| THIS FILING IS | | |
|---|---|---|
| Item 1: [X] 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)** | **Year/Period of Report** |
|---|---|
| Kansas Gas and Electric Company | **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.)

| Reference Schedules | Pages |
|---|---|
| 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 field..."

**General Penalties**

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

# FERC FORM NO. 1/3-Q:
# REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

## IDENTIFICATION

| | |
|---|---|
| 01 Exact Legal Name of Respondent<br>Kansas Gas and Electric Company | 02 Year/Period of Report<br>End of 2017/Q4 |
| 03 Previous Name and Date of Change *(if name changed during year)*<br>Kansas Gas and Electric Company / / | |
| 04 Address of Principal Office at End of Period *(Street, City, State, Zip Code)*<br>100 North Broadway, Wichita, Kansas, 67202 | |
| 05 Name of Contact Person<br>Kevin Kongs | 06 Title of Contact Person<br>VP Controller, Westar Energy |
| 07 Address of Contact Person *(Street, City, State, Zip Code)*<br>818 South Kansas Avenue, Topeka, Kansas, 66612 | |

| | | |
|---|---|---|
| 08 Telephone of Contact Person, *Including Area Code*<br>(785) 575-6551 | 09 This Report Is<br>(1) [X] An Original (2) [ ] A Resubmission | 10 Date of Report *(Mo, Da, Yr)*<br>/ / |

## 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<br>Anthony D. Somma | 03 Signature<br><br>Anthony D. Somma | 04 Date Signed *(Mo, Da, Yr)*<br>04/13/2018 |
| 02 Title<br>Vice President and Treasurer | | |

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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".

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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) |
|---|---|---|---|
| 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 | NA |
| 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 | NA |
| 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 |

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".



Stockholders' Reports Check appropriate box:

[ ] Two copies will be submitted

[X] No annual report to stockholders is prepared

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 - Westar Energy, Inc.
818 South Kansas Avenue
Topeka, Kansas 66612

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

State of Kansas on October 9, 1990

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

Not applicable

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

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

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

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent 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 beneficiearies for whom trust was maintained, and purpose of the trust.

We are a wholly-owned subsidiary of Westar Energy, Inc.

## CORPORATIONS CONTROLLED BY RESPONDENT

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

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

| Line No. | Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock Owned (c) | Footnote Ref. (d) |
|---|---|---|---|---|
| 1 | Wolf Creek Nuclear Operating Corporation, a | Operating Company for | 47% | |
| 2 | Delaware Corporation | Nuclear Generating Station | | |
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***Schedule Page: 103 Line No.: 1 Column: d***

Owned and controlled jointly with Kansas City Power & Light Company and Kansas Electric Power Cooperative, Inc.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | Mark A. Ruelle | |
| 2 | Vice President and Treasurer | Anthony D. Somma | |
| 3 | Vice President | Kelly B. Harrison | |
| 4 | Vice President | John T. Bridson | |
| 5 | Secretary | Larry D. Irick | |
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**_Schedule Page: 104 Line No.: 1 Column: c_**

All officers are employees of Westar Energy, Inc. and draw no salary from Kansas Gas and Electric Company. Salaries of all officers are paid by Westar Energy, Inc.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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<br>(a) | Principal Business Address<br>(b) |
|---|---|---|
| 1 | Mark A. Ruelle, Chairman | 818 S. Kansas Avenue, Topeka, KS 66612 |
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***Schedule Page: 105 Line No.: 1 Column: a***

Directors of the respondent are executive officers of Westar Energy, Inc.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

Does the respondent have formula rates? [X] Yes [ ] No

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

| Line No. | FERC Rate Schedule or Tariff Number | FERC Proceeding |
|---|---|---|
| 1 | Transmission Formula Rates (TFR) | ER05-925, ER08-396, ER08-777, EL08-31, |
| 2 | | ER09-481, ER10-2499-000, ER11-2395-000 |
| 3 | | EL14-93-000, EL14-77-000 |
| 4 | | ER14-2852-000, ER14-2852-001, ER14-2852-002 |
| 5 | | ER16-1355-000, ER17-793-000 |
| 6 | | |
| 7 | City of Arma, KS | |
| 8 | First Revised Rate Schedule FERC No. 321 | EL09-33-000, ER09-680-000, |
| 9 | | ER10-950-000, ER10-950-001, |
| 10 | | ER10-950-002, ER10-1001-000, ER11-3721-000 |
| 11 | | ER14-805-000, ER14-805-001, ER14-805-002, |
| 12 | | ER15-2375-000 |
| 13 | | |
| 14 | Full Requirements Electric Service Rate Schedule | |
| 15 | FERC Electric Tariff, First Revised Vol. No. 20 | ER09-1762-000, ER09-1762-001, |
| 16 | | ER10-949-000, ER10-949-001, |
| 17 | | ER10-949-002, |
| 18 | | ER10-1000-000, ER10-2506-000 |
| 19 | | ER14-805-000, ER14-805-001, ER14-805-002 |
| 20 | | ER16-1318-000, ER16-2185-000, ER16-2185-001 |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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)? | [X] Yes<br>[ ] 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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| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## INFORMATION ON FORMULA RATES
Formula Rate Variances

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

| Line No. | Page No(s). | Schedule | Column | Line No |
|---|---|---|---|---|
| 1 | (GFR) | Generation Formula Rate | | |
| 2 | 311 | Sales for Resale | (g) & (i) | 1 |
| 3 | 311 | Sales for Resale | (g) & (i) | 2 |
| 4 | 311 | Sales for Resale | (g) & (i) | 3 |
| 5 | 311 | Sales for Resale | (g) & (i) | 4 |
| 6 | 311 | Sales for Resale | (g) & (i) | 5 |
| 7 | 311 | Sales for Resale | (g) & (i) | 6 |
| 8 | 311 | Sales for Resale | (g) & (i) | 7 |
| 9 | 311 | Sales for Resale | (g) & (i) | 8 |
| 10 | 311 | Sales for Resale | (g) & (i) | 9 |
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***Schedule Page: 1062 Line No.: 1 Column: b***

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

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

Arma, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total<br>01/01/17-12/31/17 |
|---|---|---|
| 3,776.383 MWh | 6,660.953 MWh | 10,437.336 MWh |
| X $1.9665 | X $1.9644 | |
| $ 7,426.26 | $ 13,084.78 | $ 20,511.04 |

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

Blue Mound, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total<br>01/01/17-12/31/17 |
|---|---|---|
| 633.808 MWh | 1,047.721 MWh | 1,681.529 MWh |
| X $1.9665 | X $1.9644 | |
| $ 1,246.38 | $ 2,058.14 | $ 3,304.52 |

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

Bronson, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total<br>01/01/17-12/31/17 |
|---|---|---|
| 673.156 MWh | 1,140.763 MWh | 1,813.919 MWh |
| X $1.9665 | X $1.9644 | |
| $ 1,323.76 | $ 2,240.91 | $ 3,564.67 |

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

Elsmore, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total<br>01/01/17-12/31/17 |
|---|---|---|
| 141.934 MWh | 246.100 MWh | 388.034 MWh |
| X $1.9665 | X $1.9644 | |
| $ 279.11 | 483.44 | $ 762.55 |

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

LaHarpe, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total<br>01/01/17-12/31/17 |
|---|---|---|
| 1,106.372 MWh | 1,874.890 MWh | 2,981.262 MWh |
| X $1.9665 | X $1.9644 | |
| $ 2,175.68 | $ 3,683.03 | $ 5,858.71 |

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

Mindenmines, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total 01/01/17-12/31/17 |
|---|---|---|
| 905.697 MWh | 1,359.564 MWh | 2,265.261 MWh |
| X $1.9665 | X $1.9644 | |
| $ 1,781.05 | $ 2,670.73 | $ 4,451.78 |

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

Moran, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total 01/01/17-12/31/17 |
|---|---|---|
| 1,810.097 MWh | 2,882.127 MWh | 4,692.224 MWh |
| X $1.9665 | X $1.9644 | |
| $ 3,559.56 | $ 5,661.65 | $ 9,221.21 |

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

Mulberry, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total 01/01/17-12/31/17 |
|---|---|---|
| 930.132 MWh | 1,640.821 MWh | 2,570.953 MWh |
| X $1.9665 | X $1.9644 | |
| $ 1,829.10 | $ 3,223.23 | $ 5,052.33 |

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

Savonburg, VOM Charges Paid

| 01/01/17-05/31/17 | 06/01/17-12/31/17 | Total 01/01/17-12/31/17 |
|---|---|---|
| 217.856 MWh | 340.949 MWh | 558.805 MWh |
| X $1.9665 | X $1.9644 | |
| $ 428.41 | $ 669.76 | $ 1,098.17 |

| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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.

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

| Town Name | State | Franchise | Service | New Rate |
| --- | --- | --- | --- | --- |
| Mildred | KS | Electric | Retail | 0% of Gross Receipts |
| Kechi | KS | Electric | Retail | 5% of Gross Receipts |

Mildred was unincorporated during the first quarter of 2017 and is no longer collecting franchise taxes.

**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:**

We have no employees. The employees of Westar Energy, Inc., our parent company, allocate their time to us.

**9. Legal proceedings:**

See the Notes to Financial Statements on page 123.

**10. Important transactions:**

See the Notes to Financial Statements on page 123.

**12. Important changes:**

See the Notes to Financial Statements on page 123.

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

None.

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

Not Applicable.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | 6,727,466,605 | 6,547,469,208 |
| 3 | Construction Work in Progress (107) | 200-201 | 223,588,872 | 183,372,610 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 6,951,055,477 | 6,730,841,818 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115) | 200-201 | 2,752,702,135 | 2,703,812,800 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 4,198,353,342 | 4,027,029,018 |
| 7 | Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1) | 202-203 | 2,167,623 | 145,716 |
| 8 | Nuclear Fuel Materials and Assemblies-Stock Account (120.2) | | 39,619,853 | 0 |
| 9 | Nuclear Fuel Assemblies in Reactor (120.3) | | 101,842,096 | 101,842,096 |
| 10 | Spent Nuclear Fuel (120.4) | | 131,586,905 | 131,586,905 |
| 11 | Nuclear Fuel Under Capital Leases (120.6) | | 0 | 0 |
| 12 | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) | 202-203 | 203,790,273 | 171,622,848 |
| 13 | Net Nuclear Fuel (Enter Total of lines 7-11 less 12) | | 71,426,204 | 61,951,869 |
| 14 | Net Utility Plant (Enter Total of lines 6 and 13) | | 4,269,779,546 | 4,088,980,887 |
| 15 | Utility Plant Adjustments (116) | | 0 | 0 |
| 16 | Gas Stored Underground - Noncurrent (117) | | 0 | 0 |
| 17 | **OTHER PROPERTY AND INVESTMENTS** | | | |
| 18 | Nonutility Property (121) | | 0 | 0 |
| 19 | (Less) Accum. Prov. for Depr. and Amort. (122) | | 0 | 0 |
| 20 | Investments in Associated Companies (123) | | 0 | 0 |
| 21 | Investment in Subsidiary Companies (123.1) | 224-225 | 47 | 47 |
| 22 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | | | |
| 23 | Noncurrent Portion of Allowances | 228-229 | 0 | 0 |
| 24 | Other Investments (124) | | 0 | 0 |
| 25 | Sinking Funds (125) | | 0 | 0 |
| 26 | Depreciation Fund (126) | | 0 | 0 |
| 27 | Amortization Fund - Federal (127) | | 0 | 0 |
| 28 | Other Special Funds (128) | | 237,102,283 | 200,121,689 |
| 29 | Special Funds (Non Major Only) (129) | | 0 | 0 |
| 30 | Long-Term Portion of Derivative Assets (175) | | 0 | 0 |
| 31 | Long-Term Portion of Derivative Assets – Hedges (176) | | 0 | 0 |
| 32 | TOTAL Other Property and Investments (Lines 18-21 and 23-31) | | 237,102,330 | 200,121,736 |
| 33 | **CURRENT AND ACCRUED ASSETS** | | | |
| 34 | Cash and Working Funds (Non-major Only) (130) | | 0 | 0 |
| 35 | Cash (131) | | 0 | 0 |
| 36 | Special Deposits (132-134) | | 88,218 | 88,218 |
| 37 | Working Fund (135) | | 0 | 0 |
| 38 | Temporary Cash Investments (136) | | 0 | 0 |
| 39 | Notes Receivable (141) | | 0 | 0 |
| 40 | Customer Accounts Receivable (142) | | 78,400,361 | 78,177,633 |
| 41 | Other Accounts Receivable (143) | | 2,204,508 | 4,421,931 |
| 42 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | | 3,546,000 | 3,676,000 |
| 43 | Notes Receivable from Associated Companies (145) | | 0 | 0 |
| 44 | Accounts Receivable from Assoc. Companies (146) | | 1,671,048 | 15,647,086 |
| 45 | Fuel Stock (151) | 227 | 35,938,553 | 37,730,489 |
| 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 | 93,958,592 | 87,641,174 |
| 49 | Merchandise (155) | 227 | 0 | 0 |
| 50 | Other Materials and Supplies (156) | 227 | 0 | 0 |
| 51 | Nuclear Materials Held for Sale (157) | 202-203/227 | 0 | 0 |
| 52 | Allowances (158.1 and 158.2) | 228-229 | 0 | 0 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | -57,700 | 253,019 |
| 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) | | 4,853,245 | 5,315,410 |
| 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) | | 37,140,000 | 35,949,000 |
| 62 | Miscellaneous Current and Accrued Assets (174) | | 0 | 0 |
| 63 | Derivative Instrument Assets (175) | | 330,600 | 743,082 |
| 64 | (Less) Long-Term Portion of Derivative Instrument Assets (175) | | 0 | 0 |
| 65 | Derivative Instrument Assets - Hedges (176) | | 0 | 0 |
| 66 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176 | | 0 | 0 |
| 67 | Total Current and Accrued Assets (Lines 34 through 66) | | 250,981,425 | 262,291,042 |
| 68 | **DEFERRED DEBITS** | | | |
| 69 | Unamortized Debt Expenses (181) | | 4,562,321 | 5,108,947 |
| 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 | 471,951,293 | 584,454,905 |
| 73 | Prelim. Survey and Investigation Charges (Electric) (183) | | 6,095,885 | 593,044 |
| 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) | | 238,118 | 370,091 |
| 77 | Temporary Facilities (185) | | 0 | 0 |
| 78 | Miscellaneous Deferred Debits (186) | 233 | 191,877,587 | 193,032,812 |
| 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) | | 11,484,648 | 12,363,195 |
| 82 | Accumulated Deferred Income Taxes (190) | 234 | 200,894,822 | 201,363,936 |
| 83 | Unrecovered Purchased Gas Costs (191) | | 0 | 0 |
| 84 | Total Deferred Debits (lines 69 through 83) | | 887,104,674 | 997,286,930 |
| 85 | TOTAL ASSETS (lines 14-16, 32, 67, and 84) | | 5,644,967,975 | 5,548,680,595 |

***Schedule Page: 110 Line No.: 54 Column: c***

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

| Name of Respondent | This Report is: | Date of Report (mo, da, yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [x] An Original<br>(2) [ ] A Resubmission | / / | end of 2017/Q4 |

## COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Current Year End of Quarter/Year Balance (c) | Prior Year End Balance 12/31 (d) |
|---|---|---|---|---|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250-251 | 1,065,633,791 | 1,065,633,791 |
| 3 | Preferred Stock Issued (204) | 250-251 | 0 | 0 |
| 4 | Capital Stock Subscribed (202, 205) | | 0 | 0 |
| 5 | Stock Liability for Conversion (203, 206) | | 0 | 0 |
| 6 | Premium on Capital Stock (207) | | 0 | 0 |
| 7 | Other Paid-In Capital (208-211) | 253 | 1,095,456,728 | 1,095,456,728 |
| 8 | Installments Received on Capital Stock (212) | 252 | 0 | 0 |
| 9 | (Less) Discount on Capital Stock (213) | 254 | 0 | 0 |
| 10 | (Less) Capital Stock Expense (214) | 254b | 0 | 0 |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 627,918,696 | 513,287,616 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 0 | 0 |
| 13 | (Less) Reaquired Capital Stock (217) | 250-251 | 0 | 0 |
| 14 | Noncorporate Proprietorship (Non-major only) (218) | | 0 | 0 |
| 15 | Accumulated Other Comprehensive Income (219) | 122(a)(b) | 0 | 0 |
| 16 | Total Proprietary Capital (lines 2 through 15) | | 2,789,009,215 | 2,674,378,135 |
| 17 | LONG-TERM DEBT | | | |
| 18 | Bonds (221) | 256-257 | 971,440,000 | 971,440,000 |
| 19 | (Less) Reaquired Bonds (222) | 256-257 | 0 | 0 |
| 20 | Advances from Associated Companies (223) | 256-257 | 0 | 0 |
| 21 | Other Long-Term Debt (224) | 256-257 | 0 | 0 |
| 22 | Unamortized Premium on Long-Term Debt (225) | | 0 | 0 |
| 23 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | | 638,003 | 713,251 |
| 24 | Total Long-Term Debt (lines 18 through 23) | | 970,801,997 | 970,726,749 |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases - Noncurrent (227) | | 0 | 0 |
| 27 | Accumulated Provision for Property Insurance (228.1) | | 7,321,770 | 5,356,827 |
| 28 | Accumulated Provision for Injuries and Damages (228.2) | | 2,015,314 | 1,844,345 |
| 29 | Accumulated Provision for Pensions and Benefits (228.3) | | 103,717,246 | 100,324,715 |
| 30 | Accumulated Miscellaneous Operating Provisions (228.4) | | 651,299 | 628,625 |
| 31 | Accumulated Provision for Rate Refunds (229) | | 0 | 0 |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | 0 | 0 |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | 0 | 0 |
| 34 | Asset Retirement Obligations (230) | | 343,408,280 | 295,932,695 |
| 35 | Total Other Noncurrent Liabilities (lines 26 through 34) | | 457,113,909 | 404,087,207 |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Notes Payable (231) | | 0 | 0 |
| 38 | Accounts Payable (232) | | 35,670,038 | 40,370,432 |
| 39 | Notes Payable to Associated Companies (233) | | 0 | 0 |
| 40 | Accounts Payable to Associated Companies (234) | | 26,413,619 | 29,613,647 |
| 41 | Customer Deposits (235) | | 5,624,587 | 6,869,186 |
| 42 | Taxes Accrued (236) | 262-263 | 29,157,486 | 27,551,526 |
| 43 | Interest Accrued (237) | | 41,521,541 | 40,041,451 |
| 44 | Dividends Declared (238) | | 0 | 0 |
| 45 | Matured Long-Term Debt (239) | | 0 | 0 |

| Name of Respondent | This Report is: | Date of Report (mo, da, yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [x] An Original<br>(2) [ ] A Resubmission | / / | end of 2017/Q4 |

## COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(continued)

| Line No. | Title of Account<br>(a) | Ref. Page No.<br>(b) | Current Year End of Quarter/Year Balance<br>(c) | Prior Year End Balance 12/31<br>(d) |
|---|---|---|---|---|
| 46 | Matured Interest (240) | | 0 | 0 |
| 47 | Tax Collections Payable (241) | | 1,769,438 | 4,988,822 |
| 48 | Miscellaneous Current and Accrued Liabilities (242) | | 6,740,823 | 6,975,201 |
| 49 | Obligations Under Capital Leases-Current (243) | | 0 | 0 |
| 50 | Derivative Instrument Liabilities (244) | | 116,861 | 25,911 |
| 51 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | 0 | 0 |
| 52 | Derivative Instrument Liabilities - Hedges (245) | | 0 | 0 |
| 53 | (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges | | 0 | 0 |
| 54 | Total Current and Accrued Liabilities (lines 37 through 53) | | 147,014,393 | 156,436,176 |
| 55 | DEFERRED CREDITS | | | |
| 56 | Customer Advances for Construction (252) | | 3,100,424 | 3,758,454 |
| 57 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 25,834,635 | 27,342,263 |
| 58 | Deferred Gains from Disposition of Utility Plant (256) | | 0 | 0 |
| 59 | Other Deferred Credits (253) | 269 | 59,999,305 | 57,159,605 |
| 60 | Other Regulatory Liabilities (254) | 278 | 475,392,483 | 154,752,320 |
| 61 | Unamortized Gain on Reaquired Debt (257) | | 0 | 0 |
| 62 | Accum. Deferred Income Taxes-Accel. Amort.(281) | 272-277 | 19,161,702 | 19,929,723 |
| 63 | Accum. Deferred Income Taxes-Other Property (282) | | 590,333,384 | 868,955,274 |
| 64 | Accum. Deferred Income Taxes-Other (283) | | 107,206,528 | 211,154,689 |
| 65 | Total Deferred Credits (lines 56 through 64) | | 1,281,028,461 | 1,343,052,328 |
| 66 | TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65) | | 5,644,967,975 | 5,548,680,595 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 columnin 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 | 1,076,818,616 | 1,098,351,082 | | |
| 3 | Operating Expenses | | | | | |
| 4 | Operation Expenses (401) | 320-323 | 514,888,055 | 537,282,167 | | |
| 5 | Maintenance Expenses (402) | 320-323 | 89,956,057 | 91,435,930 | | |
| 6 | Depreciation Expense (403) | 336-337 | 109,053,589 | 104,434,328 | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336-337 | | | | |
| 8 | Amort. & Depl. of Utility Plant (404-405) | 336-337 | 30,462,500 | 30,077,415 | | |
| 9 | Amort. of Utility Plant Acq. Adj. (406) | 336-337 | 19,850,076 | 19,850,076 | | |
| 10 | Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407) | | 1,671,804 | 1,671,804 | | |
| 11 | Amort. of Conversion Expenses (407) | | | | | |
| 12 | Regulatory Debits (407.3) | | 6,592,445 | 7,905,666 | | |
| 13 | (Less) Regulatory Credits (407.4) | | 1,281,235 | 1,267,486 | | |
| 14 | Taxes Other Than Income Taxes (408.1) | 262-263 | 54,764,300 | 53,919,883 | | |
| 15 | Income Taxes - Federal (409.1) | 262-263 | 17,907,042 | 18,668,216 | | |
| 16 | - Other (409.1) | 262-263 | 3,813,185 | 3,738,641 | | |
| 17 | Provision for Deferred Income Taxes (410.1) | 234, 272-277 | 47,049,344 | 64,252,521 | | |
| 18 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234, 272-277 | -11,598,196 | -11,129,801 | | |
| 19 | Investment Tax Credit Adj. - Net (411.4) | 266 | -1,400,976 | -1,542,181 | | |
| 20 | (Less) Gains from Disp. of Utility Plant (411.6) | | | | | |
| 21 | Losses from Disp. of Utility Plant (411.7) | | | 10 | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | | 14 | | |
| 23 | Losses from Disposition of Allowances (411.9) | | | | | |
| 24 | Accretion Expense (411.10) | | | | | |
| 25 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24) | | 904,924,382 | 941,556,777 | | |
| 26 | Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27 | | 171,894,234 | 156,794,305 | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 | | |
|---|---|---|---|---|---|---|
| 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) | Line No. |
| | | | | | | 1 |
| 1,074,930,096 | 1,096,454,027 | | | 1,888,520 | 1,897,055 | 2 |
| | | | | | | 3 |
| 514,888,055 | 537,282,167 | | | | | 4 |
| 89,956,057 | 91,435,930 | | | | | 5 |
| 108,884,136 | 104,264,858 | | | 169,453 | 169,470 | 6 |
| | | | | | | 7 |
| 30,462,500 | 30,077,415 | | | | | 8 |
| 19,850,076 | 19,850,076 | | | | | 9 |
| 1,671,804 | 1,671,804 | | | | | 10 |
| | | | | | | 11 |
| 6,592,445 | 7,905,666 | | | | | 12 |
| 1,281,235 | 1,267,486 | | | | | 13 |
| 54,764,300 | 53,919,883 | | | | | 14 |
| 17,907,042 | 18,668,216 | | | | | 15 |
| 3,813,185 | 3,738,641 | | | | | 16 |
| 47,049,344 | 64,252,521 | | | | | 17 |
| -11,598,196 | -11,129,801 | | | | | 18 |
| -1,400,976 | -1,542,181 | | | | | 19 |
| | | | | | | 20 |
| | 10 | | | | | 21 |
| | 14 | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| 904,754,929 | 941,387,307 | | | 169,453 | 169,470 | 25 |
| 170,175,167 | 155,066,720 | | | 1,719,067 | 1,727,585 | 26 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

STATEMENT OF INCOME FOR THE YEAR (continued)

| Line No. | Title of Account (a) | (Ref.) Page No. (b) | TOTAL Current Year (c) | TOTAL Previous Year (d) | Current 3 Months Ended Quarterly Only No 4th Quarter (e) | Prior 3 Months Ended Quarterly Only No 4th Quarter (f) |
|---|---|---|---|---|---|---|
| 27 | Net Utility Operating Income (Carried forward from page 114) | | 171,894,234 | 156,794,305 | | |
| 28 | Other Income and Deductions | | | | | |
| 29 | Other Income | | | | | |
| 30 | Nonutilty 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 | | | | |
| 37 | Interest and Dividend Income (419) | | 19,752 | 7,967 | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | 935,088 | 3,070,399 | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 4,954,399 | 23,772,552 | | |
| 40 | Gain on Disposition of Property (421.1) | | | | | |
| 41 | TOTAL Other Income (Enter Total of lines 31 thru 40) | | 5,909,239 | 26,850,918 | | |
| 42 | Other Income Deductions | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | | | | |
| 44 | Miscellaneous Amortization (425) | | 258,091 | 258,091 | | |
| 45 | Donations (426.1) | | 48,589 | 72,947 | | |
| 46 | Life Insurance (426.2) | | 19,378,866 | 17,792,094 | | |
| 47 | Penalties (426.3) | | 42,997 | 31,806 | | |
| 48 | Exp. for Certain Civic, Political & Related Activities (426.4) | | 43,804 | 60,240 | | |
| 49 | Other Deductions (426.5) | | 341,591 | 215,471 | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 20,113,938 | 18,430,649 | | |
| 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 | -17,731,309 | -17,384,678 | | |
| 54 | Income Taxes-Other (409.2) | 262-263 | -3,813,185 | -3,738,641 | | |
| 55 | Provision for Deferred Inc. Taxes (410.2) | 234, 272-277 | 9,152,167 | -353,814 | | |
| 56 | (Less) Provision for Deferred Income Taxes-Cr. (411.2) | 234, 272-277 | 7,901,408 | 7,998,526 | | |
| 57 | Investment Tax Credit Adj.-Net (411.5) | | -109,054 | -110,301 | | |
| 58 | (Less) Investment Tax Credits (420) | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | -20,402,789 | -29,585,960 | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 6,198,090 | 38,006,229 | | |
| 61 | Interest Charges | | | | | |
| 62 | Interest on Long-Term Debt (427) | | 54,002,548 | 54,087,146 | | |
| 63 | Amort. of Debt Disc. and Expense (428) | | 623,029 | 646,746 | | |
| 64 | Amortization of Loss on Reaquired Debt (428.1) | | 878,547 | 878,652 | | |
| 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) | | 861,896 | 931,693 | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 2,904,776 | 2,663,898 | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 53,461,244 | 53,880,339 | | |
| 71 | Income Before Extraordinary Items (Total of lines 27, 60 and 70) | | 124,631,080 | 140,920,195 | | |
| 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) | | 124,631,080 | 140,920,195 | | |

***Schedule Page: 114 Line No.: 18 Column: c***

Provision for Deferred Income taxes are negative due to the 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: g***

Provision for Deferred Income taxes are 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.: 53 Column: c***

Federal income taxes are negative due to a net operating loss for 2017.

***Schedule Page: 114 Line No.: 53 Column: d***

Federal income taxes are negative due to a net operating loss for 2016.

***Schedule Page: 114 Line No.: 54 Column: c***

State income taxes are negative due to a net operating loss for 2017.

***Schedule Page: 114 Line No.: 54 Column: d***

State income taxes are negative due to a net operating loss for 2016.

