DRPS	628	81,404	15	41,867	0.1296
31	WSSGSSLR-Small General Svc w/ Solar	313	47,791	6	52,167	0.1527
32	WSSGSUS-Small General Svc UnMetered	302	73,921	106	2,849	0.2448
33	WSSGSUSD-Small General Svc UnMetered w/ DRPS	129	15,902	6	21,500	0.1233
34	WSST-Short Term Svc	2,997	585,867	766	3,913	0.1955
35	WSTESC-Total Electric School & Church	7,656	801,255	57	134,316	0.1047
36	Alternative Revenue Programs		(5,968,844)			
37	Amortize Energy Efficiency Rider		(584,756)			
38	Charging Stations	60	8,391			0.1399
39	Net Metering	1,085				

40	Unbilled Revenue	28,655	1,227,894			0.0429
41	TOTAL Billed Small or Commercial	3,091,157	322,957,599	40,738	75,879	0.1045
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	28,655	1,227,894			0.0429
43	TOTAL Small or Commercial	3,119,812	324,185,493	40,738	76,582	0.1039

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WSGSS-Generation Substitution Svc	20,669	1,920,814	29	712,724	0.0929
2	WSGSSD-Generation Substitution Svc w/ DRPS	1,367	129,850	2	683,500	0.0950
3	WSILP-Industrial & Large Power Svc	437,643	30,845,557	1	437,643,000	0.0705
4	WSLGS-Large General Svc	521,804	42,317,916	27	19,326,074	0.0811
5	WSLGSD-Large General Svc w/ DRPS	367,273	26,089,297	12	30,606,083	0.0710
6	WSLGSSLR-Large General Svc w/ Solar	41,228	3,239,648	1	41,228,000	0.0786
7	WSLGSTRN-Large General Svc Transmission	178,666	16,346,115	9	19,851,778	0.0915
8	WSLGSTRND-Large General Svc Transmission w/ DRPS	26,519	1,895,490	2	13,259,500	0.0715
9	WS Special Contracts	1,308,289	75,104,355	10	130,828,900	0.0574
10	WSLGSSEC-Large General Svc Secondary	42,435	4,205,334	7	6,062,143	0.0991
11	WSLGSSECD-Large General Svc Secondary w/ DRPS	45,088	3,800,912	3	15,029,333	0.0843
12	WSMGS-Medium General Svc	177,316	20,394,149	122	1,453,410	0.1150
13	WSMGSD-Medium General Svc w/ DRPS	16,861	1,856,832	9	1,873,444	0.1101
14	WSMGSNM-Medium General Svc w/ Net Mtr	670	99,672	1	670,000	0.1488
15	WSOPS-Off Peak Svc	11,799	1,115,789	3	3,933,000	0.0946

16	WSSGS-Small General Svc	134,993	16,156,999	2,873	46,987	0.1197
17	WSSGSD-Small General Svc w/ DRPS	2,600	322,260	46	56,522	0.1239
18	WSSGSNM-Small General Svc w/ Net Mtr	214	25,870	4	53,500	0.1209
19	Alternative Revenue Programs		(5,023,309)			
20	Amortize Energy Efficiency Rider		(632,694)			
21	Net Metering	6,040				
22	Unbilled Revenue	42,440	3,685,786			0.0868
41	TOTAL Billed Large (or Ind.) Sales	3,341,474	240,210,856	3,161	1,057,094	0.0719
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	42,440	3,685,786			0.0868
43	TOTAL Large (or Ind.)	3,383,914	243,896,642	3,161	1,070,520	0.0721

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

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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	WSSL-Street Lighting	16,533	7,006,003	135	122,467	0.4238
2	WSTS-Traffic Signal Svc	3	648	4	750	0.2160
3	WSTSD-Traffic Signal Svc w/ DRPS	1	125	1	1,000	0.1250
4	WSTSUS-Traffic Signal Svc UnMetered	176	22,504	24	7,333	0.1279
41	TOTAL Billed Public Street and Highway Lighting	16,713	7,029,280	164	101,909	0.4206
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	16,713	7,029,280	164	101,909	0.4206

Name of Respondent: Everygy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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						
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3						
4						
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41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL			11,911,313		

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	9,613,219	984,587,729	342,905	28,035	0.1024
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	69,109	1,839,698			0.0266
43	TOTAL - All Accounts	9,682,328	986,427,427	342,905	28,236	0.1019

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

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

			(c)								
1	City of Bronson, KS	RQ	Vol. 20	0.366	0.385	0.366	2,044	95,962	39,866		135,828
2	City of Elsmore, KS	RQ	302				410		21,355		21,355
3	City of Mindenmines, MO	RQ	Vol. 20	0.428	0.439	0.428	2,229	111,221	42,736		153,957
4	City of Mulberry, KS	RQ	Vol. 20	0.473	0.517	0.473	2,488	124,527	47,601		172,128
5	City of Savonburg, KS	RQ	298	0.000	0.000	0.000	831		45,519		45,519
6	Southwest Power Pool	OS	1	0.000	0.000	0.000	2,111,473		14,356,843		14,356,843
7	Southwest Power Pool	AD	1	0.000	0.000	0.000	6,901			592,904	592,904
15	Subtotal - RQ						8,002	331,710	197,077		528,787
16	Subtotal-Non-RQ						2,118,374		14,356,843	592,904	14,949,747
17	Total						2,126,376	331,710	14,553,920	592,904	15,478,534

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

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.
(b) Concept: AverageMonthlyCoincidentPeakDemand MW related to Average NCP Demand (Col f) are not loss adjusted.
(c) Concept: OtherChargesRevenueSalesForResale Adjustment to actualize 2022 Energy Charges / Demand Charges

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

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,408,989	3,303,950
5	(501) Fuel	129,973,420	158,605,591
6	(502) Steam Expenses	3,043,033	3,360,950
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	579,367	886,481
10	(506) Miscellaneous Steam Power Expenses	2,895,725	3,616,819
11	(507) Rents	15,045,103	14,784,015
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	154,945,637	184,557,806
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	3,085,376	3,806,713
16	(511) Maintenance of Structures	1,940,938	2,398,112
17	(512) Maintenance of Boiler Plant	9,600,040	13,045,576
18	(513) Maintenance of Electric Plant	1,972,742	1,473,174
19	(514) Maintenance of Miscellaneous Steam Plant	934,523	918,940
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	17,533,619	21,642,515

21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	172,479,256	206,200,321
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	6,051,010	6,329,891
25	(518) Fuel	30,936,490	27,755,822
26	(519) Coolants and Water	3,841,953	3,167,881
27	(520) Steam Expenses	7,792,083	10,998,682
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	1,002,199	1,209,689
31	(524) Miscellaneous Nuclear Power Expenses	29,139,334	28,335,867
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)	78,763,069	77,797,832
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	3,609,233	4,041,063
36	(529) Maintenance of Structures	2,195,447	2,282,879
37	(530) Maintenance of Reactor Plant Equipment	11,746,432	11,469,526
38	(531) Maintenance of Electric Plant	2,020,885	1,998,658
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,093,156	2,508,491
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	21,665,153	22,300,617
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	100,428,222	100,098,449
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		

48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel	3,780	4,004
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	28,475	2,953
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	32,255	6,957
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	1,763	12,787
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		379

73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	1,763	13,166
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	34,018	20,123
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	38,089,595	116,955,499
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	166,067	205,218
78	(557) Other Expenses	7,006,416	6,054,627
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	45,262,078	123,215,344
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	318,203,574	429,534,237
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	366,571	346,985
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	126,092	166,143
87	(561.3) Load Dispatch-Transmission Service and Scheduling	85,216	71,951
88	(561.4) Scheduling, System Control and Dispatch Services	3,478,194	3,271,131
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies	1,470	698
92	(561.8) Reliability, Planning and Standards Development Services	962,896	797,891
93	(562) Station Expenses	282,628	217,784
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	197,691	200,768
95	(564) Underground Lines Expenses	87,013	125,790
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses	141,126,194	151,634,679
98	(567) Rents		

99	TOTAL Operation (Enter Total of Lines 83 thru 98)	146,713,965	156,833,820
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	367,591	379,575
102	(569) Maintenance of Structures	227	
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	936,554	1,233,093
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	812,926	1,904,047
109	(572) Maintenance of Underground Lines	87,013	125,789
110	(573) Maintenance of Miscellaneous Transmission Plant	1,026,806	1,501,401
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,231,117	5,143,905
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	149,945,082	161,977,725
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		

125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	813,097	850,227
135	(581) Load Dispatching	2,656,171	2,447,603
136	(582) Station Expenses	150,652	149,423
137	(583) Overhead Line Expenses	(3,349,873)	324,791
138	(584) Underground Line Expenses	456,300	756,628
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	2,153	7,755
140	(586) Meter Expenses	(989,154)	(387,913)
141	(587) Customer Installations Expenses	29,280	26,206
142	(588) Miscellaneous Expenses	2,531,361	3,445,493
143	(589) Rents	(66,459)	176,029
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	2,233,528	7,796,242
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	148,636	198,628
147	(591) Maintenance of Structures	88	
148	(592) Maintenance of Station Equipment	1,529,159	1,644,789
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	16,218,355	15,820,411

150	(594) Maintenance of Underground Lines	1,607,092	1,913,222
151	(595) Maintenance of Line Transformers	160,649	(78,657)
152	(596) Maintenance of Street Lighting and Signal Systems	53,790	82,083
153	(597) Maintenance of Meters	234,138	195,236
154	(598) Maintenance of Miscellaneous Distribution Plant	4,672,662	3,186,554
155	TOTAL Maintenance (Total of Lines 146 thru 154)	24,624,569	22,962,266
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	26,858,097	30,758,508
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,359,605	1,489,653
160	(902) Meter Reading Expenses	385,222	542,162
161	(903) Customer Records and Collection Expenses	17,582,097	15,914,036
162	(904) Uncollectible Accounts	(59,000)	(293,000)
163	(905) Miscellaneous Customer Accounts Expenses	65,662	51,042
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	19,333,586	17,703,893
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	54,267	234,460
168	(908) Customer Assistance Expenses	545,796	759,015
169	(909) Informational and Instructional Expenses	408,565	610,330
170	(910) Miscellaneous Customer Service and Informational Expenses	661,860	832,655
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	1,670,488	2,436,460
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	123,542	189,927
175	(912) Demonstrating and Selling Expenses	59,624	150,599
176	(913) Advertising Expenses		

