

THIS FILING IS

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

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



FERC FINANCIAL REPORT

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

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

Exact Legal Name of Respondent (Company)

Kansas Gas and Electric Company

Year/Period of Report

End of 2018/Q4

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

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

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

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

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

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

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/media/form-1> and <https://www.ferc.gov/media/form1-3q>.

IV. When to Submit:

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

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

V. Where to Send Comments on Public Reporting Burden.

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

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

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

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

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

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

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

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

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

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

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

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

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

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

REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Kansas Gas and Electric Company		02 Year/Period of Report End of <u>2018/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) / /			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 100 North Broadway, Wichita, Kansas, 67202			
05 Name of Contact Person Kevin Kongs		06 Title of Contact Person Assistant Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 818 South Kansas Avenue, Topeka, Kansas, 66612			
08 Telephone of Contact Person, Including Area Code (785) 575-6551	09 This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) / /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Steven P. Busser	03 Signature  Steven P. Busser	04 Date Signed (Mo, Da, Yr) 05/28/2021
02 Title VP - Risk Management and Controller		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	
18	Electric Plant Held for Future Use	214	None
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	None
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	None
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
49	Transmission of Electricity by ISO/RTOs	331	None
50	Transmission of Electricity by Others	332	None
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	None
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	None
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	None
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	
64	Hydroelectric Generating Plant Statistics	406-407	None
65	Pumped Storage Generating Plant Statistics	408-409	None
66	Generating Plant Statistics Pages	410-411	None

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	<p>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 Kansas Gas and Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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GENERAL INFORMATION

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

Steven P. Busser, Vice President, Risk Management and Controller - 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 Kansas on October 9, 1990

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

Not applicable

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

The generation, transmission and distribution of electric energy 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...Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent Kansas Gas and Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Kansas Gas and Electric Company is a wholly-owned subsidiary of Westar Energy, Inc. As of June 4, 2018, Westar Energy, Inc. is a wholly-owned subsidiary of Evergy, Inc.

CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Wolf Creek Nuclear Operating Corporation, a	Operating Company for	47%	
2	Delaware Corporation	Nuclear Generating Station		
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Name of Respondent Kansas Gas and Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 1 Column: d
Owned and controlled jointly with Kansas City Power & Light Company and Kansas Electric Power Cooperative, Inc.

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	Terry Bassham	925,283
2	(effective in June 2018)		
3			
4	Executive Vice President and Chief Operating Officer	Kevin E. Bryant	495,513
5	(effective in June 2018)		
6			
7	Executive Vice President , Strategy and Chief	Gregory A. Greenwood	442,500
8	Administrative Officer		
9	(effective in June 2018, was previously Senior Vice		
10	President, Strategy for Westar Energy, Inc. prior to		
11	that date)		
12			
13	Executive Vice President and Chief Financial Officer	Anthony D. Somma	470,833
14	(effective in June 2018, was previously Senior Vice		
15	President, Chief Financial Officer and Treasurer for		
16	Westar Energy, Inc. prior to that date)		
17			
18	Senior Vice President, Chief People Officer	Jerl L. Banning	341,000
19	(effective in June 2018, was previously Senior Vice		
20	President, Operations Support and Administration for		
21	Westar Energy, Inc. prior to that date)		
22			
23	Senior Vice President, Marketing, Public Affairs	Charles A. Caisley	337,000
24	and Chief Customer Officer		
25	(effective in June 2018)		
26			
27	Senior Vice President, General Counsel and	Heather A. Humphrey	467,135
28	Corporate Secretary		
29	(effective in June 2018)		
30			
31	Vice President, Corporate Planning, Investor Relations	Lori A. Wright	351,000
32	and Treasurer		
33	(effective in June 2018)		
34			
35	* Each Evergy, Inc. executive officer holds the same		
36	position with each of Westar Energy, Inc.,		
37	Kansas City Power & Light Company,		
38	Kansas Gas and Electric Company and		
39	KCP&L Greater Missouri Operations Company.		
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Name of Respondent Kansas Gas and Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

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

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

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

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

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

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Sandra A.J. Lawrence	c/o Evergy, Inc.
2		1200 Main Street
3		P.O. Box 418679
4		Kansas City, MO 64141-9679
5		
6	Ann D. Murtlow	c/o Evergy, Inc.
7		1200 Main Street
8		P.O. Box 418679
9		Kansas City, MO 64141-9679
10		
11	Sandra J. Price	c/o Evergy, Inc.
12		1200 Main Street
13		P.O. Box 418679
14		Kansas City, MO 64141-9679
15		
16	John J. Sherman	c/o Evergy, Inc.
17		1200 Main Street
18		P.O. Box 418679
19		Kansas City, MO 64141-9679
20		
21	S. Carl Soderstrom, Jr.	c/o Evergy, Inc.
22		1200 Main Street
23		P.O. Box 418679
24		Kansas City, MO 64141-9679
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

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

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	Transmission Formula Rates (TFR)	ER05-925, ER08-396, ER08-777, EL08-31,
2		ER09-481, ER10-2499-000, ER11-2395-000
3		EL14-93-000, EL14-77-000
4		ER14-2852-000, ER14-2852-001, ER14-2852-002
5		ER16-1355-000, ER17-793-000, ER18-1232-000,
6		ER18-1299-000, ER19-269-000
7		
8	City of Arma, KS	
9	First Revised Rate Schedule FERC No. 321	EL09-33-000, ER09-680-000,
10		ER10-950-000, ER10-950-001,
11		ER10-950-002, ER10-1001-000, ER11-3721-000
12		ER14-805-000, ER14-805-001, ER14-805-002,
13		ER15-2375-000, ER18-1236-000
14		
15	Full Requirements Electric Service Rate Schedule	
16	FERC Electric Tariff, First Revised Vol. No. 20	ER09-1762-000, ER09-1762-001,
17		ER10-949-000, ER10-949-001,
18		ER10-949-002,
19		ER10-1000-000, ER10-2506-000
20		ER14-805-000, ER14-805-001, ER14-805-002
21		ER16-1318-000, ER16-2185-000, ER16-2185-001,
22		ER18-1236-000
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Name of Respondent
Kansas Gas and Electric Company

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

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

Year/Period of Report
End of 2018/Q4

INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?

Yes
 No

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

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20100601-5030	06/01/2010	ER09-1762-000		FERC Electric Tariff, Volume No. 20
2	20110603-5332	06/03/2011	ER09-1762-000		FERC Electric Tariff, Volume No. 20
3	20120525-5154	05/25/2012	ER09-1762-000		FERC Electric Tariff, Volume No. 20
4	20130531-5300	05/31/2013	ER09-1762-000		FERC Electric Tariff, Volume No. 20
5	20140530-5477	05/30/2014	ER09-1762-000		FERC Electric Tariff, Volume No. 20
6	20150529-5538	05/29/2015	ER09-1762-000		FERC Electric Tariff, Volume No. 20
7	20160405-5218	04/05/2016	ER16-1351-000		FERC Electric Tariff, Volume No. 5
8	20160602-5240	06/01/2016	ER09-1762-000		FERC Electric Tariff, Volume No. 20
9	20170313-5380	03/13/2017	ER17-1196-000		FERC Electric Tariff, Volume No. 5
10	20170601-5313	06/01/2017	ER09-1762-000		FERC Electric Tariff, Volume No. 20
11	20180306-5157	03/06/2018	ER18-972-000		FERC Electric Tariff, Volume No. 5
12	20180601-5311	06/01/2018	ER09-1762-000		FERC Electric Tariff, Volume No. 20
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INFORMATION ON FORMULA RATES
 Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	(GFR)	Generation Formula Rate		
2	311	Sales for Resale	(g) & (i)	1
3	311	Sales for Resale	(g) & (i)	2
4	311	Sales for Resale	(g) & (i)	3
5	311	Sales for Resale	(g) & (i)	4
6	311	Sales for Resale	(g) & (i)	5
7	311	Sales for Resale	(g) & (i)	6
8	311	Sales for Resale	(g) & (i)	7
9	311	Sales for Resale	(g) & (i)	8
10	311	Sales for Resale	(g) & (i)	9
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Kansas Gas and Electric Company	(1) <u> </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

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

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

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

Arma, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
4,123.976 MWh	7,082.115 MWh	11,206.091 MWh	
X \$1.9644	X \$1.4889		
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\$ 8,101.14	\$ 10,544.56	\$ 18,645.70	
=====	=====	=====	

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

Blue Mound, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
738.935 MWh	1,152.706 MWh	1,891.641 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 1,451.56	\$ 1,716.26	\$ 3,167.82	
=====	=====	=====	

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

Bronson, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
768.563 MWh	1,221.671 MWh	1,990.234 MWh	
X \$1.9644	X \$1.4889		
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\$ 1,509.77	\$ 1,818.95	\$ 3,328.72	
=====	=====	=====	

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

Elsmore, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
145.552 MWh	274.099 MWh	419.651 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 285.92	408.11	\$ 694.03	
=====	=====	=====	

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

LaHarpe, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
1,187.294 MWh	2,119.330 MWh	3,306.624 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 2,332.32	\$ 3,155.47	\$ 5,487.79	
=====	=====	=====	

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

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

Mindemines, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
977.227 MWh	1,461.438 MWh	2,438.665 MWh	
X \$1.9644	X \$1.4889		
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\$ 1,919.66	\$ 2,175.94	\$ 4,095.60	
=====	=====	=====	

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

Moran, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
1,926.211 MWh	2,957.722 MWh	4,883.933 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 3,783.85	\$ 4,403.75	\$ 8,187.60	
=====	=====	=====	

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

Mulberry, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
1,056.257 MWh	1,641.858 MWh	2,698.115 MWh	
X \$1.9644	X \$1.4889		
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\$ 2,074.91	\$ 2,444.56	\$ 4,519.47	
=====	=====	=====	

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

Savonburg, VOM Charges Paid

		Total	
01/01/18-05/31/18	06/01/18-12/31/18	01/01/18-12/31/18	
233.672 MWh	338.950 MWh	572.622 MWh	
X \$1.9644	X \$1.4889		
-----	-----	-----	
\$ 459.03	\$ 504.66	\$ 963.69	
=====	=====	=====	

Name of Respondent Kansas Gas and Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

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

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

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

1. Changes in and important additions to franchise rights:

None.

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

See the Notes to Financial Statements on page 123.

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

None.

4. Important leaseholds:

See the Notes to Financial Statements on page 123.

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

None.

6. Obligations:

See the Notes to Financial Statements on page 123.

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

None.

8. Wage scale changes:

Kansas Gas and Electric Company has no employees. The employees of Westar Energy, Inc., its parent company, and Kansas City Power and Light Company, an affiliate, allocate time to Kansas Gas and Electric Company.

9. Legal proceedings:

See the Notes to Financial Statements on page 123.

10. Important transactions:

See the Notes to Financial Statements on page 123.

12. Important changes:

See the Notes to Financial Statements on page 123.

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

As part of the merger described elsewhere in this report, effective June 4, 2018, the following individuals became the members of the Board of Directors of Kansas Gas and Electric Company: Terry Bassham, Mollie Hale Carter, Charles Q. Chandler IV, Gary D. Forsee, Scott D. Grimes, Richard L. Hawley, Thomas D. Hyde, B. Anthony Isaac, Sandra A.J. Lawrence, Ann D. Murtlow, Sandra J. Price, Mark A. Ruelle, John J. Sherman and S. Carl Soderstrom Jr.

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

As part of the merger described elsewhere in this report, effective June 4, 2018, the following individuals became and remain the officers of Kansas Gas and Electric Company:

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

14. Participation in cash management program(s):

Not Applicable.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	6,719,588,646	6,727,466,605
3	Construction Work in Progress (107)	200-201	223,092,334	223,588,872
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		6,942,680,980	6,951,055,477
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,706,504,275	2,752,702,135
6	Net Utility Plant (Enter Total of line 4 less 5)		4,236,176,705	4,198,353,342
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	22,822,247	2,167,623
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		1,803,490	39,619,853
9	Nuclear Fuel Assemblies in Reactor (120.3)		93,204,692	101,842,096
10	Spent Nuclear Fuel (120.4)		132,401,053	131,586,905
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	184,124,392	203,790,273
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		66,107,090	71,426,204
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,302,283,795	4,269,779,546
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		0	0
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	47	47
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		0	0
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		227,462,161	237,102,283
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		227,462,208	237,102,330
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		88,218	88,218
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		0	78,400,361
41	Other Accounts Receivable (143)		11,191,575	2,204,508
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		329,000	3,546,000
43	Notes Receivable from Associated Companies (145)		15,662,864	0
44	Accounts Receivable from Assoc. Companies (146)		92,052,991	1,671,048
45	Fuel Stock (151)	227	31,937,008	35,938,553
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	90,789,241	93,958,592
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent Kansas Gas and Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2018/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	10,967	-57,700
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		3,974,402	4,853,245
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		0	37,140,000
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		351,713	330,600
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		245,729,979	250,981,425
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		4,281,428	4,562,321
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	472,617,720	471,951,293
73	Prelim. Survey and Investigation Charges (Electric) (183)		6,506,980	6,095,885
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		2,065,411	238,118
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	209,024,192	191,877,587
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		10,606,101	11,484,648
82	Accumulated Deferred Income Taxes (190)	234	205,981,138	200,894,822
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		911,082,970	887,104,674
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,686,558,952	5,644,967,975

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,065,633,791	1,065,633,791
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	1,095,456,728	1,095,456,728
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	746,242,139	627,918,696
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)		2,907,332,658	2,789,009,215
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	971,440,000	971,440,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		562,755	638,003
24	Total Long-Term Debt (lines 18 through 23)		970,877,245	970,801,997
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		10,431,716	7,321,770
28	Accumulated Provision for Injuries and Damages (228.2)		2,130,273	2,015,314
29	Accumulated Provision for Pensions and Benefits (228.3)		104,587,072	103,717,246
30	Accumulated Miscellaneous Operating Provisions (228.4)		674,926	651,299
31	Accumulated Provision for Rate Refunds (229)		16,200	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		217,485,280	343,408,280
35	Total Other Noncurrent Liabilities (lines 26 through 34)		335,325,467	457,113,909
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		14,221,161	35,670,038
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		38,336,749	26,413,619
41	Customer Deposits (235)		5,805,860	5,624,587
42	Taxes Accrued (236)	262-263	32,163,778	29,157,486
43	Interest Accrued (237)		43,204,369	41,521,541
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Kansas Gas and Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 05/28/2021	Year/Period of Report end of 2018/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,034,224	1,769,438
48	Miscellaneous Current and Accrued Liabilities (242)		9,798,759	6,740,823
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		360,652	116,861
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		144,925,552	147,014,393
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,149,644	3,100,424
57	Accumulated Deferred Investment Tax Credits (255)	266-267	24,214,114	25,834,635
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	60,019,857	59,999,305
60	Other Regulatory Liabilities (254)	278	499,135,656	475,392,483
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	18,348,111	19,161,702
63	Accum. Deferred Income Taxes-Other Property (282)		620,241,772	590,333,384
64	Accum. Deferred Income Taxes-Other (283)		102,988,876	107,206,528
65	Total Deferred Credits (lines 56 through 64)		1,328,098,030	1,281,028,461
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,686,558,952	5,644,967,975

STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,096,554,473	1,076,818,616		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	568,235,178	514,888,055		
5	Maintenance Expenses (402)	320-323	85,229,753	89,956,057		
6	Depreciation Expense (403)	336-337	118,684,392	109,053,589		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	33,386,138	30,462,500		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	16,354,797	19,850,076		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		2,301,192	1,671,804		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		6,040,316	6,592,445		
13	(Less) Regulatory Credits (407.4)		2,543,329	1,281,235		
14	Taxes Other Than Income Taxes (408.1)	262-263	60,957,962	54,764,300		
15	Income Taxes - Federal (409.1)	262-263	12,691,010	17,907,042		
16	- Other (409.1)	262-263	4,416,781	3,813,185		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	45,808,967	47,049,344		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	12,420,082	-11,598,196		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,509,651	-1,400,976		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		13			
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		937,633,411	904,924,382		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		158,921,062	171,894,234		

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,094,665,953	1,074,930,096			1,888,520	1,888,520	2
						3
568,235,178	514,888,055					4
85,229,753	89,956,057					5
118,506,319	108,884,136			178,073	169,453	6
						7
33,386,138	30,462,500					8
16,354,797	19,850,076					9
2,301,192	1,671,804					10
						11
6,040,316	6,592,445					12
2,543,329	1,281,235					13
60,957,962	54,764,300					14
12,691,010	17,907,042					15
4,416,781	3,813,185					16
45,808,967	47,049,344					17
12,420,082	-11,598,196					18
-1,509,651	-1,400,976					19
						20
						21
13						22
						23
						24
937,455,338	904,754,929			178,073	169,453	25
157,210,615	170,175,167			1,710,447	1,719,067	26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		158,921,062	171,894,234		
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)		13,565			
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		79,320	19,752		
38	Allowance for Other Funds Used During Construction (419.1)		1,687,433	935,088		
39	Miscellaneous Nonoperating Income (421)		11,369,197	4,954,399		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		13,149,515	5,909,239		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		212,677	258,091		
45	Donations (426.1)		113,879	48,589		
46	Life Insurance (426.2)		20,871,880	19,378,866		
47	Penalties (426.3)		98,004	42,997		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		15,981	43,804		
49	Other Deductions (426.5)		2,361,828	341,591		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		23,674,249	20,113,938		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263				
53	Income Taxes-Federal (409.2)	262-263	-12,307,695	-17,731,309		
54	Income Taxes-Other (409.2)	262-263	-4,416,781	-3,813,185		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-184,726	9,152,167		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	5,518,438	7,901,408		
57	Investment Tax Credit Adj.-Net (411.5)		-113,271	-109,054		
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-22,540,911	-20,402,789		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		12,016,177	6,198,090		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		54,563,858	54,002,548		
63	Amort. of Debt Disc. and Expense (428)		622,657	623,029		
64	Amortization of Loss on Reaquired Debt (428.1)		878,547	878,547		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		457,045	861,896		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,908,311	2,904,776		
70	Net Interest Charges (Total of lines 62 thru 69)		52,613,796	53,461,244		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		118,323,443	124,631,080		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		118,323,443	124,631,080		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		627,918,696	513,287,616
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		118,323,443	124,631,080
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31	Dividend to Parent			(10,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			(10,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		746,242,139	627,918,696
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		746,242,139	627,918,696
	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				
53	Balance-End of Year (Total lines 49 thru 52)			

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	118,323,443	124,631,080
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	118,684,392	109,053,589
5	Amortization of Nuclear Fuel	26,030,673	32,167,425
6	Amortization of Deferred Regulatory Gain from Sale-Leaseback	-5,495,268	-5,495,268
7	Amortization of Corporate-Owned Life Insurance	20,634,005	19,021,115
8	Deferred Income Taxes (Net)	27,685,721	59,898,299
9	Investment Tax Credit Adjustment (Net)	-1,622,922	-1,510,030
10	Net (Increase) Decrease in Receivables	49,974,013	1,864,695
11	Net (Increase) Decrease in Inventory	7,081,665	-4,235,077
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-56,535,459	-61,329,846
14	Net (Increase) Decrease in Other Regulatory Assets	11,291,945	55,909,029
15	Net Increase (Decrease) in Other Regulatory Liabilities	36,168,836	-30,044,879
16	(Less) Allowance for Other Funds Used During Construction	1,687,433	935,088
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote): Income from Corporate-Owned Life	-1,814,650	-1,575,139
19	Net (Inc) Dec in Other Current and Accrued Assets	38,248,468	-466,340
20	Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	-52,694,498	-23,246,690
21	Amortization of Utility Plant, Acquisition Adjustment and Unrecovered	52,254,804	52,242,471
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	386,527,735	325,949,346
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-314,766,967	-323,975,072
27	Gross Additions to Nuclear Fuel	-20,711,560	-41,641,760
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-1,687,433	-935,088
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-333,791,094	-364,681,744
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Purchase of Securities - Trust	-99,420,523	-17,712,222
39	Investments in and Advances to Assoc. and Subsidiary Companies	-89,822,526	
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43	Repayment of Advances Made to Assoc. and Subsidiary Companies		13,976,038
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48	Sale of Securities - Trust	101,070,344	13,787,800
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	Proceeds from investment in COLI	6,278,969	2,617,661
54	Investment in Corporate-Owned Life Insurance	-16,015,259	-16,174,881
55	Other Investing Activities	-7,422,521	-1,848,278
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-439,122,610	-370,035,626
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	46,440,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Borrowings against CSV of COLI	56,486,173	55,093,886
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	102,926,173	55,093,886
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-46,440,000	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Repayment of Borrowings against CSV of COLI	-3,891,298	-1,007,606
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		-10,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	52,594,875	44,086,280
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)		
87			
88	Cash and Cash Equivalents at Beginning of Period		
89			
90	Cash and Cash Equivalents at End of period		

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FOOTNOTE DATA			

Schedule Page: 120 Line No.: 55 Column: b

Line 55 - Other Investing (Outflows):

Contributions to Nuclear Decommissioning Trust Fund	(\$5,772,700)
Other activity from within Nuclear Decommissioning Trust Fund	(\$1,649,821)

Total Other Investing	(\$7,422,521)
	=====

Schedule Page: 120 Line No.: 55 Column: c

Line 55 - Other Investing (Outflows):

Contributions to Nuclear Decommissioning Trust Fund	(\$5,772,700)
Other activity from within Nuclear Decommissioning Trust Fund	\$3,924,422

Total Other Investing	(\$1,848,278)
	=====

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

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

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

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Kansas Gas and Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**KANSAS GAS AND ELECTRIC COMPANY
NOTES TO FINANCIAL STATEMENTS**

1. DESCRIPTION OF BUSINESS

Kansas Gas and Electric Company (KGE) is a regulated electric utility incorporated in 1990 in Kansas. KGE is a wholly-owned subsidiary of Westar Energy, Inc. (Westar Energy) and provides rate-regulated electric service using the name Westar Energy. On June 4, 2018, Westar Energy became a wholly-owned subsidiary of Evergy, Inc. (Evergy). For more information, see Note 3. KGE provides electric generation, transmission and distribution services to approximately 330,000 customers in south-central and southeastern Kansas, including the city of Wichita. The corporate headquarters is located in Wichita, Kansas.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

For the purpose of this report, the financial statements are presented in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its Uniform System of Accounts and published Accounting Releases, which is a comprehensive basis of accounting other than generally accepted accounting principles. The principal differences from accounting principles generally accepted in the United States of America (GAAP) relate to (1) the presentation of deferred income taxes, (2) the presentation of regulatory assets and liabilities, (3) the presentation of intercompany accounts, (4) the presentation of the regulatory liability or asset for removal cost, (5) the presentation of certain regulatory assets related to depreciation, (6) the accounting for realized and unrealized gains and losses on derivative instruments, (7) the accounting for an entity in which KGE has a variable interest, and (8) the presentation of long-term debt and debt issuance costs.

KGE evaluated the impact of subsequent events occurring after December 31, 2018, up to the time KGE's GAAP financial statements were available to be issued on March 13, 2019, and has updated such evaluation for disclosure purposes through April 18, 2019. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Use of Management's Estimates

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Regulatory Accounting

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

Cash and Cash Equivalents

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

Fuel Inventory and Supplies

KGE states fuel inventory and supplies at average cost.

Property, Plant and Equipment

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

	Year Ended December 31,	
	2018	2017
	(Dollars In Thousands)	
Borrowed funds.....	\$ 3,908	\$ 2,905
Equity funds.....	1,687	935
Total.....	<u>\$ 5,595</u>	<u>\$ 3,840</u>
Average AFUDC Rates	3.5 %	2.3 %

KGE charges maintenance costs and replacements of minor items of property to expense as incurred, except for maintenance costs incurred for planned refueling and maintenance outages at Wolf Creek. As authorized by regulators, incremental maintenance costs for planned outages are deferred and amortized ratably over the period between planned outages. When a unit of depreciable property is retired, KGE charges to accumulated depreciation the original cost net of salvage value.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Depreciation

KGE depreciates utility plant using a straight-line method. The depreciation rates are based on an average annual composite basis using group rates that approximated 2.2% and 2.1% in 2018 and 2017, respectively.

Nuclear Fuel

KGE records as property, plant and equipment its share of the cost of nuclear fuel used in the process of refinement, conversion, enrichment and fabrication. KGE reflects this at original cost and amortizes such amounts to fuel expense based on the quantity of heat consumed during the generation of electricity as measured in millions of British thermal units. The accumulated amortization of nuclear fuel in the reactor was \$51.7 million as of December 31, 2018, and \$72.2 million as of December 31, 2017. The cost of nuclear fuel charged to fuel and purchased power expense was \$26.0 million in 2018 and \$32.2 million in 2017.

Cash Surrender Value of Life Insurance

KGE recorded on its balance sheets the following amounts related to corporate-owned life insurance (COLI) policies.