***Schedule Page: 114 Line No.: 55 Column: d***

Provision for deferred income taxes is negative due to greater accrued interest expense for deferred compensation versus amounts paid and deducted for tax.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | | 513,287,616 | 387,367,421 |
| 2 | Changes | | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Credits to Retained Earnings (Acct. 439) | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Debits to Retained Earnings (Acct. 439) | | | |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 124,631,080 | 140,920,195 |
| 17 | Appropriations of Retained Earnings (Acct. 436) | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | TOTAL Appropriations of Retained Earnings (Acct. 436) | | | |
| 23 | Dividends Declared-Preferred Stock (Account 437) | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | TOTAL Dividends Declared-Preferred Stock (Acct. 437) | | | |
| 30 | Dividends Declared-Common Stock (Account 438) | | | |
| 31 | Dividend to Parent | | -10,000,000 | ( 15,000,000) |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | TOTAL Dividends Declared-Common Stock (Acct. 438) | | -10,000,000 | ( 15,000,000) |
| 37 | Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings | | | |
| 38 | Balance - End of Period (Total 1,9,15,16,22,29,36,37) | | 627,918,696 | 513,287,616 |
| | APPROPRIATED RETAINED EARNINGS (Account 215) | | | |
| 39 | | | | |
| 40 | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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) | | 627,918,696 | 513,287,616 |
| | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account | | | |
| | Report only on an Annual Basis, no Quarterly | | | |
| 49 | Balance-Beginning of Year (Debit or Credit) | | | |
| 50 | Equity in Earnings for Year (Credit) (Account 418.1) | | | |
| 51 | (Less) Dividends Received (Debit) | | | |
| 52 | | | | |
| 53 | Balance-End of Year (Total lines 49 thru 52) | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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)<br>(a) | Current Year to Date Quarter/Year<br>(b) | Previous Year to Date Quarter/Year<br>(c) |
|---|---|---|---|
| 1 | Net Cash Flow from Operating Activities: | | |
| 2 | Net Income (Line 78(c) on page 117) | 124,631,080 | 140,920,195 |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | 109,053,589 | 104,434,328 |
| 5 | Amortization of Nuclear Fuel | 32,167,425 | 26,714,272 |
| 6 | Amortization of Deferred Regulatory Gain from Sale-Leaseback | -5,495,268 | -5,495,268 |
| 7 | Amortization of Corporate-Owned Life Insurance | 19,021,115 | 18,097,899 |
| 8 | Deferred Income Taxes (Net) | 59,898,299 | 67,029,982 |
| 9 | Investment Tax Credit Adjustment (Net) | -1,510,030 | -1,652,482 |
| 10 | Net (Increase) Decrease in Receivables | 1,864,695 | -3,884,314 |
| 11 | Net (Increase) Decrease in Inventory | -4,235,077 | -288,805 |
| 12 | Net (Increase) Decrease in Allowances Inventory | | 2 |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | -61,329,846 | -76,019,826 |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | 55,909,029 | -18,285,982 |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | -30,044,879 | -19,268,195 |
| 16 | (Less) Allowance for Other Funds Used During Construction | 935,088 | 3,070,399 |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | | |
| 18 | Other (provide details in footnote): | | |
| 19 | Net (Inc) Dec in Other Current and Accrued Assets | -2,766,929 | -6,854,437 |
| 20 | Net (Inc) Dec in Deferred Dr/Cr and Other Non-Cur Assets/Liab (net) | -23,246,690 | 13,760,071 |
| 21 | Amortization of Utility Plant, Acquisition Adjustment and Unrecoveredt | 52,242,471 | 51,857,386 |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21) | 325,223,896 | 287,994,427 |
| 23 | | | |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | -323,975,072 | -303,001,146 |
| 27 | Gross Additions to Nuclear Fuel | -41,641,760 | -20,317,454 |
| 28 | Gross Additions to Common Utility Plant | | |
| 29 | Gross Additions to Nonutility Plant | | |
| 30 | (Less) Allowance for Other Funds Used During Construction | -935,088 | -3,070,399 |
| 31 | Other (provide details in footnote): | | |
| 32 | | | |
| 33 | | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | -364,681,744 | -320,248,201 |
| 35 | | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | | |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | | |
| 38 | Purchase of Securities - Trust | -17,712,222 | -46,580,866 |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | | |
| 40 | Contributions and Advances from Assoc. and Subsidiary Companies | | |
| 41 | Disposition of Investments in (and Advances to) | | |
| 42 | Associated and Subsidiary Companies | | |
| 43 | Repayment of Advances Made to Assoc. and Subsidiary Companies | 13,976,038 | 6,120,271 |
| 44 | Purchase of Investment Securities (a) | | |
| 45 | Proceeds from Sales of Investment Securities (a) | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | 13,787,800 | 45,154,049 |
| 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):Proceeds from Investment in COLI | 1,043,611 | 92,278,818 |
| 54 | Investment in Corporate-Owned Life Insurance | -13,875,381 | -14,647,969 |
| 55 | Other Investing Activities | -1,848,278 | -3,593,329 |
| 56 | Net Cash Provided by (Used in) Investing Activities | | |
| 57 | Total of lines 34 thru 55) | -369,310,176 | -241,517,227 |
| 58 | | | |
| 59 | Cash Flows from Financing Activities: | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long-Term Debt (b) | | 49,957,149 |
| 62 | Preferred Stock | | |
| 63 | Common Stock | | |
| 64 | Other (provide details in footnote): | | |
| 65 | | | |
| 66 | Net Increase in Short-Term Debt (c) | | |
| 67 | Other (provide details in footnote): | | |
| 68 | Borrowings against CSV of COLI | 55,093,886 | 57,849,594 |
| 69 | | | |
| 70 | Cash Provided by Outside Sources (Total 61 thru 69) | 55,093,886 | 107,806,743 |
| 71 | | | |
| 72 | Payments for Retirement of: | | |
| 73 | Long-term Debt (b) | | -50,000,000 |
| 74 | Preferred Stock | | |
| 75 | Common Stock | | |
| 76 | Other (provide details in footnote): | | |
| 77 | Repayment of Borrowings against CSV of COLI | -1,007,606 | -89,283,943 |
| 78 | Net Decrease in Short-Term Debt (c) | | |
| 79 | | | |
| 80 | Dividends on Preferred Stock | | |
| 81 | Dividends on Common Stock | -10,000,000 | -15,000,000 |
| 82 | Net Cash Provided by (Used in) Financing Activities | | |
| 83 | (Total of lines 70 thru 81) | 44,086,280 | -46,477,200 |
| 84 | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | | |
| 86 | (Total of lines 22,57 and 83) | | |
| 87 | | | |
| 88 | Cash and Cash Equivalents at Beginning of Period | | |
| 89 | | | |
| 90 | Cash and Cash Equivalents at End of period | | |

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

**Line 55 - Other Investing (Outflows):**

| | |
|---|---|
| Contributions to Nuclear Decommissioning Trust Fund | ($5,772,700) |
| Other activity from within Nuclear Decommissioning Trust Fund | $3,924,422 |
| Total Other Investing (Outflows) | ($1,848,278) |

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

**Line 55 - Other Investing (Outflows):**

| | |
|---|---|
| Contributions to Nuclear Decommissioning Trust Fund | ($5,020,146) |
| Other activity from within Nuclear Decommissioning Trust Fund | $1,426,817 |
| Total Other Investing (Outflows) | ($3,593,329) |

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 Cormmission 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.

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

## 1. DESCRIPTION OF BUSINESS

Kansas Gas and Electric Company is a regulated electric utility incorporated in 1990 in Kansas. Unless the context otherwise indicates, all references in these notes to “the Company,” “KGE,” “we,” “us,” “our” and similar words are to Kansas Gas and Electric Company.

We are a wholly-owned subsidiary of Westar Energy, Inc. (Westar Energy) and we provide rate-regulated electric service using the name Westar Energy. We provide electric generation, transmission and distribution services to approximately 328,000 customers in south-central and southeastern Kansas, including the city of Wichita. Our corporate headquarters is located in Wichita, Kansas.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

For the purpose of this report, the financial statements are presented in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its Uniform System of Accounts and published Accounting Releases, which is a comprehensive basis of accounting other than generally accepted accounting principles. The principal differences from accounting principles generally accepted in the United States of America (GAAP) relate to (1) the presentation of deferred income taxes, (2) the presentation of regulatory assets and liabilities, (3) the presentation of intercompany accounts, (4) the presentation of removal component regulatory liability, (5) the presentation of certain regulatory assets related to depreciation, (6) the accounting for realized and unrealized gains and losses on derivative instruments, and (7) 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 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 billed to customers, income taxes, our portion of Wolf Creek Generating Station’s (Wolf Creek) pension and post-retirement benefits, our asset retirement obligations (AROs) including the decommissioning of Wolf Creek, environmental issues, contingencies and litigation. Actual results may differ from those estimates under different assumptions or conditions.

**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 interest expense (for borrowed funds) for the amount of AFUDC capitalized as construction cost on the accompanying statements of income as follows:

| | Year Ended December 31, 2017 | Year Ended December 31, 2016 |
|---|---|---|
| | (Dollars In Thousands) | |
| Borrowed funds | $ 2,905 | $ 2,664 |
| Equity funds | 935 | 3,070 |
| Total | $ 3,840 | $ 5,734 |
| Average AFUDC Rates | 2.3% | 4.3% |

We charge maintenance costs and replacements of minor items of property to expense as incurred, except for maintenance costs incurred for our planned refueling and maintenance outages at Wolf Creek. As authorized by regulators, we defer and amortize to expense ratably over the period between planned outages incremental maintenance costs incurred for such outages. 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 2.1% in 2017 and 2016.

**Nuclear Fuel**

We record as property, plant and equipment our share of the cost of nuclear fuel used in the process of refinement, conversion, enrichment and fabrication. We reflect this at original cost and amortize such amounts to fuel expense based on the quantity of heat consumed during the generation of electricity as measured in millions of British thermal units. The accumulated amortization of nuclear fuel in the reactor was $72.2 million as of December 31, 2017, and $40.0 million as of December 31, 2016. The cost of nuclear fuel charged to fuel and purchased power expense was $32.2 million in 2017 and $26.8 million in 2016.

**Cash Surrender Value of Life Insurance**

We recorded on our balance sheets in miscellaneous deferred debits the following amounts related to corporate-owned life insurance (COLI) policies.

| | As of December 31, | |
|---|---|---|
| | 2017 | 2016 |
| | (In Thousands) | |
| Cash surrender value of policies.................... | $ 1,245,594 | $ 1,191,063 |
| Borrowings against policies........................... | (1,189,212) | (1,137,360) |
| Corporate-owned life insurance, net........ | $ 56,382 | $ 53,703 |

We record as income increases in cash surrender value and death benefits. We offset against policy income the interest expense that we incur on policy loans. Income from death benefits is highly variable from period to period.

**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 $37.1 million as of December 31, 2017, and $35.9 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 record deferred tax assets to the extent capital losses, 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 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 10, “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 statements of income.

**Supplemental Cash Flow Information**

| | Year Ended December 31, | |
|---|---|---|
| | 2017 | 2016 |
| | (In Thousands) | |
| CASH PAID FOR: | | |
| Interest on financing activities, net of amount capitalized……………………………. | $ 51,054 | $ 51,514 |
| NON-CASH INVESTING TRANSACTIONS: | | |
| Property, plant and equipment additions……………………………………………... | 66,270 | 69,328 |

**New Accounting Pronouncements**

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 that 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 statements 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.

**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.

**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, 2020, with early adoption permitted. We expect to adopt the guidance effective January 1, 2020. We are evaluating the guidance and have not yet determined the impact on our financial statements.

**Financial Instruments - Net Asset Value**

In May 2015, the FASB issued ASU No. 2015-07, which removes the requirement to categorize certain investments measured at net asset value (NAV) per share within the fair value hierarchy. The guidance is effective for fiscal years beginning after December 15, 2015. We have adopted this guidance as of January 1, 2016. The guidance was adopted retrospectively. The adoption was limited to disclosure and does not have a material impact on our financial statements. See Note 5, “Financial Instruments and Risk Management.”

**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. 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.

**3. WESTAR ENERGY PENDING MERGER**

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

On July 9, 2017, Westar Energy 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 Westar Energy's 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, Westar Energy's 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 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 Westar Energy, 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 Westar Energy's 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 Westar Energy 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, Westar Energy 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, Westar Energy, 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, Westar Energy and Great Plains Energy applied for approval of the merger from the MPSC. On January 12, Westar Energy, 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, Westar Energy and Great Plains Energy filed a joint application for approval of the merger with FERC, which was approved 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. Westar Energy and Great Plains Energy each gained shareholder approval of the proposed merger on November 21, 2017. Also, Westar Energy and Great Plains Energy received early termination of the statutory waiting period under the Hart-Scott-Rodino Antitrust Improvements Act on December 12, 2017.

The amended and restated merger agreement provides that Great Plains Energy may be required to pay Westar Energy 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, Westar Energy may be required to pay Great Plains Energy a termination fee of $190.0 million if the agreement is terminated by Westar Energy 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 Westar Energy 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.

## 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: | | |
| Acquisition adjustment amortization | $ 257,276 | $ 304,313 |
| Deferred employee benefit costs | 73,854 | 71,408 |
| Amounts due from customers for future income taxes | 34,748 | 107,669 |
| Asset retirement obligations | 28,197 | 25,513 |
| Disallowed plant costs | 15,249 | 15,453 |
| Analog meter unrecovered investment | 13,933 | 7,422 |
| La Cygne environmental costs | 13,295 | 14,370 |
| Ad valorem tax | 12,627 | 10,002 |
| Retail energy cost adjustment | 10,236 | 16,198 |
| Depreciation | 7,019 | 7,449 |
| Energy efficiency program costs | 3,790 | 3,323 |
| Other regulatory assets | 1,727 | 1,335 |
| Total regulatory assets | $ 471,951 | $ 584,455 |
| Regulatory Liabilities: | | |
| Amounts due to customers for future taxes | $ 332,943 | $ 26,313 |
| Deferred regulatory gain from sale-leaseback | 64,569 | 70,065 |
| Nuclear decommissioning | 55,531 | 34,094 |
| Jurisdictional AFUDC | 21,073 | 22,150 |
| Other regulatory liabilities | 1,276 | 2,130 |
| Total regulatory liabilities | $ 475,392 | $ 154,752 |

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

- **Acquisition adjustment amortization:** Includes amortization of an acquisition adjustment under the provision of an order from the KCC. An acquisition premium was recorded as a result of the 1992 merger with Westar Energy.

- **Deferred employee benefit costs:** Includes $70.3 million for Wolf Creek pension and post-retirement benefit obligations and $3.6 million for actual Wolf Creek pension expense in excess of the amount of such expense recognized in setting our prices. The increase in regulatory assets for pension and post-retirement benefit obligations from 2016 to 2017 is attributable primarily to a decrease in the discount rates used to calculate our and Wolf Creek's pension benefit obligations. During 2018, we will amortize to expense approximately $6.7 million of the benefit obligations and approximately $1.1 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.
- **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 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 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.

- **Asset retirement obligations:** Represents amounts associated with our AROs as discussed in Note 13, "Asset Retirement Obligations." We recover these amounts over the life of the related plant. We do not earn a return on this asset.

- **Disallowed plant costs:** Originally there was a decision to disallow certain costs related to the Wolf Creek plant. Subsequently, in 1987, the KCC revised its original conclusion and provided for recovery of an indirect disallowance with no return on investment. This regulatory asset represents the present value of the future expected revenues to be provided to recover these costs, net of the amounts amortized.

- **Analog meter unrecovered investment:** Represents the deferral of 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.

- **La Cygne environmental costs:** Represents the deferral of depreciation and amortization expense and associated carrying charges related to the La Cygne Generating Station (La Cygne) environmental project from the in-service date until late October 2015, the effective date of our state general rate review. This amount will be amortized over the life of the related asset. We 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.

- **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.

- **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.

- **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.

- **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.

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.

- **Deferred regulatory gain from sale-leaseback:** Represents the gain we recorded on the 1987 sale and leaseback of our 50% interest in La Cygne unit 2. We amortize the gain over the lease term.

- **Nuclear decommissioning:** We have a legal obligation to decommission Wolf Creek at the end of its useful life. This amount represents the difference between the fair value of the assets held in a decommissioning trust and the amount recorded for the accumulated accretion and depreciation expense associated with our ARO. See Notes 5, 6 and 13, "Financial Instruments and Risk Management," "Financial Investments" and "Asset Retirement Obligations," respectively, for information regarding our nuclear decommissioning trust (NDT) and our ARO.

- **Jurisdictional AFUDC:** This item represents AFUDC that is accrued subsequent to the time the associated construction charges are included in our rates and prior to the time the related assets are placed in service. The AFUDC is amortized to depreciation expense over the useful life of the asset that is placed in service.

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

**KCC Proceedings**

**General and Abbreviated Rate Reviews**

In February 2018, we and Westar Energy 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 $26.0 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 capital costs related to La Cygne environmental upgrades, investment to extend the life of Wolf Creek, 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 $7.9 million.

**Transmission Costs**

We and Westar Energy 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 $6.1 million effective in April 2017 and approximately $3.4 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 and as of December 31, 2016, we had a remaining refund obligation of $0.7 million. As of December 31, 2017, we have fully refunded this obligation.

**Property Tax Surcharge**

We and Westar Energy 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 requiring us to decrease our annual retail revenues by approximately $12.9 million effective in January 2017 and increase our annual retail revenues by approximately $2.4 million 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 and approximately $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 RISK MANAGEMENT**

**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.

- 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 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.................... | $ 925,000 | $ 1,061,298 | $ 925,000 | $ 1,059,997 |

**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) | | |
| Nuclear Decommissioning Trust: | | | | | |
| Domestic equity funds | $ — | $ 68,658 | $ — | $ 5,142 | $ 73,800 |
| International equity funds | — | 47,908 | — | — | 47,908 |
| Core bond fund | — | 33,250 | — | — | 33,250 |
| High-yield bond fund | — | 18,089 | — | — | 18,089 |
| Emerging markets bond fund | — | 17,345 | — | — | 17,345 |
| Combination debt/equity/other fund | — | 14,125 | — | — | 14,125 |
| Alternative investments fund | — | — | — | 21,669 | 21,669 |
| Real estate securities fund | — | — | — | 10,806 | 10,806 |
| Cash equivalents | 110 | — | — | — | 110 |
| Total Nuclear Decommissioning Trust | $ 110 | $ 199,375 | $ — | $ 37,617 | $ 237,102 |

| As of December 31, 2016 | Level 1 | Level 2 | Level 3 | NAV | Total |
|---|---|---|---|---|---|
| | | | (In Thousands) | | |
| Nuclear Decommissioning Trust: | | | | | |
| Domestic equity funds | $ — | $ 56,312 | $ — | $ 5,056 | $ 61,368 |
| International equity funds | — | 35,944 | — | — | 35,944 |
| Core bond fund | — | 27,423 | — | — | 27,423 |
| High-yield bond fund | — | 18,188 | — | — | 18,188 |
| Emerging markets bond fund | — | 14,738 | — | — | 14,738 |
| Combination debt/equity/other fund | — | 13,484 | — | — | 13,484 |
| Alternative investments fund | — | — | — | 18,958 | 18,958 |
| Real estate securities fund | — | — | — | 9,946 | 9,946 |
| Cash equivalents | 73 | — | — | — | 73 |
| Total Nuclear Decommissioning Trust | $ 73 | $ 166,089 | $ — | $ 33,960 | $ 200,122 |

**Derivative Instruments**

**Price Risk**

We use various types of fuel, including coal, natural gas and uranium 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 9, "Long-Term Debt." We manage our interest rate risk related to these debt obligations by limiting our exposure to variable interest rate debt and diversifying maturity dates. We may also use other financial derivative instruments such as interest rate swaps and entering into treasury yield hedge transactions.

**6. FINANCIAL INVESTMENTS**

**Available-for-Sale Securities**

We hold investments in a trust for the purpose of funding the decommissioning of Wolf Creek. We have classified these investments as available-for-sale and have recorded all such investments at their fair market value as of December 31, 2017 and 2016.

Using the specific identification method to determine cost, we realized no gain or loss on our available-for-sale securities in 2017. We realized a loss on our available-for-sale securities of $1.5 million in 2016. We record net realized and unrealized gains and losses in regulatory liabilities on our balance sheets. This reporting is consistent with the method we use to account for the decommissioning costs we recover in our prices. Gains or losses on assets in the trust fund are recorded as increases or decreases, respectively, to regulatory liabilities and could result in lower or higher funding requirements for decommissioning costs, which we believe would be reflected in the prices paid by our customers.

The following table presents the cost, gross unrealized gains and losses, fair value and allocation of investments in the NDT fund as of December 31, 2017 and 2016.

| Security Type | Cost | Gross Unrealized Gain | Gross Unrealized Loss | Fair Value | Allocation |
|---|---|---|---|---|---|
| | (Dollars In Thousands) | | | | |
| As of December 31, 2017: | | | | | |
| Domestic equity funds................ | $ 67,348 | $ 7,187 | $ (735) | $ 73,800 | 31% |
| International equity funds........... | 36,324 | 11,584 | — | 47,908 | 20% |
| Core bond fund........................... | 33,381 | — | (131) | 33,250 | 14% |
| High-yield bond fund................. | 17,989 | 100 | — | 18,089 | 8% |
| Emerging markets bond fund..... | 17,449 | — | (104) | 17,345 | 7% |
| Combination debt/equity/other fund | 8,311 | 5,814 | — | 14,125 | 6% |
| Alternative investments fund...... | 15,000 | 6,669 | — | 21,669 | 9% |
| Real estate securities fund.......... | 9,500 | 1,306 | — | 10,806 | 5% |
| Cash equivalents........................ | 110 | — | — | 110 | <1% |
| Total.................................... | $ 205,412 | $ 32,660 | $ (970) | $ 237,102 | 100% |
| As of December 31, 2016: | | | | | |
| Domestic equity funds................ | $ 53,192 | $ 8,295 | $ (119) | $ 61,368 | 31% |
| International equity funds........... | 34,502 | 2,075 | (633) | 35,944 | 18% |
| Core bond fund.......................... | 27,952 | — | (529) | 27,423 | 14% |
| High-yield bond fund................. | 18,358 | — | (170) | 18,188 | 9% |
| Emerging markets bond fund..... | 16,397 | — | (1,659) | 14,738 | 7% |
| Combination debt/equity/other fund | 9,171 | 4,313 | — | 13,484 | 7% |
| Alternative investments fund...... | 15,000 | 3,958 | — | 18,958 | 9% |
| Real estate securities fund.......... | 9,500 | 446 | — | 9,946 | 5% |
| Cash equivalents......................... | 73 | — | — | 73 | <1% |
| Total.................................... | $ 184,145 | $ 19,087 | $ (3,110) | $ 200,122 | 100% |

The following table presents the fair value and the gross unrealized losses of the available-for-sale securities held in the NDT fund aggregated by investment category and the length of time that individual securities have been in a continuous unrealized loss position as of December 31, 2017 and 2016.

| | Less than 12 Months | | 12 Months or Greater | | Total | |
|---|---|---|---|---|---|---|
| | Fair Value | Gross Unrealized Losses | Fair Value | Gross Unrealized Losses | Fair Value | Gross Unrealized Losses |
| | (In Thousands) | | | | | |
| As of December 31, 2017: | | | | | | |
| Domestic equity funds............... | $ 1,784 | $ (362) | $ 1,871 | $ (373) | $ 3,655 | $ (735) |
| Core bond fund......................... | — | — | 33,250 | (131) | 33,250 | (131) |
| Emerging markets bond fund.... | 17,345 | (104) | — | — | 17,345 | (104) |
| Total.................................. | $ 19,129 | $ (466) | $ 35,121 | $ (504) | $ 54,250 | $ (970) |
| As of December 31, 2016: | | | | | | |
| Domestic equity funds............... | $ 1,788 | $ (119) | $ — | $ — | $ 1,788 | $ (119) |
| International equity funds.......... | — | — | 7,489 | (633) | 7,489 | (633) |
| Core bond fund......................... | 27,423 | (529) | — | — | 27,423 | (529) |
| High-yield bond fund................ | — | — | 18,188 | (170) | 18,188 | (170) |
| Emerging markets bond fund.... | — | — | 14,738 | (1,659) | 14,738 | (1,659) |
| Total.................................. | $ 29,211 | $ (648) | $ 40,415 | $ (2,462) | $ 69,626 | $ (3,110) |

**7. JOINT OWNERSHIP OF UTILITY PLANTS**

Under joint ownership agreements with other utilities, we have undivided ownership interests in three electric generating stations. Energy generated and operating expenses are divided on the same basis as ownership with each owner reflecting its respective costs in its statements of income and each owner responsible for its own financing. Information relative to 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) | | | | |
| La Cygne unit 1 (a)...... | June 1973 | $ 639,265 | $ 171,749 | $ 29,511 | 368 | 50 |
| JEC unit 1 (b)............... | July 1978 | 187,076 | 49,789 | 273 | 146 | 20 |
| JEC unit 2 (b)............... | May 1980 | 129,578 | 49,225 | 477 | 146 | 20 |
| JEC unit 3 (b)............... | May 1983 | 169,669 | 82,475 | 3,944 | 143 | 20 |
| Wolf Creek (c)............. | Sept. 1985 | 1,867,487 | 819,772 | 90,184 | 552 | 47 |
| Total..................... | | $ 2,993,075 | $ 1,173,010 | $ 124,389 | 1,355 | |

(a) Jointly owned with Kansas City Power & Light Company (KCPL).
(b) Jointly owned with Westar Energy and KCPL.
(c) Jointly owned with KCPL and Kansas Electric Power Cooperative, Inc.

We include in operating expenses on our statements of income our share of operating expenses of the above plants, as well as such expenses for a 50% undivided interest in La Cygne unit 2 sold and leased back to us in 1987, representing 324 megawatts (MW) of capacity. Our share of fuel expense for the above plants is generally based on the amount of power we take from the respective plants. Our share of other transactions associated with the plants is included in the appropriate classification on our financial statements.

**8. SHORT-TERM DEBT**

We had no short-term debt as of December 31, 2017 and 2016. Our short-term liquidity needs are met with cash advances from Westar Energy.

In December 2017, Westar Energy 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.

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.

## 9. LONG-TERM DEBT

### Outstanding Debt

The following table summarizes our long-term debt outstanding.

| | As of December 31, 2017 | As of December 31, 2016 |
|---|---|---|
| | (In Thousands) | |
| First mortgage bond series: | | |
| 6.70% due 2019 | $ 300,000 | $ 300,000 |
| 6.15% due 2023 | 50,000 | 50,000 |
| 6.53% due 2037 | 175,000 | 175,000 |
| 6.64% due 2038 | 100,000 | 100,000 |
| 4.30% due 2044 | 250,000 | 250,000 |
| | 875,000 | 875,000 |
| Pollution control bond series: | | |
| Variable due 2027, 2.00% as of December 31, 2017; 1.46% as of December 31, 2016 | 21,940 | 21,940 |
| 2.50% due 2031 | 50,000 | 50,000 |
| Variable due 2032, 2.00% as of December 31, 2017; 1.46% as of December 31, 2016 | 14,500 | 14,500 |
| Variable due 2032, 2.00% as of December 31, 2017; 1.46% as of December 31, 2016 | 10,000 | 10,000 |
| | 96,440 | 96,440 |
| Total long-term debt | 971,440 | 971,440 |
| Unamortized debt discount (a) | (638) | (713) |
| Long-term debt, net | $ 970,802 | $ 970,727 |

(a) We amortize debt discounts to interest expense over the term of the respective issues.

Our mortgage contains provisions restricting the amount of first mortgage bonds that we could 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 April 1, 1940, as supplemented and amended, is limited to a maximum of $3.5 billion, unless amended further. 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. As of December 31, 2017, approximately $1.5 billion principal amount of additional first mortgage bonds could be issued under the most restrictive provisions in the mortgage.

As of December 31, 2017, we had $46.4 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 June 2016, we redeemed and reissued $50.0 million in principal amount pollution control bonds maturing June 2031. The stated rate of the bonds was reduced from 4.85% to 2.50%.