177	(916) Miscellaneous Sales Expenses	514,198	579,110
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	697,364	919,636
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	21,328,734	25,280,077
182	(921) Office Supplies and Expenses	8,251,074	7,305,236
183	(Less) (922) Administrative Expenses Transferred-Credit	1,024,819	1,071,884
184	(923) Outside Services Employed	4,029,406	5,038,583
185	(924) Property Insurance	6,160,278	3,356,181
186	(925) Injuries and Damages	3,075,168	3,020,297
187	(926) Employee Pensions and Benefits	18,000,685	43,942,293
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	2,036,865	3,327,437
190	(929) (Less) Duplicate Charges-Cr.	73,704	113,378
191	(930.1) General Advertising Expenses	440	
192	(930.2) Miscellaneous General Expenses	3,027,294	3,507,493
193	(931) Rents	257,811	1,097,623
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	65,069,232	94,689,958
195	Maintenance		
196	(935) Maintenance of General Plant	18,218,506	14,023,569
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	83,287,738	108,713,527
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	599,995,929	752,043,986

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

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

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

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

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

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

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

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

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

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

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

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

					<b>Actual Demand (MW)</b>		<b>POWER EXCHANGES</b>	<b>COST/SETTLEMENT OF POWER</b>
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	Southwest Power Pool	OS	1	0			1,488,374					37,744,307 <sup>(b)</sup>		37,744,307
2	Southwest Power Pool	AD	1	0			(46,264)						(214,423) <sup>(b)</sup>	(214,423)
3	Co-Generation	OS	1	0			18,009					559,711		559,711
15	TOTAL						1,460,119	0	0	0	0	38,304,018	(214,423)	38,089,595

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

(a) Concept: EnergyChargesOfPurchasedPower
Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.
(b) Concept: OtherChargesOfPurchasedPower
Adjustment to actualize 2022 Energy Charges.

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenue (\$) (k+l+m) (n)
1	City of Bronson	Evergy KS South, Inc	City of Bronson	FNO	<sup>(a)</sup> 20	City of Bronson	City of Bronson						<sup>(a)</sup> 42,363	42,
2	City of Elsmore	Evergy KS South, Inc	City of Elsmore	FNO	20	City of Elsmore	City of Elsmore						<sup>(a)</sup> 11,445	11,
3	City of Mindenmines	Evergy KS South, Inc	City of Mindenmines	FNO	20	City of Mindenmines	City of Mindenmines						<sup>(a)</sup> 35,631	35,
4	City of Mulberry	Evergy KS South, Inc	City of Mulberry	FNO	20	City of Mulberry	City of Mulberry						<sup>(a)</sup> 48,656	48,

5	City of Savonburg	Evergy KS South, Inc	City of Savonburg	FNO	<sup>(b)</sup> 6	City of Savonburg	City of Savonburg						<sup>(b)</sup> 28,457	28,
6	Southwest Power Pool	Evergy KS South, Inc	Southwest Power Pool	OS	<sup>(c)</sup> SPP Tariff	Multiple	Multiple						164,019, <sup>(b)</sup> 860	164,019,
35	TOTAL							0	0	0			164,186,412	164,186,

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

(a) Concept: RateScheduleTariffNumber Cost-Based Rate Tariff
(b) Concept: RateScheduleTariffNumber Market Based Wholesale Agreement
(c) Concept: RateScheduleTariffNumber Southwest Power Pool Transmission Opem Access Tariff.
(d) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(h) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Other charges include transmission charges provided under Southwest Power Pool's Open Access Transmission Tariff for Transmission Services.
(i) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers Revenue received per Southwest Power Pool Open Access Transmission Tariff.

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

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

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

17					
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					
47					
48					
49					
40	TOTAL				



14								
15								
16								
	TOTAL		0	0	0	0	0	0

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

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	1,302,984
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	474,835
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	157,587
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Director's Fees and Expenses	736,722
7	Cost of Environmental Reserve	26,319
8	Bank Fees	321,455
9	Other Miscellaneous Expense	38,601
10	Discounts Earned	(31,209)
46	<b>TOTAL</b>	3,027,294

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FOOTNOTE DATA			

<b>(a) Concept: IndustryAssociationDues</b>			
Industry Association Dues			364,087
Company Memberships			672,952
Institute of Nuclear Power Operations			265,945
Nuclear Energy Institute			—
Westinghouse			—
Line 1			<u>1,302,984</u>
<b>(b) Concept: OtherExperimentalAndGeneralResearchExpenses</b>			
Nuclear Power Research Expense			474,835
EPRI Dues/Membership Fees			474,835
Line 3			<u>474,835</u>
<b>(c) Concept: PublicationAndDistributionExpensesForSecuritiesToStockholders</b>			
Other Experimental and General Research Expenses			157,587
EPRI RPA Services			157,587
Line 4			<u>157,587</u>

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

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

Line No.	A. Summary of Depreciation and Amortization Charges					Total (f)
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	
1	Intangible Plant				3,902,913	3,902,913
2	Steam Production Plant	35,982,968	6,431,345	30,564,642		72,978,955
3	Nuclear Production Plant	39,619,286	2,375,579			41,994,865
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	32,020				32,020
7	Transmission Plant	37,185,212				37,185,212
8	Distribution Plant	38,195,909				38,195,909
9	Regional Transmission and Market Operation					
10	General Plant	7,093,705		170,863		7,264,568
11	Common Plant-Electric					
12	TOTAL	158,109,100	8,806,924	30,735,505	3,902,913	201,554,442

**B. Basis for Amortization Charges**

**C. Factors Used in Estimating Depreciation Charges**

Line No.	Account No.	Depreciable Plant Base (in Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rates (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
12	Production- Steam-JEC #1- 311	15,280	42 years, 8 months, 12 days	(1.9)	2.08	200-SC	23 years, 3 months, 19 days
13	Production- Steam-JEC #1- 312	34,788	41 years, 8 months, 12 days	(1.8)	2.24	200-SC	23 years, 3 months, 19 days
14	Production- Steam-JEC #1- 312.02	76,796	27 years, 10 months, 25 days	(1.8)	3.73	200-SC	23 years, 3 months, 19 days
15	Production- Steam-JEC #1- 314	16,624	34 years, 1 month, 6 days	(0.6)	2.83	200-SC	23 years, 3 months, 19 days
16	Production- Steam-JEC #1- 315	11,533	37 years, 10 months, 25 days	(1.8)	2.43	200-SC	23 years, 3 months, 19 days
17	Production- Steam-JEC #1- 316	1,314	35 years, 2 months, 12 days	(0.6)	2.68	200-SC	23 years, 3 months, 19 days
18	Production- Steam-JEC #2- 311	9,150	54 years, 2 months, 12 days	(1.9)	1.48	200-SC	23 years, 3 months, 19 days
19	Production- Steam-JEC #2- 312	31,287	41 years, 7 months, 6 days	(1.8)	2.22	200-SC	23 years, 3 months, 19 days
20	Production- Steam-JEC #2- 312.02	45,422	31 years, 10 months, 25 days	(1.8)	3.04	200-SC	23 years, 3 months, 19 days
21	Production- Steam-JEC #2- 314	16,642	35 years, 10 months, 25 days	(0.6)	2.57	200-SC	23 years, 3 months, 19 days
22	Production- Steam-JEC #2- 315	7,673	39 years, 2 months, 12 days	(1.8)	2.38	200-SC	23 years, 3 months, 19 days
23	Production- Steam-JEC #2- 316	2,124	32 years, 1 month, 6 days	(0.6)	2.89	200-SC	23 years, 3 months, 19 days
24	Production- Steam-JEC #3- 311	14,890	51 years, 2 months, 12 days	(1.9)	1.62	200-SC	23 years, 3 months, 19 days

25	Production- Steam-JEC #3- 312	44,582	42 years, 1 month, 6 days	(1.8)	2.17	200-SC	23 years, 3 months, 19 days
26	<sup>(e)</sup> Production- Steam-JEC #3- 312.02	51,511	33 years, 9 months, 18 days	(1.8)	2.87	200-SC	23 years, 3 months, 19 days
27	Production- Steam-JEC #3- 314	13,412	40 years, 9 months, 18 days	(0.6)	2.19	200-SC	23 years, 3 months, 19 days
28	Production- Steam-JEC #3- 315	9,430	41 years, 1 month, 6 days	(1.8)	2.18	200-SC	23 years, 3 months, 19 days
29	Production- Steam-JEC #3- 316	888	31 years	(0.6)	3.06	200-SC	23 years, 3 months, 19 days
30	Production- Steam-JEC Common-311	29,614	39 years	(1.8)	2.35	200-SC	23 years, 3 months, 19 days
31	Production- Steam-JEC Common-312	25,496	33 years, 2 months, 12 days	(1.8)	3.09	200-SC	23 years, 3 months, 19 days
32	<sup>(d)</sup> Production- Steam-JEC Common-312.01	83	38 years, 8 months, 12 days	(0.6)	2.21	200-SC	23 years, 3 months, 19 days
33	<sup>(e)</sup> Production- Steam-JEC Common-312.02	36,160	30 years, 7 months, 6 days	(1.8)	3.37	200-SC	23 years, 3 months, 19 days
34	Production- Steam-JEC Common-314	3,194	30 years, 1 month, 6 days	(0.6)	3.35	200-SC	23 years, 3 months, 19 days
35	Production- Steam-JEC Common-315	3,358	30 years	(1.8)	3.26	200-SC	23 years, 3 months, 19 days
36	Production- Steam-JEC Common-316	3,987	35 years, 4 months, 24 days	(0.6)	2.6	200-SC	23 years, 3 months, 19 days
37	Production- Steam-La Cygne #1-311	26,639	46 years, 7 months, 6 days	(1.9)	1.84	200-SC	23 years, 3 months, 19 days
38	Production- Steam-La Cygne #1-312	196,991	32 years, 8 months, 12 days	(1.8)	3.21	200-SC	23 years, 3 months, 19 days

