

EXHIBIT EXHIBIT

Schedule RES-D-3

**** Denotes Confidential Material ****

KCPL GMO
Case Name: 2019 Sibley Accounting Order Request/Complaint
Case Number: EC-2019-0200

Response to Robinett John Interrogatories - OPC_20190225
Date of Response: 3/18/2019

Question:8500

Confirm or deny whether KCP&L Greater Missouri Operations ("GMO") has ceased electricity generation at the Sibley Station site. If electricity generation has ceased, upon what date did generation stop?

Response:

The remaining Sibley units 2 and 3 have ceased generating. Their effective retirement date was 11/13/2018.

Information provided by:

Jeff Schmidtlein, Resource Planning Analyst, Energy Resource Management

Attachment:

Q8500_Verification.pdf

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light)	
Company's Request for Authority to)	File No. ER-2018-0145
Implement a General Rate Increase for)	Tariff No. YE-2019-0083
Electric Service)	Tariff No. YE-2019-0084

In the Matter of KCP&L Greater Missouri)	
Operations Company's Request for Authority)	File No. ER-2018-0146
To Implement a General Rate Increase for)	Tariff No. YE-2019-0085
Electric Service)	

ORDER APPROVING TARIFFS

Issue Date: November 26, 2018

Effective Date: December 6, 2018

On November 6, 2018, Kansas City Power & Light Company ("KCP&L") and KCP&L Greater Missouri Operations Company ("GMO") filed the above-referenced tariffs. KCP&L and GMO also filed substitute tariffs on November 9 and 16. KCP&L and GMO filed those tariffs in response to the Commission's October 31, 2018 Order Approving Stipulations and Agreements ("Order").

Staff filed a Recommendation on November 16, 2018. The Recommendation stated that the tariffs, as substituted on November 9 and 16, 2018, comply with the Commission's Order, and recommended that the Commission approve them. The Commission received no other responses to the tariff filing or Staff's Recommendation.

The Commission reviewed the tariff filings and Staff's Recommendation, and determines that the filings comply with the Commission's order.

THE COMMISSION ORDERS THAT:

1. The following tariff sheets in Tariff Nos. YE-2019-0083, issued November 6, 2018, as substituted on November 9, 2018 and November 16, 2018, are hereby approved to become effective on December 6, 2018:

PSC Mo. No. 2, Rules and Regulations

First Revised Sheet No. 1.04C, canceling Original Sheet No. 1.04C
Second Revised Sheet No. 1.24B, canceling First Revised Sheet No. 1.24B
First Revised Sheet No. 1.24C, canceling Original Sheet No. 1.24C
Seventh Revised Sheet No. 1.28, canceling Sixth Revised Sheet No. 1.28
Sixth Revised Sheet No. 1.42, canceling Fifth Revised Sheet No. 1.42
Second Revised Sheet No. 2, canceling First Revised Sheet No. 2
Second Revised Sheet No. 2.24, canceling First Revised Sheet No. 2.24

2. The following tariff sheets in Tariff Nos. YE-2019-0084, issued November 6, 2018, as substituted on November 9, 2018 and November 16, 2018, are hereby approved to become effective on December 6, 2018:

PSC Mo. No. 7, Electric Rates

Tenth Revised Sheet No. 5A, canceling Ninth Revised Sheet No. 5A
Tenth Revised Sheet No. 5B, canceling Ninth Revised Sheet No. 5B
Sixth Revised Sheet No. 6, canceling Fifth Revised Sheet No. 6
First Revised Sheet No. 7, canceling Original Sheet No. 7
Original Sheet No. 7A
Tenth Revised Sheet No. 8, canceling Ninth Revised Sheet No. 8
Ninth Revised Sheet No. 8A, canceling Eighth Revised Sheet No. 8A
Tenth Revised Sheet No. 9A, canceling Ninth Revised Sheet No. 9A
Tenth Revised Sheet No. 9B, canceling Ninth Revised Sheet No. 9B
Tenth Revised Sheet No. 10A, canceling Ninth Revised Sheet No. 10A
Tenth Revised Sheet No. 10B, canceling Ninth Revised Sheet No. 10B
Tenth Revised Sheet No. 10C, canceling Ninth Revised Sheet No. 10C
Tenth Revised Sheet No. 11A, canceling Ninth Revised Sheet No. 11A
Tenth Revised Sheet No. 11B, canceling Ninth Revised Sheet No. 11B
Tenth Revised Sheet No. 14A, canceling Ninth Revised Sheet No. 14A
Tenth Revised Sheet No. 14B, canceling Ninth Revised Sheet No. 14B
First Revised Sheet No. 16, canceling Original Sheet No. 16
Original Sheet No. 16A
Original Sheet No. 16B

Tenth Revised Sheet No. 17A, canceling Ninth Revised Sheet No. 17A
 Tenth Revised Sheet No. 18A, canceling Ninth Revised Sheet No. 18A
 Tenth Revised Sheet No. 18B, canceling Ninth Revised Sheet No. 18B
 Tenth Revised Sheet No. 18C, canceling Ninth Revised Sheet No. 18C
 Tenth Revised Sheet No. 19A, canceling Ninth Revised Sheet No. 19A
 Tenth Revised Sheet No. 19B, canceling Ninth Revised Sheet No. 19B
 Tenth Revised Sheet No. 20C, canceling Ninth Revised Sheet No. 20C
 Fifth Revised Sheet No. 20D, canceling Fourth Revised Sheet No. 20D
 Ninth Revised Sheet No. 21, canceling Eighth Revised Sheet No. 21
 Eighth Revised Sheet No. 21A, canceling Seventh Revised Sheet No. 21A
 Eighth Revised Sheet No. 21B, canceling Seventh Revised Sheet No. 21B
 Seventh Revised Sheet No. 21C, canceling Sixth Revised Sheet No. 21C
 Seventh Revised Sheet No. 21D, canceling Sixth Revised Sheet No. 21D
 Second Revised Sheet No. 22, canceling First Revised Sheet No. 22
 Second Revised Sheet No. 24, canceling First Revised Sheet No. 24
 Twelfth Revised Sheet No. 24A, canceling Eleventh Revised Sheet No. 24A
 Fifth Revised Sheet No. 26A, canceling Fourth Revised Sheet No. 26A
 Fourth Revised Sheet No. 26B, canceling Third Revised Sheet No. 26B
 Sixth Revised Sheet No. 26C, canceling Fifth Revised Sheet No. 26C
 Fourth Revised Sheet No. 26D, canceling Third Revised Sheet No. 26D
 Second Revised Sheet No. 28, canceling First Revised Sheet No. 28
 First Revised Sheet No. 28A, canceling Original Sheet No. 28A
 Ninth Revised Sheet No. 28B, canceling Eighth Revised Sheet No. 28B
 First Revised Sheet No. 28C, canceling Original Sheet No. 28C
 Third Revised Sheet No. 28D, canceling Second Revised Sheet No. 28D
 Original Sheet No. 28E
 Original Sheet No. 28F
 Original Sheet No. 28G
 Third Revised Sheet No. 29, canceling Second Revised Sheet No. 29
 Second Revised Sheet No. 29A, canceling First Revised Sheet No. 29A
 Second Revised Sheet No. 29B, canceling First Revised Sheet No. 29B
 Second Revised Sheet No. 29C, canceling First Revised Sheet No. 29C
 Second Revised Sheet No. 29D, canceling First Revised Sheet No. 29D
 Tenth Revised Sheet No. 30, canceling Ninth Revised Sheet No. 30
 Second Revised Sheet No. 30A, canceling First Revised Sheet No. 30A
 Tenth Revised Sheet No. 33, canceling Ninth Revised Sheet No. 33
 Third Revised Sheet No. 33A, canceling Second Revised Sheet No. 33A
 Fourth Revised Sheet No. 33B, canceling Third Revised Sheet No. 33B
 Eleventh Revised Sheet No. 35, canceling Tenth Revised Sheet No. 35
 Eleventh Revised Sheet No. 35A, canceling Tenth Revised Sheet No. 35A
 Eleventh Revised Sheet No. 35B, canceling Tenth Revised Sheet No. 35B
 Eleventh Revised Sheet No. 36, canceling Tenth Revised Sheet No. 36
 Eleventh Revised Sheet No. 36A, canceling Tenth Revised Sheet No. 36A
 Eleventh Revised Sheet No. 36B, canceling Tenth Revised Sheet No. 36B
 Tenth Revised Sheet No. 37, canceling Ninth Revised Sheet No. 37
 Tenth Revised Sheet No. 37A, canceling Ninth Revised Sheet No. 37A