**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 | 300,000 |
| 2020 | — |
| 2021 | — |
| 2022 | — |
| Thereafter | 671,440 |
| Total maturities | $ 971,440 |

Interest expense on long-term debt, net of debt AFUDC, was $51.1 million in 2017 and $51.4 million in 2016.

**10. TAXES**

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

| | Year Ended December 31, 2017 | Year Ended December 31, 2016 |
|---|---|---|
| | (In Thousands) | |
| Charged to operating expense (net): | | |
| Current Federal | $ 17,907 | $ 18,668 |
| Current State | 3,813 | 3,739 |
| Total Current | 21,720 | 22,407 |
| Deferred | 58,647 | 75,382 |
| Investment tax credit | (1,401) | (1,542) |
| Total | $ 78,966 | $ 96,247 |
| Charged to non-operating expense (net): | | |
| Current Federal | $ (17,731) | $ (17,385) |
| Current State | (3,813) | (3,739) |
| Total Current | (21,544) | (21,124) |
| Deferred | 1,251 | (8,352) |
| Investment tax credit | (109) | (110) |
| Total | (20,402) | (29,586) |
| Total income tax expense | $ 58,564 | $ 66,661 |

The tax effect of temporary differences related to deferred tax assets and deferred tax liabilities are summarized in the following table.

| | As of December 31, 2017 | As of December 31, 2016 |
|---|---|---|
| | (In Thousands) | |
| Deferred tax assets: | | |
| Income taxes refundable to customers, net | $ 81,309 | $ -- |
| Net operating loss (a)………………………………………... | 19,097 | 79,469 |
| Deferred employee benefit costs …..……………………………. | 18,454 | 26,146 |
| Deferred regulatory gain on sale-leaseback | 17,148 | 30,868 |
| Deferred compensation | 15,727 | 23,223 |
| LaCygne dismantling costs……………………………………… | 7,840 | 10,972 |
| Disallowed plant costs | 5,800 | 9,600 |
| Business tax credit carryforward (b)……………………………. | 5,021 | 4,392 |
| Accrued liabilities | 4,115 | 6,276 |
| Other | 26,384 | 10,418 |
| Total deferred tax assets | $ 200,895 | $ 201,364 |
| Deferred tax liabilities: | | |
| Accelerated depreciation | $ 614,168 | $ 819,739 |
| Amounts due from customers for future income taxes, net | -- | 81,356 |
| Acquisition premium | 76,319 | 147,599 |
| Deferred employee benefit costs | 18,454 | 26,146 |
| Debt reacquisition costs………………………………………… | 3,278 | 5,256 |
| Pension expense tracker……………………………………..... | -- | 2,990 |
| Other | 4,483 | 16,954 |
| Total deferred tax liabilities | $ 716,702 | $1,100,040 |
| Net deferred tax liabilities | $ 515,807 | $ 898,676 |

(a) As of December 31, 2017, we had a federal net operating loss carryforward of $43.1 million, which is available to offset federal taxable income. The net operating losses will expire beginning in 2032 and ending in 2036.

(b) 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 $5.0 million. The federal general business tax credits were primarily generated from research and experimentation tax credits. These tax credits expire beginning in 2027 and ending in 2037.

The TCJA, which was signed into law in December 2017, significantly reforms the Internal Revenue Code 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 $435.0 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 $9.8 million and correspondingly recorded an increase in income tax expense, which increased our effective tax rate by 5.4%.

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 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 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: | | |
| Corporate-owned life insurance policies | (8.0) | (10.8) |
| Federal income tax rate reduction (TCJA)………………… | 5.4 | -- |
| Flow through depreciation for plant-related differences….. | 3.9 | 6.1 |
| State income taxes…………………………………………. | 1.8 | 5.2 |
| Amortization of federal investment tax credits……………. | (0.8) | (0.8) |
| Share based payments…………………………………….... | (0.8) | -- |
| Research and experimentation credits……………….......... | (0.3) | (2.1) |
| AFUDC equity…………………………………………….. | (0.3) | (0.6) |
| Liability for unrecognized income tax benefits…………… | 0.1 | 0.6 |
| Other…………………………………………………...... | (4.0) | (0.5) |
| Effective income tax rate……………………………….. | 32.0% | 32.1% |

We are a member of Westar Energy's consolidated tax group. We file consolidated tax returns with Westar Energy. Westar Energy allocates to us our pro rata portion of income taxes based on our contribution to taxable income. As a matter of course, Westar Energy remains subject to ongoing federal and state tax examinations. 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 unrecognized income tax benefits (net of tax) was $1.5 million as of December 31, 2017, and $1.4 million as of December 31, 2016. We do not expect any significant increases or decreases to the total amount of unrecognized tax benefits within 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… | $ 1,391 | $ 160 |
| Additions based on tax positions related to the current year………….. | 155 | 139 |
| Additions based on tax positions related to prior years……………...... | 20 | 1,148 |
| Reductions for tax positions of prior years…..……………................. | (37) | -- |
| Lapse of statute of limitations………………….……………............. | ( 70) | (56) |
| Unrecognized income tax benefits at December 31..…………….......... | $ 1,459 | $ 1,391 |

Interest related to income tax uncertainties is classified as interest expense and accrued interest liability. At December 31, 2017 and December 31, 2016, we had no accrued interest related to unrecognized income tax benefits. We accrued no tax related penalties 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 for probable assessments of taxes other than income taxes, respectively.

## 11. WOLF CREEK EMPLOYEE BENEFIT PLANS

### Pension and Post-Retirement Benefit Plans

As a co-owner of Wolf Creek, we are indirectly responsible for 47% of the liabilities and expenses associated with the Wolf Creek pension and post-retirement benefit plans. We accrue our 47% share of Wolf Creek's cost of pension and post-retirement benefits during the years an employee provides service. The following tables summarize the status of our 47% share of the Wolf Creek pension and post-retirement benefit plans.

| | Pension Benefits | | Post-retirement Benefits | |
|---|---|---|---|---|
| As of December 31, | 2017 | 2016 | 2017 | 2016 |
| | (In Thousands) | | | |
| Change in Benefit Obligation: | | | | |
| Benefit obligation, beginning of year | $ 229,025 | $ 206,418 | $ 7,215 | $ 7,793 |
| Service cost | 7,800 | 6,748 | 146 | 127 |
| Interest cost | 9,900 | 9,655 | 280 | 325 |
| Plan participants' contributions | — | — | 1,096 | 989 |
| Benefits paid | (8,381) | (6,974) | (1,623) | (1,531) |
| Actuarial losses (gains) | 23,423 | 13,178 | (99) | (488) |
| Benefit obligation, end of year | $ 261,767 | $ 229,025 | $ 7,015 | $ 7,215 |
| Change in Plan Assets: | | | | |
| Fair value of plan assets, beginning of year | $ 138,688 | $ 121,622 | $ 17 | $ 105 |
| Actual return on plan assets | 25,053 | 8,967 | 46 | (4) |
| Employer contributions | 12,047 | 14,820 | 466 | 458 |
| Plan participants' contributions | — | — | 1,096 | 989 |
| Benefits paid | (8,128) | (6,721) | (1,623) | (1,531) |
| Fair value of plan assets, end of year | $ 167,660 | $ 138,688 | $ 2 | $ 17 |
| Funded status, end of year | $ (94,107) | $ (90,337) | $ (7,013) | $ (7,198) |
| Amounts Recognized in the Balance Sheets Consist of: | | | | |
| Current liability | $ (271) | $ (248) | $ (552) | $ (538) |
| Noncurrent liability | (93,836) | (90,089) | (6,461) | (6,660) |
| Net amount recognized | $ (94,107) | $ (90,337) | $ (7,013) | $ (7,198) |
| Amounts Recognized in Regulatory Assets (Liabilities) Consist of: | | | | |
| Net actuarial loss (gain) | $ 69,895 | $ 66,324 | $ (748) | $ (654) |
| Prior service cost | 391 | 446 | — | — |
| Net amount recognized | $ 70,286 | $ 66,770 | $ (748) | $ (654) |

| As of December 31, | Pension Benefits 2017 | Pension Benefits 2016 | Post-retirement Benefits 2017 | Post-retirement Benefits 2016 |
|---|---|---|---|---|
| | (Dollars in Thousands) | | | |
| Pension Plans With a Projected Benefit Obligation In Excess of Plan Assets: | | | | |
| Projected benefit obligation | $ 261,767 | $ 229,025 | $ — | $ — |
| Fair value of plan assets | 167,660 | 138,688 | — | — |
| Pension Plans With an Accumulated Benefit Obligation In Excess of Plan Assets: | | | | |
| Accumulated benefit obligation | $ 229,883 | $ 201,963 | $ — | $ — |
| Fair value of plan assets | 167,660 | 138,688 | — | — |
| Post-retirement Plans With an Accumulated Post-retirement Benefit Obligation In Excess of Plan Assets: | | | | |
| Accumulated post-retirement benefit obligation | $ — | $ — | $ 7,015 | $ 7,215 |
| Fair value of plan assets | — | — | 2 | 17 |
| Weighted-Average Actuarial Assumptions used to Determine Net Periodic Benefit Obligation: | | | | |
| Discount rate | 3.73% | 4.26% | 3.56% | 3.95% |
| Compensation rate increase | 4.00% | 4.00% | —% | —% |

Wolf Creek uses a measurement date of December 31 for its pension and post-retirement benefit plans. The discount rate used to determine the current year pension obligation and the following year's pension expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality, non-callable corporate bonds that generate sufficient cash flow to provide for the projected benefit payments of the plan. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected. The decrease in the discount rates used as of December 31, 2017, increased Wolf Creek's pension and post-retirement benefit obligations by approximately $19.5 million and $0.2 million, respectively.

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

| | Pension Benefits | | Post-retirement Benefits | |
|---|---|---|---|---|
| Year Ended December 31, | 2017 | 2016 | 2017 | 2016 |
| | (Dollars in Thousands) | | | |
| Components of Net Periodic Cost (Benefit): | | | | |
| Service cost | $ 7,800 | $ 6,748 | $ 146 | $ 127 |
| Interest cost | 9,900 | 9,655 | 280 | 325 |
| Expected return on plan assets | (10,571) | (9,722) | — | — |
| Amortization of unrecognized: | | | | |
| Prior service costs | 55 | 55 | — | — |
| Actuarial loss (gain), net | 4,979 | 4,357 | (50) | (14) |
| Curtailments, settlements, and special termination benefits | 390 | — | — | — |
| Net periodic cost before regulatory adjustment | 12,553 | 11,093 | 376 | 438 |
| Regulatory adjustment (a) | 1,083 | 1,886 | — | — |
| Net periodic cost | $ 13,636 | $ 12,979 | $ 376 | $ 438 |
| Other Changes in Plan Assets and Benefit Obligations Recognized in Regulatory Assets and Liabilities: | | | | |
| Current year actuarial loss (gain) | $ 8,550 | $ 13,934 | $ (145) | $ (484) |
| Amortization of actuarial (gain) loss | (4,979) | (4,357) | 50 | 14 |
| Amortization of prior service cost | (55) | (55) | — | — |
| Total recognized in regulatory assets and liabilities | $ 3,516 | $ 9,522 | $ (95) | $ (470) |
| Total recognized in net periodic cost and regulatory assets and liabilities | $ 17,152 | $ 22,501 | $ 281 | $ (32) |
| Weighted-Average Actuarial Assumptions used to Determine Net Periodic Cost: | | | | |
| Discount rate | 4.26% | 4.61% | 3.95% | 4.27% |
| Expected long-term return on plan assets | 7.25% | 7.50% | — | — |
| Compensation rate increase | 4.00% | 4.00% | — | — |

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

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) | $ 6,624 | $ (58) |
| Prior service cost | 55 | — |
| Total | $ 6,679 | $ (58) |

The expected long-term rate of return on plan assets is based on historical and projected rates of return for current and planned asset classes in the plans' investment portfolios. Assumed projected rates of return for each asset class were selected after analyzing long-term historical experience and future expectations of the volatility of the various asset classes. Based on target asset allocations for each asset class, the overall expected rate of return for the portfolios was developed, adjusted for historical and expected experience of active portfolio management results compared to benchmark returns and for the effect of expenses paid from plan assets.

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

| | As of December 31, 2017 | 2016 |
|---|---|---|
| Health care cost trend rate assumed for next year | 6.0% | 6.5% |
| Rate to which the cost trend rate is assumed to decline (the ultimate trend rate) | 5.0% | 5.0% |
| Year that the rate reaches the ultimate trend rate | 2020 | 2020 |

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

| | One-Percentage-Point Increase | One-Percentage-Point Decrease |
|---|---|---|
| | (In Thousands) | |
| Effect on total of service and interest cost | $ (9) | $ 10 |
| Effect on post-retirement benefit obligation | (133) | 142 |

**Plan Assets**

Wolf Creek's pension and post-retirement plan investment strategy is to manage assets in a prudent manner with regard to preserving principal while providing reasonable returns. It has adopted a long-term investment horizon such that the chances and duration of investment losses are weighed against the long-term potential for appreciation of assets. Part of its strategy includes managing interest rate sensitivity of plan assets relative to the associated liabilities. The primary objective of the pension plan is to provide a source of retirement income for its participants and beneficiaries, and the primary financial objective of the plan is to improve its funded status. The primary objective of the post-retirement benefit plan is growth in assets and preservation of principal, while minimizing interim volatility, to meet anticipated claims of plan participants. Wolf Creek delegates the management of its pension and post-retirement benefit plan assets to independent investment advisors who hire and dismiss investment managers based upon various factors. The investment advisors are instructed to diversify investments across asset classes, sectors and manager styles to minimize the risk of large losses, based upon objectives and risk tolerance specified by Wolf Creek, which include allowable and/or prohibited investment types. It measures and monitors investment risk on an ongoing basis through quarterly investment portfolio reviews and annual liability measurements.

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

**Cash Flows**

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

| Expected Cash Flows | Pension Benefits | | Post-retirement Benefits | |
|---|---|---|---|---|
| | To/(From) Trust | (From) Company Assets | To/(From) Trust | (From) Company Assets |
| | (In Millions) | | | |
| Expected contributions: | | | | |
| 2018 | $ 8.9 | | $ 0.6 | |
| Expected benefit payments: | | | | |
| 2018 | $ (8.0) | $ (0.3) | $ (2.0) | $ — |
| 2019 | (9.0) | (0.3) | (2.3) | — |
| 2020 | (9.9) | (0.3) | (2.6) | — |
| 2021 | (10.8) | (0.3) | (2.9) | — |
| 2022 | (11.7) | (0.3) | (3.2) | — |
| 2023 - 2027 | (70.7) | (1.9) | (19.7) | — |

**Savings Plan**

Wolf Creek maintains a qualified 401(k) savings plan in which most of its employees participate. Wolf Creek matches employees' contributions in cash up to specified maximum limits. Wolf Creek's contributions to the plan are deposited with a trustee and invested at the direction of plan participants into one or more of the investment alternatives provided under the plan. Our portion of the expense associated with Wolf Creek's matching contributions was $1.4 million in 2017 and $1.6 million in 2016.

## 12. 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 | $ 102,049 |
| 2019 | 8,475 |
| 2020 | 3,946 |
| Thereafter | 3,040 |
| Total amount committed | $ 117,510 |

### 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 ($SO_2$), particulate matter (PM), nitrogen oxides (NOx), carbon monoxide (CO), mercury and acid gases.

Emissions from our generating facilities, including PM, $SO_2$ and NOx, 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.

**Sulfur Dioxide and Nitrogen Oxide**

Through the combustion of fossil fuels at our generating facilities, we emit $SO_2$ and NOx. 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 $SO_2$ and NOx 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 $SO_2$ 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 $SO_2$ emissions for that year. In 2017, we had adequate $SO_2$ 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 NOx emissions in 22 states including Kansas during the ozone season and the impact from the formation of ozone on downwind states with respect to the 2008 ozone National Ambient Air Quality Standards (NAAQS). Starting with the 2017 ozone season, the final rule 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 ($NO_2$) (a precursor to ozone), CO and $SO_2$, 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.

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 $SO_2$. In March 2015, a federal court approved a consent decree between the EPA and environmental groups. The decree includes specific $SO_2$ emissions criteria for certain electric generating plants that, if met, required the EPA to promulgate attainment/nonattainment designations for areas surrounding these plants. 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 ($CO_2$) and other gases referred to as greenhouse gas (GHG). Various regulations under the federal CAA limit $CO_2$ 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 $CO_2$ 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 $CO_2$ 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.

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.

**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 13, "Asset Retirement Obligations," for additional information.

**SPP Revenue Crediting**

We and Westar Energy are members 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 and Westar Energy 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.

**Nuclear Decommissioning**

Nuclear decommissioning is a nuclear industry term for the permanent shutdown of a nuclear power plant and the removal of radioactive components in accordance with NRC requirements. The NRC will terminate a plant's license and release the property for unrestricted use when a company has reduced the residual radioactivity of a nuclear plant to a level mandated by the NRC. The NRC requires companies with nuclear plants to prepare formal financial plans to fund nuclear decommissioning. These plans are designed so that sufficient funds required for nuclear decommissioning will be accumulated prior to the expiration of the license of the related nuclear power plant. Wolf Creek files a nuclear decommissioning site study with the KCC every three years.

The KCC reviews nuclear decommissioning plans in two phases. Phase one is the approval of the updated nuclear decommissioning study including the estimated costs to decommission the plant. Phase two involves the review and approval of a funding schedule prepared by the owner of the plant detailing how it plans to fund the future-year dollar amount of its pro rata share of the decommissioning costs.

In 2017, Wolf Creek updated the nuclear decommissioning cost study. Based on the study, our share of decommissioning costs, including decontamination, dismantling and site restoration, is estimated to be approximately $380.0 million. This amount compares to the prior site study estimate of $360.0 million. The site study cost estimate represents the estimate to decommission Wolf Creek as of the site study year. The actual nuclear decommissioning costs may vary from the estimates because of changes in regulations and technologies as well as changes in costs for labor, materials and equipment.

We are allowed to recover nuclear decommissioning costs in our prices over a period equal to the operating license of Wolf Creek, which is through 2045. The NRC requires that funds sufficient to meet nuclear decommissioning obligations be held in a trust. We believe that the KCC approved funding level will also be sufficient to meet the NRC requirement. Our financial results would be materially affected if we were not allowed to recover in our prices the full amount of the funding requirement.

We recovered in our prices and deposited in an external trust fund for nuclear decommissioning approximately $5.8 million in 2017 and $5.0 million in 2016. We record our investment in the NDT fund at fair value, which approximated $237.1 million and $200.1 million as of December 31, 2017 and 2016, respectively.

**Storage of Spent Nuclear Fuel**

Under the Nuclear Waste Policy Act of 1982, the Department of Energy (DOE) is responsible for the permanent disposal of spent nuclear fuel. In 2010, the DOE filed a motion with the NRC to withdraw its then pending application to construct a national repository for the disposal of spent nuclear fuel and high-level radioactive waste at Yucca Mountain, Nevada. An NRC board denied the DOE's motion to withdraw its application and the DOE appealed that decision to the full NRC. In 2011, the NRC issued an evenly split decision on the appeal and also ordered the licensing board to close out its work on the DOE's application by the end of 2011 due to a lack of funding. These agency actions prompted the states of Washington and South Carolina, and a county in South Carolina, to file a lawsuit in a federal Court of Appeals asking the court to compel the NRC to resume its license review and to issue a decision on the license application. In August 2013, the court ordered the NRC to resume its review of the DOE's application. The NRC has not yet issued its decision.

Wolf Creek is currently evaluating alternatives for expanding its existing on-site spent nuclear fuel storage to provide additional capacity prior to 2025. Wolf Creek has finalized a settlement agreement through 2019 with the DOE for reimbursement of costs to construct this facility that would not have otherwise been incurred had the DOE begun accepting spent nuclear fuel. As a co-owner of Wolf Creek, we received $0.8 million of the settlement representing reimbursement of costs incurred through 2015 for project planning. Wolf Creek submitted a settlement claim to the DOE in August 2017 for costs incurred between January 2016 and June 2017, with our share of the claim being approximately $0.5 million. We cannot predict when, or if, an off-site storage site or alternative disposal site will be available to receive Wolf Creek's spent nuclear fuel and will continue to monitor this activity.

**Nuclear Insurance**

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

**Nuclear Liability Insurance**

Pursuant to the Price-Anderson Act, we insure against public nuclear liability claims resulting from nuclear incidents to the required limit of public liability, which is approximately $13.4 billion. This limit of liability consists of the maximum available commercial insurance of $450.0 million and the remaining $13.0 billion is provided through mandatory participation in an industry-wide retrospective assessment program. Under this retrospective assessment program, the owners of Wolf Creek are jointly and severally subject to an assessment of up to $127.3 million (our share is $59.8 million), payable at no more than $19.0 million (our share is $8.9 million) per incident per year per reactor for any commercial U.S. nuclear reactor qualifying incident. Both the total and yearly assessment is subject to an inflationary adjustment every five years with the next adjustment in 2018. In addition, Congress could impose additional revenue-raising measures to pay claims.

**Nuclear Property and Accidental Outage Insurance**

The owners of Wolf Creek carry decontamination liability, nuclear property damage and premature nuclear decommissioning liability insurance for Wolf Creek totaling approximately $2.8 billion. Insurance coverage for non-nuclear property damage accidents total approximately $2.3 billion. In the event of an extraordinary nuclear accident, insurance proceeds must first be used for reactor stabilization and site decontamination in accordance with a plan mandated by the NRC. Our share of any remaining proceeds can be used to pay for property damage or, if certain requirements are met, including decommissioning the plant, toward a shortfall in the NDT fund. The owners also carry additional insurance with NEIL to help cover costs of replacement power and other extra expenses incurred during a prolonged outage resulting from accidental property damage at Wolf Creek. If significant losses were incurred at any of the nuclear plants insured under the NEIL policies, we may be subject to retrospective assessments under the current policies of approximately $37.4 million (our share is $17.6 million).

**Nuclear Insurance Considerations**

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

**Fuel and Purchased Power Commitments**

To supply a portion of the fuel requirements for our power plants, the owners of Wolf Creek have entered into various contracts to obtain nuclear fuel and 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 share of Wolf Creek's nuclear fuel commitments was approximately $13.4 million for uranium concentrates expiring in 2024, $1.9 million for conversion expiring in 2024, $83.2 million for uranium hexafluoride expiring in 2024, $69.9 million for enrichment expiring in 2027 and $31.4 million for fabrication expiring in 2025.

As of December 31, 2017, our coal and coal transportation contract commitments under the remaining terms of the contracts were approximately $79.4 million. The contracts are for plants that we operate and expire in 2020.

As of December 31, 2017, our natural gas transportation contract commitments under the remaining terms of the contract was approximately $1.3 million. The contract expires in 2020.

**13. 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 decommission Wolf Creek (our 47% share), 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 | $ 295,933 | $ 249,769 |
| Liabilities settled | (4,978) | (203) |
| Accretion expense | 15,366 | 13,205 |
| Revision to nuclear decommissioning ARO liability | 19,377 | — |
| Revisions in estimated cash flows | 17,710 | 33,162 |
| Ending balance | $ 343,408 | $ 295,933 |

Wolf Creek filed a nuclear decommissioning cost study with the KCC in 2017. As a result of the study, we recorded a $19.4 million increase in our ARO to reflect revisions to the estimated costs to decommission Wolf Creek. In addition, we increased our AROs for asbestos by $12.1 million. In 2016, we increased our ARO by $33.2 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 12, "Commitments and Contingencies - Regulation of Coal Combustion Residuals," for additional information on the CCR rule.

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."

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.

## 14. LEGAL PROCEEDINGS

We 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 Note 4, "Rate Matters and Regulation," and Note 12, "Commitments and Contingencies," for additional information.

## 15. LA CYGNE OPERATING LEASE

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

In February 2016, we, as lessee to the La Cygne sale-leaseback, effected a redemption and reissuance of $162.1 million in outstanding bonds held by the trustee of the lease. For details, see Note 9, "Long-Term Debt." The estimated commitments for the La Cygne unit 2 lease, including the effects of the February 2016 bond redemption and reissuance, are as follows.

| Year Ended December 31, | La Cygne Unit 2 Lease |
|---|---|
| | (In Thousands) |
| Future commitments: | |
| 2018 | 30,829 |
| 2019 | 31,926 |
| 2020 | 33,092 |
| 2021 | 19,068 |
| Total future commitments | $ 114,915 |

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

**16. RELATED PARTY TRANSACTIONS**

We are a wholly-owned subsidiary of Westar Energy. We have no employees. Employees of Westar Energy allocate their time to us. Our cash management function, including cash receipts and disbursements, is performed by Westar Energy. Certain operating expenses have been allocated to us from Westar Energy. These expenses are allocated, depending on the nature of the expense, based on allocation studies, net investment, number of customers and/or other appropriate factors. We believe such allocation procedures are reasonable. Expenses allocated to us by Westar Energy may not reflect what our costs would be if we were not a wholly-owned subsidiary, which would affect our financial results. Our prices are set based on consolidated filings with Westar Energy.

We and Westar Energy have engaged in, and may in the future engage in, affiliate transactions in the normal course of business. These transactions consist primarily of power purchases and sales between us and Westar Energy. As a result of such transactions, we had a receivable of $1.7 million as of December 31, 2017 and a receivable of $15.6 million as of December 31, 2016.

Westar Energy made no additional investment in us for the year ended December 31, 2017 and for the year ended December 31, 2016. We declared and recorded dividends of $10.0 million and $15.0 million to Westar Energy in 2017 and 2016, respectively.