39	<a href="#">u</a> Production- Steam-La Cygne #1-312.02	224,679	28 years	(1.8)	3.53	200-SC	23 years, 3 months, 19 days
40	Production- Steam-La Cygne #1-314	45,727	41 years, 9 months, 18 days	(0.6)	2.13	200-SC	23 years, 3 months, 19 days
41	Production- Steam-La Cygne #1-315	19,178	32 years	(1.8)	3.01	200-SC	23 years, 3 months, 19 days
42	Production- Steam-La Cygne #1-316	2,800	32 years, 2 months, 12 days	(0.6)	2.93	200-SC	23 years, 3 months, 19 days
43	Production- Steam-La Cygne #2-311	1,951	36 years	(1.8)	2.59	200-SC	23 years, 3 months, 19 days
44	Production- Steam-La Cygne #2-312	14,522	41 years, 10 months, 25 days	(1.8)	2.36	200-SC	23 years, 3 months, 19 days
45	<a href="#">u</a> Production- Steam-La Cygne #2-312.01	804	59 years, 6 months	(0.6)	1.27	200-SC	23 years, 3 months, 19 days
46	<a href="#">u</a> Production- Steam-La Cygne #2-312.02	96	29 years, 4 months, 24 days	(1.8)	3.31	200-SC	23 years, 3 months, 19 days
47	Production- Steam-La Cygne #2-314	6,076	44 years, 3 months, 19 days	(0.6)	5.12	200-SC	23 years, 3 months, 19 days
48	Production- Steam-La Cygne #2-315	635	47 years, 6 months	(1.9)	2.08	200-SC	23 years, 3 months, 19 days
49	Production- Steam-La Cygne #2-316	617	44 years, 3 months, 19 days	(0.6)	1.94	200-SC	23 years, 3 months, 19 days
50	Production- Steam-La Cygne Common-311	70,524	27 years, 8 months, 12 days	(1.7)	3.7	200-SC	23 years, 3 months, 19 days
51	Production- Steam-La Cygne Common-312	82,895	25 years, 2 months, 12 days	(1.7)	4	200-SC	23 years, 3 months, 19 days
52	<a href="#">u</a> Production- Steam-La Cygne Common-312.01	327	33 years, 1 month, 6 days	(0.6)	2.83	200-SC	23 years, 3 months, 19 days

53	Production- Steam-La Cygne Common-314	1,336	36 years, 3 months, 19 days	(0.6)	2.5	200-SC	23 years, 3 months, 19 days
54	Production- Steam-La Cygne Common-315	3,018	28 years, 6 months	(1.8)	3.47	200-SC	23 years, 3 months, 19 days
55	Production- Steam-La Cygne Common-316	6,672	31 years, 3 months, 19 days	(0.6)	3.07	200-SC	23 years, 3 months, 19 days
56	Production- Steam-G. Evans Common-311	85	29 years, 9 months, 18 days	(0.8)	2.55	200-SC	
57	Production- Nuclear-Wolf Creek-321	468,135	53 years, 7 months, 6 days	(1.5)	1.6	200-SC	27 years, 4 months, 24 days
58	Production- Nuclear-Wolf Creek-322	979,737	42 years, 8 months, 12 days	(0.4)	2.14	200-SC	27 years, 4 months, 24 days
59	Production- Nuclear-Wolf Creek-323	218,979	39 years, 1 month, 6 days		2.38	200-SC	27 years, 6 months
60	Production- Nuclear-Wolf Creek-324	160,465	49 years, 2 months, 12 days		1.77	200-SC	27 years, 4 months, 24 days
61	Production- Nuclear-Wolf Creek-325	130,514	38 years, 4 months, 24 days		2.44	200-SC	27 years, 6 months
62	Production- Diesel Gen-G. Evans-344	1,809	43 years, 7 months, 6 days	(0.8)	1.77	200-SC	29 years, 3 months, 19 days
63	Transmission- 352	28,086	55 years	(10)	1.74	S2	37 years, 3 months, 19 days
64	<sup>(u)</sup> Transmission 352	290	56 years, 7 months, 24 days	(4.4)	1.55	65-R4	31 years, 4 months, 13 days
65	<sup>(s)</sup> Transmission- 352.06	38	55 years	(10)	6.67	S2	15 years
66	Transmission- 353	537,478	58 years	(10)	1.67	R1.5	64 years, 10 months, 25 days
67	<sup>(u)</sup> Transmission 353	58,275	52 years, 7 months, 6 days	(4.9)	2.28	65-R2	29 years, 10 months, 6 days

68	Transmission- 353.06	3,939	58 years	(10)	6.67	R1.5	15 years
69	Transmission- 354	8,858	65 years	(30)	1.43	R3	28 years, 6 months
70	Transmission- 355	681,920	50 years	(25)	2.59	R1.5	31 years, 3 months, 19 days
71	Transmission 355	58	45 years, 10 months, 25 days	(21.8)	1.99	55-R2	28 years, 7 months, 2 days
72	Transmission- 355.06	46,028	50 years	(25)	6.67	R1.5	15 years
73	Transmission- 356	191,567	50 years	(15)	2.46	R2	48 years, 9 months, 18 days
74	Transmission 356	39	41 years, 29 days	(13.1)	1.85	60-R2.5	31 years, 6 months, 10 days
75	Transmission- 356.06	13,514	50 years	(15)	6.67	R2	15 years
76	Transmission- 357	452	65 years		1.06	R3	66 years, 8 months, 12 days
77	Transmission- 358	5,232	49 years		1.99	R4	47 years, 7 months, 6 days
78	Transmission- 359	20	65 years		0.7	R4	64 years, 1 month, 6 days
79	Distribution-361	10,641	65 years, 4 months, 24 days	(20)	1.78	R2.5	50 years, 3 months, 19 days
80	Distribution-362	225,639	65 years, 4 months, 24 days	(15)	1.72	S0.5	52 years
81	Distribution- 362.03	581	65 years, 4 months, 24 days	(15)	1.72	S0.5	52 years
82	Distribution-364	282,013	61 years, 4 months, 24 days	(50)	2.49	R0.5	50 years, 10 months, 25 days
83	Distribution-365	212,586	66 years, 7 months, 6 days	(75)	2.61	R1	52 years, 4 months, 24 days
84	Distribution-366	64,397	70 years, 2 months, 12 days	(35)	1.86	R2.5	56 years, 1 month, 6 days
85	Distribution- 366.01	3,661	70 years, 7 months, 6 days	(35)	1.81	R2.5	46 years, 4 months, 24 days
86	Distribution-367	180,648	55 years, 8 months, 12 days	(30)	2.29	R1.5	43 years, 10 months, 25 days

87	Distribution- 367.01	11,026	56 years, 4 months, 24 days	(35)	2.34	R1.5	40 years, 3 months, 19 days
88	Distribution-368	139,464	47 years, 1 month, 6 days	(10)	2.26	S0	33 years, 4 months, 24 days
89	Distribution- 368.01	144,516	50 years, 7 months, 6 days	(5)	2	L1.5	38 years, 2 months, 12 days
90	Distribution- 368.02	8,948	52 years, 2 months, 12 days	(30)	2.45	R0.5	40 years, 6 months
91	Distribution- 369.01	35,068	63 years, 3 months, 19 days	(40)	2.11	R1	42 years, 3 months, 19 days
92	Distribution- 369.02	70,124	61 years, 3 months, 19 days	(40)	2.22	R1	46 years, 8 months, 12 days
93	Distribution- 369.03	744	64 years, 8 months, 12 days	(40)	1.96	R1	32 years, 10 months, 25 days
94	Distribution-370	26,921	36 years, 11 months, 1 day	(5)	2.3	SC	24 years, 4 months, 2 days
95	Distribution- 370.02	60,904	25 years		3.99	S3	24 years, 4 months, 24 days
96	Distribution-372	16,994	27 years, 1 month, 6 days	(25)	4.69	SC	19 years
97	Distribution-373	44,957	32 years, 7 months, 6 days	(20)	3.64	SC	24 years, 4 months, 24 days
98	General Plant- 390	75,778	45 years, 10 months, 25 days	(5)	1.19	L0.5	34 years, 3 months, 19 days
99	General Plant 390	845	45 years, 10 months, 25 days	(5)	1.19	L0.5	34 years, 3 months, 19 days
100	General Plant- 391	6,281	25 years		4	SQ	17 years, 6 months
101	General Plant 391	5,520	25 years		3.78	SQ	17 years, 2 months, 12 days
102	General Plant- 391.02	12,089	25 years		13.95	SQ	2 years, 6 months
103	General Plant 391.02	9,957	25 years		13.95	SQ	2 years, 6 months
104	General Plant- 392	5,340	13 years, 2 months, 12 days		6.12	O4	11 years, 8 months, 12 days
105	General Plant- 393	672	25 years		4	SQ	15 years, 2 months, 12 days

106	General Plant-394	14,737	25 years		4	SQ	19 years, 1 month, 6 days
107	General Plant-395		25 years		4	SQ	14 years, 4 months, 24 days
108	General Plant-396	4,401	20 years, 7 months, 6 days	5	0.42	SC	14 years, 6 months
109	General Plant-397	58,060	15 years		3.33	SQ	6 years, 4 months, 24 days
110	General Plant <sup>(a)</sup> 397	239	15 years		0.33	SQ	12 years, 6 months
111	General Plant-398	1,108	15 years		5.39	SQ	13 years, 6 months
112	TOTAL	6,481,102					

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FOOTNOTE DATA			

(a) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(b) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(d) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(e) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(f) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(g) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(h) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Pollution Control Equipment
(i) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Railcars
(j) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Structures & Improvements
(k) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(l) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Station Equipment
(m) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(n) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Poles & Fixtures
(o) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Transmission Property Incentive - 15 years
(p) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges Wolf Creek - Overhead Conductors & Devices

(g) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Transmission Property Incentive - 15 years
(t) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Underground Conduit - Residential & Other
(s) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Underground Conduit - Network
(t) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Underground Conductors & Devices - Residential & Other
(u) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Underground Conductors & Devices
(v) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Line Transformers - Underground
(w) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Line Capacitors - Inst.
(x) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Services - Overhead
(y) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Services - Underground - Network
(z) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
AMI Meters
(aa) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Structures & Improvements
(ab) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Office Furniture & Equipment
(ac) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Computers and Electronic Equipment
(ad) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Computers and Electronic Equipment
(ae) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges
Wolf Creek - Communication Equipment
(af) Concept: DepreciablePlantBase
Depreciable Plant Base balances are obtained using a two year average method.