	As of December 31,	
	2018	2017
	(In Thousands)	
Cash surrender value of policies.....	\$ 1,302,995	\$ 1,245,594
Borrowings against policies.....	(1,243,963)	(1,189,212)
Corporate-owned life insurance, net.....	<u>\$ 59,032</u>	<u>\$ 56,382</u>

KGE records as income increases in cash surrender value and death benefits. KGE offsets against policy income the interest expense that it incurs on policy loans. Income from death benefits is highly variable from period to period.

Revenue Recognition

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

KGE determines the amount of electricity delivered to customers through systematic monthly readings of customer meters. At the end of each month, KGE estimates how much electricity the company has delivered since the prior meter reading and records the corresponding unbilled revenue. KGE's unbilled revenue estimate is affected by factors including energy demand, weather, line losses and changes in the composition of customer classes. See Note 5 for

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NOTES TO FINANCIAL STATEMENTS (Continued)			

the balance of unbilled receivables for KGE as of December 31, 2018 and 2017.

Allowance for Doubtful Accounts

Allowance for doubtful accounts is determined based on the age of receivables. The company charges receivables off when they are deemed uncollectible, which is based on a number of factors including specific facts surrounding an account and management's judgment. See Note 5 for the balance of allowance for doubtful accounts for KGE as of December 31, 2018 and 2017.

Income Taxes

KGE uses the asset and liability method of accounting for income taxes. Under this method, KGE recognizes deferred income tax assets and liabilities for the future tax consequences attributable to temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. KGE recognizes future tax benefits to the extent that realization of such benefits is more likely than not. With the passage of the Tax Cuts and Jobs Act (TCJA) in December 2017, KGE was required to remeasure deferred income tax assets and liabilities at the lower 21% corporate tax rate and defer the amount of excess deferred taxes previously collected from its customers to a regulatory liability, the majority of which will be amortized to income over a period generally corresponding to the life of its plant assets. KGE amortizes deferred investment tax credits over the lives of the related properties as required by tax laws and regulatory practices.

KGE records deferred income tax assets to the extent capital losses, net operating losses or tax credits will be carried forward to future periods. However, when the company believes based on available evidence that it does not, or will not, have sufficient future capital gains or taxable income in the appropriate taxing jurisdiction to realize the entire benefit during the applicable carryforward period, it records a valuation allowance against the deferred income tax asset.

The application of income tax law is complex. Laws and regulations in this area are voluminous and often ambiguous. Accordingly, KGE must make judgments regarding income tax exposure. Interpretations of and guidance surrounding income tax laws and regulations change over time. As a result, changes in the company's judgments can materially affect amounts it recognizes in its financial statements. See Note 16 for additional detail on KGE's accounting for income taxes.

Sales Tax

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

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Supplemental Cash Flow Information

	Year Ended December 31,	
	2018	2017
(In Thousands)		
CASH PAID FOR:		
Interest on financing activities, net of amount capitalized.....	\$ 50,590	\$ 51,054
NON-CASH INVESTING TRANSACTIONS:		
Property, plant and equipment (reductions) additions.....	(75,366)	66,270

New Accounting Pronouncements

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

Intangibles - Internal-Use Software

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

Statement of Cash Flows

In August 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows: Classification of Certain Cash Receipts and Cash Payments*, which clarifies how certain cash receipts and cash payments are presented and classified in the statement of cash flows. Among other clarifications, the guidance requires that cash proceeds received from the settlement of COLI policies be classified as cash inflows from investing activities and that cash payments for premiums on COLI policies may be classified as cash outflows for investing activities, operating activities or a combination of both. Retrospective application is required. KGE early adopted the guidance effective January 1, 2018, which resulted in retrospective reclassification of cash proceeds of \$1.6 million from COLI policies from cash inflows from operating

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NOTES TO FINANCIAL STATEMENTS (Continued)			

activities to cash inflows from investing activities. In addition, cash payments of \$2.3 million for premiums on COLI policies were reclassified from cash outflows used in operating activities to cash outflows used in investing activities for the year ended December 31, 2017.

Leases

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

KGE early adopted the new guidance on January 1, 2019, without adjusting comparative periods for all leases existing as of January 1, 2019, by electing the optional transition method permitted by ASU No. 2018-11. KGE does not expect the impact of adoption of the standard will have a material impact on its statements of income. KGE also elected a practical expedient to forgo reassessing existing or expired contracts as leases to determine whether each is in scope of the new standard and to forgo reassessing lease classification for existing and expired leases.

Revenue Recognition

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers*, which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. In August 2015, the FASB issued ASU No. 2015-14, deferring the effective date of ASU No. 2014-09 one year, from January 1, 2018, to January 1, 2019 for non-public companies. The ASU replaced most existing revenue recognition guidance in GAAP when it became effective. KGE early adopted ASU No. 2014-09 and its related amendments (Accounting Standards Codification (ASC) 606) on January 1, 2018, using the modified retrospective transition method for all contracts not completed as of the date of adoption. Results for reporting periods beginning after January 1, 2018 are presented under ASC 606 while historical periods have not been adjusted and continue to be reported in accordance with the legacy guidance in ASC 605 - *Revenue Recognition*. For more information on revenue

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recognition, see Note 4.

3. MERGER OF WESTAR ENERGY AND GREAT PLAINS ENERGY

Description of Merger Transaction

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

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

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

Merger Related Regulatory Matters

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

- Provide \$23.1 million of bill credits in 2018 to KGE and Westar Energy's electric retail customers as soon as practicable following the close of the merger and completion of the rate review, which reduced 2018 revenues by a corresponding amount. Of the annual amount, \$10.8 million of the credits relate to KGE customers.
- Provide an additional \$8.7 million of annual bill credits to KGE and Westar Energy's retail customers from 2019 through 2022. Of the annual amount, \$4.2 million of the credits relate to KGE customers.
- Provide for the inclusion of \$22.5 million of merger-related savings, which were reflected in KGE and Westar Energy's 2018 rate review.
- A five-year base rate moratorium for KGE and Westar Energy, that commenced following the conclusion of KCP&L's Kansas rate case in December 2018. The moratorium is subject to certain conditions and does not include KGE or Westar Energy's fuel recovery mechanisms and certain other cost recovery mechanisms.

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- Require KGE and Westar Energy to file a rate case in Kansas in a fashion that would allow for updated electric utility rates to become effective upon the end of the five-year rate moratorium in December 2023.
- Participate in an Earnings Review and Sharing Plan for the years 2019 through 2022, which may result in KGE and Westar Energy being subject to refunding 50% of earned return on equity in excess of authorized return on equity to their customers.
- Maintain charitable contributions and community involvement in KGE and Westar Energy's service territories at levels equal to or greater than their respective 2015 levels for five years following the closing of the merger.
- Commit that KGE and Westar Energy's retail electric base rates will not increase as a result of the merger.
- Allow Westar Energy to recover a total of \$23.2 million of merger transition costs. Westar Energy recorded this amount as a regulatory asset, which will be recovered over a ten-year period starting in 2018, with no impact to KGE's financial statements.

4. REVENUE

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

KGE categorizes revenue based on class of customer as discussed below.

Retail Revenues

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

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

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regulatory jurisdiction across the rate classes based on actual billing rates.

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

Wholesale Revenue

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

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

Transmission Revenue

KGE's transmission revenues are generated by the use of their transmission networks by the SPP. To enable optimal use of the diverse generating resources in the SPP region, KGE, as well as other transmission owners, allow the SPP to access and operate the company's 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 KGE 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 KGE's transmission networks are updated annually based on projected costs. Projections are updated to actual costs and the difference is included in subsequent year's prices.

KGE recognizes revenue on the sale of transmission service to 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 megawatt (MW) quantity purchased.

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Optional Exemption

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

5. RECEIVABLES

KGE's receivables are detailed in the following table.

	As of December 31, 2018	As of December 31, 2017
	(In Thousands)	
Customer accounts receivable – billed.....	\$ -	\$ 78,400
Customer accounts receivable – unbilled.....	-	37,140
Other receivables.....	11,192	2,205
Allowance for doubtful accounts.....	(329)	(3,546)
Total receivables.....	<u>\$ 10,863</u>	<u>\$ 114,199</u>

KGE's billed and unbilled customer accounts receivable decreased \$78.4 million and \$37.1 million, respectively, as of December 31, 2018 compared to the prior year, due primarily to KGE's entry into a receivables sale agreement in December 2018. See "Sale of Accounts Receivable" below for additional information.

As of December 31, 2018, KGE's other receivables consisted primarily of receivables for death proceeds from company owned life insurance and did not include any receivables from contracts with customers.

KGE recorded bad debt expense related to contracts with customers of \$4.0 million and \$5.2 million for the years ending December 31, 2018, and 2017, respectively.

Sale of Accounts Receivable

KGE entered into a receivables sale agreement in December 2018 in which it sells its retail electric and certain other accounts receivable to Evergy Kansas Central Receivables, Inc. (EKCR), a wholly-owned subsidiary of Westar Energy. As of December 31, 2018, KGE had recorded on its balance sheet a receivable of \$79.2 million from Westar Energy for its share of the proceeds from the sale of receivables and a receivable of \$14.9 million from EKCR. See Note 14 for more information regarding affiliated transactions. KGE's receivables sale agreement expires in September 2019.

Westar Energy also entered into a receivables sale agreement in December 2018 to sell its retail electric and certain other accounts receivable to EKCR which expires in September 2019. EKCR sells an undivided percentage ownership interest in the receivables it purchases from KGE and Westar Energy to independent outside investors. These sales are accounted for as secured borrowings with accounts receivable pledged as collateral and a corresponding short-term collateralized note payable recognized on Westar Energy's balance sheet. At December 31, 2018, Westar

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Energy's accounts receivable pledged as collateral and the corresponding short-term collateralized note payable were \$185.0 million. The EKCR receivables sale agreement expires in September 2019 and allows for \$185.0 million in aggregate outstanding principal amount of borrowings from mid-December through mid-January, \$125.0 million from mid-January through mid-February, \$185.0 million from mid-February to mid-July and then \$200.0 million from mid-July through the expiration date of the agreement.

6. RATE MATTERS AND REGULATION

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

	As of December 31,	
	2018	2017
	(In Thousands)	
Regulatory Assets:		
Acquisition adjustment amortization.....	\$ 266,522	\$ 257,276
Deferred employee benefit costs.....	71,905	73,854
Asset retirement obligations.....	33,777	28,197
Amounts due from customers for future income taxes.....	27,209	34,748
Analog meter unrecovered investment.....	15,311	13,933
Disallowed plant costs.....	15,026	15,249
Property tax surcharge.....	13,860	12,627
La Cygne environmental costs.....	12,219	13,295
Depreciation.....	6,538	7,019
Deferred customer programs.....	4,061	3,790
Retail energy cost adjustment.....	3,487	10,236
Other regulatory assets.....	2,703	1,727
Total regulatory assets.....	<u>\$ 472,618</u>	<u>\$ 471,951</u>
Regulatory Liabilities:		
Amounts due to customers for future income taxes.....	\$ 334,841	\$ 332,943
Nuclear decommissioning.....	84,463	55,531
Deferred regulatory gain from sale-leaseback.....	59,074	64,569
Jurisdictional allowance for funds used during construction	20,020	21,073
Other regulatory liabilities.....	738	1,276
Total regulatory liabilities.....	<u>\$ 499,136</u>	<u>\$ 475,392</u>

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

- Acquisition adjustment amortization:** Includes 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 Westar Energy.
- Deferred employee benefit costs:** Includes \$68.1 million for Wolf Creek pension and post-retirement benefit obligations and \$3.8 million for actual Wolf Creek pension expense in excess of the amount of such expense recognized in setting KGE's prices. The decrease in regulatory assets for pension and post-retirement benefit obligations from 2017 to 2018 is attributable primarily to an increase in the discount rates used to calculate Wolf Creek's pension benefit obligations. During 2018, KGE will amortize to expense approximately \$8.2 million of the benefit obligations and approximately \$0.6 million of the excess pension expense. KGE is amortizing the excess pension expense over a five-year period. KGE does not earn a return on this asset.
- Asset retirement obligations:** Represents amounts associated with KGE's AROs as discussed in Note 7. KGE recovers these amounts over the life of the related plant. KGE does not earn a return on this asset.
- Amounts due from customers for future income taxes:** In accordance with various orders, KGE has reduced its prices to reflect the income tax benefits associated with certain income tax deductions, thereby passing on these benefits to customers at the time KGE received them. KGE believes it is probable that the net future increases in income taxes payable will be recovered from customers when these temporary income tax benefits reverse in future periods. KGE has also recorded its obligation to customers for income taxes recovered in earlier periods when corporate income tax rates were higher than current income tax rates. This benefit will be returned to customers as these temporary differences reverse in future periods. The income tax-related items are temporary differences for which deferred income taxes have been provided. These items are measured by the expected cash flows to be received or settled in future prices. KGE does not earn a return on this net asset.
- Analog meter unrecovered investment:** Represents the deferral of unrecovered investment of retired analog meters. Of this amount, \$12.0 million is not included in rate base for KGE and is being amortized over a five-year period.
- Disallowed plant costs:** The KCC 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

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the future expected revenues to be provided to recover these costs, net of the amounts amortized.

- **Property tax surcharge:** Represents actual costs incurred for property taxes in excess of amounts collected in KGE's prices. KGE expects to recover these amounts in its prices over a one-year period. KGE does not earn a return on this asset.
- **La Cygne environmental costs:** Represents the deferral of depreciation and amortization expense and associated carrying charges related to the La Cygne Generating Station (La Cygne) environmental project from the in-service date until late October 2015, the effective date of KGE's state general rate review. This amount will be amortized over the life of the related asset. KGE earns a return on this asset.
- **Depreciation:** Represents the difference between regulatory depreciation expense and depreciation expense KGE records for financial reporting purposes. KGE earns a return on this asset and amortizes the difference over the life of the related plant.
- **Deferred customer programs:** KGE accumulates and defers for future recovery costs related to its various energy efficiency programs. KGE will amortize such costs over a one-year period. KGE does not earn a return on this asset.
- **Retail energy cost adjustment:** KGE is allowed to adjust its retail prices to reflect changes in the cost of fuel and purchased power needed to serve its customers. This item represents the actual cost of fuel consumed in producing electricity and the cost of purchased power in excess of the amounts KGE has collected from customers. KGE expects to recover in its prices this shortfall over a one-year period. KGE does not earn a return on this asset.
- **Other regulatory assets:** Includes various regulatory assets that individually are small in relation to the total regulatory asset balance. Other regulatory assets have various recovery periods. KGE does not earn a return on any of these assets.

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

- **Amounts due to customers for future taxes:** KGE has recorded a regulatory liability for its obligation to reduce the prices charged to customers for deferred income taxes recovered from customers in earlier periods when corporate income tax rates were higher than current income tax rates under TCJA. Most of this regulatory liability is related to depreciation and will be returned to customers over the life of the applicable property. In addition, KGE has recorded its obligation to reduce rates charged to customers for unamortized investment tax credits and for income taxes related to jurisdictional allowances for equity funds used during construction.

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- **Nuclear decommissioning:** KGE has a legal obligation to decommission Wolf Creek at the end of its useful life. This amount represents the difference between the fair value of the assets held in a decommissioning trust and the amount recorded for the accumulated accretion and depreciation expense associated with its ARO. See Notes 7 and 12 for information regarding KGE's ARO and its nuclear decommissioning trust (NDT), respectively.
- **Deferred regulatory gain from sale-leaseback:** Represents the gain recorded on the 1987 sale and leaseback of KGE's 50% interest in La Cygne unit 2. KGE amortizes the gain over the lease term.
- **Jurisdictional allowance for funds used during construction:** Represents AFUDC that is accrued subsequent to the time the associated construction charges are included in KGE's rates 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.
- **Other regulatory liabilities:** Includes various regulatory liabilities that individually are relatively small in relation to the total regulatory liability balance. Other regulatory liabilities will be credited over various periods

KCC Proceedings

2018 Transmission Delivery Charge

In March 2018, the KCC issued an order adjusting KGE's retail prices to include updated transmission costs as reflected in the FERC transmission formula rate (TFR). The new prices were effective in April 2018 and are expected to increase KGE's annual retail revenues by approximately \$15.1 million.

In August 2018, KGE filed an updated Transmission Delivery Charge (TDC) tariff with the KCC to reflect the reduction in revenue requirement that occurred as a result of the TCJA. The updated filing requested new prices decreasing KGE's annual retail revenues by approximately \$9.6 million. In October 2018, the KCC issued an order approving the request with new prices effective October 30, 2018.

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KGE and Westar Energy 2018 Rate Case

In February 2018, KGE and Westar Energy filed an application with the KCC to request a two-step change in rates, a decrease to retail revenues of approximately \$2.0 million in September 2018 followed by an increase in retail revenues of approximately \$54.0 million in February 2019, with a return on equity of 9.85% and a rate-making equity ratio of 51.6%. The request reflects costs associated with the completion of Western Plains Wind Farm, the expiration of wholesale contracts currently reflected in retail prices as offsets to retail cost of service, the expiration of production tax credits from prior wind investments and an updated depreciation study, partially offset by the impact of the TCJA and a portion of the savings from the merger with Great Plains Energy.

In July 2018, KGE, Westar Energy, the KCC staff and several other intervenors in the case reached a non-unanimous stipulation and agreement to settle all outstanding issues in the case. The stipulation and agreement provides for a decrease to retail revenues of \$66.0 million, before rebasing property tax expense, with a return on equity of 9.3%, a rate-making equity ratio of 51.46% and does not include a second step revenue requirement change as included in the initial application. The stipulation and agreement also provides for an approximately \$16.0 million increase associated with rebasing property tax expense, an approximately \$46.0 million increase in depreciation expense, allows for the recovery of an approximately \$41.0 million wholesale contract that expires in 2019 through Westar Energy's fuel recovery mechanism and reflects customer benefits related to the impacts of the TCJA, including a one-time bill credit of approximately \$50.0 million, which was provided to customers following the conclusion of the rate case.

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

FERC Proceedings

KGE's TFR, effective in January 2018, includes projected 2018 transmission capital expenditures and operating costs and was expected to increase annual transmission revenues by approximately \$12.7 million. Due to the passage of the TCJA, KGE requested permission from FERC to retroactively reflect the reduction in the federal corporate income tax rate in its 2018 prices. In April 2018, FERC granted the request effective in January 2018. It is estimated the revised TFR will increase 2018 revenues by \$1.1 million when compared to 2017.

KGE's TFR, effective January 2019, includes projected 2019 transmission capital expenditures and operating costs and is expected to decrease annual transmission revenues by \$5.6 million when compared to 2018.

7. ASSET RETIREMENT OBLIGATIONS

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

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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.

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

The following table summarizes the changes in KGE's AROs for the periods ending December 31, 2018 and December 31, 2017.

	As of December 31, 2018	As of December 31, 2017
	(In Thousands)	
Beginning balance, January 1	\$ 343,409	\$ 295,933
Liabilities incurred during the year	14	-
Revision in timing and/or estimates	(138,660)	37,087
Settlements	(3,331)	(4,978)
Accretion	16,053	15,366
Ending Balance	<u>\$ 217,485</u>	<u>\$ 343,408</u>

In June 2018, KGE recorded a \$127.0 million revision in estimate primarily related to its ARO to decommission the company's 47% share of Wolf Creek.

8. JOINT OWNERSHIP OF UTILITY PLANTS

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

Plant	In-Service Dates	Investment	Accumulated Depreciation	Construction Work in Progress	Net MW	Ownership Percentage
(Dollars in Thousands)						
La Cygne unit 1 (a)	June 1973	\$ 641,429	\$ 185,733	\$ 33,969	368	50
JEC unit 1 (b)	July 1978	187,008	52,542	631	146	20
JEC unit 2 (b)	May 1980	129,711	51,906	3,779	146	20
JEC unit 3 (b)	May 1983	175,513	82,260	1,700	146	20
Wolf Creek (c)	Sept. 1985	1,833,688	825,252	83,697	552	47
Total		<u>\$ 2,967,349</u>	<u>\$ 1,197,693</u>	<u>\$ 123,776</u>	<u>1,358</u>	

(a) Jointly owned with KCP&L.

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- (b) Jointly owned with Westar Energy and GMO.
- (c) Jointly owned with KCP&L and Kansas Electric Power Cooperative, Inc.

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

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9. WOLF CREEK EMPLOYEE BENEFIT PLANS

Pension and Post-Retirement Benefit Plans

As a co-owner of Wolf Creek, KGE is indirectly responsible for 47% of the liabilities and expenses associated with the Wolf Creek pension and post-retirement benefit plans. The following tables summarize the net periodic costs for KGE's 47% share of the Wolf Creek pension and post-retirement benefit plans prior to the effects of capitalization.

As of December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
	(In Thousands)			
Change in Benefit Obligation:				
Benefit obligation, beginning of year	\$ 261,767	\$ 229,025	\$ 7,015	\$ 7,215
Service cost	8,882	7,800	146	146
Interest cost	9,913	9,900	245	280
Plan participants' contributions	—	—	1,402	1,096
Benefits paid	(9,935)	(8,381)	(2,539)	(1,623)
Actuarial losses (gains)	(18,995)	23,423	649	(99)
Benefit obligation, end of year	<u>\$ 251,632</u>	<u>\$ 261,767</u>	<u>\$ 6,918</u>	<u>\$ 7,015</u>
Change in Plan Assets:				
Fair value of plan assets, beginning of year	\$ 167,660	\$ 138,688	\$ 2	\$ 17
Actual return on plan assets	(11,962)	25,053	—	46
Employer contributions	9,979	12,047	—	466
Plan participants' contributions	—	—	2,812	1,096
Benefits paid	(9,667)	(8,128)	(2,538)	(1,623)
Fair value of plan assets, end of year	<u>\$ 156,010</u>	<u>\$ 167,660</u>	<u>\$ 276</u>	<u>\$ 2</u>
Funded status, end of year	<u>\$ (95,622)</u>	<u>\$ (94,107)</u>	<u>\$ (6,642)</u>	<u>\$ (7,013)</u>
Amounts Recognized in the Balance Sheets Consist of:				
Current liability	\$ (301)	\$ (271)	\$ (656)	\$ (552)
Noncurrent liability	(95,321)	(93,836)	(5,986)	(6,461)
Net amount recognized	<u>\$ (95,622)</u>	<u>\$ (94,107)</u>	<u>\$ (6,642)</u>	<u>\$ (7,013)</u>
Amounts Recognized in Regulatory Assets (Liabilities) Consist of:				
Net actuarial loss (gain)	\$ 67,803	\$ 69,895	\$ (42)	\$ (748)
Prior service cost	335	391	—	—
Net amount recognized	<u>\$ 68,138</u>	<u>\$ 70,286</u>	<u>\$ (42)</u>	<u>\$ (748)</u>

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As of December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
(Dollars in Thousands)				
Pension Plans With a Projected Benefit Obligation In Excess of Plan Assets:				
Projected benefit obligation	\$ 251,632	\$ 261,767	\$ —	\$ —
Fair value of plan assets	156,010	167,660	—	—
Pension Plans With an Accumulated Benefit Obligation In Excess of Plan Assets:				
Accumulated benefit obligation	\$ 225,727	\$ 229,883	\$ —	\$ —
Fair value of plan assets	156,010	167,660	—	—
Post-retirement Plans With an Accumulated Post-retirement Benefit Obligation In Excess of Plan Assets:				
Accumulated post-retirement benefit obligation	\$ —	\$ —	\$ 6,918	\$ 7,015
Fair value of plan assets	—	—	276	2
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Benefit Obligation:				
Discount rate	4.35%	3.73%	4.27%	3.56%
Compensation rate increase	4.03%	4.00%	—%	—%

Wolf Creek uses a measurement date of December 31 for its pension and post-retirement benefit plans. The discount rate used to determine the current year pension obligation and the following year's pension expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality, non-callable corporate bonds that generate sufficient cash flow to provide for the projected benefit payments of the plan. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected. The increase in the discount rates used as of December 31, 2018, decreased Wolf Creek's pension and post-retirement benefit obligations by approximately \$22.3 million and \$0.4 million, respectively.

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The prior service cost is amortized on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan at the time of the amendment. The net actuarial gain or loss is amortized on a straight-line basis over the average future service of active plan participants benefiting under the plan without application of an amortization corridor. Following is additional information regarding KGE's 47% share of the Wolf Creek pension and other post-retirement benefit plans.

Year Ended December 31,	Pension Benefits		Post-retirement Benefits	
	2018	2017	2018	2017
	(Dollars in Thousands)			
Components of Net Periodic Cost (Benefit):				
Service cost	\$ 8,882	\$ 7,800	\$ 146	\$ 146
Interest cost	9,913	9,900	245	280
Expected return on plan assets	(11,564)	(10,571)	—	—
Amortization of unrecognized:				
Prior service costs	55	55	—	—
Actuarial loss (gain), net	6,624	4,979	(58)	(50)
Curtailments, settlements, and special termination benefits	—	390	—	—
Net periodic cost before regulatory adjustment	13,910	12,553	333	376
Regulatory adjustment (a)	(180)	1,083	—	—
Net periodic cost	\$ 13,730	\$ 13,636	\$ 333	\$ 376
Other Changes in Plan Assets and Benefit Obligations				
Recognized in Regulatory Assets and Liabilities:				
Current year actuarial loss (gain)	\$ 4,531	\$ 8,550	\$ 648	\$ (145)
Amortization of actuarial (gain) loss	(6,624)	(4,979)	58	50
Amortization of prior service cost	(55)	(55)	—	—
Total recognized in regulatory assets and liabilities	\$ (2,148)	\$ 3,516	\$ 706	\$ (95)
Total recognized in net periodic cost and regulatory assets and liabilities	\$ 11,582	\$ 17,152	\$ 1,039	\$ 281
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost:				
Discount rate	3.73 %	4.26 %	3.56 %	3.95 %
Expected long-term return on plan assets	7.25 %	7.25 %	—	—
Compensation rate increase	4.00 %	4.00 %	—	—

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

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KGE estimates that it will amortize the following amounts from regulatory assets and regulatory liabilities into net periodic cost in 2019.