Tenth Revised Sheet No. 37B, canceling Ninth Revised Sheet No. 37B
 Tenth Revised Sheet No. 37C, canceling Ninth Revised Sheet No. 37C
 Fourth Revised Sheet No. 39, canceling Third Revised Sheet No. 39
 Second Revised Sheet No. 39A, canceling First Revised Sheet No. 39A
 Second Revised Sheet No. 39B, canceling First Revised Sheet No. 39B
 Second Revised Sheet No. 39C, canceling First Revised Sheet No. 39C
 Third Revised Sheet No. 39D, canceling Second Revised Sheet No. 39D
 Second Revised Sheet No. 39E, canceling First Revised Sheet No. 39E
 Fourth Revised Sheet No. 40, canceling Third Revised Sheet No. 40
 Sixth Revised Sheet No. 40A, canceling Fifth Revised Sheet No. 40A
 Fourth Revised Sheet No. 40B, canceling Third Revised Sheet No. 40B
 Second Revised Sheet No. 40C, canceling First Revised Sheet No. 40C
 Second Revised Sheet No. 40D, canceling First Revised Sheet No. 40D
 Second Revised Sheet No. 40E, canceling First Revised Sheet No. 40E
 Second Revised Sheet No. 40F, canceling First Revised Sheet No. 40F
 Second Revised Sheet No. 40G, canceling First Revised Sheet No. 40G
 Second Revised Sheet No. 40H, canceling First Revised Sheet No. 40H
 Second Revised Sheet No. 44, canceling First Revised Sheet No. 44
 Original Sheet No. 44A
 Original Sheet No. 44B
 Tenth Revised Sheet No. 45, canceling Ninth Revised Sheet No. 45
 Tenth Revised Sheet No. 45A, canceling Ninth Revised Sheet No. 45A
 Third Revised Sheet No. 48A, canceling Second Revised Sheet No. 48A
 Second Revised Sheet No. 49P, canceling First Revised Sheet No. 49P
 Second Revised Sheet No. 50.11, canceling First Revised Sheet No. 50.11
 Second Revised Sheet No. 50.12, canceling First Revised Sheet No. 50.12
 Second Revised Sheet No. 50.13, canceling First Revised Sheet No. 50.13
 Second Revised Sheet No. 50.14, canceling First Revised Sheet No. 50.14
 Second Revised Sheet No. 50.15, canceling First Revised Sheet No. 50.15
 Second Revised Sheet No. 50.16, canceling First Revised Sheet No. 50.16
 Second Revised Sheet No. 50.17, canceling First Revised Sheet No. 50.17
 Second Revised Sheet No. 50.18, canceling First Revised Sheet No. 50.18
 Second Revised Sheet No. 50.19, canceling First Revised Sheet No. 50.19
 Original Sheet No. 50.21
 Original Sheet No. 50.22
 Original Sheet No. 50.23
 Original Sheet No. 50.24
 Original Sheet No. 50.25
 Original Sheet No. 50.26
 Original Sheet No. 50.27
 Original Sheet No. 50.28
 Original Sheet No. 50.29
 Original Sheet No. 50.30
 Original Sheet No. 50.31
 Sixteenth Revised Sheet No. TOC-1, canceling Fifteenth Revised Sheet No. TOC-1
 Original Sheet No. TOC-1A

First Revised Sheet No. TOC-2, canceling Original Sheet No. TOC-2
Second Revised Sheet No. TOC-2A, canceling First Revised Sheet No. TOC-2A

3. The following tariff sheets in Tariff Nos. YE-2019-0085, issued November 6, 2018, as substituted on November 9, 2018 and November 16, 2018, are hereby approved to become effective on December 6, 2018:

PSC Mo. No. 1, Rates Electric

9th Revised Sheet No. 1, canceling 8th Revised Sheet No. 1
Original Sheet No. 1.1
13th Revised Sheet No. 2, canceling 12th Revised Sheet No. 2
Original Sheet 2.1
8th Revised Sheet No. 41, canceling 7th Revised Sheet No. 41
9th Revised Sheet No. 42, canceling 8th Revised Sheet No. 42
8th Revised Sheet No. 43, canceling 7th Revised Sheet No. 43
8th Revised Sheet No. 44, canceling 7th Revised Sheet No. 44
7th Revised Sheet No. 47, canceling 6th Revised Sheet No. 47
7th Revised Sheet No. 48, canceling 6th Revised Sheet No. 48
3rd Revised Sheet No. 49, canceling 2nd Revised Sheet No. 49
9th Revised Sheet No. 50, canceling 8th Revised Sheet No. 50
1st Revised Sheet No. 50.1, canceling Original Sheet No. 50.1
7th Revised Sheet No. 67, canceling 6th Revised Sheet No. 67
7th Revised Sheet No. 68, canceling 6th Revised Sheet No. 68
7th Revised Sheet No. 70, canceling 6th Revised Sheet No. 70
8th Revised Sheet No. 71, canceling 7th Revised Sheet No. 71
8th Revised Sheet No. 88, canceling 7th Revised Sheet No. 88
8th Revised Sheet No. 89, canceling 7th Revised Sheet No. 89
7th Revised Sheet No. 90, canceling 6th Revised Sheet No. 90
7th Revised Sheet No. 91, canceling 6th Revised Sheet No. 91
7th Revised Sheet No. 92, canceling 6th Revised Sheet No. 92
5th Revised Sheet No. 93, canceling 4th Revised Sheet No. 93
4th Revised Sheet No. 94, canceling 3rd Revised Sheet No. 94
9th Revised Sheet No. 95, canceling 8th Revised Sheet No. 95
1st Revised Sheet No. 95.1, canceling Original Sheet No. 95.1
9th Revised Sheet No. 102, canceling 8th Revised Sheet No. 102
Original Sheet 102.1
Original Sheet 102.2
8th Revised Sheet No. 103, canceling 7th Revised Sheet No. 103
8th Revised Sheet No. 104, canceling 7th Revised Sheet No. 104
2nd Revised Sheet No. 109, canceling 1st Revised Sheet No. 109
Original Sheet No. 109.1
Original Sheet No. 109.2
Original Sheet No. 109.3

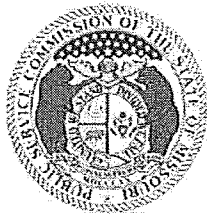
Original Sheet No. 109.4
Original Sheet No. 109.5
3rd Revised Sheet No. 127.1, canceling 2nd Revised Sheet No. 127.1
3rd Revised Sheet No. 127.2, canceling 2nd Revised Sheet No. 127.2
3rd Revised Sheet No. 127.3, canceling 2nd Revised Sheet No. 127.3
3rd Revised Sheet No. 127.4, canceling 2nd Revised Sheet No. 127.4
7th Revised Sheet No. 127.5, canceling 6th Revised Sheet No. 127.5
3rd Revised Sheet No. 127.6, canceling 2nd Revised Sheet No. 127.6
3rd Revised Sheet No. 127.7, canceling 2nd Revised Sheet No. 127.7
3rd Revised Sheet No. 127.8, canceling 2nd Revised Sheet No. 127.8
3rd Revised Sheet No. 127.9, canceling 2nd Revised Sheet No. 127.9
5th Revised Sheet No. 127.10, canceling 4th Revised Sheet No. 127.10
1st Revised Sheet No. 127.11, canceling Original Sheet No. 127.11
Original Sheet No. 127.13
Original Sheet No. 127.14
Original Sheet No. 127.15
Original Sheet No. 127.16
Original Sheet No. 127.17
Original Sheet No. 127.18
Original Sheet No. 127.19
Original Sheet No. 127.20
Original Sheet No. 127.21
Original Sheet No. 127.22
Original Sheet No. 127.23
2nd Revised Sheet No. 128, canceling 1st Revised Sheet No. 128
Original Sheet No. 128.1
Original Sheet No. 128.2
Original Sheet No. 128.3
Original Sheet No. 128.4
Original Sheet No. 128.5
Original Sheet No. 128.6
2nd Revised Sheet No. 135, canceling 1st Revised Sheet No. 135
3rd Revised Sheet No. 138.8, canceling 2nd Revised Sheet No. 138.8
Original Sheet No. 139
Original Sheet No. 139.1
Original Sheet No. 139.2
Original Sheet No. 139.3
Original Sheet No. 139.4
Original Sheet No. 139.5
Original Sheet No. 139.6
Original Sheet No. 139.7
1st Revised Sheet No. 140, canceling Original Sheet No. 140
1st Revised Sheet No. 141, canceling Original Sheet No. 141
1st Revised Sheet No. 142, canceling Original Sheet No. 142
1st Revised Sheet No. 143, canceling Original Sheet No. 143
1st Revised Sheet No. 144, canceling Original Sheet No. 144

1st Revised Sheet No. 145, canceling Original Sheet No. 145
 1st Revised Sheet No. 146.1, canceling Original Sheet No. 146.1
 1st Revised Sheet No. 146.3, canceling Original Sheet No. 146.3
 Original Sheet No. 146.5
 Original Sheet No. 146.6
 1st Revised Sheet No. 147.1, canceling Original Sheet No. 147.1
 1st Revised Sheet No. 147.2, canceling Original Sheet No. 147.2
 1st Revised Sheet No. 147.3, canceling Original Sheet No. 147.3
 1st Revised Sheet No. 148.1, canceling Original Sheet No. 148.1
 1st Revised Sheet No. 148.2, canceling Original Sheet No. 148.2
 1st Revised Sheet No. 149, canceling Original Sheet No. 149
 1st Revised Sheet No. 149.1, canceling Original Sheet No. 149.1
 1st Revised Sheet No. 149.2, canceling Original Sheet No. 149.2
 1st Revised Sheet No. 149.3, canceling Original Sheet No. 149.3
 1st Revised Sheet No. 149.4, canceling Original Sheet No. 149.4
 1st Revised Sheet No. 150, canceling Original Sheet No. 150
 1st Revised Sheet No. 150.1, canceling Original Sheet No. 150.1
 1st Revised Sheet No. 150.2, canceling Original Sheet No. 150.2
 1st Revised Sheet No. 151, canceling Original Sheet No. 151
 Original Sheet No. 152
 Original Sheet No. 152.1
 Original Sheet No. 152.2
 Original Sheet No. 153
 Original Sheet No. 153.1
 Original Sheet No. 154
 Original Sheet No. 154.1
 Original Sheet No. 156
 Original Sheet No. 156.1
 Original Sheet No. 156.2
 Original Sheet No. 156.3

PSC Mo. No. 1, Rules and Regulations Electric

3rd Revised Sheet No. R-1, canceling 2nd Revised Sheet No. R-1
 Original Sheet No. R-33.2
 1st Revised Sheet No. R-33.3, canceling Original Sheet No. R-33.3
 5th Revised Sheet No. R-63, canceling 4th Revised Sheet No. R-63
 2nd Revised Sheet No. R-63.01.1, canceling 1st Revised Sheet No. R-63.01.1
 2nd Revised Sheet No. R-63.22, canceling 1st Revised Sheet No. R-63.22
 2nd Revised Sheet No. R-63.23, canceling 1st Revised Sheet No. R-63.23
 2nd Revised Sheet No. R-63.24, canceling 1st Revised Sheet No. R-63.24
 2nd Revised Sheet No. R-63.25, canceling 1st Revised Sheet No. R-63.25
 3rd Revised Sheet No. R-63.26, canceling 2nd Revised Sheet No. R-63.26

4. This order shall be effective on December 6, 2018.
5. These files shall be closed on December 7, 2018.



BY THE COMMISSION

Morris L. Woodruff

Morris L. Woodruff
Secretary

Ronald D. Pridgin, Deputy Chief Regulatory
Law Judge, by delegation of authority
pursuant to Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,
on this 26th day of November, 2018.

