

THIS FILING IS

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

Form 1 Approved
OMB No.1902-0021
(Expires 12/31/2019)
Form 1-F Approved
OMB No.1902-0029
(Expires 12/31/2019)
Form 3-Q Approved
OMB No.1902-0205
(Expires 12/31/2019)



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)

Westar Energy, Inc.

Year/Period of Report

End of 2017/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: <http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>. 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 <http://www.ferc.gov/help/how-to.asp>.

- (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 <http://www.ferc.gov/docs-filing/forms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/forms.asp#3Q-gas>.

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 Westar Energy, Inc.		02 Year/Period of Report End of <u>2017/Q4</u>	
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /			
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 818 South Kansas Avenue, Topeka, KS, 66612			
05 Name of Contact Person Kevin Kongs		06 Title of Contact Person VP Controller	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 818 South Kansas Avenue, Topeka, KS, 66612			
08 Telephone of Contact Person, <i>Including Area Code</i> (785) 575-6551	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report <i>(Mo, Da, Yr)</i> / /

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 Anthony D. Somma	03 Signature Anthony D. Somma	04 Date Signed <i>(Mo, Da, Yr)</i> 04/13/2018
02 Title Senior Vice President and CFO/Treas		

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	None
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	NA
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	None
18	Electric Plant Held for Future Use	214	None
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

LIST OF SCHEDULES (Electric Utility) (continued)

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

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

Name of Respondent

Westar Energy, Inc.

This Report Is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

/ /

Year/Period of Report

End of 2017/Q4

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 checked="" type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/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.

Kevin Kongs, Vice President - Controller

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

State of Kansas on March 6, 1924

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

Not Applicable

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

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

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

(1) Yes...Enter the date when such independent accountant was initially engaged:

(2) No

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/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.

CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Kansas Gas and Electric Company	Electric utility company	100%	
2	Kanstar Transmission, LLC	Transmission utility company	50%	
3	MPM Transmission Development, LLC	Joint venture holding company	50%	
4	Midwest Power Transmission Arkansas, LLC	Transmission utility company	50%	
5	Midwest Power Transmission Kansas, LLC	Transmission projects	50%	
6	Midwest Power Transmission Oklahoma, LLC	Transmission projects	50%	
7	Midwest Power Transmission Texas, LLC	Transmission projects	50%	
8	MPT Heartland Development, LLC	Joint venture holding company	50%	
9	Prairie Wind Transmission, LLC	Electric utility company	50%	
10	The Kansas Power and Light Company	Inactive company	100%	
11	The Wing Group, Limited Company	Inactive company	100%	
12	Westar Generating, Inc.	Generation projects	100%	
13	Westar Industries, Inc.	Holding company	100%	
14	Westar Investments, Inc.	Holds investment securities	100%	
15	Westar Limited Partners, Inc.	Limited partnerships	100%	
16	Westar Transmission, LLC	Holding company	100%	
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
FOOTNOTE DATA			

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

Held by MPT Heartland Development, LLC, a joint venture company in which our subsidiary, Westar Transmission, LLC, formerly held a 50% interest. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 3 Column: a

Midwest Power Midcontinent Transmission Development, LLC

Schedule Page: 103 Line No.: 3 Column: d

Previously held jointly by our subsidiary, Westar Transmission, LLC, and BHE Midcontinent Transmission Holdings, LLC, a non-affiliated company. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 4 Column: d

Held by Midwest Power Midcontinent Transmission Development, LLC, a joint venture company in which our subsidiary, Westar Transmission, LLC, formerly held a 50% interest. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 5 Column: d

Held by MPT Heartland Development, LLC, a joint venture company in which our subsidiary, Westar Transmission, LLC, formerly held a 50% interest. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 6 Column: d

Held by MPT Heartland Development, LLC, a joint venture company in which our subsidiary, Westar Transmission, LLC, formerly held a 50% interest. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 7 Column: d

Held by MPT Heartland Development, LLC, a joint venture company in which our subsidiary, Westar Transmission, LLC, formerly held a 50% interest. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 8 Column: d

Previously held jointly by our subsidiary, Westar Transmission, LLC, and BHE Southwest Transmission Holdings, LLC, a non-affiliated company. The 50% interest was sold to our joint venture partner, BHE Midcontinent Transmission Holdings, LLC, on December 18, 2017.

Schedule Page: 103 Line No.: 9 Column: d

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

Schedule Page: 103 Line No.: 11 Column: d

Previously held by our current subsidiary, Westar Industries, Inc. The company was dissolved on February 17, 2017.

Schedule Page: 103 Line No.: 14 Column: d

Previously held by our current subsidiary, Westar Industries, Inc. The company was dissolved on February 17, 2017.

Schedule Page: 103 Line No.: 15 Column: d

Previously held by our current subsidiary, Westar Industries, Inc. The company was dissolved on February 17, 2017.

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	Mark A. Ruelle	850,000
2	Senior Vice President, Chief Financial Officer and	Anthony D. Somma	437,500
3	Treasurer		
4	Senior Vice President, Strategy	Greg A. Greenwood	442,500
5	Senior Vice President, Generation and Marketing	John T. Bridson	313,333
6	Senior Vice President, Operations Support and	Jerl L. Banning	307,500
7	Administration		
8	Senior Vice President, Power Delivery	Bruce A. Akin	318,333
9	Vice President, General Counsel and Corporate Secretary	Larry D. Irick	381,667
10	Vice President, Controller	Kevin L. Kongs	222,833
11	Vice President, Corporate Communications and Public	Michel' P. Cole	243,333
12	Affairs		
13	Vice President, Customer Care	Jeffrey L. Beasley	249,167
14	Vice President, Regulatory Affairs	Jeffrey L. Martin	209,167
15	Vice President, Information Technology	Debra A. Grunst	245,833
16	Vice President, Transmission	Kelly B. Harrison	249,167
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Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

DIRECTORS

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

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Mollie Hale Carter	818 S. Kansas Avenue, Topeka, KS, 66612
2	Charles Q. Chandler, IV, Chairman of the Board	818 S. Kansas Avenue, Topeka, KS, 66612
3	R.A. Edwards, III	818 S. Kansas Avenue, Topeka, KS, 66612
4	Jerry B. Farley	818 S. Kansas Avenue, Topeka, KS, 66612
5	Richard L. Hawley	818 S. Kansas Avenue, Topeka, KS, 66612
6	B. Anthony Isaac	818 S. Kansas Avenue, Topeka, KS, 66612
7	Sandra A.J. Lawrence	818 S. Kansas Avenue, Topeka, KS, 66612
8	Mark A. Ruelle, President and Chief Executive Officer	818 S. Kansas Avenue, Topeka, KS, 66612
9	S. Carl Soderstrom, Jr.	818 S. Kansas Avenue, Topeka, KS, 66612
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Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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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
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	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
6		
7	Kansas Electric Power Cooperative, Inc.	
8	First Revised Rate Schedule FERC No. 301	ER07-1344-000, ER07-1344-001
9		ER07-1344-002, ER10-674-000
10		ER10-947-000, ER10-947-001
11		ER10-947-002, ER10-998-000
12		ER11-2417-000, ER11-3255-000, ER11-3860-000
13		ER12-1375-000, ER12-1398-000
14		ER12-1669-000, ER12-2197-000, ER13-503-000
15		ER13-1185-000, ER13-1984-000
16		ER14-804-000, ER14-804-001, ER14-2093-000
17		ER15-635-000, ER14-804-002, ER15-2375-000
18		
19	Full Requirements Electric Service Rate Schedule	
20	FERC Electric Tariff, First Revised Vol. No. 20	ER09-1762-000, ER09-1762-001
21		ER10-949-000, ER10-949-001
22		ER10-949-002
23		ER10-1000-000, ER10-2506-000
24		ER14-805-000, ER14-805-001, ER14-805-002
25		ER16-1318-000, ER16-2185-000, ER16-2185-001
26		
27	Mid-Kansas Electric Company, LLC,	
28	FERC Electric Tariff, First Revised Vol. No. 8	ER06-1455-000, ER06-1455-001
29		ER06-1455-002
30		ER11-2358-000, ER11-2358-001
31		ER14-632-000
32		
33	Doniphan Electric Cooperative Association, Inc.	
34	First Revised Rate Schedule FERC No. 326	ER08-1062-000, ER08-1062-001
35		ER10-717-000
36		ER10-948-000, ER10-948-001
37		ER10-948-002, ER10-999-000
38		ER14-805-000, ER14-805-001, ER14-805-002
39		ER15-2375-000
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INFORMATION ON FORMULA RATES (continued)
FERC Rate Schedule/Tariff Number FERC Proceeding

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

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

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/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
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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)	8
9	311	Sales for Resale	(g) & (i)	9
10	311	Sales for Resale	(g) & (i)	10
11	311	Sales for Resale	(g) & (i)	11
12	311	Sales for Resale	(g) & (i)	12
13	311	Sales for Resale	(g) & (i)	13
14	311	Sales for Resale	(g) & (i)	14
15	311.1	Sales for Resale	(g) & (i)	1
16	311.1	Sales for Resale	(g) & (i)	2
17	311.1	Sales for Resale	(g) & (i)	3
18	311.1	Sales for Resale	(g) & (i)	4
19				
20	(GFR)	Generation Formula Rate		
21	114	Statement of Income	(c)	22
22				
23	(MKEC)	Mid-Kansas Electric Company, LLC, Formula Rate		
24	403.1	Steam-Electric Generating Plant Statistics	(d)	40
25				
26	(MKEC)	Mid-Kansas Electric Company, LLC, Formula Rate		
27	227	Materials and Supplies	(b) & (c)	7
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Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

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

Alma, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
4,703.726 MWh	8,076.459 MWh	12,780.185 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 9,249.88	\$ 15,865.40	\$ 25,115.28	
=====	=====	=====	

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

Doniphan REC, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
7,450.894 MWh	12,540.134 MWh	19,991.028 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 14,652.18	\$ 24,633.84	\$ 39,286.02	
=====	=====	=====	

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

Elwood, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
2,354.414 MWh	4,326.467 MWh	6,680.881 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 4,629.96	\$ 8,498.91	\$ 13,128.87	
=====	=====	=====	

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

Enterprise, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
1,817.987 MWh	3,297.329 MWh	5,115.316 MWh	
X \$1.9665	X \$1.9644		
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\$ 3,575.07	\$ 6,477.27	\$ 10,052.34	
=====	=====	=====	

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

Herington, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
7,591.834 MWh	13,442.244 MWh	21,034.078 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 14,929.34	\$ 26,405.94	\$ 41,335.28	
=====	=====	=====	

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

KEPCo, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
174,191.931 MWh	382,985.018 MWh	557,176.949 MWh	
X \$1.9665	X \$1.9644		
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\$ 342,548.43	\$ 752,335.77	\$1,094,884.20	
=====	=====	=====	

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

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

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
56,158.405 MWh	93,590.906 MWh	149,749.311 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 110,435.50	\$ 183,849.98	\$ 294,285.48	
=====	=====	=====	

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

Lindsborg, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
10,336.998 MWh	19,302.134 MWh	29,639.132 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 20,327.71	\$ 37,917.11	\$ 58,244.82	
=====	=====	=====	

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

Morrill, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
451.915 MWh	797.988 MWh	1,249.903 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 888.69	\$ 1,567.57	\$ 2,456.26	
=====	=====	=====	

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

Muscotah, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
347.610 MWh	582.211 MWh	929.821 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 683.58	\$ 1,143.70	\$ 1,827.28	
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Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Nemaha Marshall REC, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
19,441.075 MWh	31,911.848 MWh	51,352.923 MWh	
X \$1.9665	X \$1.9644		
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\$ 38,230.87	\$ 62,687.63	\$ 100,918.50	
=====	=====	=====	

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

Robinson, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
460.584 MWh	778.762 MWh	1,239.346 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 905.74	\$ 1,529.80	\$ 2,435.54	
=====	=====	=====	

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

Scranton, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
1,447.039 MWh	2,662.873 MWh	4,109.912 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 2,845.60	\$ 5,230.95	\$ 8,076.55	
=====	=====	=====	

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

Toronto, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
651.142 MWh	1,099.861 MWh	1,751.003 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 1,280.47	\$ 2,160.57	\$ 3,441.04	
=====	=====	=====	

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

Troy, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
3,011.229 MWh	4,929.973 MWh	7,941.202 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 5,921.58	\$ 9,684.44	\$ 15,606.02	
=====	=====	=====	

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Vermillion, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
325.604 MWh	512.493 MWh	838.097 MWh	
X \$1.9665	X \$1.9644		
-----	-----	-----	
\$ 640.30	\$ 1,006.74	\$ 1,647.04	
=====	=====	=====	

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

Wathena, VOM Charges Paid

		Total	
01/01/17-05/31/17	06/01/17-12/31/17	01/01/17-12/31/17	
3,167.377 MWh	5,790.476 MWh	8,957.853 MWh	
X \$1.9665	X \$1.9644		
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\$ 6,228.65	\$ 11,374.81	\$ 17,603.46	
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Schedule Page: 1062 Line No.: 20 Column: b

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

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

There was no activity in 2017 related to disposition of renewable energy credits.

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

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

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

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

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

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

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

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

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2017/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 Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
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:

Effective March 1, 2017, non-bargaining unit employees received merit increases. The budgeted increase amount was 3.40% of payroll and a 1% structure adjustment was made to the non-bargaining unit salary structure effective 3/1/17. Non-bargaining unit employees also received their short term incentive payments in March 2017.

Effective July 1, 2017, a 3% general wage increase was applied to all classifications covered in the labor agreement.

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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

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

On February 10, 2017, a Schedule 13G/A was filed with the SEC to report the holding of 11,805,736 shares of our common stock by The Vanguard Group, Vanguard Fiduciary Trust Company, and Vanguard Investments Australia, Ltd.

On February 10, 2017, a Schedule 13G/A was filed with the SEC to report that former 5% shareholders Stowers Institute for Medical Research, American Century Companies, Inc., and American Century Investment Management, Inc. no longer held any shares of our common stock.

On May 9, 2017, a Schedule 13G/A was filed with the SEC to report the holding of 15,226,080 shares of our common stock by BlackRock, Inc., BlackRock (Luxembourg) S.A., BlackRock (Netherlands) B.V., BlackRock (Singapore) Limited, BlackRock Advisors (UK) Limited, BlackRock Advisors, LLC, BlackRock Asset Management Canada Limited, BlackRock Asset Management Ireland Limited, BlackRock Asset Management Schweiz AG, BlackRock Financial Management, Inc., BlackRock Fund Advisors, BlackRock Institutional Trust Company, N.A., BlackRock International Limited, BlackRock Investment Management (Australia) Limited, BlackRock Investment Management (UK) Ltd, BlackRock Investment Management, LLC, BlackRock Japan Co. Ltd., and BlackRock Life Limited.

In order to ensure continuity of board membership through the completion of our merger with Great Plains Energy, Ms. Lawrence was nominated for election as a Class III director at the annual meeting of shareholders, leaving a vacancy for a Class I director. Mr. Farley was appointed by our board of directors to fill the Class I vacancy on October 25, 2017.

Our Class III directors (Ms. Carter, Ms. Lawrence and Mr. Ruelle) were re-elected to three year terms at our annual shareholders meeting on October 25, 2017.

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	6,821,776,674	6,222,731,701
3	Construction Work in Progress (107)	200-201	210,657,619	587,375,256
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,032,434,293	6,810,106,957
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,003,591,347	1,908,180,731
6	Net Utility Plant (Enter Total of line 4 less 5)		5,028,842,946	4,901,926,226
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,028,842,946	4,901,926,226
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	2,928,086,572	2,819,274,544
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)		8,024,455	9,513,441
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		34,398,428	34,580,915
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		8,810,134	13,337,787
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		2,979,319,589	2,876,706,687
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		3,420,718	3,056,251
36	Special Deposits (132-134)		600,142	240,061
37	Working Fund (135)		11,214	10,000
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		141,250,020	138,420,739
41	Other Accounts Receivable (143)		6,504,303	22,587,479
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,170,338	2,991,154
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		995,467	716,802
45	Fuel Stock (151)	227	58,100,398	69,355,248
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	104,157,372	103,623,234
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	-79,311	-38,461
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)		11,435,611	11,053,167
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)		39,513,000	38,415,000
62	Miscellaneous Current and Accrued Assets (174)		3,334,741	3,983,790
63	Derivative Instrument Assets (175)		14,484,607	22,598,226
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		8,810,134	13,337,787
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)		371,747,810	397,692,595
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		50,288,024	50,809,229
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	429,495,951	411,491,051
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,137,392	1,695,092
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)		-244,833	2,316,779
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	89,742,881	91,313,654
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)		87,693,038	92,297,453
82	Accumulated Deferred Income Taxes (190)	234	756,262,449	561,196,224
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,414,374,902	1,211,119,482
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		9,794,285,247	9,387,444,990

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

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

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)		9,194,401	5,921,124
48	Miscellaneous Current and Accrued Liabilities (242)		32,938,606	47,548,919
49	Obligations Under Capital Leases-Current (243)		2,974,441	3,126,828
50	Derivative Instrument Liabilities (244)		13,937,164	22,044,376
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		8,810,134	13,337,787
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)		695,440,606	825,061,813
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,224,656	2,746,381
57	Accumulated Deferred Investment Tax Credits (255)	266-267	231,257,921	183,311,738
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	9,884,659	9,724,294
60	Other Regulatory Liabilities (254)	278	662,053,381	83,007,998
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	51,068,011	52,934,014
63	Accum. Deferred Income Taxes-Other Property (282)		806,015,237	1,072,348,618
64	Accum. Deferred Income Taxes-Other (283)		186,728,622	257,599,913
65	Total Deferred Credits (lines 56 through 64)		1,950,232,487	1,661,672,956
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		9,794,285,247	9,387,444,990

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	1,483,071,062	1,459,339,366		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	679,718,213	632,565,429		
5	Maintenance Expenses (402)	320-323	93,596,971	97,686,404		
6	Depreciation Expense (403)	336-337	176,789,069	153,140,566		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	20,869,319	15,039,062		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		9,476,483	9,960,961		
13	(Less) Regulatory Credits (407.4)		2,097,224	2,097,224		
14	Taxes Other Than Income Taxes (408.1)	262-263	111,199,029	136,086,650		
15	Income Taxes - Federal (409.1)	262-263	-2,491,825	-2,135,189		
16	- Other (409.1)	262-263	-310,466	-21,774		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	158,038,378	84,798,476		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	72,617,467	-28,287,653		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,251,702	-1,240,527		
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)		72	192,616		
23	Losses from Disposition of Allowances (411.9)		231,133	186,509		
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,171,149,839	1,152,064,380		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		311,921,223	307,274,986		

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)	
1,483,071,062	1,459,339,366					2
						3
679,718,213	632,565,429					4
93,596,971	97,686,404					5
176,789,069	153,140,566					6
						7
20,869,319	15,039,062					8
						9
						10
						11
9,476,483	9,960,961					12
2,097,224	2,097,224					13
111,199,029	136,086,650					14
-2,491,825	-2,135,189					15
-310,466	-21,774					16
158,038,378	84,798,476					17
72,617,467	-28,287,653					18
-1,251,702	-1,240,527					19
						20
						21
72	192,616					22
231,133	186,509					23
						24
1,171,149,839	1,152,064,380					25
311,921,223	307,274,986					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		311,921,223	307,274,986		
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)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	132,542,028	149,707,806		
37	Interest and Dividend Income (419)		18,259,071	1,111,533		
38	Allowance for Other Funds Used During Construction (419.1)		1,060,787	8,559,633		
39	Miscellaneous Nonoperating Income (421)		254,101,737	335,926,416		
40	Gain on Disposition of Property (421.1)			3,896		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		405,963,623	495,309,284		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			4,888		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,123,211	1,994,754		
46	Life Insurance (426.2)		521,671	-360,973		
47	Penalties (426.3)		229,352			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		303,280	363,978		
49	Other Deductions (426.5)		270,944,232	346,947,918		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		273,121,746	348,950,565		
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	1,250,882	951,008		
54	Income Taxes-Other (409.2)	262-263	269,007	204,518		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-431,087	2,924,218		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	-5,052,063	658,202		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		6,140,865	3,421,542		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		126,701,012	142,937,177		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		103,302,713	97,316,679		
63	Amort. of Debt Disc. and Expense (428)		4,031,437	3,593,542		
64	Amortization of Loss on Reaquired Debt (428.1)		4,604,415	6,099,945		
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)		5,463,724	3,925,426		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,700,107	7,300,228		
70	Net Interest Charges (Total of lines 62 thru 69)		114,702,182	103,635,364		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		323,920,053	346,576,799		
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)		323,920,053	346,576,799		

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 15 Column: c

Federal income taxes are negative due to a current year net operating loss.

Schedule Page: 114 Line No.: 15 Column: d

Federal income taxes are negative due to utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 15 Column: g

Federal income taxes are negative due to a current year net operating loss.

Schedule Page: 114 Line No.: 15 Column: h

Federal income taxes are negative due to utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 16 Column: c

State income taxes are negative due to a current year net operating loss.

Schedule Page: 114 Line No.: 16 Column: d

State income taxes are negative due to utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 16 Column: g

State income taxes are negative due to a current year net operating loss.

Schedule Page: 114 Line No.: 16 Column: h

State income taxes are negative due to utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 18 Column: d

Provision for deferred income taxes-Cr. is negative due to the utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 18 Column: h

Provision for deferred income taxes-Cr. is negative due to the utilization of previously deferred net operating loss from utility operations.

Schedule Page: 114 Line No.: 55 Column: c

Provision for deferred income taxes are negative due to mark to market activities of certain investments.

Schedule Page: 114 Line No.: 56 Column: c

Provision for deferred income taxes-cr. is negative after the adjustment of various deferred income taxes due to the federal income tax rate reduction (TCJA).

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,214,812,022	1,204,234,198
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Cumulative effect of accounting change - Stock Compensation			3,326,022
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			3,326,022
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		191,378,025	196,868,993
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31	Common Stock \$1.60 and \$1.52, respectively		-229,267,743	(217,130,290)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-229,267,743	(217,130,290)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		26,986,901	27,513,099
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,203,909,205	1,214,812,022
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,203,909,205	1,214,812,022
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-136,209,662	(258,404,369)
50	Equity in Earnings for Year (Credit) (Account 418.1)		132,542,028	149,707,806
51	(Less) Dividends Received (Debit)		26,986,901	27,513,099
52				
53	Balance-End of Year (Total lines 49 thru 52)		-30,654,535	(136,209,662)

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)	323,920,053	346,576,799
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	176,789,069	153,140,566
5	Amortization of Limited Term Electric Plant	20,869,319	15,039,062
6	(Gain) Loss on Sale of Utility Plant and Property		992
7			
8	Deferred Income Taxes (Net)	90,041,887	115,352,145
9	Investment Tax Credit Adjustment (Net)	-1,251,702	-1,240,527
10	Net (Increase) Decrease in Receivables	13,154,414	-5,820,522
11	Net (Increase) Decrease in Inventory	10,761,562	1,681,279
12	Net (Increase) Decrease in Allowances Inventory		1
13	Net Increase (Decrease) in Payables and Accrued Expenses	-21,518,276	1,354,058
14	Net (Increase) Decrease in Other Regulatory Assets	-34,002,424	15,523,362
15	Net Increase (Decrease) in Other Regulatory Liabilities	8,215,955	-316,544
16	(Less) Allowance for Other Funds Used During Construction	1,060,787	8,559,633
17	(Less) Undistributed Earnings from Subsidiary Companies	132,542,028	149,707,806
18	Other (provide details in footnote):		
19	Net (Inc) Dec in Other Current and Accrued Assets	2,394,490	-4,534,348
20	Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net)	84,579,241	171,788,662
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	540,350,773	650,277,546
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-400,173,786	-774,572,910
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-1,060,787	-8,559,633
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-399,112,999	-766,013,277
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Other Investing (Outflows)	-25,611,303	-15,910
39	Investments in and Advances to Assoc. and Subsidiary Companies		-655,000
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48	Sale of Securities - Trust	27,457,665	1,872,302
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Dividends Received from Assoc. and Subsidiary Companies	22,500,000	27,513,099
55	Proceeds from Investment in Corporate-Owned Life Insurance	375,951	398,598
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-374,390,686	-736,900,188
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	296,215,336	346,332,992
62	Preferred Stock		
63	Common Stock	658,952	2,438,802
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		116,162,101
67	Other (provide details in footnote):		
68	Borrowings from Assoc. and Subsidiary Companies	4,112,882	16,432,646
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	300,987,170	481,366,541
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-125,000,000	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Other Financing (Outflows)	-21,215,813	-187,527,535
78	Net Decrease in Short-Term Debt (c)	-91,328,255	
79	Repayment of Capital Leases	-5,920,989	-3,041,552
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-223,116,519	-204,339,890
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-165,594,406	86,457,564
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	365,681	-165,078
87			
88	Cash and Cash Equivalents at Beginning of Period	3,066,251	3,231,329
89			
90	Cash and Cash Equivalents at End of period	3,431,932	3,066,251

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
FOOTNOTE DATA			

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

Purchase of Securities - Trust	(\$ 23,320,529)
Other Investing Activity from Rabbi Trust Fund	(2,267,704)
Investments in Ironwood Wind	(23,070)

Total Other Investing (Outflows)	(\$ 25,611,303)
	=====

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

Investments in Ironwood Wind	(\$ 15,910)

Total Other Investing (Outflows)	(\$ 15,910)
	=====

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

Repayment of Borrowings from Assoc. and Subsidiary Companies	(\$ 14,192,529)
Taxes paid on distribution of RSU's	(7,023,284)

Total Other Financing (Outflows)	(\$ 21,215,813)
	=====

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

Repayment of Borrowings from Assoc. and Subsidiary Companies	(\$182,548,625)
Taxes paid on distribution of RSU's	(4,978,910)

Total Other Financing (Outflows)	(\$187,527,535)
	=====

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2017/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

WESTAR ENERGY, INC.
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF BUSINESS

Westar Energy, Inc. is a regulated electric utility incorporated in 1924 in Kansas. We provide electric generation, transmission and distribution services to approximately 380,000 customers in central and northeastern Kansas, including the cities of Topeka, Lawrence, Manhattan, Salina and Hutchinson. Our corporate headquarters is located at 818 South Kansas Avenue, Topeka, Kansas 66612.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

We evaluated the impact of subsequent events occurring after December 31, 2017, up to the time Westar Energy, Inc.'s consolidated GAAP financial statements were available to be issued on February 21, 2018, and have updated such evaluation for disclosure purposes through April 13, 2018. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Use of Management's Estimates

When we prepare our financial statements, we are 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 our financial statements and the reported amounts of revenues and expenses during the reporting period. We evaluate our estimates on an ongoing basis, including those related to depreciation, unbilled revenue, valuation of investments, forecasted fuel costs included in our retail energy cost adjustment (RECA) billed to customers, income taxes, pension and post-retirement benefits, our asset retirement obligations (AROs), environmental issues, contingencies and litigation. Actual results may differ from those estimates under different assumptions or conditions.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Regulatory Accounting

We apply accounting standards that recognize the economic effects of rate regulation. Accordingly, we have recorded regulatory assets and liabilities when required by a regulatory order or based on regulatory precedent. See Note 4, "Rate Matters and Regulation," for additional information regarding our regulatory assets and liabilities.

Cash and Cash Equivalents

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

Fuel Inventory and Supplies

We state fuel inventory and supplies at average cost.

Property, Plant and Equipment

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

	Year Ended December 31,	
	2017	2016
	(Dollars In Thousands)	
Borrowed funds.....	\$ 2,700	\$ 7,300
Equity funds.....	1,061	8,560
Total.....	<u>\$ 3,761</u>	<u>\$ 15,860</u>
Average AFUDC Rates	2.3 %	4.2 %

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

Depreciation

We depreciate utility plant using a straight-line method. The depreciation rates are based on an average annual composite basis using group rates that approximated 2.9% in 2017 and 2.7% in 2016.

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Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Revenue Recognition

We record revenue at the time we deliver electricity to customers. We determine the amounts delivered to individual customers through systematic monthly readings of customer meters. At the end of each month, we estimate how much electricity we have delivered since the prior meter reading and record the corresponding unbilled revenue.

Our unbilled revenue estimate is affected by factors including fluctuations in energy demand, weather, line losses and changes in the composition of customer classes. We recorded estimated unbilled revenue of \$39.5 million as of December 31, 2017, and \$38.4 million as of December 31, 2016 within accounts receivable.

Allowance for Doubtful Accounts

We determine our allowance for doubtful accounts based on the age of our receivables. We charge 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.

Income Taxes

We use the asset and liability method of accounting for income taxes. Under this method, we recognize 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. We recognize 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, we were 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 our customers to a regulatory liability, the majority of which will be amortized to income over a period generally corresponding to the life of our plant assets. We amortize deferred investment tax credits over the lives of the related properties as required by tax laws and regulatory practices. We recognize production tax credits in the year that electricity is generated to the extent that realization of such benefits is more likely than not.