	Pension Benefits	Post-retirement Benefits
	(In Thousands)	
Actuarial loss (gain)	\$ 5,023	\$ (3)
Prior service cost	53	—
Total.....	<u>\$ 5,076</u>	<u>\$ (3)</u>

The expected long-term rate of return on plan assets 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 long-term historical experience and future expectations of the volatility of the various asset classes. Based on target asset allocations for each asset class, the overall expected rate of return for the portfolios was developed, adjusted for historical and expected experience of active portfolio management results compared to benchmark returns and for the effect of expenses paid from plan assets.

For measurement purposes, the assumed annual health care cost growth rates were as follows.

	As of December 31,	
	2018	2017
Health care cost trend rate assumed for next year	6.5%	6.0%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	4.5%	5.0%
Year that the rate reaches the ultimate trend rate	2027	2020

The health care cost trend rate affects the projected benefit obligation. A 1% change in assumed health care cost growth rates would have effects shown in the following table.

	One-Percentage Point Increase	One-Percentage Point Decrease
	(In Thousands)	
Effect on total of service and interest cost	\$ (10)	\$ 9
Effect on post-retirement benefit obligation	(106)	112

Plan Assets

Wolf Creek's pension and post-retirement plan investment strategy is to manage assets in a prudent manner with regard to preserving principal while providing reasonable returns. It has adopted a long-term investment horizon such that the chances and duration of investment losses are weighed against the long-term potential for appreciation of assets. Part of its strategy includes managing interest rate sensitivity of plan assets relative to the associated liabilities. The

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primary objective of the pension plan is to provide a source of retirement income for its participants and beneficiaries, and the primary financial objective of the plan is to improve its funded status. The primary objective of the post-retirement benefit plan is growth in assets and preservation of principal, while minimizing interim volatility, to meet anticipated claims of plan participants. Wolf Creek delegates the management of its pension and post-retirement benefit plan assets to independent investment advisors who hire and dismiss investment managers based upon various factors. The investment advisors are instructed to diversify investments across asset classes, sectors and manager styles to minimize the risk of large losses, based upon objectives and risk tolerance specified by Wolf Creek, which include allowable and/or prohibited investment types. It measures and monitors investment risk on an ongoing basis through quarterly investment portfolio reviews and annual liability measurements.

The target allocations for Wolf Creek's pension plan assets are 31% to international equity securities, 25% to domestic equity securities, 25% to debt securities, 10% to real estate securities, 5% to commodity investments and 4% to other investments. The investments in both international and domestic equity include investments in large-, mid- and small-cap companies and investment funds with underlying investments similar to those previously mentioned. The investments in debt include core and high-yield bonds. Core bonds include funds invested in investment grade debt securities of corporate entities, obligations of U.S. and foreign governments and their agencies and private debt securities. High-yield bonds include a fund with underlying investments in non-investment grade debt securities of corporate entities, private placements and bank debt. Real estate securities include funds invested in commercial and residential real estate properties while commodity investments include funds invested in commodity-related instruments.

Cash Flows

The following table shows KGE's expected cash flows for its share of Wolf Creek's pension and post-retirement benefit plans for future years.

Expected Cash Flows	Pension Benefits		Post-retirement Benefits	
	To/(From) Trust	(From) Company Assets	To/(From) Trust	(From) Company Assets
(In Millions)				
Expected contributions:				
2019.....	\$ 8.0		\$ 0.7	
Expected benefit payments:				
2019.....	\$ (9.5)	\$ (0.3)	\$ (2.5)	—
2020.....	(10.2)	(0.3)	(2.5)	—
2021.....	(11.0)	(0.3)	(2.8)	—
2022.....	(11.7)	(0.3)	(3.0)	—
2023.....	(12.4)	(0.4)	(3.2)	—
2024 – 2028.....	(72.1)	(2.6)	(19.5)	—

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Savings Plan

Wolf Creek maintains a qualified 401(k) savings plan in which most of its employees participate. Wolf Creek matches employees' contributions in cash up to specified maximum limits. Wolf Creek's contributions to the plan are deposited with a trustee and invested at the direction of plan participants into one or more of the investment alternatives provided under the plan. KGE's portion of the expense associated with Wolf Creek's matching contributions was \$1.6 million and \$1.4 million in 2018 and 2017, respectively.

10. SHORT-TERM DEBT

KGE had no short-term debt as of December 31, 2018 and 2017. The company's short-term liquidity needs are met with cash advances from Westar Energy.

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

In connection with the entry into the master credit facility, each of Evergy (as successor to Great Plains Energy), Westar Energy, KCP&L and GMO terminated its existing credit facilities in September 2018.

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11. LONG-TERM DEBT

Outstanding Debt

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

	As of December 31,	
	2018	2017
(In Thousands)		
First mortgage bond series:		
6.70% due 2019	\$ 300,000	\$ 300,000
6.15% due 2023	50,000	50,000
6.53% due 2037	175,000	175,000
6.64% due 2038	100,000	100,000
4.30% due 2044	250,000	250,000
	<u>875,000</u>	<u>875,000</u>
Pollution control bond series:		
Variable due 2027, 2.46% as of December 31, 2018; 2.00% as of December 31, 2017	21,940	21,940
2.50% due 2031	50,000	50,000
Variable due 2032, 2.46% as of December 31, 2018; 2.00% as of December 31, 2017	14,500	14,500
Variable due 2032, 2.46% as of December 31, 2018; 2.00% as of December 31, 2017	10,000	10,000
	<u>96,440</u>	<u>96,440</u>
Total long-term debt	971,440	971,440
Unamortized debt discount (a)	(563)	(638)
Long-term debt, net	<u>\$ 970,877</u>	<u>\$ 970,802</u>

(a) KGE amortizes debt discounts to interest expense over the term of the respective issues.

KGE's mortgage contains provisions restricting the amount of first mortgage bonds (FMBs) that it can issue. KGE must comply with such restrictions prior to the issuance of additional FMBs or other secured indebtedness.

The amount of FMBs authorized by KGE's 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. As of December 31, 2018, approximately \$2.5 billion principal amount of additional first mortgage bonds could be issued under the most restrictive provisions in the mortgage to meet its near-term financing and refinancing needs.

In December 2018, KGE remarketed \$24.5 million of secured series 1994 pollution control bonds maturing in 2032 and \$21.9 million of secured series 1994B pollution control bonds maturing in 2027 at variable rates that will be determined weekly.

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Maturities

The principal amounts of KGE's long-term debt maturities as of December 31, 2018, are as follows.

Year	Long-term debt
	(In Thousands)
2019.....	\$ 300,000
2020.....	—
2021.....	—
2022.....	—
2023.....	50,000
Thereafter.....	621,440
Total maturities	\$ 971,440

Interest expense on long-term debt, net of debt AFUDC, was \$50.7 million in 2018 and \$51.1 million in 2017.

12. FAIR VALUE MEASUREMENTS

Values of Financial Instruments

GAAP establishes a hierarchical framework for disclosing the transparency of the inputs utilized in measuring assets and liabilities at fair value. KGE'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, KGE measures certain investments that do not have a readily determinable fair value at net asset value (NAV), which are not included in the fair value hierarchy. Further explanation of these levels and NAV is summarized below.

- Level 1 - Quoted prices are available in active markets for identical assets or liabilities. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed on public exchanges.
- Level 2 - Pricing inputs are not quoted prices in active markets but are either directly or indirectly observable. The types of assets and liabilities included in Level 2 are other financial instruments priced with models using highly observable inputs.
- Level 3 - Significant inputs to pricing have little or no transparency. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation.
- Net Asset Value - Investments that do not have a readily determinable fair value are measured at NAV. These investments do not consider the observability of inputs; therefore, they are not included within the fair value hierarchy. KGE includes in this category investments in private equity, real estate and alternative

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investment funds that do not have a readily determinable fair value. The underlying alternative investments include collateralized debt obligations, mezzanine debt and a variety of other investments.

Fair Value of Long-Term Debt

KGE records variable-rate debt on its balance sheets at cost, which approximates fair value. KGE 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.

KGE 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 KGE's variable and fixed-rate debt is summarized in the following table.

	As of December 31, 2018		As of December 31, 2017	
	Carrying Value	Fair Value	Carrying Value	Fair Value
	(In Thousands)			
Variable and fixed-rate debt	\$ 971,440	\$ 1,047,543	\$ 971,440	\$ 1,107,738

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Recurring Fair Value Measurements

The following table provides the amounts and their corresponding level of hierarchy for KGE's assets and liabilities that are measured at fair value.

As of December 31, 2018	Total	Level 1	Level 2	Level 3	NAV
Nuclear Decommissioning Trust:					
Domestic equity funds	\$ 70,651	\$ 63,893	\$ -	\$ -	\$ 6,758
International equity funds	36,215	36,215	-	-	-
Core bond fund	37,428	37,428	-	-	-
High-yield bond fund	18,893	18,893	-	-	-
Emerging markets bond fund	15,423	15,423	-	-	-
Combination debt/equity/other fund	12,872	12,872	-	-	-
Alternative investments fund	24,077	-	-	-	24,077
Real estate securities fund	11,775	-	-	-	11,775
Cash equivalents	128	128	-	-	-
Total nuclear decommissioning trust	\$ 227,462	\$ 184,852	\$ -	\$ -	\$ 42,610
As of December 31, 2017	Total	Level 1	Level 2	Level 3	NAV
Nuclear Decommissioning Trust: (a)					
Domestic equity funds	\$ 73,800	\$ -	\$ 68,658	\$ -	\$ 5,142
International equity funds	47,908	-	47,908	-	-
Core bond fund	33,250	-	33,250	-	-
High-yield bond fund	18,089	-	18,089	-	-
Emerging markets bond fund	17,345	-	17,345	-	-
Combination debt/equity/other fund	14,125	-	14,125	-	-
Alternative investments fund	21,669	-	-	-	21,669
Real estate securities fund	10,806	-	-	-	10,806
Cash equivalents	110	110	-	-	-
Total nuclear decommissioning trust	\$ 237,102	\$ 110	\$ 199,375	\$ -	\$ 37,617

(a) In the second quarter of 2018, KGE re-evaluated the classification, within the fair value hierarchy, of its various fund investments within the nuclear decommissioning trust. As a result, KGE determined that certain fund investments within the nuclear decommissioning trust in the amount of \$199.4 million as of December 31, 2017, should have been classified as Level 1, instead of Level 2. This determination is based on the fact that the fair value of these funds is based on daily published prices at which KGE is able to redeem its investments without restriction on a daily basis. KGE has determined that this error is immaterial to its current and previously filed financial reports and accordingly, has not revised prior periods but has reflected the changes in fair value hierarchy classification as of December 31, 2018.

KGE holds equity and debt investments that it classifies as securities in a trust for the purpose of funding the decommissioning of Wolf Creek. KGE records net realized and unrealized gains and losses on the NDT in regulatory liabilities on its balance sheets. For the year ended December 31, 2018 and 2017, KGE recorded net unrealized losses of \$31.8 million and net unrealized gains of \$15.7 million, respectively, on the NDT assets.

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13. COMMITMENTS AND CONTINGENCIES

Purchase Orders and Contracts

As of December 31, 2018, KGE had total commitments related to purchase obligations issued and outstanding of \$24.4 million, which will require payment in 2019. This amount does not include fuel commitments which are discussed below under “Fuel Commitments.”

Environmental Matters

Set forth below are descriptions of contingencies related to environmental matters that may impact KGE or their financial results. Management’s assessment of these contingencies, which are based on federal and state statutes and regulations, and regulatory agency and judicial interpretations and actions, has evolved over time. There are a variety of final and proposed laws and regulations that could have a material adverse effect on KGE’s operations and financial results. Due in part to the complex nature of environmental laws and regulations, KGE is unable to assess the impact of potential changes that may develop with respect to the environmental contingencies described below.

Cross-State Air Pollution Update Rule

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

National Ambient Air Quality Standards

Under the Clean Air Act Amendments of 1990 (CAA), the EPA sets NAAQS for certain emissions known as the “criteria pollutants” considered harmful to public health and the environment, including two classes of particulate matter (PM), ozone, nitrogen dioxide (NO₂) (a precursor to ozone), carbon monoxide and sulfur dioxide (SO₂), which result from fossil fuel combustion. Areas meeting the NAAQS are designated attainment areas while those that do not meet the NAAQS are considered nonattainment areas. Each state must develop a plan to bring nonattainment areas into compliance with the NAAQS. NAAQS must be reviewed by the EPA at five-year intervals.

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

KGE continues to communicate with its regulatory agencies regarding these standards and evaluate what impact the revised NAAQS could have on their operations and financial results. If areas surrounding KGE's facilities are designated in the future as nonattainment and/or KGE is required to install additional equipment to control emissions at their facilities, it could have a material impact on their operations and financial results.

Greenhouse Gases

Burning coal and other fossil fuels releases carbon dioxide (CO₂) and other gases referred to as greenhouse gases (GHG). Various regulations under the federal Clean Air Act limit CO₂ and other GHG emissions, and in addition, other measures are being imposed or offered by individual states, municipalities and regional agreements with the goal of reducing GHG emissions.

In October 2015, the EPA published a rule establishing new source performance standards (NSPS) for GHGs that limit CO₂ emissions for new, modified and reconstructed coal and natural gas fueled electric generating units to various levels per MWh depending on various characteristics of the units. Legal challenges to the GHG NSPS have been filed in the D.C. Circuit by various states and industry members. Also, in October 2015, the EPA published a rule establishing guidelines for states to regulate CO₂ emissions from existing power plants. The standards for existing plants are known as the Clean Power Plan (CPP). Under the CPP, interim emissions performance rates must be achieved beginning in 2022 and final emissions performance rates must be achieved by 2030. Legal challenges to the CPP were filed by groups of states and industry members, including KGE, in the D.C. Circuit. The CPP was stayed by the Supreme Court in February 2016 and, accordingly, is not currently being implemented by the states.

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

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

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

In August 2018, the EPA published in the Federal Register proposed regulations which contained (1) emission

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

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

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

Water

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

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In October 2014, the EPA’s final standards for cooling intake structures at power plants to protect aquatic life took effect. The standards, based on Section 316(b) of the federal Clean Water Act (CWA), require subject facilities to choose among seven best available technology options to reduce fish impingement. In addition, some facilities must conduct studies to assist permitting authorities to determine whether and what site-specific controls, if any, would be required to reduce entrainment of aquatic organisms. KGE’s current analysis indicates this rule will not have a significant impact on its coal plants that employ cooling towers or cooling lakes that can be classified as closed cycle cooling and do not expect the impact from this rule to be material.

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

Regulation of Coal Combustion Residuals

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

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

On August 21, 2018, the D.C. Circuit court issued a ruling in the CCR rule litigation between the Utility Solid

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

KGE has recorded an ARO for its current estimate for closure of ash disposal ponds, but the revision of this ARO may be required in the future due to changes in existing CCR regulations, changes in interpretation of existing CCR regulations, the results of groundwater monitoring of CCR units, or changes in the timing or cost to close ash disposal ponds. If revisions to the ARO are necessary, the impact on KGE's operations or financial results could be material.

Storage of Spent Nuclear Fuel

Under the Nuclear Waste Policy Act of 1982, the Department of Energy (DOE) is responsible for the permanent disposal of spent nuclear fuel. In 2010, the DOE filed a motion with the Nuclear Regulatory Commission (NRC) to withdraw its then pending application to construct a national repository for the disposal of spent nuclear fuel and high-level radioactive waste at Yucca Mountain, Nevada. The NRC has not yet issued a final decision on the matter.

Wolf Creek has elected to build a dry cask storage facility to expand its existing on-site spent nuclear fuel storage, which is expected to provide additional capacity prior to 2022. Wolf Creek has finalized a settlement agreement through 2019 with the DOE for reimbursement of costs to construct this facility that would not have otherwise been incurred had the DOE begun accepting spent nuclear fuel. KGE expects the majority of the remaining cost to construct the dry cask storage facility that would not have otherwise been incurred will be reimbursed by the DOE. KGE cannot predict when, or if, an off-site storage site or alternative disposal site will be available to receive Wolf Creek's spent nuclear fuel and will continue to monitor this activity.

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

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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 retrospective 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 \$14.1 billion. This limit of liability consists of the maximum available commercial insurance of \$0.5 billion and the remaining \$13.6 billion is provided through mandatory participation in an industry-wide retrospective assessment program. Under this retrospective assessment program, KGE is subject to an assessment of up to \$64.6 million, payable at no more than \$9.6 million per incident per year per reactor for any commercial U.S. nuclear reactor qualifying incident. Both the total and yearly assessment is subject to an inflationary adjustment based on the Consumer Price Index and applicable premium taxes. In addition, the U.S. Congress could impose additional revenue-raising measures to pay claims.

Nuclear Property and Accidental Outage Insurance

The owners of Wolf Creek carry decontamination liability, nuclear property damage and premature nuclear decommissioning liability insurance for Wolf Creek totaling approximately \$2.8 billion. Insurance coverage for non-nuclear property damage accidents total approximately \$2.3 billion. In the event of an extraordinary nuclear accident, insurance proceeds must first be used for reactor stabilization and site decontamination in accordance with a plan mandated by the NRC. KGE'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 NDT 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, KGE may be subject to retrospective assessments under the current policies of approximately \$17.6 million.

Nuclear Insurance Considerations

Although the Evergy Companies maintain 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 KGE's financial results.

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Fuel Commitments

To supply a portion of the fuel requirements for our power plants, the owners of Wolf Creek have entered into various contracts to obtain nuclear fuel and Westar Energy and KCP&L have entered into various contracts to obtain coal for Jeffrey Energy Center and La Cygne. Some of these contracts contain provisions for price escalation and minimum purchase commitments. As of December 31, 2018, KGE's share of Wolf Creek's nuclear fuel commitments was approximately \$10.8 million for uranium concentrates expiring in 2024, \$1.5 million for conversion expiring in 2024, \$67.2 million for uranium hexafluoride expiring in 2024, \$70.7 million for enrichment expiring in 2027, and \$30.2 million for fabrication expiring in 2025.

As of December 31, 2018, KGE's ownership interest in coal and coal transportation contract commitments under the remaining terms of the contracts for Jeffrey Energy Center and La Cygne were approximately \$123.8 million. The contracts expire at various times through 2021.

14. RELATED PARTY TRANSACTIONS

KGE is a wholly-owned subsidiary of Westar Energy. On June 4, 2018, Westar Energy became a wholly-owned subsidiary of Evergy, Inc. See Note 3. KGE has no employees. Employees of Westar Energy and KCP&L allocate their time to KGE. KGE's cash management function, including cash receipts and disbursements, is performed by Evergy. Certain operating expenses have been allocated to KGE from Westar Energy and KCP&L. These expenses are allocated, depending on the nature of the expense, based on allocation studies, net investment, number of customers and/or other appropriate factors. KGE believes such allocation procedures are reasonable. Expenses allocated to KGE by Westar Energy and KCP&L may not reflect what costs would be if they were not related parties, which would affect its financial results. KGE prices are set based on consolidated rate filings with Westar Energy.

KGE, Westar Energy, and KCP&L have engaged in, and may in the future engage in, affiliate transactions in the normal course of business. These transactions consist primarily of power purchases and sales between KGE and Westar Energy, and costs of operating jointly-owned generation facilities between KGE, Westar Energy and KCP&L. Beginning in December 2018, KGE engaged in affiliate transactions with Westar Energy and EKCR related to the sale of accounts receivable. See Note 5 for additional information regarding KGE's entry into a receivables sale agreement in December 2018.

KGE's net receivable from Westar Energy increased from \$1.7 million as of December 31, 2017 to \$92.8 million as of December 31, 2018, due primarily to the sale of accounts receivable, as discussed in Note 5.

KGE's net receivable from EKCR was \$14.9 million as of December 31, 2018. KGE and EKCR had no affiliate transactions in 2017.

KGE's net payable to KCP&L was \$10.1 million as of December 31, 2018. KGE and KCP&L had no affiliate transactions in 2017.

KGE did not declare or record dividends to Westar Energy for the year ended December 31, 2018. KGE declared

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and recorded dividends to Westar Energy of \$10.0 million for the year ended December 31, 2017.

15. LA CYGNE OPERATING LEASE

KGE leases a 50% interest in La Cygne unit 2. In determining lease expense, KGE recognizes the effects of scheduled rent increases on a straight-line basis over the lease term. The rental expense includes an offset for the amortization of the deferred gain on the sale-leaseback.

KGE's estimated commitments for the La Cygne unit 2 lease are as follows.

Year Ended December 31,	La Cygne Unit 2 Lease (In Thousands)
Future commitments:	
2019.....	31,926
2020.....	33,092
2021.....	<u>19,068</u>
Total future commitments.....	<u>\$ 84,086</u>

The La Cygne unit 2 lease will expire in September 2029. Upon expiration, KGE has a fixed price option to purchase the leasehold interest in La Cygne unit 2 for a price that is estimated to be the fair market value in 2029. KGE can also elect to renew the lease at the expiration of the lease term in 2029. However, any renewal period, when added to the initial lease term, cannot exceed 80% of the estimated useful life of La Cygne unit 2.

16. TAXES

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

	<u>Year Ended December 31,</u>	
	<u>2018</u>	<u>2017</u>
	(In Thousands)	
Charged to operating expense (net):		
Current Federal	\$ 12,691	\$ 17,907
Current State	<u>4,417</u>	<u>3,813</u>
Total Current	17,108	21,720
Deferred	33,389	58,647
Investment tax credit	<u>(1,510)</u>	<u>(1,401)</u>
Total charged to operating expense (net)	<u>48,987</u>	<u>78,966</u>
Charged to non-operating expense (net):		
Current Federal	(12,308)	(17,731)
Current State	<u>(4,417)</u>	<u>(3,813)</u>
Total Current	(16,725)	(21,544)
Deferred	(5,703)	1,251
Investment tax credit	<u>(113)</u>	<u>(109)</u>
Total charged to non-operating (net):	<u>(22,541)</u>	<u>(20,402)</u>
Total income tax expense	<u>\$ 26,446</u>	<u>\$ 58,564</u>

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Effective Income Tax Rates

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

	<u>Year Ended December 31,</u>	
	<u>2018</u>	<u>2017</u>
Statutory Federal income tax rate	21.0%	35.0%
Effect of:		
Corporate-owned life insurance policies	(7.8)	(8.0)
State income taxes	4.2	1.8
Flow through depreciation for plant-related differences	2.3	3.9
Amortization of federal investment tax credits	(1.1)	(0.8)
Share based payments	(0.6)	(0.8)
Research and experimentation credits	(0.5)	(0.3)
Liability for unrecognized income tax benefits	0.3	0.1
AFUDC equity	(0.3)	(0.3)
Federal income tax rate reduction (TCJA)	-	5.4
Other	<u>0.8</u>	<u>(4.0)</u>
Effective income tax rate	<u>18.3%</u>	<u>32.0%</u>

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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.

	As of December 31,	
	2018	2017
(In Thousands)		
Deferred tax assets:		
Income taxes refundable to customers, net	\$ 84,192	\$ 81,309
Retail energy cost adjustments	19,708	5,168
Deferred employee benefit costs	18,074	18,454
Deferred regulatory gain on sale-leaseback	15,690	17,148
Deferred compensation	14,959	15,727
LaCygne dismantling costs	7,840	7,840
Business tax credit carryforward	6,310	5,021
Net operating loss	1,053	19,097
Other	<u>38,155</u>	<u>30,747</u>
Total deferred tax assets	<u>\$ 205,981</u>	<u>\$ 200,895</u>
Deferred tax liabilities:		
Accelerated depreciation	\$ 643,487	\$ 614,168
Acquisition premium	72,330	76,319
Deferred employee benefit costs	18,074	18,454
Other	<u>7,688</u>	<u>7,761</u>
Total deferred tax liabilities	<u>\$ 741,579</u>	<u>\$ 716,702</u>
Net deferred tax liabilities	<u>\$ 535,598</u>	<u>\$ 515,807</u>

Tax Credit Carryforwards

At December 31, 2018 and 2017, KGE had \$6.3 million and \$5.0 million, respectively, of federal general business income tax credit carryforwards. The carryforwards relate primarily to Research and Experimentation tax credits and expire in the years 2027 to 2038.