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2018

or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _____ to _____



Commission File Number	Exact name of registrant as specified in its charter, state of incorporation, address of principal executive offices and telephone number	I.R.S. Employer Identification Number
001-38515	EVERGY, INC. (a Missouri Corporation) 1200 Main Street Kansas City, Missouri 64105 (816) 556-2200	82-2733395
001-03523	WESTAR ENERGY, INC. (a Kansas Corporation) 818 South Kansas Avenue Topeka, Kansas 66612 (785) 575-6300	48-0290150
000-51873	KANSAS CITY POWER & LIGHT COMPANY (a Missouri Corporation) 1200 Main Street Kansas City, Missouri 64105 (816) 556-2200	44-0308720

Each of the following classes or series of securities registered pursuant to Section 12(b) of the Act is registered on the New York Stock Exchange:

<u>Registrant</u>	<u>Title of each class</u>
Evergy, Inc.	Common Stock, without par value

Securities registered pursuant to Section 12(g) of the Act: Westar Energy, Inc. Common Stock \$0.01 par value and Kansas City Power & Light Company Common Stock without par value.

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Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Evergy, Inc.	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Westar Energy, Inc.	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Kansas City Power & Light Company	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Evergy, Inc.	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Westar Energy, Inc.	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Kansas City Power & Light Company	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Evergy, Inc.	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Westar Energy, Inc.	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Kansas City Power & Light Company	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Evergy, Inc.	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Westar Energy, Inc.	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Kansas City Power & Light Company	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to the Form 10-K.

Evergy, Inc.	<input checked="" type="checkbox"/>
Westar Energy, Inc.	<input checked="" type="checkbox"/>
Kansas City Power & Light Company	<input checked="" type="checkbox"/>

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

	Large Accelerated Filer	Accelerated Filer	Non-accelerated Filer	Smaller Reporting Company	Emerging Growth Company
Evergy, Inc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Westar Energy, Inc.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kansas City Power & Light Company	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Evergy, Inc.	<input type="checkbox"/>
Westar Energy, Inc.	<input type="checkbox"/>
Kansas City Power & Light Company	<input type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Evergy, Inc.	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Westar Energy, Inc.	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Kansas City Power & Light Company	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

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The aggregate market value of the voting and non-voting common equity held by non-affiliates of Evergy, Inc. (based on the closing price of its common stock on the New York Stock Exchange on June 30, 2018) was approximately \$15,236,578,926. All of the common equity of Westar Energy, Inc. and Kansas City Power & Light Company is held by Evergy, Inc.

On February 15, 2019, Evergy, Inc. had 254,630,033 shares of common stock outstanding.

On February 15, 2019, Westar Energy, Inc. and Kansas City Power & Light Company each had one share of common stock outstanding and held by Evergy, Inc.

Westar Energy, Inc. and Kansas City Power & Light Company meet the conditions set forth in General Instruction (I)(1)(a) and (b) of Form 10-K and are therefore filing this Form 10-K with the reduced disclosure format.

Documents Incorporated by Reference

Portions of the 2019 annual meeting proxy statement of Evergy, Inc. to be filed with the Securities and Exchange Commission are incorporated by reference in Part III of this report.

This combined annual report on Form 10-K is provided by the following registrants: Evergy, Inc. (Evergy), Westar Energy, Inc. (Westar Energy) and Kansas City Power & Light Company (KCP&L) (collectively, the Evergy Companies). Information relating to any individual registrant is filed by such registrant solely on its own behalf. Each registrant makes no representation as to information relating exclusively to the other registrants.

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GLOSSARY OF TERMS

The following is a glossary of frequently used abbreviations or acronyms that are found throughout this report.

<u>Abbreviation or Acronym</u>	<u>Definition</u>
AEP	American Electric Power Company, Inc.
AFUDC	Allowance for Funds Used During Construction
Amended Merger Agreement	Amended and Restated Agreement and Plan of Merger, dated as of July 9, 2017, by and among Great Plains Energy, Westar Energy, Monarch Energy Holding, Inc. and King Energy, Inc.
AMT	Alternative Minimum Tax
ARO	Asset Retirement Obligation
ASC	Accounting Standards Codification
ASR	Accelerated share repurchase
ASU	Accounting Standards Update
CCRs	Coal combustion residuals
CAA	Clean Air Act Amendments of 1990
CO ₂	Carbon dioxide
COLI	Corporate-owned life insurance
CPP	Clean Power Plan
CWA	Clean Water Act
DOE	Department of Energy
EIRR	Environmental Improvement Revenue Refunding
EPA	Environmental Protection Agency
EPS	Earnings per common share
ERISA	Employee Retirement Income Security Act of 1974, as amended
Evergy	Evergy, Inc. and its consolidated subsidiaries
Evergy Board	Evergy Board of Directors
Evergy Companies	Evergy, Westar Energy, and KCP&L, collectively, which are individual registrants within the Evergy consolidated group
Exchange Act	The Securities Exchange Act of 1934, as amended
FASB	Financial Accounting Standards Board
FERC	The Federal Energy Regulatory Commission
FMBs	First mortgage bonds
GAAP	Generally Accepted Accounting Principles
GHG	Greenhouse gas
GMO	KCP&L Greater Missouri Operations Company, a wholly-owned subsidiary of Evergy
GPETHC	GPE Transmission Holding Company LLC, a wholly-owned subsidiary of Evergy
Great Plains Energy	Great Plains Energy Incorporated
KCC	State Corporation Commission of the State of Kansas
KCP&L	Kansas City Power & Light Company, a wholly-owned subsidiary of Evergy, and its consolidated subsidiaries
KDHE	Kansas Department of Health & Environment
KGE	Kansas Gas and Electric Company, a wholly-owned subsidiary of Westar Energy
King Energy	King Energy, Inc., a wholly-owned subsidiary of Evergy
kWh	Kilowatt hour

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Abbreviation or Acronym

Definition

LTISA	Long-Term Incentive and Share Award plan
MEEIA	Missouri Energy Efficiency Investment Act
MMBtu	Millions of British thermal units
Monarch Energy	Monarch Energy Holding, Inc.
MPSC	Public Service Commission of the State of Missouri
MW	Megawatt
MWh	Megawatt hour
NAAQs	National Ambient Air Quality Standards
NAV	Net Asset Value
NO ₂	Nitrogen dioxide
NRC	Nuclear Regulatory Commission
PISA	Plant-in service accounting
PM	Particulate matter
Prairie Wind	Prairie Wind Transmission, LLC, 50% owned by Westar Energy
RSU	Restricted share unit
RTO	Regional transmission organization
SEC	Securities and Exchange Commission
SO ₂	Sulfur dioxide
SPP	Southwest Power Pool, Inc.
TCJA	Tax Cuts and Jobs Act
TCR	Transmission Congestion Rights
TFR	Transmission formula rate
Transource	Transource Energy, LLC and its subsidiaries, 13.5% owned by GPETHC
WACC	Weighted average cost of capital
VIE	Variable interest entity
Westar Energy	Westar Energy, Inc., a wholly-owned subsidiary of Evergy, and its consolidated subsidiaries
WIIN	Water Infrastructure Improvements for the Nation
Wolf Creek	Wolf Creek Generating Station
WOTUS	Waters of the United States

PART I

ITEM 1. BUSINESS

General

Evergy, Inc., Westar Energy, Inc. and Kansas City Power & Light Company are separate registrants filing this combined annual report on Form 10-K. The terms "Evergy," "Westar Energy," "KCP&L" and "Evergy Companies" are used throughout this report. "Evergy" refers to Evergy, Inc. and its consolidated subsidiaries, unless otherwise indicated. "Westar Energy" refers to Westar Energy, Inc. and its consolidated subsidiaries, unless otherwise indicated. "KCP&L" refers to Kansas City Power & Light Company and its consolidated subsidiaries, unless otherwise indicated. "Evergy Companies" refers to Evergy, Westar Energy, and KCP&L, collectively, which are individual registrants within the Evergy consolidated group.

Information in other Items of this report as to which reference is made in this Item 1 is hereby incorporated by reference in this Item 1. The use of terms such as "see" or "refer to" shall be deemed to incorporate into this Item 1 the information to which such reference is made.

EVERGY, INC.