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

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	KANSAS CORPORATION COMMISSION:											
2	KCC Assessment Fees	829,966		829,966		Electric	928	829,966				
3	CURB Assessment Fees	114,603		114,603		Electric	928	114,603				
4	Kansas Regulatory Proceedings		872	872		Electric	928	872				
5	FEDERAL ENERGY REGULATORY COMMISSION:											
6	FERC General		942,187	942,187		Electric	928	985,138				
7	FERC Regulatory Proceedings		149,237	149,237		Electric	928	106,286				
46	TOTAL	944,569	1,092,296	2,036,865				2,036,865				

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

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

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

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.  
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).  
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.  
6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""  
7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	B (1) Research Support to EPRI	Research Support to EPRI			930.2	474,835	
2	B (1) Total					474,835	

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

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	37,948,255		
4	Transmission	751,803		
5	Regional Market			
6	Distribution	(663,907)		
7	Customer Accounts	4,570,635		
8	Customer Service and Informational	658,989		
9	Sales	670,662		
10	Administrative and General	17,058,618		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	60,995,055		
12	Maintenance			
13	Production	13,605,435		
14	Transmission	1,145,933		
15	Regional Market			
16	Distribution	4,813,156		
17	Administrative and General	128,472		
18	TOTAL Maintenance (Total of lines 13 thru 17)	19,692,996		
19	Total Operation and Maintenance			

20	Production (Enter Total of lines 3 and 13)	51,553,690		
21	Transmission (Enter Total of lines 4 and 14)	1,897,736		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	4,149,249		
24	Customer Accounts (Transcribe from line 7)	4,570,635		
25	Customer Service and Informational (Transcribe from line 8)	658,989		
26	Sales (Transcribe from line 9)	670,662		
27	Administrative and General (Enter Total of lines 10 and 17)	17,187,090		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	80,688,051	4,312,461	85,000,512
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			

47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	80,688,051	4,312,461	85,000,512
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	19,986,912	25,828,812	45,815,724
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	19,986,912	25,828,812	45,815,724
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,313,274	1,829,828	6,143,102

74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	4,313,274	1,829,828	6,143,102
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	120.1 Nuclear Fuel	2,326		2,326
80	154 Plant/Materials		87	87
81	183 Preliminary Survey			
82	186 Misc Deferred Debits	46,527	1,087	47,614
83	228 Accumulated Provision	289,652		289,652
84	417-451 Misc Income Deductions	156,299	310	156,609
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	494,804	1,484	496,288
96	TOTAL SALARIES AND WAGES	105,483,041	31,972,585	137,455,626

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

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

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

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	5,521,900	22,443,974	50,731,167	60,004,196
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(2,252,330)	(6,579,499)	(11,434,819)	(15,987,362)
4	Transmission Rights	(12,519,735)	(30,573,915)	(34,250,369)	(37,798,361)
5	Ancillary Services	931,944	1,787,330	3,105,530	3,997,326
6	Other Items (list separately)				
7	MISO RT RSG DIST 1				
8	PJM Bal Oper Reserve				
9	SPP IM Clearing Admin 1A3	169,931	333,387	535,130	698,586
10	SPP IM DR	(222)	(970)	(2,105)	(2,308)
11	SPP IM DRDist	389	12,370	101,254	215,013
12	SPP IM Facilitation Admin 1A4	730,552	1,433,358	2,300,806	3,003,630
13	SPP IM GFACarveOutDist	(4,397)	74,501	642,153	713,297
14	SPP IM GFACarveOutDistMnth	(5,465)	(529,010)	(531,298)	(535,086)
15	SPP IM MiscDly	710,470	1,486,284	1,763,267	1,838,133
16	SPP IM MwpCp	(1,298,979)	(1,607,655)	(2,543,506)	(3,098,316)
17	SPP IM MwpDist	1,719,816	3,094,841	6,318,890	7,428,496
18	SPP IM OclDist	(827,780)	(1,865,637)	(3,738,291)	(4,471,024)
19	SPP IM Oom	(7,598)	(21,974)	(38,242)	(40,258)

20	SPP IM RegAdj	(16,195)	(16,693)	(39,361)	(46,040)
21	SPP IM RegDnMwp	806	93	(2,035)	(5,054)
22	SPP IM RegUpMwp	15	296	(315)	(2,014)
23	SPP IM Rnu	1,966,639	3,665,737	4,882,602	6,616,675
24	SPP IM RsgDist	(1,268)	(3,000)	(2,179)	(2,582)
25	SPP IM TCR Admin 1A2	12,050	26,026	39,840	53,188
46	TOTAL	(5,169,457)	(6,840,156)	17,838,119	22,580,135

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

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

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

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

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

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

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Every Kansas South, Inc.									
1	January	1,656	31	8	1,368	288				
2	February	1,625	1	8	1,344	281				
3	March	1,404	13	11	1,168	236				
4	Total for Quarter 1				3,880	805	0			0
5	April	1,593	19	18	1,377	216				
6	May	1,998	30	16	1,698	300				
7	June	2,541	29	17	2,124	417				
8	Total for Quarter 2				5,199	933	0			0
9	July	2,487	26	17	2,092	397				
10	August	2,731	21	17	2,283	448				
11	September	2,433	5	17	2,047	386				
12	Total for Quarter 3				6,422	1,231	0			0
13	October	1,979	2	17	1,670	309				
14	November	1,465	28	8	1,216	249				
15	December	1,503	19	9	1,262	241				
16	Total for Quarter 4				4,148	799	0			0

17	Total				19,649	3,768	0		0	0
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16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

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

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

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	9,682,328
3	Steam	4,485,512	23	Requirements Sales for Resale (See instruction 4, page 311.)	8,002
4	Nuclear	4,840,538	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,118,374
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	5,623
7	Other	16	27	Total Energy Losses	(1,028,142)
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	9,326,066	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	10,786,185
10	Purchases (other than for Energy Storage)	1,460,119			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			

19	Transmission By Others Losses	
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	10,786,185

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

(a) Concept: EnergyLosses

SPP State Estimator Losses are not included.

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

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

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

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	973,050	359,349	1,434	31	11
30	February	751,949	133,796	1,393	1	9
31	March	840,239	278,439	1,187	13	10
32	April	642,022	142,644	1,379	19	18
33	May	832,390	156,234	1,753	30	17
34	June	1,029,876	124,272	2,223	29	17
35	July	1,147,742	125,580	2,262	18	18
36	August	1,228,993	129,518	2,397	21	17
37	September	897,890	95,285	2,118	5	17
38	October	783,983	156,410	1,712	2	17
39	November	766,034	173,972	1,279	1	9
40	December	892,017	242,875	1,280	19	9
41	Total	10,786,185	2,118,374			

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

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

Line No.	Item (a)	Plant Name: Gordon Evans w/Diesel	Plant Name: Jeffrey 20%	Plant Name: LaCygne 1 (50%)	Plant Name: LaCygne 2 (50%)	Plant Name: Wolf Creek 47%
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam	Steam	Steam	Nuclear
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	Semi-Outdoor	Full Outdoor	Full Outdoor	Full Indoor
3	Year Originally Constructed	1969	1978	1973	1977	1985
4	Year Last Unit was Installed	1969	1983	1973	1977	1985
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	2.86	432.00	436.50	362.93	609.25
6	Net Peak Demand on Plant - MW (60 minutes)		154	375	321	561
7	Plant Hours Connected to Load	12	7,026	6,392	5,897	8,760
8	Net Continuous Plant Capability (Megawatts)					
9	When Not Limited by Condenser Water	3	433	379	334	554
10	When Limited by Condenser Water	3	433	379	334	554
11	Average Number of Employees	4		74	73	713