Net Operating Loss Carryforwards

At December 31, 2018 and 2017, KGE had \$0.7 million and \$15.1 million, respectively, of tax benefits related to federal net operating (NOL) carryforwards. The federal NOL carryforwards expire in years 2032 to 2037.

At December 31, 2018 and 2017, KGE had \$0.4 million and \$4.0 million, respectively, of tax benefits related to state NOL carryforwards. The state NOL carryforwards expire in years 2021 to 2027.

Tax Reform and Excess Deferred Income Taxes

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

In December 2017, KGE remeasured its deferred tax assets and liabilities to the new federal corporate income tax rate of 21%. The result of this remeasurement was a reduction in the net deferred tax liability of approximately \$300.2 million primarily representing the amount of excess deferred income taxes (EDIT) that would be used to reduce future customer rates. KGE recorded a decrease in regulatory assets of approximately \$73.5 million and an increase in regulatory liabilities of approximately \$308.0 million for a net increase in regulatory liabilities of \$381.5 million. An additional \$3.4 million of regulatory assets and \$84.7 million of regulatory liabilities were required to reflect the future net revenue reduction required to return previously collected income taxes to customers and was offset with \$81.3 million in net deferred tax assets. The accounts that increased and (decreased) in the 2017 remeasurement of deferred income taxes are reflected below (in millions):

182.3	254	190	282	283
\$ (73.5)	\$ 308.0	\$ 35.5	\$ (329.3)	\$ (16.7)

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

182.3	254	190	282	283
\$ (81.6)	\$ 303.5	\$ 42.3	\$ (331.6)	\$ (11.2)

The amount of EDIT (excluding the net \$81.3 million tax gross-up) that is considered protected and unprotected as of December 31, 2018 and 2017, due to (from) customers is reflected below (in millions):

Federal EDIT	December 31, 2018	December 31, 2017
Protected Plant.....	\$ 222.5	\$ 221.8
Unprotected Plant.....	41.8	39.7
Protected NOL.....	(3.4)	(9.3)
Unprotected Other.....	(32.4)	(27.0)

KGE received a regulatory order from the KCC regarding how the federal EDIT should be amortized

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commencing September 27, 2018, the effective date of the order. The amortization expense of \$0.7 million of EDIT for the year ended December 31, 2018, along with the estimated amortization period based on the KCC regulatory order, and the accounts the amortization benefit (expense) is reported in is reflected below (in millions):

Jurisdiction	12/31/18	Amortization Period
<i>Federal – 410.1/411.1</i>		
Kansas – Protected Plant	\$ (0.1)	Estimated 30+ years under ARAM
Kansas – Protected NOL	\$ <(0.1)	Estimated 30+ years under ARAM
Kansas – Unprotected Plant	\$ 0.2	Estimated 30+ years under ARAM
Kansas – Unprotected Miscellaneous	\$ (0.8)	10 years straight line

(a) Average rate assumption method

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

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1					
2					
3					
4				124,631,080	124,631,080
5					
6					
7					
8					
9				118,323,443	118,323,443
10					

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

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

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	5,711,381,711	5,711,381,711
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	261,215,438	261,215,438
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	5,972,597,149	5,972,597,149
9	Leased to Others	7,772,314	7,772,314
10	Held for Future Use		
11	Construction Work in Progress	223,092,334	223,092,334
12	Acquisition Adjustments	739,219,183	739,219,183
13	Total Utility Plant (8 thru 12)	6,942,680,980	6,942,680,980
14	Accum Prov for Depr, Amort, & Depl	2,706,504,275	2,706,504,275
15	Net Utility Plant (13 less 14)	4,236,176,705	4,236,176,705
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,826,538,116	1,826,538,116
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	141,614,703	141,614,703
22	Total In Service (18 thru 21)	1,968,152,819	1,968,152,819
23	Leased to Others		
24	Depreciation	5,243,721	5,243,721
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)	5,243,721	5,243,721
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	733,107,735	733,107,735
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,706,504,275	2,706,504,275

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Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					19
					20
					21
					22
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					24
					25
					26
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					28
					29
					30
					31
					32
					33

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		1,063,439
3	Nuclear Materials	2,013,390	18,046,553
4	Allowance for Funds Used during Construction	70,803	103,521
5	(Other Overhead Construction Costs, provide details in footnote)	83,430	1,441,111
6	SUBTOTAL (Total 2 thru 5)	2,167,623	
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)	39,619,853	56,936
9	In Reactor (120.3)	101,842,096	37,873,299
10	SUBTOTAL (Total 8 & 9)	141,461,949	
11	Spent Nuclear Fuel (120.4)	131,586,905	46,510,702
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	203,790,273	-45,696,554
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	71,426,204	
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)		

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
		1,063,439	2
		20,059,943	3
		174,324	4
		1,524,541	5
		22,822,247	6
			7
	37,873,299	1,803,490	8
	46,510,703	93,204,692	9
		95,008,182	10
	45,696,554	132,401,053	11
			12
-26,030,673		184,124,392	13
		66,107,090	14
			15
			16
			17
			18
			19
			20
			21
			22

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FOOTNOTE DATA			

Schedule Page: 202 Line No.: 8 Column: e

The reduction to In Stock is due to transfer from In Stock to In Reactor.

Schedule Page: 202 Line No.: 9 Column: e

The reduction to In Reactor is due to removing Region 22 and 23 assemblies.

Schedule Page: 202 Line No.: 11 Column: e

The reduction to Spent Nuclear Fuel is due to the removal of Region 19 and 20 assemblies.

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	45,131	
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	31,362,763	2,931,293
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	31,407,894	2,931,293
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,219,651	
9	(311) Structures and Improvements	200,209,725	7,858,469
10	(312) Boiler Plant Equipment	1,220,004,797	8,257,167
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	175,945,439	7,149,221
13	(315) Accessory Electric Equipment	74,775,460	1,328,098
14	(316) Misc. Power Plant Equipment	21,588,172	1,365,075
15	(317) Asset Retirement Costs for Steam Production	80,436,434	-11,622,611
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,778,179,678	14,335,419
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	3,619,363	
19	(321) Structures and Improvements	435,315,210	2,327,796
20	(322) Reactor Plant Equipment	915,276,259	20,982,866
21	(323) Turbogenerator Units	218,342,035	-819,543
22	(324) Accessory Electric Equipment	155,123,714	3,217,628
23	(325) Misc. Power Plant Equipment	102,986,074	8,093,303
24	(326) Asset Retirement Costs for Nuclear Production	70,059,740	
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	1,900,722,395	33,802,050
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	1,598,380	
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,598,380	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,680,500,453	48,137,469

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	56,996,633	8,355,082
49	(352) Structures and Improvements	31,846,826	-2,922,075
50	(353) Station Equipment	314,809,683	43,105,485
51	(354) Towers and Fixtures	6,797,398	2,732
52	(355) Poles and Fixtures	412,234,015	53,062,672
53	(356) Overhead Conductors and Devices	166,715,177	24,236,586
54	(357) Underground Conduit	448,895	2,988
55	(358) Underground Conductors and Devices	1,843,111	
56	(359) Roads and Trails	19,910	
57	(359.1) Asset Retirement Costs for Transmission Plant	180,415	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	991,892,063	125,843,470
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,920,475	-1,273,788
61	(361) Structures and Improvements	9,926,216	-889,884
62	(362) Station Equipment	127,221,575	12,113,050
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	196,697,243	11,541,858
65	(365) Overhead Conductors and Devices	170,778,432	6,152,815
66	(366) Underground Conduit	53,817,750	1,914,053
67	(367) Underground Conductors and Devices	143,997,171	6,037,997
68	(368) Line Transformers	221,168,254	13,663,527
69	(369) Services	93,889,333	510,546
70	(370) Meters	56,894,001	15,257,307
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises	9,944,825	5,069,776
73	(373) Street Lighting and Signal Systems	42,428,176	7,518,123
74	(374) Asset Retirement Costs for Distribution Plant	607,137	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,135,290,588	77,615,380
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	2,328,924	
87	(390) Structures and Improvements	49,425,799	4,137,118
88	(391) Office Furniture and Equipment	19,485,878	13,209,429
89	(392) Transportation Equipment	6,627,625	10,452
90	(393) Stores Equipment	1,095,155	
91	(394) Tools, Shop and Garage Equipment	9,443,632	892,177
92	(395) Laboratory Equipment	35,578	
93	(396) Power Operated Equipment	2,784,802	196,732
94	(397) Communication Equipment	51,901,866	645,586
95	(398) Miscellaneous Equipment	949,861	88,725
96	SUBTOTAL (Enter Total of lines 86 thru 95)	144,079,120	19,180,219
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)	144,079,120	19,180,219
100	TOTAL (Accounts 101 and 106)	5,983,170,118	273,707,831
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)	5,983,170,118	273,707,831

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
		-276,721	65,074,994	48
17,163			28,907,588	49
1,550,483		1,197,349	357,562,034	50
			6,800,130	51
741,816		-879,311	463,675,560	52
1,021,795		-219,937	189,710,031	53
			451,883	54
			1,843,111	55
			19,910	56
			180,415	57
3,331,257		-178,620	1,114,225,656	58
				59
		148,073	6,794,760	60
9,058		-142,473	8,884,801	61
574,398	236,281	1,181,072	140,177,580	62
				63
1,445,583	-22,439	-47,765	206,723,314	64
1,513,352	-186,744	-19,363	175,211,788	65
213,794	-3,117		55,514,892	66
1,042,426	-23,981	-5,602	148,963,159	67
398,198			234,433,583	68
			94,399,879	69
2,378,612			69,772,696	70
				71
377,658			14,636,943	72
6,827,004			43,119,295	73
			607,137	74
14,780,083		1,113,942	1,199,239,827	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			2,328,924	86
10,502			53,552,415	87
1,837,855			30,857,452	88
			6,638,077	89
			1,095,155	90
293,707			10,042,102	91
			35,578	92
			2,981,534	93
150,322			52,397,130	94
			1,038,586	95
2,292,386			160,966,953	96
				97
				98
2,292,386			160,966,953	99
200,969,568	-83,685,780	374,548	5,972,597,149	100
				101
				102
				103
200,969,568	-83,685,780	374,548	5,972,597,149	104

Name of Respondent
Kansas Gas and Electric Company

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

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

Year/Period of Report
End of 2018/Q4

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	Kansas City Power & Light Company	Wolf Creek - LaCygne 345 KV Line	August 19, 1985		7,772,314
2					
3					
4					
5					
6					
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43					
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45					
46					
47	TOTAL				7,772,314

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			0

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Trans- Frontenac- DePaul 69kV Line	9,598,021
2	Dist- Frontenac Distribution Substation	6,240,072
3	Steam- Replace Gas Tempering/Gas Recirculation Duct	4,149,442
4	Dist- Kenmar (Innovation) Greenfield Substation	3,341,679
5	General- Wichita SC 1900 Remodel Phase 1	3,231,033
6	Trans- Line 345.15B WC- Benton Pole Relocation	2,853,260
7	Steam- Cost of Removal for Chimney	2,667,144
8	Trans- Viola-Sumner New 138kV 30M Right of way	2,348,803
9	Steam- Cost of Removal for Bal of Plant	2,213,481
10	Steam- Repl1M Gall Fuel Oil Tank w/2 Tanks	2,175,399
11	Trans- Halstead-West Harvey 69.49 Right of way	1,756,644
12	Dist- Coleman Transformer Replacement Substation	1,746,901
13	Steam- Engineer Study SSH Outlet Bank Replacement	1,472,089
14	Trans- Line 69.69A Sedan Tap- Elk Jct Right of way	1,465,912
15	Trans- Mossman-Innovation Line 69.75 Right of way	1,436,224
16	Steam- Flue Gas Desulfurization landfill design and construction	1,395,158
17	Steam- Replace HP Turbine Packing	1,375,444
18	Trans- TC Burns- Burns Transmission Line 138.37	1,311,731
19	Steam- Jeffrey Controls Upgrade	1,304,404
20	Dist- MP: LA HARPE TO HWY 59 REBUILD- 34	1,285,205
21	Trans- Halstead- West Harvey 69.49 Rebuild	1,280,813
22	Steam- HVAC Replacements	1,235,504
23	Trans- Paris-Ark City Line 69.36 Rebuild	1,219,032
24	Trans- Orchard 69kV Circuit Switcher Transmission Substation	1,099,825
25	Trans- Midian-Will. Bro. 161 Wire/Str Removal	1,046,904
26	Dist- West Harvey Greenfield Sub Distribution Substation	1,003,593
27		
28		
29	MINOR ADDITIONS TO:	
30	Nuclear Gen Plant	92,958,209
31	Dist Plant- Elec	26,951,835
32	Steam Gen Plant	22,426,281
33	Trans Plant- Elec	13,949,901
34	General Plant	6,043,987
35	Intangible Plant	490,025
36	Other Gen Plant	18,379
37		
38		
39		
40		
41		
42		
43	TOTAL	223,092,334

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,933,706,817	1,928,856,197		4,850,620
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	118,506,319	118,506,319		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others	178,073			178,073
6	Transportation Expenses-Clearing	237,837	237,837		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	20,564	20,564		
9	Regulatory Assets & Liab.	-1,724,169	-1,724,169		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	117,218,624	117,040,551		178,073
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	206,169,566	206,169,566		
13	Cost of Removal	23,673,270	23,673,270		
14	Salvage (Credit)	2,699,225	2,699,225		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	227,143,611	227,143,611		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	Transfers/adjustments	8,000,007	7,784,979		215,028
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,831,781,837	1,826,538,116		5,243,721

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

20	Steam Production	301,250,081	301,250,081		
21	Nuclear Production	843,297,809	843,297,809		
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	833,583	833,583		
25	Transmission	292,480,473	287,236,752		5,243,721
26	Distribution	319,840,069	319,840,069		
27	Regional Transmission and Market Operation				
28	General	74,079,822	74,079,822		
29	TOTAL (Enter Total of lines 20 thru 28)	1,831,781,837	1,826,538,116		5,243,721

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

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

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

Asset Retirement Obligation	\$ (2,377,702)
Amort. of Reg Asset-Depr. diff	(450,384)
Amort. of Reg Asset-La Cygne Depr	(46,392)
Amort. of Reg Liab. Assoc. w/AFUDC-CWIP	1,150,309

	\$ (1,724,169)
	=====

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

Record analog meters to reg asset	\$ 8,348,570
Misc transfers	(563,591)

TOTAL	\$ 7,784,979
	=====

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Kansas Gas and Electric			
2	Wolf Creek Nuclear Operating Corporation			
3				
4	Common Stock - \$1 par value,			
5	47 shares	12/08/86		47
6				
7				
8				
9				
10				
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41				
42	Total Cost of Account 123.1 \$	0	TOTAL	47

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
				4
		47		5
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		47		42

MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	35,938,553	31,937,008	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)		56,463,121	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	69,803,928	32,844,658	Electric
8	Transmission Plant (Estimated)	8,477,573	164,720	Electric
9	Distribution Plant (Estimated)	15,677,091	1,316,742	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)	93,958,592	90,789,241	
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)	-57,700	10,967	Electric
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	129,839,445	122,737,216	

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

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

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

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

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

Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	116,004.00		140,927.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	37,107.00		37,051.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	12,184.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	140,927.00		177,978.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA	329.00	13		
38	Deduct: Returned by EPA				
39	Cost of Sales	329.00	13		
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	329.00	13		
45	Gains	329.00	13		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
177,978.00		214,971.00		241,099.00		890,979.00		1
								2
								3
36,993.00		26,128.00		705,452.00		842,731.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						12,184.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
214,971.00		241,099.00		946,551.00		1,721,526.00		29
								30
								31
								32
								33
								34
								35
								36
						329.00		13 37
								38
						329.00		13 39
								40
								41
								42
								43
						329.00		13 44
						329.00		13 45
								46

Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	8,982.00		11,482.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	8,044.00		8,044.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	5,544.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	11,482.00		19,526.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
19,526.00		22,181.00		24,836.00		87,007.00		1
								2
								3
2,655.00		2,655.00		2,655.00		24,053.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						5,544.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
22,181.00		24,836.00		27,491.00		105,516.00		29
								30
								31
								32
								33
								34
								35
								36
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								38
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								42
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								45
								46

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
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19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
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49	TOTAL					

Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
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13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
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23					
24					
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27					
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32					
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35					
36					
37					
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39					
40					

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Rate Difference (08/01-03/02)	6,605,617		403	450,384	6,155,233
2	Docket No. 05-WSEE-981-RTS 12/28/05					
3	Amortization period (02/06-08/32)					
4						
5	KGE Acquisition Adjustment Amortization	257,276,236	9,245,438			266,521,674
6						
7	Retail Energy Cost Adjustment	10,236,210	27,729,613	146,501	34,478,384	3,487,439
8	Docket No. 05-WSEE-981-RTS 12/28/05					
9						
10	Energy Efficiency Rider	2,033,358	2,113,632	440,442	1,943,151	2,203,839
11	Docket No. 11-WSEE-032-TAR			908,909		
12				930		
13						
14	SmartStar Lawrence	272,791	183,311	586	309,236	146,866
15	Docket No. 18-WSEE-328-RTS					
16	Amortization period (10/18-9/23)					
17						
18	Ad Valorem Taxes	12,627,464	13,860,292	408	12,627,464	13,860,292
19	Docket No. 10-WSEE-362-TAR					
20						
21	Deferred Future Income Taxes	34,748,345	23,171,240	282	30,710,575	27,209,010
22						
23	2015 Rate Case Expenses	213,424		928	213,424	
24	Docket No. 15-WSEE-115-RTS					
25	Amortization period (11/15-10/18)					
26						
27	Employee Benefit Costs	70,259,787	6,295,530	228	8,424,696	68,130,621
28	Docket No. 07-ATMG-387-ACT 01/24/07					
29						
30	Asset Retirement Obligations	28,197,482	8,918,637	230	3,338,969	33,777,150
31	Docket No. 05-WSEE-981-RTS 12/28/05					
32						
33	La Cygne Catalyst Costs	1,124,261	684,129	512	497,819	1,310,571
34	Docket No. 15-WSEE-115-RTS					
35	Amortization period (11/15-04/20)					
36						
37	Pension Tracker	3,594,078	1,431,575	407	1,251,428	3,774,225
38	Docket No. 10-WSEE-135-ACT 09/11/09					
39	Amortization period (11/15-10/20)					
40						
41						
42						
43						
44	TOTAL	471,951,293	105,040,637		104,374,210	472,617,720

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Difference	413,670	15,575	403	46,392	382,853
2	Docket No. 05-WSEE-981-RTS 12/28/05					
3	Amortization period (02/06-09/29)					
4						
5	Disallowed Plant Costs	15,249,464	1,448,700	407	1,671,804	15,026,360
6	Docket No. 05-WSEE-981-RTS 12/28/05					
7						
8	Mark to Market Losses Derivative Instruments		1,076,841	421,426	1,067,898	8,943
9	Docket No. 05-WSEE-981-RTS 12/28/05					
10						
11	Energy Efficiency Demand Response Rider	1,079,385	3,246,303	182.3	3,399,721	925,967
12	Docket No. 10-WSEE-141-TAR					
13						
14	La Cygne Environmental Project	13,294,633		403,404	1,075,784	12,218,849
15	Deferred Depreciation and Amortization					
16	Docket No. 15-GIME-025-MIS					
17						
18	Deferred Cost of Prepay Program	116,410		451,923	5,821	110,589
19	Docket No. 18-WSEE-328-RTS					
20	Amortization period (10/18 -9/23)					
21						
22	Unrecovered Analog Meters	13,933,024	3,362,385	108,407	1,984,104	15,311,305
23	Docket No. 18-WSEE-328-RTS					
24	Amortization period (10/18-9/23)					
25						
26	Grid Security Tracker	388,012	89,484	524,921,	45,883	431,613
27	Docket No. 18-WSEE-328-RTS			923,935		
28	Amortization period (10/18 -9/23)					
29						
30	Energy Supply Agreement	287,642	1,167,442	253	781,274	673,810
31	Docket No. 18-WSEE-328-RTS					
32	Amortization period (10/18 -9/23)					
33						
34	2018 Rate Case Expenses		999,968	928	49,999	949,969
35	Docket No. 18-WSEE-328-RTS					
36	Amortization period (10/18 -9/23)					
37						
38	Residential Electric Vehicle Rate Costs		542			542
39	Docket No. 18-WSEE-328-RTS					
40						
41						
42						
43						
44	TOTAL	471,951,293	105,040,637		104,374,210	472,617,720

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

Schedule Page: 232.1 Line No.: 11 Column: d
 The credit to this particular regulatory asset represents the amount to be recovered in the next 12 months under the Energy Efficiency Rider.

MISCELLANEOUS 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)
				Account Charged (d)	Amount (e)	
1	Corporate-owned Life Insurance	56,381,617	68,598,635	143,926	65,948,587	59,031,665
2						
3	La Cygne Lease Refinancing	123,329,052	154,593,167	242	144,040,506	133,881,713
4						
5	Wolf Creek Refuel Outage	6,966,918	58,533,372	Various	54,594,450	10,905,840
6						
7	La Cygne Working Capital	5,200,000				5,200,000
8						
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47	Misc. Work in Progress					4,974
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	191,877,587				209,024,192

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

Schedule Page: 233 Line No.: 5 Column: d
408, 517, 519, 520, 523, 524, 528, 529, 530, 531, 532, 570, 920, 926

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		100,311,767	102,330,912
3			
4			
5			
6			
7	Other	81,309,346	84,191,791
8	TOTAL Electric (Enter Total of lines 2 thru 7)	181,621,113	186,522,703
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other Non-Utility	19,273,709	19,458,435
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	200,894,822	205,981,138

Notes

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

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

Deferred future income taxes due to customers	\$ 81,309,346
Deferred compensation	25,727,462
Net operating loss	19,096,597
Deferred employee benefit costs	18,453,498
Deferred regulatory gain on sale-leaseback	17,147,527
La Cygne dismantling	7,840,028
Disallowed plant costs	5,800,487
Business tax credit carryforward	5,020,966
Accrued liabilities	4,115,293
Other	26,383,618

Total deferred tax assets*	\$200,894,822
	=====

* Includes deferrals related to other income and deductions.

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

Deferred future income taxes due to customers	\$ 84,191,792
Deferred employee benefit costs	18,074,206
Deferred regulatory gain on sale-leaseback	15,689,633
Deferred compensation	14,959,183
La Cygne dismantling	7,840,028
Business tax credit carryforward	6,310,207
Disallowed plant costs	5,416,147
Accrued liabilities	4,126,218
Net operating loss	1,052,938
Other	48,320,786

Total deferred tax assets*	\$205,981,138
	=====

* Includes deferrals related to other income and deductions.

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2	Common Stock (without par)	1,000		
3	Westar Energy, Inc. owns 100%			
4	of common shares outstanding.			
5	TOTAL COMMON STOCK	1,000		
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
1,000	1,065,633,791					2
						3
						4
1,000	1,065,633,791					5
						6
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						10
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In-Capital	1,095,456,728
2	No changes during year	
3	SUBTOTAL - Account 211	1,095,456,728
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40	TOTAL	1,095,456,728

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
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21		
22	TOTAL	

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	221 Bonds		
2	La Cygne PCB Variable, Due 2027	21,940,000	515,178
3			
4	St Mary's PCB Variable, Due 2032	14,500,000	369,574
5			
6	Wamego PCB Variable, Due 2032	10,000,000	316,600
7			
8	6.53% First Mortgage Bonds, Due 2037	175,000,000	1,062,273
9			
10	6.15% First Mortgage Bonds, Due 2023	50,000,000	450,159
11			
12	6.64% First Mortgage Bonds, Due 2038	100,000,000	-175,656
13			
14	6.70% First Mortgage Bonds, Due 2019	300,000,000	3,313,557
15			543,000 D
16	4.3% First Mortgage Bonds, Due 2044	250,000,000	2,913,582
17			632,500 D
18	Burlington PCB, 2.50% Series, Due 2031	50,000,000	489,756
19			
20			
21	SUBTOTAL Account 221	971,440,000	10,430,523
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	971,440,000	10,430,523

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
04/28/94	04/15/27	04/28/94	04/15/27	21,940,000	622,115	2
						3
04/28/94	04/15/32	04/28/94	04/15/32	14,500,000	413,838	4
						5
04/28/94	04/15/32	04/28/94	04/15/32	10,000,000	285,405	6
						7
10/15/07	12/15/37	10/15/07	12/15/37	175,000,000	11,427,500	8
						9
05/15/08	05/15/23	05/15/08	05/15/23	50,000,000	3,075,000	10
						11
05/15/08	05/15/38	05/15/08	05/15/38	100,000,000	6,640,000	12
						13
06/11/09	06/15/19	06/11/09	06/15/19	300,000,000	20,100,000	14
						15
07/02/14	07/15/44	07/02/14	07/15/44	250,000,000	10,750,000	16
						17
06/01/16	06/01/31	06/01/16	06/01/31	50,000,000	1,250,000	18
						19
						20
				971,440,000	54,563,858	21
						22
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						32
				971,440,000	54,563,858	33

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

Schedule Page: 256 Line No.: 2 Column: a

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

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

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

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

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

Schedule Page: 256 Line No.: 12 Column: c

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.