We record deferred income tax assets to the extent capital losses, net operating losses or tax credits will be carried forward to future periods. However, when we believe based on available evidence that we do 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, we record 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, we 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 our judgments can materially affect amounts we recognize in our financial statements. See Note 11, "Taxes," for additional detail on our accounting for income taxes.

Sales Tax

We account for the collection and remittance of sales tax on a net basis. As a result, we do not reflect sales tax in our statement of income.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Supplemental Cash Flow Information

	Year Ended December 31,	
	2017	2016
(In Thousands)		
CASH PAID FOR (RECEIVED FROM):		
Interest on financing activities, net of amount capitalized.....	\$ 102,851	\$ 87,517
Income taxes, net of refunds.....	(12,965)	13,144
NON-CASH INVESTING TRANSACTIONS:		
Property, plant and equipment additions.....	92,510	82,146
NON-CASH FINANCING TRANSACTIONS:		
Issuance of stock for compensation and reinvested dividends.....	5,089	9,685
Assets acquired through capital leases.....	4,842	2,744

New Accounting Guidance

We prepare our 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 our accounting and/or disclosure.

Compensation - Retirement Benefits

In March 2017, the FASB issued Accounting Standard Update (ASU) No. 2017-07, which requires employers to disaggregate the service cost component from other components of net periodic benefit costs and to disclose the amounts of net periodic benefit costs that are included in each income statement line item. The standard requires employers to report the service cost component in the same line item as other compensation costs and to report the other components of net periodic benefit costs (which include interest costs, expected return on plan assets, amortization of prior service cost or credits and actuarial gains and losses) separately and outside a subtotal of operating income. Of the components of net periodic benefit cost, only the service cost component will be eligible for capitalization as property, plant and equipment, which is applied prospectively. The other components of net periodic benefit costs that are no longer eligible for capitalization as property, plant and equipment will be recorded as a regulatory asset. The guidance changing the presentation in the statement of income is applied on a retrospective basis. We do not expect to implement these changes for FERC reporting.

Statement of Cash Flows

In August 2016, the FASB issued ASU No. 2016-15, 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. We adopted the guidance effective January 1, 2018, which will result in a reclassification of cash proceeds from the settlement of COLI policies from cash inflows from operating activities to cash inflows from investing activities. In addition, cash payments for premiums on COLI policies will be reclassified from cash outflows used in operating activities to cash outflows used in investing activities.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

In November 2016, the FASB issued ASU No. 2016-18, which requires that the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents be explained in the statement of cash flows. The guidance requires a retrospective transition method. This guidance is effective for fiscal years beginning after December 15, 2017. We adopted the guidance effective January 1, 2018, without a material impact on our statement of cash flows.

Stock-based Compensation

In March 2016, the FASB issued ASU No. 2016-09 as part of its simplification initiative. The areas for simplification involve several aspects of the accounting for stock-based payment transactions, including the income tax consequences, classification of awards as either equity or liabilities, and classification on the statement of cash flows. The guidance is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. We adopted the guidance effective January 1, 2016.

Prior to the adoption of ASU 2016-09, if the tax deduction for a stock-based payment award exceeded the compensation cost recorded for financial reporting, the additional tax benefit was recognized in additional paid-in capital and referred to as an excess tax benefit. Tax deficiencies were recognized either as an offset to the accumulated excess tax benefits, if any, or as reduction of income. The issuance of this ASU reflects the FASB's decision that all prospective excess tax benefits and tax deficiencies should be recognized as income tax benefits or expense, respectively. Prior to the adoption of the ASU, additional paid-in-capital was not recognized to the extent that an excess tax benefit had not been realized (e.g., due to a carryforward of a net operating loss). Under the ASU, all excess tax benefits previously unrecognized because the related tax deduction had not reduced taxes payable are recognized on a modified retrospective basis as a cumulative-effect adjustment to retained earnings as of the date of adoption. Upon adoption, we recorded a \$3.3 million cumulative effect adjustment to retained earnings for excess tax benefits that had not previously been recognized as well as a \$3.3 million increase in deferred tax assets.

Further, the issuance of this ASU reflects the FASB's decision that cash flows related to excess tax benefits should be classified as cash flows from operating activities on the statement of cash flows.

Leases

In February 2016, the FASB issued ASU No. 2016-02, which requires a lessee to recognize right-of-use assets and lease liabilities, initially measured at present value of the lease payments, on its balance sheet for leases with terms longer than 12 months. Leases are to be classified as either financing or operating leases, with that classification affecting the pattern of expense recognition in the income statement. Accounting for leases by lessors is largely unchanged. The criteria used to determine lease classification will remain substantially the same, but will be more subjective under the new guidance. The guidance is effective for fiscal years beginning after December 15, 2018, with early adoption permitted. The guidance requires a modified retrospective approach for all leases existing at the earliest period presented, or entered into by the date of initial adoption, with certain practical expedients permitted. In 2016, we started evaluating our current leases to assess the initial impact on our consolidated financial results. We continue to evaluate the guidance and believe application of the guidance will result in an increase to our assets and liabilities on our consolidated balance sheet. We also continue to monitor unresolved industry issues, including renewables and power purchase agreements and pole attachments, and will analyze the related impact. The standard permits an entity to elect a practical expedient for existing or expired contracts to forgo reassessing leases to determine whether each is in scope of the new standard and to forgo reassessing lease classification. We expect to elect this practical expedient upon implementation.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Financial Instruments - Credit Losses

In June 2016, the FASB issued ASU No. 2016-13, which requires financial assets measured at amortized cost be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis. The measurement of expected losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. This guidance is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. We are evaluating the guidance and have not yet determined the impact on our financial statements.

Revenue Recognition

In May 2014, the FASB issued ASU No. 2014-09, which addresses revenue from contracts with customers. Subsequent ASUs have been released providing modifications and clarifications to ASU No. 2014-09. The objective of the new guidance is to establish principles to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue from contracts with customers. Under the new standard, an entity must identify the performance obligations in a contract, determine the transaction price and allocate the price to specific performance obligations to recognize the revenue when the obligation is completed. This guidance is effective for fiscal years beginning after December 15, 2017; accordingly, we adopted the new standard on January 1, 2018. The standard permits the use of either the retrospective application or modified retrospective method. We elected to use the modified retrospective method, which requires a cumulative-effect adjustment to be recorded on the balance sheet as of the beginning of 2018, if applicable, as if the standard had always been in effect. Adoption of the standard will not have a material impact to our financial statements and, as a result, we recorded no cumulative effect of initially applying the standard.

Tax Cuts and Jobs Act

The SEC issued Staff Accounting Bulletin 118, which addresses the income tax accounting implications of the TCJA. The income tax effects of the TCJA in which the accounting is complete must be reflected in the financial statements. Additionally, provisional amounts in which reasonable estimates of the income tax effects of the TCJA can be determined should be included in the financial statements. Any specific income tax effect of the TCJA for which a reasonable estimate cannot be determined, would not be reported. Specific income tax effects of the TCJA that cannot be determined would continue to follow the provisions from the tax laws that were in effect immediately prior to the TCJA being enacted. We believe the accounting associated with the passage of the TCJA is complete and we have therefore not recorded any provisional amounts in our financial statements.

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3. PENDING MERGER

On May 29, 2016, we entered into an agreement and plan of merger with Great Plains Energy Incorporated (Great Plains Energy) that provided for the acquisition of us by Great Plains Energy. On April 19, 2017, the Kansas Corporation Commission (KCC) rejected the prior transaction.

On July 9, 2017, we entered into an amended and restated agreement and plan of merger with Great Plains Energy that provides for a merger of equals between the two companies. Upon closing, each issued and outstanding share of our common stock will be converted into one share of common stock of a new holding company with a final name still to be determined. Upon closing, each issued and outstanding share of Great Plains Energy common stock will be converted into 0.5981 shares of common stock of the new holding company. Following completion of the merger, our shareholders are expected to own approximately 52.5% of the new holding company and Great Plains Energy's shareholders are expected to own approximately 47.5% of the new holding company.

The merger agreement includes certain restrictions and limitations on our ability to declare dividend payments. The merger agreement, without prior approval of Great Plains Energy, limits our quarterly dividends declared to \$0.40 per share.

The closing of the merger is subject to conditions including receipt of all required regulatory approvals from, among others, the Federal Energy Regulatory Commission (FERC), Nuclear Regulatory Commission (NRC), KCC, and Public Service Commission of the State of Missouri (MPSC) (provided that such approvals do not result in a material adverse effect on Great Plains Energy or us, after giving effect to the merger, measured on the size and scale of Westar Energy and its subsidiaries, taken as a whole); effectiveness of the registration statement for the shares of the new holding company's common stock to be issued to our shareholders and Great Plains Energy's shareholders upon consummation of the merger and approval of the listing of such shares on the New York Stock Exchange; the receipt of tax opinions by us and Great Plains Energy that the merger will be treated as a non-taxable event for U.S. federal income tax purposes; there being no shares of Great Plains Energy preference stock outstanding; and Great Plains Energy having not less than \$1.25 billion in cash or cash equivalents on its balance sheet. The closing of the merger is also subject to other standard conditions, such as accuracy of representations and warranties, compliance with covenants and the absence of a material adverse effect on either company.

The merger agreement, which contains customary representations, warranties, and covenants, may be terminated by either party if the merger has not occurred by July 10, 2018. The termination date may be extended six months in order to obtain regulatory approvals.

On August 25, 2017, we and Great Plains Energy filed a joint application with the KCC requesting approval of the merger. The KCC subsequently approved a procedural schedule that provides for a KCC order on the proposed merger by June 5, 2018, although under Kansas law the KCC has until June 21, 2018 to issue the order. On March 7, 2018, we, Great Plains Energy, the KCC staff, the Citizens' Utility Ratepayer Board (CURB), and certain other intervenors entered into a settlement agreement to settle certain issues related to the joint application. The stipulation and agreement is subject to review and approval by the KCC. On August 31, 2017, we and Great Plains Energy applied for approval of the merger from the MPSC. On January 12, we, Great Plains Energy, the MPSC staff and certain intervenors entered into a stipulation and agreement to settle certain issues related to the joint application. On March 8, 2018, the stipulation and agreement with MPSC staff was amended to include additional intervenors. The stipulation and agreement is subject to review and approval by the MPSC. On September 1, 2017, we and Great Plains Energy filed a joint application for approval of the merger with FERC, with us receiving their approval on February 28, 2018. On September 5, 2017, Wolf Creek filed a request with the NRC to approve an indirect transfer of control of Wolf Creek's operating license, which was approved on March 12, 2018. We and Great Plains Energy each gained shareholder approval of the proposed merger on November 21, 2017. Also, we and Great Plains Energy received early termination of the statutory waiting period under the Hart-Scott-Rodino Antitrust Improvements Act on December 12, 2017.

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The amended and restated merger agreement provides that Great Plains Energy may be required to pay us a termination fee of \$190.0 million if the agreement is terminated due to (i) failure to receive regulatory approval prior to July 10, 2018, subject to an extension of up to six months, (ii) a non-appealable regulatory order enjoining the merger or (iii) Great Plains Energy’s failure to close after all conditions precedent to closing have been satisfied. In addition, we may be required to pay Great Plains Energy a termination fee of \$190.0 million if the agreement is terminated by us under certain circumstances, such as entering into a definitive acquisition agreement with respect to a superior proposal. Similarly, Great Plains Energy may be required to pay us a termination fee of \$190.0 million if the agreement is terminated by Great Plains Energy under certain circumstances, such as entering into a definitive acquisition agreement with respect to a superior proposal.

In connection with the merger, we have incurred, and expect to incur additional, merger-related expenses. For the years ended December 31, 2017 and 2016, we incurred approximately \$14.7 million, including internal labor of \$2.8 million, and \$14.6 million, including internal labor of \$3.9 million, respectively, in account 426.5 – Other Deductions on our statements of income. In the event that the merger is consummated, we expect total merger-related expenses will be approximately \$45.0 million.

See also Note 13, “Legal Proceedings,” for more information on litigation related to the merger.

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4. RATE MATTERS AND REGULATION

Regulatory Assets and Regulatory Liabilities

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 our balance sheets are as follows.

	As of December 31,	
	2017	2016
(In Thousands)		
Regulatory Assets:		
Deferred employee benefit costs.....	\$ 324,333	\$ 313,588
Amounts due from customers for future income taxes.....	46,799	52,320
Analog meter unrecovered investment.....	17,612	1,078
Asset retirement obligations.....	14,478	9,974
Retail energy cost adjustment.....	10,505	16,253
Ad valorem tax.....	4,761	7,635
Energy efficiency program costs.....	4,021	3,773
Depreciation.....	3,872	4,227
Other regulatory assets.....	3,115	2,643
Total regulatory assets.....	<u>\$ 429,496</u>	<u>\$ 411,491</u>
Regulatory Liabilities:		
Amounts due to customers for future taxes.....	\$ 575,414	\$ 9,656
Pension and other post-retirement benefits costs.....	47,654	36,550
Kansas tax credits.....	16,844	13,142
Jurisdictional AFUDC.....	10,635	10,970
Purchase power agreement.....	8,823	9,265
Other regulatory liabilities.....	2,683	3,425
Total regulatory liabilities.....	<u>\$ 662,053</u>	<u>\$ 83,008</u>

Below we summarize the nature and period of recovery for each of the regulatory assets listed in the table above.

- Deferred employee benefit costs:** Includes \$303.9 million for pension and post-retirement benefit obligations and \$20.4 million for actual pension expense in excess of the amount of such expense recognized in setting our prices. The increase from 2016 to 2017 is attributable primarily to a decrease in the discount rates used to calculate our pension benefit obligations. During 2018, we will amortize to expense approximately \$26.8 million of the benefit obligations and approximately \$5.7 million of the excess pension expense. We are amortizing the excess pension expense over a five-year period. We do not earn a return on this asset.

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- Amounts due from customers for future income taxes:** In accordance with various orders, we have reduced our prices to reflect the income tax benefits associated with certain income tax deductions, thereby passing on these benefits to customers at the time we receive them. We believe 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. We have also recorded our 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. We do not earn a return on this net asset.
- Analog meter unrecovered investment:** Represents the deferral of our unrecovered investment of analog meters retired between October 2015 and the next general rate review. Once these amounts are included in base rates established in our next general rate review, we will amortize these amounts over a five-year period and will not earn a return on this asset.
- Asset retirement obligations:** Represents amounts associated with our AROs as discussed in Note 12, "Asset Retirement Obligations." We recover these amounts over the life of the related plant. We do not earn a return on this asset.
- Retail energy cost adjustment:** We are allowed to adjust our retail prices to reflect changes in the cost of fuel and purchased power needed to serve our customers. This item represents the actual cost of fuel consumed in producing electricity and the cost of purchased power in excess of the amounts we have collected from customers. We expect to recover in our prices this shortfall over a one-year period. We do not earn a return on this asset.
- Ad valorem tax:** Represents actual costs incurred for property taxes in excess of amounts collected in our prices. We expect to recover these amounts in our prices over a one-year period. We do not earn a return on this asset.
- Energy efficiency program costs:** We accumulate and defer for future recovery costs related to our various energy efficiency programs. We will amortize such costs over a one-year period. We do not earn a return on this asset.
- Depreciation:** Represents the difference between regulatory depreciation expense and depreciation expense we record for financial reporting purposes. We earn a return on this asset and amortize the difference over the life of the related plant.
- 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. We do not earn a return on any of these assets.

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Below we summarize the nature and period of amortization for each of the regulatory liabilities listed in the table above.

- Amounts due to customers for future taxes:** We have recorded a regulatory liability for our 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, we have recorded our obligation to reduce rates charged to customers for unamortized investment tax credits and for income taxes related to jurisdictional allowances for equity funds used during construction. These tax-related items are temporary differences for which deferred income taxes have been provided. These items are measured by the expected cash flows to be received or settled through future rates.
- Pension and other post-retirement benefits costs:** Includes \$11.9 million for pension and post-retirement benefit obligations and \$35.7 million for pension and post-retirement expense recognized in setting our prices in excess of actual pension and post-retirement expense. During 2018, we will amortize to expense approximately \$3.4 million of the excess pension and post-retirement expense recognized in setting our prices. We will amortize the excess pension and post-retirement expense over a five-year period.
- Kansas tax credits:** This item represents Kansas tax credits on investments in utility plant. Amounts will be credited to customers subsequent to their realization over the remaining lives of the utility plant giving rise to the tax credits.
- Jurisdictional AFUDC:** This item represents AFUDC that is accrued subsequent to the time the associated construction charges are included in our prices and prior to the time the related assets are placed in service. The AFUDC is amortized to depreciation expense over the useful life of the asset that is placed in service.
- Purchase power agreement:** This item represents the amount included in retail electric rates from customers in excess of the costs incurred by us under the purchase power agreement with Westar Generating. We amortize the amount over a three-year period.
- 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.

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KCC Proceedings

General and Abbreviated Rate Reviews

In February 2018, we filed an application with the KCC to update our prices to include, among other things, costs associated with the completion of Western Plains Wind Farm; expiration of wholesale contracts currently reflected in retail prices as offsets to retail cost of service; expiring production tax credits from initial wind investments; and an updated depreciation study. This application also includes savings due to the recently passed TCJA, savings achieved from refinancing debt, and savings from the proposed merger with Great Plains Energy. If approved we estimate the new prices will decrease our annual revenues by approximately \$1.0 million in September 2018, followed by an increase in our annual revenues of \$28.0 million in February 2019. We expect the KCC to issue an order on our request by September 2018.

In January 2018, the KCC issued an order to investigate the effect of the TCJA on regulated utilities. The KCC stated the passage of the TCJA has the potential to significantly reduce the cost of service for utilities, and it may impact the regulatory assets and liabilities of Kansas utilities. Therefore, beginning in January 2018, the KCC directed all regulated electric public utilities that are taxable at the corporate level, to accrue monthly, in a deferred revenue account, the portion of its revenue representing the difference between: (1) the cost of service as approved by the KCC in its most recent rate review; and (2) the cost of service that would have resulted had the provision for federal corporate income taxes been based upon the corporate tax rate approved in the TCJA. The KCC also gave notice to taxable utilities operating in Kansas that the portion of their regulated revenue stream that reflects higher corporate tax rates should be considered interim and subject to refund, with interest. When the KCC's evaluation of the impact of the TCJA is complete, if it is determined that a retail price decrease is proper and would have been proper as of the effective date of the TCJA, these amounts will be returned to customers.

In June 2017, the KCC issued an order in our abbreviated rate review allowing us to adjust our prices to include costs related to programs to improve grid resiliency and costs associated with investments in other environmental projects during 2015. The new prices were effective June 2017 and are expected to increase our annual retail revenues by approximately \$8.5 million.

Transmission Costs

We make annual filings with the KCC to adjust our prices to include updated transmission costs as reflected in our transmission formula rate (TFR) discussed below. In the most recent two years, the KCC issued orders related to such filings allowing us to increase our annual retail revenues by approximately:

- \$6.6 million effective in April 2017;
- \$3.6 million effective in April 2016.

In June 2016, the KCC approved an order allowing us to adjust our retail prices to include updated transmission costs as reflected in the TFR, along with the reduced return on equity (ROE) as described below. The updated prices were retroactively effective April 2016. We began refunding our previously-recorded refund obligation in 2016 and as of December 31, 2016, we had a remaining refund obligation of \$0.6 million. As of December 31, 2017, we have fully refunded this obligation.

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Property Tax Surcharge

We make annual filings with the KCC to adjust our prices to include the cost incurred for property taxes. In the most recent two years, the KCC issued orders related to such filings allowing us to adjust our annual retail revenues by approximately:

- \$13.9 million decrease effective in January 2017;
- \$2.7 million increase effective in January 2016.

FERC Proceedings

In October of each year, we post an updated TFR that includes projected transmission capital expenditures and operating costs for the following year. This rate provides the basis for our annual request with the KCC to adjust our retail prices to include updated transmission costs as noted above. In the most recent two years, we posted our TFR, which was expected to adjust our annual transmission revenues by approximately:

- \$14.8 million increase effective in January 2017;
- \$12.0 million increase effective in January 2016.

In March 2016, the FERC approved a settlement reducing our base ROE used in determining our TFR. The settlement resulted in an ROE of 10.3%, which consists of a 9.8% base ROE plus a 0.5% incentive ROE for participation in a regional transmission organization (RTO). The updated prices were retroactively effective January 2016. This adjustment also reflected estimated recovery of increased transmission capital expenditures and operating costs. We began refunding our previously recorded refund obligation in 2016 and as of December 31, 2016, we had a remaining refund obligation of \$0.6 million. As of December 31, 2017, we have fully refunded this obligation.

5. FINANCIAL INSTRUMENTS AND TRADING SECURITIES

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. Our 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, we measure 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 typically liquid investments in funds that have a readily determinable fair value calculated using daily NAVs, other financial instruments that are comparable to actively traded securities or contracts, such as treasury securities with pricing interpolated from recent trades of similar securities, or other financial instruments priced with models using highly observable inputs.

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- 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. We include in this category investments in private equity, real estate and alternative investment funds that do not have a readily determinable fair value. The underlying alternative investments include collateralized debt obligations, mezzanine debt and a variety of other investments.

We record cash and cash equivalents, short-term borrowings and variable-rate debt on our balance sheets at cost, which approximates fair value. We measure 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 approximates fair value.

We measure fair value based on information available as of the measurement date. The following table provides the carrying values and measured fair values of our fixed-rate debt.

	As of December 31, 2017		As of December 31, 2016	
	Carrying Value	Fair Value	Carrying Value	Fair Value
	(In Thousands)			
Fixed-rate debt.....	\$ 2,680,000	\$ 2,827,322	\$ 2,505,000	\$ 2,537,444

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Recurring Fair Value Measurements

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

As of December 31, 2017	Level 1	Level 2	Level 3	NAV	Total
(In Thousands)					
Trading Securities:					
Core bond fund.....	—	27,324	—	—	27,324
Combination debt/equity/other fund.....	—	6,831	—	—	6,831
Cash equivalents.....	156	—	—	—	156
Total Trading Securities.....	\$ 156	\$ 34,155	\$ —	\$ —	\$ 34,311
As of December 31, 2016	Level 1	Level 2	Level 3	NAV	Total
(In Thousands)					
Trading Securities:					
Domestic equity funds.....	—	18,364	—	—	18,364
International equity fund.....	—	4,467	—	—	4,467
Core bond fund.....	—	11,504	—	—	11,504
Cash equivalents.....	156	—	—	—	156
Total Trading Securities.....	\$ 156	\$ 34,335	\$ —	\$ —	\$ 34,491

Derivative Instruments

Price Risk

We use various types of fuel, including coal, natural gas and diesel to operate our plants and also purchase power to meet customer demand. Our prices and financial results are exposed to market risks from commodity price changes for electricity and other energy-related products as well as from interest rates. Volatility in these markets impacts our costs of purchased power, costs of fuel for our generating plants and our participation in energy markets. We strive to manage our customers' and our exposure to market risks through regulatory, operating and financing activities and, when we deem appropriate, we economically hedge a portion of these risks through the use of derivative financial instruments for non-trading purposes.

Interest Rate Risk

We have entered into numerous fixed and variable rate debt obligations. For details, see Note 8, "Long-Term Debt." We manage our interest rate risk related to these debt obligations by limiting our exposure to variable interest rate debt, diversifying maturity dates and entering into treasury yield hedge transactions. We may also use other financial derivative instruments such as interest rate swaps.

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Trading Securities

We hold equity and debt investments that we classify as trading securities in a trust used to fund certain retirement benefit obligations. These obligations totaled \$27.4 million and \$26.8 million as of December 31, 2017 and 2016, respectively. For additional information on our benefit obligations, see Note 10, "Employee Benefit Plans."

As of December 31, 2017 and 2016, we measured the fair value of trust assets at \$34.3 million and \$34.5 million, respectively. We include unrealized gains or losses on these securities in miscellaneous nonoperating income on our statements of income. For the years ended December 31, 2017 and 2016, we recorded unrealized gains of \$4.0 million and \$2.5 million, respectively, on assets still held.

6. JOINT OWNERSHIP OF UTILITY PLANTS

Under joint ownership agreements with other utilities, we have undivided ownership interests in an electric generating station. Energy generated and operating expenses are divided on the same basis as ownership with each owner reflecting its respective costs in its statements of income and each owner responsible for its own financing. Information relative to our ownership interests in these facilities as of December 31, 2017, is shown in the table below.

Plant	In-Service Dates	Investment	Accumulated Depreciation	Construction Work in Progress	Net MW	Ownership Percentage
(Dollars in Thousands)						
JEC unit 1 (a).....	July 1978	656,869	157,569	1,430	524	72
JEC unit 2 (a).....	May 1980	448,012	156,816	1,713	526	72
JEC unit 3 (a).....	May 1983	570,798	255,466	14,051	516	72
Total.....		<u>\$ 1,675,679</u>	<u>\$ 569,851</u>	<u>\$ 17,194</u>	<u>1,566</u>	

(a) Jointly owned with Kansas City Power & Light Company (KCPL). Our 8% leasehold interest in Jeffrey Energy Center (JEC) is reflected in the net megawatts (MW) and ownership percentage provided above.

We include in operating expenses on our statements of income our share of operating expenses of the above plant. Our share of fuel expense for the above plant is generally based on the amount of power we take from the respective plant. Our share of other transactions associated with the plant is included in the appropriate classification on our financial statements.

7. SHORT-TERM DEBT

In December 2017, we extended the term of the \$270.0 million revolving credit facility to terminate in February 2019. So long as there is no default under the facility, Westar Energy may increase the aggregate amount of borrowings under the facility to \$400.0 million, subject to lender participation. All borrowings under the facility are secured by KGE first mortgage bonds. As of December 31, 2017 and 2016, Westar Energy had no borrowed amounts or letters of credit outstanding under this revolving credit facility.

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In September 2015, Westar Energy extended the term of its \$730.0 million revolving credit facility to terminate in September 2019, \$20.7 million of which expired in September 2017. As long as there is no default under the facility, Westar Energy may extend the facility up to an additional year and may increase the aggregate amount of borrowings under the facility to \$1.0 billion, both subject to lender participation. All borrowings under the facility are secured by KGE first mortgage bonds. As of December 31, 2017, no amounts had been borrowed and \$11.8 million of letters of credit had been issued under this revolving credit facility. As of December 31, 2016, no amounts had been borrowed and \$12.3 million of letters of credit had been issued under this revolving credit facility.

Westar Energy maintains a commercial paper program pursuant to which it may issue commercial paper up to a maximum aggregate amount outstanding at any one time of \$1.0 billion. This program is supported by and cannot exceed the capacity under Westar Energy's revolving credit facilities. Maturities of commercial paper issuances may not exceed 365 days from the date of issuance and proceeds from such issuances will be used to temporarily fund capital expenditures, to redeem debt on an interim basis, for working capital and/or for other general corporate purposes. Westar Energy had \$275.7 million and \$366.7 million of commercial paper issued and outstanding as of December 31, 2017 and 2016, respectively.

In addition, total combined borrowings under Westar Energy's commercial paper program and revolving credit facilities may not exceed \$1.0 billion at any given time. The weighted average interest rate on short-term borrowings outstanding as of December 31, 2017 and 2016, was 1.83% and 0.96%, respectively. Additional information regarding our short-term debt is as follows.

	Year Ended December 31,	
	2017	2016
	(Dollars in Thousands)	
Weighted average short-term debt outstanding.....	\$ 306,245	\$ 284,700
Weighted daily average interest rates, excluding fees.....	1.29%	0.78%

Our interest expense on short-term debt was \$5.2 million in 2017 and \$3.6 million in 2016.

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8. LONG-TERM DEBT

Outstanding Debt

The following table summarizes our long-term debt outstanding.

	As of December 31,	
	2017	2016
(In Thousands)		
First mortgage bond series:		
5.15% due 2017.....	\$ —	\$ 125,000
5.10% due 2020.....	250,000	250,000
3.25% due 2025.....	250,000	250,000
2.55% due 2026.....	350,000	350,000
3.10% due 2027.....	300,000	—
4.125% due 2042.....	550,000	550,000
4.10% due 2043.....	430,000	430,000
4.625% due 2043.....	250,000	250,000
4.25% due 2045.....	300,000	300,000
	<u>2,680,000</u>	<u>2,505,000</u>
Pollution control bond series:		
Variable due 2032, 1.92% as of December 31, 2017; 1.14% as of December 31, 2016.....	45,000	45,000
Variable due 2032, 1.94% as of December 31, 2017; 1.32% as of December 31, 2016.....	30,500	30,500
	<u>75,500</u>	<u>75,500</u>
Total long-term debt.....	2,755,500	2,580,500
Unamortized debt discount (a).....	(10,287)	(9,645)
Long-term debt, net.....	<u>\$ 2,745,213</u>	<u>\$ 2,570,855</u>

(a) We amortize debt discounts and premiums to net interest charges over the term of the respective issues.