## 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<br>(a) | Unrealized Gains and Losses on Available-for-Sale Securities<br>(b) | Minimum Pension Liability adjustment (net amount)<br>(c) | Foreign Currency Hedges<br>(d) | Other Adjustments<br>(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 | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

| Line No. | Other Cash Flow Hedges Interest Rate Swaps<br>(f) | Other Cash Flow Hedges [Specify]<br>(g) | Totals for each category of items recorded in Account 219<br>(h) | Net Income (Carried Forward from Page 117, Line 78)<br>(i) | Total Comprehensive Income<br>(j) |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | 140,920,195 | 140,920,195 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | 124,631,080 | 124,631,080 |
| 10 | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

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

| Line No. | Classification (a) | Total Company for the Current Year/Quarter Ended (b) | Electric (c) |
|---|---|---|---|
| 1 | Utility Plant | | |
| 2 | In Service | | |
| 3 | Plant in Service (Classified) | 5,596,697,576 | 5,596,697,576 |
| 4 | Property Under Capital Leases | | |
| 5 | Plant Purchased or Sold | | |
| 6 | Completed Construction not Classified | 386,472,542 | 386,472,542 |
| 7 | Experimental Plant Unclassified | | |
| 8 | Total (3 thru 7) | 5,983,170,118 | 5,983,170,118 |
| 9 | Leased to Others | 6,605,938 | 6,605,938 |
| 10 | Held for Future Use | | |
| 11 | Construction Work in Progress | 223,588,872 | 223,588,872 |
| 12 | Acquisition Adjustments | 737,690,549 | 737,690,549 |
| 13 | Total Utility Plant (8 thru 12) | 6,951,055,477 | 6,951,055,477 |
| 14 | Accum Prov for Depr, Amort, & Depl | 2,752,702,135 | 2,752,702,135 |
| 15 | Net Utility Plant (13 less 14) | 4,198,353,342 | 4,198,353,342 |
| 16 | Detail of Accum Prov for Depr, Amort & Depl | | |
| 17 | In Service: | | |
| 18 | Depreciation | 1,928,856,197 | 1,928,856,197 |
| 19 | Amort & Depl of Producing Nat Gas Land/Land Right | | |
| 20 | Amort of Underground Storage Land/Land Rights | | |
| 21 | Amort of Other Utility Plant | 111,700,495 | 111,700,495 |
| 22 | Total In Service (18 thru 21) | 2,040,556,692 | 2,040,556,692 |
| 23 | Leased to Others | | |
| 24 | Depreciation | 4,850,620 | 4,850,620 |
| 25 | Amortization and Depletion | | |
| 26 | Total Leased to Others (24 & 25) | 4,850,620 | 4,850,620 |
| 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 | 707,294,823 | 707,294,823 |
| 33 | Total Accum Prov (equals 14) (22,26,30,31,32) | 2,752,702,135 | 2,752,702,135 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

| Gas<br><br>(d) | Other (Specify)<br><br>(e) | Other (Specify)<br><br>(f) | Other (Specify)<br><br>(g) | Common<br><br>(h) | Line No. |
|---|---|---|---|---|---|
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
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| | | | | | 32 |
| | | | | | 33 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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<br>(a) | Balance Beginning of Year<br>(b) | Changes during Year<br>Additions<br>(c) |
|---|---|---|---|
| 1 | Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1) | | |
| 2 | Fabrication | | |
| 3 | Nuclear Materials | | 39,959,386 |
| 4 | Allowance for Funds Used during Construction | 7,076 | 263,264 |
| 5 | (Other Overhead Construction Costs, provide details in footnote) | 138,640 | 1,419,110 |
| 6 | SUBTOTAL (Total 2 thru 5) | 145,716 | |
| 7 | Nuclear Fuel Materials and Assemblies | | |
| 8 | In Stock (120.2) | | 39,619,853 |
| 9 | In Reactor (120.3) | 101,842,096 | |
| 10 | SUBTOTAL (Total 8 & 9) | 101,842,096 | |
| 11 | Spent Nuclear Fuel (120.4) | 131,586,905 | |
| 12 | Nuclear Fuel Under Capital Leases (120.6) | | |
| 13 | (Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5) | 171,622,848 | |
| 14 | TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13) | 61,951,869 | |
| 15 | Estimated net Salvage Value of Nuclear Materials in line 9 | | |
| 16 | Estimated net Salvage Value of Nuclear Materials in line 11 | | |
| 17 | Est Net Salvage Value of Nuclear Materials in Chemical Processing | | |
| 18 | Nuclear Materials held for Sale (157) | | |
| 19 | Uranium | | |
| 20 | Plutonium | | |
| 21 | Other (provide details in footnote): | | |
| 22 | TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21) | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

| Changes during Year: Amortization (d) | Changes during Year: Other Reductions (Explain in a footnote) (e) | Balance End of Year (f) | Line No. |
|---|---|---|---|
| | | | 1 |
| | | | 2 |
| | 37,945,996 | 2,013,390 | 3 |
| | 199,537 | 70,803 | 4 |
| | 1,474,320 | 83,430 | 5 |
| | | 2,167,623 | 6 |
| | | | 7 |
| | | 39,619,853 | 8 |
| | | 101,842,096 | 9 |
| | | 141,461,949 | 10 |
| | | 131,586,905 | 11 |
| | | | 12 |
| -32,167,425 | | 203,790,273 | 13 |
| | | 71,426,204 | 14 |
| | | | 15 |
| | | | 16 |
| | | | 17 |
| | | | 18 |
| | | | 19 |
| | | | 20 |
| | | | 21 |
| | | | 22 |

***Schedule Page: 202 Line No.: 3 Column: e***

The reduction in Nuclear Materials is due to Region 25 assemblies arriving on site and waiting to be loaded into the reactor.

***Schedule Page: 202 Line No.: 4 Column: e***

The reduction in AFUDC is due to Region 25 assemblies arriving on site and waiting to be loaded into the reactor.

***Schedule Page: 202 Line No.: 5 Column: e***

The reduction in Other Overhead Construction Costs is due to Region 25 assemblies arriving on site and waiting to be loaded into the reactor.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

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

| Line No. | Account (a) | Balance Beginning of Year (b) | Additions (c) |
|---|---|---|---|
| 1 | 1. INTANGIBLE PLANT | | |
| 2 | (301) Organization | 45,131 | |
| 3 | (302) Franchises and Consents | | |
| 4 | (303) Miscellaneous Intangible Plant | 30,264,028 | 1,279,152 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) | 30,309,159 | 1,279,152 |
| 6 | 2. PRODUCTION PLANT | | |
| 7 | A. Steam Production Plant | | |
| 8 | (310) Land and Land Rights | 3,898,728 | 1,404,706 |
| 9 | (311) Structures and Improvements | 118,615,914 | 82,409,718 |
| 10 | (312) Boiler Plant Equipment | 1,249,987,228 | -20,523,620 |
| 11 | (313) Engines and Engine-Driven Generators | | |
| 12 | (314) Turbogenerator Units | 174,956,329 | 9,657,563 |
| 13 | (315) Accessory Electric Equipment | 94,342,273 | -15,933,015 |
| 14 | (316) Misc. Power Plant Equipment | 23,878,624 | -2,183,489 |
| 15 | (317) Asset Retirement Costs for Steam Production | 62,725,679 | 1,733,580 |
| 16 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) | 1,728,404,775 | 56,565,443 |
| 17 | B. Nuclear Production Plant | | |
| 18 | (320) Land and Land Rights | 3,619,363 | |
| 19 | (321) Structures and Improvements | 420,849,686 | 14,523,911 |
| 20 | (322) Reactor Plant Equipment | 902,789,704 | 13,120,242 |
| 21 | (323) Turbogenerator Units | 215,591,241 | 2,750,794 |
| 22 | (324) Accessory Electric Equipment | 138,880,784 | 16,648,666 |
| 23 | (325) Misc. Power Plant Equipment | 131,472,928 | -26,202,773 |
| 24 | (326) Asset Retirement Costs for Nuclear Production | 50,683,000 | |
| 25 | TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) | 1,863,886,706 | 20,840,840 |
| 26 | C. Hydraulic Production Plant | | |
| 27 | (330) Land and Land Rights | | |
| 28 | (331) Structures and Improvements | | |
| 29 | (332) Reservoirs, Dams, and Waterways | | |
| 30 | (333) Water Wheels, Turbines, and Generators | | |
| 31 | (334) Accessory Electric Equipment | | |
| 32 | (335) Misc. Power PLant Equipment | | |
| 33 | (336) Roads, Railroads, and Bridges | | |
| 34 | (337) Asset Retirement Costs for Hydraulic Production | | |
| 35 | TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) | | |
| 36 | D. Other Production Plant | | |
| 37 | (340) Land and Land Rights | | |
| 38 | (341) Structures and Improvements | | |
| 39 | (342) Fuel Holders, Products, and Accessories | | |
| 40 | (343) Prime Movers | | |
| 41 | (344) Generators | 1,598,380 | |
| 42 | (345) Accessory Electric Equipment | | |
| 43 | (346) Misc. Power Plant Equipment | | |
| 44 | (347) Asset Retirement Costs for Other Production | | |
| 45 | TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44) | 1,598,380 | |
| 46 | TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45) | 3,593,889,861 | 77,406,283 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

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

| Line No. | Account<br>(a) | Balance Beginning of Year<br>(b) | Additions<br>(c) |
|---|---|---|---|
| 47 | 3. TRANSMISSION PLANT | | |
| 48 | (350) Land and Land Rights | 51,887,122 | 5,025,728 |
| 49 | (352) Structures and Improvements | 35,542,416 | -3,740,592 |
| 50 | (353) Station Equipment | 297,952,258 | 19,299,416 |
| 51 | (354) Towers and Fixtures | 6,797,398 | |
| 52 | (355) Poles and Fixtures | 389,507,257 | 24,027,029 |
| 53 | (356) Overhead Conductors and Devices | 162,677,333 | 4,357,513 |
| 54 | (357) Underground Conduit | 443,765 | 5,130 |
| 55 | (358) Underground Conductors and Devices | 1,835,357 | 7,754 |
| 56 | (359) Roads and Trails | 19,910 | |
| 57 | (359.1) Asset Retirement Costs for Transmission Plant | 180,415 | |
| 58 | TOTAL Transmission Plant (Enter Total of lines 48 thru 57) | 946,843,231 | 48,981,978 |
| 59 | 4. DISTRIBUTION PLANT | | |
| 60 | (360) Land and Land Rights | 5,402,647 | 2,517,828 |
| 61 | (361) Structures and Improvements | 8,490,346 | 1,437,296 |
| 62 | (362) Station Equipment | 114,083,048 | 14,778,786 |
| 63 | (363) Storage Battery Equipment | | |
| 64 | (364) Poles, Towers, and Fixtures | 189,647,557 | 8,856,332 |
| 65 | (365) Overhead Conductors and Devices | 164,624,339 | 8,734,589 |
| 66 | (366) Underground Conduit | 49,944,946 | 4,093,198 |
| 67 | (367) Underground Conductors and Devices | 131,929,224 | 13,353,985 |
| 68 | (368) Line Transformers | 210,528,631 | 11,486,054 |
| 69 | (369) Services | 91,768,462 | 2,125,609 |
| 70 | (370) Meters | 35,875,772 | 29,113,393 |
| 71 | (371) Installations on Customer Premises | | |
| 72 | (372) Leased Property on Customer Premises | 9,231,532 | 959,182 |
| 73 | (373) Street Lighting and Signal Systems | 36,467,964 | 7,130,203 |
| 74 | (374) Asset Retirement Costs for Distribution Plant | 607,137 | |
| 75 | TOTAL Distribution Plant (Enter Total of lines 60 thru 74) | 1,048,601,605 | 104,586,455 |
| 76 | 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT | | |
| 77 | (380) Land and Land Rights | | |
| 78 | (381) Structures and Improvements | | |
| 79 | (382) Computer Hardware | | |
| 80 | (383) Computer Software | | |
| 81 | (384) Communication Equipment | | |
| 82 | (385) Miscellaneous Regional Transmission and Market Operation Plant | | |
| 83 | (386) Asset Retirement Costs for Regional Transmission and Market Oper | | |
| 84 | TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) | | |
| 85 | 6. GENERAL PLANT | | |
| 86 | (389) Land and Land Rights | 2,322,942 | 5,982 |
| 87 | (390) Structures and Improvements | 29,568,902 | 19,856,897 |
| 88 | (391) Office Furniture and Equipment | 18,461,426 | 3,653,535 |
| 89 | (392) Transportation Equipment | 6,627,625 | |
| 90 | (393) Stores Equipment | 1,103,474 | |
| 91 | (394) Tools, Shop and Garage Equipment | 8,804,730 | 690,046 |
| 92 | (395) Laboratory Equipment | 35,578 | |
| 93 | (396) Power Operated Equipment | 2,784,802 | |
| 94 | (397) Communication Equipment | 49,588,619 | 2,342,511 |
| 95 | (398) Miscellaneous Equipment | 949,861 | |
| 96 | SUBTOTAL (Enter Total of lines 86 thru 95) | 120,247,959 | 26,548,971 |
| 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) | 120,247,959 | 26,548,971 |
| 100 | TOTAL (Accounts 101 and 106) | 5,739,891,815 | 258,802,839 |
| 101 | (102) Electric Plant Purchased (See Instr. 8) | | |
| 102 | (Less) (102) Electric Plant Sold (See Instr. 8) | | |
| 103 | (103) Experimental Plant Unclassified | | |
| 104 | TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) | 5,739,891,815 | 258,802,839 |

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

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|---|---|---|---|---|---|
| | | | | | 1 |
| | | | 45,131 | | 2 |
| | | | | | 3 |
| 180,417 | | | 31,362,763 | | 4 |
| 180,417 | | | 31,407,894 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | -83,783 | 5,219,651 | | 8 |
| 770,905 | | -45,002 | 200,209,725 | | 9 |
| 9,458,811 | | | 1,220,004,797 | | 10 |
| | | | | | 11 |
| 8,668,453 | | | 175,945,439 | | 12 |
| 1,987,889 | | -1,645,909 | 74,775,460 | | 13 |
| 118,293 | | 11,330 | 21,588,172 | | 14 |
| | 15,977,175 | | 80,436,434 | | 15 |
| 21,004,351 | 15,977,175 | -1,763,364 | 1,778,179,678 | | 16 |
| | | | | | 17 |
| | | | 3,619,363 | | 18 |
| 58,387 | | | 435,315,210 | | 19 |
| 633,687 | | | 915,276,259 | | 20 |
| | | | 218,342,035 | | 21 |
| 405,736 | | | 155,123,714 | | 22 |
| 2,284,081 | | | 102,986,074 | | 23 |
| | 19,376,740 | | 70,059,740 | | 24 |
| 3,381,891 | 19,376,740 | | 1,900,722,395 | | 25 |
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| | | | 1,598,380 | | 41 |
| | | | | | 42 |
| | | | | | 43 |
| | | | | | 44 |
| | | | 1,598,380 | | 45 |
| 24,386,242 | 35,353,915 | -1,763,364 | 3,680,500,453 | | 46 |

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

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|---|---|---|---|---|---|
| | | | | | 47 |
| | | 83,783 | 56,996,633 | | 48 |
| | | 45,002 | 31,846,826 | | 49 |
| 4,087,900 | | 1,645,909 | 314,809,683 | | 50 |
| | | | 6,797,398 | | 51 |
| 1,872,601 | 572,330 | | 412,234,015 | | 52 |
| -252,661 | -572,330 | | 166,715,177 | | 53 |
| | | | 448,895 | | 54 |
| | | | 1,843,111 | | 55 |
| | | | 19,910 | | 56 |
| | | | 180,415 | | 57 |
| 5,707,840 | | 1,774,694 | 991,892,063 | | 58 |
| | | | | | 59 |
| | | | 7,920,475 | | 60 |
| 1,426 | | | 9,926,216 | | 61 |
| 1,640,259 | | | 127,221,575 | | 62 |
| | | | | | 63 |
| 1,806,646 | | | 196,697,243 | | 64 |
| 2,580,496 | | | 170,778,432 | | 65 |
| 220,394 | | | 53,817,750 | | 66 |
| 1,286,038 | | | 143,997,171 | | 67 |
| 846,431 | | | 221,168,254 | | 68 |
| 4,738 | | | 93,889,333 | | 69 |
| 8,095,164 | | | 56,894,001 | | 70 |
| | | | | | 71 |
| 245,889 | | | 9,944,825 | | 72 |
| 1,169,991 | | | 42,428,176 | | 73 |
| | | | 607,137 | | 74 |
| 17,897,472 | | | 1,135,290,588 | | 75 |
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| | | | | | 85 |
| | | | 2,328,924 | | 86 |
| | | | 49,425,799 | | 87 |
| 2,629,083 | | | 19,485,878 | | 88 |
| | | | 6,627,625 | | 89 |
| 8,319 | | | 1,095,155 | | 90 |
| 51,144 | | | 9,443,632 | | 91 |
| | | | 35,578 | | 92 |
| | | | 2,784,802 | | 93 |
| 29,264 | | | 51,901,866 | | 94 |
| | | | 949,861 | | 95 |
| 2,717,810 | | | 144,079,120 | | 96 |
| | | | | | 97 |
| | | | | | 98 |
| 2,717,810 | | | 144,079,120 | | 99 |
| 50,889,781 | 35,353,915 | 11,330 | 5,983,170,118 | | 100 |
| | | | | | 101 |
| | | | | | 102 |
| | | | | | 103 |
| 50,889,781 | 35,353,915 | 11,330 | 5,983,170,118 | | 104 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## ELECTRIC PLANT LEASED TO OTHERS (Account 104)

| Line No. | Name of Lessee (Designate associated companies with a double asterisk) (a) | Description of Property Leased (b) | Commission Authorization (c) | Expiration Date of Lease (d) | Balance at End of Year (e) |
|---|---|---|---|---|---|
| 1 | Kansas City Power & | Wolf Creek - LaCygne | August 19, | | 6,605,938 |
| 2 | Light Company | 345 KV Line | 1985 | | |
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| 47 | TOTAL | | | | 6,605,938 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

| Line No. | Description and Location Of Property (a) | Date Originally Included in This Account (b) | Date Expected to be used in Utility Service (c) | Balance at End of Year (d) |
|---|---|---|---|---|
| 1 | Land and Rights: | | | |
| 2 | | | | |
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| 21 | Other Property: | | | |
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| 45 | | | | |
| 46 | | | | |
| 47 | Total | | | 0 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original (2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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- Furley Tap-Towanda-Midian 69kV | 11,486,553 |
| 2 | Trans- Viola 345-138kV Transformer and Equipment | 9,468,568 |
| 3 | Trans- Mossman-17th St Line 69.70 Rebuild | 4,343,761 |
| 4 | Steam- Lacygne Unit #1 Replace Gas Tempering/Gas Recirculation Duct | 4,159,304 |
| 5 | Trans- Line 138.39 Gill to Viola | 3,384,655 |
| 6 | Trans- Frontenac-DePaul 69kV Line | 3,182,578 |
| 7 | Trans- Midian-Will. Bro. 161 Replace Wire and Structures | 2,958,830 |
| 8 | Trans- Midian-Will. Bro. 161 Replace Wire and Structures | 2,667,144 |
| 9 | Trans- Mossman-17th St Line 69.70 Right of Way | 2,335,051 |
| 10 | Steam- Lacygne Unit #2 Cost of Removal for Bal of Plant | 2,213,481 |
| 11 | Steam- Lacygne Unit #2 Replace 1M Gall Fuel and Oil Tanks | 2,158,517 |
| 12 | Trans- Viola 345kV Terminal Equipment | 2,148,666 |
| 13 | Trans- Gill 138kV Sub Terminal Upgrades | 1,957,020 |
| 14 | Trans- Clearwater Sub-Viola Line Term Add | 1,943,006 |
| 15 | Steam- Jeffery Unit #3 LP Turbine Upgrade | 1,902,546 |
| 16 | Steam- Lacygne Unit #2 Replace HP/IP Turbine Seals | 1,872,304 |
| 17 | Trans- Milan and Harper Line Terminals | 1,838,135 |
| 18 | Dist- Frontenac Substation DSUB | 1,791,225 |
| 19 | Trans- Franklin Jct-Str 456 69kV Rebuild | 1,756,788 |
| 20 | Dist- MP: MIDIAN - TOWANDA - FURLEY TAP D | 1,688,089 |
| 21 | Dist- Coleman Sub Transformer 2 Replacement | 1,547,776 |
| 22 | Dist- 47th & Webb Substation DSUB | 1,539,163 |
| 23 | Trans- Franklin-Franklin Jct 69kV New Line | 1,404,304 |
| 24 | Trans- Viola-Clearwater 138kV New Line | 1,379,062 |
| 25 | Steam- Lacygne Unit #2 Replace Pulveriz Classifier | 1,375,672 |
| 26 | Steam- Lacygne Unit #2 Replace 7KV Relays | 1,325,355 |
| 27 | Trans- Franklin 69kV Terminal Addition | 1,250,022 |
| 28 | Trans- Frontenac-DePaul 69kV Right of Way | 1,221,110 |
| 29 | Trans- Line 138.37 Midian to TC Burns | 1,180,677 |
| 30 | Trans- Halstead-West Harvey 69.49 Right of Way | 1,166,925 |
| 31 | General- Purchase Misc Equipment | 1,075,874 |
| 32 | Steam- Lacygne Common Entrance Control Facility | 1,054,048 |
| 33 | Trans- Viola-Clearwater 138kV Circuit 1 | 1,019,426 |
| 34 | | |
| 35 | MINOR ADDITIONS TO: | |
| 36 | Nuclear Gen Plant | 95,354,467 |
| 37 | Steam Gen Plant | 17,263,014 |
| 38 | Dist Plant - Elec | 14,775,137 |
| 39 | Trans Plant - Elec | 10,549,770 |
| 40 | General Plant | 3,052,327 |
| 41 | Intangible Plant | 772,288 |
| 42 | Other Gen Plant | 26,234 |
| 43 | TOTAL | 223,588,872 |

## 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 | 1,884,901,986 | 1,880,220,819 | | 4,681,167 |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 108,664,414 | 108,664,414 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | | | | |
| 5 | (413) Exp. of Elec. Plt. Leas. to Others | 169,453 | | | 169,453 |
| 6 | Transportation Expenses-Clearing | 207,196 | 207,196 | | |
| 7 | Other Clearing Accounts | | | | |
| 8 | Other Accounts (Specify, details in footnote): | 20,314 | 20,314 | | |
| 9 | Regulatory Assets & Liab | 8,493,125 | 8,493,125 | | |
| 10 | TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9) | 117,554,502 | 117,385,049 | | 169,453 |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | 50,879,048 | 50,879,048 | | |
| 13 | Cost of Removal | 25,895,935 | 25,895,935 | | |
| 14 | Salvage (Credit) | 1,502,563 | 1,502,563 | | |
| 15 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14) | 75,272,420 | 75,272,420 | | |
| 16 | Other Debit or Cr. Items (Describe, details in footnote): | | | | |
| 17 | Transfers/adjustments | 6,522,749 | 6,522,749 | | |
| 18 | Book Cost or Asset Retirement Costs Retired | | | | |
| 19 | Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18) | 1,933,706,817 | 1,928,856,197 | | 4,850,620 |
| | **Section B. Balances at End of Year According to Functional Classification** | | | | |
| 20 | Steam Production | 436,938,557 | 436,938,557 | | |
| 21 | Nuclear Production | 837,407,095 | 837,407,095 | | |
| 22 | Hydraulic Production-Conventional | | | | |
| 23 | Hydraulic Production-Pumped Storage | | | | |
| 24 | Other Production | 879,840 | 879,840 | | |
| 25 | Transmission | 274,043,705 | 269,193,085 | | 4,850,620 |
| 26 | Distribution | 313,376,513 | 313,376,513 | | |
| 27 | Regional Transmission and Market Operation | | | | |
| 28 | General | 71,061,107 | 71,061,107 | | |
| 29 | TOTAL (Enter Total of lines 20 thru 28) | 1,933,706,817 | 1,928,856,197 | | 4,850,620 |

**Schedule Page: 219 Line No.: 8 Column: c**

Account 151 - Railcars

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

| | |
|---|---|
| Asset Retirement Obligation | $ 7,840,200 |
| Amort. of Reg Asset-Depr. diff | (450,384) |
| Amort. of Reg Asset-La Cygne Depr | (46,392) |
| Amort. of Reg Liab. Assoc. w/AFUDC-CWIP | 1,149,701 |
| Total | $ 8,493,125 |

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

| | |
|---|---|
| Record analog meters to reg asset | $ 6,511,094 |
| Move charge from 108 to 108.2 | 325 |
| Misc transfer | 11,330 |
| Total | $ 6,522,749 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 form investments, including such revenues form securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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) | 37,730,489 | 35,938,553 | 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) | 64,457,588 | 69,803,928 | Electric |
| 8 | Transmission Plant (Estimated) | 9,623,301 | 8,477,573 | Electric |
| 9 | Distribution Plant (Estimated) | 13,560,285 | 15,677,091 | 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) | 87,641,174 | 93,958,592 | |
| 13 | Merchandise (Account 155) | | | |
| 14 | Other Materials and Supplies (Account 156) | | | |
| 15 | Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util) | | | |
| 16 | Stores Expense Undistributed (Account 163) | 253,019 | -57,700 | Electric |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet) | 125,624,682 | 129,839,445 | |

***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 | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 No. (b) | Current Year Amt. (c) | 2018 No. (d) | 2018 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/transferors 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. (f) | Amt. (g) | No. (h) | Amt. (i) | No. (j) | Amt. (k) | No. (l) | Amt. (m) | No. |
| 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 |
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| | | | | | | | | 16 |
| | | | | | | | | 17 |
| | | | | | | 44,273.00 | | 18 |
| | | | | | | | | 19 |
| | | | | | | | | 20 |
| | | | | | | | | 21 |
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| | | | | | | | | 27 |
| | | | | | | | | 28 |
| 170,795.00 | | 218,801.00 | | 1,466,957.00 | | 2,040,755.00 | | 29 |
| | | | | | | | | 30 |
| | | | | | | | | 31 |
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| | | | | | | | | 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 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 No. (b) | Current Year Amt. (c) | 2018 No. (d) | 2018 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 | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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/transferors 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. (f) | Amt. (g) | No. (h) | Amt. (i) | No. (j) | Amt. (k) | No. (l) | Amt. (m) | No. |
| 29,809.00 | | 29,809.00 | | 29,809.00 | | 114,293.00 | | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
| | | | | | | 31,357.00 | | 4 |
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| | | | | | | | | 17 |
| | | | | | | 12,258.00 | | 18 |
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| | | | | | | | | 28 |
| 29,809.00 | | 29,809.00 | | 29,809.00 | | 133,392.00 | | 29 |
| | | | | | | | | 30 |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

| Line No. | Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a) | Total Amount of Loss (b) | Losses Recognised During Year (c) | WRITTEN OFF DURING YEAR Account Charged (d) | WRITTEN OFF DURING YEAR Amount (e) | Balance at End of Year (f) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
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| 18 | | | | | | |
| 19 | | | | | | |
| 20 | TOTAL | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a) | Total Amount of Charges (b) | Costs Recognised During Year (c) | WRITTEN OFF DURING YEAR Account Charged (d) | WRITTEN OFF DURING YEAR Amount (e) | Balance at End of Year (f) |
|---|---|---|---|---|---|---|
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| 44 | | | | | | |
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| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | TOTAL | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## Transmission Service and Generation Interconnection Study Costs

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

| Line No. | Description (a) | Costs Incurred During Period (b) | Account Charged (c) | Reimbursements Received During the Period (d) | Account Credited With Reimbursement (e) |
|---|---|---|---|---|---|
| 1 | **Transmission Studies** | | | | |
| 2 | | | | | |
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| 19 | | | | | |
| 20 | | | | | |
| 21 | **Generation Studies** | | | | |
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| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## 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<br>(a) | Balance at Beginning of Current Quarter/Year<br>(b) | Debits<br>(c) | CREDITS<br>Written off During the Quarter/Year Account Charged<br>(d) | CREDITS<br>Written off During the Period Amount<br>(e) | Balance at end of Current Quarter/Year<br>(f) |
|---|---|---|---|---|---|---|
| 1 | Depreciation Rate Difference (08/01-03/02) | 7,056,001 | | 403 | 450,384 | 6,605,617 |
| 2 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 3 | Amortization period (02/06-08/32) | | | | | |
| 4 | | | | | | |
| 5 | KGE Acquisition Adjustment Amortization | 304,313,378 | 9,557,441 | 115 | 56,594,583 | 257,276,236 |
| 6 | | | | | | |
| 7 | Retail Energy Cost Adjustment | 16,198,074 | 7,771,272 | 146,501 | 13,733,136 | 10,236,210 |
| 8 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 9 | | | | | | |
| 10 | Energy Efficiency Rider | 1,743,422 | 2,245,750 | 440,442 | 1,955,814 | 2,033,358 |
| 11 | Docket No. 11-WSEE-032-TAR | | | 908,909 | | |
| 12 | | | | 930 | | |
| 13 | | | | | | |
| 14 | SmartStar Lawrence | 600,141 | | 586 | 327,350 | 272,791 |
| 15 | Docket No. 15-WSEE-115-RTS | | | | | |
| 16 | Amortization period (11/15-10/18) | | | | | |
| 17 | | | | | | |
| 18 | Ad Valorem Taxes | 10,002,181 | 12,627,463 | 408 | 10,002,180 | 12,627,464 |
| 19 | Docket No. 10-WSEE-362-TAR | | | | | |
| 20 | Amortization periods (01/16-12/16) | | | | | |
| 21 | | | | | | |
| 22 | Deferred Future Income Taxes | 107,668,904 | 44,321,928 | 282 | 117,242,487 | 34,748,345 |
| 23 | | | | | | |
| 24 | 2015 Rate Case Expenses | 469,532 | | 928 | 256,108 | 213,424 |
| 25 | Docket No. 15-WSEE-115-RTS | | | | | |
| 26 | Amortization period (11/15-10/18) | | | | | |
| 27 | | | | | | |
| 28 | Employee Benefit Costs | 66,730,916 | 8,563,624 | 228 | 5,034,753 | 70,259,787 |
| 29 | Docket No. 07-ATMG-387-ACT 01/24/07 | | | | | |
| 30 | | | | | | |
| 31 | Asset Retirement Obligations | 25,513,324 | 7,662,547 | 230 | 4,978,389 | 28,197,482 |
| 32 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 33 | | | | | | |
| 34 | La Cygne Catalyst Costs | 579,549 | 755,213 | 512 | 210,501 | 1,124,261 |
| 35 | Docket No. 15-WSEE-115-RTS | | | | | |
| 36 | Amortization period (11/15-04/20) | | | | | |
| 37 | | | | | | |
| 38 | Pension Tracker | 4,676,997 | 100,353 | 407 | 1,183,272 | 3,594,078 |
| 39 | Docket No. 10-WSEE-135-ACT 09/11/09 | | | | | |
| 40 | Amortization period (11/15-10/20) | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | TOTAL | 584,454,905 | 105,440,877 | | 217,944,489 | 471,951,293 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