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)	118,323,443
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Deferred Revenue	3,581,099
6	Connection Fees/CIAC	3,577,736
7	Salvage	283,586
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	119,241,208
11	Leasehold Amortization	29,869,239
12	Non Deductible Income Taxes	26,446,114
13	Other	93,324,480
14	Income Recorded on Books Not Included in Return	
15	Corporate-Owned Life Insurance	53,730,454
16	Book Gain on Sale-Leaseback	5,495,268
17	Allowance for Funds Used During Construction	3,329,606
18	Other	2,681,528
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	244,612,394
21	Repairs Capitalized on Books	31,878,086
22	Deferred Compensation	12,754,301
23	Removal Costs	11,399,002
24	Other	5,888,675
25		
26		
27	Federal Tax Net Income	22,877,591
28	Show Computation of Tax:	
29	Tax (21% of (\$22,877,591))	4,804,294
30	Deferred Net Operating Loss	-4,804,294
31	Other Federal Income Tax Adjustments	383,315
32		
33		
34		
35		
36		
37	Total Federal Income Tax Charged to Accrual	383,315
38		
39		
40		
41		
42		
43		
44		

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

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

Deductions Recorded on Books Not Deducted for Return - Other

Amortization of Nuclear Fuel	\$ 26,030,673
Net Pension Accrual	25,120,051
Amortization of Acquisition Premium	16,567,474
Regulatory Energy Cost Adjustment	6,748,771
Amounts Due to Customers	3,824,818
La Cygne Lease and Dismantling	3,544,151
Amortization of Software	3,516,899
Insurance Reserves	3,341,090
Amortization of Assets	2,701,094
Bond Premium and Debt Costs	878,547
Lobbying, Meals, and Miscellaneous	319,287
Depreciation to Clearings	258,400
Taxes Other than Income Reserve Adjustment	246,000
Charitable Contribution Carryforward	113,879
Non Deductible Penalties	98,004
Inventory Obsolescence	15,342

	\$ 93,324,480
	=====

Schedule Page: 261 Line No.: 18 Column: b

Income Recorded on Books Not Included in Return - Other

PMA Adjustment	\$ 1,448,700
Ad Valorem Tax Adjustment	1,232,828

	\$ 2,681,528
	=====

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

Deductions Recorded on Return Not Charged Against Book Income - Other

WCNOC Outage Expense	\$ 3,938,922
Bad Debts	1,519,677
ESOP Dividends	272,901
Energy Center Railcar Leases	79,698
Amortization of Regulatory Liabilities and Assets	51,167
Energy Center Railcar Leases	26,310

	\$ 5,888,675
	=====

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2						
3	Income	1,459,271		383,315		
4	Social Security					
5	Unemployment					
6						
7						
8	SUBTOTAL - FEDERAL	1,459,271		383,315		
9						
10						
11	KANSAS:					
12						
13	Income					
14	Operating Tax Reserve	184,500		246,000		
15	Unemployment					
16	Workers' Compensation					
17	Corporation Franchise					
18	Compensating Use	1,042		12,302	11,806	
19						
20						
21	SUBTOTAL - KANSAS	185,542		258,302	11,806	
22						
23						
24	LOCAL					
25						
26	Real and Personal	27,512,673		59,819,345	57,442,864	
27						
28						
29	TOTAL	29,157,486		60,460,962	57,454,670	
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	29,157,486		60,460,962	57,454,670	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
1,842,586		12,691,010			-12,307,695	3
		2,370,633			-2,370,633	4
		-246,088			246,088	5
						6
						7
1,842,586		14,815,555			-14,432,240	8
						9
						10
						11
						12
		4,416,781			-4,416,781	13
430,500		246,000				14
						15
						16
		55			-55	17
1,538					12,302	18
						19
						20
432,038		4,662,836			-4,404,534	21
						22
						23
						24
						25
29,889,154		58,587,362			1,231,983	26
						27
						28
32,163,778		78,065,753			-17,604,791	29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
32,163,778		78,065,753			-17,604,791	41

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	-25			411.4		
3	4%	127,888			411.4	240	
4	7%						
5	10%	12,136,797			411.4	911,288	2,401
6	8%	12,824,393			411.4	598,123	
7							
8	TOTAL	25,089,053				1,509,651	2,401
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	8%	175,082			411.5	9,381	
12	10%	570,500			411.5	103,890	
13							
14							
15							
16	TOTAL Non-Utility	745,582				113,271	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
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48							

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
-25			2
127,648			3
			4
11,227,910			5
12,226,270			6
			7
23,581,803			8
			9
			10
165,701			11
466,610			12
			13
			14
			15
632,311			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
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			46
			47
			48

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

Schedule Page: 266 Line No.: 5 Column: g
 Regulatory amortization to account 182.3.

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Employee Contracts	30,160,106	431,923	3,392,238	3,026,079	29,793,947
2						
3	LaCygne Lease Unit #2	29,551,557	186,242	205,189,813	205,189,813	29,551,557
4	Amortization period (06/05-06/29)					
5						
6	Minor Items	287,642	182.3	736,141	1,122,852	674,353
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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41						
42						
43						
44						
45						
46						
47	TOTAL	59,999,305		209,318,192	209,338,744	60,019,857

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	19,161,702		814,989
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	19,161,702		814,989
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	19,161,702		814,989
18	Classification of TOTAL			
19	Federal Income Tax	15,763,933		670,466
20	State Income Tax	3,397,769		144,523
21	Local Income Tax			

NOTES

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
				411.1	1,398	18,348,111	4
							5
							6
							7
					1,398	18,348,111	8
							9
							10
							11
							12
							13
							14
							15
							16
					1,398	18,348,111	17
							18
					1,150	15,094,617	19
					248	3,253,494	20
							21

NOTES (Continued)

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	861,134,083	42,308,382	13,575,389
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	861,134,083	42,308,382	13,575,389
6				
7	Regulatory Assets and Liabilit	-270,800,699		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	590,333,384	42,308,382	13,575,389
10	Classification of TOTAL			
11	Federal Income Tax	431,914,664	30,921,731	11,260,363
12	State Income Tax	158,418,720	11,386,651	2,315,026
13	Local Income Tax			

NOTES

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
					1,310,832	891,177,908	2
							3
							4
					1,310,832	891,177,908	5
							6
		254	135,437			-270,936,136	7
							8
			135,437		1,310,832	620,241,772	9
							10
			-1,711,528		727,842	454,015,402	11
			1,846,965		582,990	166,226,370	12
							13

NOTES (Continued)

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

Schedule Page: 274	Line No.: 2	Column: i
---------------------------	--------------------	------------------

Account 410.1	\$	594,930
Account 182.3		452,420
Account 254		181,704
Account 411.1		81,778

Total	\$	1,310,832
		=====

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric:	107,206,528	-948,469	1,188,657
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	107,206,528	-948,469	1,188,657
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	107,206,528	-948,469	1,188,657
20	Classification of TOTAL			
21	Federal Income Tax	87,267,962	-700,588	886,142
22	State Income Tax	19,938,566	-247,881	302,515
23	Local Income Tax			

NOTES

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
	4,395,351		12,854,340		15,169,165	102,988,876	3
							4
							5
							6
							7
							8
	4,395,351		12,854,340		15,169,165	102,988,876	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
	4,395,351		12,854,340		15,169,165	102,988,876	19
							20
	3,235,628		9,462,694		11,166,747	84,149,657	21
	1,159,723		3,391,646		4,002,418	18,839,219	22
							23

NOTES (Continued)

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

Schedule Page: 276 Line No.: 3 Column: g

411.1	\$12,748,944
410.1	105,396

	\$12,854,340
	=====

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

182.3	\$ 163,369
411.2	405,547
190.1	14,539,393
254	60,856

	\$ 15,169,165
	=====

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

Acquisition premium	\$ 76,319,371
Deferred employee benefit costs	18,453,497
Amounts due from customers for future income taxes, net	4,672,589
Debt reacquisition costs	3,278,360
Other	4,482,711

Total	\$ 107,206,528
	=====

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

Acquisition premium	\$ 72,329,567
Deferred employee benefit costs	18,074,206
Amounts due from customers for future income taxes, net	4,896,815
Debt reacquisition costs	3,045,281
Other	4,643,007

Total	\$ 102,988,876
	=====

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	332,943,322	282,283	16,108,603	18,005,965	334,840,684
2						
3	AFUDC Credits	21,072,789	403	1,381,684	328,843	20,019,948
4						
5	Gain on Sale of #6 Oil	359,598	421	359,598		
6	Docket No. 15-WSEE-115-RTS					
7	Amortization period (11/15-10/18)					
8						
9	Nuclear Decommissioning Trust	55,530,864	108,128	52,209,148	81,141,007	84,462,723
10	Docket No. 05-WSEE-981-RTS 12/28/05		230			
11						
12	Mark to Market Gains Derivative Instruments	213,735	175	659,670	445,935	
13	Docket No. 05-WSEE-981-RTS 12/28/05					
14						
15	Deferred Regulatory Gain on	64,569,485	507	5,495,268		59,074,217
16	Sale/Leaseback					
17						
18	Employee Benefit Costs	702,690	228	784,940	85,445	3,195
19	Docket No. 07-ATMG-387-ACT 01/24/07					
20						
21	Accumulated Depreciation Retired Plants				734,889	734,889
22	Docket No. 18-WSEE-328-RTS					
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	475,392,483	76,998,911		100,742,084	499,135,656

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	422,591,913	390,709,722
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	318,235,506	304,922,890
5	Large (or Ind.) (See Instr. 4)	250,189,104	257,462,218
6	(444) Public Street and Highway Lighting	6,937,831	7,491,999
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	997,954,354	960,586,829
11	(447) Sales for Resale	18,104,195	9,634,201
12	TOTAL Sales of Electricity	1,016,058,549	970,221,030
13	(Less) (449.1) Provision for Rate Refunds	74,494,529	43,507,518
14	TOTAL Revenues Net of Prov. for Refunds	941,564,020	926,713,512
15	Other Operating Revenues		
16	(450) Forfeited Discounts	1,822,662	1,810,212
17	(451) Miscellaneous Service Revenues	1,110,389	1,328,379
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	2,280,009	2,194,928
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	68,109	542,879
22	(456.1) Revenues from Transmission of Electricity of Others	147,820,764	142,340,186
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	153,101,933	148,216,584
27	TOTAL Electric Operating Revenues	1,094,665,953	1,074,930,096

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

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

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,170,796	2,941,096	289,416	286,886	2
				3
3,191,065	3,079,649	37,286	36,851	4
3,514,454	3,632,519	3,380	3,406	5
23,591	30,560			6
				7
				8
				9
9,899,906	9,683,824	330,082	327,143	10
1,107,811	1,164,054	11	11	11
11,007,717	10,847,878	330,093	327,154	12
				13
11,007,717	10,847,878	330,093	327,154	14

Line 12, column (b) includes \$ -8,405,000 of unbilled revenues.
 Line 12, column (d) includes -61,000 MWH relating to unbilled revenues

Name of Respondent
Kansas Gas and Electric Company

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

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

Year/Period of Report
End of 2018/Q4

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	(440) Residential Sales					
2	RS Residential Service	2,774,087	347,962,496	213,641	12,985	0.1254
3	RSCU Residential Conservation	395,202	58,774,045	75,657	5,224	0.1487
4	RSHA Residential Space Ht Apts	442	50,112	4	110,500	0.1134
5	RSDG Res Std Distib Gen	809	106,022	97	8,340	0.1311
6	RENEW Renewable Energy		189,314			
7	TOU Time of USe	192	23,840	10	19,200	0.1242
8	Residential Peak Efficiency	56	4,465	6	9,333	0.0797
9	Residential Electric Vehicle	8	679	1	8,000	0.0849
10						
11	Amoritzation of Reg Liab					
12	ARP Revenue		607,294			
13	Revenue Energy Efficiency Prog		-610,450			
14	Unbilled Revenue Accrual		-414,000			
15	TOTAL (440)	3,170,796	406,693,817	289,416	10,956	0.1283
16						
17	(442) Commercial Sales					
18	DOR Dedicated Off-Peak Rider	160	12,349	2	80,000	0.0772
19	REIS Restricted Educational Inst	294,688	24,867,258	526	560,243	0.0844
20	GSS Generation Sub Service	13,778	1,126,112	22	626,273	0.0817
21	LGS Large General Service	425,541	33,543,913	33	12,895,182	0.0788
22	MGS Medium General Service	871,098	74,760,219	484	1,799,789	0.0858
23	RITODS Religious TOD	11,196	1,328,614	249	44,964	0.1187
24	RENEW Renewable Energy		5,887			
25	SES Standard Educational Service	76,981	6,713,133	144	534,590	0.0872
26	SGS Small General Service	1,466,438	158,613,315	35,130	41,743	0.1082
27	ST Short Term	2,006	365,364	622	3,225	0.1821
28	TESC Tot. Elect. School/Church	11,042	981,807	71	155,521	0.0889
29	SSR Stand-by Service Rider		16,657	3		
30	SAL Security Area Lighting	24,137	4,197,068			0.1739
31						
32	Amortization of Reg Liab					
33	ARP Revenue		631,568			
34	Revenue Energy Efficiency Prog		-611,414			
35	Unbilled Revenue Accrual	-6,000	-451,000			0.0752
36	TOTAL Commercial	3,191,065	306,100,850	37,286	85,583	0.0959
37						
38						
39	(442) Industrial Sales					
40	GSS Generation Sub Srv	24,350	2,048,605	32	760,938	0.0841
41	TOTAL Billed	9,936,906	965,931,288	330,082	30,104	0.0972
42	Total Unbilled Rev.(See Instr. 6)	-37,000	-4,543,000	0	0	0.1228
43	TOTAL	9,899,906	961,388,288	330,082	29,992	0.0971

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	ILP Industrial & Large Power	897,308	57,894,011	2	448,654,000	0.0645
2	LGS Large General Service	1,127,998	86,887,995	61	18,491,770	0.0770
3	MGS Medium General Service	246,489	24,382,436	150	1,643,260	0.0989
4	RSPS Restricted Summer Peak	15,089	1,172,499	5	3,017,800	0.0777
5	SGS Small General Service	158,759	17,136,335	3,122	50,852	0.1079
6	CON Special Contract	1,074,448	55,762,142	3	358,149,333	0.0519
7	ST Short Term	13	2,588	5	2,600	0.1991
8						
9	Amortization of Reg Liab					
10	ARP Revenue		736,688			
11	Revenue Energy Efficiency Prog		-685,548			
12	Unbilled Revenue Accrual	-30,000	-3,420,000			0.1140
13	Total Industrial	3,514,454	241,917,751	3,380	1,039,779	0.0688
14						
15	(444) Public Street & Hyw Light					
16	STL Street Lighting	23,594	6,783,007			0.2875
17	SSL Special Street Lighting	811	129,072			0.1592
18	TS Traffic Signal	186	21,791			0.1172
19						
20	Unbilled Revenue Accrual	-1,000	-258,000			0.2580
21	Total Public Lighting	23,591	6,675,870			0.2830
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
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40						
41	TOTAL Billed	9,936,906	965,931,288	330,082	30,104	0.0972
42	Total Unbilled Rev.(See Instr. 6)	-37,000	-4,543,000	0	0	0.1228
43	TOTAL	9,899,906	961,388,288	330,082	29,992	0.0971

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

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

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

Schedule Page: 304 Line No.: 17 Column: c

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

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

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

Schedule Page: 304.1 Line No.: 15 Column: c

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

SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
11,205	501,004	240,965		741,969	1
1,892	94,165	40,659		134,824	2
1,990	97,565	42,757		140,322	3
420	20,062	9,015		29,077	4
3,307	166,047	71,118		237,165	5
2,439	118,448	52,297		170,745	6
4,884	246,742	104,788		351,530	7
2,698	137,074	58,007		195,081	8
573	29,245	12,304		41,549	9
1,068,802		14,762,401	1,323,697	16,086,098	10
9,601			-24,165	-24,165	11
					12
					13
					14
29,408	1,410,352	631,910	0	2,042,262	
1,078,403	0	14,762,401	1,299,532	16,061,933	
1,107,811	1,410,352	15,394,311	1,299,532	18,104,195	

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

Schedule Page: 310 Line No.: 10 Column: c

Sales were made according to the terms of individual transactions completed through enabling agreements under various FERC authorized tariffs. See Company's Electric Quarterly Reports submitted to FERC for details.

Schedule Page: 310 Line No.: 10 Column: j

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

Schedule Page: 310 Line No.: 11 Column: c

Sales were made according to the terms of individual transactions completed through enabling agreements under various FERC authorized tariffs. See Company's Electric Quarterly Reports submitted to FERC for details.

Schedule Page: 310 Line No.: 11 Column: j

Adjustment to actualize 2017 Energy Charges

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	2,969,907	4,947,273
5	(501) Fuel	125,499,464	109,515,870
6	(502) Steam Expenses	6,928,192	6,187,756
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,801,996	2,154,092
10	(506) Miscellaneous Steam Power Expenses	7,811,348	3,053,722
11	(507) Rents	15,046,727	16,856,186
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	160,057,634	142,714,899
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	3,664,961	4,363,147
16	(511) Maintenance of Structures	2,054,977	1,736,221
17	(512) Maintenance of Boiler Plant	11,018,633	14,855,792
18	(513) Maintenance of Electric Plant	2,629,600	2,969,452
19	(514) Maintenance of Miscellaneous Steam Plant	1,119,942	1,474,424
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	20,488,113	25,399,036
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	180,545,747	168,113,935
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	6,878,654	7,834,033
25	(518) Fuel	26,218,314	32,281,634
26	(519) Coolants and Water	3,817,844	3,129,594
27	(520) Steam Expenses	13,886,285	14,013,222
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	1,236,261	1,366,964
31	(524) Miscellaneous Nuclear Power Expenses	34,210,066	29,827,249
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)	86,247,424	88,452,696
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	5,280,354	5,673,390
36	(529) Maintenance of Structures	2,164,100	2,664,037
37	(530) Maintenance of Reactor Plant Equipment	9,541,783	10,120,536
38	(531) Maintenance of Electric Plant	3,372,085	4,096,552
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,616,516	2,703,320
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	22,974,838	25,257,835
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	109,222,262	113,710,531
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 (tot of lines 50 & 58)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	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 Op Exps (Total 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,336,631	1,134,002
135	(581) Load Dispatching	1,675,566	2,016,590
136	(582) Station Expenses	66,673	25,800
137	(583) Overhead Line Expenses	163,423	1,173,276
138	(584) Underground Line Expenses	39,298	1,221,437
139	(585) Street Lighting and Signal System Expenses	247,344	307,122
140	(586) Meter Expenses	2,536,542	2,665,771
141	(587) Customer Installations Expenses	134,345	149,530
142	(588) Miscellaneous Expenses	2,789,096	2,569,342
143	(589) Rents	181,864	182,979
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,170,782	11,445,849
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	411,592	466,495
147	(591) Maintenance of Structures	3,179	2,943
148	(592) Maintenance of Station Equipment	1,934,369	2,545,649
149	(593) Maintenance of Overhead Lines	24,028,096	22,330,891
150	(594) Maintenance of Underground Lines	2,220,993	1,555,622
151	(595) Maintenance of Line Transformers	543,052	563,359
152	(596) Maintenance of Street Lighting and Signal Systems	223,024	363,193
153	(597) Maintenance of Meters	256,791	335,295
154	(598) Maintenance of Miscellaneous Distribution Plant	503,459	744,550
155	TOTAL Maintenance (Total of lines 146 thru 154)	30,124,555	28,907,997
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	39,295,337	40,353,846
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,199,559	1,512,149
160	(902) Meter Reading Expenses	743,476	1,168,203
161	(903) Customer Records and Collection Expenses	6,690,692	6,299,997
162	(904) Uncollectible Accounts	4,243,120	5,023,581
163	(905) Miscellaneous Customer Accounts Expenses	979	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	12,877,826	14,003,930

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	87,785	63,136
168	(908) Customer Assistance Expenses	1,391,805	1,469,703
169	(909) Informational and Instructional Expenses	-7,752	26,406
170	(910) Miscellaneous Customer Service and Informational Expenses	40,264	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	1,512,102	1,559,245
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	27,098	
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	27,098	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	35,104,153	23,499,093
182	(921) Office Supplies and Expenses	7,915,840	7,180,640
183	(Less) (922) Administrative Expenses Transferred-Credit	835,100	838,698
184	(923) Outside Services Employed	8,385,248	8,245,725
185	(924) Property Insurance	4,244,357	5,743,909
186	(925) Injuries and Damages	3,637,420	3,521,596
187	(926) Employee Pensions and Benefits	43,867,299	41,113,373
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,978,937	1,496,187
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	27,215	5,467
192	(930.2) Miscellaneous General Expenses	2,806,921	3,263,878
193	(931) Rents	904,450	865,583
194	TOTAL Operation (Enter Total of lines 181 thru 193)	108,036,740	94,096,753
195	Maintenance		
196	(935) Maintenance of General Plant	6,662,769	5,045,637
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	114,699,509	99,142,390
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	653,464,931	604,844,112

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

Schedule Page: 320 Line No.: 77 Column: c

System Control and Load Dispatch is a credit balance due primarily to the allocation of cost savings realized between Westar Energy, Inc. and Kansas Gas and Electric Company (a wholly-owned subsidiary) by operating and jointly dispatching power.

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

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

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Kansas Electric Power Cooperative	OS	301			
2	Southwest Power Pool	OS		0	0	0
3	Southwest Power Pool	AD		0	0	0
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				40,870		40,870	1
2,879,805				96,003,733	-23,224,399	72,779,334	2
26,738					212,847	212,847	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
2,906,543				96,044,603	-23,011,552	73,033,051	

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

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

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

Schedule Page: 326 Line No.: 2 Column: l

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

Schedule Page: 326 Line No.: 3 Column: c

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

Schedule Page: 326 Line No.: 3 Column: l

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

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Southwest Power Pool	Various Generators	Various Load Entities	FNS
2	Southwest Power Pool	Various Generators	Various Load Entities	FNO
3	Southwest Power Pool	Various Generators	Various Load Entities	
4	Southwest Power Pool	Various Generators	Various Load Entities	NF
5	Enel North America, Inc.	N/A	N/A	AD
6	The Energy Authority	N/A	N/A	OS
7	Flat Ridge 2 Wind	N/A	N/A	OS
8	Arkansas Electric Cooperative	N/A	N/A	OS
9	BHE Renewables	N/A	N/A	OS
10	OZMO City of West Plains, Missouri	Various Generators	Various Load Entities	OS
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
	Various WE Interconn	Various WE Interconn				1
	Various WE Interconn	Various WE Interconn				2
	Various WE Interconn	Various WE Interconn				3
	Various WE Interconn	Various WE Interconn				4
	N/A	N/A		90,630	90,630	5
	N/A	N/A		179,202	179,202	6
	N/A	N/A		485,845	485,845	7
	N/A	N/A		174,557	174,557	8
	N/A	N/A		288,916	288,916	9
329	Various WE Interconn	Various WE Interconn		206,573	206,573	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
			0	1,425,723	1,425,723	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
96,649,223			96,649,223	1
41,474,434	534,861		42,009,295	2
7,405,159		854,734	8,259,893	3
784,768			784,768	4
		8,157	8,157	5
		16,132	16,132	6
		51,584	51,584	7
		15,710	15,710	8
		26,002	26,002	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
146,313,584	534,861	972,319	147,820,764	

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

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

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

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

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

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

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

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

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

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

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

Schedule Page: 328 Line No.: 5 Column: e
Southwest Power Pool Transmission Open Access Tariff.

Schedule Page: 328 Line No.: 5 Column: h
Not a demand based rate.

Schedule Page: 328 Line No.: 5 Column: m
Other Charges include Meter Agent Service charges provided under SPP's Open Access Tariff for Meter Agent Services.

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

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

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

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

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

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

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

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

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

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

Schedule Page: 328 Line No.: 9 Column: e

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

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

Not a demand based rate.

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

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

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

Not a demand based rate.