Our mortgages contain provisions restricting the amount of first mortgage bonds that we can issue. We must comply with such restrictions prior to the issuance of additional first mortgage bonds or other secured indebtedness.

The amount of first mortgage bonds authorized by our Mortgage and Deed of Trust, dated July 1, 1939, as supplemented, is subject to certain limitations as described below. First mortgage bonds are secured by utility assets. Amounts of additional bonds that may be issued are subject to property, earnings and certain restrictive provisions, except in connection with certain refundings, of each mortgage. As of December 31, 2017, approximately \$929.7 million principal amount of additional first mortgage bonds could be issued under the most restrictive provisions in our mortgage.

As of December 31, 2017, we had \$75.5 million of variable rate, tax-exempt bonds outstanding. While the interest rates for these bonds have been low, we continue to monitor the credit markets and evaluate our options with respect to these bonds.

In March 2017, we issued \$300.0 million in principal amount of first mortgage bonds bearing a stated interest at 3.10% maturing April 2027.

In January 2017, we retired \$125.0 million in principal amount of first mortgage bonds bearing a stated interest at 5.15% maturing January 2017.

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In June 2016, we issued \$350.0 million in principal amount of first mortgage bonds bearing a stated interest at 2.55% and maturing July 2026. The bonds were issued as “Green Bonds,” and all proceeds from the bonds were used in renewable energy projects, primarily the construction of the Western Plains Wind Farm.

With the exception of Green Bonds, proceeds from issuances were used to repay short-term debt, which was used to purchase capital equipment, to redeem bonds and for working capital and general corporate purposes.

Maturities

The principal amounts of our long-term debt maturities as of December 31, 2017, are as follows.

Year	Long-term debt
	(In Thousands)
2018.....	\$ —
2019.....	—
2020.....	250,000
2021.....	—
2022.....	—
Thereafter.....	2,505,500
Total maturities.....	<u>\$ 2,755,500</u>

Interest charges on long-term debt, net of debt AFUDC, was \$100.6 million in 2017 and \$90.0 million in 2016.

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9. TAXES

Income tax expense (benefit) is comprised of the following components.

	Year Ended December 31,	
	2017	2016
(In Thousands)		
Charged to operating expense (net):		
Current Federal.....	\$ (2,492)	\$ (2,135)
Current State.....	(310)	(22)
Total Current.....	(2,802)	(2,157)
Deferred.....	85,421	113,086
Investment tax credit.....	(1,252)	(1,241)
Total.....	<u>\$ 81,367</u>	<u>\$ 109,688</u>
Charged to non-operating expense (net):		
Current Federal.....	\$ 1,251	\$ 951
Current State.....	269	205
Total Current.....	1,520	1,156
Deferred.....	4,621	2,266
Total.....	<u>6,141</u>	<u>3,422</u>
Total income tax expense.....	<u>\$ 87,508</u>	<u>\$ 113,110</u>

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The tax effect of the temporary differences and carryforwards that comprise our deferred tax assets and deferred tax liabilities are summarized in the following table.

	As of December 31,	
	2017	2016
(In Thousands)		
Deferred tax assets:		
Business tax credit carryforward (a).....	\$ 318,498	\$ 261,358
Income taxes refundable to customers, net.....	144,149	--
Deferred employee benefit costs.....	77,459	111,191
Deferred state income taxes.....	63,838	73,294
Net operating loss carryforward(b).....	57,937	24,982
Alternative minimum tax carryforward (c).....	52,187	29,412
Accrued liabilities.....	9,077	15,481
Deferred compensation.....	5,873	8,758
Other.....	<u>27,244</u>	<u>36,720</u>
Total deferred tax assets.....	<u>\$ 756,262</u>	<u>\$ 561,196</u>
Deferred tax liabilities:		
Accelerated depreciation.....	\$ 861,707	\$1,094,785
Deferred employee benefit costs.....	77,459	111,191
Deferred state income taxes.....	46,940	61,110
Debt reacquisition costs.....	23,261	36,497
Amounts due from customers for future income taxes, net.....	--	42,664
Other.....	<u>34,445</u>	<u>36,636</u>
Total deferred tax liabilities.....	<u>\$1,043,812</u>	<u>\$1,382,883</u>
Net deferred tax liabilities.....	<u>\$ 287,550</u>	<u>\$ 821,687</u>

- (a) Based on filed tax returns and amounts expected to be reported in current year tax returns (December 31, 2017), we had available federal general business tax credits of \$95.0 million and state investment tax credits of \$223.5 million. The federal general business tax credits were primarily generated from production tax credits. These tax credits expire beginning in 2020 and ending in 2037. The state investment tax credits expire beginning in 2024 and ending in 2033.
- (b) As of December 31, 2017, we had a federal net operating loss carryforward of \$181.1 million, which is available to offset federal taxable income and a state net operating loss of \$470.4 million which is available to offset state taxable income. The federal net operating losses will expire beginning in 2032 and ending in 2036 and the state net operating losses will expire beginning in 2020 and ending in 2027.
- (c) As of December 31, 2017, we had available an alternative minimum tax credit carryforward of \$52.2 million. This credit is refundable by tax year 2021, if not fully utilized.

The TCJA, which was signed into law in December 2017, significantly reforms the IRC and is generally effective January 1, 2018. The TCJA contains 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, eliminating net operating loss carrybacks for losses after 2017 and eliminating our use of bonus depreciation on new capital investments. As a result, we decreased net deferred income tax liabilities by approximately \$563.0 million and made corresponding adjustments to regulatory assets and regulatory liabilities. In addition, in 2017 we decreased non-regulated net deferred income tax assets by approximately \$1.2 million and correspondingly recorded an increase in income tax expense.

We have recorded a regulatory liability for our obligation to reduce the prices charged to customers for deferred income taxes recovered from customers in earlier periods when corporate income tax rates were higher than current income tax rates under the TCJA. Most of this regulatory liability is related to depreciation and will be returned to the customer through lower rates over the life

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of the applicable property. Also, in accordance with various orders, we have reduced our prices to reflect the income tax benefits associated with certain accelerated income tax deductions, thereby passing on these benefits to customers at the time we received them. We believe 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. We have recorded a regulatory asset for these amounts, which is offset against the regulatory liability. The income tax-related regulatory assets and liabilities as well as unamortized investment tax credits are also temporary differences for which deferred income taxes have been provided.

The effective income tax rates are computed by dividing total federal and state income taxes by the sum of such taxes and net income. The difference between the effective income tax rates and the federal statutory income tax rates are as follows.

	Year Ended December 31,	
	2017	2016
Statutory federal income tax rate.....	35.0%	35.0%
Effect of:		
Equity in subsidiaries.....	(10.4)	(10.4)
Production tax credits.....	(8.2)	(2.1)
State income taxes.....	4.0	2.2
Flow through depreciation for plant related differences.....	1.0	0.9
Share based payments.....	(0.7)	(0.4)
Amortization of federal investment tax credit.....	(0.3)	(0.3)
Federal income tax rate reduction (TCJA).....	0.3	--
AFUDC equity.....	(0.1)	(0.7)
Liability for unrecognized income tax credits.....	--	(0.2)
Other.....	0.7	0.6
Effective income tax rate.....	<u>21.3%</u>	<u>24.6%</u>

We file income tax returns in the U.S. federal jurisdiction as well as various state jurisdictions. The income tax returns we file will likely be audited by the Internal Revenue Service (IRS) or other tax authorities. With few exceptions, the statute of limitations with respect to U.S. federal, state and local income tax examinations by tax authorities remains open for tax year 2014 and forward.

In accordance with guidance released by the Federal Energy Regulatory Commission on the "Accounting and Financial Reporting for Uncertainty in Income Taxes," the unrecognized tax benefits have been restated when compared to GAAP statements for unrecognized tax benefits (net of tax) related to temporary differences.

The amount of unrecognized income tax benefits (net of tax) decreased from \$1.3 million at December 31, 2016, to \$0.1 million at December 31, 2017. We do not expect any significant increases or decreases in the unrecognized income tax benefits in the next 12 months. A reconciliation of the beginning and ending amount of unrecognized tax benefits (net of tax) is as follows:

	2017	2016
	(In Thousands)	
Unrecognized income tax benefits at January 1.....	\$ 1,314	\$ 2,781
Additions based on tax positions related to the current year.....	19	183
Reductions for tax positions of prior years.....	(915)	(1,149)
Lapse of statute of limitations.....	<u>(291)</u>	<u>(501)</u>
Unrecognized income tax benefits at December 31.....	<u>\$ 127</u>	<u>\$ 1,314</u>

If recognized, the entire unrecognized income tax benefit (net of tax) would favorably impact our effective income tax rate.

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Interest related to income tax uncertainties is classified as interest expense and accrued interest liability. As of December 31, 2017, and December 31, 2016, we had no amounts accrued for interest on our unrecognized tax benefits. There were no penalties accrued at either December 31, 2017, or December 31, 2016.

As of December 31, 2017 and 2016, we had recorded \$0.2 million and \$0.7 million, respectively, for probable assessments of taxes other than income taxes.

10. EMPLOYEE BENEFIT PLANS

Pension and Post-Retirement Benefit Plans

We maintain a qualified non-contributory defined benefit pension plan covering substantially all of our employees. For the majority of our employees, pension benefits are based on years of service and an employee's compensation during the 60 highest paid consecutive months out of 120 before retirement. Non-union employees hired after December 31, 2001, and union employees hired after December 31, 2011, are covered by the same defined benefit pension plan; however, their benefits are derived from a cash balance account formula. We also maintain a non-qualified Executive Salary Continuation Plan for the benefit of certain retired executive officers. We have discontinued accruing any future benefits under this non-qualified plan.

The amount we contribute to our pension plan for future periods is not yet known, however, we expect to fund our pension plan each year at least to a level equal to current year pension expense. We must also meet minimum funding requirements under the Employee Retirement Income Security Act, as amended by the Pension Protection Act. We may contribute additional amounts from time to time as deemed appropriate.

In addition to providing pension benefits, we provide certain post-retirement health care and life insurance benefits for substantially all retired employees. We accrue and recover in our prices the costs of post-retirement benefits during an employee's years of service.

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The following tables summarize the status of our pension and post-retirement benefit plans.

As of December 31,	Pension Benefits		Post-retirement Benefits	
	2017	2016	2017	2016
	(In Thousands)			
Change in Benefit Obligation:				
Benefit obligation, beginning of year.....	\$ 1,012,024	\$ 965,193	\$ 129,563	\$ 126,284
Service cost.....	20,874	18,563	1,084	1,084
Interest cost.....	42,482	43,723	5,255	5,571
Plan participants' contributions.....	—	—	362	395
Benefits paid.....	(53,704)	(63,540)	(7,614)	(7,697)
Actuarial losses.....	83,553	51,482	2,899	3,926
Amendments.....	—	(3,397)	—	—
Benefit obligation, end of year (a).....	<u>\$ 1,105,229</u>	<u>\$ 1,012,024</u>	<u>\$ 131,549</u>	<u>\$ 129,563</u>
Change in Plan Assets:				
Fair value of plan assets, beginning of year.....	\$ 658,474	\$ 653,945	\$ 115,619	\$ 115,416
Actual return on plan assets.....	88,030	45,181	15,498	7,274
Employer contributions.....	24,300	20,200	—	—
Plan participants' contributions.....	—	—	327	356
Benefits paid.....	(51,472)	(60,852)	(7,374)	(7,427)
Fair value of plan assets, end of year.....	<u>\$ 719,332</u>	<u>\$ 658,474</u>	<u>\$ 124,070</u>	<u>\$ 115,619</u>
Funded status, end of year.....	<u>\$ (385,897)</u>	<u>\$ (353,550)</u>	<u>\$ (7,479)</u>	<u>\$ (13,944)</u>
Amounts Recognized in the Balance Sheets Consist of:				
Current liability.....	\$ (2,223)	\$ (2,260)	\$ (255)	\$ (284)
Noncurrent liability.....	(383,674)	(351,290)	(7,224)	(13,660)
Net amount recognized.....	<u>\$ (385,897)</u>	<u>\$ (353,550)</u>	<u>\$ (7,479)</u>	<u>\$ (13,944)</u>
Amounts Recognized in Regulatory Assets (Liabilities) Consist of:				
Net actuarial loss (gain).....	\$ 299,068	\$ 282,462	\$ (12,549)	\$ (7,603)
Prior service cost.....	3,231	3,913	2,219	2,674
Net amount recognized.....	<u>\$ 302,299</u>	<u>\$ 286,375</u>	<u>\$ (10,330)</u>	<u>\$ (4,929)</u>

- (a) As of December 31, 2017 and 2016, pension benefits include non-qualified benefit obligations of \$27.4 million and \$26.8 million, respectively, which are funded by a trust containing assets of \$34.3 million and \$34.5 million, respectively, classified as trading securities. The assets in the aforementioned trust are not included in the table above. See Notes 5 "Financial Instruments and Trading Securities" for additional information regarding these amounts.

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As of December 31,	Pension Benefits		Post-retirement Benefits	
	2017	2016	2017	2016
(Dollars in Thousands)				
Pension Plans With a Projected Benefit Obligation In Excess of Plan Assets:				
Projected benefit obligation.....	\$ 1,105,229	\$ 1,012,024	\$ —	\$ —
Fair value of plan assets.....	719,332	658,474	—	—
Pension Plans With an Accumulated Benefit Obligation In Excess of Plan Assets:				
Accumulated benefit obligation.....	\$ 989,688	\$ 905,661	\$ —	\$ —
Fair value of plan assets.....	719,332	658,474	—	—
Post-retirement Plans With an Accumulated Post-retirement Benefit Obligation In Excess of Plan Assets:				
Accumulated post-retirement benefit obligation.....	\$ —	\$ —	\$ 131,549	\$ 129,563
Fair value of plan assets.....	—	—	124,070	115,619
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Benefit Obligation:				
Discount rate.....	3.73 %	4.25 %	3.68 %	4.15 %
Compensation rate increase.....	4.00 %	4.00 %	—	—

We use a measurement date of December 31 for our 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 decrease in the discount rates used as of December 31, 2017, increased the pension and post-retirement benefit obligations by approximately \$79.0 million and \$7.0 million, respectively.

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We amortize prior service cost on a straight-line basis over the average future service of the active employees (plan participants) benefiting under the plan at the time of the amendment. We amortize the net actuarial gain or loss on a straight-line basis over the average future service of active plan participants benefiting under the plan without application of an amortization corridor. The KCC allows us to record a regulatory asset or liability to track the cumulative difference between current year pension and post-retirement benefits expense and the amount of such expense recognized in setting our prices. We accumulate such regulatory asset or liability between general rate reviews and amortize the accumulated amount as part of resetting our base prices. Following is additional information regarding our pension and post-retirement benefit plans.

Year Ended December 31,	Pension Benefits		Post-retirement Benefits	
	2017	2016	2017	2016
(Dollars in Thousands)				
Components of Net Periodic Cost (Benefit):				
Service cost.....	\$ 20,874	\$ 18,563	\$ 1,084	\$ 1,084
Interest cost.....	42,482	43,723	5,255	5,571
Expected return on plan assets.....	(43,039)	(42,653)	(6,873)	(6,835)
Amortization of unrecognized:				
Prior service costs.....	682	768	455	455
Actuarial loss (gain), net.....	21,956	20,577	(780)	(1,118)
Net periodic cost (benefit) before regulatory adjustment.....	42,955	40,978	(859)	(843)
Regulatory adjustment (a).....	13,425	14,528	(1,917)	(1,922)
Net periodic cost (benefit).....	\$ 56,380	\$ 55,506	\$ (2,776)	\$ (2,765)
Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets and Liabilities:				
Current year actuarial loss (gain).....	\$ 38,562	\$ 48,954	\$ (5,726)	\$ 3,486
Amortization of actuarial (loss) gain.....	(21,956)	(20,577)	780	1,118
Current year prior service cost.....	—	(3,397)	—	—
Amortization of prior service costs.....	(682)	(768)	(455)	(455)
Other adjustments.....	—	—	—	—
Total recognized in regulatory assets and liabilities.....	\$ 15,924	\$ 24,212	\$ (5,401)	\$ 4,149
Total recognized in net periodic cost and regulatory assets and liabilities.....	\$ 72,304	\$ 79,718	\$ (8,177)	\$ 1,384
Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost (Benefit):				
Discount rate.....	4.25%	4.60%	4.15%	4.51%
Expected long-term return on plan assets.....	6.50%	6.50%	6.00%	6.00%
Compensation rate increase.....	4.00%	4.00%	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 our prices.

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We estimate that we will amortize the following amounts from regulatory assets and regulatory liabilities into net periodic cost in 2018.

	Pension Benefits	Post-retirement Benefits
(In Thousands)		
Actuarial loss (gain).....	\$ 25,941	\$ (539)
Prior service cost.....	666	455
Total.....	<u>\$ 26,607</u>	<u>\$ (84)</u>

We base the expected long-term rate of return on plan assets on historical and projected rates of return for current and planned asset classes in the plans' investment portfolios. We select assumed projected rates of return for each asset class 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, we develop an overall expected rate of return for the portfolios, 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.

Plan Assets

We believe we manage pension and post-retirement benefit plan assets in a prudent manner with regard to preserving principal while providing reasonable returns. We have 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 our strategy includes managing interest rate sensitivity of plan assets relative to the associated liabilities. The 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. We delegate the management of our 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 management, which include allowable and/or prohibited investment types. We measure and monitor investment risk on an ongoing basis through quarterly investment portfolio reviews and annual liability measurements.

We have established certain prohibited investments for our pension and post-retirement benefit plans. Such prohibited investments include loans to the company or its officers and directors as well as investments in the company's debt or equity securities, except as may occur indirectly through investments in diversified mutual funds. In addition, to reduce concentration of risk, the pension plan will not invest in any fund that holds more than 25% of its total assets to be invested in the securities of one or more issuers conducting their principal business activities in the same industry. This restriction does not apply to investments in securities issued or guaranteed by the U.S. government or its agencies.

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Target allocations for our pension plan assets are approximately 39% to debt securities, 39% to equity securities, 12% to alternative investments such as real estate securities, hedge funds and private equity investments, and the remaining 10% to a fund, which provides tactical portfolio overlay by investing in futures related to debt, equity and foreign currency. Our investments in equity include investment funds with underlying investments in domestic and foreign large-, mid- and small-cap companies, derivatives related to such holdings, private equity investments including late-stage venture investments and other investments. Our investments in debt include core and high-yield bonds. Core bonds are comprised of investment funds with underlying investments in investment grade debt securities of corporate entities, obligations of U.S. and foreign governments and their agencies and other debt securities. High-yield bonds include investment funds with underlying investments in non-investment grade debt securities of corporate entities, obligations of foreign governments and their agencies, private debt securities and other debt securities. Real estate securities consist primarily of funds invested in core real estate throughout the U.S. while alternative funds invest in wide ranging investments including equity and debt securities of domestic and foreign corporations, debt securities issued by U.S. and foreign governments and their agencies, structured debt, warrants, exchange-traded funds, derivative instruments, private investment funds and other investments.

Target allocations for our post-retirement benefit plan assets are 65% to equity securities and 35% to debt securities. Our investments in equity securities include investment funds with underlying investments primarily in domestic and foreign large-, mid- and small-cap companies. Our investments in debt securities include a core bond fund with underlying investments in investment grade debt securities of domestic and foreign corporate entities, obligations of U.S. and foreign governments and their agencies, private placement securities and other investments.

Cash Flows

The following table shows the expected cash flows for our pension and post-retirement benefit plans for future years.

	Pension Benefits		Post-retirement Benefits	
	To/(From)Trust	(From) Company Assets	To/(From)Trust	(From) Company Assets
(In Millions)				
Expected contributions:				
2018.....	\$ 32.4		\$ —	
Expected benefit payments:				
2018.....	\$ (57.6)	\$ (2.3)	\$ (7.9)	\$ (0.3)
2019.....	(60.1)	(2.3)	(8.0)	(0.3)
2020.....	(62.8)	(2.2)	(8.0)	(0.2)
2021.....	(65.4)	(2.2)	(8.1)	(0.2)
2022.....	(65.1)	(2.2)	(8.1)	(0.2)
2023-2027.....	(331.5)	(10.8)	(38.7)	(0.9)

Savings Plans

We maintain a qualified 401(k) savings plan in which most of our employees participate. We match employees' contributions in cash up to specified maximum limits. Our 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 we provide under the plan. Our contributions totaled \$8.3 million in 2017 and \$8.0 million in 2016.

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Stock-Based Compensation Plans

We have a long-term incentive and share award plan (LTISA Plan), which is a stock-based compensation plan in which employees and directors are eligible for awards. The LTISA Plan was implemented as a means to attract, retain and motivate employees and directors. Under the LTISA Plan, we may grant awards in the form of stock options, dividend equivalents, share appreciation rights, RSUs, performance shares and performance share units to plan participants. Up to 8.3 million shares of common stock may be granted under the LTISA Plan. As of December 31, 2017, awards of approximately 5.4 million shares of common stock had been made under the plan.

All stock-based compensation is measured at the grant date based on the fair value of the award and is recognized as an expense in the statement of income over the requisite service period. The requisite service periods range from one to four years. However, upon consummation of the merger, all unrecognized compensation costs for outstanding RSU awards will be expensed on our income statement. The table below shows compensation expense and income tax benefits related to stock-based compensation arrangements that are included in our net income.

	Year Ended December 31,	
	2017	2016
	(In Thousands)	
Compensation expense.....	\$ 8,869	\$ 9,237
Income tax benefits related to stock-based compensation arrangements.....	3,508	3,653

We use RSU awards for our stock-based compensation awards. RSU awards are grants that entitle the holder to receive shares of common stock as the awards vest. These RSU awards are defined as nonvested shares and do not include restrictions once the awards have vested.

RSU awards with only service requirements vest solely upon the passage of time. We measure the fair value of these RSU awards based on the market price of the underlying common stock as of the grant date. RSU awards with only service conditions that have a graded vesting schedule are recognized as an expense in the statement of income on a straight-line basis over the requisite service period for the entire award. Nonforfeitable dividend equivalents, or the rights to receive cash equal to the value of dividends paid on Westar Energy's common stock, are paid on these RSUs during the vesting period. Nonforfeitable dividend equivalents are recorded directly to retained earnings.

RSU awards with performance measures vest upon expiration of the award term. The number of shares of common stock awarded upon vesting will vary from 0% to 200% of the RSU award, with performance tied to our total shareholder return relative to the total shareholder return of our peer group. We measure the fair value of these RSU awards using a Monte Carlo simulation technique that uses the closing stock price at the valuation date and incorporates assumptions for inputs of the expected volatility and risk-free interest rates. Expected volatility is based on historical volatility over three years using daily stock price observations. The risk-free interest rate is based on treasury constant maturity yields as reported by the Federal Reserve and the length of the performance period. For the 2017 valuation, inputs for expected volatility ranged from 17.6% to 22.7% and the risk-free interest rate was approximately 1.5%. For the 2016 valuation, inputs for expected volatility ranged from 16.9% to 22.4% and the risk-free interest rate was approximately 0.9%. For these RSU awards, dividend equivalents accumulate over the vesting period and are paid in cash based on the number of shares of common stock awarded upon vesting.

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During the years ended December 31, 2017 and 2016, our RSU activity for awards with only service requirements was as follows.

	As of December 31,			
	2017		2016	
	Weighted- Average Grant Date		Weighted- Average Grant Date	
	Shares	Fair Value	Shares	Fair Value
(Shares In Thousands)				
Nonvested balance, beginning of year.....	289.4	\$ 40.11	309.9	\$ 35.21
Granted.....	79.8	53.25	99.3	46.35
Vested.....	(109.4)	35.56	(115.9)	32.33
Forfeited.....	(3.8)	44.08	(3.9)	40.95
Nonvested balance, end of year.....	<u>256.0</u>	46.09	<u>289.4</u>	40.11

Total unrecognized compensation cost related to RSU awards with only service requirements was \$4.7 million and \$5.0 million as of December 31, 2017 and 2016, respectively. Absent the merger, we expect to recognize these costs over a remaining weighted-average period of 1.7 years. The total fair value of RSUs with only service requirements that vested during the years ended December 31, 2017 and 2016, was \$6.1 million and \$5.2 million, respectively.

During the years ended December 31, 2017 and 2016, our RSU activity for awards with performance measures was as follows.

	As of December 31,			
	2017		2016	
	Weighted- Average Grant Date		Weighted- Average Grant Date	
	Shares	Fair Value	Shares	Fair Value
(Shares In Thousands)				
Nonvested balance, beginning of year.....	297.7	\$ 40.79	299.1	\$ 36.00
Granted.....	76.4	37.08	100.9	46.03
Vested.....	(106.7)	36.38	(98.5)	31.59
Forfeited.....	(2.0)	42.16	(3.8)	41.57
Nonvested balance, end of year.....	<u>265.4</u>	41.48	<u>297.7</u>	40.79

As of December 31, 2017 and 2016, total unrecognized compensation cost related to RSU awards with performance measures was \$3.6 million and \$4.5 million, respectively. Absent the merger, we expect to recognize these costs over a remaining weighted-average period of 1.6 years. The total fair value of RSUs with performance measures that vested during the years ended December 31, 2017 and 2016, was \$12.0 million and \$7.5 million, respectively.

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Another component of the LTISA Plan is the Executive Stock for Compensation program under which, in the past, eligible employees were entitled to receive deferred common stock in lieu of current cash compensation. Although this plan was discontinued in 2001, dividends will continue to be paid to plan participants on their outstanding plan balance until distribution. Plan participants were awarded 124 shares of common stock for dividends in 2017 and 170 shares in 2016. Participants received common stock distributions of 1,325 shares in 2017 and 2,110 shares in 2016.

11. COMMITMENTS AND CONTINGENCIES

Purchase Orders and Contracts

As part of our ongoing operations and capital expenditure program, we have purchase orders and contracts, excluding fuel and transmission, which are discussed below under “—Fuel and Purchased Power Commitments.” These commitments relate to purchase obligations issued and outstanding at year-end.

The yearly detail of the aggregate amount of required payments as of December 31, 2017, was as follows.

	Committed Amount
	(In Thousands)
2018.....	\$ 155,495
2019.....	9,312
2020.....	896
Thereafter.....	132
Total amount committed.....	<u>\$ 165,835</u>

Environmental Matters

Set forth below are descriptions of contingencies related to environmental matters that may impact us or our financial results. Our 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 our operations and financial results. Due in part to the complex nature of environmental laws and regulations, we are unable to assess the impact of potential changes that may develop with respect to the environmental contingencies described below.

Federal Clean Air Act

We must comply with the federal Clean Air Act (CAA), state laws and implementing federal and state regulations that impose, among other things, limitations on emissions generated from our operations, including sulfur dioxide (SO₂), particulate matter (PM), nitrogen oxides (NO_x), carbon monoxide (CO), mercury and acid gases.

Emissions from our generating facilities, including PM, SO₂ and NO_x, have been determined by regulation to reduce visibility by causing or contributing to regional haze. Under federal laws, such as the Clean Air Visibility Rule, and pursuant to an agreement with the Kansas Department of Health and Environment (KDHE) and the Environmental Protection Agency (EPA), we are required to install, operate and maintain controls to reduce emissions found to cause or contribute to regional haze.

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Sulfur Dioxide and Nitrogen Oxide

Through the combustion of fossil fuels at our generating facilities, we emit SO₂ and NO_x. Federal and state laws and regulations, including those noted above, and permits issued to us limit the amount of these substances we can emit. If we exceed these limits, we could be subject to fines and penalties. In order to meet SO₂ and NO_x regulations applicable to our generating facilities, we use low-sulfur coal and natural gas and have equipped the majority of our fossil fuel generating facilities with equipment to control such emissions.

We are subject to the SO₂ allowance and trading program under the federal Clean Air Act Acid Rain Program. Under this program, each unit must have enough allowances to cover its SO₂ emissions for that year. In 2017, we had adequate SO₂ allowances to meet generation and we expect to have enough to cover emissions under this program in 2018.

Cross-State Air Pollution Update Rule

In September 2016, the EPA finalized the Cross-State Air Pollution Update Rule. The final rule addresses interstate transport of NO_x emissions in 22 states including Kansas, Missouri and Oklahoma during the ozone season and the impact from the formation of ozone on downwind states with respect to the 2008 ozone National Ambient Air Quality Standards (NAAQS). Starting with the 2017 ozone season, the final rule revised the existing ozone season allowance budgets for Missouri and Oklahoma and established an ozone season budget for Kansas. Various states and others are challenging the rule in the U.S. Court of Appeals for the D.C. Circuit but the rule remains in effect. We do not believe this rule will have a material impact on our operations and financial results.