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<br>(a) | Balance at Beginning of Current Quarter/Year<br>(b) | Debits<br>(c) | CREDITS<br>Written off During the Quarter/Year Account Charged<br>(d) | CREDITS<br>Written off During the Period Amount<br>(e) | Balance at end of Current Quarter/Year<br>(f) |
|---|---|---|---|---|---|---|
| 1 | Depreciation Difference | 392,939 | 71,510 | 403 | 50,779 | 413,670 |
| 2 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 3 | Amortization period (02/06-09/29) | | | | | |
| 4 | | | | | | |
| 5 | Disallowed Plant Costs | 15,453,212 | 1,468,056 | 407 | 1,671,804 | 15,249,464 |
| 6 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 7 | | | | | | |
| 8 | Wattsaver | 10,646 | 2,903 | 182 | 13,549 | |
| 9 | Docket No. 10-WSEE-135-ACT 09/11/09 | | | | | |
| 10 | | | | | | |
| 11 | Energy Efficiency Demand Response Rider | 861,757 | 3,381,244 | 182 | 3,163,616 | 1,079,385 |
| 12 | Docket No. 10-WSEE-141-TAR | | | | | |
| 13 | | | | | | |
| 14 | La Cygne Environmental Project | 14,370,417 | | 403,404 | 1,075,784 | 13,294,633 |
| 15 | Deferred Depreciation and Amortization | | | | | |
| 16 | Docket No. 15-GIME-025-MIS | | | | | |
| 17 | | | | | | |
| 18 | Deferred Cost of Prepay Program | 107,519 | 8,891 | | | 116,410 |
| 19 | Docket No. 14-WSEE-148-TAR | | | | | |
| 20 | | | | | | |
| 21 | Unrecovered Analog Meters | 7,421,931 | 6,511,093 | | | 13,933,024 |
| 22 | Docket No. 15-WSEE-115-RTS | | | | | |
| 23 | | | | | | |
| 24 | Grid Security Tracker | 284,065 | 103,947 | | | 388,012 |
| 25 | Docket No. 15-WSEE-115-RTS | | | | | |
| 26 | | | | | | |
| 27 | Energy Supply Agreement | | 287,642 | | | 287,642 |
| 28 | Docket No. 17-KG&E-352-CON | | | | | |
| 29 | | | | | | |
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| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | TOTAL | 584,454,905 | 105,440,877 | | 217,944,489 | 471,951,293 |

***Schedule Page: 232 Line No.: 10 Column: c***

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

***Schedule Page: 232.1 Line No.: 8 Column: d***

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

***Schedule Page: 232.1 Line No.: 11 Column: d***

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 Account Charged (d) | CREDITS Amount (e) | Balance at End of Year (f) |
|---|---|---|---|---|---|---|
| 1 | Corporate-owned Life Insurance | 53,708,636 | 60,958,074 | 143,926 | 58,285,093 | 56,381,617 |
| 2 | | | | | | |
| 3 | La Cygne Lease Refinancing | 113,808,248 | 23,621,947 | 242 | 14,101,143 | 123,329,052 |
| 4 | | | | | | |
| 5 | Wolf Creek Refuel Outage | 20,315,928 | 2,758,350 | Various | 16,107,360 | 6,966,918 |
| 6 | | | | | | |
| 7 | La Cygne Working Capital | 5,200,000 | | | | 5,200,000 |
| 8 | | | | | | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Misc. Work in Progress | | | | | |
| 48 | Deferred Regulatory Comm. Expenses (See pages 350 - 351) | | | | | |
| 49 | TOTAL | 193,032,812 | | | | 191,877,587 |

***Schedule Page: 233 Line No.: 5 Column: d***

408, 517, 519, 520, 523, 524, 528, 529, 530, 531, 532, 570, 920, 926

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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<br>(a) | Balance of Begining of Year<br>(b) | Balance at End of Year<br>(c) |
|---|---|---|---|
| 1 | Electric | | |
| 2 | | 172,840,943 | 100,311,767 |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | Other | | 81,309,346 |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | 172,840,943 | 181,621,113 |
| 9 | Gas | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | Other | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15 | | |
| 17 | Other Non-Utility | 28,522,993 | 19,273,709 |
| 18 | TOTAL (Acct 190) (Total of lines 8, 16 and 17) | 201,363,936 | 200,894,822 |

Notes

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

| | |
|---|---|
| Net operating loss | $ 79,469,030 |
| Deferred regulatory gain on sale-leaseback | 30,868,082 |
| Deferred employee benefit costs | 26,145,869 |
| Deferred compensation | 23,223,223 |
| La Cygne dismantling | 10,972,071 |
| Disallowed plant costs | 9,600,022 |
| Accrued liabilities | 6,275,930 |
| Business tax credit carryfoward | 4,392,021 |
| Other | 10,417,688 |
| Total deferred tax assets* | $201,363,936 |

* Includes deferrals related to other income and deductions.

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

| | |
|---|---|
| Deferred future income taxes due to customers | $ 81,309,346 |
| Deferred compensation | 25,727,462 |
| Net operating loss | 19,096,597 |
| Deferred employee benefit costs | 18,453,498 |
| Deferred regulatory gain on sale-leaseback | 17,147,527 |
| La Cygne dismantling | 7,840,028 |
| Disallowed plant costs | 5,800,487 |
| Business tax credit carryfoward | 5,020,966 |
| Accrued liabilities | 4,115,293 |
| Other | 26,383,618 |
| Total deferred tax assets* | $200,894,822 |

* Includes deferrals related to other income and deductions.

CAPITAL STOCKS (Account 201 and 204)

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

| Line No. | Class and Series of Stock and Name of Stock Series (a) | Number of shares Authorized by Charter (b) | Par or Stated Value per share (c) | Call Price at End of Year (d) |
|---|---|---|---|---|
| 1 | Account 201 | | | |
| 2 | Common Stock (without par) | 1,000 | | |
| 3 | Westar Energy, Inc. owns 100% | | | |
| 4 | of common shares outstanding. | | | |
| 5 | TOTAL COMMON STOCK | 1,000 | | |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 |
| 1,000 | 1,065,633,791 | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| 1,000 | 1,065,633,791 | | | | | 5 |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

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

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

| Line No. | Item (a) | Amount (b) |
|---|---|---|
| 1 | Account 211 - Miscellaneous Paid-In-Capital | 1,095,456,728 |
| 2 | No changes during year | |
| 3 | SUBTOTAL - Account 211 | 1,095,456,728 |
| 4 | | |
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| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | TOTAL | 1,095,456,728 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 | | |
| 2 | | |
| 3 | | |
| 4 | | |
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| 21 | | |
| 22 | TOTAL | |

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

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

| Line No. | Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a) | Principal Amount Of Debt issued (b) | Total expense, Premium or Discount (c) |
|---|---|---|---|
| 1 | 221 Bonds | | |
| 2 | La Cygne PCB Variable, Due 2027 | 21,940,000 | 406,960 |
| 3 | | | |
| 4 | St Mary's PCB Variable, Due 2032 | 14,500,000 | 297,176 |
| 5 | | | |
| 6 | Wamego PCB Variable, Due 2032 | 10,000,000 | 230,702 |
| 7 | | | |
| 8 | 6.53% First Mortgage Bonds, Due 2037 | 175,000,000 | 1,062,273 |
| 9 | | | |
| 10 | 6.15% First Mortgage Bonds, Due 2023 | 50,000,000 | 450,159 |
| 11 | | | |
| 12 | 6.64% First Mortgage Bonds, Due 2038 | 100,000,000 | -175,656 |
| 13 | | | |
| 14 | 6.70% First Mortgage Bonds, Due 2019 | 300,000,000 | 3,313,557 |
| 15 | | | 543,000 D |
| 16 | 4.3% First Mortgage Bonds, Due 2044 | 250,000,000 | 2,913,582 |
| 17 | | | 632,500 D |
| 18 | Burlington PCB, 2.50% Series, Due 2031 | 50,000,000 | 489,756 |
| 19 | | | |
| 20 | | | |
| 21 | SUBTOTAL Account 221 | 971,440,000 | 10,164,009 |
| 22 | | | |
| 23 | | | |
| 24 | | | |
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| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | TOTAL | 971,440,000 | 10,164,009 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 Date From (f) | AMORTIZATION PERIOD Date To (g) | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h) | Interest for Year Amount (i) | Line No. |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 04/28/94 | 04/15/27 | 04/28/94 | 04/15/27 | 21,940,000 | 359,064 | 2 |
| | | | | | | 3 |
| 04/28/94 | 04/15/32 | 04/28/94 | 04/15/32 | 14,500,000 | 237,317 | 4 |
| | | | | | | 5 |
| 04/28/94 | 04/15/32 | 04/28/94 | 04/15/32 | 10,000,000 | 163,667 | 6 |
| | | | | | | 7 |
| 10/15/07 | 12/15/37 | 10/15/07 | 12/15/37 | 175,000,000 | 11,427,500 | 8 |
| | | | | | | 9 |
| 05/15/08 | 05/15/23 | 05/15/08 | 05/15/23 | 50,000,000 | 3,075,000 | 10 |
| | | | | | | 11 |
| 05/15/08 | 05/15/38 | 05/15/08 | 05/15/38 | 100,000,000 | 6,640,000 | 12 |
| | | | | | | 13 |
| 06/11/09 | 06/15/19 | 06/11/09 | 06/15/19 | 300,000,000 | 20,100,000 | 14 |
| | | | | | | 15 |
| 07/02/14 | 07/15/44 | 07/02/14 | 07/15/44 | 250,000,000 | 10,750,000 | 16 |
| | | | | | | 17 |
| 06/01/16 | 06/01/31 | 06/01/16 | 06/01/31 | 50,000,000 | 1,250,000 | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| | | | | 971,440,000 | 54,002,548 | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
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| | | | | | | 31 |
| | | | | | | 32 |
| | | | | 971,440,000 | 54,002,548 | 33 |

***Schedule Page: 256 Line No.: 2 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 2.00%.

***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 2.00%.

***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 2.00%.

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

This amount is negative due to amounts received as part of the gain on a treasury lock for this debt issuance. These amounts more than offset the expenses associated with the debt issuance.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 field, 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)<br>(a) | Amount<br>(b) |
|---|---|---|
| 1 | Net Income for the Year (Page 117) | 124,631,080 |
| 2 | | |
| 3 | | |
| 4 | Taxable Income Not Reported on Books | |
| 5 | Connection Fees/CIAC | 2,912,085 |
| 6 | Salvage | 332,986 |
| 7 | | |
| 8 | | |
| 9 | Deductions Recorded on Books Not Deducted for Return | |
| 10 | Book Depreciation | 108,884,136 |
| 11 | Non Deductible Income Taxes | 58,564,003 |
| 12 | Amortization of Nuclear Fuel | 32,167,425 |
| 13 | Other | 101,546,861 |
| 14 | Income Recorded on Books Not Included in Return | |
| 15 | Corporate Owned Life Insurance | 42,091,436 |
| 16 | Book Gain on Sale-Leaseback | 5,495,268 |
| 17 | Allowance for Funds Used During Construction | 2,067,233 |
| 18 | Other | 4,886,778 |
| 19 | Deductions on Return Not Charged Against Book Income | |
| 20 | Accelerated Tax Depreciation | 299,369,247 |
| 21 | Removal Costs | 16,909,866 |
| 22 | Deferred Compensation | 5,999,933 |
| 23 | Repairs Capitalized on Books | 3,732,108 |
| 24 | Other | 1,781,912 |
| 25 | | |
| 26 | | |
| 27 | Federal Tax Net Income | 46,704,795 |
| 28 | Show Computation of Tax: | |
| 29 | | |
| 30 | Tax ( 35% of ($46,704,795) ) | 16,346,678 |
| 31 | Deferred Net Operating Loss | -16,346,678 |
| 32 | Other Federal Income Tax Adjustments | 175,733 |
| 33 | | |
| 34 | Total Federal Income Tax Charged to Accrual | 175,733 |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |

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

Deductions Recorded on Books Not Deducted for Return - Other

| | |
|---|---|
| Leasehold Amortization | $ 28,460,749 |
| Amortization of Acquisition Premium | 20,108,167 |
| Net Pension Accrual | 15,729,467 |
| WCNOC Outage Expense | 13,349,010 |
| Regulatory Energy Cost Adjustment | 5,961,864 |
| La Cygne Lease and Dismantling | 5,353,430 |
| Amortization of Reg. Liab. and Assets | 4,994,391 |
| Amortization of Assets | 2,121,259 |
| Amortization of Software | 2,001,750 |
| Insurance Reserves | 2,001,516 |
| Bond Premium and Debt Costs | 878,547 |
| Depreciation to Clearings | 227,510 |
| Lobbying, Meals, and Miscellaneous | 224,803 |
| Charitable Contribution Carryforward | 48,589 |
| Non Deductible Penalties | 42,997 |
| Accrued Legal Fees | 32,879 |
| Inventory Obsolescence | 9,933 |
| | -------------- |
| | $ 101,546,861 |
| | ============== |

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

Income Recorded on Books Not Included in Return - Other

| | |
|---|---|
| Ad Valorem Tax Adjustment | $ 2,625,283 |
| PMA Adjustment | 1,468,056 |
| Income Tax Reserve Adjustment | 555,501 |
| Book Accrual Coal Deficient Tonnage | 237,938 |
| | -------------- |
| | $ 4,886,778 |
| | ============== |

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

Deductions Recorded on Return Not Charged Against Book Income - Other

| | |
|---|---|
| KCC ROE Adjustment Accrual | $ 1,241,626 |
| ESOP Dividends | 328,675 |
| Bad Debts | 130,000 |
| Energy Center Railcar Leases | 81,611 |
| | -------------- |
| | $ 1,781,912 |
| | ============== |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## 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 know, 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 Accrued (Account 236) (b) | BALANCE AT BEGINNING OF YEAR Prepaid Taxes (Include in Account 165) (c) | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjust- ments (f) |
|---|---|---|---|---|---|---|
| 1 | FEDERAL: | | | | | |
| 2 | | | | | | |
| 3 | Income | 1,283,538 | | 175,733 | | |
| 4 | Social Security | | | | | |
| 5 | Unemployment | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | SUBTOTAL - FEDERAL | 1,283,538 | | 175,733 | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | KANSAS: | | | | | |
| 12 | | | | | | |
| 13 | Income | | | | | |
| 14 | Operating Tax Reserve | 740,001 | | 179,807 | 735,308 | |
| 15 | Unemployment | | | | | |
| 16 | Workers' Compensation | | | | | |
| 17 | Corporation Franchise | | | | | |
| 18 | Compensating Use | 734 | | 8,937 | 8,629 | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | SUBTOTAL - KANSAS | 740,735 | | 188,744 | 743,937 | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | LOCAL | | | | | |
| 25 | | | | | | |
| 26 | Real and Personal | 25,527,253 | | 55,025,773 | 53,040,353 | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | TOTAL | 27,551,526 | | 55,390,250 | 53,784,290 | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 27,551,526 | | 55,390,250 | 53,784,290 | |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

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)<br>(g) | Prepaid Taxes (Incl. in Account 165)<br>(h) | Electric (Account 408.1, 409.1)<br>(i) | Extraordinary Items (Account 409.3)<br>(j) | Adjustments to Ret. Earnings (Account 439)<br>(k) | Other<br>(l) | |
| | | | | | | 1 |
| | | | | | | 2 |
| 1,459,271 | | 17,907,042 | | | -17,731,309 | 3 |
| | | 2,371,731 | | | -2,371,731 | 4 |
| | | -208,641 | | | 208,641 | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 1,459,271 | | 20,070,132 | | | -19,894,399 | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | 3,813,185 | | | -3,813,185 | 13 |
| 184,500 | | 179,807 | | | | 14 |
| | | | | | | 15 |
| | | 11,872 | | | -11,872 | 16 |
| | | 204 | | | -204 | 17 |
| 1,042 | | | | | 8,937 | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| 185,542 | | 4,005,068 | | | -3,816,324 | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| 27,512,673 | | 52,409,327 | | | 2,616,446 | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| 29,157,486 | | 76,484,527 | | | -21,094,277 | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
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| | | | | | | 40 |
| 29,157,486 | | 76,484,527 | | | -21,094,277 | 41 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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 Account No. (c) | Deferred for Year Amount (d) | Allocations to Current Year's Income Account No. (e) | Allocations to Current Year's Income Amount (f) | Adjustments (g) |
|---|---|---|---|---|---|---|---|
| 1 | Electric Utility | | | | | | |
| 2 | 3% | -34 | | | 411.4 | -9 | |
| 3 | 4% | 129,617 | | | 411.4 | 1,729 | |
| 4 | 7% | | | | | | |
| 5 | 10% | 13,001,573 | | | 411.4 | 867,178 | 2,402 |
| 6 | 8% | 13,356,471 | | | 411.4 | 532,078 | |
| 7 | | | | | | | |
| 8 | TOTAL | 26,487,627 | | | | 1,400,976 | 2,402 |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | |
| 10 | | | | | | | |
| 11 | 8% | 183,270 | | | 411.5 | 8,188 | |
| 12 | 10% | 671,366 | | | 411.5 | 100,866 | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | TOTAL Non-Utility | 854,636 | | | | 109,054 | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
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| 48 | | | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

| Balance at End of Year<br>(h) | Average Period of Allocation to Income<br>(i) | ADJUSTMENT EXPLANATION | Line No. |
|---|---|---|---|
| | | | 1 |
| -25 | | | 2 |
| 127,888 | | | 3 |
| | | | 4 |
| 12,136,797 | | | 5 |
| 12,824,393 | | | 6 |
| | | | 7 |
| 25,089,053 | | | 8 |
| | | | 9 |
| | | | 10 |
| 175,082 | | | 11 |
| 570,500 | | | 12 |
| | | | 13 |
| | | | 14 |
| | | | 15 |
| 745,582 | | | 16 |
| | | | 17 |
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| | | | 48 |

***Schedule Page: 266 Line No.: 5 Column: g***

Regulatory amortization to account 182.3

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## OTHER DEFFERED 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 Contra Account (c) | DEBITS Amount (d) | Credits (e) | Balance at End of Year (f) |
|---|---|---|---|---|---|---|
| 1 | Employee Contracts | 29,418,569 | 431,923 | 2,476,822 | 3,218,359 | 30,160,106 |
| 2 | | | | | | |
| 3 | LaCygne Lease Unit #2 | 27,742,278 | 186,242 | 43,248,755 | 45,058,034 | 29,551,557 |
| 4 | Amortization period (06/05-06/29) | | | | | |
| 5 | | | | | | |
| 6 | Owner Controlled Insurance Program | -1,242 | 146 | | 1,242 | |
| 7 | | | | | | |
| 8 | Occidental Energy Supply Agreement | | | | 287,642 | 287,642 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | 57,159,605 | | 45,725,577 | 48,565,277 | 59,999,305 |

***Schedule Page: 269   Line No.: 6   Column: b***

This credit is due to allocations from our parent company.  This was corrected in 2017.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

| Line No. | Account<br>(a) | Balance at Beginning of Year<br>(b) | CHANGES DURING YEAR<br>Amounts Debited to Account 410.1<br>(c) | CHANGES DURING YEAR<br>Amounts Credited to Account 411.1<br>(d) |
|---|---|---|---|---|
| 1 | Accelerated Amortization (Account 281) | | | |
| 2 | Electric | | | |
| 3 | Defense Facilities | | | |
| 4 | Pollution Control Facilities | 19,929,723 | | 768,579 |
| 5 | Other (provide details in footnote): | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | TOTAL Electric (Enter Total of lines 3 thru 7) | 19,929,723 | | 768,579 |
| 9 | Gas | | | |
| 10 | Defense Facilities | | | |
| 11 | Pollution Control Facilities | | | |
| 12 | Other (provide details in footnote): | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Gas (Enter Total of lines 10 thru 14) | | | |
| 16 | | | | |
| 17 | TOTAL (Acct 281) (Total of 8, 15 and 16) | 19,929,723 | | 768,579 |
| 18 | Classification of TOTAL | | | |
| 19 | Federal Income Tax | 16,395,760 | | 632,286 |
| 20 | State Income Tax | 3,533,963 | | 136,293 |
| 21 | Local Income Tax | | | |

NOTES

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 | Line No. |
|---|---|---|---|---|---|---|---|
| Amounts Debited to Account 410.2 | Amounts Credited to Account 411.2 | Debits | | Credits | | | |
| | | Account Credited | Amount | Account Debited | Amount | | |
| (e) | (f) | (g) | (h) | (i) | (j) | (k) | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | 558 | 19,161,702 | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | 558 | 19,161,702 | 8 |
| | | | | | | | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | 558 | 19,161,702 | 17 |
| | | | | | | | 18 |
| | | | | | 459 | 15,763,933 | 19 |
| | | | | | 99 | 3,397,769 | 20 |
| | | | | | | | 21 |

NOTES (Continued)

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

```
Account 411         $     373
Account 410               185
                    ---------
          Total     $     558
                    =========
```

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

| Line No. | Account<br>(a) | Balance at Beginning of Year<br>(b) | CHANGES DURING YEAR<br>Amounts Debited to Account 410.1<br>(c) | CHANGES DURING YEAR<br>Amounts Credited to Account 411.1<br>(d) |
|---|---|---|---|---|
| 1 | Account 282 | | | |
| 2 | Electric | 818,471,499 | 76,036,197 | 10,654,730 |
| 3 | Gas | | | |
| 4 | | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | 818,471,499 | 76,036,197 | 10,654,730 |
| 6 | | | | |
| 7 | Regulatory Assets and Liabilit | 50,483,775 | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru | 868,955,274 | 76,036,197 | 10,654,730 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 716,286,354 | 62,577,534 | 8,884,378 |
| 12 | State Income Tax | 152,668,920 | 13,458,663 | 1,770,352 |
| 13 | Local Income Tax | | | |

NOTES

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 | Line No. |
|---|---|---|---|---|---|---|---|
| Amounts Debited to Account 410.2 | Amounts Credited to Account 411.2 | Debits | | Credits | | | |
| | | Account Credited | Amount | Account Debited | Amount | | |
| (e) | (f) | (g) | (h) | (i) | (j) | (k) | |
| | | | | | | | 1 |
| | | | 24,566,000 | 254 | 1,847,117 | 861,134,083 | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | 24,566,000 | | 1,847,117 | 861,134,083 | 5 |
| | | | | | | | 6 |
| | | 254 | 329,846,729 | 254 | 8,562,255 | -270,800,699 | 7 |
| | | | | | | | 8 |
| | | | 354,412,729 | | 10,409,372 | 590,333,384 | 9 |
| | | | | | | | 10 |
| | | | 347,723,851 | | 9,659,005 | 431,914,664 | 11 |
| | | | 6,688,878 | | 750,367 | 158,418,720 | 12 |
| | | | | | | | 13 |

NOTES (Continued)

***Schedule Page: 274 Line No.: 2 Column: g***

```
Account 411.1            $     581,255
Account 410.1               16,479,915
ACcount 182.3                7,504,830
                         -------------
Total                    $  24,566,000
                         =============
```

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)

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

| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
|---|---|---|---|---|
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | Electric: | 211,154,689 | 13,933,539 | 9,140,193 |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Electric (Total of lines 3 thru 8) | 211,154,689 | 13,933,539 | 9,140,193 |
| 10 | Gas | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | TOTAL Gas (Total of lines 11 thru 16) | | | |
| 18 | | | | |
| 19 | TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18) | 211,154,689 | 13,933,539 | 9,140,193 |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | 180,702,556 | 11,467,660 | 7,521,353 |
| 22 | State Income Tax | 30,452,133 | 2,465,879 | 1,618,840 |
| 23 | Local Income Tax | | | |

NOTES

| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | (Mo, Da, Yr)<br>/ / | 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 | | | | | |
|---|---|---|---|---|---|---|---|
| | | Debits | | Credits | | | |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | Balance at End of Year (k) | Line No. |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | 7,998,526 | | 108,070,505 | | 7,327,524 | 107,206,528 | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | 7,998,526 | | 108,070,505 | | 7,327,524 | 107,206,528 | 9 |
| | | | | | | | 10 |
| | | | | | | | 11 |
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| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | | | | | | 18 |
| | 7,998,526 | | 108,070,505 | | 7,327,524 | 107,206,528 | 19 |
| | | | | | | | 20 |
| | 6,520,576 | | 96,543,855 | | 5,683,530 | 87,267,962 | 21 |
| | 1,477,950 | | 11,526,650 | | 1,643,994 | 19,938,566 | 22 |
| | | | | | | | 23 |

NOTES (Continued)

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

| | |
|---|---|
| Account 411.1 | $ 24,129,975 |
| Account 410.1 | 10,962,380 |
| Account 182.3 | 9,697,245 |
| Account 114.4 | 63,280,905 |
| Total | $ 108,070,505 |

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

| | |
|---|---|
| Account 190.1 | $ 5,167,694 |
| Account 254 | 2,159,830 |
| Total | $ 7,327,524 |

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

| | |
|---|---|
| Acquisition premium | $ 147,598,803 |
| Deferred employee benefit costs | 26,145,869 |
| Amounts due from customers for future income taxes, net | 12,210,003 |
| Debt reacquisition costs | 5,255,896 |
| Pension expense tracker | 2,990,159 |
| Other | 16,953,959 |
| Total | $ 211,154,689 |

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

| | |
|---|---|
| Acquisition premium | $ 76,319,371 |
| Deferred employee benefit costs | 18,453,497 |
| Amounts due from customers for future income taxes, net | 4,672,589 |
| Debt reacquisition costs | 3,278,360 |
| Other | 4,482,711 |
| Total | $ 107,206,528 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | Balance at Begining of Current Quarter/Year | DEBITS | | Credits | Balance at End of Current Quarter/Year |
|---|---|---|---|---|---|---|
| | | | Account Credited | Amount | | |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Deferred Income Taxes | 26,312,807 | 282,283 | 49,892,535 | 356,523,050 | 332,943,322 |
| 2 | | | | | | |
| 3 | AFUDC Credits | 22,149,552 | 403 | 3,301,076 | 2,224,313 | 21,072,789 |
| 4 | | | | | | |
| 5 | Gain on Sale of #6 Oil | 791,114 | 421 | 431,516 | | 359,598 |
| 6 | Docket No. 15-WSEE-115-RTS | | | | | |
| 7 | Amortization period (11/15-10/18) | | | | | |
| 8 | | | | | | |
| 9 | Nuclear Decommissioning Trust | 34,094,403 | 108,128 | 19,873,658 | 41,310,119 | 55,530,864 |
| 10 | Docket No. 05-WSEE-981-RTS 12/28/05 | | 230 | | | |
| 11 | | | | | | |
| 12 | Mark to Market Gains Derivative Instruments | 717,167 | 175 | 1,889,467 | 1,386,035 | 213,735 |
| 13 | Docket No. 05-WSEE-981-RTS 12/28/05 | | | | | |
| 14 | | | | | | |
| 15 | Deferred Regulatory Gain on | 70,064,753 | 507 | 5,495,268 | | 64,569,485 |
| 16 | Sale/Leaseback | | | | | |
| 17 | | | | | | |
| 18 | Employee Benefit Costs | 622,524 | 228 | 50,454 | 130,620 | 702,690 |
| 19 | Docket No. 07-ATMG-387-ACT 01/24/07 | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
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| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL | 154,752,320 | | 80,933,974 | 401,574,137 | 475,392,483 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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<br>(a) | Operating Revenues Year to Date Quarterly/Annual<br>(b) | Operating Revenues Previous year (no Quarterly)<br>(c) |
|---|---|---|---|
| 1 | Sales of Electricity | | |
| 2 | (440) Residential Sales | 390,709,722 | 399,606,111 |
| 3 | (442) Commercial and Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 4) | 304,922,890 | 311,106,467 |
| 5 | Large (or Ind.) (See Instr. 4) | 257,462,218 | 248,643,510 |
| 6 | (444) Public Street and Highway Lighting | 7,491,999 | 6,994,365 |
| 7 | (445) Other Sales to Public Authorities | | |
| 8 | (446) Sales to Railroads and Railways | | |
| 9 | (448) Interdepartmental Sales | | |
| 10 | TOTAL Sales to Ultimate Consumers | 960,586,829 | 966,350,453 |
| 11 | (447) Sales for Resale | 9,634,201 | 22,418,250 |
| 12 | TOTAL Sales of Electricity | 970,221,030 | 988,768,703 |
| 13 | (Less) (449.1) Provision for Rate Refunds | 43,507,518 | 28,631,487 |
| 14 | TOTAL Revenues Net of Prov. for Refunds | 926,713,512 | 960,137,216 |
| 15 | Other Operating Revenues | | |
| 16 | (450) Forfeited Discounts | 1,810,212 | 1,904,252 |
| 17 | (451) Miscellaneous Service Revenues | 1,328,379 | 1,356,546 |
| 18 | (453) Sales of Water and Water Power | | |
| 19 | (454) Rent from Electric Property | 2,194,928 | 2,235,188 |
| 20 | (455) Interdepartmental Rents | | |
| 21 | (456) Other Electric Revenues | 542,879 | 121,932 |
| 22 | (456.1) Revenues from Transmission of Electricity of Others | 142,340,186 | 130,698,893 |
| 23 | (457.1) Regional Control Service Revenues | | |
| 24 | (457.2) Miscellaneous Revenues | | |
| 25 | | | |
| 26 | TOTAL Other Operating Revenues | 148,216,584 | 136,316,811 |
| 27 | TOTAL Electric Operating Revenues | 1,074,930,096 | 1,096,454,027 |

# 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 |
| 2,941,096 | 3,074,790 | 286,886 | 285,821 | 2 |
| | | | | 3 |
| 3,079,649 | 3,168,312 | 36,851 | 36,663 | 4 |
| 3,632,519 | 3,468,091 | 3,406 | 3,448 | 5 |
| 30,560 | 31,981 | | | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | | 9 |
| 9,683,824 | 9,743,174 | 327,143 | 325,932 | 10 |
| 1,164,054 | 1,553,860 | 11 | 11 | 11 |
| 10,847,878 | 11,297,034 | 327,154 | 325,943 | 12 |
| | | | | 13 |
| 10,847,878 | 11,297,034 | 327,154 | 325,943 | 14 |

Line 12, column (b) includes $ 1,191,000 of unbilled revenues.