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL							

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	948,310
2	Nuclear Power Research Expenses	436,253
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	128,120
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Director's Fees and Expenses	630,550
7		
8	Energy Efficiency	413,351
9		
10	Westinghouse Electric Owner Group	139,289
11		
12	Bank Fees and Adjustments	131,416
13		
14	Affordable Housing Tax Credits	17,588
15		
16	Cost of Environmental Reserve	26,319
17		
18	Discounts Earned	-80,201
19		
20	Other Miscellaneous Expense	15,926
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	TOTAL	2,806,921

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

Schedule Page: 335 Line No.: 2 Column: b
Electric Power Research Institute \$436,253

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

1. 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).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant				3,516,899	3,516,899
2	Steam Production Plant	30,928,203		29,797,176		60,725,379
3	Nuclear Production Plant	30,879,992				30,879,992
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	27,856				27,856
7	Transmission Plant	25,879,588				25,879,588
8	Distribution Plant	25,336,750				25,336,750
9	Regional Transmission and Market Operation					
10	General Plant	5,453,930		72,063		5,525,993
11	Common Plant-Electric					
12	TOTAL	118,506,319		29,869,239	3,516,899	151,892,457

B. Basis for Amortization Charges

The basis is the original cost of improvements on leased property and amortized over the life of the lease.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Steam-JEC #1						
14	311	14,573	42.70	-1.90	2.08	200-SC	23.30
15	312	32,590	41.70	-1.80	2.24	200-SC	23.30
16	312.1	74,628	27.90	-1.80	3.73	200-SC	23.30
17	314	15,190	34.10	-0.60	2.83	200-SC	23.30
18	315	9,097	37.90	-1.80	2.43	200-SC	23.30
19	316	1,343	35.20	-0.60	2.68	200-SC	23.30
20							
21	Production						
22	Steam-JEC #2						
23	311	8,655	54.20	-1.90	1.48	200-SC	23.30
24	312	28,518	41.60	-1.80	2.22	200-SC	23.30
25	312.1	43,280	31.90	-1.80	3.04	200-SC	23.30
26	314	15,970	35.90	-0.60	2.57	200-SC	23.30
27	315	6,514	39.20	-1.80	2.38	200-SC	23.30
28	316	1,983	32.10	-0.60	2.89	200-SC	23.30
29							
30	Production						
31	Steam-JEC #3						
32	311	14,497	51.20	-1.90	1.62	200-SC	23.30
33	312	42,660	42.10	-1.80	2.17	200-SC	23.30
34	312.1	49,793	33.80	-1.80	2.87	200-SC	23.30
35	314	23,705	40.80	-0.60	2.19	200-SC	23.30
36	315	8,286	41.10	-1.80	2.18	200-SC	23.30
37	316	813	31.00	-0.60	3.06	200-SC	23.30
38							
39	Production						
40	Steam-JEC Common						
41	311	27,989	39.00	-1.80	2.35	200-SC	23.30
42	312	23,919	33.20	-1.80	3.09	200-SC	23.30
43	312.1	30,755	30.60	-1.80	3.37	200-SC	23.30
44	312.2	83	38.70	-0.60	2.21	200-SC	23.30
45	314	2,589	30.10	-0.60	3.35	200-SC	23.30
46	315	3,300	30.00	-1.80	3.26	200-SC	23.30
47	316	3,555	35.40	-0.60	2.60	200-SC	23.30
48							
49							
50	Production						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam-La Cygne #1						
13	311	25,281	46.60	-1.90	1.84	200-SC	23.30
14	312	169,780	32.70	-1.80	3.21	200-SC	23.30
15	312.1	224,916	28.00	-1.80	3.53	200-SC	23.30
16	314	43,810	41.80	-0.60	2.13	200-SC	23.30
17	315	19,605	32.00	-1.80	3.01	200-SC	23.30
18	316	2,737	32.20	-0.60	2.93	200-SC	23.30
19							
20	Production						
21	Steam-La Cygne #2						
22	311	2,081	36.00	-1.80	2.59	200-SC	23.30
23	312	8,207	41.90	-1.80	2.36	200-SC	23.30
24	312.1	17	29.40	-1.80	3.31	200-SC	23.30
25	312.2	804	59.50	-0.60	1.27	200-SC	23.30
26	314	1,032	44.30	-0.60	5.12	200-SC	23.30
27	315	1,030	47.50	-1.90	2.08	200-SC	23.30
28	316	391	44.30	-0.60	1.94	200-SC	23.30
29							
30	Production						
31	Steam-La Cygne Com.						
32	311	53,396	27.70	-1.70	3.70	200-SC	23.30
33	312	74,223	25.20	-1.70	4.00	200-SC	23.30
34	312.2	327	33.10	-0.60	2.83	200-SC	23.30
35	314	1,354	36.30	-0.60	2.50	200-SC	23.30
36	315	1,559	28.50	-1.80	3.47	200-SC	23.30
37	316	5,114	31.30	-0.60	3.07	200-SC	23.30
38							
39							
40	Production						
41	Steam-Murray Gill #3						
42	311	206	67.80	-0.70	-0.07	200-SC	8.90
43	312	5,101	21.70	-0.60	3.95	200-SC	8.90
44	312.1	106	15.90	-0.60	5.55	200-SC	8.90
45	314	4,891	27.50	-0.20	2.56	200-SC	8.90
46	315	791	41.90	0.70	1.00	200-SC	8.90
47	316	9	24.10	-0.20	3.04	200-SC	8.90
48							
49	Production						
50	Steam-Murray Gill #4						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	311	213	62.20	-0.70	0.08	200-SC	8.90
13	312	3,962	27.20	-0.70	2.66	200-SC	8.90
14	312.1	84	16.40	-0.60	5.30	200-SC	8.90
15	314	2,788	39.60	-0.20	1.15	200-SC	8.90
16	315	643	27.80	-0.70	2.42	200-SC	8.90
17	316	4	24.10	-0.20	3.04	200-SC	8.90
18							
19	Production						
20	Steam-Murray Gill Com.						
21	311	2,570	27.70	-0.70	2.67	200-SC	8.90
22	312	1,862	31.80	-0.70	2.41	200-SC	8.90
23	312.1	569	26.10	-0.60	6.37	200-SC	8.90
24	314	487	32.20	-0.20	1.86	200-SC	8.90
25	315	948	21.50	-0.60	4.33	200-SC	8.90
26	316	865	27.30	-0.20	2.48	200-SC	8.90
27							
28							
29							
30	Production						
31	Steam-Gordon Evans # 1						
32	311	203	56.90	-0.90	0.58	200-SC	10.90
33	312	7,052	28.00	-0.80	2.93	200-SC	10.90
34	312.1	311	14.10	-0.80	8.27	200-SC	10.90
35	314	6,279	29.50	-0.30	2.65	200-SC	10.90
36	315	1,195	24.30	-0.80	3.37	200-SC	10.90
37	316	14	27.90	-0.30	2.70	200-SC	10.90
38							
39	Production						
40	Steam-Gordon Evans #2						
41	311	346	40.40	-0.80	1.42	200-SC	10.90
42	312	11,721	26.40	-0.80	3.52	200-SC	10.90
43	312.1	130	19.70	-0.80	4.46	200-SC	10.90
44	314	14,454	22.00	-0.30	3.89	200-SC	10.90
45	315	3,057	16.00	-0.80	5.83	200-SC	10.90
46	316	237	13.90	-0.30	6.91	200-SC	10.90
47							
48	Production						
49	Steam-G. Evans Common						
50	311	2,452	29.80	-0.80	2.55	200-SC	10.90

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	312	2,425	26.90	-0.80	3.29	200-SC	10.90
13	312.1	355	28.80	-0.80	2.58	200-SC	10.90
14	314	485	25.00	-0.30	3.46	200-SC	10.90
15	315	1,893	22.70	-0.80	0.95	200-SC	10.90
16	316	1,241	21.60	-0.30	3.92	200-SC	10.90
17							
18							
19	Production						
20	Nuclear-Wolf Creek						
21	321	435,314	53.60	-1.50	1.60	200-SC	27.40
22	322	920,683	42.70	-0.40	2.14	200-SC	27.40
23	323	217,831	39.10		2.38	200-SC	27.50
24	324	156,538	49.20		1.77	200-SC	27.40
25	325	105,885	38.40		2.44	200-SC	27.50
26							
27	Production						
28	Diesel Gen-G. Evans						
29	344	1,603	43.60	-0.80	1.77	200-SC	29.30
30							
31							
32	SUBTOTAL	3,037,752					
33							
34	Transmission						
35	352	30,044	55.00	-10.00	2.68	S2	37.30
36	352	296	56.65	-4.40	2.68	65-R4	31.37
37	352.6	38	55.00	-10.00	6.67	S2	15.00
38	353	312,145	58.00	-10.00	1.54	R1.5	64.90
39	353	20,113	52.60	-4.90	1.54	65-R2	29.85
40	353.6	3,928	58.00	-10.00	6.67	R1.5	15.00
41	354	6,799	65.00	-30.00	3.51	R3	28.50
42	355	391,860	50.00	-25.00	3.19	R1.5	31.30
43	355	58	45.90	-21.80	3.19	55-R2	28.59
44	355.6	46,036	50.00	-25.00	6.67	R1.5	15.00
45	356	164,655	50.00	-15.00	2.05	R2	48.80
46	356	39	41.08	-13.10	2.05	60-R2.5	31.53
47	356.6	13,518	50.00	-15.00	6.67	R2	15.00
48	357	450	65.00		1.50	R3	66.70
49	358	1,843	49.00		2.10	R4	47.60
50	359	20	65.00		1.56	R4	64.10

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	SUBTOTAL	991,842					
14							
15	DISTRIBUTION						
16	361	9,477	65.40	-20.00	1.78	R2.5	50.30
17	362	133,699	65.40	-15.00	1.72	S0.5	52.00
18	364	201,710	61.40	-50.00	2.49	R0.5	50.90
19	365	172,995	66.60	-75.00	2.61	R1	52.40
20	366.1	3,658	70.60	-35.00	1.81	R2.5	46.40
21	366.2	51,008	70.20	-35.00	1.86	R2.5	56.10
22	367.1	9,825	56.40	-35.00	2.34	R1.5	40.30
23	367.2	136,655	55.70	-30.00	2.29	R1.5	43.90
24	368	115,682	47.10	-10.00	2.26	S0	33.40
25	368.1	104,808	50.60	-5.00	2.00	L1.5	38.20
26	368.2	7,311	52.20	-30.00	2.45	R0.5	40.50
27	369.1	29,502	63.30	-40.00	2.11	R1	42.30
28	369.2	744	64.70	-40.00	1.96	R1	32.90
29	369.3	63,899	61.30	-40.00	2.22	R1	46.70
30	370	11,725	36.92	-5.00	2.30	SC	24.34
31	370.1	51,609	25.00		3.99	S3	24.40
32	372	12,291	27.10	-25.00	4.69	SC	19.00
33	373	42,774	32.60	-20.00	3.64	SC	24.40
34							
35	SUBTOTAL	1,159,372					
36							
37	GENERAL PLANT						
38	390.1	46,877	45.90	-5.00	1.19	L0.5	34.30
39	390.1	423	45.90	-5.00	1.19	L0.5	34.30
40	391	4,901	25.00		4.00	SQ	17.50
41	391	12,151	25.00		3.78	SQ	17.20
42	391.1	3,970	25.00		13.95	SQ	2.50
43	391.1	4,150	25.00		13.95	SQ	2.50
44	392	6,633	13.20		6.12	O4	11.70
45	393	1,095	25.00		4.00	SQ	15.20
46	394	9,743	25.00		4.00	SQ	19.10
47	395	36	25.00		4.00	SQ	14.40
48	396	2,883	20.60	5.00	0.42	SC	14.50
49	397	51,905	15.00		3.33	SQ	6.40
50	397	244	15.00		0.33	SQ	12.50

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	398	995	15.00		5.39	SQ	13.50
13							
14	SUBTOTAL	146,006					
15							
16	TOTAL	5,334,972					
17							
18							
19							
20							
21							
22							
23							
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48							
49							
50							

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

Schedule Page: 336 Line No.: 12 Column: b
Depreciable Plant Base balances are obtained using a two year average method.
Schedule Page: 336 Line No.: 16 Column: a
Pollution Control Equipment
Schedule Page: 336 Line No.: 25 Column: a
Pollution Control Equipment
Schedule Page: 336 Line No.: 34 Column: a
Pollution Control Equipment
Schedule Page: 336 Line No.: 43 Column: a
Pollution Control Equipment
Schedule Page: 336 Line No.: 44 Column: a
Railcars
Schedule Page: 336.1 Line No.: 15 Column: a
Pollution Control Equipment
Schedule Page: 336.1 Line No.: 24 Column: a
Pollution Control Equipment
Schedule Page: 336.1 Line No.: 25 Column: a
Railcars
Schedule Page: 336.1 Line No.: 34 Column: a
Railcars
Schedule Page: 336.1 Line No.: 44 Column: a
Pollution Control Equipment
Schedule Page: 336.2 Line No.: 14 Column: a
Pollution Control Equipment
Schedule Page: 336.2 Line No.: 23 Column: a
Pollution Control Equipment
Schedule Page: 336.2 Line No.: 34 Column: a
Pollution Control Equipment
Schedule Page: 336.2 Line No.: 43 Column: a
Pollution Control Equipment
Schedule Page: 336.3 Line No.: 13 Column: a
Pollution Control Equipment
Schedule Page: 336.3 Line No.: 36 Column: a
Wolf Creek - Structures & Improvements
Schedule Page: 336.3 Line No.: 37 Column: a
Transmission Property Incentive - 15 years
Schedule Page: 336.3 Line No.: 39 Column: a
Wolf Creek - Station Equipment
Schedule Page: 336.3 Line No.: 40 Column: a
Transmission Property Incentive - 15 years
Schedule Page: 336.3 Line No.: 43 Column: a
Wolf Creek - Poles & Fixtures
Schedule Page: 336.3 Line No.: 44 Column: a
Transmission Property Incentive - 15 years
Schedule Page: 336.3 Line No.: 46 Column: a
Wolf Creek - Overhead Conductors & Devices
Schedule Page: 336.3 Line No.: 47 Column: a
Transmission Property Incentive - 15 years
Schedule Page: 336.4 Line No.: 20 Column: a
Underground Conduit - Network
Schedule Page: 336.4 Line No.: 21 Column: a
Underground Conduit - Residential & Other
Schedule Page: 336.4 Line No.: 22 Column: a
Underground Conductors & Devices

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

Schedule Page: 336.4 Line No.: 23 Column: a

Underground Conductors & Devices - Residential & Other

Schedule Page: 336.4 Line No.: 25 Column: a

Line Transformers - Underground

Schedule Page: 336.4 Line No.: 26 Column: a

Line Capacitors - Inst.

Schedule Page: 336.4 Line No.: 27 Column: a

Services - Overhead

Schedule Page: 336.4 Line No.: 28 Column: a

Services - Underground - Network

Schedule Page: 336.4 Line No.: 29 Column: a

Services - Underground - Residential & Other

Schedule Page: 336.4 Line No.: 31 Column: a

AMI Meters

Schedule Page: 336.4 Line No.: 39 Column: a

Wolf Creek - Structures & Improvements

Schedule Page: 336.4 Line No.: 41 Column: a

Wolf Creek - Office Furniture & Equipment

Schedule Page: 336.4 Line No.: 42 Column: a

Computers and Electronic Equipment

Schedule Page: 336.4 Line No.: 43 Column: a

Wolf Creek - Computers and Electronic Equipment

Schedule Page: 336.4 Line No.: 50 Column: a

Wolf Creek - Communication Equipment

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	KANSAS CORPORATION COMMISSION:				
2					
3	KCC Assessment Fees	1,337,037		1,337,037	
4					
5	CURB Assessment Fees	124,102		124,102	
6					
7	2015 KCC Rate Case		213,424	213,424	213,424
8	Docket No. 15-WSEE-115-RTS				
9	Amortization period (11/15-10/18)				
10					
11	2018 KCC Rate Case		154,590	154,590	
12	Docket No. 18-WSEE-328-RTS				
13	Amortization period (10/18-9/23)				
14					
15	Minor Items		40,392	40,392	
16					
17	FEDERAL ENERGY REGULATORY COMMISSION:				
18					
19	FERC General		40,147	40,147	
20					
21	SECURITIES EXCHANGE COMMISSION:				
22					
23	NYSE Listing Fee		69,245	69,245	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	1,461,139	517,798	1,978,937	213,424

REGULATORY COMMISSION EXPENSES (Continued)

- 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
- 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
- 5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	1,337,037					3
							4
Electric	928	124,102					5
							6
Electric	928	213,424		928	213,424		7
							8
							9
							10
Electric	928	154,590	999,968	928	49,999	949,969	11
							12
							13
							14
Electric	928	40,392					15
							16
							17
							18
Electric	928	40,147					19
							20
							21
							22
Electric	928	69,245					23
							24
							25
							26
							27
							28
							29
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							44
							45
		1,978,937	999,968		263,423	949,969	46

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

Classifications:

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

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

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	48,242,624	4,411,451	52,654,075
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	6,196,244	16,931,933	23,128,177
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	6,196,244	16,931,933	23,128,177
72	Plant Removal (By Utility Departments)			
73	Electric Plant	1,892,171	1,475,050	3,367,221
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,892,171	1,475,050	3,367,221
77	Other Accounts (Specify, provide details in footnote):			
78	163 Stores Expense Undistributed	1,782,581	-1,782,581	
79				
80	184 Clearing Account	21,044,664	-21,044,664	
81				
82	228 Accumulated Provision	274,110		274,110
83	253 Other Deferred Credits	2,633,656		2,633,656
84	426 Miscellaneous Income Deductions	86,509	2,978	89,487
85	451 Temporary Services	6,122	2,784	8,906
86				
87	234 Labor Incurred for Affiliates	829,585	3,003	832,588
88	154 Plant Materials and Operation Supplies-Energy Center	329	46	375
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	26,657,556	-22,818,434	3,839,122
96	TOTAL SALARIES AND WAGES	82,988,595		82,988,595

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

Schedule Page: 354 Line No.: 20 Column: b

This amount excludes salaries and wages for KGE's ownership share of the Wolf Creek and La Cygne generating stations. These costs are billed to KGE by the plant operators and are included in the appropriate O&M or A&G accounts. The wages and salaries amount for Wolf Creek and La Cygne is \$48,176,944 and \$11,010,539, respectively.

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

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

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	11,859,030	54,224,053	83,226,981	96,317,355
3	Net Sales (Account 447)	(1,759,665)	(3,927,607)	(7,643,676)	(14,694,716)
4	Transmission Rights	(2,768,275)	(6,649,797)	(17,116,032)	(22,405,211)
5	Ancillary Services	(245,764)	(231,243)	(136,844)	(389,879)
6	Other Items (list separately)				
7	DA GFA Carve Out Dist Daily	81,404	264,347	629,586	840,826
8	DA GFA Carve Out Dist Monthly	(2,020)	(3,996)	(10,461)	(15,374)
9	DA GFA Carve Out Dist Yearly	126	126	(250,976)	(250,976)
10	RT Contingency Reserve Deploy Fail Dist	(7,521)	(8,570)	(9,351)	(15,196)
11	RT Over-Collected Losses Dist	(933,257)	(2,235,526)	(4,043,642)	(5,477,787)
12	RT Regulation Non-Performance Dist	(2,000)	(2,651)	(3,291)	(6,666)
13	RT Reserve Sharing Group Dist	(1,386)	(1,936)	(4,348)	(4,349)
14	Revenue Neutrality Uplift Dist	799,448	1,591,437	2,270,305	3,378,482
15	RT Contingency Reserve Deploy Fail	498	3,162	3,779	4,002
16	RT Out-of-Merit	(129,504)	(155,250)	(187,020)	(218,421)
17	RT Regulation Deploy Adjut	(15,546)	(109,691)	(164,599)	(204,399)
18	RT Regulation Non-Performance	7,951	27,416	52,892	69,971
19					
20					
21					
22					
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43					
44					
45					
46	TOTAL	6,883,519	42,784,274	56,613,303	56,927,662

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), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) 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.

		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch			7,582,679			1,827,000
2	Reactive Supply and Voltage			63,884			
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)			7,646,563			1,827,000

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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.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	1,895	17	8	1,598	297				
2	February	1,695	5	8	1,434	261				
3	March	1,435	6	20	1,223	212				
4	Total for Quarter 1				4,255	770				
5	April	1,516	4	8	1,285	231				
6	May	2,141	31	17	1,841	300				
7	June	2,614	28	17	2,232	382				
8	Total for Quarter 2				5,358	913				
9	July	2,525	12	6	2,153	372				
10	August	2,441	27	7	2,095	346				
11	September	2,359	19	7	2,016	343				
12	Total for Quarter 3				6,264	1,061				
13	October	2,097	3	7	1,785	312				
14	November	1,620	12	9	1,377	243				
15	December	1,611	3	9	1,466	145				
16	Total for Quarter 4				4,628	700				
17	Total Year to Date/Year				20,505	3,444				

Name of Respondent
Kansas Gas and Electric Company

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

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

Year/Period of Report
End of 2018/Q4

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
- (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

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)	9,899,906
3	Steam	4,866,083	23	Requirements Sales for Resale (See instruction 4, page 311.)	29,408
4	Nuclear	4,309,092			
5	Hydro-Conventional		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,078,403
6	Hydro-Pumped Storage				
7	Other		25	Energy Furnished Without Charge	
8	Less Energy for Pumping		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	7,186
9	Net Generation (Enter Total of lines 3 through 8)	9,175,184			
10	Purchases	2,906,543	27	Total Energy Losses	1,066,824
11	Power Exchanges:		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	12,081,727
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,425,723			
17	Delivered	1,425,723			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	12,081,727			

Name of Respondent Kansas Gas and Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2018/Q4</u>
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MONTHLY PEAKS AND OUTPUT

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

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	997,782	91,418	1,895	17	8
30	February	841,548	32,682	1,695	5	8
31	March	777,868	65,097	1,435	6	20
32	April	860,741	17,454	1,516	4	8
33	May	1,121,466	46,383	2,141	31	17
34	June	1,152,690	81,388	2,614	28	17
35	July	1,308,193	77,830	2,525	12	6
36	August	1,182,597	96,875	2,441	27	7
37	September	976,004	49,594	2,359	19	7
38	October	900,315	121,687	2,097	3	7
39	November	890,104	81,938	1,620	12	9
40	December	1,072,419	316,057	1,611	3	9
41	TOTAL	12,081,727	1,078,403			

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

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

Total Energy Losses do not include SPP State Estimator Losses.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

Line No.	Item (a)	Plant Name: <i>Murray Gill</i> (b)	Plant Name: <i>Gordon Evans w/Diesl</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	Full Outdoor				
3	Year Originally Constructed	1952	1961				
4	Year Last Unit was Installed	1959	1969				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	227.27	528.56				
6	Net Peak Demand on Plant - MW (60 minutes)	99	-1				
7	Plant Hours Connected to Load	2803	1480				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	196	533				
10	When Limited by Condenser Water	196	530				
11	Average Number of Employees	16	16				
12	Net Generation, Exclusive of Plant Use - KWh	129637000	172178000				
13	Cost of Plant: Land and Land Rights	73002	280395				
14	Structures and Improvements	0	667510				
15	Equipment Costs	0	1607657				
16	Asset Retirement Costs	7345739	3337366				
17	Total Cost	7418741	5892928				
18	Cost per KW of Installed Capacity (line 17/5) Including	32.6429	11.1490				
19	Production Expenses: Oper, Supv, & Engr	263058	143242				
20	Fuel	5638511	5877722				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	788217	740368				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	459429	472890				
26	Misc Steam (or Nuclear) Power Expenses	1194106	3230412				
27	Rents	0	0				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	35302	41216				
30	Maintenance of Structures	63248	48013				
31	Maintenance of Boiler (or reactor) Plant	227137	192107				
32	Maintenance of Electric Plant	74658	83053				
33	Maintenance of Misc Steam (or Nuclear) Plant	263808	228081				
34	Total Production Expenses	9007474	11057104				
35	Expenses per Net KWh	0.0695	0.0642				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Gas	Oil	Gas	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		MCF	Barrel	MCF	Barrel	
38	Quantity (Units) of Fuel Burned	0	1990391	0	0	2209810	23
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	1035853	0	0	1037160	5850312
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	2.572	0.000	0.000	2.403	94.900
41	Average Cost of Fuel per Unit Burned	0.000	2.572	0.000	0.000	2.403	94.723
42	Average Cost of Fuel Burned per Million BTU	0.000	2.483	0.000	0.000	2.317	16.191
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.040	0.000	0.000	0.031	0.000
44	Average BTU per KWh Net Generation	0.000	15878.000	0.000	0.000	13312.000	0.000

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

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

Line No.	Item (a)	Plant Name: <i>Wolf Creek 47%</i> (b)	Plant Name: (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Nuclear				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Indoor				
3	Year Originally Constructed	1985				
4	Year Last Unit was Installed					
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	609.28	0.00			
6	Net Peak Demand on Plant - MW (60 minutes)	557	0			
7	Plant Hours Connected to Load	7598	0			
8	Net Continuous Plant Capability (Megawatts)	0	0			
9	When Not Limited by Condenser Water	552	0			
10	When Limited by Condenser Water	552	0			
11	Average Number of Employees	0	0			
12	Net Generation, Exclusive of Plant Use - KWh	4309092000	0			
13	Cost of Plant: Land and Land Rights	3619363	0			
14	Structures and Improvements	435312097	0			
15	Equipment Costs	1410146405	0			
16	Asset Retirement Costs	0	0			
17	Total Cost	1849077865	0			
18	Cost per KW of Installed Capacity (line 17/5) Including	3034.8573	0			
19	Production Expenses: Oper, Supv, & Engr	6878654	0			
20	Fuel	26218314	0			
21	Coolants and Water (Nuclear Plants Only)	3817844	0			
22	Steam Expenses	13886285	0			
23	Steam From Other Sources	0	0			
24	Steam Transferred (Cr)	0	0			
25	Electric Expenses	1236261	0			
26	Misc Steam (or Nuclear) Power Expenses	34210066	0			
27	Rents	0	0			
28	Allowances	0	0			
29	Maintenance Supervision and Engineering	5280354	0			
30	Maintenance of Structures	2164100	0			
31	Maintenance of Boiler (or reactor) Plant	9541783	0			
32	Maintenance of Electric Plant	3372085	0			
33	Maintenance of Misc Steam (or Nuclear) Plant	2616516	0			
34	Total Production Expenses	109222262	0			
35	Expenses per Net KWh	0.0253	0.0000			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Nuclear	Oil		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		mmbtu	Barrel		
38	Quantity (Units) of Fuel Burned	0	12757	2121	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	5669815	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	92.896	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	88.456	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.602	15.601	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.006	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	10032.000	0.000	0.000