National Ambient Air Quality Standards

Under the federal 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 PM, ozone, nitrogen dioxide (NO₂) (a precursor to ozone), CO and 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.

In October 2015, the EPA strengthened the ozone NAAQS by lowering the standards from 75 ppb to 70 ppb. In September 2016, the KDHE recommended to the EPA that they designate eight counties in the state of Kansas as in attainment with the standard, and each remaining county in Kansas as attainment/unclassifiable. In November 2017, EPA designated all counties in the State of Kansas as attainment/unclassifiable. We do not believe this will have a material impact on our financial results.

Various states and others are challenging the revised 2015 ozone NAAQS in the D.C. Circuit. In April 2017, at the request of the EPA, the court issued an order holding the case in abeyance because the new administration is planning to review the 2015 ozone NAAQS and will determine whether to reconsider all or a portion of the rule. In December 2017, environmental groups filed suit against the EPA for failure to make all the required area designations by an October 2017 deadline. Also in December 2017, the EPA issued a notice of availability of their intent to issue the remainder of the area designations by April 2018. This will not affect the area designations for Kansas issued in November 2017.

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In December 2012, the EPA strengthened an existing NAAQS for one class of PM. In December 2014, the EPA designated the entire state of Kansas as attainment/unclassifiable with the standard. We do not believe this will have a material impact on our operations or financial results.

In 2010, the EPA revised the NAAQS for SO₂. In March 2015, a federal court approved a consent decree between the EPA and environmental groups. The decree includes specific SO₂ emissions criteria for certain electric generating plants that, if met, required the EPA to promulgate attainment/nonattainment designations for areas surrounding these plants. Tecumseh Energy Center is our only generating station that meets these criteria. In June 2016, the EPA accepted the State of Kansas recommendation to designate the areas surrounding the facility as unclassifiable. In addition, in January 2017, KDHE formally recommended to the EPA a 2,000 ton per year limit for Tecumseh Energy Center Unit 7 in order to satisfy the requirements of the 1-hour SO₂ Data Requirements Rule that governs the next round of the designations. Also in January 2017, KDHE recommended the EPA change the designation of the area surrounding the facility from unclassifiable to attainment/unclassifiable. In August 2017, the EPA indicated they would address this area redesignation request in a separate action. By agreeing to the 2,000 ton per year limitation, no further characterization of the area surrounding the plant is required.

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

Greenhouse Gases

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

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 Megawatt hour (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 us, in the D.C. Circuit.

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

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

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In December 2017, the EPA issued an advance notice of proposed rulemaking. This proposed rulemaking was issued by the EPA because it is considering the possibility of changing certain aspects of the CPP and the EPA is soliciting feedback on specific areas that could be changed. Comments on these proposed areas of change are due to the EPA in February 2018.

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

Water

We discharge some of the water used in our operations. This water may contain substances deemed to be pollutants. Revised rules governing such discharges from coal-fired power plants were issued in November 2015. The final 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 2019 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. We are evaluating the final rule and related developments and cannot predict the resulting impact on our operations or financial results, but believe costs to comply could be material if the rule is implemented in its current or substantially similar form.

In October 2014, the EPA’s final standards for cooling intake structures at power plants to protect aquatic life took effect. The standards, based on Section 316(b) of the federal Clean Water Act (CWA), require subject facilities to choose among seven best available technology options to reduce fish impingement. In addition, some facilities must conduct studies to assist permitting authorities to determine whether and what site-specific controls, if any, would be required to reduce entrainment of aquatic organisms. Our current analysis indicates this rule will not have a significant impact on our coal plants that employ cooling towers or cooling lakes that can be classified as closed cycle cooling. We 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 July 2017, the EPA and the U.S. Army Corps of Engineers published in the Federal Register a proposed rule that would, if implemented, reinstate the definition of WOTUS that existed prior to the June 2015 expansion of the definition. Final action on the proposed rule is expected in early 2018. We are currently evaluating the WOTUS rule and related developments. We do not believe the rule, if upheld and implemented in its current or substantially similar form, will have a material impact on our operations or financial results.

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Regulation of Coal Combustion Residuals

In the course of operating our coal generation plants, we produce coal combustion residuals (CCRs), including fly ash, gypsum and bottom ash. We recycle some of our ash production, principally by selling to the aggregate industry. The EPA published a rule to regulate CCRs in April 2015, which we believe will require additional CCR handling, processing and storage equipment and closure of certain ash disposal ponds. Impacts to operations will be dependent on the development of groundwater monitoring of CCR units being completed in 2017 and 2018. The Water Infrastructure Improvements for the Nation Act allows states to achieve delegated authority for CCR rules from the EPA. This has the potential to impact compliance options. Electric generation industry participants requested and the EPA has granted a request to reconsider portions of the final CCR regulation. The EPA has stated its intent to propose a rule in early 2018 to modify portions of the 2015 rulemaking. We have recorded an ARO for our current estimate for closure of ash disposal ponds but we may be required to record additional AROs in the future due to changes in existing CCR regulations, changes in interpretation of existing CCR regulations or changes in the timing or cost to close ash disposal ponds. If additional AROs are necessary, we believe the impact on our operations or financial results could be material. See Note 12, "Asset Retirement Obligations," for additional information.

SPP Revenue Crediting

We are a member of the Southwest Power Pool, Inc. (SPP) RTO, which coordinates the operation of a multi-state interconnected transmission system. In 2016, the SPP completed a process of allocating revenue credits under its Open Access Transmission Tariff to sponsors of certain transmission system upgrades. Qualifying upgrades are generation interconnection or transmission service projects that benefit SPP members and that are paid for directly by a sponsor without customer support. The SPP determined sponsors are entitled to revenue credits for previously completed upgrades, and members are obligated to pay for revenue credits attributable to these historical upgrades. As a result, in November 2016 we paid the SPP \$7.6 million related to revenue credits attributable to historical upgrades from March 2008 to August 2016. The SPP issued revised allocations and we received a small refund in November 2017.

Fuel and Purchased Power Commitments

To supply a portion of the fuel requirements for our power plants, we have entered into various contracts to obtain coal and natural gas. Some of these contracts contain provisions for price escalation and minimum purchase commitments.

As of December 31, 2017, our coal and coal transportation contract commitments under the remaining terms of the contracts were approximately \$410.3 million. The contracts are for plants that we operate and expire at various times through 2020.

As of December 31, 2017, our natural gas transportation contract commitments under the remaining terms of the contracts were approximately \$78.9 million. The natural gas transportation contracts provide firm service to several of our natural gas burning facilities and expire at various times through 2030.

We have power purchase agreements with the owners of nine separate wind generation facilities with installed design capabilities of approximately 1,328 MW expiring in 2028 through 2036. Each of the agreements provide for our receipt and purchase of energy produced at a fixed price per unit of output. We estimate that our annual cost of energy purchased from these wind generation facilities will be approximately \$140.0 million.

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12. ASSET RETIREMENT OBLIGATIONS

Legal Liability

We have recognized legal obligations associated with the disposal of long-lived assets that result from the acquisition, construction, development or normal operation of such assets. Concurrent with the recognition of the liability, the estimated cost of the ARO is capitalized and depreciated over the remaining life of the asset. We estimate our AROs based on the fair value of the AROs we incurred at the time the related long-lived assets were either acquired, placed in service or when regulations establishing the obligation became effective. The recording of AROs for regulated operations has no income statement impact due to the deferral of the adjustments through the establishment of a regulatory asset or an offset to a regulatory liability.

We initially recorded AROs at fair value for the estimated cost to retire our wind generation facilities, dispose of asbestos insulating material at our power plants, remediate ash disposal ponds, close ash landfills and dispose of polychlorinated biphenyl (PCB)-contaminated oil. ARO refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement may be conditional on a future event that may or may not be within the control of the entity. In determining our AROs, we make assumptions regarding probable future disposal costs. A change in these assumptions could have significant impact on the AROs reflected on our balance sheet.

The following table summarizes our legal AROs included on our balance sheets.

	As of December 31,	
	2017	2016
	(In Thousands)	
Beginning balance.....	\$ 28,018	\$ 25,516
Increase in ARO liabilities.....	13,471	—
Liabilities settled.....	(11,048)	(5,169)
Accretion expense.....	1,574	960
Revisions in estimated cash flows.....	29,694	6,711
Ending balance.....	<u>\$ 61,709</u>	<u>\$ 28,018</u>

In 2017, we increased our AROs for asbestos by \$16.7 million and recorded a new ARO liability of approximately \$13.5 million related to Western Plains Wind Farm. In 2016, we increased our ARO by \$6.7 million to recognize costs associated with closure and post-closure of ash disposal ponds in response to the EPAs rule to regulate CCRs. See Note 11, “Commitments and Contingencies - Regulation of Coal Combustion Residuals,” for additional information on the CCR rule.

We have an obligation to retire our wind generation facilities and remove the foundations. The ARO related to our owned wind generation facilities was determined based upon the date each wind generation facility was constructed.

The initial retirement obligation related to asbestos disposal was recorded in 1990, the date when the EPA published the “National Emission Standards for Hazardous Air Pollutants: Asbestos NESHAP Revision; Final Rule.”

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We operate, as permitted by the state of Kansas, ash landfills and ash disposal ponds at several of our power plants. The retirement obligations for the ash landfills and ash disposal ponds were determined based upon the date each landfill was originally placed in service.

PCB-contaminated oil is contained within company electrical equipment, primarily transformers. The PCB retirement obligation was determined based upon the PCB regulations that originally became effective in 1978.

13. LEGAL PROCEEDINGS

We and our subsidiaries are involved in various legal, environmental and regulatory proceedings. We believe that adequate provisions have been made and accordingly believe that the ultimate disposition of such matters will not have a material effect on our financial results. See Notes 4 and 11, "Rate Matters and Regulation" and "Commitments and Contingencies," for additional information.

Pending Merger

Following the announcement of the original merger agreement in May 2016, two putative class action petitions (which were consolidated and superseded by a consolidated class action petition) and one putative derivative petition challenging the original merger were filed in the District Court of Shawnee County, Kansas. In September 2016, the plaintiffs in both actions agreed in principle to dismiss the actions in exchange for our agreement to make supplemental disclosures to shareholders in connection with the original merger agreement and grant waivers of the prohibition on requesting a waiver of the standstill provisions in the confidentiality and standstill agreements executed by the bidders that participated in a sale process that was conducted as part of the original merger agreement. As described below, after the announcement of the revised merger agreement, the plaintiffs in the consolidated putative class action moved to amend their petition, and the plaintiff in the putative derivative case refiled his petition.

The consolidated putative class action petition, originally filed July 25, 2016, is captioned *In re Westar Energy, Inc. Stockholder Litigation*, Case No. 2016-CV-000457. This petition named as defendants Westar Energy, the members of our board of directors and Great Plains Energy.

On September 25, 2017, the lead plaintiff filed a motion for leave to amend her class action petition and attached an amended petition. The petition as amended now includes an additional plaintiff. The petition challenges the revised proposed merger and alleges a claim of breach of fiduciary duty against our board of directors and a claim of aiding and abetting that alleged breach against us and Great Plains Energy. The lawsuit seeks injunctive relief declaring the action maintainable as a class action and certifying that the plaintiffs are the class representatives; preliminarily and permanently enjoining the defendants from closing the merger unless we implement a procedure to obtain a merger agreement providing fair and reasonable terms and consideration to the plaintiffs and the class; rescinding the merger agreement or granting the plaintiffs and the class rescissory damages; directing our board of directors to account to the plaintiffs and the class for damages suffered as a result of the alleged breach of fiduciary duty; awarding the plaintiffs reasonable costs and disbursements of the action, including reasonable attorneys' fees and expert fees; and granting other equitable relief as the court deems proper. The petition alleges inadequacies in our joint proxy statement concerning the revised proposed transaction and the degree to which our board of directors solicited or considered offers from prior bidders after the proposed original merger was denied by the KCC, and claims that the consideration our stockholders stand to receive in connection with the revised proposed transaction is unfair. Plaintiffs have added two new defendants, Monarch Energy Holding, Inc. and King Energy, Inc., whom they allege aided and abetted our board of directors in breaching their fiduciary duties.

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On October 18, 2017, the putative derivative petition, captioned Braunstein v. Chandler et al., Case No. 2017-CV-000692, was re-filed in the District Court of Shawnee County, Kansas. This putative derivative action names as defendants the members of our board of directors, Great Plains Energy, and subsidiaries of Great Plains Energy, with Westar Energy named as a nominal defendant. The petition asserts that the members of our board of directors breached their fiduciary duties to our shareholders in connection with actions taken after the KCC rejected the proposed original merger. It also asserts that Great Plains Energy and subsidiaries of Great Plains Energy aided and abetted such breaches of fiduciary duties. The petition alleges, among other things, that the members of our board of directors failed to obtain the best possible price for our shareholders because of a flawed process that discouraged third parties from submitting potentially superior proposals, and that members of our board of directors committed waste by not collecting termination fees that may have been payable following the KCC's rejection of the original merger agreement. The petition seeks, among other remedies, an order enjoining the merger on the terms proposed and directing that the director defendants exercise their fiduciary duties to obtain a transaction, which is in the best interests of us and our shareholders, a declaration that the proposed merger was entered into in breach of the fiduciary duties of the defendants and is therefore unlawful and unenforceable, rescission of the merger agreement if consummated, the imposition of a constructive trust in favor of the plaintiff, on behalf of us, upon any benefits improperly received by the named defendants as a result of their wrongful conduct, and an award for costs, including attorneys' fees and experts' fees.

In addition, on September 21, 2017, a putative class action lawsuit was filed in the United States District Court for the District of Kansas, captioned David Pill v. Westar Energy, Inc. et al, Civil Action No. 17-4086. The federal class action complaint challenges the merger and alleges violations of sections 14(a) and 20(a) of the Securities Exchange Act of 1934, as amended (Exchange Act). The complaint seeks an order declaring that the action is maintainable as a class action and certifying that the plaintiff is the class representative; preliminarily and permanently enjoining defendants from consummating the mergers or, if consummated, setting them aside and awarding rescissory damages; directing the defendants to file a registration statement on Form S-4 that corrects alleged misstatements; directing our board of directors to account to plaintiff and the class for their damages; awarding reasonable costs and disbursements of the action, including reasonable attorneys' fees and expert fees; and granting other further relief as the court deems proper.

On October 6, 2017, another putative class action lawsuit was filed in the United States District Court for the District of Kansas, captioned Robert L. Reese v. Westar Energy, Inc. et al, Civil Action No. 2:17-cv-02584. This federal class action complaint challenges the proposed merger and alleges violations of sections 14(a) and 20(a) of the Exchange Act. The complaint seeks an order enjoining the board and other parties from proceeding with, consummating, or closing the merger or, if consummated, setting it aside and awarding rescissory damages; directing the board to disseminate a registration statement that corrects alleged misstatements and includes all material facts the plaintiff asserts are missing; declaring that the defendants violated sections 14(a) and 20(a) of the Exchange Act and Rule 14a-9; awarding reasonable costs and disbursements of the action, including reasonable attorneys' fees and expert fees; and granting other equitable relief as the court deems proper.

On November 16, 2017, the parties in each of the actions independently agreed to withdraw requests for injunctive relief and otherwise agreed in principle to dismissing the actions with prejudice and to providing releases, in exchange for the supplemental disclosures that we filed in a Form 8-K on November 16, 2017. These agreements do not constitute any admission by any of the defendants as to the merits of any claims. In the future, the parties will prepare and present to the court for approval Stipulations of Settlement that will, if accepted by the court, settle the actions in their entirety. The outcome of litigation is inherently uncertain. The defense or settlement of any lawsuit or claim that remains unresolved at the time the merger closes may adversely affect the combined company's business, financial condition or results of operation.

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14. COMMON STOCK

General

Our Restated Articles of Incorporation, as amended, provide for 275.0 million authorized shares of common stock. As of December 31, 2017 and 2016, we had issued 142.1 million shares and 141.8 million shares, respectively.

Westar Energy has a direct stock purchase plan (DSPP). Shares of common stock sold pursuant to the DSPP may be either original issue shares or shares purchased in the open market. During 2017 and 2016, we issued 0.4 million shares through the DSPP and other stock-based plans operated under the long-term incentive and share award plan. As of December 31, 2017 and 2016, a total of 0.9 million shares and 1.0 million shares, respectively, were available under the DSPP registration statement.

Issuances

In March 2013, we entered into a three-year sales agency financing agreement and master forward sale agreement with a bank. Both agreements expired in March 2016. The maximum amount that we could have offered and sold under the master agreement was the lesser of an aggregate of \$500.0 million or approximately 25.0 million shares, subject to adjustment for share splits, share combinations and share dividends. Under the terms of the sales agency financing agreement, we could have offered and sold shares of our common stock from time to time. The agent received a commission equal to 1% of the sales price of all shares sold under the agreements.

The forward sale transactions were entered into at market prices; therefore, the forward sale agreements had no initial fair value. We did not receive any proceeds from the sale of common stock under the forward sale agreements until transactions were settled. We settled the forward sale transactions through physical share settlement and recorded the forward sale agreements within equity. The shares under the forward sale agreements were initially priced when the transactions were entered into and were subject to certain fixed pricing adjustments during the term of the agreements. The net proceeds from the forward sale transactions represent the prices established by the forward sale agreements applicable to the time periods in which physical settlement occurred.

We used the proceeds from the transactions described above to repay short-term borrowings, with such borrowed amounts principally used for investments in capital equipment, as well as for working capital and general corporate purposes.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

15. LEASES

Operating Leases

We lease office buildings, computer equipment, vehicles, railcars and other property and equipment. In determining lease expense, we recognize the effects of scheduled rent increases on a straight-line basis over the minimum lease term.

Rental expense and estimated future commitments under operating leases are as follows.

Year Ended December 31,	Total Operating Leases
(In Thousands)	
Future commitments:	
2018.....	\$ 18,132
2019.....	13,263
2020.....	9,411
2021.....	7,448
2022.....	4,505
Thereafter.....	5,900
Total future commitments.....	<u>\$ 58,659</u>

Capital Leases

We identify capital leases based on defined criteria. For both vehicles and computer equipment, new leases are signed each month based on the terms of master lease agreements.

Assets recorded under capital leases are listed below.

	As of December 31,	
	2017	2016
(In Thousands)		
Vehicles.....	\$ 19,679	\$ 15,595
Computer equipment.....	924	1,073
Generation plant (a).....	—	118,623
Accumulated amortization.....	(7,584)	(40,621)
Total capital leases.....	<u>\$ 13,019</u>	<u>\$ 94,670</u>

(a) Reclassified to operating lease upon reassessment of the lease.

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Westar Energy, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Capital leases are treated as operating leases for rate making purposes. Minimum annual rental payments, excluding administrative costs such as property taxes, insurance and maintenance, under capital leases are listed below.

Year Ended December 31,	Total Capital Leases
	(In Thousands)
2018.....	\$ 3,453
2019.....	2,876
2020.....	2,233
2021.....	1,719
2022.....	1,112
Thereafter.....	896
	<u>12,289</u>
Amounts representing imputed interest.....	770
Present value of net minimum lease payments under capital leases.....	<u>13,059</u>
Less: Current portion.....	<u>2,974</u>
Total long-term obligation under capital leases.....	<u>\$ 10,085</u>

16. RELATED PARTIES

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

Intercompany accounts are used to record receipts and disbursements between our subsidiaries and us. Our intercompany receivable/payable balances with our subsidiaries are listed below.

	Year Ended December 31,	
	<u>2017</u>	<u>2016</u>
	(In Thousands)	
Accounts Receivable from Associated Companies		
Westar Industries, Inc.....	\$ 995	\$ —
Westar Transmission, LLC.....	—	13
Prairie Wind Transmission, LLC.....	—	704
Total Account 146.....	<u>\$ 995</u>	<u>\$ 717</u>
Accounts Payable to Associated Companies		
Westar Industries, Inc.....	\$ —	\$ 217
Westar Generating, Inc.....	85,750	81,637
Kansas Gas and Electric Company.....	1,671	15,647
Prairie Wind Transmission, LLC.....	88	—
Total Account 234.....	<u>\$ 87,509</u>	<u>\$ 97,501</u>

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

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

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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				346,576,799	346,576,799
5					
6					
7					
8					
9				323,920,053	323,920,053
10					

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

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

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	6,600,842,958	6,600,842,958
4	Property Under Capital Leases	13,018,659	13,018,659
5	Plant Purchased or Sold		
6	Completed Construction not Classified	206,568,239	206,568,239
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	6,820,429,856	6,820,429,856
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	210,657,619	210,657,619
12	Acquisition Adjustments	1,346,818	1,346,818
13	Total Utility Plant (8 thru 12)	7,032,434,293	7,032,434,293
14	Accum Prov for Depr, Amort, & Depl	2,003,591,347	2,003,591,347
15	Net Utility Plant (13 less 14)	5,028,842,946	5,028,842,946
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,951,915,339	1,951,915,339
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	50,329,190	50,329,190
22	Total In Service (18 thru 21)	2,002,244,529	2,002,244,529
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	1,346,818	1,346,818
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,003,591,347	2,003,591,347

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
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					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		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	98,463,712	55,769,477
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	98,463,712	55,769,477
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,618,396	95,691
9	(311) Structures and Improvements	328,939,905	6,222,728
10	(312) Boiler Plant Equipment	1,555,966,288	31,850,998
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	290,991,442	6,624,297
13	(315) Accessory Electric Equipment	163,844,816	-2,008,328
14	(316) Misc. Power Plant Equipment	44,332,897	1,884,673
15	(317) Asset Retirement Costs for Steam Production	27,890,399	15,237,645
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,417,584,143	59,907,704
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	1,358,926	17,072,410
38	(341) Structures and Improvements	57,608,249	12,423,987
39	(342) Fuel Holders, Products, and Accessories	13,414,643	98,736
40	(343) Prime Movers		
41	(344) Generators	672,280,354	355,665,414
42	(345) Accessory Electric Equipment	111,141,796	47,252,411
43	(346) Misc. Power Plant Equipment	12,486,600	2,051,543
44	(347) Asset Retirement Costs for Other Production	646,001	20,840,182
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	868,936,569	455,404,683
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,286,520,712	515,312,387

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	47,727,244	9,405,998
49	(352) Structures and Improvements	49,819,751	2,877,472
50	(353) Station Equipment	434,822,744	22,018,019
51	(354) Towers and Fixtures	2,665,064	
52	(355) Poles and Fixtures	458,597,383	46,338,519
53	(356) Overhead Conductors and Devices	205,953,095	12,820,444
54	(357) Underground Conduit	1,732,927	343,622
55	(358) Underground Conductors and Devices	7,622,941	2,277,225
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,208,941,149	96,081,299
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	9,936,499	1,711,984
61	(361) Structures and Improvements	21,390,982	430,857
62	(362) Station Equipment	190,492,621	11,897,915
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	264,868,827	19,411,551
65	(365) Overhead Conductors and Devices	181,210,527	9,224,312
66	(366) Underground Conduit	44,266,420	2,743,714
67	(367) Underground Conductors and Devices	126,429,818	13,313,596
68	(368) Line Transformers	236,396,835	15,183,128
69	(369) Services	76,470,737	1,721,146
70	(370) Meters	106,128,597	9,790,636
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises	16,192,148	2,493,197
73	(373) Street Lighting and Signal Systems	41,548,356	5,666,649
74	(374) Asset Retirement Costs for Distribution Plant	844,449	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,316,176,816	93,588,685
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	3,829,168	3,953
87	(390) Structures and Improvements	85,605,356	3,574,439
88	(391) Office Furniture and Equipment	46,676,218	6,513,954
89	(392) Transportation Equipment	10,444,693	339,442
90	(393) Stores Equipment	2,311,862	209,345
91	(394) Tools, Shop and Garage Equipment	16,488,205	1,482,673
92	(395) Laboratory Equipment	160,306	50,177
93	(396) Power Operated Equipment	5,348,097	678,782
94	(397) Communication Equipment	41,782,192	3,461,812
95	(398) Miscellaneous Equipment	1,553,218	195,359
96	SUBTOTAL (Enter Total of lines 86 thru 95)	214,199,315	16,509,936
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)	214,199,315	16,509,936
100	TOTAL (Accounts 101 and 106)	6,124,301,704	777,261,784
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,124,301,704	777,261,784

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
			57,133,242	48
			52,697,223	49
5,157,563			451,683,200	50
26,002			2,639,062	51
-1,825,566			506,761,468	52
2,223,239			216,550,300	53
			2,076,549	54
			9,900,166	55
				56
				57
5,581,238			1,299,441,210	58
				59
			11,648,483	60
3,146			21,818,693	61
1,119,532			201,271,004	62
				63
2,929,342			281,351,036	64
1,487,677			188,947,162	65
60,340			46,949,794	66
212,642			139,530,772	67
1,062,089			250,517,874	68
29,233			78,162,650	69
34,114,287			81,804,946	70
				71
629,356			18,055,989	72
1,726,088			45,488,917	73
			844,449	74
43,373,732			1,366,391,769	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			3,833,121	86
			89,179,795	87
4,066,790			49,123,382	88
174,233			10,609,902	89
321,335			2,199,872	90
207,359			17,763,519	91
7,541			202,942	92
			6,026,879	93
			45,244,004	94
			1,748,577	95
4,777,258			225,931,993	96
				97
				98
4,777,258			225,931,993	99
98,054,399	3,913,438	-11,330	6,807,411,197	100
				101
				102
				103
98,054,399	3,913,438	-11,330	6,807,411,197	104

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

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

Name of Respondent

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
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31				
32				
33				
34				
35				
36				
37				
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39				
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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- Geary County Substation Construction	13,200,085
2	Trans- Stranger-Iatan 345 Line Conversion Construction	11,507,770
3	Trans- Geary Co Sub - 345kV Ring Bus	9,290,722
4	Dist- Amelia Earhart DSub Construction	8,870,403
5	Steam- Jeffrey #3 LP Turbine Upgrade	6,849,166
6	Trans- Central Taps to South Gage - Underpass construction	6,624,819
7	Trans- Atchison Phase 3 115kV New Line	6,138,398
8	Trans- Central Crossing Phase I TSub	6,098,099
9	Trans- Arnold 115kV Ring TSub	6,079,698
10	Trans- Amelia Earhart TSub Construction	5,021,614
11	Trans- 345/115kV Spare Transformer Purchase	4,109,742
12	Intangible- Notes to Share Point Development	4,048,322
13	Trans- East Nemaha to Brown 115kV Trans Line	3,833,388
14	General- Data Network Digital Transformation Hardware	3,539,121
15	Dist- Central Crossing D Sub Construction	3,140,086
16	Other- Hutch CT Common Control building	2,825,012
17	Trans- JEC-Summit 345kV Tie In at Geary County Sub	2,739,318
18	Trans- Ft Jct - McDowell Creek Line Tie	2,267,023
19	Trans- Hoyt Substation Transformer1 Replacement	2,231,039
20	Dist- Peil Substation Dsub Construction	2,191,828
21	Trans- Forbes Field-Underpass 115kV	2,165,510
22	Steam- Jeffrey Common Controls Upgrade	1,928,691
23	Steam- Jeffrey Common BI #0113003.02 - FGD Wastewater	1,884,481
24	Dist- Replace Poles and Conductor between Virgil Sub to Highway 54	1,864,496
25	Intangible- Development of plant site specific training	1,715,894
26	Trans- Iatan-Stranger Creek 345kV Conv Right of Way	1,661,475
27	Trans- JEC Unit 3 Generator Breaker Replace	1,588,660
28	General- Data Center Upgrade Hardware	1,528,300
29	Intangible- 2017 EDW Charges	1,497,921
30	General- LMR System Upgrade	1,426,904
31	Intangible- CIS Replacement	1,362,314
32	Trans- GearyCo-Chapman Jct 115kV New Line	1,280,261
33	Trans- 115.109 STAG-MCDO upgrade	1,264,657
34	Intangible- Network Transformation-Software	1,225,318
35	Trans- McDowell CR 115kV Ring Bus Upgrade	1,148,851
36	Dist- INDA 34-1171 REBUILD TO GENE - 34KV	1,108,265
37	Dist- Mobile Transformer Purchase	1,098,487
38	Trans- 345.02 SWIS - KCPL TIE	1,096,425
39	Trans-Geary Co-Chap Jct 115kV New Line	1,082,969
40	Trans- Stranger Creek Sub Conversion	1,047,233
41		
42		
43	TOTAL	210,657,619

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	MINOR ADDITIONS TO:	
2	Trans Plant - Elec	23,441,563
3	Dist Plant - Elec	21,883,584
4	General Plant	11,313,240
5	Steam Gen Plant	6,829,167
6	Intangible Plant	6,441,142
7	Other Gen Plant	1,166,158
8		
9		
10		
11		
12		
13		
14		
15		
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35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	210,657,619

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	1,853,781,013	1,853,781,013		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	176,789,069	176,789,069		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	503,969	503,969		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	598,279	598,279		
9	Regulatory Assets & Liab.	10,789,792	10,789,792		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	188,681,109	188,681,109		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	74,461,371	74,461,371		
13	Cost of Removal	33,886,877	33,886,877		
14	Salvage (Credit)	1,278,039	1,278,039		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	107,070,209	107,070,209		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	Transfers/adjustments	16,523,426	16,523,426		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,951,915,339	1,951,915,339		

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

20	Steam Production	783,182,710	783,182,710		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	386,039,818	386,039,818		
25	Transmission	316,321,694	316,321,694		
26	Distribution	357,783,405	357,783,405		
27	Regional Transmission and Market Operation				
28	General	108,587,712	108,587,712		
29	TOTAL (Enter Total of lines 20 thru 28)	1,951,915,339	1,951,915,339		

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/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	\$ 10,804,831
Amort. of Reg Asset-Depr. diff	(354,696)
Amort. Of Reg Liab. Assoc. w/AFUDC-CWIP	339,657

Total	\$ 10,789,792
	=====

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

Record analog meters to reg asset	\$ 16,534,756
Transfers & miscellaneous adjustments to reserve acct.	(11,330)

Total	\$ 16,523,426
	=====

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Westar Industries, Inc.	10/01/90		4,338,205
2	Subtotal			4,338,205
3				
4				
5	Kansas Gas and Electric Company	03/31/92		2,674,378,135
6	Subtotal			2,674,378,135
7				
8				
9	Westar Generating, Inc.	04/08/99		99,032,475
10	Subtotal			99,032,475
11				
12				
13	Prairie Wind Transmission, LLC	07/01/08		40,295,729
14	Subtotal			40,295,729
15				
16				
17	Westar Transmission, LLC	01/24/14		1,230,000
18	Subtotal			1,230,000
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	2,928,086,572	TOTAL	2,819,274,544

Name of Respondent
Westar Energy, Inc.