Line 12, column (d) includes -8,000 MWH relating to unbilled revenues

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

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

| Line No. | Description of Service<br>(a) | Balance at End of Quarter 1<br>(b) | Balance at End of Quarter 2<br>(c) | Balance at End of Quarter 3<br>(d) | Balance at End of Year<br>(e) |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
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| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## SALES OF ELECTRICITY BY RATE SCHEDULES

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

| Line No. | Number and Title of Rate schedule (a) | MWh Sold (b) | Revenue (c) | Average Number of Customers (d) | KWh of Sales Per Customer (e) | Revenue Per KWh Sold (f) |
|---|---|---|---|---|---|---|
| 1 | (440) Residential Sales | | | | | |
| 2 | RS Residential Service | 2,546,203 | 330,715,117 | 208,757 | 12,197 | 0.1299 |
| 3 | RSCU Residential Conservation | 387,702 | 57,961,305 | 78,044 | 4,968 | 0.1495 |
| 4 | RSHA Residential Space Heat Apts | 1,552 | 179,764 | 13 | 119,385 | 0.1158 |
| 5 | RSDG Res Std Distribution Gen | 475 | 64,733 | 62 | 7,661 | 0.1363 |
| 6 | RENEW Renewable Energy | | 126,742 | | | |
| 7 | TOU Time of Use | 164 | 21,137 | 10 | 16,400 | 0.1289 |
| 8 | | | | | | |
| 9 | Amortization of Reg Liab | | 268,540 | | | |
| 10 | Revenue Energy Efficiency Prog | | 180,384 | | | |
| 11 | Unbilled Revenue Accrual | 5,000 | 1,192,000 | | | 0.2384 |
| 12 | TOTAL (440) | 2,941,096 | 390,709,722 | 286,886 | 10,252 | 0.1328 |
| 13 | | | | | | |
| 14 | (442) Commercial Sales | | | | | |
| 15 | DOR Dedicated Off-Peak Rider | 143 | 11,417 | 2 | 71,500 | 0.0798 |
| 16 | REIS Restricted Educational Inst | 286,682 | 24,739,802 | 533 | 537,865 | 0.0863 |
| 17 | GSS Generation Sub Service | 13,777 | 1,146,806 | 22 | 626,227 | 0.0832 |
| 18 | LGS Large General Service | 411,562 | 33,092,122 | 31 | 13,276,194 | 0.0804 |
| 19 | MGS Medium General Service | 859,906 | 76,342,486 | 481 | 1,787,746 | 0.0888 |
| 20 | RITODS Religious TOD | 10,584 | 1,285,007 | 249 | 42,506 | 0.1214 |
| 21 | RENEW Renewable Energy | | 1,245 | | | |
| 22 | SES Standard Educational Service | 69,524 | 6,265,749 | 134 | 518,836 | 0.0901 |
| 23 | SGS Small General Service | 1,417,650 | 158,410,304 | 34,731 | 40,818 | 0.1117 |
| 24 | ST Short Term | 1,824 | 351,753 | 592 | 3,081 | 0.1928 |
| 25 | TESC Tot. Elect. School/Church | 10,953 | 1,007,911 | 73 | 150,041 | 0.0920 |
| 26 | SSR Stand-by Service Rider | | 17,652 | 3 | | |
| 27 | SAL Security Area Lighting | 25,044 | 4,345,133 | | | 0.1735 |
| 28 | | | | | | |
| 29 | Amortization of Reg Liab | | 219,336 | | | |
| 30 | Revenue Energy Efficiency Prog | | 171,167 | | | |
| 31 | Unbilled Revenue Accrual | -28,000 | -2,485,000 | | | 0.0888 |
| 32 | TOTAL Commercial | 3,079,649 | 304,922,890 | 36,851 | 83,570 | 0.0990 |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL Billed | 9,691,824 | 959,395,829 | 327,143 | 29,626 | 0.0990 |
| 42 | Total Unbilled Rev.(See Instr. 6) | -8,000 | 1,191,000 | 0 | 0 | -0.1489 |
| 43 | TOTAL | 9,683,824 | 960,586,829 | 327,143 | 29,601 | 0.0992 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | GSS Generation Sub Srv | 22,255 | 1,907,598 | 31 | 717,903 | 0.0857 |
| 3 | ILP Industrial & Large Power | 900,544 | 59,577,444 | 2 | 450,272,000 | 0.0662 |
| 4 | LGS Large General Service | 1,113,449 | 88,464,866 | 62 | 17,958,855 | 0.0795 |
| 5 | MGS Medium General Service | 240,932 | 24,919,371 | 151 | 1,595,576 | 0.1034 |
| 6 | RSPS Restricted Summer Peak | 11,923 | 990,743 | 6 | 1,987,167 | 0.0831 |
| 7 | SGS Small General Service | 155,025 | 17,326,609 | 3,145 | 49,293 | 0.1118 |
| 8 | CON Special Contract | 1,174,369 | 61,710,466 | 3 | 391,456,333 | 0.0525 |
| 9 | ST Short Term | 22 | 3,779 | 6 | 3,667 | 0.1718 |
| 10 | | | | | | |
| 11 | Amortization of Reg Liab | | 178,749 | | | |
| 12 | Revenue Energy Efficiency Prog | | 156,593 | | | |
| 13 | Unbilled Revenue Accrual | 14,000 | 2,226,000 | | | 0.1590 |
| 14 | Total Industrial | 3,632,519 | 257,462,218 | 3,406 | 1,066,506 | 0.0709 |
| 15 | | | | | | |
| 16 | (444) Public Street & Hyw Light | | | | | |
| 17 | STL Street Lighting | 28,602 | 7,085,168 | | | 0.2477 |
| 18 | SSL Special Street Lighting | 753 | 124,192 | | | 0.1649 |
| 19 | TS Traffic Signal | 205 | 24,639 | | | 0.1202 |
| 20 | | | | | | |
| 21 | Unbilled Revenue Accrual | 1,000 | 258,000 | | | 0.2580 |
| 22 | Total Public Lighting | 30,560 | 7,491,999 | | | 0.2452 |
| 23 | | | | | | |
| 24 | | | | | | |
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| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | TOTAL Billed | 9,691,824 | 959,395,829 | 327,143 | 29,626 | 0.0990 |
| 42 | Total Unbilled Rev.(See Instr. 6) | -8,000 | 1,191,000 | 0 | 0 | -0.1489 |
| 43 | TOTAL | 9,683,824 | 960,586,829 | 327,143 | 29,601 | 0.0992 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 note 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 tong-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) | Statistical Classifi-cation | FERC Rate Schedule or Tariff Number | Average Monthly Billing Demand (MW) | Actual Demand (MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand | Average Monthly CP Demand |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | City of Arma, KS | RQ | 321 | 1.672 | 1.951 | 1.884 |
| 2 | City of Blue Mound, KS | RQ | Vol. 20 | 0.300 | 0.306 | 0.282 |
| 3 | City of Bronson, KS | RQ | Vol. 20 | 0.316 | 0.330 | 0.298 |
| 4 | City of Elsmore, KS | RQ | Vol. 20 | 0.067 | 0.078 | 0.063 |
| 5 | City of La Harpe, KS | RQ | Vol. 20 | 0.558 | 0.577 | 0.529 |
| 6 | City of Mindenmines, MO | RQ | Vol. 20 | 0.392 | 0.406 | 0.372 |
| 7 | City of Moran, KS | RQ | Vol. 20 | 0.828 | 0.853 | 0.786 |
| 8 | City of Mulberry, KS | RQ | Vol. 20 | 0.479 | 0.512 | 0.452 |
| 9 | City of Savonburg, KS | RQ | Vol. 20 | 0.102 | 0.114 | 0.096 |
| 10 | Southwest Power Pool | OS | | 0.000 | 0.000 | 0.000 |
| 11 | Southwest Power Pool | AD | | 0.000 | 0.000 | 0.000 |
| 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,iine 24.
10. Footnote entries as required and provide explanations following all required data.

| MegaWatt Hours Sold (g) | REVENUE: Demand Charges ($) (h) | Energy Charges ($) (i) | Other Charges ($) (j) | Total ($) (h+i+j) (k) | Line No. |
|---|---|---|---|---|---|
| 10,437 | 446,056 | 223,301 | | 669,357 | 1 |
| 1,682 | 79,981 | 36,090 | | 116,071 | 2 |
| 1,814 | 84,363 | 38,907 | | 123,270 | 3 |
| 388 | 17,839 | 8,318 | | 26,157 | 4 |
| 2,981 | 148,823 | 63,827 | | 212,650 | 5 |
| 2,265 | 104,472 | 48,630 | | 153,102 | 6 |
| 4,692 | 220,834 | 100,446 | | 321,280 | 7 |
| 2,571 | 127,874 | 55,040 | | 182,914 | 8 |
| 559 | 27,147 | 12,006 | | 39,153 | 9 |
| 1,131,222 | | 6,272,430 | 1,476,492 | 7,748,922 | 10 |
| 5,443 | | | 41,325 | 41,325 | 11 |
| | | | | | 12 |
| | | | | | 13 |
| | | | | | 14 |
| 27,389 | 1,257,389 | 586,565 | 0 | 1,843,954 | |
| 1,136,665 | 0 | 6,272,430 | 1,517,817 | 7,790,247 | |
| **1,164,054** | **1,257,389** | **6,858,995** | **1,517,817** | **9,634,201** | |

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

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

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

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

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

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

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

Adjustment to actualize 2016 Energy Charges.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 | 4,947,273 | 4,919,793 |
| 5 | (501) Fuel | 109,515,870 | 132,612,901 |
| 6 | (502) Steam Expenses | 6,187,756 | 6,520,324 |
| 7 | (503) Steam from Other Sources | | |
| 8 | (Less) (504) Steam Transferred-Cr. | | |
| 9 | (505) Electric Expenses | 2,154,092 | 2,281,842 |
| 10 | (506) Miscellaneous Steam Power Expenses | 3,053,722 | 4,134,465 |
| 11 | (507) Rents | 16,856,186 | 17,603,208 |
| 12 | (509) Allowances | | |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | 142,714,899 | 168,072,533 |
| 14 | Maintenance | | |
| 15 | (510) Maintenance Supervision and Engineering | 4,363,147 | 3,820,355 |
| 16 | (511) Maintenance of Structures | 1,736,221 | 2,649,515 |
| 17 | (512) Maintenance of Boiler Plant | 14,855,792 | 13,694,857 |
| 18 | (513) Maintenance of Electric Plant | 2,969,452 | 3,154,654 |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | 1,474,424 | 1,343,397 |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | 25,399,036 | 24,662,778 |
| 21 | TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20) | 168,113,935 | 192,735,311 |
| 22 | B. Nuclear Power Generation | | |
| 23 | Operation | | |
| 24 | (517) Operation Supervision and Engineering | 7,834,033 | 7,390,950 |
| 25 | (518) Fuel | 32,281,634 | 26,778,887 |
| 26 | (519) Coolants and Water | 3,129,594 | 3,241,280 |
| 27 | (520) Steam Expenses | 14,013,222 | 15,394,950 |
| 28 | (521) Steam from Other Sources | | |
| 29 | (Less) (522) Steam Transferred-Cr. | | |
| 30 | (523) Electric Expenses | 1,366,964 | 1,413,822 |
| 31 | (524) Miscellaneous Nuclear Power Expenses | 29,827,249 | 32,508,956 |
| 32 | (525) Rents | | |
| 33 | TOTAL Operation (Enter Total of lines 24 thru 32) | 88,452,696 | 86,728,845 |
| 34 | Maintenance | | |
| 35 | (528) Maintenance Supervision and Engineering | 5,673,390 | 5,970,548 |
| 36 | (529) Maintenance of Structures | 2,664,037 | 2,572,643 |
| 37 | (530) Maintenance of Reactor Plant Equipment | 10,120,536 | 11,003,020 |
| 38 | (531) Maintenance of Electric Plant | 4,096,552 | 4,712,907 |
| 39 | (532) Maintenance of Miscellaneous Nuclear Plant | 2,703,320 | 2,981,505 |
| 40 | TOTAL Maintenance (Enter Total of lines 35 thru 39) | 25,257,835 | 27,240,623 |
| 41 | TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40) | 113,710,531 | 113,969,468 |
| 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) Mainentance 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) | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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 | 67,484 | 50,899 |
| 63 | (547) Fuel | 24,904 | 25,101 |
| 64 | (548) Generation Expenses | | |
| 65 | (549) Miscellaneous Other Power Generation Expenses | 300,490 | 329,988 |
| 66 | (550) Rents | | |
| 67 | TOTAL Operation (Enter Total of lines 62 thru 66) | 392,878 | 405,988 |
| 68 | Maintenance | | |
| 69 | (551) Maintenance Supervision and Engineering | 49,789 | 49,220 |
| 70 | (552) Maintenance of Structures | | |
| 71 | (553) Maintenance of Generating and Electric Plant | 15,665 | 10,372 |
| 72 | (554) Maintenance of Miscellaneous Other Power Generation Plant | 379,559 | 334,213 |
| 73 | TOTAL Maintenance (Enter Total of lines 69 thru 72) | 445,013 | 393,805 |
| 74 | TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73) | 837,891 | 799,793 |
| 75 | E. Other Power Supply Expenses | | |
| 76 | (555) Purchased Power | 48,802,605 | 45,204,298 |
| 77 | (556) System Control and Load Dispatching | -14,122,668 | -13,996,675 |
| 78 | (557) Other Expenses | 428,089 | -79,458 |
| 79 | TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78) | 35,108,026 | 31,128,165 |
| 80 | TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79) | 317,770,383 | 338,632,737 |
| 81 | 2. TRANSMISSION EXPENSES | | |
| 82 | Operation | | |
| 83 | (560) Operation Supervision and Engineering | 407,176 | 452,645 |
| 84 | | | |
| 85 | (561.1) Load Dispatch-Reliability | | 50,816 |
| 86 | (561.2) Load Dispatch-Monitor and Operate Transmission System | 267,565 | 320,992 |
| 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 | 127,331 | 133,765 |
| 90 | (561.6) Transmission Service Studies | | |
| 91 | (561.7) Generation Interconnection Studies | 3,250 | 3,844 |
| 92 | (561.8) Reliability, Planning and Standards Development Services | | |
| 93 | (562) Station Expenses | 18,723 | 126,419 |
| 94 | (563) Overhead Lines Expenses | 246,950 | 288,636 |
| 95 | (564) Underground Lines Expenses | 219,130 | 236,271 |
| 96 | (565) Transmission of Electricity by Others | -19,188 | 2,080,441 |
| 97 | (566) Miscellaneous Transmission Expenses | 125,769,116 | 118,206,747 |
| 98 | (567) Rents | | |
| 99 | TOTAL Operation (Enter Total of lines 83 thru 98) | 127,113,779 | 121,767,274 |
| 100 | Maintenance | | |
| 101 | (568) Maintenance Supervision and Engineering | 599,440 | 540,836 |
| 102 | (569) Maintenance of Structures | | 21,211 |
| 103 | (569.1) Maintenance of Computer Hardware | 150,407 | 152,924 |
| 104 | (569.2) Maintenance of Computer Software | 78,966 | 73,766 |
| 105 | (569.3) Maintenance of Communication Equipment | | |
| 106 | (569.4) Maintenance of Miscellaneous Regional Transmission Plant | | |
| 107 | (570) Maintenance of Station Equipment | 1,670,515 | 1,907,755 |
| 108 | (571) Maintenance of Overhead Lines | 2,160,312 | 2,627,185 |
| 109 | (572) Maintenance of Underground Lines | 219,090 | 236,230 |
| 110 | (573) Maintenance of Miscellaneous Transmission Plant | 21,809 | 991 |
| 111 | TOTAL Maintenance (Total of lines 101 thru 110) | 4,900,539 | 5,560,898 |
| 112 | TOTAL Transmission Expenses (Total of lines 99 and 111) | 132,014,318 | 127,328,172 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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<br>(a) | Amount for Current Year<br>(b) | Amount for Previous Year<br>(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 Expns (Total 123 and 130) | | |
| 132 | 4. DISTRIBUTION EXPENSES | | |
| 133 | Operation | | |
| 134 | (580) Operation Supervision and Engineering | 1,134,002 | 844,545 |
| 135 | (581) Load Dispatching | 2,016,590 | 1,966,928 |
| 136 | (582) Station Expenses | 25,800 | 31,028 |
| 137 | (583) Overhead Line Expenses | 1,173,276 | 2,933,600 |
| 138 | (584) Underground Line Expenses | 1,221,437 | 2,253,686 |
| 139 | (585) Street Lighting and Signal System Expenses | 307,122 | 288,091 |
| 140 | (586) Meter Expenses | 2,665,771 | 2,708,857 |
| 141 | (587) Customer Installations Expenses | 149,530 | 148,455 |
| 142 | (588) Miscellaneous Expenses | 2,569,342 | 3,001,406 |
| 143 | (589) Rents | 182,979 | 182,011 |
| 144 | TOTAL Operation (Enter Total of lines 134 thru 143) | 11,445,849 | 14,358,607 |
| 145 | Maintenance | | |
| 146 | (590) Maintenance Supervision and Engineering | 466,495 | 465,945 |
| 147 | (591) Maintenance of Structures | 2,943 | 301,557 |
| 148 | (592) Maintenance of Station Equipment | 2,545,649 | 2,893,768 |
| 149 | (593) Maintenance of Overhead Lines | 22,330,891 | 21,432,270 |
| 150 | (594) Maintenance of Underground Lines | 1,555,622 | 1,423,988 |
| 151 | (595) Maintenance of Line Transformers | 563,359 | 768,570 |
| 152 | (596) Maintenance of Street Lighting and Signal Systems | 363,193 | 400,937 |
| 153 | (597) Maintenance of Meters | 335,295 | 251,697 |
| 154 | (598) Maintenance of Miscellaneous Distribution Plant | 744,550 | 313,392 |
| 155 | TOTAL Maintenance (Total of lines 146 thru 154) | 28,907,997 | 28,252,124 |
| 156 | TOTAL Distribution Expenses (Total of lines 144 and 155) | 40,353,846 | 42,610,731 |
| 157 | 5. CUSTOMER ACCOUNTS EXPENSES | | |
| 158 | Operation | | |
| 159 | (901) Supervision | 1,512,149 | 1,267,088 |
| 160 | (902) Meter Reading Expenses | 1,168,203 | 1,574,556 |
| 161 | (903) Customer Records and Collection Expenses | 6,299,997 | 6,459,422 |
| 162 | (904) Uncollectible Accounts | 5,023,581 | 6,324,357 |
| 163 | (905) Miscellaneous Customer Accounts Expenses | | |
| 164 | TOTAL Customer Accounts Expenses (Total of lines 159 thru 163) | 14,003,930 | 15,625,423 |

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 | 63,136 | 92,107 |
| 168 | (908) Customer Assistance Expenses | 1,469,703 | 1,524,382 |
| 169 | (909) Informational and Instructional Expenses | 26,406 | 4,151 |
| 170 | (910) Miscellaneous Customer Service and Informational Expenses | | 111 |
| 171 | TOTAL Customer Service and Information Expenses (Total 167 thru 170) | 1,559,245 | 1,620,751 |
| 172 | 7. SALES EXPENSES | | |
| 173 | Operation | | |
| 174 | (911) Supervision | | |
| 175 | (912) Demonstrating and Selling Expenses | | 22 |
| 176 | (913) Advertising Expenses | | |
| 177 | (916) Miscellaneous Sales Expenses | | |
| 178 | TOTAL Sales Expenses (Enter Total of lines 174 thru 177) | | 22 |
| 179 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | |
| 180 | Operation | | |
| 181 | (920) Administrative and General Salaries | 23,499,093 | 25,884,551 |
| 182 | (921) Office Supplies and Expenses | 7,180,640 | 7,512,222 |
| 183 | (Less) (922) Administrative Expenses Transferred-Credit | 838,698 | 1,077,128 |
| 184 | (923) Outside Services Employed | 8,245,725 | 7,676,474 |
| 185 | (924) Property Insurance | 5,743,909 | 5,779,123 |
| 186 | (925) Injuries and Damages | 3,521,596 | 3,661,344 |
| 187 | (926) Employee Pensions and Benefits | 41,113,373 | 42,400,186 |
| 188 | (927) Franchise Requirements | | |
| 189 | (928) Regulatory Commission Expenses | 1,496,187 | 1,456,259 |
| 190 | (929) (Less) Duplicate Charges-Cr. | | |
| 191 | (930.1) General Advertising Expenses | 5,467 | 1,324 |
| 192 | (930.2) Miscellaneous General Expenses | 3,263,878 | 3,421,249 |
| 193 | (931) Rents | 865,583 | 858,955 |
| 194 | TOTAL Operation (Enter Total of lines 181 thru 193) | 94,096,753 | 97,574,559 |
| 195 | Maintenance | | |
| 196 | (935) Maintenance of General Plant | 5,045,637 | 5,325,702 |
| 197 | TOTAL Administrative & General Expenses (Total of lines 194 and 196) | 99,142,390 | 102,900,261 |
| 198 | TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197) | 604,844,112 | 628,718,097 |

***Schedule Page: 320 Line No.: 77 Column: b***

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

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

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

***Schedule Page: 320 Line No.: 78 Column: c***

This account is negative due to the netting of SPP Make Whole Payment charges between the Generators and Load.

***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.

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## 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) | Actual Demand (MW) Average Monthly CP Demand (f) |
|---|---|---|---|---|---|---|
| 1 | Southwest Power Pool | OS | | | | |
| 2 | Southwest Power Pool | AD | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
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| 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 monnthly (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) | |
| 2,184,635 | | | | 64,175,323 | -16,126,270 | 48,049,053 | 1 |
| 34,212 | | | | | 753,552 | 753,552 | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
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| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| 2,218,847 | | | | 64,175,323 | -15,372,718 | 48,802,605 | |

***Schedule Page: 326 Line No.: 1 Column: c***

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

***Schedule Page: 326 Line No.: 1 Column: l***

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

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

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

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

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 Classifi-cation (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 | | | | |
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| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| | **TOTAL** | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered 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 (Subsatation or Other Designation) (f) | Point of Delivery (Substation or Other Designation) (g) | Billing Demand (MW) (h) | TRANSFER OF ENERGY MegaWatt Hours Received (i) | MegaWatt Hours Delivered (j) | Line No. |
|---|---|---|---|---|---|---|
| | 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 |
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| | | | | | | 32 |
| | | | | | | 33 |
| | | | | | | 34 |
| | | | **0** | **1,428,859** | **1,428,859** | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered 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. |
| 90,194,153 | | | 90,194,153 | 1 |
| 43,628,835 | 536,017 | | 44,164,852 | 2 |
| 6,544,491 | | 808,636 | 7,353,127 | 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 |
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| **140,883,887** | **536,017** | **920,282** | **142,340,186** | |

***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 Services 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 Services Southwest Power Pool Transmission Open Access Tariff and continues on a year to year basis unless terminated.

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

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

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

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

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

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

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

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

for Meter Agent Services.