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

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

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

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

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

Plant Name: <i>La Cygne #1 (50%)</i> (d)	Plant Name: <i>La Cygne #2 (50%)</i> (e)	Plant Name: <i>Jeffrey 20%</i> (f)	Line No.						
Steam	Steam	Steam	1						
Full Outdoor	Full Outdoor	Semi-Outdoor	2						
1973	1977	1978	3						
1973	1977	1983	4						
436.50	342.59	432.00	5						
354	324	428	6						
4011	6678	8222	7						
0	0	0	8						
368	331	435	9						
368	331	435	10						
0	0	0	11						
1096904000	1522360000	1945013000	12						
2566715	0	921413	13						
80632088	4286114	66327882	14						
543786786	120163499	420917462	15						
41269190	0	3235489	16						
668254779	124449613	491402246	17						
1530.9388	363.2611	1137.5052	18						
1127195	1098822	418886	19						
29958413	36754594	47299377	20						
0	0	0	21						
1826353	1739806	1833448	22						
0	0	0	23						
0	0	0	24						
242460	244252	382965	25						
800519	726912	2060476	26						
133035	14913692	0	27						
0	0	0	28						
1689646	1080934	839353	29						
781027	588636	574053	30						
4048344	1816752	4734293	31						
1063745	143392	1290626	32						
101817	102015	631168	33						
41772554	59209807	60064645	34						
0.0381	0.0389	0.0309	35						
	Coal	Oil		Coal	Oil		Coal	Oil	36
	Tons	Barrel		Tons	Barrel		Tons	Barrel	37
0	662697	6008	0	936505	13668	0	1305589	6157	38
0	17551711	5728544	0	17153117	5728008	0	16673733	5834164	39
0.000	36.225	88.313	0.000	32.279	88.313	0.000	29.975	101.010	40
0.000	35.702	87.511	0.000	32.097	90.577	0.000	29.805	88.570	41
0.000	2.034	15.277	0.000	1.871	15.813	0.000	1.788	15.181	42
0.000	0.025	0.000	0.000	0.022	0.000	0.000	0.022	0.000	43
0.000	10623.000	0.000	0.000	10596.000	0.000	0.000	11211.000	0.000	44

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

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

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

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

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

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

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

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

Name of Respondent
Kansas Gas and Electric Company

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

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

Year/Period of Report
End of 2018/Q4

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

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

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - Kwh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per KWh (line 37 / 9)	

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

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
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			29
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			31
			32
			33
			34
			35
			36
			37
			38

GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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33						
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36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

GENERATING PLANT STATISTICS (Small Plants) (Continued)

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

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
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						38
						39
						40
						41
						42
						43
						44
						45
						46

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	345 kV LINES:							
2	01 Wichita KPL-KGE Tie	Wichita Sub	345.00	345.00	HFW	60.67		1
3								
4	09 Wichita	Woodring KGE-OGE Tie	345.00	345.00	HFW	29.67		1
5	09 Wichita	Woodring KGE-OGE Tie	345.00	345.00	HFS	30.32		1
6								
7	10 Wichita Sub	Benton Sub	345.00	345.00	HFW	19.76		1
8	10 Benton Sub	Rose Hill Sub	345.00	345.00	HFW	9.87		1
9	10 Benton Sub	Rose Hill Sub	345.00	345.00	ST	5.60		1
10								
11	11 Rose Hill Sub	Latham Sub	345.00	345.00	HFW	30.44		1
12	11 Latham Sub	Str 593	345.00	345.00	HFS	6.88		1
13	Str 593	Caney Sub	345.00	345.00	HFW	1.18		1
14	Caney Sub	Neosho Sub	345.00	345.00	HFW	75.75		1
15								
16	12 Neosho 345 Sub	LaCygne KGE-KCPL Tie	345.00	345.00	HFW	82.44		1
17	12 Neosho 345 Sub	LaCygne KGE-KCPL Tie	345.00	345.00	ST	1.08		1
18								
19	13 Neosho 345 Sub	Northeastern KGE-AEP Tie	345.00	345.00	HFW	23.53		1
20								
21	14 Neosho 345 Sub	Morgan KGE-AECI Tie	345.00	345.00	HFW	31.01		1
22								
23	15 LaCygne KGE-KCPL Tie	Wolf Creek Sub	345.00	345.00	ST	3.00		1
24	15 LaCygne KGE-KCPL Tie	Wolf Creek Sub	345.00	345.00	HFW, MPS	56.71		1
25	15 Wolf Creek Sub	Benton Sub	345.00	345.00	ST	3.22		1
26	15 Wolf Creek Sub	Benton Sub	345.00	345.00	HFW	94.73		1
27								
28	16 Wolf Creek Sub	Rose Hill Sub	345.00	345.00	HFW	97.89		1
29								
30	19S Reno County Sub	Wichita 345 Sub	345.00	345.00	ST	43.16		1
31								
32	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SPS	17.11		1
33	20 Rose Hill Sub	KGE-OKGE Tie	345.00	345.00	SHF	32.36		1
34								
35	TOTAL 345 kV LINES					756.38		22
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	161 kV LINES:							
2	04 Str.848	Str. 604	161.00	161.00	HFW			1
3	Str. 604	Midian Sub	161.00	161.00	HFW	65.93		1
4	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	2.23		1
5	07 Neosho SES Sub	Riverton KGE-EDE Tie	161.00	161.00	ST	0.21		1
6								
7	08 Neosho Sub	Marmaton Sub	161.00	161.00	HFW	38.88		1
8	08 Neosho Sub	Marmaton Sub	161.00	161.00	ST		0.21	2
9								
10	09 Marmaton Sub	Litchfield Sub	161.00	161.00	HFW	40.62		1
11	09 Litchfield Sub	Asbury KGE-EDE Tie	161.00	161.00	HFW	1.51		1
12								
13	10 Neosho 161 Sub	Neosho 345 Sub	161.00	161.00	HFW	0.30		1
14								
15	11 Neosho	Baker	161.00	161.00	SPW,MPW			
16	11 Baker	Litchfield Sub	161.00	161.00	SPW,MPW			
17								
18	TOTAL 161 kV LINES					149.68	0.21	10
19								
20	138 kV LINES:							
21	01 Neosho Sub	Altoona Sub	138.00	138.00	SPW	0.46		1
22	01 Neosho Sub	Altoona Sub	138.00	138.00	ST	32.85		1
23	01 Altoona Sub	Butler Sub	138.00	138.00	ST & HFW	70.62		1
24	01 Butler Sub	Midian Sub	138.00	138.00	ST	3.00		1
25								
26	02 El Paso Sub	Weaver Sub	138.00	138.00	HFW	12.83		1
27	02 El Paso Sub	Weaver Sub	138.00	138.00	ST	0.05		1
28								
29	03 Murray Gill Sub	El Paso Sub	138.00	138.00	HFW	9.18		1
30	03 Murray Gill Sub	El Paso Sub	138.00	138.00	ST	1.69		1
31								
32	04 Weaver Sub	Butler Sub	138.00	138.00	SPW	2.28		1
33	04 Weaver Sub	Butler Sub	138.00	138.00	HFW	15.00		1
34	04 Weaver Sub	Butler Sub	138.00	138.00	SPS	15.94		1
35	04 Weaver Sub	Butler Sub	138.00	138.00	ST	0.81		1
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	05A El Paso Sub	Sumner County Sub	138.00	138.00	HFW	0.04	0.04	2
3	05A El Paso Sub	Creswell Sub	138.00	138.00	HFW	37.18		1
4	05A El Paso Sub	Creswell Sub	138.00	138.00	ST	0.07		1
5	05A El Paso Sub	Creswell Sub	138.00	138.00	ST		0.03	1
6	05A El Paso Sub	Creswell Sub	138.00	138.00	CONC	0.62	0.62	1
7	05A El Paso Sub	Creswell Sub	138.00	138.00	SHF		6.33	2
8	05B Creswell Sub	White Eagle KGE-OGE Tie	138.00	138.00	HFW	6.07		1
9								
10	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPW	0.19		1
11	06 Murray Gill Sub	Hoover Sub	138.00	138.00	SPS	6.02		1
12	06 Murray Gill Sub	Hoover Sub	138.00	138.00	ST	1.80		1
13	06 Murray Gill Sub	Hoover Sub	138.00	138.00	ST	0.06	1.51	1
14								
15	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	SPS	2.68		1
16	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	HFW	3.92		1
17	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST	0.03		1
18	07 Gordon Evans Sub	Cowskin Sub	138.00	138.00	ST		0.06	1
19								
20	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	HFW	12.01		1
21	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.62		2
22	08 Gordan Evans Sub	Hoover Sub	138.00	138.00	ST	0.03		1
23								
24	09 Benton Sub	Chisholm Sub	138.00	138.00	SPS	4.64		1
25	09 Benton Sub	Chisholm Sub	138.00	138.00	HFW	4.99		1
26								
27	10 Benton Sub	Northeast Sub	138.00	138.00	ST	0.04		1
28	10 Benton Sub	Northeast Sub	138.00	138.00	HFW	3.98		1
29	10 Benton Sub	Northeast Sub	138.00	138.00	SPS		4.64	1
30	10 Benton Sub	Northeast Sub	138.00	138.00	ST	1.23		1
31								
32	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS		14.62	1
33	11 Gordon Evans Sub	Halstead Sub	138.00	138.00	SPS	0.06		1
34								
35	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	HFW	7.86		1
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	ST	0.44		1
2	12 Gordon Evans Sub	Chisholm Sub	138.00	138.00	SPS	3.94		1
3								
4	13 Murray Gill Sub	Clearwater Sub	138.00	138.00	SHF	7.96		1
5	13 Clearwater Sub	Harper Sub	138.00	138.00	HFW			
6								
7	14 Halstead Sub	Moundridge Sub	138.00	138.00	SPS	2.18	8.98	1
8								
9	15 Neosho Sub	Liberty/Dearing Sub	138.00	138.00	HFW	41.19		1
10								
11	16 Altoona Sub	Tioga Sub	138.00	138.00	HFW	16.38		1
12								
13	17 Dearing Sub	Bartlesville KGE-AEP Tie	138.00	138.00	HFW	3.91		1
14								
15	18 Northeast Sub	Weaver Sub	138.00	138.00	SPS	0.27		1
16	18 Northeast Sub	Weaver Sub	138.00	138.00	ST		0.84	1
17	18 Northeast Sub	Weaver Sub	138.00	138.00	SPW	0.29		1
18	18 Northeast Sub	Weaver Sub	138.00	138.00	HFW	10.29		1
19								
20	19 Gordon Evans Sub	Wichita 345 Sub	138.00	138.00	ST	0.19		1
21								
22	20 Dearing Sub	Montgomery Sub	138.00	138.00	HFW	11.45		1
23								
24	21 Rose Hill Sub	El Paso Sub	138.00	138.00	SPS		6.52	1
25	21 Rose Hill Sub	El Paso Sub	138.00	138.00	HFW	1.74		1
26	21 Rose Hill Sub	El Paso Sub	138.00	138.00	ST	0.11		1
27								
28	22 Murray Gill Sub	Waco Jct	138.00	138.00	SPW	0.65		1
29	22 Waco Jct	Waco Sub	138.00	138.00	SPW	1.23	1.23	2
30	22 Waco Jct	Centennial Sub	138.00	138.00	SPW	8.37		1
31	22 Centennial Sub	Cowskin Sub	138.00	138.00	ST	0.02		1
32	22 Centennial Sub	Cowskin Sub	138.00	138.00	SPW,SPS	3.26		1
33								
34	23 Canal Sub	17th Street Sub	138.00	138.00	SPW	4.40		1
35	23 Canal Sub	17th Street Sub	138.00	138.00	SPS	0.47		1
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
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6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	24 Neosho 345 Sub	Neosho SES Sub	138.00	138.00	HFW	0.30		1
3								
4	25 Montgomery Sub	Taylor Sub	138.00	138.00	SPW	1.86		1
5	25 Taylor Sub	Altoona Sub	138.00	138.00	SPW	2.75		1
6	25 Taylor Sub	Altoona Sub	138.00	138.00	HFW	7.54		1
7	25 Montgomery Sub	Altoona Sub	138.00	138.00	HFW	10.63		1
8	25 Montgomery Sub	Altoona Sub	138.00	138.00	ST	0.71		1
9								
10	26 Northeast Sub	Benton Sub	138.00	138.00	SPW	3.04		1
11	26 Northeast Sub	Benton Sub	138.00	138.00	HFW	4.72		1
12	26 Northeast Sub	Benton Sub	138.00	138.00	ST	0.05		1
13	26 Northeast Sub	Benton Sub	138.00	138.00	ST		1.23	1
14	26 Benton Sub	Midian Sub	138.00	138.00	HFW	14.08		1
15	26 Benton Sub	Midian Sub	138.00	138.00	ST	0.02		1
16								
17	27 Rose Hill Sub	Weaver Sub	138.00	138.00	SPS	0.72		1
18	27 Rose Hill Sub	Weaver Sub	138.00	138.00	HFW	1.18		1
19	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02		1
20	27 Rose Hill Sub	Weaver Sub	138.00	138.00	ST	0.02	5.47	1
21								
22	28 El Paso Sub	Stearman Sub	138.00	138.00	SPW	5.19		1
23	28 El Paso Sub	Stearman Sub	138.00	138.00	SPS	0.30		1
24	28 Stearman Sub	Boeing Sub	138.00	138.00	SPS		0.28	1
25	28 El Paso Sub	Boeing Sub	138.00	138.00	SPW	1.12		1
26	28 El Paso Sub	Boeing Sub	138.00	138.00	SPS	0.52		1
27	28 El Paso Sub	Boeing Sub	138.00	138.00	ST		0.11	1
28	28 Boeing Sub	Canal Sub	138.00	138.00	SPW	3.18		1
29	28 Boeing Sub	Canal Sub	138.00	138.00	SPS	0.18		1
30	28 Boeing Sub	Canal Sub	138.00	138.00	SPS		0.52	1
31								
32	29 Chisholm Sub	17th Street Sub	138.00	138.00	SPS	0.28		1
33	29 Chisholm Sub	17th Street Sub	138.00	138.00	HFW	1.53		1
34	29 Chisholm Sub	17th Street Sub	138.00	138.00	CONC	4.09		1
35								
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
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4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	30 El Paso Sub	64th Street Sub	138.00	138.00	ST	0.27		1
2	30 El Paso Sub	64th Street Sub	138.00	138.00	SPW	5.77		1
3	30 El Paso Sub	64th Street Sub	138.00	138.00	SPW	0.92		1
4	30 El Paso Sub	64th Street Sub	138.00	138.00	ST	0.99		1
5								
6	31 Rose Hill Sub	Stearman Sub	138.00	138.00	SPS	10.19		2
7	31 Rose Hill Sub	Stearman Sub	138.00	138.00	SPS	1.45		1
8								
9	32 Gordon Evans Sub	Wichita 345 Sub	138.00	138.00	HFW	0.11		1
10								
11	33 64th Street Sub	Weaver Sub	138.00	138.00	ST		0.25	1
12	33 64th Street Sub	Weaver Sub	138.00	138.00	SPW	10.01		1
13	33 64th Street Sub	Weaver Sub	138.00	138.00	SPW		0.92	1
14	33 Springdale Tap	Springdale Sub	138.00	138.00	SPW	0.06		1
15	33 Harry St Sub So Tap	Harry St Sub	138.00	138.00	SPW	0.12		1
16								
17	34 Crisholm Sub	Grant Sub	69.00	138.00	SPW	2.31		1
18								
19	36 Sumner County Sub	Timber Jct Sub	138.00	138.00	SPW	12.00		1
20	36 Timber Jct Sub	TC Rock Sub	138.00	138.00	SPW	1.12		2
21								
22	38 Bently West Sub	38 Bentley East Sub	138.00	138.00	SPW	3.41		1
23								
24	Viola	Gill	138.00	138.00	SPS	18.57	18.57	2
25	Viola	Gill	138.00	138.00	HFS	7.84	7.84	2
26								
27	Viola	Clearwater	138.00	138.00	SPS	18.57	18.57	2
28								
29	TOTAL 138 kV LINES					535.33	99.18	118
30								
31	69 kV Lines		69.00	69.00		972.72	17.14	
32								
33	34.5 kV LINES		34.50	34.50		108.64		
34								
35								
36					TOTAL	2,522.75	116.53	150

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
795.0 ACSR	359,223	10,358,562	10,717,785					2
								3
795.0 ACSR	812,818	13,653,358	14,466,176					4
795.0 ACSR								5
								6
954.0 ACSR	532,700	2,514,222	3,046,922					7
954.0 ACSR								8
954.0 ACSR								9
								10
954.0 ACSR	575,940	12,512,813	13,088,753					11
954.0 ACSR								12
954.0 ACSR								13
954.0 ACSR								14
								15
954.0 ACSR	466,761	5,804,258	6,271,019					16
954.0 ACSR								17
								18
795.0 ACSR	131,636	1,584,454	1,716,090					19
								20
795.0 ACSR	225,488	2,032,318	2,257,806					21
								22
954.0 ACSR	3,131,992	11,557,222	14,689,214					23
954.0 ACSR								24
954.0 ACSR								25
954.0 ACSR								26
								27
954.0 ACSR	2,034,038	16,361,279	18,395,317					28
								29
1192.5 ACSR	3,095,629	55,460,030	58,555,659					30
								31
1590 KCM-ACSR	4,331,777	63,213,450	67,545,227					32
1590 KCM-ACSR								33
								34
	15,698,002	195,051,966	210,749,968					35
	61,193,065	662,669,200	723,862,265					36

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
250 CU	908,761	4,120,414	5,029,175					2
								3
636.0 ACSR	3,928	41,734	45,662					4
795.0 ACSR								5
								6
336.0 ACSR	18,272	2,214,450	2,232,722					7
336.0 ACSR								8
								9
795.0 ACSR	163,726	2,693,353	2,857,079					10
795.0 ACSR								11
								12
954.0 ACSR		1,381,724	1,381,724					13
								14
	134,505	8,596,566	8,731,071					15
								16
								17
	1,229,192	19,048,241	20,277,433					18
								19
								20
795.0 ACSR	89,537	4,821,749	4,911,286					21
266.8 ACSR								22
266.8 ACSR								23
477.0 ACSR								24
								25
477.0 ACSR	89,729	1,402,949	1,492,678					26
477.0 ACSR								27
								28
954.0 ACSR	54,863	946,888	1,001,751					29
954.0 ACSR								30
								31
477.0 ACSR	88,159	1,109,668	1,197,827					32
477.0 ACSR								33
477.0 ACSR								34
477.0 ACSR								35
	61,193,065	662,669,200	723,862,265					36

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
477.0 ACSR	302,686	7,014,815	7,317,501					2
477.0 ACSR								3
3" SP AL								4
477.0 ACSR								5
477.0 ACSR								6
1192.5 ACSR								7
477.0 ACSR								8
								9
954.0 ACSR	1,255,859	2,469,980	3,725,839					10
1192.5 ACSR								11
954.0 ACSR								12
954.0 ACSR								13
								14
666.0 ACSR	89,233	978,563	1,067,796					15
666.0 ACSR								16
666.0 ACSR								17
954.0 ACSR								18
								19
666.0 ACSR	396,669	6,263,288	6,659,957					20
666.0 ACSR								21
666.0 ACSR								22
								23
477.0 ACSR	165,352	1,736,027	1,901,379					24
666.0 ACSR								25
								26
3" SP AL	161,521	1,163,755	1,325,276					27
666.0 ACSR								28
477.0 ACSR								29
666.0 ACSR								30
								31
1192.5 ACSR	55,863	2,148,834	2,204,697					32
1192.5 ACSR								33
								34
666.0 ACSR	551,142	7,279,195	7,830,337					35
	61,193,065	662,669,200	723,862,265					36

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

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9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
666.0 ACSR								1
954.0 ACSR								2
								3
1192.5 ACSR	50,179	8,205,520	8,255,699					4
266.8 ACSR								5
								6
1192.5 ACSR	17,325	1,667,830	1,685,155					7
								8
795.0 ACSR	83,755	1,926,157	2,009,912					9
								10
477.0 ACSR	45,415	601,500	646,915					11
								12
795.0 ACSR	8,283	1,708,760	1,717,043					13
								14
795.0 ACSR	265,589	1,354,261	1,619,850					15
795.0 ACSR								16
795.0 ACSR								17
795.0 ACSR								18
								19
795.0 ACSR		34,081	34,081					20
								21
795.0 ACSR	33,611	466,492	500,103					22
								23
954.0 ACSR	125,051	1,298,016	1,423,067					24
954.0 ACSR								25
954.0 ACSR								26
								27
954.0 ACSR	742,786	9,379,417	10,122,203					28
954.0 ACSR								29
954.0 ACSR								30
3" SP AL								31
Various								32
								33
954.0 ACSR		1,252,251	1,252,251					34
954.0 ACSR								35
								36
	61,193,065	662,669,200	723,862,265					36

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
1192.5 ACSR	11,839	1,126,234	1,138,073					2
								3
954.0 ACSR	81,747	3,651,610	3,733,357					4
954.0 ACSR								5
954.0 ACSR								6
954.0 ACSR								7
954.0 ACSR								8
								9
954.0 ACSR	386,692	2,257,740	2,644,432					10
954.0 ACSR								11
954.0 ACSR								12
666.0 ACSR								13
954.0 ACSR								14
954.0 ACSR								15
								16
954.0 ACSR	32,973	662,421	695,394					17
954.0 ACSR								18
954.0 ACSR								19
954.0 ACSR								20
								21
954.0 ACSR	132,779	3,573,640	3,706,419					22
954.0 ACSR								23
954.0 ACSR								24
954.0 ACSR								25
477.0 ACSR								26
954.0 ACSR								27
954.0 ACSR								28
954.0 ACSR								29
477.0 ACSR								30
								31
954.0 ACSR	215,852	1,920,448	2,136,300					32
954.0 ACSR								33
954.0 ACSR								34
								35
	61,193,065	662,669,200	723,862,265					36

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

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Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954.0 ACSR	5,688	2,914,474	2,920,162					1
954.0 ACSR								2
477.0 ACSR								3
477.0 ACSR								4
								5
954.0 ACSR	1,519,628	7,193,608	8,713,236					6
954.0 ACSR								7
								8
954.0 ACSR		51,985	51,985					9
								10
954.0 ACSR	5,618,869	13,508,236	19,127,105					11
954.0 ACSR								12
954.0 ACSR								13
954.0 ACSR								14
954.0 ACSR								15
								16
954.0 ACSR		989,228	989,228					17
								18
1192.5 ACSR	1,049,582	8,517,630	9,567,212					19
1192.5 ACSR								20
								21
1192.5 ACSR	958	189	1,147					22
								23
1192.5 ASCR		10,806,936	10,806,936					24
								25
								26
1192.5 ASCR	2,302,518	17,597,227	19,899,745					27
								28
	16,031,732	140,001,602	156,033,334					29
								30
	27,029,290	304,578,738	331,608,028					31
								32
	1,204,849	3,988,653	5,193,502					33
								34
								35
	61,193,065	662,669,200	723,862,265					36

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

Schedule Page: 422 Line No.: 5 Column: I Costs are included in line 4 above.
Schedule Page: 422 Line No.: 8 Column: I Costs are included in line 7 above.
Schedule Page: 422 Line No.: 9 Column: I Costs are included in line 7 above.
Schedule Page: 422 Line No.: 12 Column: I Costs are included in line 11 above.
Schedule Page: 422 Line No.: 13 Column: I Costs are included in line 11 above.
Schedule Page: 422 Line No.: 14 Column: I Costs are included in line 11 above.
Schedule Page: 422 Line No.: 17 Column: I Costs are included in line 16 above.
Schedule Page: 422 Line No.: 24 Column: I Costs are included in line 23 above.
Schedule Page: 422 Line No.: 25 Column: I Costs are included in line 23 above.
Schedule Page: 422 Line No.: 26 Column: I Costs are included in line 23 above.
Schedule Page: 422 Line No.: 33 Column: I Costs are included in Line 32 above.
Schedule Page: 422.1 Line No.: 3 Column: I Costs are included in Line 2 above.
Schedule Page: 422.1 Line No.: 5 Column: I Costs are included in line 4 above.
Schedule Page: 422.1 Line No.: 8 Column: I Costs are included in line 7 above.
Schedule Page: 422.1 Line No.: 11 Column: I Costs are included in line 10 above.
Schedule Page: 422.1 Line No.: 22 Column: I Costs are included in line 21 above.
Schedule Page: 422.1 Line No.: 23 Column: I Costs are included in line 21 above.
Schedule Page: 422.1 Line No.: 24 Column: I Costs are included in line 21 above.
Schedule Page: 422.1 Line No.: 27 Column: I Costs are included in line 26 above.
Schedule Page: 422.1 Line No.: 30 Column: I Costs are included in line 29 above.
Schedule Page: 422.1 Line No.: 33 Column: I Costs are included in line 32 above.
Schedule Page: 422.1 Line No.: 34 Column: I Costs are included in line 32 above.
Schedule Page: 422.1 Line No.: 35 Column: I Costs are included in line 32 above.
Schedule Page: 422.2 Line No.: 3 Column: I Costs are included in line 2 above.
Schedule Page: 422.2 Line No.: 4 Column: I Costs are included in line 2 above.
Schedule Page: 422.2 Line No.: 5 Column: I Costs are included in line 2 above.
Schedule Page: 422.2 Line No.: 6 Column: I Costs are included in line 2 above.