Evergy is a public utility holding company incorporated in 2017 and headquartered in Kansas City, Missouri. Evergy operates primarily through the following wholly-owned direct subsidiaries:

- Westar Energy is an integrated, regulated electric utility that provides electricity to customers in the state of Kansas. Westar Energy has one active wholly-owned subsidiary with significant operations, Kansas Gas and Electric Company (KGE).
- KCP&L is an integrated, regulated electric utility that provides electricity to customers primarily in the states of Missouri and Kansas.
- KCP&L-Greater Missouri Operations Company (GMO) is an integrated, regulated electric utility that provides electricity to customers in the state of Missouri.
- GPE Transmission Holding Company, LLC (GPETHC) owns 13.5% of Transource Energy, LLC (Transource) with the remaining 86.5% owned by AEP Transmission Holding Company, LLC, a subsidiary of American Electric Power Company, Inc. (AEP). Transource is focused on the development of competitive electric transmission projects. GPETHC accounts for its investment in Transource under the equity method.

Westar Energy also owns a 50% interest in Prairie Wind Transmission, LLC (Prairie Wind), which is a joint venture between Westar Energy and affiliates of AEP and Berkshire Hathaway Energy Company. Prairie Wind owns a 108-mile, 345 kV double-circuit transmission line that provides transmission service in the Southwest Power Pool, Inc. (SPP). Westar Energy accounts for its investment in Prairie Wind under the equity method.

Evergy assesses financial performance and allocates resources on a consolidated basis (i.e., operates in one segment). Evergy serves approximately 1,588,300 customers located in Kansas and Missouri. Customers include approximately 1,392,500 residences, 188,700 commercial firms and 7,100 industrials, municipalities and other electric utilities. Evergy is significantly impacted by seasonality with approximately one-third of its retail revenues recorded in the third quarter.

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In November 2018, Evergy entered into an ASR agreement with a financial institution to purchase \$475.0 million of Evergy common stock. In December 2018, the financial institution delivered to Evergy 6.4 million shares of common stock, representing a partial settlement of the contract, based on then-current market prices and Evergy paid a total of \$475.0 million. The final number of shares of Evergy common stock that Evergy may receive or be required to remit upon settlement of the ASR agreement will be based on the average daily volume weighted-average price of Evergy common stock during the term of the ASR agreement, less a negotiated discount. Final settlement of the ASR agreement will occur by March 2019, but may occur earlier at the option of the financial institution. Evergy expects that the final settlement of the ASR agreement will result in the delivery of additional shares of common stock to Evergy at no additional cost.

See Note 17 to the consolidated financial statements for more information regarding Evergy's common stock repurchase program.

Missouri Legislation

On June 1, 2018, Missouri Senate Bill (S.B.) 564 was signed into law by the Governor of Missouri. Most notably, S.B. 564 includes a PISA provision that can be elected by Missouri electric utilities to defer to a regulatory asset and recover 85% of depreciation expense and associated return on investment for qualifying electric plant rate base additions. Qualifying electric plant includes all rate base additions with the exception of new coal, nuclear or natural gas generating units or rate base additions that increase revenues by allowing service to new customer premises. The deferred depreciation and return recorded in the associated regulatory asset, except for any prudence disallowances, is required to be included in determining the utility's rate base during subsequent general rate proceedings subject to a 3% compound annual growth rate limitation on future electric rates compared with the utility's rates in effect prior to electing PISA. Utilities that elect the PISA provision can make qualifying deferrals of depreciation and return through December 2023, with a potential extension through December 2028 subject to MPSC approval. Except under certain circumstances, utilities that elect the PISA provision must keep base rates constant for three years following the utilities' last general rate case. KCP&L and GMO have elected the PISA provision of S.B. 564 effective as of January 1, 2019.

Regulatory Proceedings

See Note 5 to the consolidated financial statements for information regarding regulatory proceedings.

Plant Retirements

In 2017, Westar Energy announced plans to retire Unit 7 at Tecumseh Energy Center, Units 3 and 4 at Murray Gill Energy Center and Units 1 and 2 at Gordon Evans Energy Center, subject to the completion of the merger in 2018. In 2017, KCP&L and GMO also announced plans to retire KCP&L's Montrose Station and GMO's Sibley Station.

In the fourth quarter of 2018, Westar Energy, KCP&L and GMO retired these stations consistent with their previously announced plans.

Strategy

Evergy expects to continue operating its vertically integrated utilities within the currently existing regulatory frameworks. Evergy's objectives are to deliver value to shareholders through earnings and dividend growth; serve customers and communities with reliable service, clean energy and fewer and lower rate increases; and maintain a rewarding and challenging work environment for employees. Significant elements of Evergy's strategy to achieve these objectives include:

- the realization of a total of approximately \$550 million of potential net savings from 2018 through 2022 resulting from synergies that are expected to be created as a result of the merger;
- the repurchase of approximately 60 million outstanding shares of Evergy common stock by mid-2020;
- anticipated rate base investment of approximately \$6 billion from 2018 through 2022;
- the continued growth of Evergy's renewable energy portfolio as the Evergy Companies retire older and less efficient fossil fuel plants; and

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month. This estimate is based on net system kWh usage less actual billed kWhs. Evergy's estimated unbilled kWhs are allocated and priced by regulatory jurisdiction across the rate classes based on actual billing rates. Evergy's unbilled revenue estimate is affected by factors including fluctuations in energy demand, weather, line losses and changes in the composition of customer classes. See Note 4 for the balance of unbilled receivables for Evergy as of December 31, 2018 and 2017.

Regulatory Assets and Liabilities

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

Management regularly assesses whether regulatory assets and liabilities are probable of future recovery or refund by considering factors such as decisions by the MPSC, KCC or FERC in Evergy's rate case filings; decisions in other regulatory proceedings, including decisions related to other companies that establish precedent on matters applicable to Evergy; and changes in laws and regulations. If recovery or refund of regulatory assets or liabilities is not approved by regulators or is no longer deemed probable, these regulatory assets or liabilities are recognized in the current period results of operations. Evergy's continued ability to meet the criteria for recording regulatory assets and liabilities may be affected in the future by restructuring and deregulation in the electric industry or changes in accounting rules. In the event that the criteria no longer applied to all or a portion of Evergy's operations, the related regulatory assets and liabilities would be written off unless an appropriate regulatory recovery mechanism were provided. Additionally, these factors could result in an impairment on utility plant assets. See Note 5 to the consolidated financial statements for additional information.

Impairments of Assets and Goodwill

Long-lived assets are required to be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable as prescribed under GAAP.

Accounting rules require goodwill to be tested for impairment annually and when an event occurs indicating the possibility that an impairment exists. The goodwill impairment test consists of comparing the fair value of a reporting unit to its carrying amount, including goodwill, to identify potential impairment. In the event that the carrying amount exceeds the fair value of the reporting unit, an impairment loss is recognized for the difference between the carrying amount of the reporting unit and its fair value. Evergy's consolidated operations are considered one reporting unit for assessment of impairment, as management assesses financial performance and allocates resources on a consolidated basis. Evergy's first impairment test for the \$2,338.9 million of goodwill from the Great Plains Energy and Westar Energy merger will be conducted on May 1, 2019.

Evergy anticipates that the determination of fair value for the reporting unit will consist of two valuation techniques: an income approach consisting of a discounted cash flow analysis and a market approach consisting of a determination of reporting unit invested capital using market multiples derived from the historical revenue, earnings before interest, income taxes, depreciation and amortization, net utility asset values and market prices of stock of peer companies. The results of the two techniques will be evaluated and weighted to determine a point within the range that management considers representative of fair value for the reporting unit, which involves a significant amount of management judgment.

The discounted cash flow analysis is most significantly impacted by two assumptions: estimated future cash flows and the discount rate applied to those cash flows. Management will determine the appropriate discount rate to be based on the reporting unit's weighted average cost of capital (WACC). The WACC takes into account both the return on equity authorized by the KCC and MPSC and after-tax cost of debt. Estimated future cash flows are based on Evergy's internal business plan, which assumes the occurrence of certain events in the future, such as the outcome of future rate filings, future approved rates of return on equity, anticipated earnings/returns related to future capital investments, continued recovery of cost of service and the renewal of certain contracts. Management also makes assumptions regarding the run rate of operations, maintenance and general and administrative costs based on the expected outcome of the aforementioned events. Should the actual outcome of some or all of these assumptions

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EVERGY SIGNIFICANT BALANCE SHEET CHANGES (December 31, 2018 compared to December 31, 2017)

The following table summarizes Evergy's significant balance sheet changes.

	Total Change	Change Due to Merger (in millions)	Remaining Change
Assets			
Cash and cash equivalents	\$ 156.9	\$ 1,154.2	\$ (997.3)
Accounts receivable, net	(97.0)	155.6	(252.6)
Accounts receivable pledged as collateral	365.0	180.0	185.0
Fuel inventories and supplies	217.4	271.5	(54.1)
Income taxes receivable	68.0	0.5	67.5
Regulatory assets - current	204.4	207.8	(3.4)
Prepaid expenses and other assets	39.3	182.1	(142.8)
Property, plant and equipment, net	9,228.7	9,179.7	49.0
Property, plant and equipment of variable interest entities, net	(7.1)	—	(7.1)
Regulatory assets	1,072.5	829.1	243.4
Nuclear decommissioning trust	235.0	261.3	(26.3)
Goodwill	2,338.9	2,338.9	—
Other	151.7	145.5	6.2
Liabilities			
Current maturities of long-term debt	705.4	415.3	290.1
Current maturities of long-term debt of variable interest entities	1.8	—	1.8
Notes payable and commercial paper	462.9	561.0	(98.1)
Collateralized note payable	365.0	180.0	185.0
Accounts payable	247.3	191.4	55.9
Accrued dividends	(53.8)	59.4	(113.2)
Accrued taxes	45.9	82.0	(36.1)
Accrued interest	38.2	48.0	(9.8)
Regulatory liabilities - current	98.6	17.7	80.9
Asset retirement obligations - current	24.7	46.0	(21.3)
Other current liabilities	107.5	73.1	34.4
Long-term debt, net	2,948.7	3,358.6	(409.9)
Long-term debt of variable interest entities, net	(30.3)	—	(30.3)
Deferred income taxes	783.5	669.6	113.9
Unamortized investment tax credits	116.1	124.3	(8.2)
Regulatory liabilities	1,124.8	1,172.9	(48.1)
Pension and post-retirement liability	496.4	477.3	19.1
Asset retirement obligations	257.3	366.1	(108.8)
Other long-term liabilities	103.4	83.1	20.3

Change Due to Merger as reflected in the table above represents the preliminary purchase price allocation to Great Plains Energy's assets and liabilities as of June 4, 2018. See Note 2 to the consolidated financial statements for additional information regarding changes in Evergy's balance sheet due to the merger.