12	Net Generation, Exclusive of Plant Use - kWh	16,000	1,180,799,000	1,861,230,000	1,443,483,000	4,840,538,000						
13	Cost of Plant: Land and Land Rights	280,395	921,413	2,566,715		4,211,935						
14	Structures and Improvements	79,866	69,642,414	143,196,777	4,804,802	468,768,963						
15	Equipment Costs	1,809,058	425,254,957	865,388,005	133,939,478	1,497,778,282						
16	Asset Retirement Costs		15,430,813	83,685,542		142,328,958						
17	Total cost (total 13 thru 20)	2,169,320	511,249,597	1,094,837,039	138,744,280	2,113,088,139						
18	Cost per KW of Installed Capacity (line 17/5) Including	759	1,183	2,508	382	3,468						
19	Production Expenses: Oper, Supv, & Engr		396,197	1,662,030	1,350,762	6,169,719						
20	Fuel	3,780	61,547,718	39,162,842	29,262,851	30,936,490						
21	Coolants and Water (Nuclear Plants Only)					3,841,953						
22	Steam Expenses		1,243,319	1,040,335	759,379	7,792,083						
23	Steam From Other Sources											
24	Steam Transferred (Cr)											
25	Electric Expenses		268,779	152,064	158,524	1,002,199						
26	Misc Steam (or Nuclear) Power Expenses	14,899	1,646,483	622,495	626,762	28,927,055						
27	Rents			132,141	14,912,962							
28	Allowances		(9)									
29	Maintenance Supervision and Engineering		499,316	1,630,077	955,983	3,609,233						
30	Maintenance of Structures		665,471	634,931	640,536	2,195,447						
31	Maintenance of Boiler (or reactor) Plant		3,008,616	3,477,999	3,113,425	11,746,432						
32	Maintenance of Electric Plant	7,256	1,463,284	274,232	229,732	2,020,885						
33	Maintenance of Misc Steam (or Nuclear) Plant		586,637	173,180	174,706	2,093,156						
34	Total Production Expenses	25,935	71,325,811	48,962,326	52,185,622	100,334,652						
35	Expenses per Net kWh	1.621	0.060	0.026	0.036	0.021						
35	Plant Name	Gordon Evans w/Diesel	Gordon Evans w/Diesel	Jeffrey 20%	Jeffrey 20%	LaCygne 1 (50%)	LaCygne 1 (50%)	LaCygne 1 (50%)	LaCygne 2 (50%)	LaCygne 2 (50%)	Wolf Creek 47%	Wolf Creek 47%
36	Fuel Kind	Coal	Oil	Coal	Oil	BIT-COAL	Coal	Oil	Coal	Oil	Nuclear	Oil

37	Fuel Unit		bbl	T	bbl	T	T	bbl	T	bbl	MMBTU	bbl
38	Quantity (Units) of Fuel Burned		25.000	759,496.000	4,092.000		1,195,929.000	9,018.000	905,299.000	12,082.000	48,508,444.000	601.000
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		138,048.000	8,619.000	138,664.000		8,660.000	136,138.000	8,660.000	136,138.000	1.000	138,013.000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year		125.339	28.703	115.677		27.457	123.312	27.457	123.312	0.649	93.152
41	Average Cost of Fuel per Unit Burned		151.200	31.340	133.603		28.195	126.328	28.360	123.388	6.483	66.015
42	Average Cost of Fuel Burned per Million BTU		25.880	1.834	22.900		1.628	22.177	1.631	21.660	1.000	11.385
43	Average Cost of Fuel Burned per kWh Net Gen		0.024	0.024			0.019		0.019			0.064
44	Average BTU per kWh Net Generation		9,125.000	10,934.647			11,151.888		10,954.456			10,022.012

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

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

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

17	Equipment Costs	0
18	Roads, Railroads, and Bridges	0
19	Asset Retirement Costs	0
20	Total cost (total 13 thru 20)	0
21	Cost per KW of Installed Capacity (line 20 / 5)	0.000
22	<b>Production Expenses</b>	
23	Operation Supervision and Engineering	0
24	Water for Power	0
25	Hydraulic Expenses	0
26	Electric Expenses	0
27	Misc Hydraulic Power Generation Expenses	0
28	Rents	0
29	Maintenance Supervision and Engineering	0
30	Maintenance of Structures	0
31	Maintenance of Reservoirs, Dams, and Waterways	0
32	Maintenance of Electric Plant	0
33	Maintenance of Misc Hydraulic Plant	0
34	Total Production Expenses (total 23 thru 33)	0
35	Expenses per net kWh	0

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

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

Line No.	Item (a)	FERC Licensed Project No. — Plant Name: —
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	<b>Cost of Plant</b>	
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	<b>Production Expenses</b>	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	





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44													
45													
46													



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32														
33														
34														
35	TOTAL			0	0	0	0	0	0	0	0	0	0	0



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35									
36	TOTAL			0	0	0	0	0	0

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

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

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT TA	
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	01 Wichita KPL-KGE Tie	Wichita Sub	345.00	345.00	HFW	60.67		1	795.0 ACSR			0		
2	09 Wichita	Woodring KGE-OGE Tie	345.00	345.00	HFW	29.67		1	795.0 ACSR			0		
3	09 Wichita	Woodring KGE-OGE Tie	345.00	345.00	HFS	30.32		1	795.0 ACSR			0		
4	10 Wichita Sub	Benton Sub	345.00	345.00	HFW	19.76		1	954.0 ACSR			0		
5	10 Benton Sub	Rose Hill Sub	345.00	345.00	HFW	9.87		1	954.0 ACSR			0		
6	10 Benton Sub	Rose Hill Sub	345.00	345.00	ST	5.60		1	954.0 ACSR			0		

7	11 Rose Hill Sub	Latham Sub	345.00	345.00	HFW	30.44		1	954.0 ACSR			0	
8	11 Latham Sub	Str 593	345.00	345.00	HFS	6.88		1	954.0 ACSR			0	
9	11 Str 593	Caney Sub	345.00	345.00	HFW	1.18		1	954.0 ACSR			0	
10	11 Caney Sub	Str. 135.02	345.00	345.00	HFW	58.50						0	
11	Caney Sub	Neosho Sub	345.00	345.00	MPS	58.54		1	1590 KCM- ACSR			0	
12	Neosho Ridge Sub	Neosho	345.00	345.00	HFW & MPS	17.07		1	954.0 ACSR			0	
13	12 Neosho 345 Sub	LaCygne KGE- KCPL Tie	345.00	345.00	HFW	82.44		1	954.0 ACSR			0	
14	12 Neosho 345 Sub	LaCygne KGE- KCPL Tie	345.00	345.00	ST	1.08		1	954.0 ACSR			0	
15	13 Neosho 345 Sub	Northeastern KGE-AEP Tie	345.00	345.00	HFW	23.53		1	795.0 ACSR			0	
16	14 Neosho 345 Sub	Morgan KGE- AECI Tie	345.00	345.00	HFW	31.01		1	795.0 ACSR			0	
17	15 Wolf Creek Sub	Benton Sub	345.00	345.00	ST	3.22		1	954.0 ACSR			0	
18	15 Wolf Creek Sub	Benton Sub	345.00	345.00	HFW	98.82		1	954.0 ACSR			0	
19	16 Wolf Creek Sub	Rose Hill Sub	345.00	345.00	HFW	97.89		1	954.0 ACSR			0	
20	19S Reno County Sub	Wichita 345 Sub	345.00	345.00	ST	43.16		1	1192.5 ACSR			0	
21	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SPS	17.11		1	1590 KCM- ACSR			0	
22	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SHF	32.36		1	1590 KCM- ACSR			0	
23												0	
24	161 kV LINES:											0	
25	04 Str.848	Str. 604	161.00	161.00	HFW			1	250 CU			0	
26	Str. 604	Midian Sub	161.00	161.00	HFW	65.93		1				0	

27	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	2.23		1	636.0 ACSR			0	
28	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	0.21		1	795.0 ACSR			0	
29	07 NEOSHO	STR 22	161.00	161.00	SPS	2.67		1	795 ACSR				
30	07 NEOSHO	STR 193	161.00	161.00	LS	(2.49)		1	4/O COPPER				
31	08 Neosho Sub	Marmaton Sub	161.00	161.00	HFW	38.88		1	336.0 ACSR			0	
32	08 Neosho Sub	Marmaton Sub	161.00	161.00	ST		0.21	2	336.0 ACSR			0	
33	08 NEOSHO	STR 30	161.00	161.00	SPS, HPS	4.00		1	1192 ACSR				
34	08 NEOSHO	STR 33	161.00	161.00	LS, HPW	(4.24)		1	336 ACSR				
35	09 Marmaton Sub	Litchfield Sub	161.00	161.00	HFW	40.62		1	795.0 ACSR			0	
36	09 Litchfield Sub	Asbury KGE-EDE Tie	161.00	161.00	HFW	1.51		1	795.0 ACSR			0	
37	09 Str 107 (Note 1 - See below)	Str 108	161.00	161.00								0	
38	10 Neosho 161 Sub	Neosho 345 Sub	161.00	161.00	HFW	0.30		1	954.0 ACSR			0	
39	NOTE: LINE 345,15 - WOLF CREEK - LACYGNE ASSESTS HAVE TRANSFERRED FROM KGE TO EVERGY METRO												
40	11 Neosho	Baker	161.00	161.00	SPW,MPW								
41	11 Baker	Litchfield Sub	161.00	161.00	SPW,MPW								
42	138 kV LINES:												
43	01 Butler	Otter Creek	138.00	138.00	MPS	33.69		1	1192 ACSR				
44	01 Otter Creek	STR 435	138.00	138.00	MPS	0.25		1	1192 ACSR				