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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.
-2,558,113		1,780,092		1
-2,558,113		1,780,092		2
				3
				4
124,631,080	-10,000,000	2,789,009,215		5
124,631,080	-10,000,000	2,789,009,215		6
				7
				8
3,758,758	-5,000,000	97,791,233		9
3,758,758	-5,000,000	97,791,233		10
				11
				12
6,710,303	-7,500,000	39,506,032		13
6,710,303	-7,500,000	39,506,032		14
				15
				16
			631,730	17
			631,730	18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
132,542,028	-22,500,000	2,928,086,572	631,730	42

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 224 Line No.: 17 Column: a
 Westar Transmission, LLC was sold on September 25, 2017.

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)	69,355,248	58,100,398	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)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	62,151,333	61,873,845	Electric
8	Transmission Plant (Estimated)	19,420,147	21,342,009	Electric
9	Distribution Plant (Estimated)	22,051,754	20,941,518	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)	103,623,234	104,157,372	
13	Merchandise (Account 155)			Electric
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)	-38,461	-79,311	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	172,940,021	162,178,459	

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 16 Column: b
Stores expense undistributed has a negative balance due to amounts allocated in excess of charges.

Schedule Page: 227 Line No.: 16 Column: c
Stores expense undistributed has a negative balance due to amounts allocated in excess of charges.

Name of Respondent
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(Mo, Da, Yr)
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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		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	44,310.00		61,413.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	61,376.00		61,376.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	44,273.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	61,413.00		122,789.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA	1,387.00	54		
38	Deduct: Returned by EPA				
39	Cost of Sales	1,387.00	54		
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	1,387.00	54		
45	Gains	1,387.00	54		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

- 6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
- 7. Report on Lines 8-14 the names of vendors/transferees 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.

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
122,789.00		170,795.00		218,801.00		618,108.00		1
								2
								3
48,006.00		48,006.00		1,248,156.00		1,466,920.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						44,273.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
170,795.00		218,801.00		1,466,957.00		2,040,755.00		29
								30
								31
								32
								33
								34
								35
								36
						1,387.00		54 37
								38
						1,387.00		54 39
								40
								41
								42
								43
						1,387.00		54 44
						1,387.00		54 45
								46

Westar Energy, Inc.

(1) An Original

(Mo, Da, Yr)

End of 2017/Q4

(2) A Resubmission

/ /

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		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	10,710.00		14,156.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	15,704.00		15,653.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	12,258.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	14,156.00		29,809.00	
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				

Name of Respondent
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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/transferees 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.

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
29,809.00		29,809.00		29,809.00		114,293.00		1
								2
								3
						31,357.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						12,258.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
29,809.00		29,809.00		29,809.00		133,392.00		29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent

Westar Energy, Inc.

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Date of Report
(Mo, Da, Yr)
/ /

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

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

Name of Respondent

Westar Energy, Inc.

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Date of Report

(Mo, Da, Yr)
/ /

Year/Period of Report

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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	SPP-2016-AG2			7,900	561.6
3	RFP052617	30,000	561.6		
4	SPP-2017-AGS-AFS-2	15,000	561.6		
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Depreciation Rate Difference (08/01-03/02)	4,226,899		403	354,696	3,872,203
2	Docket No. 05-WSEE-981-RTS 12/28/05					
3	Amortization period (02/06-11/28)					
4						
5	Retail Energy Cost Adjustment	16,253,275	147,316,863	234,501	153,065,574	10,504,564
6	Docket No. 05-WSEE-981-RTS 12/28/05					
7						
8	Energy Efficiency Rider	1,591,298	2,210,104	440,442	1,927,074	1,874,328
9	Docket No. 11-WSEE-032-TAR			908,909		
10				930		
11						
12	SmartStar Lawrence	868,060	116,099	586	344,747	639,412
13	Docket No. 15-WSEE-115-RTS					
14	Amortization period (11/15-10/18)					
15						
16	Ad Valorem Taxes	7,635,045	8,384,862	408	11,258,553	4,761,354
17	Docket No. 10-WSEE-362-TAR					
18	Amortization period (01/16-12/16)					
19						
20	Deferred Future Income Taxes	52,319,661	29,622,401	282	35,143,025	46,799,037
21						
22	Employee Benefit Costs	287,911,694	42,783,786	228	26,808,611	303,886,869
23	Docket No. 07-ATMG-387-ACT 01/24/07					
24						
25	Asset Retirement Obligations	9,973,961	18,753,231	230	14,248,773	14,478,419
26	Docket No. 05-WSEE-981-RTS 12/28/05					
27						
28	Pension Tracker	25,676,486	461,218	407	5,691,909	20,445,795
29	Docket No. 10-WSEE-135-ACT 09/11/09					
30	Amortization period (11/15-10/20)					
31						
32	WattSaver	404,661	767,250	182.3	780,972	390,939
33	Docket No. 09-WSEE-636-TAR					
34						
35	SimpleSavings Program Rider	4,860	871	182.3	5,469	262
36	Docket No. 10-WSEE-775-TAR					
37						
38	Energy Efficiency Demand Response Rider	867,887	2,042,054	182.3	1,832,937	1,077,004
39	Docket No. 10-WSEE-141-TAR					
40						
41	Baghouse Bag Replacement Costs	1,117,324		512	253,741	863,583
42	Docket No. 15-WSEE-115-RTS					
43	Amortization period (11/15-10/21)					
44	TOTAL	411,491,051	269,977,090		251,972,190	429,495,951

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Cost of Prepay Program	36,617	2,900			39,517
2	Docket No. 14-WSEE-148-TAR					
3						
4	2015 Rate Case Expenses	469,532		928	256,109	213,423
5	Docket No. 15-WSEE-115-RTS					
6	Amortization period (11/15-10/18)					
7						
8	Unrecovered Analog Meters	1,077,657	16,534,756			17,612,413
9	Docket No. 15-WSEE-115-RTS					
10						
11	Grid Security Tracker	1,056,134	695,598			1,751,732
12	Docket No. 15-WSEE-115-RTS					
13						
14	Energy Supply Agreement		285,097			285,097
15	Docket No. 17-KG&E-352-CON					
16						
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44	TOTAL	411,491,051	269,977,090		251,972,190	429,495,951

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

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

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

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

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

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

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

Name of Respondent
Westar Energy, Inc.

This Report Is:
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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	Reinsurance for Workers Comp	864,308		131,925	84,106	780,202
2						
3	Railcar Leases	4,748,655	3,436,912	151	2,842,954	5,342,613
4						
5	Salary Continuation Plan	30,853,804	466,572	426,926	803,289	30,517,087
6						
7	Corporate-owned Life Insurance	45,432,261	104,236	143,426	952,560	44,583,937
8				926		
9						
10	Horizon Wind Gen Interconnect	2,373,177		549	152,289	2,220,888
11						
12	Commercial Paper Fees	125,004	3,998,782	431	3,945,944	177,842
13						
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47	Misc. Work in Progress	6,916,445				6,120,312
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	91,313,654				89,742,881

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		542,840,991	600,068,136
3			
4			
5			
6			
7	Other		144,148,837
8	TOTAL Electric (Enter Total of lines 2 thru 7)	542,840,991	744,216,973
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other Non-Utility	18,355,233	12,045,476
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	561,196,224	756,262,449

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
FOOTNOTE DATA			

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

Business tax credit carryforward	\$ 261,357,838
Deferred employee benefit costs	111,191,063
Deferred state income taxes	73,293,911
Alternative minimum tax carryforward	29,412,133
Net operating loss carryforward	24,981,864
Accrued liabilities	15,481,000
Deferred compensation	8,757,968
Other	36,720,447

Total deferred tax assets*	\$ 561,196,224 =====

* Includes deferrals related to other income and deductions

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

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

Total deferred tax assets*	\$ 756,262,449 =====

* Includes deferrals related to other income and deductions

Name of Respondent
Westar Energy, Inc.

This Report Is:
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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	275,000,000	5.00	
3	TOTAL COMMON STOCK	275,000,000		
4				
5				
6	Account 204			
7	Preferred Stock, \$100 par,auth. but unissued	600,000		
8	Preferred Stock,no par, authorized but unissued	6,000,000		
9	SUBTOTAL PREFERRED STOCK	6,600,000		
10				
11	Account 204			
12	Preference Stock authorized but unissued	4,000,000		
13	SUBTOTAL PREFERENCE STOCK	4,000,000		
14				
15	TOTAL PREFERRED AND PREFERENCE STOCK	10,600,000		
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Name of Respondent
Westar Energy, Inc.

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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
142,094,275	710,471,375					2
142,094,275	710,471,375					3
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Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 8 Column: a

In 1987, we designated two series (the \$2.32 and the \$2.23 series) of preferred stock, without par, under our articles of incorporation. No Stock is currently issued under these series.

Schedule Page: 250 Line No.: 12 Column: a

In 1987, 1991, and 1992, we designated four series (the 8.70%, 8.50%, 8.50%, and 7.58% series) of preference stock, without par, under our articles of incorporation. This stock is subject to prior rights of preferred stock. On February 20, 2012, a Decertification of Preference Shares was filed with the Kansas Secretary of State's office. There are no preference shares outstanding.

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

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

Line No.	Item (a)	Amount (b)
1	Account 209 - Reduction in Par or Stated Value of Capital Stock	247,368
2	No changes during year.	
3	SUBTOTAL - Account 209	247,368
4		
5	Account 210 - Gain on Resale of Reacquired Capital Stock	6,578,193
6	No changes during year.	
7	SUBTOTAL - Account 210	6,578,193
8		
9	Account 211 - Miscellaneous Paid-In-Capital	321,654,870
10	2017 Changes to Account 211:	
11	Stock Compensation Awards	-10,520,684
12	Paid in Capital - BOD Stock Compensation	1,183,910
13	SUBTOTAL - Account 211	312,318,096
14		
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40	TOTAL	319,143,657

Name of Respondent

Westar Energy, Inc.

This Report Is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

/ /

Year/Period of Report

End of 2017/Q4

CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	COMMON STOCK	37,138,408
2		
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22	TOTAL	37,138,408

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 254 Line No.: 1 Column: b
The increase in capital stock expense is due to fees related to Form 424 (b) (3) Edgar filing.

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	221 Bonds		
2	5.10% First Mortgage Bonds, due 2020	250,000,000	2,930,177
3			630,000 D
4	St. Mary's PCB variable, due 2032	45,000,000	866,228
5			
6	Wamego PCB variable, due 2032	30,500,000	578,933
7			
8	4.125% First Mortgage Bonds, due 2042	550,000,000	36,155,664
9			1,862,000 D
10	4.100% First Mortgage Bonds, due 2043	430,000,000	5,898,838
11			6,927,500 D
12	4.625% First Mortgage Bonds, due 2025	250,000,000	3,336,867
13			5,000 D
14	3.250% First Mortgage Bonds, due 2025	250,000,000	2,047,903
15			2,500 D
16	4.250% First Mortgage Bonds, due 2045	300,000,000	3,125,884
17			1,218,000 D
18	2.55% First Mortgage Bonds, due 2026	350,000,000	4,237,815
19			493,500 D
20	3.100% First Mortgage Bonds, due 2027	300,000,000	2,630,917
21			1,164,000 D
22	SUBTOTAL Account 221	2,755,500,000	74,111,726
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,755,500,000	74,111,726

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
2005	07/15/20	06/30/05	07/15/20	250,000,000	12,750,000	2
						3
1994	04/15/32	04/28/94	04/15/32	45,000,000	728,949	4
						5
1994	04/15/32	04/28/94	04/15/32	30,500,000	497,097	6
						7
2012	03/01/42	03/01/12	03//01/42	550,000,000	22,687,500	8
						9
2013	04/01/43	03/28/13	04/01/43	430,000,000	17,630,000	10
						11
2013	09/01/43	08/19/13	09/01/43	250,000,000	11,562,500	12
						13
2015	12/01/25	11/13/15	12/01/25	250,000,000	8,125,000	14
						15
2015	12/01/45	11/13/15	12/01/45	300,000,000	12,750,000	16
						17
2016	07/01/26	06/20/16	07/01/26	350,000,000	8,925,000	18
						19
2017	04/01/27	03/06/17	04/01/27	300,000,000	7,646,667	20
						21
				2,755,500,000	103,302,713	22
						23
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				2,755,500,000	103,302,713	33

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Market-Adjusted Tax Exempt Securities - Interest rate is reset via an auction process every 35 days. At December 31, 2017 the interest rate on this bond was 1.92%

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

Market-Adjusted Tax Exempt Securities - Interest rate is reset via an auction process every 35 days. At December 31, 2017 the interest rate on this bond was 1.94%

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)	323,920,053
2		
3		
4	Taxable Income Not Reported on Books	
5	Connection Fees/CIAC	2,890,684
6	Salvage	43,536
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	176,789,069
11	Non Deductible Income Taxes	87,287,783
12	Net Pension Contribution	20,405,910
13	Other	61,650,107
14	Income Recorded on Books Not Included in Return	
15	Earnings of Subsidiaries	125,831,725
16	Book Accrual SEAMS/MISO	2,295,623
17	Other	5,136,489
18		
19	Deductions on Return Not Charged Against Book Income	
20	Accelerated Tax Depreciation	561,895,328
21	Taxable Gains/Losses	17,621,933
22	Repairs Capitalized on Books	17,351,203
23	Removal Costs	12,210,019
24	Other	30,014,745
25		
26		
27	Federal Tax Net Income	-99,369,923
28	Show Computation of Tax:	
29	Tax (35% of 99,369,923)	-34,779,473
30	Deferred Net Operating Loss	34,779,473
31	Other Federal Income Tax Adjustments	-1,240,943
32		
33		
34		
35	Total Federal Income Tax Charged to Accrual	-1,240,943
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
FOOTNOTE DATA			

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

Deductions Recorded on Books Not Deducted for Return - Other

Software Amortization	\$ 20,201,709
Mark to Market Adjustment	12,920,648
Merger Expenses	5,930,813
Regulatory Energy Cost Adjustment	5,748,711
Bond Premium and Debt Costs	4,604,415
Amortization of Assets	2,948,123
Ad Valorem Tax Adjustment	2,873,691
Compensation Expense	1,744,382
Charitable Contribution Carryforward	1,123,211
Depreciation to Clearings	1,102,434
Insurance Reserves	759,651
Leasehold Amortization	667,609
Lobbying, Meals, and Miscellaneous	553,451
Non Deductible Penalties	229,352
Bad Debts	179,184
Accrued Legal Fees	51,441
Inventory Obsolescence	11,282

	\$ 61,650,107
	=====

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

Income Recorded on Books Not Included in Return - Other

Allowance for Funds Used During Construction	\$ 1,828,463
Amortization of Regulatory Assets and Liab.	1,139,920
Book Accrual Coal Deficient Tonnage	853,285
Taxes Other Than Income Reserve Adjustment	555,500
Company Owned Life Insurance	449,502
Dividends Received	309,819

	\$ 5,136,489
	=====

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

Deductions Recorded on Books Not Deducted for Return - Other

Deferred Compensation	\$ 10,646,302
Software Consulting	8,700,370
Deductible Lease Payments	5,875,179
Partnership Book Tax Income Difference	1,420,895
KCC ROE Adjustment Accrual	1,241,625
Severance Payouts	1,130,170
ESOP Dividends	548,727
Energy Center Railcar Lease	451,477

	\$ 30,014,745
	=====

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	-53,179		-1,240,943		1,531,302
4	Social Security	540,090		16,852,209	16,845,563	
5	Unemployment	27,886		104,236	104,936	
6						
7						
8						
9	SUBTOTAL - FEDERAL	514,797		15,715,502	16,950,499	1,531,302
10						
11	KANSAS:					
12						
13	Income	-45,189		-41,459	215,025	180,333
14	Operating Tax Reserve	740,000		179,808	735,308	
15	Unemployment	10,048		98,782	99,157	
16	Compensating Use	180,820		3,489,031	3,445,576	
17	Workers' Compensation					
18	Other Taxes Accrued	551,210			551,454	29
19						
20						
21	SUBTOTAL - KANSAS	1,436,889		3,726,162	5,046,520	180,362
22						
23	LOCAL:					
24						
25	Ad Valorem	49,287,403		97,375,624	98,193,509	
26						
27						
28						
29						
30	SUBTOTAL - LOCAL	49,287,403		97,375,624	98,193,509	
31						
32	TOTAL	51,239,089		116,817,288	120,190,528	1,711,664
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	51,239,089		116,817,288	120,190,528	1,711,664

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
237,180		-2,491,825			1,250,882	3
546,736		11,033,755			5,818,454	4
27,186		-433,275			537,511	5
						6
						7
						8
811,102		8,108,655			7,606,847	9
						10
						11
						12
-121,340		-310,466			269,007	13
184,500		179,808				14
9,673		98,782				15
224,275					3,489,031	16
		54,963			-54,963	17
-215		21,571			-21,571	18
						19
						20
296,893		44,658			3,681,504	21
						22
						23
						24
48,469,518		100,243,425			-2,867,801	25
						26
						27
						28
						29
48,469,518		100,243,425			-2,867,801	30
						31
49,577,513		108,396,738			8,420,550	32
						33
						34
						35
						36
						37
						38
						39
						40
49,577,513		108,396,738			8,420,550	41

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 3 Column: f

Intercompany Allocations	\$ 1,260,275
Account Reclass	271,027

Total	\$ 1,531,302 =====

Schedule Page: 262 Line No.: 13 Column: f

Income Tax Refund

Schedule Page: 262 Line No.: 18 Column: f

Account 184.1

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,699			411.4	324	
3	4%	22,841			411.4	5,333	
4	7%						
5	10%	8,685,780			411.4	1,229,308	
6	State ITC	174,601,418			411.4	16,737	49,197,885
7							
8	TOTAL	183,311,738				1,251,702	49,197,885
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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47							
48							

Name of Respondent
Westar Energy, Inc.

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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
1,375			2
17,508			3
			4
7,456,472			5
223,782,566			6
			7
231,257,921			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
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			41
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			43
			44
			45
			46
			47
			48

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Board of Directors - Deferred Comp	1,907,151			211,714	2,118,865
2						
3	Workers Compensation	30,181	232,506	242,013	211,832	
4						
5	Special Agreements	1,506,319	242,431	351,264	153,360	1,308,415
6						
7	Pension/OPEB Difference	3,866,828			429,542	4,296,370
8						
9	JEC 8% Lease Interest Difference	2,413,815	507	597,975		1,815,840
10						
11	Occidental Energy Supply Agreement		107	137,250	482,419	345,169
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
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30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	9,724,294		1,328,502	1,488,867	9,884,659

Name of Respondent
Westar Energy, Inc.

This Report Is:
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	52,934,014		1,871,376
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	52,934,014		1,871,376
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)	52,934,014		1,871,376
18	Classification of TOTAL			
19	Federal Income Tax	43,552,628		1,539,712
20	State Income Tax	9,381,386		331,664
21	Local Income Tax			

NOTES

Name of Respondent
Westar Energy, Inc.

This Report Is:
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
					5,373	51,068,011	4
							5
							6
							7
					5,373	51,068,011	8
							9
							10
							11
							12
							13
							14
							15
							16
					5,373	51,068,011	17
							18
					4,420	42,017,336	19
					953	9,050,675	20
							21

NOTES (Continued)

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 272 Line No.: 4 Column: i

Account 410.1	\$	2,674
Account 411.1		2,699

Total	\$	5,373
		=====

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	1,060,433,190	182,859,287	18,630,167
3	Gas			
4	Other (Define) - Steam Heat	12,074		
5	TOTAL (Enter Total of lines 2 thru 4)	1,060,445,264	182,859,287	18,630,167
6				
7	Regulatory Assets and Liabilit	11,903,354		
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	1,072,348,618	182,859,287	18,630,167
10	Classification of TOTAL			
11	Federal Income Tax	885,196,749	150,511,978	15,349,769
12	State Income Tax	187,151,869	32,347,309	3,280,398
13	Local Income Tax			

NOTES

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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
			10,701,965		1,554,009	1,215,514,354	2
							3
						12,074	4
			10,701,965		1,554,009	1,215,526,428	5
							6
		182.3	424,414,007	254.0	2,999,462	-409,511,191	7
							8
			435,115,972		4,553,471	806,015,237	9
							10
			432,739,728		4,083,617	591,702,847	11
			2,376,244		469,854	214,312,390	12
							13

NOTES (Continued)

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 2 Column: g		
Account 182.3	\$	6,627,889
Account 410.1		4,074,076

Total	\$	10,701,965
	=====	

Schedule Page: 274 Line No.: 2 Column: i		
Account 254.0	\$	836,704
Account 411.1		717,305

Total	\$	1,554,009
	=====	

Name of Respondent
Westar Energy, Inc.

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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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		245,941,972	-2,803,844	-16,946,637
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	245,941,972	-2,803,844	-16,946,637
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other: Non-Util	11,657,941		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	257,599,913	-2,803,844	-16,946,637
20	Classification of TOTAL			
21	Federal Income Tax	230,693,424	-2,307,589	-16,891,639
22	State Income Tax	26,906,489	-496,255	-54,998
23	Local Income Tax			

NOTES

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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
			84,314,159	254	1,003,359	176,773,965	3
							4
							5
							6
							7
							8
			84,314,159		1,003,359	176,773,965	9
							10
							11
							12
							13
							14
							15
							16
							17
1,565,084	14,502	410.2	3,253,866			9,954,657	18
1,565,084	14,502		87,568,025		1,003,359	186,728,622	19
							20
1,288,078	11,822		89,642,675		874,554	157,785,609	21
277,006	2,680		-2,074,650		128,805	28,943,013	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
FOOTNOTE DATA			

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

Account 411.1	\$ 70,109,222
Account 182.3	8,545,797
Account 410.1	5,659,140

Total	\$ 84,314,159
	=====

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

Deferred employee benefit costs	\$ 111,191,063
Deferred state income taxes	61,110,496
Debt reacquisition costs	36,497,308
Amounts due from customers for future income taxes, net	12,165,811
Pension expense tracker	2,569,568
Other	34,065,667

Total	\$ 257,599,913
	=====

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

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

Total	\$ 186,728,622
	=====

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	9,655,724	282,283	5,333,466	571,091,937	575,414,195
2						
3	Kansas High Performance Incentive	13,142,042			3,701,807	16,843,849
4	Tax Credits					
5	Docket No. 08-WSEE-1041-RTS					
6						
7	AFUDC Credits	10,969,757	403	343,132	7,904	10,634,529
8						
9	Gain on Sale of #6 Oil	242,068	421	132,037		110,031
10	Docket No. 15-WSEE-115-RTS					
11	Amortization period (11/15-10/18)					
12						
13	Westar Generating Purchase Power	9,265,470	440,442	1,079,400	637,320	8,823,390
14	Docket No. 02-WSRE-692-ACT					
15						
16	Mark to Market Gains Derivative Instruments	717,167	175	1,964,424	1,460,992	213,735
17	Docket No. 05-WSEE-981-RTS 12/28/05					
18						
19	Pension/OPEB Tracker	29,778,653	407	3,364,710	9,300,000	35,713,943
20	Docket No. 10-WSEE-135-ACT 09/11/09					
21						
22	Employee Benefit Costs	6,771,208	228	590,710	5,759,363	11,939,861
23	Docket No. 07-ATMG-387-ACT 01/24/07					
24						
25	Aquila Consent Fee	2,465,909	451	106,061		2,359,848
26	Docket No. 08-WSEE-1041-RTS					
27	Amortization period (04/07-03/40)					
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	83,007,998	12,913,940	591,959,323	662,053,381	

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	430,512,129	439,391,510
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	424,819,987	429,959,962
5	Large (or Ind.) (See Instr. 4)	166,157,739	164,654,164
6	(444) Public Street and Highway Lighting	9,181,463	8,689,654
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,030,671,318	1,042,695,290
11	(447) Sales for Resale	303,307,829	282,453,202
12	TOTAL Sales of Electricity	1,333,979,147	1,325,148,492
13	(Less) (449.1) Provision for Rate Refunds	1,716,720	4,840,296
14	TOTAL Revenues Net of Prov. for Refunds	1,332,262,427	1,320,308,196
15	Other Operating Revenues		
16	(450) Forfeited Discounts	1,832,024	1,872,231
17	(451) Miscellaneous Service Revenues	1,560,739	1,575,327
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,885,897	4,749,011
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	67,304	35,380
22	(456.1) Revenues from Transmission of Electricity of Others	142,462,671	130,799,221
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	150,808,635	139,031,170
27	TOTAL Electric Operating Revenues	1,483,071,062	1,459,339,366

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
3,222,166	3,359,568	329,086	327,418	2
				3
4,288,590	4,375,206	49,017	48,882	4
2,056,311	2,030,739	1,225	1,260	5
42,293	45,188			6
				7
				8
				9
9,609,360	9,810,701	379,328	377,560	10
9,181,302	6,745,116	23	23	11
18,790,662	16,555,817	379,351	377,583	12
				13
18,790,662	16,555,817	379,351	377,583	14

Line 12, column (b) includes \$ 1,098,000 of unbilled revenues.
 Line 12, column (d) includes 9,000 MWH relating to unbilled revenues

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	(440) Residential Sales					
2	RS Standard	3,123,731	416,868,645	322,486	9,686	0.1335
3	PM Peak Management	119,226	14,277,520	6,416	18,583	0.1198
4	RSDG Res Std Distrib Gen	1,093	154,570	172	6,355	0.1414
5	Renewable Energy		160,970			
6	TOU Time of Use	116	15,465	12	9,667	0.1333
7						
8	Amortization of Reg Liab		989,948			
9	Revenue Energy Efficiency Progr		189,011			
10	Unbilled Revenue Accrual	-22,000	-2,144,000			0.0975
11	TOTAL RESIDENTIAL (440)	3,222,166	430,512,129	329,086	9,791	0.1336
12						
13	(442) Commercial Sales					
14	PS-R Restricted Service to Scho	140,615	13,470,914	587	239,549	0.0958
15	PSTE-R Restricted Service to Sc	25,130	2,333,522	58	433,276	0.0929
16	MGS Medium General Service	1,163,242	105,554,661	673	1,728,443	0.0907
17	LGS Large General Service	784,430	63,513,679	53	14,800,566	0.0810
18	GSS Generation Substitution Svc	5,684	469,441	11	516,727	0.0826
19	SGS Small General Service	1,778,405	201,132,557	46,601	38,162	0.1131
20	ILPTRN Industrial & Lrg Pwr Svc	210,108	16,278,843	1	210,108,000	0.0775
21	RITODS Religious Time of Day	4,487	527,517	62	72,371	0.1176
22	ST Short Term	2,740	493,783	745	3,678	0.1802
23	SAL Security Area Lighting	65,263	9,492,612			0.1455
24	SES Standard Educational Svc	86,486	7,966,925	226	382,681	0.0921
25	Renewable Energy		175			
26						
27	Amortization of Reg Liab		1,108,399			
28	Revenue Energy Efficiency Prog		239,959			
29	Unbilled Revenue Accrual	22,000	2,237,000			0.1017
30	TOTAL COMMERCIAL	4,288,590	424,819,987	49,017	87,492	0.0991
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	9,600,360	1,029,573,318	379,328	25,309	0.1072
42	Total Unbilled Rev.(See Instr. 6)	9,000	1,098,000	0	0	0.1220
43	TOTAL	9,609,360	1,030,671,318	379,328	25,333	0.1073