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The following are significant balance sheet changes in addition to those due to the Great Plains Energy and Westar Energy merger:

- Evergy's cash and cash equivalents decreased \$997.3 million primarily due to the repurchase of common stock for a total cost of approximately \$1,042 million in connection with Evergy's share repurchase program. See Note 17 to the consolidated financial statements for additional information on Evergy's share repurchase program.
- Evergy's receivables, net decreased \$252.6 million primarily due to Westar Energy's entry into a receivable sale facility in December 2018 for an initial amount \$185.0 million. This sale of the undivided percentage ownership interest in accounts receivable resulted in the reduction of receivables, net and an increase in accounts receivables pledged as collateral and collateralized note payable of \$185.0 million. See Note 4 to the consolidated financial statements for additional information regarding Westar Energy's receivable sale facility.
- Evergy's receivables pledged as collateral and collateralized note payable increased \$185.0 million due to Westar Energy's entry into a receivable sale facility in December 2018.
- Evergy's fuel inventories and supplies decreased \$54.1 million primarily due to \$31.0 million of obsolete inventory write-offs at Westar Energy's Unit 7 at Tecumseh Energy Center, Units 3 and 4 at Murray Gill Energy Center, Units 1 and 2 at Gordon Evans Energy Center, KCP&L's Montrose Station and GMO's Sibley Station, which were all retired in the fourth quarter of 2018.
- Evergy's income taxes receivable increased \$67.5 million primarily due to refundable alternative minimum tax (AMT) credits that Evergy expects to receive in 2019.
- Evergy's prepaid expenses and other assets decreased \$142.8 million primarily due to the \$140.6 million settlement of deal contingent interest rate swaps entered into by Great Plains Energy that settled following the consummation of the merger in June 2018.
- Evergy's regulatory assets increased by \$243.4 million primarily due to the reclassification of retired generating plant of \$159.9 million related to GMO's Sibley No. 3 Unit from property, plant and equipment, net to a regulatory asset upon the retirement of the unit in 2018.
- Evergy's current maturities of long-term debt increased by \$290.1 million primarily due to the reclassification of KGE's \$300.0 million of 6.70% Series First Mortgage Bonds from long-term to current.
- Evergy's notes payable and commercial paper decreased \$98.1 million primarily due to the repayment of commercial paper with funds from operations at KCP&L and GMO.
- Evergy's accounts payable increased \$55.9 million primarily due to the timing of cash payments.
- Evergy's accrued dividends decreased \$113.2 million due to Evergy's assumption and subsequent payment of Great Plains Energy's \$59.4 million of accrued common stock dividends following the consummation of the merger and the timing of payment between Evergy's common stock dividend declared in November 2018, which was paid in December 2018, and its common stock dividend declared in November 2017, which was paid in January 2018 and was reflected as accrued dividends of \$53.8 million as of December 31, 2017.
- Evergy's current regulatory liabilities increased \$80.9 million primarily due to \$71.2 million of refund obligations recorded by KCP&L and GMO consisting of \$63.7 million related to the TCJA and \$7.5 million related to one-time customer merger bill credits.
- Evergy's current asset retirement obligations decreased \$21.3 million primarily due to lower expected cash flows in the next twelve months as of December 31, 2018, compared to December 31, 2017, related to closure costs for ponds containing coal combustion residuals (CCRs) at La Cygne Station and Iatan Station.

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Westar Energy's receivable sale facility 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 facility. KCP&L's receivable sale facility expires in September 2019 and allows for \$130.0 million in aggregate outstanding principal amount of borrowings at any time. GMO's receivable sale facility expires in September 2019 and allows for \$50.0 million in aggregate outstanding principal amount of borrowings from mid-November through mid-June and then \$65.0 million from mid-June through the expiration date of the facility.

5. RATE MATTERS AND REGULATION

KCC Proceedings

Westar Energy 2018 Transmission Delivery Charge

In March 2018, the KCC issued an order adjusting Westar Energy's retail prices to include updated transmission costs as reflected in the FERC transmission formula rate (TFR). The new prices were effective in April 2018 and are expected to increase Westar Energy's annual retail revenues by \$31.5 million.

In August 2018, Westar Energy 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 Tax Cuts and Jobs Act (TCJA). The updated filing requested new prices decreasing Westar Energy's annual retail revenues by approximately \$20 million. In October 2018, the KCC issued an order approving the request with the new prices effective October 30, 2018.

Westar Energy 2018 Rate Case Proceedings

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

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

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

KCP&L 2018 Rate Case Proceedings

In May 2018, KCP&L filed an application with the KCC to request an increase to its retail revenues of \$26.2 million before rebasing property tax expense, with a return on equity of 9.85% and a rate-making equity ratio of 49.8%. The request reflects the impact of the TCJA and increases in infrastructure investment costs. KCP&L also requested an additional \$6.7 million increase associated with rebasing property tax expense.

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In October 2018, KCP&L, the KCC staff and other intervenors reached a unanimous settlement agreement to settle all outstanding issues in the case. The settlement agreement provides for a decrease to retail revenues of \$3.9 million, a return on equity of 9.3%, a rate-making equity ratio of 49.09% and a one-time bill credit of \$36.9 million for customer benefits related to the impacts of the TCJA.

In December 2018, KCC issued an order approving the unanimous settlement agreement. The rates established by the order took effect on December 20, 2018.

MPSC Proceedings

KCP&L 2018 Rate Case Proceedings

In January 2018, KCP&L filed an application with the MPSC to request an increase to its retail revenues of \$8.9 million before rebasing fuel and purchased power expense, with a return on equity of 9.85% and a rate-making equity ratio of 50.03%. The request reflects the impact of the TCJA and increases in infrastructure investment costs, transmission related costs and property tax costs. KCP&L also requested an additional \$7.5 million increase associated with rebasing fuel and purchased power expense.

In September 2018, KCP&L, MPSC staff and other intervenors in the case reached several non-unanimous stipulations and agreements to settle all outstanding issues in the case. The stipulations and agreements provide for a decrease to retail revenues of \$21.1 million and a one-time customer benefit of \$38.7 million (on an annualized basis) related to the impact of the TCJA, which will be offset against existing KCP&L regulatory assets. The final amount of the one-time customer benefit related to the impact of the TCJA was \$36.4 million, as its calculation was dependent on the effective date of new rates.

In October 2018, the MPSC issued an order approving the non-unanimous stipulations and agreements. The rates established by the order took effect on December 6, 2018.

GMO 2018 Rate Case Proceedings

In January 2018, GMO filed an application with the MPSC to request a decrease to its retail revenues of \$2.4 million before rebasing fuel and purchased power expense, with a return on equity of 9.85% and a rate-making equity ratio of 54.4%. The request reflects the impact of the TCJA and increases in infrastructure investment costs and transmission related costs. GMO also requested a \$21.7 million increase associated with rebasing fuel and purchased power expense.

In September 2018, GMO, MPSC staff and other intervenors in the case reached several non-unanimous stipulations and agreements to settle all outstanding issues in the case. The stipulations and agreements provide for a decrease to retail revenues of \$24.0 million and a one-time bill credit of \$29.3 million (on an annualized basis) for customer benefits related to the impacts of the TCJA. The final amount of the one-time customer bill credit related to the impact of the TCJA was \$27.4 million, as its calculation was dependent on the effective date of new rates.

In October 2018, the MPSC issued an order approving the non-unanimous stipulations and agreements. The rates established by the order took effect on December 6, 2018.

FERC Proceedings

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

- \$11.2 million decrease effective in January 2019;
- \$2.3 million increase effective in January 2018 (\$25.5 million increase offset by \$23.2 million decrease from reduction in federal corporate income tax rate); and
- \$29.6 million increase effective in January 2017.

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Regulatory Assets and Liabilities

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

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

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The Evergy Companies' regulatory assets and liabilities are detailed in the following table.