45	01 Butler	STR 435	138.00	138.00	LS	(33.60)		1	266 ACSR					
46	01 MIDIAN	BUTLER (STR 661)	138.00	138.00	SPW, SPS	14.00		1	477 ACSR					
47	01 MIDIAN	BUTLER (STR 661)	138.00	138.00	LS	(0.32)		1	477 ACSR					
48	01 Neosho Sub	Altoona Sub	138.00	138.00	SPW	0.46		1	795.0 ACSR					
49	01 Neosho Sub	Altoona Sub	138.00	138.00	ST	32.85		1	266.8 ACSR					
50	01 Altoona Sub	Butler Sub	138.00	138.00	ST & HFW	70.62		1	266.8 ACSR					
51	01 Butler Sub	Midian Sub	138.00	138.00	ST	3.00		1	477.0 ACSR					
52	02 El Paso Sub	Weaver Sub	138.00	138.00	HFW	12.83		1	477.0 ACSR					
53	02 El Paso Sub	Weaver Sub	138.00	138.00	ST	0.05		1	477.0 ACSR					
54	03 Murray Gill Sub	El Paso Sub	138.00	138.00	HFW	9.18		1	954.0 ACSR					
55	03 Murray Gill Sub	El Paso Sub	138.00	138.00	ST	1.69		1	954.0 ACSR					
56	04 Weaver Sub	Butler Sub	138.00	138.00	SPW	2.28		1	477.0 ACSR					
57	04 Weaver Sub	Butler Sub	138.00	138.00	HFW	15.00		1	477.0 ACSR					
58	04 Weaver Sub	Butler Sub	138.00	138.00	SPS	15.94		1	477.0 ACSR					
59	04 Weaver Sub	Butler Sub	138.00	138.00	ST	0.81		1	477.0 ACSR					
60	05A El Paso Sub	Sumner County Sub	138.00	138.00	HFW	0.04	0.04	2	477.0 ACSR					
61	05A El Paso Sub	Creswell Sub	138.00	138.00	HFW	37.18		1	477.0 ACSR					
62	05A El Paso Sub	Creswell Sub	138.00	138.00	ST	0.07		1	3" SP AL					
63	05A El Paso Sub	Creswell Sub	138.00	138.00	ST		0.03	1	477.0 ACSR					

64	05A El Paso Sub	Creswell Sub	138.00	138.00	CONC	0.62	0.62	1	477.0 ACSR					
65	05A El Paso Sub	Creswell Sub	138.00	138.00	SHF		6.33	2	1192.5 ACSR					
66	05B Creswell Sub	White Eagle KGE-OGE Tie	138.00	138.00	HFW	6.07		1	477.0 ACSR					
67	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPW	0.19		1	954.0 ACSR					
68	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPS	6.02		1	1192.5 ACSR					
69	06 Murray Gill Sub	Hoover Sub	138.00	138.00	ST	1.80		1	954.0 ACSR					
70	06-Murray Gill Sub	Hoover Sub	138.00	138.00	ST	0.06	1.51	1	954.0 ACSR					
71	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	SPS	2.68		1	666.0 ACSR					
72	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	HFW	3.92		1	666.0 ACSR					
73	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST	0.03		1	666.0 ACSR					
74	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST		0.06	1	954.0 ACSR					
75	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	HFW	12.01		1	666.0 ACSR					
76	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.62		2	666.0 ACSR					
77	08-Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.03		1	666.0 ACSR					
78	08 Gordan Evans Sub	Zoo Sub	138.00	138.00	MPS	0.09		1	1192 ACSR					
79	08 OLD STR 97	OLD STR 98	138.00	138.00	HFW	(0.14)		1	666 ACSR					
80	09 Benton Sub	Chisholm Sub	138.00	138.00	SPS	4.64		1	477.0 ACSR					
81	09 Benton Sub	STR 54.01	138.00	138.00	HFW, MPS	9.00		1	666.0 ACSR, 1192 ACSR					
82	09 STR 54.01	Park City Sub	138.00	138.00	MPS	0.05		1	1192 ACSR					

83	09 Park City Sub	STR 54.02	138.00	138.00	MPS	0.05		1	1192 ACSR					
84	09 STR 54.02	Chisholm	138.00	138.00	HFW, MPS	1.44		1	666.0 ACSR, 1192 ACSR					
85	09 STR 54.01	STR 54.02	138.00	138.00	HFW	(0.06)		1	666 ACSR					
86	10 Benton Sub	Northeast Sub	138.00	138.00	ST	0.04		1	3" SP AL					
87	10 Benton Sub	Northeast Sub	138.00	138.00	HFW	3.98		1	666.0 ACSR					
88	10 Benton Sub	Northeast Sub	138.00	138.00	SPS		4.64	1	477.0 ACSR					
89	10 Benton Sub	Northeast Sub	138.00	138.00	ST	1.23		1	666.0 ACSR					
90	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS		14.62	1	1192 ACSR					
91	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS	0.06		1	1192 ACSR					
92	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	HFW	7.86		1	666.0 ACSR					
93	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	ST	0.44		1	666.0 ACSR					
94	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	SPS	3.94		1	954.0 ACSR					
95	13 Murray Gill Sub	Clearwater Sub	138.00	138.00	SHF	7.96		1	1192 ACSR					
96	13 Clearwater Sub	Harper Sub	138.00	138.00	HFW									
97	14 Halstead Sub	Moundridge Sub	138.00	138.00	SPS	2.18	8.98	1	1192 ACSR					
98	15 Neosho Sub	Liberty/Dearing Sub	138.00	138.00	HFW	41.19		1	795.0 ACSR					
99	16 Altoona Sub	Tioga Sub	138.00	138.00	HFW	16.38		1	477.0 ACSR					
100	17 Dearing Sub	Bartlesville KGE-AEP Tie	138.00	138.00	HFW	3.91		1	795.0 ACSR					
101	18 Northeast Sub	Weaver Sub	138.00	138.00	SPS	0.27		1	795.0 ACSR					

102	18 Northeast Sub	Weaver Sub	138.00	138.00	ST		0.84	1	795.0 ACSR					
103	18 Northeast Sub	Weaver Sub	138.00	138.00	SPW	0.29		1	795.0 ACSR					
104	18 Northeast Sub	Weaver Sub	138.00	138.00	HFW	10.29		1	795.0 ACSR					
105	19 Gordon Evans Sub	Wichita 345 Sub	138.00	138.00	ST	0.19		1	795.0 ACSR					
106	20 Dearing Sub	Montgomery Sub	138.00	138.00	HFW	11.45		1	795.0 ACSR					
107	21 Rose Hill Sub	El Paso Sub	138.00	138.00	SPS		6.52	1	954.0 ACSR					
108	21 Rose Hill Sub	El Paso Sub	138.00	138.00	HFW	1.74		1	954.0 ACSR					
109	21 Rose Hill Sub	El Paso Sub	138.00	138.00	ST	0.11		1	954.0 ACSR					
110	22 Murray Gill Sub	Waco Jct	138.00	138.00	SPW	0.65		1	954.0 ACSR					
111	22 Waco Jct	Waco Sub	138.00	138.00	SPW	1.23	1.23	2	954.0 ACSR					
112	22 Waco Jct	Centennial Sub	138.00	138.00	SPW	8.37		1	954.0 ACSR					
113	22 Centennial Sub	Cowskin Sub	138.00	138.00	ST	0.02		1	3" SP AL					
114	22 Centennial Sub	Cowskin Sub	138.00	138.00	SPW,SPS	3.26		1	Various					
115	23 Canal Sub	17th Street Sub	138.00	138.00	SPS	0.47		1	954.0 ACSR					
116	23 Canal Sub	17th Street Sub	138.00	138.00	SPW	4.40		1	954.0 ACSR					
117	23 Canal Sub	17th Street Sub	138.00	138.00	SPS	0.47		1	954.0 ACSR					
118	24 Neosho 345 Sub	Neosho SES Sub	138.00	138.00	HFW	0.30		1	1192 ACSR					
119	25 Montgomery Sub	Taylor Sub	138.00	138.00	SPW	1.86		1	954.0 ACSR					
120	25 Taylor Sub	Altoona Sub	138.00	138.00	SPW	2.75		1	954.0 ACSR					

121	25 Taylor Sub	Altoona Sub	138.00	138.00	HFW	7.54		1	954.0 ACSR					
122	25 Montgomery Sub	Altoona Sub	138.00	138.00	HFW	10.63		1	954.0 ACSR					
123	25 Montgomery Sub	Altoona Sub	138.00	138.00	ST	0.71		1	954.0 ACSR					
124	26 Northeast Sub	Benton Sub	138.00	138.00	SPW	3.04		1	954.0 ACSR					
125	26 Northeast Sub	Benton Sub	138.00	138.00	HFW	4.72		1	954.0 ACSR					
126	26 Northeast Sub	Benton Sub	138.00	138.00	ST	0.05		1	954.0 ACSR					
127	26 Northeast Sub	Benton Sub	138.00	138.00	ST		1.23	1	666.0 ACSR					
128	26 Benton Sub	Midian Sub	138.00	138.00	HFW	14.08		1	954.0 ACSR					
129	26 Benton Sub	Midian Sub	138.00	138.00	ST	0.02		1	954.0 ACSR					
130	26 BENTON (STR 172)	MIDIAN	138.00	138.00	SPS	0.05		1	1192 ACSR					
131	26 BENTON (STR 172)	MIDIAN	138.00	138.00	LS	(0.07)		1	954 ACSR					
132	27 Rose Hill Sub	Weaver Sub	138.00	138.00	SPS	0.72		1	954.0 ACSR					
133	27 Rose Hill Sub	Weaver Sub	138.00	138.00	HFW	1.18		1	954.0 ACSR					
134	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02		1	954.0 ACSR					
135	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02	5.47	1	954.0 ACSR					
136	28 El Paso Sub	Stearman Sub	138.00	138.00	SPW	5.19		1	954.0 ACSR					
137	28 El Paso Sub	Stearman Sub	138.00	138.00	SPS	0.30		1	954.0 ACSR					
138	28 Stearman Sub	Boeing Sub	138.00	138.00	SPS		0.28	1	954.0 ACSR					
139	28 El Paso Sub	Boeing Sub	138.00	138.00	SPW	1.12		1	954.0 ACSR					