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

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

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

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 | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 Tarirff (d) | Total Revenue (e) |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
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| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | TOTAL | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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: Magawatt-hours Received (c) | TRANSFER OF ENERGY: Magawatt-hours Delivered (d) | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS: Demand Charges ($) (e) | Energy Charges ($) (f) | Other Charges ($) (g) | Total Cost of Transmission ($) (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | Southwest Power Pool | | | | | -19,188 | | -19,188 |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
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| 15 | | | | | | | | |
| 16 | | | | | | | | |
| | TOTAL | | | | | -19,188 | | -19,188 |

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

Statistical Classification: LFP, SFP, & NF

***Schedule Page: 332 Line No.: 1 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 | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

| Line No. | Description (a) | Amount (b) |
|---|---|---|
| 1 | Industry Association Dues | 1,185,232 |
| 2 | Nuclear Power Research Expenses | 436,329 |
| 3 | Other Experimental and General Research Expenses | |
| 4 | Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities | 244,602 |
| 5 | Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000 | |
| 6 | Director's Fees and Expenses | 548,065 |
| 7 | | |
| 8 | Energy Efficiency | 425,131 |
| 9 | | |
| 10 | Westinghouse Electric Owner Group Participation | 160,796 |
| 11 | | |
| 12 | Bank Fees and Adjustments | 111,675 |
| 13 | | |
| 14 | Employee Relocation Expense | 75,964 |
| 15 | | |
| 16 | Affordable Housing Tax Credits | 57,109 |
| 17 | | |
| 18 | Cost of Environmental Reserve | 26,319 |
| 19 | | |
| 20 | Sponsorships | 5,266 |
| 21 | | |
| 22 | Discounts Earned | -45,984 |
| 23 | | |
| 24 | Other Miscellaneous Expense | 33,374 |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
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| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | TOTAL | 3,263,878 |

***Schedule Page: 335 Line No.: 2 Column: b***

Electric Power Research Institute $ 436,329

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition 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 | | | | 2,001,750 | 2,001,750 |
| 2 | Steam Production Plant | 28,581,206 | | 28,028,369 | | 56,609,575 |
| 3 | Nuclear Production Plant | 28,579,033 | | | | 28,579,033 |
| 4 | Hydraulic Production Plant-Conventional | | | | | |
| 5 | Hydraulic Production Plant-Pumped Storage | | | | | |
| 6 | Other Production Plant | 33,397 | | | | 33,397 |
| 7 | Transmission Plant | 24,389,944 | | | | 24,389,944 |
| 8 | Distribution Plant | 22,492,475 | | | | 22,492,475 |
| 9 | Regional Transmission and Market Operation | | | | | |
| 10 | General Plant | 4,808,081 | | 432,381 | | 5,240,462 |
| 11 | Common Plant-Electric | | | | | |
| 12 | TOTAL | 108,884,136 | | 28,460,750 | 2,001,750 | 139,346,636 |

B. Basis for Amortization Charges

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

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

### C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|---|---|---|---|---|---|---|---|
| 12 | Production | | | | | | |
| 13 | Steam-JEC #1 | | | | | | |
| 14 | 311 | 14,471 | 56.24 | -2.40 | 1.26 | 200-SC | 28.32 |
| 15 | 312 | 31,413 | 47.65 | -3.10 | 1.70 | 200-SC | 28.35 |
| 16 | 312.1 | 73,796 | 35.28 | -3.00 | 2.68 | 200-SC | 28.39 |
| 17 | 312.2 | | | | | | |
| 18 | 314 | 15,214 | 42.46 | -1.50 | 2.02 | 200-SC | 28.37 |
| 19 | 315 | 9,060 | 41.92 | -0.80 | 2.05 | 200-SC | 28.37 |
| 20 | 316 | 1,343 | 40.73 | -0.80 | 2.14 | 200-SC | 28.37 |
| 21 | | | | | | | |
| 22 | Production | | | | | | |
| 23 | Steam-JEC #2 | | | | | | |
| 24 | 311 | 8,648 | 55.17 | -2.30 | 1.30 | 200-SC | 28.33 |
| 25 | 312 | 28,156 | 45.97 | -3.10 | 1.80 | 200-SC | 28.36 |
| 26 | 312.1 | 43,320 | 37.74 | -3.00 | 2.45 | 200-SC | 28.38 |
| 27 | 312.2 | | | | | | |
| 28 | 314 | 15,276 | 45.67 | -1.50 | 1.80 | 200-SC | 28.36 |
| 29 | 315 | 6,510 | 41.31 | -0.80 | 2.09 | 200-SC | 28.37 |
| 30 | 316 | 1,983 | 38.78 | -0.80 | 2.30 | 200-SC | 28.38 |
| 31 | | | | | | | |
| 32 | Production | | | | | | |
| 33 | Steam-JEC #3 | | | | | | |
| 34 | 311 | 14,418 | 52.80 | -2.30 | 1.41 | 200-SC | 28.34 |
| 35 | 312 | 42,249 | 45.75 | -3.10 | 1.82 | 200-SC | 28.36 |
| 36 | 312.1 | 49,739 | 35.32 | -3.00 | 2.69 | 200-SC | 28.39 |
| 37 | 314 | 21,797 | 43.54 | -1.50 | 1.94 | 200-SC | 28.36 |
| 38 | 315 | 8,275 | 42.14 | -0.80 | 2.03 | 200-SC | 28.37 |
| 39 | 316 | 785 | 34.16 | -0.70 | 2.76 | 200-SC | 28.39 |
| 40 | | | | | | | |
| 41 | Production | | | | | | |
| 42 | Steam-JEC Common | | | | | | |
| 43 | 311 | 26,852 | 46.63 | -2.30 | 1.75 | 200-SC | 28.35 |
| 44 | 312 | 23,912 | 45.44 | -3.10 | 1.84 | 200-SC | 28.36 |
| 45 | 312.1 | 30,789 | 30.52 | -2.90 | 3.29 | 200-SC | 28.41 |
| 46 | 312.2 | 83 | 38.61 | -0.40 | 2.31 | 200-SC | 28.38 |
| 47 | 314 | 2,445 | 35.56 | -1.50 | 2.63 | 200-SC | 28.39 |
| 48 | 315 | 3,603 | 34.70 | -0.70 | 2.70 | 200-SC | 28.39 |
| 49 | 316 | 3,470 | 38.42 | -0.70 | 2.33 | 200-SC | 28.38 |
| 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 | Steam-La Cygne #1 | | | | | | |
| 15 | 311 | 26,395 | 45.67 | -1.80 | 1.39 | 200-SC | 21.82 |
| 16 | 312 | 159,480 | 36.39 | -2.30 | 2.16 | 200-SC | 21.84 |
| 17 | 312.1 | 221,201 | 31.36 | -2.30 | 2.76 | 200-SC | 21.85 |
| 18 | 312.2 | | | | | | |
| 19 | 314 | 40,762 | 35.98 | -1.20 | 2.18 | 200-SC | 21.84 |
| 20 | 315 | 25,955 | 35.97 | -0.60 | 2.17 | 200-SC | 21.84 |
| 21 | 316 | 4,042 | 39.14 | -0.60 | 1.87 | 200-SC | 21.84 |
| 22 | | | | | | | |
| 23 | Production | | | | | | |
| 24 | Steam-La Cygne #2 | | | | | | |
| 25 | 311 | 2,724 | 39.21 | -1.40 | 1.54 | 200-SC | 18.05 |
| 26 | 312 | 8,455 | 31.89 | -1.90 | 2.34 | 200-SC | 18.06 |
| 27 | 312.1 | 17 | 18.55 | -1.80 | 5.44 | 200-SC | 18.07 |
| 28 | 312.2 | 804 | 48.95 | -0.20 | 0.83 | 200-SC | 18.03 |
| 29 | 314 | 997 | 32.60 | -0.90 | 2.23 | 200-SC | 18.06 |
| 30 | 315 | 1,442 | 22.71 | -0.50 | 4.03 | 200-SC | 18.07 |
| 31 | 316 | 397 | 33.63 | -0.50 | 2.09 | 200-SC | 18.05 |
| 32 | | | | | | | |
| 33 | Production | | | | | | |
| 34 | Steam-La Cygne Com. | | | | | | |
| 35 | 311 | 30,509 | 30.02 | -1.70 | 2.95 | 200-SC | 21.85 |
| 36 | 312 | 91,083 | 28.81 | -2.20 | 3.15 | 200-SC | 21.86 |
| 37 | 312.2 | 328 | 26.11 | -0.30 | 3.58 | 200-SC | 21.86 |
| 38 | 314 | 1,222 | 30.54 | -1.10 | 2.86 | 200-SC | 21.85 |
| 39 | 315 | 1,488 | 27.79 | -0.60 | 3.28 | 200-SC | 21.86 |
| 40 | 316 | 4,290 | 27.89 | -0.60 | 3.26 | 200-SC | 21.86 |
| 41 | | | | | | | |
| 42 | Production | | | | | | |
| 43 | Steam-Murray Gill #1 | | | | | | |
| 44 | 311 | 137 | 59.93 | -0.40 | -3.83 | 200-SC | 4.47 |
| 45 | 312 | 1,114 | 58.22 | -0.50 | -3.77 | 200-SC | 4.47 |
| 46 | 314 | 1,283 | 35.43 | -0.20 | -2.36 | 200-SC | 4.47 |
| 47 | 315 | 429 | 38.72 | -0.10 | -2.66 | 200-SC | 4.47 |
| 48 | 316 | 4 | 13.87 | -0.10 | 3.20 | 200-SC | 4.47 |
| 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 | Steam-Murray Gill #2 | | | | | | |
| 15 | 311 | 188 | 58.60 | -0.30 | -3.78 | 200-SC | 4.47 |
| 16 | 312 | 1,552 | 56.17 | -0.50 | -3.69 | 200-SC | 4.47 |
| 17 | 312.1 | 5 | 13.87 | -0.40 | 3.19 | 200-SC | 4.47 |
| 18 | 314 | 2,863 | 21.22 | -0.20 | 0.04 | 200-SC | 4.47 |
| 19 | 315 | 608 | 39.96 | -0.10 | -2.76 | 200-SC | 4.47 |
| 20 | 316 | 4 | 13.87 | -0.10 | 3.20 | 200-SC | 4.47 |
| 21 | | | | | | | |
| 22 | Production | | | | | | |
| 23 | Steam-Murray Gill #3 | | | | | | |
| 24 | 311 | 411 | 63.10 | -0.90 | -0.56 | 200-SC | 10.34 |
| 25 | 312 | 10,201 | 28.83 | -1.10 | 1.85 | 200-SC | 10.36 |
| 26 | 312.1 | 212 | 14.72 | -1.00 | 6.10 | 200-SC | 10.36 |
| 27 | 314 | 9,782 | 39.45 | -0.60 | 0.65 | 200-SC | 10.35 |
| 28 | 315 | 1,583 | 46.15 | -0.30 | 0.18 | 200-SC | 10.35 |
| 29 | 316 | 18 | 19.61 | -0.30 | 3.91 | 200-SC | 10.36 |
| 30 | | | | | | | |
| 31 | Production | | | | | | |
| 32 | Steam-Murray Gill #4 | | | | | | |
| 33 | 311 | 406 | 57.45 | -0.90 | -0.36 | 200-SC | 10.34 |
| 34 | 312 | 7,924 | 28.34 | -1.10 | 1.93 | 200-SC | 10.36 |
| 35 | 312.1 | 168 | 14.66 | -1.00 | 6.13 | 200-SC | 10.36 |
| 36 | 314 | 5,576 | 37.72 | -0.60 | 0.80 | 200-SC | 10.35 |
| 37 | 315 | 1,286 | 38.37 | -0.30 | 0.74 | 200-SC | 10.35 |
| 38 | 316 | 9 | 19.61 | -0.30 | 3.91 | 200-SC | 10.36 |
| 39 | | | | | | | |
| 40 | Production | | | | | | |
| 41 | Steam-Murray Gill Com. | | | | | | |
| 42 | 311 | 5,133 | 29.52 | -0.80 | 1.74 | 200-SC | 10.36 |
| 43 | 312 | 3,724 | 33.70 | -1.10 | 1.21 | 200-SC | 10.35 |
| 44 | 312.1 | 1,133 | 22.00 | -1.00 | 3.22 | 200-SC | 10.36 |
| 45 | 314 | 974 | 38.01 | -0.60 | 0.77 | 200-SC | 10.35 |
| 46 | 315 | 1,828 | 21.40 | -0.30 | 3.36 | 200-SC | 10.36 |
| 47 | 316 | 1,724 | 25.69 | -0.30 | 2.37 | 200-SC | 10.36 |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

### C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|---|---|---|---|---|---|---|---|
| 12 | Production | | | | | | |
| 13 | Steam-Gordon Evans # 1 | | | | | | |
| 14 | 311 | 406 | 55.76 | -1.40 | 0.74 | 200-SC | 16.12 |
| 15 | 312 | 14,077 | 29.24 | -1.70 | 2.80 | 200-SC | 16.15 |
| 16 | 312.1 | 622 | 20.50 | -1.60 | 4.63 | 200-SC | 16.16 |
| 17 | 314 | 12,550 | 31.51 | -0.90 | 2.47 | 200-SC | 16.14 |
| 18 | 315 | 2,389 | 48.36 | -0.40 | 1.08 | 200-SC | 16.13 |
| 19 | 316 | 27 | 27.19 | -0.40 | 3.09 | 200-SC | 16.15 |
| 20 | | | | | | | |
| 21 | Production | | | | | | |
| 22 | Steam-Gordon Evans #2 | | | | | | |
| 23 | 311 | 693 | 39.56 | -1.30 | 1.67 | 200-SC | 16.14 |
| 24 | 312 | 23,166 | 32.77 | -1.70 | 2.33 | 200-SC | 16.14 |
| 25 | 312.1 | 260 | 20.87 | -1.60 | 4.52 | 200-SC | 16.16 |
| 26 | 312.2 | | | | | | |
| 27 | 314 | 28,907 | 27.94 | -0.80 | 2.97 | 200-SC | 16.15 |
| 28 | 315 | 6,115 | 43.59 | -0.40 | 1.36 | 200-SC | 16.13 |
| 29 | 316 | 474 | 24.92 | -0.40 | 3.50 | 200-SC | 16.15 |
| 30 | | | | | | | |
| 31 | Production | | | | | | |
| 32 | Steam-G. Evans Common | | | | | | |
| 33 | 311 | 4,226 | 36.54 | -1.30 | 1.93 | 200-SC | 16.14 |
| 34 | 312 | 4,850 | 25.19 | -1.70 | 3.49 | 200-SC | 16.15 |
| 35 | 312.1 | 704 | 28.98 | -1.70 | 2.84 | 200-SC | 16.15 |
| 36 | 314 | 970 | 24.36 | -0.80 | 3.63 | 200-SC | 16.15 |
| 37 | 315 | 3,785 | 26.59 | -0.40 | 3.19 | 200-SC | 16.15 |
| 38 | 316 | 2,481 | 29.36 | -0.40 | 2.75 | 200-SC | 16.15 |
| 39 | | | | | | | |
| 40 | Production | | | | | | |
| 41 | Steam-Neosho EC #1 | | | | | | |
| 42 | 311 | 23 | 40.90 | -0.10 | -3.51 | 200-SC | 1.50 |
| 43 | 312 | | 21.31 | -0.10 | -1.05 | 200-SC | 1.50 |
| 44 | 312.1 | | 9.97 | -0.10 | 4.79 | 200-SC | 1.50 |
| 45 | 314 | | 26.07 | -0.10 | -1.99 | 200-SC | 1.50 |
| 46 | 315 | 823 | 5.35 | | 14.25 | 200-SC | 1.50 |
| 47 | 316 | | 24.08 | | -1.63 | 200-SC | 1.50 |
| 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-Neosho EC Com. | | | | | | |
| 14 | 316 | 2 | 4.61 | | 17.53 | 200-SC | 1.50 |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | Production | | | | | | |
| 19 | Nuclear Wolf Creek | | | | | | |
| 20 | 321 | 428,082 | 55.38 | -0.50 | 1.40 | 200-SC | 32.92 |
| 21 | 322 | 909,033 | 52.32 | -0.90 | 1.55 | 200-SC | 32.93 |
| 22 | 323 | 216,967 | 48.36 | -0.90 | 1.76 | 200-SC | 32.95 |
| 23 | 324 | 147,002 | 53.53 | -0.50 | 1.48 | 200-SC | 32.92 |
| 24 | 325 | 117,230 | 47.28 | -0.40 | 1.81 | 200-SC | 32.95 |
| 25 | | | | | | | |
| 26 | Production | | | | | | |
| 27 | Diesel Gen-G. Evans | | | | | | |
| 28 | 341 | | | | | | |
| 29 | 342 | | | | | | |
| 30 | 344 | 1,598 | 39.17 | -0.80 | 2.08 | 200-SC | 29.30 |
| 31 | 345 | | | | | | |
| 32 | 346 | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | SUBTOTAL | 3,086,939 | | | | | |
| 36 | | | | | | | |
| 37 | Transmission | | | | | | |
| 38 | 352 | 33,356 | 55.00 | -10.00 | 2.68 | S2 | 37.30 |
| 39 | 352 | 301 | 56.65 | -4.40 | 2.68 | 65-R4 | 31.37 |
| 40 | 352.6 | 38 | 55.00 | -10.00 | 6.67 | S2 | 15.00 |
| 41 | 353 | 283,868 | 58.00 | -10.00 | 1.54 | R1.5 | 64.90 |
| 42 | 353 | 18,691 | 52.60 | -4.90 | 1.54 | 65-R2 | 29.85 |
| 43 | 353.6 | 3,796 | 58.00 | -10.00 | 6.67 | R1.5 | 15.00 |
| 44 | 354 | 6,798 | 65.00 | -30.00 | 3.51 | R3 | 28.50 |
| 45 | 355 | 354,770 | 50.00 | -25.00 | 3.19 | R1.5 | 31.30 |
| 46 | 355 | 64 | 45.90 | -21.80 | 3.19 | 55-R2 | 28.59 |
| 47 | 355.6 | 46,036 | 50.00 | -25.00 | 6.67 | R1.5 | 15.00 |
| 48 | 356 | 151,119 | 50.00 | -15.00 | 2.05 | R2 | 48.80 |
| 49 | 356 | 59 | 41.08 | -13.10 | 2.05 | 60-R2.5 | 31.53 |
| 50 | 356.6 | 13,518 | 50.00 | -15.00 | 6.67 | R2 | 15.00 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

### C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No.<br>(a) | Depreciable Plant Base (In Thousands)<br>(b) | Estimated Avg. Service Life<br>(c) | Net Salvage (Percent)<br>(d) | Applied Depr. rates (Percent)<br>(e) | Mortality Curve Type<br>(f) | Average Remaining Life<br>(g) |
|---|---|---|---|---|---|---|---|
| 12 | 357 | 446 | 65.00 | | 1.50 | R3 | 66.70 |
| 13 | 358 | 1,839 | 49.00 | | 2.10 | R4 | 47.60 |
| 14 | 359 | 20 | 65.00 | | 1.56 | R4 | 64.10 |
| 15 | | | | | | | |
| 16 | SUBTOTAL | 914,719 | | | | | |
| 17 | | | | | | | |
| 18 | DISTRIBUTION | | | | | | |
| 19 | 361 | 9,208 | 55.49 | -20.00 | 1.80 | R2.5 | 43.26 |
| 20 | 362 | 120,652 | 60.71 | -15.00 | 1.58 | S0.5 | 45.10 |
| 21 | 364 | 193,172 | 51.68 | -30.00 | 2.11 | R0.5 | 40.97 |
| 22 | 365 | 167,701 | 62.12 | -40.00 | 1.82 | R0.5 | 48.59 |
| 23 | 366.1 | 3,656 | 60.24 | -50.00 | 1.81 | R3 | 40.74 |
| 24 | 366.2 | 48,226 | 60.18 | -50.00 | 1.84 | R3 | 47.68 |
| 25 | 367.1 | 9,583 | 50.91 | -30.00 | 2.13 | L1 | 38.22 |
| 26 | 367.2 | 128,380 | 50.69 | -30.00 | 2.16 | L1 | 40.38 |
| 27 | 368 | 110,595 | 47.55 | -10.00 | 1.89 | S0 | 32.11 |
| 28 | 368.1 | 98,256 | 50.57 | | 1.74 | L1.5 | 38.84 |
| 29 | 368.2 | 6,997 | 47.44 | -10.00 | 1.88 | S0 | 31.72 |
| 30 | 369.1 | 29,269 | 53.27 | -25.00 | 1.92 | R1 | 35.14 |
| 31 | 369.2 | 744 | 53.31 | -25.00 | 1.73 | R1 | 29.43 |
| 32 | 369.3 | 62,816 | 51.07 | -25.00 | 2.03 | R1 | 39.49 |
| 33 | 370 | 16,529 | 36.92 | -5.00 | 2.30 | SC | 24.34 |
| 34 | 370.1 | 29,857 | | | 4.00 | | |
| 35 | 372 | 9,588 | 26.87 | -40.00 | 4.61 | SC | 19.52 |
| 36 | 373 | 39,448 | 31.67 | -30.00 | 3.58 | SC | 22.03 |
| 37 | | | | | | | |
| 38 | SUBTOTAL | 1,084,677 | | | | | |
| 39 | | | | | | | |
| 40 | GENERAL PLANT | | | | | | |
| 41 | 390.1 | 35,308 | 41.80 | -5.00 | 1.60 | L0 | 31.58 |
| 42 | 391 | 4,350 | 25.00 | | 4.00 | SQ | 20.95 |
| 43 | 391 | 11,213 | 25.00 | | 3.32 | SQ | 19.31 |
| 44 | 391.1 | 3,411 | 5.00 | | 19.70 | SQ | 2.24 |
| 45 | 392 | 6,628 | 11.31 | | 3.38 | O4 | 7.38 |
| 46 | 393 | 1,099 | 25.00 | | 4.00 | SQ | 17.63 |
| 47 | 394 | 9,124 | 25.00 | | 4.00 | SQ | 17.67 |
| 48 | 395 | 36 | 25.00 | | 4.00 | SQ | 14.76 |
| 49 | 396 | 2,785 | 15.91 | 5.00 | 1.49 | SC | 9.66 |
| 50 | 397 | 50,494 | 15.00 | | 5.28 | SQ | 6.71 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|---|---|---|---|---|---|---|---|
| 12 | 397 | 251 | 26.50 | | 6.67 | SQ | 1.00 |
| 13 | 398 | 950 | 15.00 | | 1.01 | SQ | 1.69 |
| 14 | | | | | | | |
| 15 | SUBTOTAL | 125,649 | | | | | |
| 16 | | | | | | | |
| 17 | TOTAL | 5,211,984 | | | | | |
| 18 | | | | | | | |
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***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.: 17 Column: a***
Railcars
***Schedule Page: 336 Line No.: 26 Column: a***
Pollution Control Equipment
***Schedule Page: 336 Line No.: 27 Column: a***
Railcars
***Schedule Page: 336 Line No.: 36 Column: a***
Pollution Control Equipment
***Schedule Page: 336 Line No.: 45 Column: a***
Pollution Control Equipment
***Schedule Page: 336 Line No.: 46 Column: a***
Railcars
***Schedule Page: 336.1 Line No.: 17 Column: a***
Pollution Control Equipment
***Schedule Page: 336.1 Line No.: 18 Column: a***
Railcars
***Schedule Page: 336.1 Line No.: 27 Column: a***
Pollution Control Equipment
***Schedule Page: 336.1 Line No.: 28 Column: a***
Railcars
***Schedule Page: 336.1 Line No.: 37 Column: a***
Railcars
***Schedule Page: 336.2 Line No.: 17 Column: a***
Pollution Control Equipment
***Schedule Page: 336.2 Line No.: 26 Column: a***
Pollution Control Equipment
***Schedule Page: 336.2 Line No.: 35 Column: a***
Pollution Control Equipment
***Schedule Page: 336.2 Line No.: 44 Column: a***
Pollution Control Equipment
***Schedule Page: 336.3 Line No.: 16 Column: a***
Pollution Control Equipment
***Schedule Page: 336.3 Line No.: 25 Column: a***
Pollution Control Equipment
***Schedule Page: 336.3 Line No.: 26 Column: a***
Railcars
***Schedule Page: 336.3 Line No.: 35 Column: a***
Pollution Control Equipment
***Schedule Page: 336.3 Line No.: 44 Column: a***
Pollution Control Equipment
***Schedule Page: 336.4 Line No.: 39 Column: a***
Wolf Creek - Structures & Improvements
***Schedule Page: 336.4 Line No.: 40 Column: a***
Transmission Property Incentive - 15 years
***Schedule Page: 336.4 Line No.: 42 Column: a***
Wolf Creek - Station Equipment
***Schedule Page: 336.4 Line No.: 43 Column: a***
Transmission Property Incentive - 15 years
***Schedule Page: 336.4 Line No.: 46 Column: a***
Wolf Creek - Poles & Fixtures

***Schedule Page: 336.4 Line No.: 47 Column: a***

Transmission Property Incentive - 15 years

***Schedule Page: 336.4 Line No.: 49 Column: a***

Wolf Creek - Overhead Conductors & Devices

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

Transmission Property Incentive - 15 years

***Schedule Page: 336.5 Line No.: 23 Column: a***

Underground Conduit - Network

***Schedule Page: 336.5 Line No.: 24 Column: a***

Underground Conduit - Residential & Other

***Schedule Page: 336.5 Line No.: 25 Column: a***

Underground Conductors & Devices

***Schedule Page: 336.5 Line No.: 26 Column: a***

Underground Conductors & Devices - Residential & Other

***Schedule Page: 336.5 Line No.: 28 Column: a***

Line Transformers - Underground

***Schedule Page: 336.5 Line No.: 29 Column: a***

Line Capacitors - Inst.

***Schedule Page: 336.5 Line No.: 30 Column: a***

Services - Overhead

***Schedule Page: 336.5 Line No.: 31 Column: a***

Services - Underground - Network

***Schedule Page: 336.5 Line No.: 32 Column: a***

Services - Underground - Residential & Other

***Schedule Page: 336.5 Line No.: 34 Column: a***

AMI Meters

***Schedule Page: 336.5 Line No.: 43 Column: a***

Wolf Creek - Office Furniture & Equipment

***Schedule Page: 336.5 Line No.: 44 Column: a***

Computers and Electronic Equipment

***Schedule Page: 336.6 Line No.: 12 Column: a***

Wolf Creek - Communication Equipment

## REGULATORY COMMISSION EXPENSES

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

| Line No. | Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a) | Assessed by Regulatory Commission (b) | Expenses of Utility (c) | Total Expense for Current Year (b) + (c) (d) | Deferred in Account 182.3 at Beginning of Year (e) |
|---|---|---|---|---|---|
| 1 | KANSAS CORPORATION COMMISSION: | | | | |
| 2 | | | | | |
| 3 | KCC Assessment Fees | 1,064,161 | | 1,064,161 | |
| 4 | | | | | |
| 5 | CURB Assessment Fees | 69,625 | | 69,625 | |
| 6 | | | | | |
| 7 | 2015 KCC Rate Case | | 256,108 | 256,108 | 469,532 |
| 8 | Docket No. 15-WSEE-115-RTS | | | | |
| 9 | Amortization period (11/15-10/18) | | | | |
| 10 | | | | | |
| 11 | Minor Items | | 2,882 | 2,882 | |
| 12 | | | | | |
| 13 | FEDERAL ENERGY REGULATORY COMMISSION: | | | | |
| 14 | | | | | |
| 15 | FERC General | | 32,184 | 32,184 | |
| 16 | | | | | |
| 17 | SECURITIES EXCHANGE COMMISSION: | | | | |
| 18 | | | | | |
| 19 | NYSE Listing Fee | | 71,227 | 71,227 | |
| 20 | | | | | |
| 21 | | | | | |
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| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
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| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | 1,133,786 | 362,401 | 1,496,187 | 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 | | | | | | | |
| Department (f) | Account No. (g) | Amount (h) | Deferred to Account 182.3 (i) | Contra Account (j) | Amount (k) | Deferred in Account 182.3 End of Year (l) | Line No. |
| | | | | | | | 1 |
| | | | | | | | 2 |
| Electric | 928 | 1,064,161 | | | | | 3 |
| | | | | | | | 4 |
| Electric | 928 | 69,625 | | | | | 5 |
| | | | | | | | 6 |
| Electric | 928 | 256,108 | | 928 | 256,108 | 213,424 | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | | | | 10 |
| Electric | 928 | 2,882 | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| Electric | 928 | 32,184 | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | | | | | | 18 |
| Electric | 928 | 71,227 | | | | | 19 |
| | | | | | | | 20 |
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| | | 1,496,187 | | | 256,108 | 213,424 | 46 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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:
- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) Transmission
  - a. Overhead
  - b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:
- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

| Line No. | Classification (a) | Description (b) |
|---|---|---|
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| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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 Account (e) | AMOUNTS CHARGED IN CURRENT YEAR Amount (f) | Unamortized Accumulation (g) | Line No. |
|---|---|---|---|---|---|
| | | | | | 1 |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## DISTRIBUTION OF SALARIES AND WAGES

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

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|---|---|---|---|---|
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | 7,249,310 | | |
| 4 | Transmission | 1,294,090 | | |
| 5 | Regional Market | | | |
| 6 | Distribution | 6,758,361 | | |
| 7 | Customer Accounts | 5,877,011 | | |
| 8 | Customer Service and Informational | 1,195,501 | | |
| 9 | Sales | | | |
| 10 | Administrative and General | 14,098,863 | | |
| 11 | TOTAL Operation (Enter Total of lines 3 thru 10) | 36,473,136 | | |
| 12 | Maintenance | | | |
| 13 | Production | 4,831,526 | | |
| 14 | Transmission | 1,830,153 | | |
| 15 | Regional Market | | | |
| 16 | Distribution | 4,977,584 | | |
| 17 | Administrative and General | 1,758 | | |
| 18 | TOTAL Maintenance (Total of lines 13 thru 17) | 11,641,021 | | |
| 19 | Total Operation and Maintenance | | | |
| 20 | Production (Enter Total of lines 3 and 13) | 12,080,836 | | |
| 21 | Transmission (Enter Total of lines 4 and 14) | 3,124,243 | | |
| 22 | Regional Market (Enter Total of Lines 5 and 15) | | | |
| 23 | Distribution (Enter Total of lines 6 and 16) | 11,735,945 | | |
| 24 | Customer Accounts (Transcribe from line 7) | 5,877,011 | | |
| 25 | Customer Service and Informational (Transcribe from line 8) | 1,195,501 | | |
| 26 | Sales (Transcribe from line 9) | | | |
| 27 | Administrative and General (Enter Total of lines 10 and 17) | 14,100,621 | | |
| 28 | TOTAL Oper. and Maint. (Total of lines 20 thru 27) | 48,114,157 | 3,917,681 | 52,031,838 |
| 29 | Gas | | | |
| 30 | Operation | | | |
| 31 | Production-Manufactured Gas | | | |
| 32 | Production-Nat. Gas (Including Expl. and Dev.) | | | |
| 33 | Other Gas Supply | | | |
| 34 | Storage, LNG Terminaling and Processing | | | |
| 35 | Transmission | | | |
| 36 | Distribution | | | |
| 37 | Customer Accounts | | | |
| 38 | Customer Service and Informational | | | |
| 39 | Sales | | | |
| 40 | Administrative and General | | | |
| 41 | TOTAL Operation (Enter Total of lines 31 thru 40) | | | |
| 42 | Maintenance | | | |
| 43 | Production-Manufactured Gas | | | |
| 44 | Production-Natural Gas (Including Exploration and Development) | | | |
| 45 | Other Gas Supply | | | |
| 46 | Storage, LNG Terminaling and Processing | | | |
| 47 | Transmission | | | |

DISTRIBUTION OF SALARIES AND WAGES (Continued)

.