	December 31					
	2018			2017		
	Evergy	Westar Energy	KCP&L	Evergy	Westar Energy	KCP&L ^(a)
Regulatory Assets	(millions)					
Pension and post-retirement costs	\$ 808.2	\$ 343.7	\$ 361.5	\$ 393.9	\$ 393.9	\$ 379.7
Debt reacquisition costs	113.5	104.1	8.2	109.2	109.2	8.7
Debt fair value adjustment	134.5	—	—	—	—	—
Asset retirement obligations fair value adjustment	111.4	—	—	—	—	—
Depreciation	58.0	58.0	—	60.6	60.6	—
Cost of removal	102.4	65.7	36.7	30.8	30.8	30.3
Asset retirement obligations	171.9	49.5	91.6	42.7	42.7	94.3
Analog meter unrecovered investment	35.6	35.6	—	31.5	31.5	—
Treasury yield hedges	23.7	23.7	—	24.8	24.8	—
Iatan No. 1 and common facilities	7.4	—	2.9	—	—	12.9
Iatan No. 2 construction accounting costs	26.8	—	13.5	—	—	25.0
Kansas property tax surcharge	33.1	23.7	9.4	17.4	17.4	6.6
Disallowed plant costs	15.0	15.0	—	15.2	15.2	—
La Cygne environmental costs	14.8	12.2	2.6	13.3	13.3	2.7
Deferred customer programs	19.9	7.0	8.0	8.1	8.1	40.9
Fuel recovery mechanisms	91.2	7.1	41.7	20.7	20.7	61.7
Solar rebates	45.2	—	13.9	—	—	22.6
Transmission delivery charge	0.8	—	0.8	—	—	3.2
Wolf Creek outage	21.8	10.9	10.9	7.0	7.0	6.8
Pension and other post-retirement benefit non-service costs	13.6	5.2	4.8	—	—	—
Retired generation facilities	159.9	—	—	—	—	—
Merger transition costs	47.0	22.6	17.3	—	—	—
Other regulatory assets	6.1	13.5	2.3	9.7	9.7	3.3
Total	2,061.8	797.5	626.1	784.9	784.9	698.7
Less: current portion	(303.9)	(97.1)	(130.9)	(99.5)	(99.5)	(153.6)
Total noncurrent regulatory assets	\$ 1,757.9	\$ 700.4	\$ 495.2	\$ 685.4	\$ 685.4	\$ 545.1

^(a)KCP&L amounts are not included in consolidated Evergy as of December 31, 2017.

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	December 31					
	2018			2017		
	Evergy	Westar Energy	KCP&L	Evergy	Westar Energy	KCP&L ^(a)
Regulatory Liabilities	(millions)					
Taxes refundable through future rates	\$ 1,703.6	\$ 853.2	\$ 609.2	\$ 845.2	\$ 845.2	\$ 574.0
Deferred regulatory gain from sale leaseback	59.1	59.1	—	64.6	64.6	—
Emission allowances	54.1	—	54.1	—	—	58.1
Nuclear decommissioning	188.2	84.5	103.7	55.5	55.5	126.0
Pension and post-retirement costs	53.4	28.3	25.1	48.4	48.4	12.0
Jurisdictional allowance for funds used during construction	30.3	30.3	—	31.7	31.7	—
La Cygne leasehold dismantling costs	29.5	29.5	—	29.6	29.6	—
Cost of removal	48.1	—	—	—	—	—
Kansas tax credits	16.5	16.5	—	16.8	16.8	—
Purchase power agreement	8.8	8.8	—	8.8	8.8	—
Merger customer credits	7.5	—	7.5	—	—	—
Refund of tax reform benefits	70.9	7.2	36.3	—	—	—
Other regulatory liabilities	59.0	3.9	11.2	5.0	5.0	9.1
Total	2,329.0	1,121.3	847.1	1,105.6	1,105.6	779.2
Less: current portion	(110.2)	(19.5)	(52.8)	(11.6)	(11.6)	(8.3)
Total noncurrent regulatory liabilities	\$ 2,218.8	\$ 1,101.8	\$ 794.3	\$ 1,094.0	\$ 1,094.0	\$ 770.9

^(a)KCP&L amounts are not included in consolidated Evergy as of December 31, 2017.

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

Pension and post-retirement costs: Represents unrecognized gains and losses, prior service and transition costs that will be recognized in future net periodic pension and post-retirement costs, pension settlements amortized over various periods and financial and regulatory accounting method differences that will be eliminated over the life of the pension plans. Of these amounts, \$764.5 million, \$343.7 million and \$353.6 million for Evergy, Westar Energy and KCP&L, respectively, are not included in rate base and are amortized over various periods.

Debt reacquisition costs: Includes costs incurred to reacquire and refinance debt. These costs are amortized over the term of the new debt or the remaining lives of the old debt issuances if no new debt was issued and are not included in rate base.

Debt fair value adjustment: Represents purchase accounting adjustments recorded to state the carrying value of KCP&L and GMO long-term debt at fair value in connection with the merger. Amount is amortized over the life of the related debt and is not included in rate base.

Asset retirement obligations fair value adjustment: Represents purchase accounting adjustments recorded to state the carrying value of KCP&L and GMO AROs at fair value in connection with the merger. Amount is amortized over the life of the related plant and is not included in rate base.

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

Cost of removal: Represents amounts spent, but not yet collected, to dispose of plant assets. This asset will decrease as removal costs are collected in rates and is not included in rate base.

Asset retirement obligations: Represents amounts associated with AROs as discussed further in Note 6. These amounts are recovered over the life of the related plant and are not included in rate base.

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Analog meter unrecovered investment: Represents the deferral of unrecovered investment of retired analog meters. Of this amount, \$27.3 million is not included in rate base for Evergy and Westar Energy and is being amortized over a five-year period.

Treasury yield hedges: Represents the effective portion of treasury yield hedge transactions. Amortization of this amount will be included in interest expense over the term of the related debt and is not included in rate base.

Iatan No. 1 and common facilities: Represents depreciation and carrying costs related to Iatan No. 1 and common facilities. These costs are included in rate base and amortized over various periods.

Iatan No. 2 construction accounting costs: Represents the construction accounting costs related to Iatan No. 2. These costs are included in rate base and amortized through 2059.

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

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

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

Deferred customer programs: Represents costs related to various energy efficiency programs that have been accumulated and deferred for future recovery. Of these amounts, \$4.7 million for Evergy and KCP&L are not included in rate base and are amortized over various periods.

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

Solar rebates: Represents costs associated with solar rebates provided to retail electric customers. These amounts are not included in rate base and are amortized through 2020.

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

Wolf Creek outage: Represents deferred expenses associated with Wolf Creek's scheduled refueling and maintenance outages. These expenses are amortized during the period between planned outages and are not included in rate base.

Pension and other post-retirement benefit non-service costs: Represents the non-service component of pension and post-retirement net benefit costs that are capitalized as authorized by regulators. The amounts are included in rate base and are recovered over the life of the related asset.

Retired generation facilities: Represents amounts to be recovered for facilities that have been retired and are probable of recovery.

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

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

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

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

Table of Contents

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

Emission allowances: Represents deferred gains related to the sale of emission allowances to be returned to customers.

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

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

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

La Cygne leasehold dismantling costs: Represents amounts collected but not yet spent on the contractual obligation to dismantle a portion of La Cygne Unit 2. The obligation will be discharged as the unit is dismantled.

Cost of removal: Represents amount collected, but not yet spent, to dispose of plant assets. This liability will be discharged as removal costs are incurred.

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

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

Merger customer credits: Represents one-time merger bill credits to KCP&L's Kansas electric retail customers. The credits are expected to be provided to customers in the first quarter of 2019.

Refund of tax reform benefits: Represents amounts collected from customers in 2018 related to federal income tax in excess of the income tax owed by the Evergy Companies as a result of the lower federal income tax rate enacted by the TCJA. Amounts will be refunded to customers in 2019.

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

6. 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 long-lived assets and depreciated over their useful lives. Accretion of the liabilities due to the passage of time is recorded to a regulatory asset and/or liability. Changes in the estimated fair values of the liabilities are recognized when known.

Westar Energy, KCP&L and GMO have AROs related to asbestos abatement and the closure and post-closure care of ponds and landfills containing coal combustion residuals (CCRs). In addition, Westar Energy and KCP&L have AROs related to decommissioning Wolf Creek Generating Station (Wolf Creek) and the retirement of wind generation facilities.

KCPL GMO

Case Name: 2019 Sibley Accounting Order Request/Complaint
Case Number: EC-2019-0200

Response to Woodsmall David Interrogatories - MEGC_20190304
Date of Response: 3/25/2019

Question:1-41

At the time of retirement of Sibley Unit 1, Sibley Unit 2, Sibley Unit 3 and Sibley Common Facilities, if those separate units of investment are not fully depreciated, will GMO establish a regulatory asset for the unrecovered investment at: (1) time of retirement or (2) some future period in time? If no, please explain in detail. If GMO indicates that it will seek a regulatory asset in the future, please indicate the approximate date.

Response:

GMO objects to this data request as it seeks information that is not relevant and not reasonably calculated to lead to the discovery of admissible evidence regarding whether the retirement of Sibley Station and its units is unusual, abnormal, and significantly different from the ordinary and typical operations of the Company where it would be appropriate for the Commission to impose deferral accounting, and the quantification of any such deferral if ordered by the Commission. Additionally, GMO objects to data requests 1.36, 1.39, and 1.41 as they call for speculation.

Attachment:

Q1-41_Verification.pdf

KCPL GMO
Case Name: 2019 Sibley Accounting Order Request/Complaint
Case Number: EC-2019-0200

Response to Woodsmall David Interrogatories - MEGG_20190304
Date of Response: 3/25/2019

Question:1-39

Does GMO anticipate seeking recovery of any unrecovered investment in Sibley Unit 1, Sibley Unit 2, Sibley Unit 3 and / or Sibley common costs in a future rate case?

Response:

GMO objects to this data request as it seeks information that is not relevant and not reasonably calculated to lead to the discovery of admissible evidence regarding whether the retirement of Sibley Station and its units is unusual, abnormal, and significantly different from the ordinary and typical operations of the Company where it would be appropriate for the Commission to impose deferral accounting, and the quantification of any such deferral if ordered by the Commission. Additionally, GMO objects to data requests 1.36, 1.39, and 1.41 as they call for speculation.

Attachment:
Q1-39_Verification.pdf

KCPL GMO
Case Name: 2019 Sibley Accounting Order Request/Complaint
Case Number: EC-2019-0200

Response to Woodsmall David Interrogatories - MECG_20190304
Date of Response: 3/25/2019

Question:1-36

(a) Will the Commission's issuance of an Accounting Authority Order in this case affect GMO's decision to retire either Sibley Unit 1, Sibley Unit 2 or Sibley Unit 3? (b) If yes, please describe in detail GMO's plans regarding each unit in response to the Commission's decision to grant an Accounting Authority Order.