140	28 El Paso Sub	Boeing Sub	138.00	138.00	SPS	0.52		1	477.0 ACSR					
141	28 El Paso Sub	Boeing Sub	138.00	138.00	ST		0.11	1	954.0 ACSR					
142	28 Boeing Sub	Canal Sub	138.00	138.00	SPW	3.18		1	954.0 ACSR					
143	28 Boeing Sub	Canal Sub	138.00	138.00	SPS	0.18		1	954.0 ACSR					
144	28 Boeing Sub	Canal Sub	138.00	138.00	SPS		0.52	1	477.0 ACSR					
145	29 Chisholm Sub	17th Street Sub	138.00	138.00	SPS	0.28		1	954.0 ACSR					
146	29 Chisholm Sub	17th Street Sub	138.00	138.00	HFW	1.68		1	954.0 ACSR					
147	29 Chisholm Sub	17th Street Sub	138.00	138.00	CONC	4.09		1	954.0 ACSR					
148	30 El Paso Sub	64th Street Sub	138.00	138.00	ST	0.27		1	954.0 ACSR					
149	30 El Paso Sub	64th Street Sub	138.00	138.00	SPW	5.77		1	954.0 ACSR					
150	30 El Paso Sub	64th Street Sub	138.00	138.00	SPW	0.92		1	477.0 ACSR					
151	30 El Paso Sub	64th Street Sub	138.00	138.00	ST	0.99		1	477.0 ACSR					
152	31 Rose Hill Sub	Stearman Sub	138.00	138.00	SPS	10.19		2	954.0 ACSR					
153	31-Rose Hill Sub	Stearman Sub	138.00	138.00	SPS	1.45		1	954.0 ACSR					
154	32 Gordon Evans Sub	Wichita 345 Sub	138.00	138.00	HFW	0.11		1	954.0 ACSR					
155	33 64th Street Sub	Weaver Sub	138.00	138.00	ST		0.25	1	954.0 ACSR					
156	33 64th Street Sub	Weaver Sub	138.00	138.00	SPW	10.01		1	954.0 ACSR					
157	33 64th Street Sub	Weaver Sub	138.00	138.00	SPW		0.92	1	954.0 ACSR					
158	33 Springdale Tap	Springdale Sub	138.00	138.00	SPW	0.06		1	954.0 ACSR					



176	NOTE 6: Line 3 is from the south Zoo sub dead end to new structure 98.													
177	NOTE 14: Line 5 is the removal of the span from old structure 97 to old structure 98.													
36	TOTAL					2,575.26	116.53	168		0	0	0	284,704.00	899,939.

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

(a) Concept: OverallCostOfTransmissionLine

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

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

Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**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 c permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with app 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.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asse Retire Cost
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	ADDED OVERHEAD:														
2	69.28 BURLINGTON	BURLINGTON TAP	0.14	SPS,SPW	15.00	1	1	3W-477	ACSR	VERTICAL	69		808,165		
3	69.28 CCO3	BURLINGTON TAP	0.07	SPS	0.13	1	1	3W-477	ACSR	VERTICAL	69				
4	69.59 NEW STR 56.01	ROUSE	0.02	SPS		1	1	3W-1192	ACSR	VERTICAL	69				
5	69.59 ROUSE	STR 56.02	0.02	SPS		1	1	3W-1192	ACSR	VERTICAL	69				
6	69.73 NEOSHO (NOTE 9)	STR 56	4.12	SPS, HPS	8.00	1	1	3W-1192	ACSR	VERTICAL	69		2,606,699		
7	138.01 MIDIAN	BUTLER (STR 661)	0.34	SPW, SPS	14.00	1		3W-477	ACSR	VERTICAL	138		803,965		
8	138.08 NEW STR 97 (NOTES 4 & 1)	ZOO	0.05	MPS	1.00	1	1	6W-1192	ACSR	VERTICAL	138				
9	138.08 ZOO (NOTES 6 & 1)	NEW STR 98	0.04	MPS	1.00	1	1	6W-1192	ACSR	VERTICAL	138				



24	NOTE 1:line 1 is from Lakeridge to new structure 97.														
25	NOTE 4 : Line 2 is from new structure 97 to the north Zoo sub dead end														
26	NOTE 6: Line 3 is from the south Zoo sub dead end to new structure 98.														
27	NOTE 14: Line 5 is the removal of the span from old structure 97 to old structure 98.														
44	TOTAL		179.61		112.13	19	17						18,698,330		

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

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

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	17th Street	Distribution	Unattended	69.00	12.00		25	1				
2	17th Street (Distribution, 138)	Distribution	Unattended	138.00	12.00		25	1				
3	17th Street (Transmission)	Transmission	Unattended	138.00	69.00		150	1				
4	21st Street	Distribution	Unattended	69.00	12.00		30	3				
5	29th Street	Distribution	Unattended	138.00	12.00		50	2				
6	47th & Webb	Distribution	Unattended	138.00	12.00		25	1				
7	59th Street	Distribution	Unattended	138.00	12.00		25	1				
8	64th Street	Distribution	Unattended	69.00	12.00		0	0				
9	64th Street	Transmission	Unattended	138.00	69.00		150	1				
10	ADA	Distribution	Unattended	69.00	12.00		11	1				
11	Adams	Distribution	Unattended	69.00	12.00		25	1				
12	Allen (4)	Distribution	Unattended	69.00	12.00		4		1			

13	Allen (8)	Transmission	Unattended	69.00	34.00		8	1			
14	Allen (9)	Distribution	Unattended	69.00	12.00		9	3			
15	Altamont	Distribution	Unattended	69.00	12.00		11	3			
16	Altoona			69.00	12.00		7	1			
17	Altoona	Transmission	Unattended	138.00	69.00	13.20	83	2			
18	Andover	Distribution	Unattended	138.00	12.00		50	2			
19	Arcadia (Resale)			23.00	4.00		2	3			
20	Arkansas City (ARKA)	Distribution	Unattended	69.00	4.00		23	2			
21	Arkansas City (ARKA) (69,12)	Distribution	Unattended	69.00	12.00		31	3			
22	Athens	Distribution	Unattended	69.00	12.00		10	1			
23	Baker	Distribution	Unattended	69.00	12.00		14	1			
24	Beech	Distribution	Unattended	138.00	12.00		50	2			
25	Bell (Resale)			69.00	12.00		14	1			
26	Benton	Transmission	Unattended	345.00	138.00	14.00	800	2			
27	Butler	Transmission	Unattended	138.00	69.00		200	2			
28	Canal	Distribution	Unattended	69.00	12.00		49	3			
29	Canal	Transmission	Unattended	138.00	69.00		150	1			
30	Caney (Resale)			69.00	12.00		9	1			
31	Centennial	Distribution	Unattended	138.00	12.00		47	2			
32	Chisholm	Distribution	Unattended	138.00	12.00		22	1			
33	Chisholm	Transmission	Unattended	138.00	69.00		150	1			
34	Clearwater	Distribution	Unattended	138.00	12.00		14	1			
35	Coleman	Distribution	Unattended	69.00	12.00		64	3			
36	Comotara	Distribution	Unattended	138.00	12.00		100	4			
37	Cowskin	Distribution	Unattended	138.00	12.00		50	2			
38	Cowskin	Transmission	Unattended	138.00	69.00	13.20	150	1			
39	Crawford (Resale)			115.00	12.00		47	2			

40	Crestview	Distribution	Unattended	69.00	12.00		25	2				
41	Creswell	Transmission	Unattended	138	69	12	300	2				
42	De Paul	Distribution	Unattended	69.00	12.00		27	2				
43	Dearing	Transmission	Unattended	138.00	69.00	13.20	150	1				
44	Dearing	Distribution	Unattended	69.00	12.00		7	1				
45	Eastborough	Distribution	Unattended	69.00	12.00		67	4				
46	El Dorado (ELDO)	Distribution	Unattended	69.00	12.00		14	1				
47	El Dorado (ELDO) (12,4)	Distribution	Unattended	12.00	4.00		5	2				
48	El Paso	Transmission	Unattended	138.00	69.00	12.47	150	1				
49	El Paso	Distribution	Unattended	69.00	12.00		37	3				
50	Elk River-(Resale)	Distribution		69.00	23.00		11	1				
51	Erie Energy Center - (Generation)	Distribution	Attended	4.16	69.00		33	2				
52	Erie Interconnect (Resale)			69.00	2.40		4	2	2			
53	Farber	Distribution	Unattended	138.00	12.47		50	2				
54	Fort Scott	Distribution	Unattended	69.00	12.00		14	1				
55	Fort Scott	Distribution	Unattended	69.00	24.00		14	1				
56	Fowler	Distribution	Unattended	138.00	12.00		47	2				
57	Franklin	Transmission	Unattended	161.00	69.00		100	1				
58	Frontenac	Distribution	Unattended	69.00	12.00		50	2				
59	Gale (Resale)			69.00	12.00		6	1				
60	Gatz	Distribution	Unattended	69.00	12.00		28	2				
61	Goddard	Distribution	Unattended	69.00	12.00		25	1				
62	Gordon Evans	Distribution	Unattended	138.00	12.47		28	2				
63	Grant	Distribution	Unattended	69.00	12.00		39	2				
64	Halstead	Transmission	Unattended	138.00	69.00		200	2				
65	Halstead	Distribution	Unattended	69.00	12.00		25	2				
66	Harry Street	Distribution	Unattended	138.00	12.47		50	2				