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	(442) Industrial Sales					
2	LTM Large Tire Mfg.	126,528	8,509,186	1	126,528,000	0.0673
3	ICS Interruptible Contract Ser	22,395	1,649,257	1	22,395,000	0.0736
4	LGS Large General Service	1,527,068	116,435,972	71	21,508,000	0.0762
5	RPS Restricted Peak Service	1,753	207,743	3	584,333	0.1185
6	MGs Medium General Service	295,521	29,669,514	161	1,835,534	0.1004
7	SGS Small General Service	76,049	8,298,714	984	77,286	0.1091
8	ST Short Term	-3	313	4	-750	-0.1043
9	Renewable Energy		3,810			
10						
11	Amortization of Reg Liab		727,077			
12	Revenue Energy Efficiency Prog		103,153			
13	Unbilled Revenue Accrual	7,000	553,000			0.0790
14	TOTAL INDUSTRIAL (442)	2,056,311	166,157,739	1,225	1,678,621	0.0808
15						
16	(444) Public Street Lighting					
17	SL Street Lighting	36,846	8,285,430			0.2249
18	TS Traffic Signal Service	3,447	444,033			0.1288
19						
20	Amortization of Reg Liab					
21	Unbilled Revenue Accrual	2,000	452,000			0.2260
22	TOTAL (444)	42,293	9,181,463			0.2171
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	9,600,360	1,029,573,318	379,328	25,309	0.1072
42	Total Unbilled Rev.(See Instr. 6)	9,000	1,098,000	0	0	0.1220
43	TOTAL	9,609,360	1,030,671,318	379,328	25,333	0.1073

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

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	Southwest Power Pool	OS		0.000	0.000	0.000
2	Southwest Power Pool	AD		0.000	0.000	0.000
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
12,780	595,236	272,833		868,069	1
19,991	941,102	429,843		1,370,945	2
6,681	354,305	143,261		497,566	3
5,115	234,792	109,513		344,305	4
21,034	978,460	450,679		1,429,139	5
557,177	30,344,219	12,659,498		43,003,717	6
-417		-8,443		-8,443	7
149,749	7,200,091	3,210,918		10,411,009	8
29,639	1,226,823	633,403		1,860,226	9
1,250	61,447	26,842		88,289	10
930	44,094	19,976		64,070	11
51,353	1,836,158	1,102,066		2,938,224	12
1,239	57,647	26,595		84,242	13
4,110	200,999	88,018		289,017	14
1,752,381	53,790,805	39,743,707	0	93,534,512	
7,428,921	88,578,645	118,309,795	2,884,877	209,773,317	
9,181,302	142,369,450	158,053,502	2,884,877	303,307,829	

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)		
1,751	84,731	37,523		122,254	1
7,941	378,197	170,733		548,930	2
838	41,151	18,024		59,175	3
8,958	456,599	191,840		648,439	4
871,845	8,754,754	20,152,142		28,906,896	5
-2,484			-151,064	-151,064	6
157,100	87,168	4,264,584		4,351,752	7
329,207	11,330,033	7,547,935		18,877,968	8
			-9,784	-9,784	9
888,165	38,944,725	17,093,213		56,037,938	10
			-1,881	-1,881	11
53,882	6,425,000	1,096,258		7,521,258	12
832,398	31,791,719	19,070,916		50,862,635	13
			-24,846	-24,846	14
1,752,381	53,790,805	39,743,707	0	93,534,512	
7,428,921	88,578,645	118,309,795	2,884,877	209,773,317	
9,181,302	142,369,450	158,053,502	2,884,877	303,307,829	

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)		
5,141,752		69,245,332	2,124,165	71,369,497	1
29,318			948,287	948,287	2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
1,752,381	53,790,805	39,743,707	0	93,534,512	
7,428,921	88,578,645	118,309,795	2,884,877	209,773,317	
9,181,302	142,369,450	158,053,502	2,884,877	303,307,829	

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 7 Column: i

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 310 Line No.: 8 Column: a

Formerly Kaw Valley REC

Schedule Page: 310.1 Line No.: 5 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 6 Column: j

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 310.1 Line No.: 7 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 8 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 9 Column: j

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 310.1 Line No.: 10 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 11 Column: j

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 310.1 Line No.: 12 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 13 Column: g

MW related to demand represents amounts specified in individual contracts, cols D-F.

Schedule Page: 310.1 Line No.: 14 Column: j

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 310.2 Line No.: 1 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: 310.2 Line No.: 1 Column: g

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

Schedule Page: 310.2 Line No.: 2 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: 310.2 Line No.: 2 Column: j

Adjustment to actualize 2016 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	3,512,865	3,412,342
5	(501) Fuel	177,173,465	142,401,080
6	(502) Steam Expenses	9,955,421	11,668,408
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	1,893,745	2,326,106
10	(506) Miscellaneous Steam Power Expenses	7,661,835	6,704,360
11	(507) Rents	9,748,885	9,748,970
12	(509) Allowances	157,970	409,837
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	210,104,186	176,671,103
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	5,454,476	4,994,717
16	(511) Maintenance of Structures	2,685,031	3,346,933
17	(512) Maintenance of Boiler Plant	19,131,302	21,653,874
18	(513) Maintenance of Electric Plant	5,094,178	6,474,816
19	(514) Maintenance of Miscellaneous Steam Plant	4,631,292	4,881,376
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	36,996,279	41,351,716
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	247,100,465	218,022,819
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
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)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,246,213	845,087
63	(547) Fuel	23,560,070	23,859,467
64	(548) Generation Expenses	204,194	186,985
65	(549) Miscellaneous Other Power Generation Expenses	3,948,553	2,169,952
66	(550) Rents	3,200,629	623,785
67	TOTAL Operation (Enter Total of lines 62 thru 66)	32,159,659	27,685,276
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	170,230	180,731
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant	10,655,657	8,152,697
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,994,027	2,100,301
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	12,819,914	10,433,729
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	44,979,573	38,119,005
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	167,756,933	155,038,178
77	(556) System Control and Load Dispatching	15,613,986	15,329,155
78	(557) Other Expenses	2,708,163	712,083
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	186,079,082	171,079,416
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	478,159,120	427,221,240
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	639,276	653,442
84			
85	(561.1) Load Dispatch-Reliability	1,072,633	1,151,525
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	415,418	399,642
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	73,726	-133,302
89	(561.5) Reliability, Planning and Standards Development	183,543	345,178
90	(561.6) Transmission Service Studies	37,100	79,151
91	(561.7) Generation Interconnection Studies	4,057	4,893
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	188,688	396,884
94	(563) Overhead Lines Expenses	273,314	494,150
95	(564) Underground Lines Expenses	236,660	258,309
96	(565) Transmission of Electricity by Others	-2,706	2,098,503
97	(566) Miscellaneous Transmission Expenses	124,397,193	116,879,054
98	(567) Rents	10,000	10,000
99	TOTAL Operation (Enter Total of lines 83 thru 98)	127,528,902	122,637,429
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	765,749	670,247
102	(569) Maintenance of Structures		2,472
103	(569.1) Maintenance of Computer Hardware	198,333	189,885
104	(569.2) Maintenance of Computer Software	124,176	118,028
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	2,137,743	2,324,911
108	(571) Maintenance of Overhead Lines	2,392,741	4,640,360
109	(572) Maintenance of Underground Lines	236,649	271,961
110	(573) Maintenance of Miscellaneous Transmission Plant	215	1,098
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,855,606	8,218,962
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	133,384,508	130,856,391

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	1,568,974	1,970,281
135	(581) Load Dispatching	1,229,677	1,154,436
136	(582) Station Expenses	-77,967	443,502
137	(583) Overhead Line Expenses	1,358,876	4,170,654
138	(584) Underground Line Expenses	1,422,729	1,658,333
139	(585) Street Lighting and Signal System Expenses	117,759	189,564
140	(586) Meter Expenses	3,259,319	3,591,022
141	(587) Customer Installations Expenses	24,390	12,207
142	(588) Miscellaneous Expenses	4,521,080	3,398,430
143	(589) Rents	130,178	143,309
144	TOTAL Operation (Enter Total of lines 134 thru 143)	13,555,015	16,731,738
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	636,112	637,875
147	(591) Maintenance of Structures	1,756	
148	(592) Maintenance of Station Equipment	3,091,972	2,606,829
149	(593) Maintenance of Overhead Lines	19,553,077	20,174,876
150	(594) Maintenance of Underground Lines	1,379,368	1,475,598
151	(595) Maintenance of Line Transformers	935,013	267,460
152	(596) Maintenance of Street Lighting and Signal Systems	243,569	364,204
153	(597) Maintenance of Meters	1,653,213	1,554,892
154	(598) Maintenance of Miscellaneous Distribution Plant	1,489,380	1,351,505
155	TOTAL Maintenance (Total of lines 146 thru 154)	28,983,460	28,433,239
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	42,538,475	45,164,977
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,811,114	1,536,814
160	(902) Meter Reading Expenses	2,373,966	3,160,850
161	(903) Customer Records and Collection Expenses	7,637,760	7,816,940
162	(904) Uncollectible Accounts	5,216,789	5,338,907
163	(905) Miscellaneous Customer Accounts Expenses		565
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	17,039,629	17,854,076

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	73,183	107,259
168	(908) Customer Assistance Expenses	1,830,692	1,783,080
169	(909) Informational and Instructional Expenses	37,160	44,031
170	(910) Miscellaneous Customer Service and Informational Expenses	759	324
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	1,941,794	1,934,694
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		26
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)		26
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	24,793,265	27,468,081
182	(921) Office Supplies and Expenses	6,407,483	6,637,492
183	(Less) (922) Administrative Expenses Transferred-Credit	1,225,998	935,870
184	(923) Outside Services Employed	14,797,153	15,970,581
185	(924) Property Insurance	5,893,625	5,994,062
186	(925) Injuries and Damages	4,399,135	4,304,619
187	(926) Employee Pensions and Benefits	27,900,859	28,227,277
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,883,481	1,872,602
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,766,898	2,032,071
192	(930.2) Miscellaneous General Expenses	2,959,811	4,666,438
193	(931) Rents	1,734,234	1,734,318
194	TOTAL Operation (Enter Total of lines 181 thru 193)	91,309,946	97,971,671
195	Maintenance		
196	(935) Maintenance of General Plant	8,941,712	9,248,758
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	100,251,658	107,220,429
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	773,315,184	730,251,833

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 320 Line No.: 88 Column: c

This balance is negative due to credits received from SPP for Network and point to point transmission in excess of charges incurred.

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

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

Schedule Page: 320 Line No.: 136 Column: b

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

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Board of Public Utilities-McPherson	LF	127			
2	BPU (Tooley Creek)	AD	(1)			
3	Cedar Bluff	LU	(1)			
4	City of Chanute, KS	LU	(1)			
5	City of Erie, KS	LU	(1)			
6	Empire District Electric	OS	(1)			
7	Flat Ridge Wind (BP Alt Energy)	LU	(1)			
8	Frontier Oil	AD	(1)			
9	Ironwood Wind	LU	(1)			
10	Kay Wind	LU	(1)			
11	Kansas Electric Power Cooperative	OS	301			
12	Kingman II	LU	(1)			
13	Meridian Way Wind (Cloud County Wind)	OS	(1)			
14	Ninnescah Wind	LU	(1)			
	Total					

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	PJM Interconnection, LLC	OS	(1)			
2	Post Rock Wind	LU	(1)			
3	Rolling Meadows	OS	(1)			
4	SoCore Energy	OS	(1)			
5	Southwest Power Pool	OS	(1)			
6	Southwest Power Pool	AD	(1)			
7	Westar Generating	OS	(1)			
8	Wichita Veterans Admin. Hospital	OS	(1)			
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)	
8,161			2,878,413	775,908	-3,300	3,651,021	1
90					1,547	1,547	2
812,798				15,902,627		15,902,627	3
			480,000			480,000	4
116			888,000	19,059		907,059	5
94,157				34,108		34,108	6
161,933				6,550,190		6,550,190	7
1,551					83,038	83,038	8
633,976				18,385,304		18,385,304	9
694,132				15,881,740		15,881,740	10
154				22,638		22,638	11
434,868				7,702,467		7,702,467	12
277,625				12,631,938		12,631,938	13
906,017				17,373,132		17,373,132	14
6,407,927			22,493,486	160,490,830	-15,227,383	167,756,933	

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)	
					-1,517	-1,517	1
780,038				26,911,311		26,911,311	2
47,796				3,154,551		3,154,551	3
1,127				66,955		66,955	4
565,497				12,364,203	-15,958,680	-3,594,477	5
4,176					651,529	651,529	6
983,635			18,247,073	22,713,163		40,960,236	7
80				1,536		1,536	8
							9
							10
							11
							12
							13
							14
6,407,927			22,493,486	160,490,830	-15,227,383	167,756,933	

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: I
Adjustment to actualize 2016 Energy Charges.

Schedule Page: 326 Line No.: 2 Column: c
(1) 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: I
Adjustment to actualize 2016 Energy Charges.

Schedule Page: 326 Line No.: 8 Column: I
Adjustment to actualize 2016 Energy Charges.

Schedule Page: 326.1 Line No.: 1 Column: I
Adjustment to actualize 2016 Energy Charges.

Schedule Page: 326.1 Line No.: 5 Column: I
Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.

Schedule Page: 326.1 Line No.: 6 Column: I
Amounts shown on ISO / RTO settlement statement. See page 397 for breakdown of charges.

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Southwest Power Pool	Various Generators	Various Load Entities	FNS
2	Southwest Power Pool	Various Generators	Various Load Entities	FNO
3	Southwest Power Pool	Various Generators	Various Load Entities	
4	Southwest Power Pool	Various Generators	Various Load Entities	NF
5	Enel North America, Inc.	N/A	N/A	OS
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		100,930	100,930	5
	N/A	N/A		193,930	193,930	6
	N/A	N/A		477,468	477,468	7
	N/A	N/A		200,484	200,484	8
	N/A	N/A		267,691	267,691	9
329	Various WE Interconn	Various WE Interconn		188,356	188,356	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	1,428,859	1,428,859	

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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.
90,194,154			90,194,154	1
43,628,835	536,017		44,164,852	2
6,544,491		931,120	7,475,611	3
516,408			516,408	4
		9,084	9,084	5
		17,454	17,454	6
		42,972	42,972	7
		14,541	14,541	8
		27,595	27,595	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
140,883,888	536,017	1,042,766	142,462,671	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Westar Energy, Inc.			
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

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

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 Service 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 Service 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

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 328 Line No.: 8 Column: h

Adjustment to actualize 2016 Energy Charges.

Schedule Page: 328 Line No.: 8 Column: m

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

Agreement for SPP Market Meter Agent Service 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.

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

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

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

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Flint Hills	OS				15,589		15,589
2	Kaw Valley	OS				893		893
3	Southwest Power Pool					-19,188		-19,188
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL					-2,706		-2,706

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

Schedule Page: 332 Line No.: 3 Column: b

Statistical Classification: LFP, SFP, & NF

Schedule Page: 332 Line No.: 3 Column: f

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

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	-100,329
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	268,573
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6		
7	Directors' Fees and Expenses	1,199,936
8		
9	Cost of Environmental Reserve	469,785
10		
11	Energy Efficiency Program	425,699
12		
13	Employee Relocation Program	231,983
14		
15	Sponsorship	178,511
16		
17	Bank Fees	172,833
18		
19	Advertising Expense	46,073
20		
21	Scholarships	16,982
22		
23	Other Miscellaneous Expense	113,120
24		
25	Discounts Earned	-55,793
26		
27	A&G Expense Billed to Affiliates	-7,562
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	2,959,811

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 335 Line No.: 1 Column: b

This account is negative due to an adjustment made for prior years.

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				20,201,709	20,201,709
2	Steam Production Plant	62,489,263				62,489,263
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	46,430,362				46,430,362
7	Transmission Plant	32,969,604				32,969,604
8	Distribution Plant	27,091,580				27,091,580
9	Regional Transmission and Market Operation					
10	General Plant	7,808,260		667,610		8,475,870
11	Common Plant-Electric					
12	TOTAL	176,789,069		667,610	20,201,709	197,658,388

B. Basis for Amortization Charges

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Steam- Jeffrey EC #1						
14	311	45,679	55.93	-2.40	1.31	200-SC	28.32
15	312	105,481	46.98	-3.10	1.77	200-SC	28.35
16	312.1	266,459	34.67	-3.00	2.77	200-SC	28.39
17	314	52,977	41.89	-1.50	2.08	200-SC	28.37
18	315	30,546	41.31	-0.80	2.12	200-SC	28.37
19	316	4,878	40.61	-0.80	2.17	200-SC	28.37
20							
21	Production						
22	Steam- Jeffrey EC #2						
23	311	27,218	55.00	-2.30	1.35	200-SC	28.33
24	312	92,682	45.31	-3.10	1.87	200-SC	28.36
25	312.1	156,503	37.37	-3.00	2.50	200-SC	28.38
26	314	53,688	44.79	-1.50	1.88	200-SC	28.36
27	315	21,913	40.31	-0.80	2.26	200-SC	28.37
28	316	5,670	35.92	-0.70	2.59	200-SC	28.39
29							
30	Production						
31	Steam- Jeffrey EC #3						
32	311	46,478	52.50	-2.30	1.46	200-SC	28.34
33	312	133,976	45.57	-3.10	1.85	200-SC	28.36
34	312.1	173,842	34.75	-3.00	2.76	200-SC	28.39
35	314	75,099	41.62	-1.50	2.10	200-SC	28.37
36	315	27,771	37.98	-0.70	2.40	200-SC	28.38
37	316	2,820	33.96	-0.70	2.80	200-SC	28.40
38							
39	Production						
40	Steam- Jeffrey Common						
41	311	100,102	43.06	-2.30	2.02	200-SC	28.37
42	312	81,036	44.28	-3.10	1.94	200-SC	28.36
43	312.1	99,232	30.71	-2.90	3.27	200-SC	28.41
44	312.2	413	38.38	-0.40	2.35	200-SC	28.38
45	314	8,229	33.66	-1.50	2.85	200-SC	28.40
46	315	14,706	33.73	-0.70	2.87	200-SC	28.40
47	316	14,937	37.02	-0.70	2.48	200-SC	28.39
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Steam- Tecumseh EC #7						
14	311	3,068	45.06	-0.90	1.42	200-SC	11.32
15	312	20,163	21.80	-1.20	4.11	200-SC	11.33
16	312.1	13,585	15.39	-1.10	6.27	200-SC	11.33
17	314	18,118	26.95	-0.60	3.41	200-SC	11.33
18	315	13,724	17.94	-0.30	5.35	200-SC	11.33
19	316	554	24.92	-0.30	3.43	200-SC	11.33
20							
21	Production						
22	Steam- Tecumseh EC #8						
23	311	39	30.06	-0.90	2.68	200-SC	11.33
24	312	361	25.03	-1.20	3.44	200-SC	11.33
25	312.1		31.05	-1.20	2.56	200-SC	11.33
26	314	1,011	28.62	-0.60	2.94	200-SC	11.33
27	315		20.04	-0.30	5.22	200-SC	11.33
28	316	2	16.72	-0.30	5.65	200-SC	11.33
29							
30	Production						
31	Steam-						
32	Tecumseh Common						
33	311	14,491	20.41	-0.90	4.46	200-SC	11.33
34	312	13,055	21.41	-1.10	4.21	200-SC	11.33
35	312.1	6,504	19.89	-1.10	4.61	200-SC	11.33
36	312.2	5,116	20.60	-0.10	4.37	200-SC	11.33
37	314	655	18.08	-0.60	5.16	200-SC	11.33
38	315	5,649	20.97	-0.30	4.29	200-SC	11.33
39	316	4,554	23.51	-0.30	3.72	200-SC	11.33
40							
41	Production						
42	Steam- Lawrence EC #2						
43	311		19.06	-30.00		SQ	1.00
44							
45							
46							
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Steam- Lawrence EC #3						
14	311		40.43	-0.90	1.36	200-SC	11.32
15	312		16.34	-1.10	5.70	200-SC	11.33
16	312.1	7	15.06	-1.10	6.29	200-SC	11.33
17	314	16	16.42	-0.60	5.81	200-SC	11.33
18	315		18.48	-0.30	4.84	200-SC	11.33
19	316		22.78	-0.30	3.62	200-SC	11.33
20							
21	Production						
22	Steam- Lawrence EC #4						
23	311	23,418	40.15	-1.60	2.08	200-SC	19.94
24	312	42,655	29.71	-2.10	3.14	200-SC	19.96
25	312.1	101,918	26.20	-2.00	3.67	200-SC	19.97
26	314	18,948	29.46	-1.00	3.28	200-SC	19.96
27	315	20,950	25.05	-0.50	4.07	200-SC	19.97
28	316	1,972	33.40	-0.50	2.65	200-SC	19.96
29							
30	Production						
31	Steam-Lawrence EC #5						
32	311	28,378	40.37	-1.60	2.06	200-SC	19.94
33	312	54,109	34.43	-2.10	2.58	200-SC	19.95
34	312.1	123,104	27.82	-2.00	3.40	200-SC	19.96
35	314	62,177	28.33	-1.00	3.34	200-SC	19.96
36	315	23,488	29.98	-0.50	3.12	200-SC	19.96
37	316	3,653	36.69	-0.50	2.33	200-SC	19.95
38							
39	Production						
40	Steam-Lawrence Common						
41	311	41,902	26.77	-1.50	3.56	200-SC	19.97
42	312	19,574	27.70	-2.00	3.43	200-SC	19.96
43	312.1	44,676	26.07	-2.00	3.70	200-SC	19.97
44	312.2	11,550	29.14	-0.30	3.16	200-SC	19.96
45	314	1,595	22.81	-1.00	4.32	200-SC	19.97
46	315	3,004	31.28	-0.50	2.89	200-SC	19.96
47	316	5,642	28.65	-0.50	3.21	200-SC	19.96
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Steam- Hutchinson EC						
14	311	66	31.19	-0.80	3.16	200-SC	10.35
15	312	368	21.70	-1.10	4.60	200-SC	10.36
16	312.1		14.68	-1.00	6.85	200-SC	10.36
17	314		26.02	-0.50	3.80	200-SC	10.36
18	315	517	31.04	-0.30	3.23	200-SC	10.35
19	316	149	17.60	-0.30	5.65	200-SC	10.36
20							
21	Production						
22	Gas Turbines-						
23	Gordan Evans #1						
24	341	1,577	37.19	-0.80	2.32	200-SC	29.31
25	342	531	34.42	-0.80	2.65	200-SC	29.32
26	344	24,040	37.19	-0.80	2.32	200-SC	29.31
27	345	5,015	34.42	-0.80	2.65	200-SC	29.32
28	346	61					
29							
30	Production						
31	Gas Turbines-						
32	Gordan Evans #2						
33	341	1,577	37.19	-0.80	2.32	200-SC	29.31
34	342	614	36.23	-0.80	2.43	200-SC	29.32
35	344	24,201	37.15	-0.80	2.32	200-SC	29.31
36	345	4,963	37.19	-0.80	2.32	200-SC	29.31
37	346	10					
38							
39	Production						
40	Gas Turbines-						
41	Gordan Evans #3						
42	341	2,852	37.19	-0.80	2.32	200-SC	29.31
43	342	875	37.19	-0.80	2.32	200-SC	29.31
44	344	39,860	37.19	-0.80	2.32	200-SC	29.31
45	345	12,510	37.19	-0.80	2.32	200-SC	29.31
46	346	10					
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Production						
14	Gas Turbines-						
15	Gordan Evans Common						
16	341	5,327	37.20	-0.80	2.32	200-SC	29.31
17	342	2,971	37.19	-0.80	2.32	200-SC	29.31
18	344	1,074	36.73	-0.80	2.37	200-SC	29.31
19	345	183	36.67	-0.80	2.38	200-SC	29.31
20	346	208	36.43	-0.80	2.40	200-SC	29.31
21							
22	Production						
23	Gas Turbines-						
24	Emporia EC #1						
25	341	262	31.65	-0.80	3.14	200-SC	29.33
26	342	834	31.65	-0.80	3.14	200-SC	29.33
27	344	23,568	31.65	-0.80	3.14	200-SC	29.33
28	345	4,896	31.65	-0.80	3.14	200-SC	29.33
29	346	121	31.65	-0.80	3.14	200-SC	29.33
30							
31	Production						
32	Gas Turbines-						
33	Emporia EC #2						
34	341	262	31.65	-0.80	3.14	200-SC	29.33
35	342	616	31.65	-0.80	3.14	200-SC	29.33
36	344	23,499	31.65	-0.80	3.14	200-SC	29.33
37	345	1,474	31.65	-0.80	3.14	200-SC	29.33
38	346	118	31.65	-0.80	3.14	200-SC	29.33
39							
40	Production						
41	Gas Turbines-						
42	Emporia EC #3						
43	341	262	31.65	-0.80	3.14	200-SC	29.33
44	342	618	31.65	-0.80	3.14	200-SC	29.33
45	344	23,596	31.65	-0.80	3.14	200-SC	29.33
46	345	4,632	31.65	-0.80	3.14	200-SC	29.33
47	346	154	31.65	-0.80	3.14	200-SC	29.33
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Production						
14	Gas Turbines-						
15	Emporia EC #4						
16	341	262	31.65	-0.80	3.14	200-SC	29.33
17	342	619	31.65	-0.80	3.14	200-SC	29.33
18	344	23,899	31.65	-0.80	3.14	200-SC	29.33
19	345	1,233	31.65	-0.80	3.14	200-SC	29.33
20	346	154	31.65	-0.80	3.14	200-SC	29.33
21							
22	Production						
23	Gas Turbines-						
24	Emporia EC #5						
25	341	450	31.65	-0.80	3.14	200-SC	29.33
26	342	1,012	31.65	-0.80	3.14	200-SC	29.33
27	344	48,142	31.65	-0.80	3.14	200-SC	29.33
28	345	8,535	31.65	-0.80	3.14	200-SC	29.33
29	346	621	31.65	-0.80	3.14	200-SC	29.33
30							
31	Production						
32	Gas Turbines-						
33	Emporia EC #6						
34	341	486	30.72	-0.80	3.25	200-SC	29.33
35	342	1,114	30.72	-0.80	3.25	200-SC	29.33
36	344	40,290	30.72	-0.80	3.25	200-SC	29.33
37	345	7,367	30.72	-0.80	3.25	200-SC	29.33
38	346	146	30.72	-0.80	3.25	200-SC	29.33
39							
40	Production						
41	Gas Turbines-						
42	Emporia EC #7						
43	341	488	30.72	-0.80	3.25	200-SC	29.33
44	342	1,118	30.72	-0.80	3.25	200-SC	29.33
45	344	40,101	30.72	-0.80	3.25	200-SC	29.33
46	345	7,451	30.72	-0.80	3.25	200-SC	29.33
47	346	147	30.72	-0.80	3.25	200-SC	29.33
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Production						
14	Gas Turbines-						
15	Emporia Common						
16	341	16,760	31.65	-0.80	3.14	200-SC	29.33
17	342	231	31.65	-0.80	3.14	200-SC	29.33
18	344	7,501	31.65	-0.80	3.14	200-SC	29.33
19	345	6,880	31.65	-0.80	3.14	200-SC	29.33
20	346	7,244	29.80	-0.80	3.37	200-SC	29.34
21							
22	Production						
23	Gas Turbines-						
24	Hutchinson EC #1						
25	341	14	33.08	-0.30	0.90	200-SC	10.35
26	342	176	42.76	-0.30	-0.01	200-SC	10.35
27	344	7,397	31.63	-0.30	1.08	200-SC	10.35
28	345	406	41.14	-0.30	0.11	200-SC	10.35
29	346	82	45.65	-0.30	-0.21	200-SC	10.35
30							
31	Production						
32	Gas Turbines-						
33	Hutchinson EC #2						
34	341	22	31.63	-0.30	1.08	200-SC	10.35
35	342	160	42.76	-0.30	-0.01	200-SC	10.35
36	344	6,866	29.47	-0.30	1.39	200-SC	10.36
37	345	384	41.39	-0.30	0.09	200-SC	10.35
38	346	26	45.65	-0.30	-0.21	200-SC	10.35
39							
40	Production						
41	Gas Turbines-						
42	Hutchinson EC #3						
43	341	19	31.63	-0.30	1.08	200-SC	10.35
44	342	373	23.92	-0.30	2.43	200-SC	10.36
45	344	10,677	31.49	-0.30	1.10	200-SC	10.35
46	345	615	15.16	-0.30	5.62	200-SC	10.36
47	346	26	45.65	-0.30	-0.21	200-SC	10.35
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Production						
14	Gas Turbines-						
15	Hutchinson EC #4						
16	341	604	39.58	-0.10	-3.84	200-SC	4.47
17	342	40	39.58	-0.10	-3.84	200-SC	4.47
18	344	7,903	31.01	-0.10	-2.92	200-SC	4.47
19	345	422	34.21	-0.10	-3.32	200-SC	4.47
20	346	2	37.73	-0.10	-3.68	200-SC	4.47
21							
22	Production						
23	Gas Turbines						
24	Hutchinson EC Common						
25	341	5,793					
26	342	123					
27	344	49					
28	345	935					
29	346	903					
30							
31	Production						
32	Wind Turbines						
33	Central Plains						
34	341	9,181	19.50	-0.50	5.09	200-SC	18.07
35	344	153,693	19.50	-0.50	5.09	200-SC	18.07
36	345	17,304	19.50	-0.50	5.09	200-SC	18.07
37	346	835	19.50	-0.50	5.09	200-SC	18.07
38							
39	Production						
40	Wind Turbines						
41	Flat Ridge						
42	341	4,907	18.55	-0.40	5.35	200-SC	17.12
43	344	80,586	18.55	-0.40	5.35	200-SC	17.12
44	345	15,055	18.69	-0.40	5.30	200-SC	17.12
45	346	593	18.55	-0.40	5.35	200-SC	17.12
46							
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14	Production						
15	Wind Turbines						
16	Western Plains						
17	341	6,159			5.25		
18	344	169,594			4.94		
19	345	23,849			4.90		
20	346	920			5.00		
21							
22	Production						
23	Gas Turbines-						
24	Spring Creek #1						
25	341	1,650	24.24	-0.50	1.62	200-SC	19.97
26	342	341	24.24	-0.50	1.62	200-SC	19.97
27	344	22,884	24.24	-0.50	1.62	200-SC	19.97
28	345	2,298	24.24	-0.50	1.62	200-SC	19.97
29							
30	Production						
31	Gas Turbines-						
32	Spring Creek #2						
33	341	1,650	24.24	-0.50	1.62	200-SC	19.97
34	342	341	24.24	-0.50	1.62	200-SC	19.97
35	344	22,884	24.24	-0.50	1.62	200-SC	19.97
36	345	2,138	24.24	-0.50	1.62	200-SC	19.97
37							
38	Production						
39	Gas Turbines-						
40	Spring Creek #3						
41	341	1,650	24.24	-0.50	1.62	200-SC	19.97
42	342	341	24.24	-0.50	1.62	200-SC	19.97
43	344	23,394	24.24	-0.50	1.62	200-SC	19.97
44	345	4,119	24.24	-0.50	1.62	200-SC	19.97
45							
46							
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	Gas Turbines-						
14	Spring Creek #4						
15	341	1,650	24.24	-0.50	1.62	200-SC	19.97
16	342	341	24.24	-0.50	1.62	200-SC	19.97
17	344	22,884	24.24	-0.50	1.62	200-SC	19.97
18	345	2,219	24.24	-0.50	1.62	200-SC	19.97
19							
20	Production						
21	Gas Turbines-						
22	Spring Creek Common						
23	341	16	22.35	-0.50	2.97	200-SC	19.97
24	342	60	22.35	-0.50	2.97	200-SC	19.97
25	344	154	21.40	-0.50	3.74	200-SC	19.97
26	345	344					
27	346	1,178	24.24	-0.50	1.62	200-SC	19.97
28							
29	SUBTOTAL	3,471,671					
30							
31	TRANSMISSION						
32	352	47,280	55.00	-10.00	2.68	S2	37.30
33	352.6	3,978	55.00	-10.00	6.67	S2	15.00
34	353	419,865	50.00	-10.00	1.54	R2.5	64.90
35	353.6	23,388	50.00	-10.00	6.67	R2.5	15.00
36	354	2,652	60.00	-30.00	3.51	R3	28.50
37	355	407,873	42.00	-25.00	3.19	S0	31.30
38	355.6	74,807	42.00	-25.00	6.67	S0	15.00
39	356	193,007	50.00	-15.00	2.05	R1.5	48.80
40	356.6	18,244	50.00	-15.00	6.67	R1.5	15.00
41	357	1,905	55.00		1.50	R3	66.70
42	358	8,762	40.00		2.10	R3	47.60
43							
44	SUBTOTAL	1,201,761					
45							
46							
47							
48							
49							
50							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14	DISTRIBUTION						
15	361	21,605	55.10	-20.00	1.66	R2.5	42.72
16	362	195,882	60.36	-15.00	1.47	S0.5	46.95
17	364	273,110	50.90	-30.00	2.01	R0.5	40.76
18	365	185,079	60.70	-40.00	1.78	R0.5	50.96
19	366.1	4,020	60.36	-50.00	1.46	R3	35.92
20	366.2	41,589	60.01	-50.00	1.74	R3	48.99
21	367.1	5,772	50.87	-30.00	1.97	L1	38.50
22	367.2	127,208	50.00	-30.00	2.12	L1	42.72
23	368	138,661	45.49	-10.00	1.73	S0	31.40
24	368.1	95,438	50.35		1.62	L1.5	39.42
25	368.2	9,358	47.40	-10.00	1.58	S0	31.32
26	369.1	27,540	51.82	-25.00	1.75	R1	35.70
27	369.2	182	52.25	-25.00	1.60	R1	33.53
28	369.3	49,594	50.78	-25.00	1.94	R1	41.14
29	370	30,595	34.39	-5.00	2.37	SC	25.52
30	370.1	63,371			4.00		
31	372	17,124	25.39	-40.00	4.54	SC	19.28
32	373	43,519	29.35	-30.00	3.60	SC	22.13
33							
34	SUBTOTAL	1,329,647					
35							
36	GENERAL PLANT						
37	390	73,722	40.62	-5.00	1.84	L0	34.48
38	391	12,973	25.00		4.00	SQ	16.98
39	391.1	34,926	5.00		6.84	SQ	2.52
40	392	10,527	9.96		4.64	O4	7.49
41	393	2,256	25.00		4.00	SQ	19.48
42	394	17,126	25.00		3.92	SQ	15.94
43	395	182	25.00		4.00	SQ	17.80
44	396	5,687	15.17	5.00	1.44	SC	10.35
45	397	43,513	15.00		5.78	SQ	5.98
46	398	1,651	15.00		5.98	SQ	7.83
47							
48	SUBTOTAL	202,563					
49							
50	TOTAL	6,205,642					