Response:

GMO objects to this data request as it seeks information that is not relevant and not reasonably calculated to lead to the discovery of admissible evidence regarding whether the retirement of Sibley Station and its units is unusual, abnormal, and significantly different from the ordinary and typical operations of the Company where it would be appropriate for the Commission to impose deferral accounting, and the quantification of any such deferral if ordered by the Commission. Additionally, GMO objects to data requests 1.36, 1.39, and 1.41 as they call for speculation.

Attachment:
Q1-36_Verification.pdf

KCPL GMO
Case Name: 2019 Sibley Accounting Order Request/Complaint
Case Number: EC-2019-0200

Response to Robinett John Interrogatories - OPC_20190225
Date of Response: 3/18/2019

Question:8513

Please provide the annual O&M cost included in GMO's revenue requirement for each of the Sibley units without fuel costs.

Response:

See the attached file "Q8513_OPC Sibley AAO – Sibley NFOM In Rates.xls" for the non-fuel O&M costs included in GMO's revenue requirement for Sibley.

Attachment:

Q8513_OPC Sibley AAO – Sibley NFOM In Rates.xls

Test Year July 2016 - June 2017

Sum of Sum Amount	Oper Unit	Op Unit Description				Grand Total	Remove Labor & Benefits	Total Non-Labor	4-Yr Avg Maintenance (Sibley)	Sibley Non-Labor O&M In Rates Sub-Total
	20240	20241	20242	20243						
Account	MOPUB SIBLEY COMMON	MOPUB SIBLEY UNIT 1	MOPUB SIBLEY UNIT 2	MOPUB SIBLEY UNIT 3						
500000	332,328.81	21,301.25	22,646.02	72,440.75	448,716.83	188,691.78	260,025.05			260,025.05
502000	95,483.00			749.85	96,232.85	3,095.92	93,136.93			93,136.93
502001	110,543.31	545,077.38	576,825.56	1,517,703.23	2,750,149.48	2,744,227.64	5,921.84			5,921.84
502002				13,807.24	13,807.24	0.00	13,807.24			13,807.24
502004	14,556.53				14,556.53	14,556.53	0.00			0.00
502005	15,526.06			274,722.19	290,248.25	15,526.06	274,722.19			274,722.19
502012	(97,125.34)	71,394.35	71,071.52	279,677.78	325,018.31	338,653.98	(13,635.67)			(13,635.67)
502014	348,281.07			16,142.32	364,423.39	1,146.49	363,276.90			363,276.90
502015	26,491.02				26,491.02	19,191.02	7,300.00			7,300.00
505000	10,114.08				10,114.08	10,108.23	5.85			5.85
505007	442,517.87			83,182.50	525,700.37	425,167.16	100,533.21			100,533.21
505010	3,472.97	204,187.68	202,542.96	656,642.08	1,066,845.69	989,452.22	77,393.47			77,393.47
506000	1,833,751.03	133,748.85	89.22	60,431.23	2,028,020.33	714,857.50	1,313,162.83			1,313,162.83
507000	374.94				374.94	0.00	374.94			374.94
510000	136,935.52	111,288.63	111,609.70	627,918.96	987,752.81	910,915.71	76,837.10	25,245.60		25,245.60
511000	1,549,537.68	123,145.97	58,452.14	511,881.07	2,243,016.86	765,427.31	1,477,589.55	1,582,327.35		1,582,327.35
511002	51,152.39			12,465.16	63,617.55	19,212.54	44,405.01	68,212.54		68,212.54
512000	199,067.57	71,316.19	1,242.92	104,323.04	375,949.72	47,273.40	328,676.32	264,167.51		264,167.51
512001		94.08		52.47	146.55	52.47	94.08	17,474.47		17,474.47
512002	75,203.79				75,203.79	31,346.59	43,857.20	384,247.85		384,247.85
512003	60,323.10			252.69	60,575.79	9,413.33	51,162.46	37,326.21		37,326.21
512004	399.00	58,664.90	44,458.19	743,450.89	846,972.98	292,406.69	554,566.29	521,550.54		521,550.54
512005	169,006.25				169,006.25	73,068.25	95,938.00	199,746.69		199,746.69
512006	(171,998.96)	121,771.52	14,042.99	662,313.22	626,128.77	310,346.97	315,781.80	482,090.28		482,090.28
512007	29,741.95		586,399.74	297,681.04	913,822.73	200,275.16	713,547.57	368,754.64		368,754.64
512008		345.41	1,078.88	621.56	2,045.85	966.97	1,078.88	2,118.52		2,118.52
512010	3,818.29	101,353.20	18,928.53	364,027.99	488,128.01	242,669.93	245,458.08	480,792.96		480,792.96
512011	36,040.40	805,508.55	166,052.75	2,644,680.77	3,652,282.47	869,407.88	2,782,874.59	1,931,940.45		1,931,940.45
512020		19,997.14	20,767.50	110,547.04	151,311.68	38,044.62	113,267.06	118,981.88		118,981.88
512024	1,270.00			308,758.73	310,028.73	81,778.98	228,249.75	154,992.00		154,992.00
513000	5,691.50	201,069.16	192,000.00	733,788.41	1,132,549.07	2,805.50	1,129,743.57	1,088,174.42		1,088,174.42
513001	1,955.24	68,398.79	37,579.54	268,980.54	376,914.11	257,061.11	119,853.00	209,249.31		209,249.31
513002	27.00		1,515.00	1,542.00	3,084.00	0.00	1,542.00	1,926.25		1,926.25
513003	32,819.38	142,706.90	55,266.40	107,297.85	338,089.53	124,244.10	213,845.43	138,162.52		138,162.52
513006		97,265.89	17,375.75	559,369.94	674,011.58	250,806.55	423,205.03	224,098.36		224,098.36
514000	4,866.37	64,277.34	13,972.37	62,892.82	146,008.90	12,027.49	133,981.41	93,556.72		93,556.72
557000	1,002,308.36	465.40		91,993.65	1,094,767.41	610,878.97	483,888.44			483,888.44
601100	0.00				0.00	0.00	0.00			0.00
920000	4,331.73				4,331.73	4,318.73	13.00			13.00
921000	17,109.80				17,109.80	0.00	17,109.80			17,109.80
924000	34,500.14	46,570.66	32,266.78	208,211.69	321,549.27	0.00	321,549.27			321,549.27
925000	5.86	8.04		2.12	16.02	0.00	16.02			16.02
926000	649,443.52	204,108.90	186,497.63	790,914.64	1,830,964.69	1,830,964.69	0.00			0.00
926500	798,482.08	264,600.73	236,769.41	956,501.78	2,256,354.00	2,256,354.00	0.00			0.00
930200	312.15				312.15	0.00	312.15			312.15
Grand Total	7,828,665.46	3,478,665.91	2,667,936.50	13,145,942.24	27,121,210.11	14,706,742.47	12,414,467.64	8,395,137.06		11,714,050.52

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Schedule RES-D-3

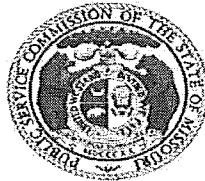
Staff True-Up Fuel Run

Average Net Mkt

above Sibley Fuel Cost	Total Sibley Generation	Market Rev net of fuel cost
\$ 8.22	**1,843,048	\$ 15,154,714.39 **

\$883,083
\$860,248
\$6,652,977
\$1,965,771
\$10,362,079

Exhibit No.: *
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2018-0146
Date Prepared: September 4, 2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