67	Haven (Resale)			12.47	2.40		4	3				
68	Haysville	Distribution	Unattended	69.00	12.00		34	3				
69	Hesston	Distribution	Unattended	69.00	12.00		21	2				
70	Hoover	Transmission	Unattended	138.00	69.00	12.47	300	2				
71	Hoover (138)	Distribution	Unattended	138.00	12.00		25	1				
72	Hoover (69)	Distribution	Unattended	69.00	12.00		47	2				
73	Hudson	Distribution	Unattended	69.00	12.00		53	3				
74	Hydraulic	Distribution	Unattended	69.00	12.00		18	2				
75	Independence (INDE)	Distribution	Unattended	138.00	26.00		20					
76	Independence (INDE)	Distribution	Unattended	69.00	12.00		23	2				
77	Innovation Station	Distribution	Unattended	69.00	12.00		50	2				
78	Interstate	Distribution	Unattended	138.00	12		97	4				
79	<sup>(a)</sup> Jeffrey Energy Center Substation - ATT Transmission	Transmission	Attended	345.00	230.00	14.40	1120	2				
80	Jeffrey Energy Center Substation - ATT Transmission	Transmission	Unattended	230.00	34.50		112	2				
81	Jeffrey Energy Center Unit 1 - ATT Transmission	Transmission	Unattended	230.00	26.00		750	1				
82	Jeffrey Energy Center Unit 2 - ATT Transmission	Transmission	Unattended	345.00	26.00		750	1				
83	Jeffrey Energy Center Unit 3 - ATT Transmission	Transmission	Unattended	345.00	26.00		750	1				
84	Labette	Distribution	Unattended	69.00	12.00		14	1				
85	Lakeridge	Distribution	Unattended	138.00	12.47		50	2				
86	Liberty	Transmission	Unattended	138.00	69.00		100	1				
87	Liberty	Distribution	Unattended	138.00	12.00		14	1				
88	Litchfield	Transmission	Unattended	161.00	69.00	13.20	200	2				

89	MacArthur	Distribution	Unattended	69.00	12.00		38	2			
90	Maize	Distribution	Unattended	138.00	12.00		50	2			
91	Marmaton (161)	Transmission	Unattended	161.00	69.00	13.20	100	1			
92	Marmaton (69)	Transmission	Unattended	69.00	34.00		11	3	1		
93	Mascot	Distribution	Unattended	69.00	12.00		32	3			
94	Mead (69,12)	Distribution	Unattended	69.00	12.00		60	2			
95	Mead (69,4)	Distribution	Unattended	69.00	4.00		25	2			
96	Midian	Distribution	Unattended	69.00	12.00		25	1			
97	Midian (Distribution)	Distribution	Unattended	138.00	12.00		25	1			
98	Midian (Transmission)	Transmission	Unattended	138.00	69.00	12.47	300	2			
99	Midland	Distribution	Unattended	69.00	12.00		25	1			
100	Minneha	Distribution	Unattended	69.00	12.00		42	3			
101	Mobil	Distribution	Unattended	69.00	12.00		14	1			
102	Montgomery	Distribution	Unattended	69.00	12.00		28	2			
103	Montgomery	Transmission	Unattended	138.00	69.00	13.20	150	1			
104	Mossman	Distribution	Unattended	69.00	12.00		40	4			
105	Moundridge	Transmission	Unattended	138.00	115.00		350	2			
106	Moundridge	Transmission	Unattended	138.00	69.00		100	1			
107	Murray Gill	Transmission	Unattended	138.00	69.00	13.20	300	2			
108	Murray Gill	Distribution	Unattended	69.00	12.00		11	1			
109	Neosho (was SES)	Transmission	Unattended	138.00	69.00		295	2			
110	Neosho (was SES)	Transmission	Unattended	161.00	138.00		262	2			
111	Neosho 345kV	Transmission	Unattended	345.00	161.00	13.80	500	1			
112	Neosho 345kV	Transmission	Unattended	345.00	138.00	13.80	400	1			
113	Newton (NEWT)	Distribution	Unattended	69.00	12.00		50	3			
114	Northeast	Distribution	Unattended	69.00	12.00		61	3			
115	Northeast	Transmission	Unattended	138.00	69.00	13.20	150	1			
116	Northeast Parsons	Distribution	Unattended	138.00	12.00		56	2			

117	Oak	Distribution	Unattended	69.00	12.00		14	1			
118	Oaklawn	Distribution	Unattended	69.00	12.00		36	2			
119	Oatville	Distribution	Unattended	69.00	12.00		28	2			
120	Orchard	Distribution	Unattended	69.00	12.00		3		1		
121	Orchard (10)	Distribution	Unattended	69.00	12.00		10	3			
122	Osage	Distribution	Unattended	69.00	12.00		42	4			
123	Oxford	Distribution	Unattended	138.00	12.00		11	3			
124	Paris	Distribution	Unattended	69.00	12.00		28	2			
125	Parsons (PARS)	Distribution	Unattended	69.00	12.00		21	2			
126	Peck	Distribution	Unattended	69.00	12.00		39	2			
127	Pitnac	Distribution	Unattended	69.00	12.00		11	1			
128	Pittsburg (PITT)	Distribution	Unattended	69.00	12.00		42	3			
129	Plaza	Distribution	Unattended	69.00	12.00		70	3			
130	Plaza	Distribution	Unattended	69.00	4.00		42	2			
131	Potwin (POTW)	Distribution	Unattended	69.00	12.00		14	2			
132	Prairieland	Distribution	Unattended	69.00	12.00		25	1			
133	Renew	Distribution	Unattended	69.00	12.00		25	1			
134	Richland	Distribution	Unattended	69.00	12.00		10	3			
135	Ripley	Distribution	Unattended	69.00	12.00		36	2			
136	Riverside	Distribution	Unattended	69.00	12.00		25	1			
137	Rose Hill	Transmission	Unattended	345.00	138.00		400		1		
138	Rose Hill (1200)	Transmission	Unattended	345.00	138.00	13.80	1200	3			
139	Rouse	Distribution	Unattended	69.00	12.00		14	1			
140	Rutan	Distribution	Unattended	69.00	12.00		35	3			
141	Seneca	Distribution	Unattended	69.00	12.00		34	2			
142	Sheffield (Resale)			69.00	23.00		14	1			
143	Sheridan	Distribution	Unattended	69.00	12.00		42	3			
144	Skelly	Distribution	Unattended	69.00	12.00		50	2			

145	Springdale	Distribution	Unattended	138.00	12.00		25	1				
146	Sunset	Distribution	Unattended	69.00	12.00		25	2				
147	Taylor	Distribution	Unattended	138.00	12.00		25	1				
148	Timber Junction	Transmission	Unattended	138.00	69.00		100	1				
149	Tioga	Transmission	Unattended	138.00	69.00	14.40	150	2				
150	Tyler	Distribution	Unattended	69.00	12.00		38	4				
151	Viola	Transmission	Unattended	345.00	138.00		400	1				
152	Vista Park	Distribution	Unattended	69.00	12.00		39	2				
153	Ware	Distribution	Unattended	69.00	12.00		39	3				
154	Weaver	Transmission	Unattended	138.00	69.00		100	1				
155	Webster	Distribution	Unattended	69.00	12.00		25	2				
156	West Harvey	Distribution	Unattended	69.00	12.00		50	2				
157	Westlink	Distribution	Unattended	69.00	12.00		25	1				
158	Wichita 345 kV	Transmission	Unattended	345.00	138.00		800	2				
159	(b) Wolf Creek Plant - Transmission 1151 - Generation	Transmission		345.00	25.00		1245	3				
160	Total											0

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

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

**FERC FORM NO. 1 (ED. 12-96)**

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

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	<sup>(a)</sup> Payroll and Related Overheads	Evergy Kansas Central	163 184 408 426 560 561 566 568 580 588 590 901 903 907 908 910 912 916 920 925 926	12,207,649
3	<sup>(b)</sup> Common Use Facilities	Evergy Kansas Central	426 557 573 598 903 935	58,408
4	Employee Pension and Benefits	Evergy Kansas Central	184 426 431 588 593 908 920 921 926 930	789,980
5	Outside Services	Evergy Kansas Central	163 184 426 557 561 566 580 588 593 598 901 903 908 910 912 921 923 930 935	1,381,352
6	Computer Application & Software	Evergy Kansas Central	154 163 426 557 560 561 566 580 582 588 592 901 903 908 910 921 922 923 930 935	353,587
7	Office Supplies and Expenses	Evergy Kansas Central	163 184 426 557 560 561 566 568 580 588 590 901 902 903 907 908 910 912 916 920 921 923 930 935 931	643,371
8	Prepays	Evergy Kansas Central	165	781,482
9	Payroll and Related Overheads	Evergy Metro	107 163 184 408 426 560 561 566 568 570 580 586 588 590 901 902 903 905 907 908 910 911 912 920 925 926 928 935	16,998,128

10	Outside Services	Every Metro	107 163 184 426 557 560 580 588 598 901 903 908 909 910 912 921 923 926 928 930 935	3,808,650
11	Computer Application & Software	Every Metro	154 163 165 426 560 566 580 588 901 903 908 909 910 912 921 922 923 928 930 931 935	543,026
12	Office Supplies and Expenses	Every Metro	107 154 163 165 182 184 186 426 557 560 561 566 568 570 580 586 588 590 592 901 902 903 905 907 908 909 910 911 912 921 923 925 928 930 931 935	2,037,605
13	Employee Pension and Benefits	Every Metro	163 184 237 426 431 560 903 910 920 921 926 930	2,273,441
14	Common Use Facilities	Every Metro	426 557 573 598 903 935	24,767,442
15	Customer Account and Information	Every Metro	426 560 908 909 910 921	328,410
16	Prepays	Every Metro	165	9,969,248
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20	<b>Non-power Goods or Services Provided for Affiliated</b>			
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Name of Respondent: Evergy Kansas South, Inc.	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService
<p>Applies to lines 1-42:</p> <p>Assets belonging to one affiliate may be used by another affiliate. The billing for common use property is based on the depreciation or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocated on an applicable allocation factor.</p> <p>Affiliate transactions for goods and services are captured and billed based on the operating unit of the account code. Goods and services related to one affiliate are direct billed to the benefiting affiliate. Goods and services related to more than one affiliate are allocated on a relevant cost driver determined by the type of cost and the benefiting affiliate or if costs were general in nature, on a general allocator.</p>
(b) Concept: DescriptionOfNonPowerGoodOrService
This includes amounts that are based on an allocation process which is calculated using the total number of customers and plant in-service.

**FERC FORM NO. 1 ((NEW))**