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/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.: 16 Column: a

Pollution Control Equipment

Schedule Page: 336.1 Line No.: 25 Column: a

Pollution Control Equipment

Schedule Page: 336.1 Line No.: 35 Column: a

Pollution Control Equipment

Schedule Page: 336.1 Line No.: 36 Column: a

Railcars

Schedule Page: 336.2 Line No.: 16 Column: a

Pollution Control Equipment

Schedule Page: 336.2 Line No.: 25 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: 336.2 Line No.: 44 Column: a

Railcars

Schedule Page: 336.3 Line No.: 16 Column: a

Pollution Control Equipment

Schedule Page: 336.3 Line No.: 28 Column: e

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.3 Line No.: 37 Column: e

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.3 Line No.: 46 Column: e

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.7 Line No.: 25 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.7 Line No.: 26 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.7 Line No.: 27 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.7 Line No.: 28 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.7 Line No.: 29 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.8 Line No.: 17 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.8 Line No.: 18 Column: a

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.8 Line No.: 19 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.8 Line No.: 20 Column: a

Applied rates and average remaining life will be updated in our next depreciation study.

Schedule Page: 336.9 Line No.: 33 Column: a

Transmission Property Incentive - 15 Years

Schedule Page: 336.9 Line No.: 35 Column: a

Transmission Property Incentive - 15 Years

Schedule Page: 336.9 Line No.: 38 Column: a

Transmission Property Incentive - 15 Years

Schedule Page: 336.9 Line No.: 40 Column: a

Transmission Property Incentive - 15 Years

Schedule Page: 336.10 Line No.: 19 Column: a

Underground Conduit - Network

Schedule Page: 336.10 Line No.: 20 Column: a

Underground Conduit- Residential & Other

Schedule Page: 336.10 Line No.: 21 Column: a

Underground Conductors & Devices

Schedule Page: 336.10 Line No.: 22 Column: a

Underground Cond & Dev - Residential & Other

Schedule Page: 336.10 Line No.: 24 Column: a

Line Transformers - Underground

Schedule Page: 336.10 Line No.: 25 Column: a

Line Capacitors - Inst.

Schedule Page: 336.10 Line No.: 26 Column: a

Services - Overhead

Schedule Page: 336.10 Line No.: 27 Column: a

Services - Underground - Network

Schedule Page: 336.10 Line No.: 28 Column: a

Services - Underground - Residential & Other

Schedule Page: 336.10 Line No.: 30 Column: a

AMI Meters

Schedule Page: 336.10 Line No.: 39 Column: a

Computers and Other Electronic Equipment

REGULATORY COMMISSION EXPENSES

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	KANSAS CORPORATION COMMISSION:				
2					
3	KCC Assessment Fees	1,231,280		1,231,280	
4					
5	CURB Assessment Fees	80,688		80,688	
6					
7	2015 KCC Rate Case		239,094	239,094	469,532
8	Docket 15-WSEE-115-RTS				
9	Amortization period (11/15-10/18)				
10					
11	Minor Items		46,481	46,481	
12					
13	FEDERAL ENERGY REGULATORY COMMISSION:				
14					
15	FERC General		206,643	206,643	
16					
17	SECURITIES EXCHANGE COMMISSION:				
18					
19	NYSE Listing Fee		79,295	79,295	
20					
21					
22					
23					
24					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
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41					
42					
43					
44					
45					
46	TOTAL	1,311,968	571,513	1,883,481	469,532

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	1,231,280					3
							4
Electric	928	80,688					5
							6
Electric	928	239,094		928	277,451	213,423	7
							8
							9
							10
Electric	928	46,481					11
							12
Electric							13
							14
Electric	928	206,643					15
							16
Electric							17
							18
Electric	928	79,295					19
							20
							21
							22
							23
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							45
		1,883,481			277,451	213,423	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		
2		
3		
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Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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
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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 Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	80,367,182	7,098,941	87,466,123
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	16,471,622	26,205,074	42,676,696
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	16,471,622	26,205,074	42,676,696
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,769,483	3,139,022	5,908,505
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,769,483	3,139,022	5,908,505
77	Other Accounts (Specify, provide details in footnote):			
78	163 Stores Expense Undistributed	1,941,412	-1,941,412	
79	184 Clearing Account	34,586,214	-34,586,214	
80	211 Other Paid in Capital	18,450,040		18,450,040
81	228 Accumulated Provision	1,263,198	125	1,263,323
82	253 Other Deferred Credits	351,264		351,264
83	426 Miscellaneous Income Deductions	5,223,673	70,660	5,294,333
84	438 Dividend Equivalends-RSUs	1,388,695		1,388,695
85	451 Temporary Services	26,860	13,729	40,589
86	154.2 Plan Materials and Operation Supplies-Energy Center	365	75	440
87	234 Labor Incurred for Affiliates	34,251		34,251
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	63,265,972	-36,443,037	26,822,935
96	TOTAL SALARIES AND WAGES	162,874,259		162,874,259

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	3,498,146	10,424,374	12,204,340	14,772,218
3	Net Sales (Account 447)	(17,546,495)	(26,859,162)	(56,688,114)	(70,188,925)
4	Transmission Rights	(1,392,146)	(7,791,499)	(10,599,027)	(14,584,226)
5	Ancillary Services	(186,689)	(152,705)	(413,886)	(1,068,134)
6	Other Items (list separately)				
7	DA GFA Carve Out Dist Daily	98,022	312,423	502,311	573,420
8	DA GFA Carve Out Dist Monthly	(1,717)	(5,250)	(8,094)	(10,138)
9	DA GFA Carve Out Dist Yearly			(117,979)	(117,979)
10	RT Contingency Reserve Deploy Fail Dist	(2,160)	(6,825)	(11,558)	(13,830)
11	RT Over-Collected Losses Dist	(494,134)	(1,750,896)	(4,334,403)	(5,470,691)
12	RT Regulation Non-Performance Dist	(3,001)	(5,259)	(5,792)	(8,984)
13	RT Reserve Sharing Group Dist	(2,003)	(3,136)	(6,016)	(6,463)
14	Revenue Neutrality Uplift Dist	260,517	1,213,937	2,887,812	3,923,128
15	RT Contingency Reserve Deploy Fail	2,049	2,075	8,026	18,463
16	RT Out-of-Merit	(92,683)	(130,036)	(201,840)	(552,011)
17	RT Regulation Deploy Adjustment	(28,267)	(50,688)	(108,421)	(143,620)
18	RT Regulation Non-Performance	7,350	23,774	53,502	65,496
19					
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43					
44					
45					
46	TOTAL	(15,883,211)	(24,778,873)	(56,839,139)	(72,812,276)

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	1,916	6	8	1,531	369				16
2	February	1,715	9	8	1,371	330				14
3	March	1,666	13	11	1,338	315				13
4	Total for Quarter 1				4,240	1,014				43
5	April	1,656	19	15	1,360	284				12
6	May	2,138	15	17	1,761	361				16
7	June	2,572	15	17	2,101	450				21
8	Total for Quarter 2				5,222	1,095				49
9	July	2,864	20	17	2,335	499				30
10	August	2,474	20	18	1,998	455				21
11	September	2,578	21	17	2,109	448				21
12	Total for Quarter 3				6,442	1,402				72
13	October	2,026	2	16	1,661	343				22
14	November	1,442	27	19	1,147	283				12
15	December	1,893	27	19	1,499	378				16
16	Total for Quarter 4				4,307	1,004				50
17	Total Year to Date/Year				20,211	4,515				214

Name of Respondent

Westar Energy, Inc.

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/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	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(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)	9,609,360
3	Steam	10,740,838	23	Requirements Sales for Resale (See instruction 4, page 311.)	1,752,381
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	7,428,921
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	14,454
7	Other	1,829,001	27	Total Energy Losses	172,650
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	18,977,766
9	Net Generation (Enter Total of lines 3 through 8)	12,569,839			
10	Purchases	6,407,927			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,428,859			
17	Delivered	1,428,859			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	18,977,766			

Name of Respondent Westar Energy, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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MONTHLY PEAKS AND OUTPUT

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

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,627,461	719,637	1,735	6	800
30	February	1,380,374	528,501	1,528	9	800
31	March	1,507,597	556,828	1,476	13	1100
32	April	1,191,563	299,254	1,487	19	1700
33	May	1,273,015	298,496	1,930	15	1800
34	June	1,837,761	743,542	2,361	15	1700
35	July	2,077,812	846,463	2,653	21	1700
36	August	1,733,045	755,259	2,290	20	1800
37	September	1,691,350	771,945	2,368	21	1700
38	October	1,505,972	569,790	1,827	2	1700
39	November	1,458,014	698,073	1,419	10	1000
40	December	1,693,802	641,133	1,723	27	1900
41	TOTAL	18,977,766	7,428,921			

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

We use the "top down" approach to calculating load, the Southwest Power Pool (SPP) uses a State Estimator for calculating transmission losses. To capture the full impact of losses, SPP State Estimator losses must be added to the number reported on FERC Form 1 pg. 401a line 27.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

Line No.	Item (a)	Plant Name: Tecumseh (b)	Plant Name: Gordon Evans CTF (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Gas Turbine			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	Full Outdoor			
3	Year Originally Constructed	1925	2000			
4	Year Last Unit was Installed	1962	2001			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	81.60	375.02			
6	Net Peak Demand on Plant - MW (60 minutes)	58	213			
7	Plant Hours Connected to Load	5672	852			
8	Net Continuous Plant Capability (Megawatts)	0	0			
9	When Not Limited by Condenser Water	61	292			
10	When Limited by Condenser Water	61	0			
11	Average Number of Employees	31	0			
12	Net Generation, Exclusive of Plant Use - KWh	289054000	120608000			
13	Cost of Plant: Land and Land Rights	614806	0			
14	Structures and Improvements	17632092	11328725			
15	Equipment Costs	102311898	117498127			
16	Asset Retirement Costs	9460874	0			
17	Total Cost	130019670	128826852			
18	Cost per KW of Installed Capacity (line 17/5) Including	1593.3783	343.5200			
19	Production Expenses: Oper, Supv, & Engr	920186	68209			
20	Fuel	5939151	7533371			
21	Coolants and Water (Nuclear Plants Only)	0	0			
22	Steam Expenses	1662708	0			
23	Steam From Other Sources	0	0			
24	Steam Transferred (Cr)	0	0			
25	Electric Expenses	167939	0			
26	Misc Steam (or Nuclear) Power Expenses	635170	19218			
27	Rents	0	0			
28	Allowances	4782	4894			
29	Maintenance Supervision and Engineering	232303	26301			
30	Maintenance of Structures	136518	0			
31	Maintenance of Boiler (or reactor) Plant	709037	0			
32	Maintenance of Electric Plant	341827	261710			
33	Maintenance of Misc Steam (or Nuclear) Plant	470664	84676			
34	Total Production Expenses	11220285	7998379			
35	Expenses per Net KWh	0.0388	0.0663			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Coal	Gas	Gas	Oil
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		Tons	MCF	MCF	Barrel
38	Quantity (Units) of Fuel Burned	0	185054	59619	0	1329768
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	17913128	1027961	0	1030309
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	34.126	4.932	0.000	5.624
41	Average Cost of Fuel per Unit Burned	0.000	35.308	4.932	0.000	5.624
42	Average Cost of Fuel Burned per Million BTU	0.000	1.971	4.798	0.000	5.458
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.026	0.000	0.000	0.062
44	Average BTU per KWh Net Generation	0.000	11680.000	0.000	0.000	11383.000

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

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

Line No.	Item (a)	Plant Name: <i>Western Plains</i> (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Wind	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Full Outdoor	
3	Year Originally Constructed	2017	
4	Year Last Unit was Installed	2017	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	280.60	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	161	0
7	Plant Hours Connected to Load	7697	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	5	0
12	Net Generation, Exclusive of Plant Use - KWh	987558000	0
13	Cost of Plant: Land and Land Rights	17072410	0
14	Structures and Improvements	12318379	0
15	Equipment Costs	388725064	0
16	Asset Retirement Costs	13471044	0
17	Total Cost	431586897	0
18	Cost per KW of Installed Capacity (line 17/5) Including	1538.0859	0
19	Production Expenses: Oper, Supv, & Engr	408985	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	2077143	0
27	Rents	2574861	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	3918202	0
33	Maintenance of Misc Steam (or Nuclear) Plant	334127	0
34	Total Production Expenses	9313318	0
35	Expenses per Net KWh	0.0094	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>Spring Creek</i> (d)	Plant Name: <i>Emporia CTF</i> (e)	Plant Name: <i>Central Plains</i> (f)	Line No.						
Gas Turbine	Gas Turbine	Wind	1						
Full Outdoor	Full Outdoor	Full Outdoor	2						
2001	2008	2009	3						
2001	2009	2009	4						
346.12	730.34	99.00	5						
270	503	21	6						
69	2242	7742	7						
0	0	0	8						
273	645	0	9						
0	0	0	10						
3	6	1	11						
9096000	284400000	274815000	12						
154413	1015637	15956	13						
6614041	19232833	9180729	14						
105649501	288344348	171832465	15						
0	0	3673536	16						
112417955	308592818	184702686	17						
324.7947	422.5331	1865.6837	18						
76790	124362	131459	19						
431552	15003967	0	20						
0	0	0	21						
0	0	0	22						
0	0	0	23						
0	0	0	24						
0	155561	0	25						
60352	259926	397375	26						
0	0	474056	27						
280	9747	0	28						
61384	61954	0	29						
0	0	0	30						
0	0	0	31						
182670	719849	2963642	32						
172758	707285	107848	33						
985786	17042651	4074380	34						
0.1084	0.0599	0.0148	35						
	Gas		Gas					36	
	MCF		MCF					37	
0	142700	0	0	3242609	0	0	0	0	38
0	1027000	0	0	1014358	0	0	0	0	39
0.000	3.020	0.000	0.000	4.621	0.000	0.000	0.000	0.000	40
0.000	3.020	0.000	0.000	4.621	0.000	0.000	0.000	0.000	41
0.000	2.941	0.000	0.000	4.556	0.000	0.000	0.000	0.000	42
0.000	0.047	0.000	0.000	0.053	0.000	0.000	0.000	0.000	43
0.000	16112.000	0.000	0.000	11565.000	0.000	0.000	0.000	0.000	44

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

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

Plant Name: Jeffrey (JEC) (d)			Plant Name: Flat Ridge (e)			Plant Name: Lawrence (f)			Line No.
	Steam- 72%				Wind			Steam	1
	Semi-outdoor				Full Outdoor			Conv & Outdoor Boilr	2
	1978				2009			1939	3
	1983				2009			1971	4
	1555.20				50.00			516.84	5
	1552				13			427	6
	8033				8032			7900	7
	0				0			0	8
	1568				0			478	9
	1568				0			478	10
	252				3			77	11
	7974111000				149633000			2477673000	12
	4087749				54316			1438269	13
	247005382				4958973			93657568	14
	1526374392				99814075			540704504	15
	11717571				4341603			21683032	16
	1789185094				109168967			657483373	17
	1150.4534				2183.3793			1272.1217	18
	1772713				243594			819966	19
	130861532				0			40373684	20
	0				0			0	21
	6335484				0			1957169	22
	0				0			0	23
	0				0			0	24
	1247207				4250			479446	25
	6453769				202334			1323231	26
	9748885				151713			0	27
	105373				0			32510	28
	3827149				0			1395024	29
	1730569				0			816495	30
	15455181				0			2962744	31
	3480470				2322776			1271465	32
	2730958				34795			1863523	33
	183749290				2959462			53295257	34
	0.0230				0.0198			0.0215	35
	Coal	Oil					Coal	Gas	36
	Tons	Barrel					Tons	MCF	37
0	5269957	26861	0	0	0	0	1553939	153285	38
0	16760686	5826929	0	0	0	0	17901037	1028502	39
0.000	29.160	75.090	0.000	0.000	0.000	0.000	30.015	4.497	40
0.000	28.477	70.724	0.000	0.000	0.000	0.000	30.578	4.497	41
0.000	1.699	12138.000	0.000	0.000	0.000	0.000	1.708	4.372	42
0.000	0.020	0.000	0.000	0.000	0.000	0.000	0.020	0.000	43
0.000	11096.000	0.000	0.000	0.000	0.000	0.000	11291.000	0.000	44

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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

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

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

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

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

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

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

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

Name of Respondent
Westar Energy, Inc.

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(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/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
			28
			29
			30
			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						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
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32						
33						
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36						
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39						
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41						
42						
43						
44						
45						
46						

Name of Respondent
Westar Energy, Inc.

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

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
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	345 kV LINES:							
2	01 Swissvale Sub	Lang Sub	345.00	345.00	HFW	38.07		1
3	01 Lang Sub	Wichita KPL-KGE Tie	345.00	345.00	HFW	34.17		1
4								
5	02 Swissvale Sub	Stillwell KPL-KCPL Tie	345.00	345.00	HFW	18.53		1
6								
7	03 Jeffrey EC	Hoyt Sub	345.00	345.00	HFW	24.29		1
8								
9	04 Morris Co Sub	Lang Sub	345.00	345.00	ST	1.06		1
10	04 Morris Co Sub	Str 220	345.00	345.00	HFW	27.67		1
11	04 Str 220	Emporia EC	345.00	345.00	HFW	0.04		1
12								
13	05 Jeffrey EC	Morris Co Sub	345.00	345.00	HFW	56.83		1
14								
15	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	HFW	33.07		1
16	06 Hoyt Sub	Stranger Ck Sub	345.00	345.00	SPS	3.53		1
17								
18	07 Jeffrey EC	Summit Sub	345.00	345.00	HFW	72.74		1
19	07 Jeffrey EC	Summit Sub	345.00	345.00	HFS	24.23		1
20								
21	08 Stranger Creek Sub	Iatan KPL-KCPL Tie	345.00	345.00	ST	1.86		2
22								
23	19N Reno Co	Str 4	345.00	345.00	SPS	0.03		1
24	19N Str 4	Summit Sub	345.00	345.00	HFS	53.23		1
25								
26	21 Emporia EC	Lang Sub	345.00	345.00	HFW	0.14		1
27	TOTAL 345kV LINES					389.49		17
28								
29	230 kV LINES:							
30	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	HFW	12.56		1
31	01 Tecumseh Hill Sub	Swissvale Sub	230.00	230.00	ST	2.44		1
32								
33	02 Swissvale Sub	Morris Co Sub	230.00	230.00	HFW	49.75		1
34								
35								
36					TOTAL	3,502.98	180.19	63

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	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	HFW	28.22		1
2	03 Morris Co Sub	McDowell Creek Sw Sta	230.00	230.00	3PW	0.36		1
3								
4	04 Morris Co Sub	West Emporia Sub	115.00	230.00	HFW	22.36		1
5	04 Morris Co Sub	West Emporia Sub	115.00	230.00	ST		0.87	1
6								
7	05 Morris Co Sub	Summit Sub	230.00	230.00	HFW	59.34		1
8	05 Str 175A	Str 175E	230.00	230.00	SPS	0.78		1
9								
10	06 Summit Sub	E McPherson/Circle	230.00	230.00	HFW	51.43		1
11								
12	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFS	4.39		1
13	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	SPW	0.15		1
14	07 Swissvale Sub	Lawrence Hill Sub	230.00	230.00	HFW	19.27		1
15								
16	08 Swissvale Sub	Auburn Rd Sub	230.00	230.00	HFW	17.21		1
17								
18	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	2.48		1
19	09 Lawrence Hill Sub	Midland Jct Sub	230.00	230.00	HFW	0.26		1
20								
21	10 Summit Sub	Str. 45	230.00	230.00	SPS	6.18	5.86	1
22	10 Str. 45	Salina KPL-MEI Tie	230.00	230.00	HFW	10.37		1
23								
24	12 Midland Jct Sub	Jarbalo Jct Sw Sta	115.00	230.00	HFW	16.13		1
25								
26	13 Jeffrey EC Sub	Auburn Rd Sub	230.00	230.00	HFW	29.88		1
27								
28	14 Jeffrey EC Sub	East Manhattan Sub	230.00	230.00	HFW	27.06		1
29								
30	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	2.91		1
31	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPW	1.35		1
32	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	HFW	2.92		1
33	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SPS	0.13		1
34	15 East Manhattan Sub	Manhattan KPL-SECI Tie	230.00	230.00	SHF	0.78		1
35	TOTAL 230kV LINES					368.71	6.73	26
36					TOTAL	3,502.98	180.19	63

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	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	ST	0.49		1
3	01 Tecumseh Hill Sub	Kelly Sub	161.00	161.00	HFW	52.36		1
4	01 Kelly Sub	Nebraska KPL-OPPD Tie	161.00	161.00	HFW	17.06		1
5								
6	02 Midland Jct Sub	Pentagon Sub	161.00	161.00	HFW			1
7	02 Pentagon Sub	Greenwood KPL-KCPL Tie	161.00	161.00	HFW	3.78		1
8								
9	03 Hook Jct	Kaw Jct	161.00	161.00	HFW	0.62		1
10	03 Hook Jct	Kaw Jct	161.00	161.00	HFW	0.31		1
11	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	HFW	0.88		1
12	03 Kaw Jct	Tecumseh Hill Sub	161.00	161.00	ST	0.33		1
13	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFW	16.87		1
14	03 Kaw Jct	Midland Jct Sub	161.00	161.00	HFW	1.25		1
15								
16	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFW			1
17	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW			1
18	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	HFW			1
19	04 Tecumseh Hill Sub	Williams Bros Pipeline	161.00	161.00	SPW	0.23		1
20	04 Williams Bros Pipeline	KPL Str. 902	161.00	161.00	SPW	3.93		1
21	KPL Str. 902	KPL Str. 848	161.00	161.00	HFW			1
22								
23	05 Stranger Creek Sub	KCPL-GMO Tie	161.00	161.00	HFW	9.94		1
24	05 Stranger Creek Sub	KCPL-GMO Tie	161.00	161.00	SPS	1.87		1
25								
26	06 Spring Hill Sub	Spring Hill KPL-KCPL Tie	161.00	161.00	SPW	0.62		1
27	TOTAL 161 kV LINES					110.54		20
28								
29	115 kV LINES		115.00			1,069.20	118.87	
30								
31	69 kV LINES		69.00			123.78	54.59	
32								
33	34.5 kV LINES		34.50	34.50		1,441.26		
34								
35								
36					TOTAL	3,502.98	180.19	63

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
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	133,148	6,914,685	7,047,833					2
795.0 ACSR								3
								4
795.0 ACSR	33,687	818,880	852,567					5
								6
795.0 ACSR	86,256	3,197,931	3,284,187					7
								8
795.0 ACSR	207,363	5,342,522	5,549,885					9
795.0 ACSR								10
795.0 ACSR								11
								12
795.0 ACSR	179,127	9,578,657	9,757,784					13
								14
795.0 ACSR	289,775	7,300,422	7,590,197					15
795.0 ACSR								16
								17
1192.5&1590 ACSR	718,641	36,776,116	37,494,757					18
1192.5 ACSR								19
								20
954.0 ACSR	25,808	1,060,183	1,085,991					21
								22
1192.5 ACSR	4,187,370	81,842,848	86,030,218					23
1192.5 ACSR								24
								25
795.0 ACSR		223,663	223,663					26
	5,861,175	153,055,907	158,917,082					27
								28
								29
927.2 AAAC	56,545	699,956	756,501					30
927.2 AAAC								31
								32
927.2 AAAC	76,306	2,532,689	2,608,995					33
								34
								35
	41,438,010	705,020,541	746,458,551					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)	
927.2 AAAC	96,543	1,596,688	1,693,231					1
795.0 ACSR								2
								3
927.2 AAAC	46,668	672,801	719,469					4
795.0 ACSR								5
								6
927.2 AAAC	86,251	4,245,826	4,332,077					7
1192.5 ACSR								8
								9
927.2 AAAC	65,470	4,797,121	4,862,591					10
								11
927.2 AAAC	82,685	3,502,412	3,585,097					12
927.2 AAAC								13
927.2 AAAC								14
								15
927.2 AAAC	69,138	1,598,408	1,667,546					16
								17
795.0 ACSR	48,669	185,036	233,705					18
927.2 AAAC								19
								20
1192.5 ACSR	32,676	1,502,119	1,534,795					21
927.2 AAAC								22
								23
1192.5 ACSR	38,344	1,316,899	1,355,243					24
								25
795.0 ACSR	102,001	2,446,251	2,548,252					26
								27
1192.5 ACSR	3,630,543	31,323,790	34,954,333					28
								29
1192.5 ACSR	111,205	3,637,523	3,748,728					30
927.2 AAAC								31
795.0 ACSR								32
1590 KCM ACSR								33
1590 KCM ACSR								34
	4,543,044	60,057,519	64,600,563					35
	41,438,010	705,020,541	746,458,551					36

Name of Respondent
Westar Energy, Inc.