KCP&L GREATER MISSOURI OPERATIONS

Test Year Ending June 30, 2017

Update Period December 31, 2017

True-up Period June 30, 2018

Staff True-up Direct - September 4, 2018

TRUE UP

CASE NO. ER-2018-0146

Jefferson City, MO

September 2018

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang Plant - Organization - Electric General	\$95,232	0.00%	\$0	0	0.00%
3	303.010	Misc Intangible - Substation (like 353) Demand	\$604,275	0.00%	\$0	0	0.00%
4	303.010	Misc Intangible - Substation (like 353) - Crossroads (See Crossroads Section) Demand	\$0	0.00%	\$0	0	0.00%
5	303.020	Misc Intangible - Capitalized Software - 5 year General	\$16,145,173	0.00%	\$0	0	0.00%
6	303.020	Misc Intangible - Capitalized Software - 5 year Iatan Demand	\$0	0.00%	\$0	0	0.00%
7	303.020	Misc Intangible - Capitalized Software - 5 year Lake Road Demand	\$348,810	0.00%	\$0	0	0.00%
8	303.090	Misc - Transmission Ln MINT Line Demand	\$71,873	0.00%	\$0	0	0.00%
9	303.100	Misc Intangible - Iatan Highway & Bridge Demand	\$927,873	0.00%	\$0	0	0.00%
10	303.150	Miscellaneous Intangible Plant - Customer Information System (One CIS) 15 year software - General Plant	\$45,917,228	0.00%	\$0	0	0.00%
11		TOTAL INTANGIBLE PLANT	\$64,110,464		\$0		
12		PRODUCTION PLANT					
13		STEAM PRODUCTION					
14		SIBLEY UNIT 1 - STEAM					
15	310.000	Land-Electric Sibley 1 MPS	\$265,059	0.00%	\$0	0	0.00%
16	311.000	Structures-Electric Sibley 1	\$3,787,181	1.87%	\$70,820	0	0.00%
17	312.000	Boiler Plant Equipment - Electric Sibley 1	\$28,599,847	2.19%	\$626,337	0	0.00%
18	312.020	Boiler AQC Equipment - Electric Sibley 1	\$2,414,434	2.19%	\$52,876	0	0.00%
19	314.000	Turbogenerator - Electric Sibley 1	\$3,436,846	2.33%	\$80,079	0	0.00%
20	315.000	Accessory Equipment - Electric Sibley 1	\$2,051,367	2.40%	\$49,233	0	0.00%
21	316.000	Misc Power Plant Equipment - Electric 1	\$149,531	2.50%	\$3,738	0	0.00%
22		TOTAL SIBLEY UNIT 1 - STEAM	\$40,704,265		\$883,083	①	
23		SIBLEY UNIT 2 - STEAM					
24	310.000	Land - Electric Sibley 2 MPS	\$0	0.00%	\$0	0	0.00%
25	311.000	Structures - Electric Sibley 2	\$1,454,298	1.87%	\$27,195	0	0.00%
26	312.000	Boiler Plant Equipment - Electric Sibley 2	\$20,627,238	2.19%	\$451,737	0	0.00%
27	312.020	Boiler AQC Equipment - Electric Sibley 2	\$2,388,061	2.19%	\$52,299	0	0.00%
28	314.000	Turbogenerator - Electric Sibley 2	\$12,043,958	2.33%	\$280,624	0	0.00%
29	315.000	Accessory Equipment - Electric Sibley 2	\$1,908,108	2.40%	\$45,795	0	0.00%
30	316.000	Misc Power Plant Equipment - Electric S 2	\$103,910	2.50%	\$2,598	0	0.00%
31		TOTAL SIBLEY UNIT 2 - STEAM	\$38,525,573		\$860,248	①	
32		SIBLEY UNIT 3 - STEAM					
33	310.000	Land - Electric Sibley 3 MPS	\$108,288	0.00%	\$0	0	0.00%
34	311.000	Structures - Electric Sibley 3	\$15,401,078	1.87%	\$288,000	0	0.00%
35	312.000	Boiler Plant Equipment - Electric Sibley 3	\$140,287,872	2.19%	\$3,072,304	0	0.00%
36	312.020	Boiler AQC Equipment - Electric Sibley 3	\$94,382,273	2.19%	\$2,066,972	0	0.00%
37	314.000	Turbogenerator - Electric Sibley 3	\$41,766,907	2.33%	\$973,169	0	0.00%
38	315.000	Accessory Equipment - Electric Sibley 3	\$9,809,914	2.40%	\$235,438	0	0.00%
39	316.000	Misc Power Plant Equipment - Electric Sibley 3	\$683,761	2.50%	\$17,094	0	0.00%
40		TOTAL SIBLEY UNIT 3 - STEAM	\$302,440,093		\$6,652,977	①	

Accounting Schedule: 05
Sponsor: Moilanen

Schedule RES-D-12

KCPL Greater Missouri Operations
Case No. ER-2018-0146
Test Year 12 Months Ending June 30, 2017
True-Up through June 30, 2018
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
41		SIBLEY FACILITY COMMON - STEAM					
42	310.000	Land - Electric - Sibley Common MPS	\$22,011	0.00%	\$0	0	0.00%
43	311.000	Structures - Electric - Sibley Common	\$40,930,649	1.87%	\$765,403	0	0.00%
44	312.000	Boiler Plant Equipment - Electric - Sibley Common	\$42,254,636	2.19%	\$925,377	0	0.00%
45	312.020	Boiler AQC Equipment - Electric - Cibley Common	\$2,704,313	2.19%	\$59,224	0	0.00%
46	314.000	Turbogenerator - Electric - Sibley Common	\$814,383	2.33%	\$18,975	0	0.00%
47	315.000	Accessory Equipment - Electric - Sibley Common	\$5,401,814	2.40%	\$129,644	0	0.00%
48	316.000	Misc Power Plant Equipment - Electric Sibley Common	\$2,685,904	2.50%	\$67,148	0	0.00%
49		TOTAL SIBLEY FACILITY COMMON - STEAM	\$94,813,710		\$1,965,771	①	
50		JEFFREY UNIT 1 - STEAM					
51	310.000	Land - Electric Jeffrey 1 MPS	\$81,988	0.00%	\$0	0	0.00%
52	311.000	Structures - Electric Jeffrey 1	\$6,365,977	1.87%	\$119,044	0	0.00%
53	312.000	Boiler Plant Equipment - Electric - Jeffrey 1	\$14,673,567	2.10%	\$308,145	0	0.00%
54	312.020	Boiler AQC Equipment - Electric- Jeffrey 1	\$30,553,845	2.10%	\$641,631	0	0.00%
55	314.000	Turbogenerator - Electric - Jeffrey 1	\$6,049,453	2.31%	\$139,742	0	0.00%
56	315.000	Accessory Equipment - Electric - Jeffrey 1	\$2,280,897	2.37%	\$54,057	0	0.00%
57	316.000	Misc Power Plant - Electric - Jeffrey 1	\$416,264	2.59%	\$10,781	0	0.00%
58		TOTAL JEFFREY UNIT 1 - STEAM	\$60,421,991		\$1,273,400		
59		JEFFREY UNIT 2 - STEAM					
60	310.000	Land - Electric - Jeffrey 2 MPS	\$71,041	0.00%	\$0	0	0.00%
61	311.000	Structures - Electric - Jeffrey 2	\$5,122,707	1.87%	\$95,795	0	0.00%
62	312.000	Boiler Plant Equipment - Electric - Jeffrey 2	\$19,449,779	2.10%	\$408,445	0	0.00%
63	312.020	Boiler AQC Equipment - Electric - Jeffrey 2	\$15,102,387	2.10%	\$317,150	0	0.00%
64	314.000	Turbogenerator - Electric - Jeffrey 2	\$6,687,617	2.31%	\$154,484	0	0.00%
65	315.000	Accessory Equipment - Electric - Jeffrey 2	\$1,873,792	2.37%	\$44,409	0	0.00%
66	316.000	Misc Power Plant - Electric - Jeffrey 2	\$713,595	2.59%	\$18,482	0	0.00%
67		TOTAL JEFFREY UNIT 2 - STEAM	\$49,020,918		\$1,038,765		
68		JEFFREY UNIT 3 - STEAM					
69	310.000	Land - Electric - Jeffrey 3 MPS	\$3,085	0.00%	\$0	0	0.00%
70	311.000	Structures - Electric - Jeffrey 3	\$5,779,445	1.87%	\$108,076	0	0.00%
71	312.000	Boiler Plant Equipment - Electric - Jeffrey 3	\$23,544,476	2.10%	\$494,434	0	0.00%
72	312.020	Boiler AQC Equipment - Electric - Jeffrey 3	\$15,418,162	2.10%	\$323,781	0	0.00%
73	314.000	Turbogenerator - Electric - Jeffrey 3	\$7,489,018	2.31%	\$172,996	0	0.00%
74	315.000	Accessory Equipment - Electric - Jeffrey 3	\$2,393,350	2.37%	\$56,722	0	0.00%
75	316.000	Misc Power Plant Equipment - Electric - Jeffrey 3	\$405,074	2.59%	\$10,491	0	0.00%
76		TOTAL JEFFREY UNIT 3 - STEAM	\$55,032,610		\$1,166,500		
77		JEFFREY FACILITY COMMON - STEAM					
78	310.000	Land - Electric - Jeffrey Common MPS	\$210,423	0.00%	\$0	0	0.00%
79	311.000	Structures - Electric - Jeffrey Common	\$5,603,553	1.87%	\$104,786	0	0.00%

Accounting Schedule: 05

Sponsor: Moilanen

Page 2 of 12

Schedule RES-D-3

Total Included in Base Rates	\$52,638,003	
Effective Tax Rates	0.254482542	
Income Taxes	\$13,395,453	
Total minus income taxes	** \$39,242,550	**
5% Threshold	** \$784,851,004	**

Income Tax Rate Calculation
Federal and Missouri State Combined

		Federal					State					Combined
		PreTax	State	PreTax less State	Statutory Rate	Effective Rate	PreTax	Federal*	PreTax less Fed	Statutory Rate	Effective Rate	Effective Rate
Iteration	1	100.0000%	6.2500%	93.7500%	21.0000%	19.6875%	100.0000%	9.8438%	90.1563%	6.2500%	5.6348%	25.3222656%
Iteration	2	100.0000%	5.6348%	94.3652%	21.0000%	19.8167%	100.0000%	9.9083%	90.0917%	6.2500%	5.6307%	25.4474274%
Iteration	3	100.0000%	5.6307%	94.3693%	21.0000%	19.8175%	100.0000%	9.9088%	90.0912%	6.2500%	5.6307%	25.4482487%
Iteration	4	100.0000%	5.6307%	94.3693%	21.0000%	19.8176%	100.0000%	9.9088%	90.0912%	6.2500%	5.6307%	25.4482541%
Iteration	5	100.0000%	5.6307%	94.3693%	21.0000%	19.8176%	100.0000%	9.9088%	90.0912%	6.2500%	5.6307%	25.4482542%

KCPL GMO

Case Name: 2019 Sibley Accounting Order Request/Complaint

Case Number: EC-2019-0200

Response to Woodsmall David Interrogatories - MECG_20190304

Date of Response: 3/27/2019

Question:1-34

Please identify, for the last 30 years, each generating unit that GMO has retired and the date on which each unit was retired.

Response:

No generating units were retired within the past 30 years.

Edmond Street was retired around 1987.

Ralph Green Units 1 and 2 were retired in Nov 1982

Information Provided By:

Laura Becker, Manager, ERM

Attachment:

Q1-34_Verification.pdf