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

Schedule Page: 422.2 Line No.: 7 Column: I
Costs are included in line 2 above.
Schedule Page: 422.2 Line No.: 8 Column: I
Costs are included in line 2 above.
Schedule Page: 422.2 Line No.: 11 Column: I
Costs are included in line 10 above.
Schedule Page: 422.2 Line No.: 12 Column: I
Costs are included in line 10 above.
Schedule Page: 422.2 Line No.: 13 Column: I
Costs are included in line 10 above.
Schedule Page: 422.2 Line No.: 16 Column: I
Costs are included in line 15 above.
Schedule Page: 422.2 Line No.: 17 Column: I
Costs are included in line 15 above.
Schedule Page: 422.2 Line No.: 18 Column: I
Costs are included in line 15 above.
Schedule Page: 422.2 Line No.: 21 Column: I
Costs are included in line 20 above.
Schedule Page: 422.2 Line No.: 22 Column: I
Costs are included in line 20 above.
Schedule Page: 422.2 Line No.: 25 Column: I
Costs are included in line 24 above.
Schedule Page: 422.2 Line No.: 28 Column: I
Costs are included in line 27 above.
Schedule Page: 422.2 Line No.: 29 Column: I
Costs are included in line 27 above.
Schedule Page: 422.2 Line No.: 30 Column: I
Costs are included in line 27 above.
Schedule Page: 422.2 Line No.: 33 Column: I
Costs are included in line 32 above.
Schedule Page: 422.3 Line No.: 1 Column: I
Costs are included in Page 422.2 line 35 above.
Schedule Page: 422.3 Line No.: 2 Column: I
Costs are included in Page 422.2 line 35 above.
Schedule Page: 422.3 Line No.: 5 Column: a
Line was removed from service
Schedule Page: 422.3 Line No.: 5 Column: I
Costs are included in line 4 above.
Schedule Page: 422.3 Line No.: 16 Column: I
Costs are included in line 15 above.
Schedule Page: 422.3 Line No.: 17 Column: I
Costs are included in line 15 above.
Schedule Page: 422.3 Line No.: 18 Column: I
Costs are included in line 15 above.
Schedule Page: 422.3 Line No.: 25 Column: I
Costs are included in line 24 above.
Schedule Page: 422.3 Line No.: 26 Column: I
Costs are included in line 24 above.
Schedule Page: 422.3 Line No.: 29 Column: I
Costs are included in line 28 above.
Schedule Page: 422.3 Line No.: 30 Column: I
Costs are included in line 28 above.
Schedule Page: 422.3 Line No.: 31 Column: I
Costs are included in line 28 above.
Schedule Page: 422.3 Line No.: 32 Column: i

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

954.0 ACSR, 1192.5 ACSR

Schedule Page: 422.3 Line No.: 32 Column: I

Costs are included in line 28 above.

Schedule Page: 422.3 Line No.: 35 Column: I

Costs are included in line 34 above.

Schedule Page: 422.4 Line No.: 5 Column: I

Costs are included in line 4 above.

Schedule Page: 422.4 Line No.: 6 Column: I

Costs are included in line 4 above.

Schedule Page: 422.4 Line No.: 7 Column: I

Costs are included in line 4 above.

Schedule Page: 422.4 Line No.: 8 Column: I

Costs are included in line 4 above.

Schedule Page: 422.4 Line No.: 11 Column: I

Costs are included in line 10 above.

Schedule Page: 422.4 Line No.: 12 Column: I

Costs are included in line 10 above.

Schedule Page: 422.4 Line No.: 13 Column: I

Costs are included in line 10 above.

Schedule Page: 422.4 Line No.: 14 Column: I

Costs are included in line 10 above.

Schedule Page: 422.4 Line No.: 15 Column: I

Costs are included in line 10 above.

Schedule Page: 422.4 Line No.: 18 Column: I

Costs are included in line 17 above.

Schedule Page: 422.4 Line No.: 19 Column: I

Costs are included in line 17 above.

Schedule Page: 422.4 Line No.: 20 Column: I

Costs are included in line 17 above.

Schedule Page: 422.4 Line No.: 23 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 24 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 25 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 26 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 27 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 28 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 29 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 30 Column: I

Costs are included in line 22 above.

Schedule Page: 422.4 Line No.: 33 Column: I

Costs are included in line 32 above.

Schedule Page: 422.4 Line No.: 34 Column: I

Costs are included in line 32 above.

Schedule Page: 422.5 Line No.: 2 Column: I

Costs are included in line 1 above.

Schedule Page: 422.5 Line No.: 3 Column: I

Costs are included in line 1 above.

Schedule Page: 422.5 Line No.: 4 Column: I

Costs are included in line 1 above.

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

Schedule Page: 422.5 Line No.: 7 Column: I

Costs are included in line 6 above.

Schedule Page: 422.5 Line No.: 12 Column: I

Costs are included in line 11 above.

Schedule Page: 422.5 Line No.: 13 Column: I

Costs are included in line 11 above.

Schedule Page: 422.5 Line No.: 14 Column: I

Costs are included in line 11 above.

Schedule Page: 422.5 Line No.: 15 Column: I

Costs are included in line 11 above.

Schedule Page: 422.5 Line No.: 20 Column: I

Costs are included in line 19 above.

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	ADDED OVERHEAD:						
2	69.69 Elk Jct.	Sedan	2.80	SPS	16.00	1	1
3	69.69 Elk Jct.	Bee Creek	1.79	SPS	16.00	1	1
4	69.39 DePaul	Str. 480	0.17	SPS	0.17	2	2
5	69.70 17th St.	Mossman	2.86	SPS	18.90	1	1
6	69.73 Franklin	Str. 429.01	3.43	SPS	15.46	2	2
7	69.73 Str. 429	Str. 456	1.71	SPS	15.79	1	1
8	69.73 Str.457	Str. 470	1.00	SPS	15.03	1	1
9	69.73 Str. 471	Frontenac	0.82	SPS	14.59	2	2
10	69.73 De Paul	Str. 480	0.18	SPS	22.33	2	2
11	138.39 Viola	Gill	18.57	SPS	8.00	2	2
12	138.39 Viola	Gill	7.84	HFS	9.00	2	2
13	138.40 Viola	Clearwater	18.57	SPS	8.00	2	2
14							
15	REMOVED OVERHEAD:						
16	69.39 DePaul	Str.471	-0.03	SPS	-32.80	1	1
17	69.39 Str. 471	Str. 474	-0.14	SPW	-21.43	1	1
18	69.73 Str. 471	DePaul	-0.03	SPS	-32.80	2	2
19	69.69 Elk Jct.	Bee Creek Jct.	-0.30	SPW	-17.00	1	1
20	69.73 Str. 429	Str.470	-2.40	SPW	-16.88	1	1
21	69.70 17th St.	Mossman	-2.86	SPW	-19.20	1	1
22	138.40 Clearwater	Viola	-11.70	HFW	-7.00	1	1
23	69.60 Str 1	Str 181	-10.50	SPW	-17.24	1	1
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		31.78		-5.08	28	28

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
3W-1192.5	ACSR	Vertical	69		2,463,780	46,759		2,510,539	2
3W-1192.5	ACSR	Vertical	69						3
3W-1192.5	ACSR	Vertical	69						4
3W-1192.5	ACSR	Vertical	69		11,928,069	421,432		12,349,501	5
6W-1192.5	ACSR	Vertical	69		4,626,557	594,062		5,220,619	6
3W-1192.5	ACSR	Vertical	69		2,366,182	2,341,125		4,707,307	7
3W-1192.5	ACSR	Vertical	69		2,802,827	6,862,093		9,664,920	8
6W-1192.5	ACSR	Vertical	69						9
3W-1192.5	ACSR	Vertical	69						10
3W-1192.5	ACSR	Vertical	138			10,806,936		10,806,936	11
3W-1192.5	ACSR	Horizontal	138						12
3W-1192.5	ACSR	Vertical	138						13
									14
									15
3W - 4/0	Copper	Vertical	69						16
795 Drake	ACSR	Vertical	69						17
795 Drake	ACSR	Vertical	69						18
2/0	ACSR	Vertical	69		46,735	41,742		88,477	19
3W - 4/0	Copper	Vertical	69						20
266	ACSR	Vertical	69						21
266	ACSR	Horizontal	138						22
3/0	ACSR	Vertical	69						23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
					24,234,150	21,114,149		45,348,299	44

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

Schedule Page: 424 Line No.: 9 Column: m
Costs are included in Line 8 above.

Schedule Page: 424 Line No.: 9 Column: n
Costs are included in Line 8 above.

Schedule Page: 424 Line No.: 10 Column: m
Costs are included in Line 8 above.

Schedule Page: 424 Line No.: 10 Column: n
Costs are included in Line 8 above.

Schedule Page: 424 Line No.: 12 Column: n
Costs are included in Line 12 above.

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	17th Street	Distribution	69.00	12.00	
2	17th Street	Transmission	138.00	69.00	
3	21st Street	Distribution	69.00	12.00	
4	29th Street	Distribution	138.00	12.00	
5	47th & Webb	Distribution	138.00	12.00	
6	59th Street	Distribution	138.00	12.00	
7	64th Street	Distribution	69.00	12.00	
8	64th Street	Transmission	138.00	69.00	
9	ADA	Distribution	69.00	12.00	
10	Adams	Distribution	69.00	12.00	
11	Allen	Distribution	69.00	12.00	
12	Altamont	Distribution	69.00	12.00	
13	Altoona	Transmission	138.00	69.00	13.20
14	Andover	Distribution	138.00	12.00	
15	Arkansas City (ARKA)	Distribution	69.00	4.00	
16	Arkansas City (ARKA)	Distribution	69.00	12.00	
17	Athens	Distribution	69.00	12.00	
18	Baker	Distribution	69.00	12.00	
19	Beech	Distribution	138.00	12.00	
20	Benton	Transmission	345.00	138.00	14.00
21	Burrton	Distribution	69.00	12.00	
22	Butler	Transmission	138.00	69.00	
23	Canal	Distribution	69.00	12.00	
24	Canal	Transmission	138.00	69.00	
25	Centennial	Distribution	138.00	12.00	
26	Cherryvale	Distribution	69.00	12.00	
27	Chisholm	Distribution	138.00	12.00	
28	Chisholm	Transmission	138.00	69.00	
29	Clearwater	Distribution	138.00	12.00	
30	Coleman	Distribution	69.00	12.00	
31	Comotara	Distribution	138.00	12.00	
32	Cowskin	Distribution	138.00	12.00	
33	Cowskin	Transmission	138.00	69.00	13.20
34	CRA	Industrial	69.00	12.00	
35	Crestview	Distribution	69.00	12.00	
36	Creswell	Transmission	138.00	69.00	12.47
37	De Paul	Distribution	69.00	12.00	
38	De Paul	Distribution	69.00	12.47	
39	Dearing	Transmission	138.00	69.00	13.20
40	Eastborough	Distribution	69.00	12.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	El Dorado (ELDO)	Distribution	69.00	12.00	
2	El Paso	Distribution	69.00	12.00	
3	El Paso	Transmission	138.00	69.00	12.47
4	Elk River	Resale	69.00	23.00	
5	Erie Energy Center	Distribution	4.16		
6	Farber	Distribution	138.00	12.47	
7	Fort Scott	Distribution	69.00	12.00	
8	Fowler	Distribution	138.00	12.00	
9	Franklin	Transmission	161.00	69.00	
10	Frontenac	Distribution	69.00	12.00	
11	Frontier Refinery	Industrial	69.00	12.00	
12	Gatz	Distribution	69.00	12.00	
13	Getty	Industrial	69.00	12.00	
14	Glendale	Distribution	69.00	12.00	
15	Goddard	Industrial	69.00	12.00	
16	Gordon Evans	Distribution	138.00	12.47	
17	Gordon Evans SES	ATT Transmission 51	24.00	138.00	
18	Gordon Evans SES	ATT Transmission 51	18.00	138.00	
19	Gordon Evans SES	ATT Transmission 51	16.00	138.00	
20	Gordon Evans SES	ATT Transmission 51	13.80	138.00	
21	Grant	Distribution	69.00	12.00	
22	Halstead	Distribution	69.00	12.00	
23	Halstead	Transmission	138.00	69.00	
24	Harry Street	Distribution	138.00	12.47	
25	Haysville	Distribution	69.00	12.00	
26	Hesston	Distribution	69.00	12.00	
27	Hoover	Transmission	138.00	69.00	12.47
28	Hoover	Distribution	138.00	12.00	
29	Hoover	Distribution	69.00	12.00	
30	Hudson	Distribution	69.00	12.00	
31	Hydraulic	Distribution	69.00	12.00	
32	Independence (INDE)	Distribution	69.00	12.00	
33	Interstate	Distribution	138.00	12.47	
34	Jeffrey Energy Center Substation	ATT Transmission	345.00	230.00	14.40
35	Jeffrey Energy Center Substation	ATT Transmission	230.00	34.50	
36	Jeffrey Energy Center Unit 1	ATT Transmission	230.00	26.00	
37	Jeffrey Energy Center Unit 2	ATT Transmission	345.00	26.00	
38	Jeffrey Energy Center Unit 3	ATT Transmission	345.00	26.00	
39	Ken Mar	Distribution	69.00	12.00	
40	Labette	Distribution	69.00	12.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Lakeridge	Distribution	138.00	12.47	
2	Liberty	Transmission	138.00	69.00	
3	Liberty	Distribution	138.00	12.00	
4	Litchfield	Transmission	161.00	69.00	13.20
5	MacArthur	Distribution	69.00	12.00	
6	Maize	Distribution	138.00	12.47	
7	Marmaton	Transmission	69.00	34.00	
8	Marmaton	Transmission	161.00	69.00	13.20
9	Mascot	Distribution	69.00	12.00	
10	Mead	Distribution	69.00	4.00	
11	Mead	Distribution	69.00	12.00	
12	Midian	Distribution	69.00	12.00	
13	Midian	Distribution	138.00	12.47	
14	Midian	Transmission	138.00	69.00	12.47
15	Midland	Distribution	69.00	12.00	
16	Minneha	Distribution	69.00	12.00	
17	Mobil	Distribution	69.00	12.00	
18	Monarch	Industrial	69.00	4.00	
19	Montgomery	Distribution	69.00	12.00	
20	Montgomery	Transmission	138.00	69.00	13.20
21	Mossman	Distribution	69.00	12.00	
22	Moundridge	Transmission	138.00	69.00	
23	Murray Gill	Distribution	69.00	12.00	
24	Murray Gill	Transmission	138.00	69.00	13.20
25	Murray Gill SES	ATT Transmission 51	138.00	13.80	69.00
26	Murray Gill SES	ATT Transmission 51	12.00		
27	Murray Gill SES	ATT Transmission 51	138.00	14.00	
28	Neosho (was SES)	Transmission	138.00	69.00	
29	Neosho (was SES)	Transmission	161.00	138.00	
30	Neosho 345kV	Transmission	345.00	161.00	13.80
31	Neosho 345kV	Transmission	345.00	138.00	13.80
32	Newton (NEWT)	Distribution	69.00	12.00	
33	Northeast	Distribution	69.00	12.00	
34	Northeast	Transmission	138.00	69.00	13.20
35	Northeast	Transmission	138.00	69.00	
36	Northeast Parsons	Distribution	138.00	12.00	
37	Oak	Distribution	69.00	12.00	
38	Oaklawn	Distribution	69.00	12.00	
39	Oatville	Distribution	69.00	12.00	
40	Oliver	Distribution	69.00	12.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Orchard	Distribution	69.00	12.00	
2	Osage	Distribution	69.00	12.00	
3	Oxford	Distribution	138.00	12.00	
4	Paris	Distribution	69.00	12.00	
5	Parsons (PARS)	Distribution	69.00	12.00	
6	Peck	Distribution	69.00	12.00	
7	Pester	Industrial	69.00	4.00	
8	Pitnac	Distribution	69.00	12.00	
9	Pittsburg (PITT)	Distribution	69.00	4.00	
10	Pittsburg (PITT)	Distribution	69.00	12.00	
11	Plaza	Distribution	69.00	12.00	
12	Plaza	Distribution	69.00	4.00	
13	Potwin (POTW)	Distribution	69.00	12.00	
14	Prairieland	Distribution	69.00	12.00	
15	Renew	Distribution	69.00	12.00	
16	Richland	Distribution	69.00	12.00	
17	Ripley	Distribution	69.00	12.00	
18	Riverside	Distribution	69.00	12.00	
19	Rose Hill	Distribution	69.00	12.00	
20	Rose Hill	Transmission	345.00	138.00	13.80
21	Rouse	Distribution	69.00	12.00	
22	Rutan	Distribution	69.00	12.00	
23	Seneca	Distribution	69.00	12.00	
24	Sheridan	Distribution	69.00	12.00	
25	Skelly	Distribution	69.00	12.00	
26	Springdale	Distribution	138.00	12.00	
27	Stearman	Distribution	138.00	12.00	
28	Sunflower	Industrial	69.00	12.00	
29	Sunset	Distribution	69.00	12.00	
30	Tallgrass	Resale	69.00	12.00	
31	Taylor	Distribution	138.00	12.00	
32	Tecumseh Energy Center Unit 7/9	ATT Transmission	69.00	4.00	
33	Tecumseh Energy Center Unit 8/10	ATT Transmission	16.00	4.00	
34	Theater	Distribution	69.00	12.00	
35	Timber Junction	Transmission	138.00	69.00	
36	Tioga	Transmission	138.00	69.00	14.40
37	Tyler	Distribution	69.00	12.00	
38	Viola	Transmission	345.00	138.00	
39	Vista Park	Distribution	69.00	12.00	
40	Vulcan	Industrial	69.00	12.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Waco	Distribution	138.00	12.00	
2	Ware	Distribution	69.00	12.00	
3	Weaver	Transmission	138.00	69.00	
4	Webster	Distribution	69.00	12.00	
5	Westlink	Distribution	69.00	12.00	
6	Wichita 345 kV	Transmission	345.00	138.00	
7	Wolf Creek	ATT Transmission1151	345.00	69.00	
8	Wolf Creek Plant	ATT Transmission1151	345.00	25.00	
9	Yost	Industrial	69.00	12.00	
10					
11	Total 162		18526.96	5224.06	308.68
12					
13					
14	1 substation Transmission Attended	ATT Transmission	14.40	4.16	
15	1 substations Transmission Unattended	Transmission	69.00	34.00	
16	41 substations Distribution Unattended	Distribution	2227.00	391.00	
17	11 substations Industrial	Industrial	702.47	52.00	
18	Arcadia	Resale	23.00	4.00	
19	Arma	Resale	23.00	4.00	
20	Bell	Resale	69.00	12.00	
21	Caney	Resale	69.00	12.00	
22	Crawford	Resale	69.00	12.00	
23	Erie Interconnect	Resale	69.00	2.40	
24	Gale	Resale	69.00	12.00	
25	Haven	Resale	12.47	2.40	
26	La Harpe	Resale	34.00	12.00	
27	Sheffield	Resale	69.00	23.00	
28					
29	64 substations with less than 10 MVa Total		3519.34	576.96	
30					
31	Transmission Attended				
32	Transmission Unattended				
33	Distribution				
34	Resale				
35					
36	Total				
37					
38					
39					
40					

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
51	3					1
150	1					2
30	3					3
25	1					4
25	1					5
25	1					6
38	4					7
150	1					8
11	1					9
25	1					10
10	3					11
11	3					12
83	2					13
25	1					14
23	2					15
31	3					16
10	1					17
14	1					18
50	2					19
800	2					20
35	2					21
200	2					22
49	3					23
150	1					24
47	2					25
15	9					26
22	1					27
150	1					28
14	1					29
35	3					30
100	4					31
25	1					32
150	1					33
101	3					34
25	2					35
200	2					36
14	1					37
13	1					38
100	1					39
67	4					40

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
14	1					1
37	3					2
100	1					3
14	4					4
33	2					5
50	2					6
17	2					7
47	2					8
100	1					9
25	1					10
75	2					11
14	2					12
75	2					13
36	4					14
25	1					15
28	2					16
340	1					17
236	1					18
170	1					19
200	2					20
39	2					21
25	2					22
100	2					23
50	2					24
34	3					25
21	2					26
168	2					27
25	1					28
47	2					29
53	3					30
18	2					31
29	3					32
72	3					33
1120	2					34
112	2					35
750	1					36
750	1					37
750	1					38
35	3					39
11	1					40

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
50	2					1
100	1					2
14	1					3
200	2					4
35	2					5
25	1					6
11	3					7
100	1					8
32	3					9
25	2					10
60	2					11
13	1					12
25	1					13
100	1					14
14	1					15
42	3					16
14	1					17
46	4					18
28	2					19
100	1					20
21	4					21
100	1					22
11	1					23
150	1					24
150	1					25
18	2					26
150	1					27
209	2					28
262	2					29
500	1					30
400	1					31
43	3					32
61	3					33
150	1					34
150	1					35
56	2					36
14	1					37
35	2					38
28	2					39
20	2					40

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	3					1
42	4					2
11	3					3
28	2					4
21	2					5
25	2					6
21	2					7
11	1					8
19	2					9
42	3					10
70	3					11
22	2					12
13	4					13
14	1					14
25						15
10	3					16
39	2					17
21	2					18
13	2					19
1200	3					20
13	1					21
35	3					22
21	3					23
28	3					24
33	2					25
25	1					26
50	2					27
135	3					28
25	2					29
14						30
25	1					31
150	3					32
196	2					33
12	4					34
100	1					35
100	1					36
38	4					37
400	1					38
28	2					39
76	4					40

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
114	3					1
39	3					2
100	1					3
25	2					4
54	4					5
800	2					6
100	1					7
1245	3					8
14	1					9
						10
18158	337					11
						12
						13
6	1					14
8	1					15
164	97					16
25	30					17
2	3					18
5	3					19
8	3					20
9	1					21
3	3					22
6	3					23
6	1					24
4	3					25
2	3					26
7	1					27
						28
255	153					29
						30
2615	14					31
8434	101					32
3456	335					33
80	28					34
						35
14585	478					36
						37
						38
						39
						40

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

Schedule Page: 426.1 Line No.: 34 Column: a

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

Schedule Page: 426.4 Line No.: 7 Column: a

Wolf Creek substation is jointly and equally owned with Kansas City Power and Light Company. Capacity represents our 47% share, except number six bank which is 85%.

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Payroll and Related Overheads	Westar Energy	Various	122,196,327
3	Employee Pension and Benefits	Westar Energy	926	32,553,080
4	Maintenance of Equipment and Facilities	Westar Energy	Various	4,912,119
5	Office Supplies and Expenses	Westar Energy	921	6,948,963
6	Professional Services	Westar Energy	923	5,869,856
7	Customer Account and Information Expense	Westar Energy	Various	4,856,705
8	Regulatory Commission Expense	Westar Energy	928	359,694
9	Board of Director Fees and Related Expense	Westar Energy	930	630,550
10	Marketing and Communication Services	Westar Energy	930	712,017
11	Payroll and Related Overheads	Kansas City Power and Light	Various	3,194,632
12				
13				
14				
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16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Kansas Gas and Electric Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2018/Q4
FOOTNOTE DATA			

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

Accounts Charged:

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

Schedule Page: 429 Line No.: 4 Column: a

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

Schedule Page: 429 Line No.: 4 Column: c

Accounts Charged:

569	596
592	597
593	935

Schedule Page: 429 Line No.: 5 Column: a

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

Schedule Page: 429 Line No.: 6 Column: a

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

Schedule Page: 429 Line No.: 7 Column: a

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

Schedule Page: 429 Line No.: 7 Column: c

Accounts Charged:

901	908
902	909
903	

Schedule Page: 429 Line No.: 8 Column: a

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

Schedule Page: 429 Line No.: 9 Column: a

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

Schedule Page: 429 Line No.: 10 Column: a

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

Schedule Page: 429 Line No.: 11 Column: c

Accounts Charged:

107	417	510	560	583	901	910	928
163	426	511	566	588	903	912	
184	500	556	571	593	905	920	
408	501	557	580	598	907	926	

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