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

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2017/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
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9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
7/12 E CW	64,281	3,100,897	3,165,178					2
24 RI CU								3
1192.5 ACSR								4
								5
927.2 AAAC	64,618	1,621,366	1,685,984					6
927.2 AAAC								7
								8
397.5 ACSR								9
927.2 AAAC								10
927.2 AAAC								11
927.2 AAAC								12
397.5 ACSR								13
795.0 ACSR								14
								15
24 RI CU	25,829	1,079,741	1,105,570					16
795.0 ACSR								17
336.4 ACSR								18
397.5 ACSR								19
397.5 ACSR								20
24 RI CU								21
								22
1192.5 ACSR	29,980	2,269,685	2,299,665					23
1192.5 ACSR								24
								25
1192.5 ACSR	30,117	197,502	227,619					26
	214,825	8,269,191	8,484,016					27
								28
Various Sizes	24,492,827	351,541,072	376,033,899					29
								30
Various Sizes	2,175,767	21,047,837	23,223,604					31
								32
Various Sizes	4,150,372	111,049,015	115,199,387					33
								34
								35
	41,438,010	705,020,541	746,458,551					36

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 3 Column: I Costs are included in line 2 above.
Schedule Page: 422 Line No.: 10 Column: I Costs are included in line 9 above.
Schedule Page: 422 Line No.: 11 Column: I Costs are included in line 9 above.
Schedule Page: 422 Line No.: 16 Column: I Costs are included in line 15 above.
Schedule Page: 422 Line No.: 19 Column: I Costs are included in line 18 above.
Schedule Page: 422 Line No.: 24 Column: I Costs are included in line 23 above.
Schedule Page: 422 Line No.: 31 Column: I Costs are included in line 30 above.
Schedule Page: 422.1 Line No.: 2 Column: I Costs are included in line 1 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.: 13 Column: I Costs are included in line 12 above.
Schedule Page: 422.1 Line No.: 14 Column: I Costs are included in line 12 above.
Schedule Page: 422.1 Line No.: 19 Column: I Costs are included in line 18 above.
Schedule Page: 422.1 Line No.: 22 Column: I Costs are included in line 21 above.
Schedule Page: 422.1 Line No.: 31 Column: I Costs are included in line 30 above.
Schedule Page: 422.1 Line No.: 32 Column: I Costs are included in line 30 above.
Schedule Page: 422.1 Line No.: 33 Column: I Costs are included in line 30 above.
Schedule Page: 422.1 Line No.: 34 Column: I Costs are included in line 30 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.: 7 Column: I Costs are included in line 6 above.
Schedule Page: 422.2 Line No.: 17 Column: I Costs are included in line 16 above.
Schedule Page: 422.2 Line No.: 18 Column: I Costs are included in line 16 above.
Schedule Page: 422.2 Line No.: 19 Column: I Costs are included in line 16 above.
Schedule Page: 422.2 Line No.: 20 Column: I Costs are included in line 16 above.
Schedule Page: 422.2 Line No.: 21 Column: I Costs are included in line 16 above.
Schedule Page: 422.2 Line No.: 24 Column: I Costs are included in line 23 above.

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 422.2 Line No.: 29 Column: d
Various

Schedule Page: 422.2 Line No.: 31 Column: d
Various

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	ADDED OVERHEAD:						
2	115.01 Carbondale	Four Corners	3.93	SPS	7.00	1	1
3	115.09 Keene	Auburn Rd.	12.25	SPS, HFS	7.00	1	1
4	115.60 Arnold	Str. #2	0.12	HFS	16.67	2	2
5	115.63 Arnold	Str. #2	0.12	HFS	16.67	2	2
6	115.102 Str. 125	Coronado Heights	0.03	SPS		1	1
7	115.102 Coronado Heights	Str.126	0.03	SPS		1	1
8	115.105 Reno	West McPherson	0.45	SPS		1	1
9	115.119 Atchison Jct.	Str. 15	0.72	SPS	20.83	2	2
10	115.119 Str. 15	Earhart	0.14	SPS	28.57	1	1
11	115.120 Earhart	Str. 15	0.04	SPS	50.00	1	1
12	115.120 Str. 15	Atchison Jct.	0.72	SPS	20.83	2	2
13	115.121 Atchison Jct.	Str. 52	1.47	SPS	17.01	1	1
14	115.121 Str. 52	Kereford	1.00	HFW	10.00	1	1
15	345.19N Reno	Summit	0.45	SPS, MPS	10.00	2	2
16							
17	REMOVED OVERHEAD:						
18	69.03 Arnold	Str. # 20	-2.85	HFW, SPS	-7.97	-1	-1
19	69.03 Atchison Jct.	Str. 52	-1.47	SPS	-17.01	-1	-1
20	69.03 Str. 52	Kereford	-1.47	HFW	-10.00	-1	-1
21	69.05 Atchison Jct.	Str. 31	-0.13	SPW	-30.77	-1	-1
22	69.05 Str. 31	Str. 12	-0.47	SPW	-27.66	-1	-1
23	69.05 Str. 12	LFM	-0.15	SPW	-33.33	-1	-1
24	115.01 Carbondale	Four Corners	-3.92	HFW	-8.00	-1	-1
25	115.09 Keene	Auburn Rd.	-12.36	SLT	-6.00	-1	-1
26	115.60 Arnold	Str. #2	-0.11	HFW	-9.09	-2	-2
27	115.63 Arnold	Str. #2	-0.11	HFW	-9.09	-2	-2
28	115.102 Str. 125	115.102 Str. 126	-0.05	SPS		-1	-1
29	115.105 Reno	West McPherson	-0.42	SPS		-1	-1
30	161.04 KPL Str. 902	KPL/ KGE tie Str. 848	-6.30	HFH, MPW	-9.00	-1	-1
31	345.19N Reno	Summit	-0.42	SPS	-10.00	-2	-2
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		-8.76		26.66	2	2

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	115			2,922,182		2,922,182	2
3W-1192.5	ACSR	Vertical	115		9,311,281			9,311,281	3
3W-1192.5	ACSR	Vertical	115						4
3W-1192.5	ACSR	Vertical	115						5
3W-1192.5	ACSR	Vertical	115			101,205		101,205	6
3W-1192.5	ACSR	Vertical	115						7
3W-1192.5	ACSR	L7	115		1,941,005			1,941,005	8
3W-1192.5	ACSR	Vertical	115		2,074,030	4,148,061		6,222,091	9
3W-1192.5	ACSR	Vertical	115						10
3W-1192.5	ACSR	Vertical	115						11
3W-1192.5	ACSR	Vertical	115						12
3W-1192.5	ACSR	Vertical	115						13
3W-1192.5	ACSR	Horizontal	115						14
3W-1192.5	ACSR	L7	345						15
									16
									17
795	ACSR	Vertical	69		20,195	13,482		33,677	18
1192.5	ACSR	Vertical	69		51,135	16,791		67,926	19
1192.5	ACSR	Horizontal	69						20
1192.5	ACSR	Vertical	69						21
2/0		Vertical	69						22
266.8	ACSR	Vertical	69						23
266.8	ACSR	Vertical	115						24
266.8&4/0	ACSR	Vertical	115						25
795	ACSR	Vertical	115						26
795	ACSR	Vertical	115						27
1192.5	ACSR	Vertical	115						28
1192.5	ACSR	L7	115						29
	Copper	Horizontal	161						30
1192.5	ACSR	L7	345						31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
									44
					13,397,646	7,201,721		20,599,367	44

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 424 Line No.: 7 Column: n Costs are included in Line 6 above.
Schedule Page: 424 Line No.: 10 Column: m Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 10 Column: n Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 11 Column: m Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 11 Column: n Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 12 Column: m Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 12 Column: n Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 13 Column: m Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 13 Column: n Costs are included in Line 9 above.
Schedule Page: 424 Line No.: 15 Column: m Costs are included in Line 8 above.
Schedule Page: 424 Line No.: 22 Column: i Copperweld
Schedule Page: 424 Line No.: 30 Column: h 250KCMIL 24RI

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	11th & Halstead	Distribution	69.00	12.00	
2	12th & Clay	Distribution	115.00	12.00	
3	13th & Madison	Distribution	34.00	12.00	
4	14th & Lorraine	Distribution	69.00	12.00	
5	166th St.	Distribution	115.00	12.00	
6	17th & Fairlawn	Distribution	115.00	12.00	
7	18th & Plum	Distribution	69.00	12.00	
8	19th Street	Distribution	115.00	12.00	
9	1st & Brady	Distribution	34.00	12.00	
10	27th & Croco	Distribution	115.00	12.00	
11	29th & Gage	Distribution	115.00	12.00	
12	2nd & Elm	Distribution	69.00	4.00	
13	2nd & Madison	Distribution	115.00	69.00	
14	2nd & Prescott	Distribution	34.00	12.00	
15	30th & Prairie	Distribution	115.00	12.00	
16	3rd & Van Buren	Distribution	115.00	12.00	
17	41st & California	Distribution	115.00	12.00	
18	43rd & Lorraine	Distribution	115.00	12.00	
19	4th & Van Buren	Distribution	115.00	12.00	
20	53rd & Mund	Distribution	115.00	12.00	
21	54th & Meriden	Distribution	115.00	12.00	2.40
22	6th & Golden	Distribution	115.00	12.00	
23	6th Street	Distribution	115.00	12.00	
24	87th Street	Transmission	345.00	115.00	14.40
25	95th & Waverly	Distribution	115.00	12.00	
26	Abilene Energy Center	Transmission	115.00	34.00	
27	Amelia Earhart	Distribution	115.00	12.00	7.20
28	Anzio	Transmission	115.00	34.00	
29	Arnold	Distribution	115.00	69.00	
30	Auburn Substation	Transmission	345.00	115.00	14.40
31	Baldwin Creek	Distribution	115.00	12.00	
32	Bonita	Distribution	115.00	12.00	
33	Brown County	Transmission	115.00	34.00	
34	Central Packaging Corp	Industrial	34.00	2.40	
35	Cessna Aircraft	Industrial	69.00	4.00	
36	Circle	Transmission	230.00	115.00	
37	Circleville	Transmission	115.00	34.00	
38	Cities Service	Transmission	69.00	34.00	4.16
39	Clay Center Junction	Transmission	115.00	34.00	
40	Coronado Heights	Transmission	115.00	34.00	

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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Council Grove	Distribution	34.00	12.00	
2	County Line	Transmission	115.00	34.00	
3	Davis	Distribution	115.00	12.00	
4	Deer Creek	Distribution	69.00	34.50	
5	Division & Lake	Distribution	34.00	12.00	
6	Drive-In	Distribution	34.00	12.00	
7	East Abilene	Distribution	115.00	12.00	
8	East Eureka	Transmission	115.00	34.00	
9	East Eureka	Distribution	34.00	12.00	
10	East Fairmount	Distribution	115.00	12.00	
11	East Manhattan	Distribution	230.00	115.00	
12	East Marysville	Distribution	34.00	12.00	
13	East Nemaha	Transmission	115.00	34.00	
14	East Street	Distribution	115.00	12.00	7.20
15	East Street	Transmission	115.00	34.00	
16	Education Station (MacVicar)	Distribution	115.00	12.00	7.20
17	Edwardsville	Distribution	115.00	12.00	
18	Emporia Energy Center Unit 1	ATT Transmission	13.80	0.48	
19	Emporia Energy Center Unit 3	ATT Transmission	13.80	0.48	
20	Emporia Energy Center Unit 5	ATT Transmission	18.00	4.00	
21	Emporia Energy Center Unit 6	ATT Transmission	18.00	4.00	
22	Emporia Energy Center Unit 7	ATT Transmission	345.00	18.00	
23	Eudora Township	Distribution	115.00	12.00	
24	Exide	Industrial	115.00	12.00	12.00
25	F & Monroe	Industrial	69.00	12.00	
26	Fairgrounds	Distribution	115.00	12.00	
27	Fairmont - Basehor	Distribution	34.00	12.00	
28	Florence Junction	Transmission	115.00	34.00	
29	FMC	Distribution	115.00	12.00	
30	Forbes	Distribution	115.00	12.00	7558.00
31	Four Corners	Distribution	115.00	12.00	
32	Frankfort Rural	Distribution	34.00	12.00	
33	Franklin	Transmission	161.00	69.00	12.47
34	Ft. Junction Sw. Station	Distribution	115.00	12.00	
35	Geary County	Transmission	345.00	115.00	14.40
36	General Foods	Industrial	34.00	12.00	
37	Goff	Distribution	115.00	12.00	
38	Goodyear No 1	Industrial	34.00	2.40	
39	Goodyear No 2	Industrial	34.00	2.40	
40	Hallmark	Distribution	115.00	12.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Hatcher	Distribution	34.00	12.00	
2	Heartland	Distribution	115.00	12.00	7200.00
3	Herinton City	Resale	34.00	12.00	
4	Hillsboro	Transmission	115.00	34.00	
5	Hoyt	Transmission	345.00	14.40	14.40
6	Hoyt HTI	Distribution	115.00	4.00	
7	Hoyt Mayetta Rural	Distribution	34.00	12.00	
8	Hunter's Island	Distribution	34.00	12.00	
9	Hutchinson Energy Center Common	ATT Transmission	34.00	4.00	
10	Hutchinson Energy Center Substation	ATT Transmission	14.40	2.40	
11	Hutchinson Gas Turbine	ATT Transmission	115.00	13.80	
12	Independence (INDP)	Distribution	34.00	12.00	
13	Indian Hills	Distribution	115.00	12.00	
14	Indianola	Distribution	34.00	2.40	
15	Indianola	Transmission	115.00	34.00	
16	Jaggard	Transmission	115.00	34.00	
17	Jaggard	Distribution	115.00	12.00	
18	Jeffrey Energy Center Common	ATT Transmission	34.00	2.40	
19	Jeffrey Energy Center Unit 1	ATT Transmission	26.00	7.20	
20	Jeffrey Energy Center Unit 2	ATT Transmission	26.00	7.20	
21	Jeffrey Energy Center Unit 3	ATT Transmission	26.00	7.20	
22	Junction City	Transmission	115.00	34.00	
23	Junction City	Distribution	115.00	12.00	
24	K.U. West Campus	Industrial	115.00	12.00	
25	Keene	Transmission	115.00	34.00	
26	Kelly	Transmission	161.00	115.00	
27	Kereford	Transmission	115.00	69.00	14.40
28	KnobHill	Transmission	115.00	34.00	
29	KSU Campus	Distribution	115.00	12.00	
30	Lang	Transmission	345.00	115.00	
31	Lawrence Energy Center	ATT Transmission	24.00	13.80	14.40
32	Lawrence Energy Center Unit 3	ATT Transmission	14.40	2.40	4.16
33	Lawrence Energy Center Unit 4	ATT Transmission	115.00	4.00	
34	Lawrence Energy Center Unit 5	ATT Transmission	24.00	4.00	2.40
35	Lawrence Hill	Distribution	230.00	115.00	13.80
36	Lawrence Hill	Distribution	115.00	12.00	
37	Levee	Distribution	115.00	12.00	7.20
38	LFM	Industrial	12.00	4.00	
39	Lindsborg Interconnect	Distribution	34.00	12.00	
40	Louisville	Distribution	34.00	12.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Mapco Sub No. 1	Industrial	34.00	2.40	
2	Marysville	Distribution	34.00	12.00	
3	Matters Corner	Distribution	115.00	12.00	
4	Matters Corner	Transmission	115.00	34.00	
5	Maur Hill	Distribution	69.00	12.00	
6	McDowell Creek	Transmission	230.00	115.00	13.80
7	Meadowlark	Distribution	115.00	12.00	
8	Metropolitan	Distribution	34.40	4.00	
9	Midland Jct.	Transmission	230.00	115.00	
10	Midwest Grain	Distribution	69.00	12.00	
11	Monticello	Distribution	115.00	12.00	
12	Moonlight	Transmission	115.00	12.00	
13	Morris County	Transmission	115.00	34.00	
14	Mulberry Creek	Distribution	34.00	12.00	
15	Muscotah	Transmission	69.00	34.00	
16	N.W. Leavenworth	Transmission	115.00	34.00	12.50
17	N.W. Leavenworth	Distribution	115.00	12.00	
18	New Cities Service	Transmission	115.00	69.00	
19	New Cities Service	Distribution	115.00	12.00	
20	North American Philips	Industrial	115.00	12.00	
21	North Central Foundry	Transmission	115.00	34.00	
22	North Manhattan	Transmission	345.00	115.00	14.42
23	North Street	Distribution	115.00	12.00	
24	North Tyler	Distribution	115.00	12.00	
25	Northland	Distribution	115.00	12.00	
26	Oskaloosa	Distribution	34.00	12.00	
27	Parallel	Distribution	115.00	34.00	
28	Parallel	Transmission	115.00	12.00	
29	Peil	Distribution	115.00	12.00	7.20
30	Pentagon	Distribution	115.00	12.00	
31	Quinton Heights	Distribution	115.00	12.00	
32	Reno County	Transmission	345.00	115.00	14.40
33	Rock Creek	Distribution	69.00	12.00	
34	S. 10th	Distribution	34.00	12.00	
35	S.W. Lawrence	Distribution	115.00	12.00	
36	Sabetha Interconnect	Distribution	34.00	12.00	
37	Salina Main	Transmission	115.00	34.00	
38	Salina Main	Distribution	115.00	12.00	
39	Salt Creek	Distribution	115.00	12.00	
40	Schilling	Distribution	115.00	12.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Scranton	Distribution	115.00	12.00	
2	Shawnee Heights	Distribution	115.00	12.00	
3	Sherman & Madison	Distribution	34.00	4.00	
4	Sherwood	Distribution	115.00	12.00	7.20
5	Smoky Hill	Transmission	115.00	34.00	
6	Smoky Hill	Distribution	115.00	12.00	
7	Soldier Creek	Distribution	34.00	12.00	
8	South Alma	Transmission	115.00	34.00	
9	South Gage	Distribution	115.00	12.00	
10	South Seneca	Transmission	115.00	34.00	
11	South Seneca	Distribution	34.00	12.00	
12	Southgate	Distribution	115.00	12.00	7.20
13	Southtown	Distribution	115.00	12.00	
14	Springhill	Distribution	115.00	12.00	
15	Springhill	Transmission	161.00	115.00	12.00
16	Spruce St.	Distribution	115.00	12.00	
17	St. George REC	Distribution	34.00	12.00	
18	Stagg Hill	Transmission	115.00	34.00	
19	Stagg Hill	Distribution	115.00	12.00	
20	Stranger Creek	Transmission	345.00	115.00	14.40
21	Summit	Transmission	345.00	230.00	14.40
22	Swissvale	Transmission	345.00	230.00	14.40
23	Tecumseh Energy Center Substation	Transmission	115.00	69.00	13.80
24	Tecumseh Energy Center Substation	Distribution	115.00	4.00	4.16
25	Tecumseh Hill	Industrial	230.00	115.00	13.80
26	Thornton St.	Distribution	115.00	34.00	12.47
27	Timberlane	Distribution	115.00	12.00	
28	Timberlane	Transmission	115.00	34.00	
29	Tonga Tap	Distribution	115.00	34.00	
30	Tonga Tap	Transmission	115.00	34.00	
31	Tonganoxie	Distribution	34.00	12.00	
32	Underpass	Distribution	115.00	12.00	
33	Union Ridge	Transmission	345.00	115.00	13.20
34	Vaughn	Transmission	115.00	34.00	
35	Wadsworth	Distribution	34.00	4.00	
36	Walnut	Distribution	115.00	69.00	34.50
37	Wamego Interconnect	Distribution	34.00	12.00	
38	Wathena	Distribution	69.00	12.00	
39	Wathena	Distribution	69.00	34.00	
40	West Abilene	Distribution	34.00	12.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	West Emporia	Transmission	115.00	34.00	
2	West Emporia	Distribution	115.00	12.00	
3	West Junction City	Distribution	115.00	12.00	
4	West KSU Stadium	Distribution	34.00	12.00	
5	West McPherson	Transmission	115.00	34.00	
6	Westgate	Distribution	34.00	12.00	
7	Westmoreland	Distribution	34.00	12.00	
8	Westside	Distribution	34.00	12.00	
9	Wheatland	Transmission	115.00	34.00	
10	Wildcat Creek	Distribution	115.00	12.00	
11	Williams Brothers Pipeline	Distribution	161.00	12.00	
12	Wren	Distribution	115.00	12.00	
13					
14	212 Total		22737.80	5679.26	15148.44
15					
16					
17					
18					
19	1 substation Transmission Attended	ATT Transmission	13.80	0.48	
20	2 substations Transmission Unattended	Transmission	230.00	68.00	
21	121 substations Distribution Unattended	Distribution	4364.90	1246.48	
22	12 substations Industrial	Industrial	387.70	37.12	
23	Abilene DS&O	Resale	34.00	12.00	200.00
24	Bestwall	Resale	34.00	4.00	
25	Clay Center COOP	Resale	34.00	12.00	
26	Minneapolis DS&O	Resale	34.00	12.00	
27	Olpe - Lyon Co. REA	Resale	34.00	12.00	
28	Pearl DS&O COOP	Resale	34.00	12.00	
29	Ramona DS&O	Resale	34.00	12.00	
30	Salemburg DS&O COOP	Resale	34.00	12.00	
31					
32	144 Substations with less than 10 MVA Total		5268.40	1440.08	200.00
33					
34	Transmission Attended				
35	Transmission Unattended				
36	Distribution				
37	Resale				
38					
39	Total				
40					

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
25	2					1
45	2					2
11	1					3
21	2					4
22	1					5
67	3					6
11	1					7
70	3					8
14	2					9
22	1					10
45	2					11
11	1					12
157	3					13
21	2					14
21	2					15
134	2					16
47	2					17
25	1					18
101	4					19
50	2					20
11	1					21
47	2					22
67	3					23
400	1					24
50	2					25
189	4					26
100	4					27
71	2					28
144	4					29
400	1					30
25	1					31
25	1					32
37	1					33
21	2					34
11	1					35
280	1					36
60	2					37
26	2					38
26	2					39
38	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)	
14	2					1
134	2					2
115	3					3
31	2					4
14	2					5
14	2					6
11	1					7
28	1					8
11	1					9
25	1					10
325	3					11
15	1					12
38	1					13
60	3					14
38	1					15
50	2					16
197	4					17
124	2					18
124	2					19
246	2					20
246	2					21
246	2					22
23	2					23
22	1					24
11	1					25
50	2					26
11	1					27
21	2					28
21	2					29
47	2					30
11	1					31
11	1					32
100	1					33
25	1					34
400	1					35
11	1					36
14	1					37
21	4					38
23	3					39
45	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)	
14	2					1
25	1					2
11	1					3
22	1					4
400	3					5
18	2					6
11	1					7
11	1					8
17	2					9
339	5					10
398	13					11
11	1					12
45	2					13
83	1					14
50	3					15
28	1					16
25	2					17
1062	22					18
889	3					19
889	3					20
888	3					21
23	1					22
32	2					23
11	1					24
25	1					25
167	1					26
42	1					27
75	2					28
70	3					29
280	1					30
45	1					31
92	4					32
204	3					33
529	5					34
280	1					35
95	4					36
25	1					37
11	2					38
11	1					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)	
12	2					1
10	2					2
45	2					3
50	1					4
11	1					5
280	1					6
50	2					7
11	1					8
305	2					9
25	2					10
25	1					11
45	2					12
873	3					13
11	1					14
23	2					15
27	1					16
11	1					17
56	1					18
48	2					19
28	2					20
11	1					21
280	1					22
14	1					23
22	1					24
36	2					25
11	1					26
28	1					27
11	1					28
25	1					29
50	2					30
45	2					31
560	2					32
11	1					33
18	2					34
70	3					35
11	1					36
68	2					37
21	2					38
50	2					39
20	1					40

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
11	1					2
11	1					3
25	1					4
37	1					5
45	2					6
14	2					7
28	1					8
45	2					9
28	1					10
14	2					11
25	1					12
45	2					13
21	1					14
168	2					15
47	2					16
11	1					17
37	1					18
11	1					19
1120	2					20
1120	3					21
960	2					22
80	1					23
25	1					24
464	4					25
49	2					26
65	1					27
25	3					28
39	1					29
28	2					30
12	2					31
45	2					32
150	2					33
38	1					34
17	3					35
66	3					36
15	1					37
30	2					38
14	1					39
21	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)	
37	1					1
33	2					2
70	3					3
21	2					4
28	1					5
11	1					6
11	1					7
11	1					8
66	2					9
48	2					10
11	1					11
72	3					12
						13
21929	406					14
						15
						16
						17
						18
4	2					19
11	2					20
529	156					21
41	17					22
7	2					23
4	1					24
3	1					25
4	1					26
4	1					27
4	1					28
1	1					29
1	1					30
						31
613	186					32
						33
6342	76					34
10652	130					35
5509	376					36
39	10					37
						38
22542	592					39
						40

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Payroll and Related Overheads	Kansas Gas & Electric Co.	Various	115,892,414
22	Employee Pension and Benefits	Kansas Gas & Electric Co.	926	32,890,922
23	Maintenance of Equipment and Facilities	Kansas Gas & Electric Co.	Various	3,770,517
24	Office Supplies and Expenses	Kansas Gas & Electric Co.	921	1,470,203
25	Professional Services	Kansas Gas & Electric Co.	923	4,564,299
26	Customer Account and Information Expense	Kansas Gas & Electric Co.	Various	2,200,690
27	Board of Director Fees and Related Expense	Kansas Gas & Electric Co.	930	548,065
28	Marketing and Communication Services	Kansas Gas & Electric Co.	930	698,442
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent Westar Energy, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 21 Column: a

This amount is based on an allocation calculated from a payroll allocation study.

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

Accounts Charged:

107	234	502	517	554	566	581	590	901	922
108	253	505	528	556	568	582	592	902	925
154	408	506	546	557	569	583	593	903	926
163	426	510	547	560	570	584	594	907	930
183	438	511	548	561	571	585	595	908	935
184	451	512	549	562	572	586	596	909	
211	500	513	551	563	573	587	597	920	
228	501	514	553	564	580	588	598	921	

Schedule Page: 429 Line No.: 22 Column: a

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

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

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

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

Accounts Charged:

569	597
592	935
593	

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

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

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

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

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

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

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

Accounts Charged:

901	908
902	909
903	

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

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

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

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

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