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|---|---|---|---|---|
| 48 | Distribution | | | |
| 49 | Administrative and General | | | |
| 50 | TOTAL Maint. (Enter Total of lines 43 thru 49) | | | |
| 51 | Total Operation and Maintenance | | | |
| 52 | Production-Manufactured Gas (Enter Total of lines 31 and 43) | | | |
| 53 | Production-Natural Gas (Including Expl. and Dev.) (Total lines 32, | | | |
| 54 | Other Gas Supply (Enter Total of lines 33 and 45) | | | |
| 55 | Storage, LNG Terminaling and Processing (Total of lines 31 thru | | | |
| 56 | Transmission (Lines 35 and 47) | | | |
| 57 | Distribution (Lines 36 and 48) | | | |
| 58 | Customer Accounts (Line 37) | | | |
| 59 | Customer Service and Informational (Line 38) | | | |
| 60 | Sales (Line 39) | | | |
| 61 | Administrative and General (Lines 40 and 49) | | | |
| 62 | TOTAL Operation and Maint. (Total of lines 52 thru 61) | | | |
| 63 | Other Utility Departments | | | |
| 64 | Operation and Maintenance | | | |
| 65 | TOTAL All Utility Dept. (Total of lines 28, 62, and 64) | 48,114,157 | 3,917,681 | 52,031,838 |
| 66 | Utility Plant | | | |
| 67 | Construction (By Utility Departments) | | | |
| 68 | Electric Plant | 5,722,458 | 16,184,812 | 21,907,270 |
| 69 | Gas Plant | | | |
| 70 | Other (provide details in footnote): | | | |
| 71 | TOTAL Construction (Total of lines 68 thru 70) | 5,722,458 | 16,184,812 | 21,907,270 |
| 72 | Plant Removal (By Utility Departments) | | | |
| 73 | Electric Plant | 1,638,861 | 1,358,832 | 2,997,693 |
| 74 | Gas Plant | | | |
| 75 | Other (provide details in footnote): | | | |
| 76 | TOTAL Plant Removal (Total of lines 73 thru 75) | 1,638,861 | 1,358,832 | 2,997,693 |
| 77 | Other Accounts (Specify, provide details in footnote): | | | |
| 78 | | | | |
| 79 | 163 Stores Expense Undistributed | 1,535,725 | -1,535,725 | |
| 80 | 154 Plant Materials and Operation Supplies-Energy Center | 101 | 19 | 120 |
| 81 | 184 Clearing Account | 19,961,204 | -19,961,204 | |
| 82 | 228 Accumulated Provision | 274,892 | -113 | 274,779 |
| 83 | 234 Labor Incurred for Affiliates | 98,011 | | 98,011 |
| 84 | 253 Other Deferred Credits | 2,390,393 | | 2,390,393 |
| 85 | 426 Miscellaneous Income Deductions | 773 | 149 | 922 |
| 86 | 451 Temporary Services | 64,843 | 35,549 | 100,392 |
| 87 | | | | |
| 88 | | | | |
| 89 | | | | |
| 90 | | | | |
| 91 | | | | |
| 92 | | | | |
| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | 24,325,942 | -21,461,325 | 2,864,617 |
| 96 | TOTAL SALARIES AND WAGES | 79,801,418 | | 79,801,418 |

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

This amount excludes salaries and wages for KGE's ownership share of the Wolf Creek and La Cygne generating stations. These costs are billed to KGE by the plant operators and are included in the appropriate O&M or A&G accounts. The wages and salaries amount for Wolf Creek and La Cygne is $49,942,924 and $11,936,649, respectively.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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)<br>(a) | Balance at End of Quarter 1<br>(b) | Balance at End of Quarter 2<br>(c) | Balance at End of Quarter 3<br>(d) | Balance at End of Year<br>(e) |
|---|---|---|---|---|---|
| 1 | Energy | | | | |
| 2 | Net Purchases (Account 555) | 7,954,096 | 24,193,194 | 55,470,216 | 65,039,647 |
| 3 | Net Sales (Account 447) | ( 2,003,334) | ( 2,114,156) | ( 5,927,402) | ( 6,312,841) |
| 4 | Transmission Rights | ( 1,666,786) | ( 8,392,468) | ( 11,579,044) | ( 15,557,519) |
| 5 | Ancillary Services | ( 115,651) | ( 29,183) | ( 125,349) | ( 581,220) |
| 6 | Other Items (list separately) | | | | |
| 7 | DA GFA Carve Out Dist Daily | 96,775 | 317,615 | 508,420 | 580,599 |
| 8 | DA GFA Carve Out Dist Monthly | ( 1,693) | ( 5,315) | ( 8,209) | ( 10,264) |
| 9 | DA GFA Carve Out Dist Yearly | | | ( 123,391) | ( 123,391) |
| 10 | DA Over-Collected Losses Dist | | | | |
| 11 | RT Contingency Reserve Deploy Fail Dist | ( 2,087) | ( 6,819) | ( 11,596) | ( 13,913) |
| 12 | RT Over-Collected Losses Dist | ( 483,817) | ( 1,768,003) | ( 4,343,768) | ( 5,493,557) |
| 13 | RT Regulation Non-Performance Dist | ( 3,002) | ( 5,349) | ( 5,887) | ( 9,130) |
| 14 | RT Reserve Sharing Group Dist | ( 2,018) | ( 3,170) | ( 6,046) | ( 6,495) |
| 15 | Revenue Neutrality Uplift Dist | 249,859 | 1,228,838 | 2,891,852 | 3,940,639 |
| 16 | RT Contingency Reserve Deploy Fail | 1,486 | 1,495 | 4,908 | 12,861 |
| 17 | RT Out-of-Merit | ( 67,601) | ( 96,953) | ( 139,636) | ( 400,902) |
| 18 | RT Regulation Deploy Adjustment | ( 19,940) | ( 39,180) | ( 70,005) | ( 95,500) |
| 19 | RT Regulation Non-Performance | 5,009 | 18,595 | 36,327 | 45,329 |
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| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | 3,941,296 | 13,299,141 | 36,571,390 | 41,014,343 |

## PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

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

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

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

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

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

| | | Amount Purchased for the Year | | | Amount Sold for the Year | | |
|---|---|---|---|---|---|---|---|
| | | Usage - Related Billing Determinant | | | Usage - Related Billing Determinant | | |
| Line No. | Type of Ancillary Service (a) | Number of Units (b) | Unit of Measure (c) | Dollars (d) | Number of Units (e) | Unit of Measure (f) | Dollars (g) |
| 1 | Scheduling, System Control and Dispatch | | | 7,383,501 | | | 1,808,761 |
| 2 | Reactive Supply and Voltage | | | 49,422 | | | |
| 3 | Regulation and Frequency Response | | | | | | |
| 4 | Energy Imbalance | | | | | | |
| 5 | Operating Reserve - Spinning | | | | | | |
| 6 | Operating Reserve - Supplement | | | | | | |
| 7 | Other | | | | | | |
| 8 | Total (Lines 1 thru 7) | | | 7,432,923 | | | 1,808,761 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | 1,701 | 6 | 8 | 1,428 | 273 | | | | |
| 2 | February | 1,533 | 9 | 8 | 1,302 | 231 | | | | |
| 3 | March | 1,521 | 13 | 11 | 1,286 | 235 | | | | |
| 4 | Total for Quarter 1 | | | | 4,016 | 739 | | | | |
| 5 | April | 1,682 | 19 | 15 | 1,461 | 221 | | | | |
| 6 | May | 1,965 | 15 | 17 | 1,692 | 273 | | | | |
| 7 | June | 2,416 | 15 | 17 | 2,071 | 345 | | | | |
| 8 | Total for Quarter 2 | | | | 5,224 | 839 | | | | |
| 9 | July | 2,644 | 20 | 17 | 2,254 | 390 | | | | |
| 10 | August | 2,330 | 20 | 18 | 1,974 | 356 | | | | |
| 11 | September | 2,430 | 21 | 17 | 2,074 | 356 | | | | |
| 12 | Total for Quarter 3 | | | | 6,302 | 1,102 | | | | |
| 13 | October | 1,884 | 2 | 16 | 1,620 | 264 | | | | |
| 14 | November | 1,635 | 27 | 19 | 1,432 | 203 | | | | |
| 15 | December | 1,690 | 27 | 19 | 1,430 | 260 | | | | |
| 16 | Total for Quarter 4 | | | | 4,482 | 727 | | | | |
| 17 | Total Year to Date/Year | | | | 20,024 | 3,407 | | | | |
| | | | | | | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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 (a) | Monthly Peak MW - Total (b) | Day of Monthly Peak (c) | Hour of Monthly Peak (d) | Imports into ISO/RTO (e) | Exports from ISO/RTO (f) | Through and Out Service (g) | Network Service Usage (h) | Point-to-Point Service Usage (i) | Total Usage (j) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | January | | | | | | | | | |
| 2 | February | | | | | | | | | |
| 3 | March | | | | | | | | | |
| 4 | Total for Quarter 1 | | | | | | | | | |
| 5 | April | | | | | | | | | |
| 6 | May | | | | | | | | | |
| 7 | June | | | | | | | | | |
| 8 | Total for Quarter 2 | | | | | | | | | |
| 9 | July | | | | | | | | | |
| 10 | August | | | | | | | | | |
| 11 | September | | | | | | | | | |
| 12 | Total for Quarter 3 | | | | | | | | | |
| 13 | October | | | | | | | | | |
| 14 | November | | | | | | | | | |
| 15 | December | | | | | | | | | |
| 16 | Total for Quarter 4 | | | | | | | | | |
| 17 | Total Year to Date/Year | | | | | | | | | |
| | | | | | | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## ELECTRIC ENERGY ACCOUNT

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

| Line No. | Item (a) | MegaWatt Hours (b) | Line No. | Item (a) | MegaWatt Hours (b) |
|---|---|---|---|---|---|
| 1 | SOURCES OF ENERGY | | 21 | DISPOSITION OF ENERGY | |
| 2 | Generation (Excluding Station Use): | | 22 | Sales to Ultimate Consumers (Including Interdepartmental Sales) | 9,683,824 |
| 3 | Steam | 4,426,182 | | | |
| 4 | Nuclear | 5,004,571 | 23 | Requirements Sales for Resale (See instruction 4, page 311.) | 27,389 |
| 5 | Hydro-Conventional | | | | |
| 6 | Hydro-Pumped Storage | | 24 | Non-Requirements Sales for Resale (See instruction 4, page 311.) | 1,136,665 |
| 7 | Other | 24 | | | |
| 8 | Less Energy for Pumping | | 25 | Energy Furnished Without Charge | |
| 9 | Net Generation (Enter Total of lines 3 through 8) | 9,430,777 | 26 | Energy Used by the Company (Electric Dept Only, Excluding Station Use) | 5,268 |
| 10 | Purchases | 2,218,847 | 27 | Total Energy Losses | 796,478 |
| 11 | Power Exchanges: | | 28 | TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20) | 11,649,624 |
| 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) | 11,649,624 | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | Total Monthly Energy | Monthly Non-Requirments Sales for Resale & Associated Losses | MONTHLY PEAK | | |
|---|---|---|---|---|---|---|
| | | | | Megawatts (See Instr. 4) | Day of Month | Hour |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 29 | January | 967,706 | 87,614 | 1,487 | 5 | 1900 |
| 30 | February | 791,279 | 64,015 | 1,318 | 9 | 800 |
| 31 | March | 800,517 | 102,614 | 1,426 | 20 | 1800 |
| 32 | April | 689,909 | 76,172 | 1,445 | 19 | 1500 |
| 33 | May | 909,215 | 146,400 | 1,702 | 15 | 1700 |
| 34 | June | 1,138,113 | 65,290 | 2,119 | 15 | 1700 |
| 35 | July | 1,330,812 | 111,272 | 2,321 | 20 | 1700 |
| 36 | August | 1,197,193 | 52,105 | 2,089 | 21 | 1700 |
| 37 | September | 1,055,448 | 50,646 | 2,122 | 21 | 1700 |
| 38 | October | 879,279 | 108,781 | 1,625 | 2 | 1600 |
| 39 | November | 863,819 | 92,644 | 1,432 | 27 | 2000 |
| 40 | December | 1,026,334 | 179,112 | 1,471 | 27 | 1900 |
| 41 | TOTAL | 11,649,624 | 1,136,665 | | | |

***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.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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: *Murray Gill* (b) | | | Plant Name: *Gordon Evans w/Diesl* (c) | | |
|---|---|---|---|---|---|---|---|
| 1 | Kind of Plant (Internal Comb, Gas Turb, Nuclear | Steam | | | Steam | | |
| 2 | Type of Constr (Conventional, Outdoor, Boiler, etc) | Full Outdoor | | | Full Outdoor | | |
| 3 | Year Originally Constructed | 1952 | | | 1961 | | |
| 4 | Year Last Unit was Installed | 1959 | | | 1969 | | |
| 5 | Total Installed Cap (Max Gen Name Plate Ratings-MW) | 227.27 | | | 528.56 | | |
| 6 | Net Peak Demand on Plant - MW (60 minutes) | 165 | | | 140 | | |
| 7 | Plant Hours Connected to Load | 1499 | | | 2525 | | |
| 8 | Net Continuous Plant Capability (Megawatts) | 0 | | | 0 | | |
| 9 | When Not Limited by Condenser Water | 190 | | | 533 | | |
| 10 | When Limited by Condenser Water | 190 | | | 530 | | |
| 11 | Average Number of Employees | 20 | | | 27 | | |
| 12 | Net Generation, Exclusive of Plant Use - KWh | 56786000 | | | 254891000 | | |
| 13 | Cost of Plant: Land and Land Rights | 73002 | | | 280395 | | |
| 14 | Structures and Improvements | 5976559 | | | 5336254 | | |
| 15 | Equipment Costs | 46222528 | | | 103294394 | | |
| 16 | Asset Retirement Costs | 7345739 | | | 3337366 | | |
| 17 | Total Cost | 59617828 | | | 112248409 | | |
| 18 | Cost per KW of Installed Capacity (line 17/5) Including | 262.3216 | | | 212.3664 | | |
| 19 | Production Expenses: Oper, Supv, & Engr | 54918 | | | 12566 | | |
| 20 | Fuel | 3095170 | | | 10116951 | | |
| 21 | Coolants and Water (Nuclear Plants Only) | 0 | | | 0 | | |
| 22 | Steam Expenses | 801829 | | | 1119649 | | |
| 23 | Steam From Other Sources | 0 | | | 0 | | |
| 24 | Steam Transferred (Cr) | 0 | | | 0 | | |
| 25 | Electric Expenses | 496185 | | | 724066 | | |
| 26 | Misc Steam (or Nuclear) Power Expenses | 321344 | | | 447563 | | |
| 27 | Rents | 0 | | | 0 | | |
| 28 | Allowances | 0 | | | 0 | | |
| 29 | Maintenance Supervision and Engineering | 80242 | | | 249280 | | |
| 30 | Maintenance of Structures | 165622 | | | 74784 | | |
| 31 | Maintenance of Boiler (or reactor) Plant | 333494 | | | 1135493 | | |
| 32 | Maintenance of Electric Plant | 153434 | | | 933962 | | |
| 33 | Maintenance of Misc Steam (or Nuclear) Plant | 547114 | | | 285150 | | |
| 34 | Total Production Expenses | 6049352 | | | 15099464 | | |
| 35 | Expenses per Net KWh | 0.1065 | | | 0.0592 | | |
| 36 | Fuel: Kind (Coal, Gas, Oil, or Nuclear) | | Gas | Oil | | Gas | Oil |
| 37 | Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) | | MCF | Barrel | | MCF | Barrel |
| 38 | Quantity (Units) of Fuel Burned | 0 | 960762 | 0 | 0 | 3323334 | 40 |
| 39 | Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 0 | 1048821 | 0 | 0 | 1023172 | 5800000 |
| 40 | Avg Cost of Fuel/unit, as Delvd f.o.b. during year | 0.000 | 3.046 | 0.000 | 0.000 | 2.871 | 94.680 |
| 41 | Average Cost of Fuel per Unit Burned | 0.000 | 3.046 | 0.000 | 0.000 | 2.871 | 94.647 |
| 42 | Average Cost of Fuel Burned per Million BTU | 0.000 | 2.904 | 0.000 | 0.000 | 2.806 | 16.319 |
| 43 | Average Cost of Fuel Burned per KWh Net Gen | 0.000 | 0.052 | 0.000 | 0.000 | 0.038 | 0.000 |
| 44 | Average BTU per KWh Net Generation | 0.000 | 17745.000 | 0.000 | 0.000 | 13341.000 | 0.000 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original (2) [ ] A Resubmission | / / | End of 2017/Q4 |

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: *Wolf Creek 47%* (b) | | | Plant Name: (c) | | |
|---|---|---|---|---|---|---|---|
| 1 | Kind of Plant (Internal Comb, Gas Turb, Nuclear | | | Nuclear | | | |
| 2 | Type of Constr (Conventional, Outdoor, Boiler, etc) | | | Full Indoor | | | |
| 3 | Year Originally Constructed | | | 1985 | | | |
| 4 | Year Last Unit was Installed | | | | | | |
| 5 | Total Installed Cap (Max Gen Name Plate Ratings-MW) | | | 609.25 | | | 0.00 |
| 6 | Net Peak Demand on Plant - MW (60 minutes) | | | 557 | | | 0 |
| 7 | Plant Hours Connected to Load | | | 8760 | | | 0 |
| 8 | Net Continuous Plant Capability (Megawatts) | | | 0 | | | 0 |
| 9 | When Not Limited by Condenser Water | | | 551 | | | 0 |
| 10 | When Limited by Condenser Water | | | 551 | | | 0 |
| 11 | Average Number of Employees | | | 0 | | | 0 |
| 12 | Net Generation, Exclusive of Plant Use - KWh | | | 5004571000 | | | 0 |
| 13 | Cost of Plant: Land and Land Rights | | | 3619363 | | | 0 |
| 14 | Structures and Improvements | | | 435315211 | | | 0 |
| 15 | Equipment Costs | | | 1391728081 | | | 0 |
| 16 | Asset Retirement Costs | | | 70059740 | | | 0 |
| 17 | Total Cost | | | 1900722395 | | | 0 |
| 18 | Cost per KW of Installed Capacity (line 17/5) Including | | | 3119.7741 | | | 0 |
| 19 | Production Expenses: Oper, Supv, & Engr | | | 7848219 | | | 0 |
| 20 | Fuel | | | 32281634 | | | 0 |
| 21 | Coolants and Water (Nuclear Plants Only) | | | 3129594 | | | 0 |
| 22 | Steam Expenses | | | 14013222 | | | 0 |
| 23 | Steam From Other Sources | | | 0 | | | 0 |
| 24 | Steam Transferred (Cr) | | | 0 | | | 0 |
| 25 | Electric Expenses | | | 1366964 | | | 0 |
| 26 | Misc Steam (or Nuclear) Power Expenses | | | 29827249 | | | 0 |
| 27 | Rents | | | 0 | | | 0 |
| 28 | Allowances | | | 0 | | | 0 |
| 29 | Maintenance Supervision and Engineering | | | 5673390 | | | 0 |
| 30 | Maintenance of Structures | | | 2664037 | | | 0 |
| 31 | Maintenance of Boiler (or reactor) Plant | | | 10120536 | | | 0 |
| 32 | Maintenance of Electric Plant | | | 4096552 | | | 0 |
| 33 | Maintenance of Misc Steam (or Nuclear) Plant | | | 2703320 | | | 0 |
| 34 | Total Production Expenses | | | 113724717 | | | 0 |
| 35 | Expenses per Net KWh | | | 0.0227 | | | 0.0000 |
| 36 | Fuel: Kind (Coal, Gas, Oil, or Nuclear) | | Nuclear | Oil | | | |
| 37 | Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate) | | mmbtu | Barrel | | | |
| 38 | Quantity (Units) of Fuel Burned | 0 | 14760 | 1344 | 0 | 0 | 0 |
| 39 | Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 0 | 0 | 5669743 | 0 | 0 | 0 |
| 40 | Avg Cost of Fuel/unit, as Delvd f.o.b. during year | 0.000 | 0.000 | 78.160 | 0.000 | 0.000 | 0.000 |
| 41 | Average Cost of Fuel per Unit Burned | 0.000 | 0.000 | 84.979 | 0.000 | 0.000 | 0.000 |
| 42 | Average Cost of Fuel Burned per Million BTU | 0.000 | 0.644 | 14.988 | 0.000 | 0.000 | 0.000 |
| 43 | Average Cost of Fuel Burned per KWh Net Gen | 0.000 | 0.000 | 0.006 | 0.000 | 0.000 | 0.000 |
| 44 | Average BTU per KWh Net Generation | 0.000 | 0.000 | 9988.000 | 0.000 | 0.000 | 0.000 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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

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

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

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original (2) [ ] A Resubmission | / / | 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: *La Cygne #1 (50%)* (d) | | | Plant Name: *La Cygne #2 (50%)* (e) | | | Plant Name: *Jeffrey 20%* (f) | | | Line No. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | Steam | | | Steam | | | Steam | 1 |
| | | Full Outdoor | | | Full Outdoor | | | Semi-Outdoor | 2 |
| | | 1973 | | | 1977 | | | 1978 | 3 |
| | | 1973 | | | 1977 | | | 1983 | 4 |
| | | 436.50 | | | 342.59 | | | 432.00 | 5 |
| | | 343 | | | -1 | | | 429 | 6 |
| | | 4398 | | | 3520 | | | 8033 | 7 |
| | | 0 | | | 0 | | | 0 | 8 |
| | | 368 | | | 332 | | | 436 | 9 |
| | | 368 | | | 332 | | | 436 | 10 |
| | | 0 | | | 0 | | | 0 | 11 |
| | | 1172516000 | | | 726989000 | | | 2215024000 | 12 |
| | | 2566715 | | | 0 | | | 921413 | 13 |
| | | 76722322 | | | 5583055 | | | 65105794 | 14 |
| | | 543063327 | | | 121134713 | | | 416223771 | 15 |
| | | 66532242 | | | 0 | | | 3221086 | 16 |
| | | 688884606 | | | 126717768 | | | 485472064 | 17 |
| | | 1578.2007 | | | 369.8817 | | | 1123.7779 | 18 |
| | | 2308545 | | | 2160557 | | | 463985 | 19 |
| | | 30318365 | | | 18406490 | | | 47603798 | 20 |
| | | 0 | | | 0 | | | 0 | 21 |
| | | 1394946 | | | 1111450 | | | 1759882 | 22 |
| | | 0 | | | 0 | | | 0 | 23 |
| | | 0 | | | 0 | | | 0 | 24 |
| | | 288223 | | | 297643 | | | 347976 | 25 |
| | | 646037 | | | 619511 | | | 1319757 | 26 |
| | | 133045 | | | 16723140 | | | 0 | 27 |
| | | 0 | | | 0 | | | 0 | 28 |
| | | 1379078 | | | 1924218 | | | 780118 | 29 |
| | | 483022 | | | 532081 | | | 480712 | 30 |
| | | 6183919 | | | 2960612 | | | 4242274 | 31 |
| | | 521267 | | | 403300 | | | 973154 | 32 |
| | | 95479 | | | 90510 | | | 835730 | 33 |
| | | 43751926 | | | 45229512 | | | 58807386 | 34 |
| | | 0.0373 | | | 0.0622 | | | 0.0265 | 35 |
| | Coal | Oil | | Coal | Oil | | Coal | Oil | 36 |
| | Tons | Barrel | | Tons | Barrel | | Tons | Barrel | 37 |
| 0 | 700908 | 15524 | 0 | 462103 | 10944 | 0 | 1463873 | 7461 | 38 |
| 0 | 17462654 | 5748695 | 0 | 17052854 | 5758356 | 0 | 16760685 | 5826956 | 39 |
| 0.000 | 35.773 | 76.520 | 0.000 | 31.457 | 76.520 | 0.000 | 29.036 | 75.090 | 40 |
| 0.000 | 35.204 | 73.996 | 0.000 | 31.065 | 71.513 | 0.000 | 28.483 | 70.724 | 41 |
| 0.000 | 2.016 | 12.872 | 0.000 | 1.822 | 12.419 | 0.000 | 1.699 | 12.138 | 42 |
| 0.000 | 0.024 | 0.000 | 0.000 | 0.024 | 0.000 | 0.000 | 0.020 | 0.000 | 43 |
| 0.000 | 10515.000 | 0.000 | 0.000 | 10926.000 | 0.000 | 0.000 | 11096.000 | 0.000 | 44 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | 1 |
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| | | | | | | | | | 3 |
| | | | | | | | | | 4 |
| 0.00 | | | 0.00 | | | 0.00 | | | 5 |
| 0 | | | 0 | | | 0 | | | 6 |
| 0 | | | 0 | | | 0 | | | 7 |
| 0 | | | 0 | | | 0 | | | 8 |
| 0 | | | 0 | | | 0 | | | 9 |
| 0 | | | 0 | | | 0 | | | 10 |
| 0 | | | 0 | | | 0 | | | 11 |
| 0 | | | 0 | | | 0 | | | 12 |
| 0 | | | 0 | | | 0 | | | 13 |
| 0 | | | 0 | | | 0 | | | 14 |
| 0 | | | 0 | | | 0 | | | 15 |
| 0 | | | 0 | | | 0 | | | 16 |
| 0 | | | 0 | | | 0 | | | 17 |
| 0 | | | 0 | | | 0 | | | 18 |
| 0 | | | 0 | | | 0 | | | 19 |
| 0 | | | 0 | | | 0 | | | 20 |
| 0 | | | 0 | | | 0 | | | 21 |
| 0 | | | 0 | | | 0 | | | 22 |
| 0 | | | 0 | | | 0 | | | 23 |
| 0 | | | 0 | | | 0 | | | 24 |
| 0 | | | 0 | | | 0 | | | 25 |
| 0 | | | 0 | | | 0 | | | 26 |
| 0 | | | 0 | | | 0 | | | 27 |
| 0 | | | 0 | | | 0 | | | 28 |
| 0 | | | 0 | | | 0 | | | 29 |
| 0 | | | 0 | | | 0 | | | 30 |
| 0 | | | 0 | | | 0 | | | 31 |
| 0 | | | 0 | | | 0 | | | 32 |
| 0 | | | 0 | | | 0 | | | 33 |
| 0 | | | 0 | | | 0 | | | 34 |
| 0.0000 | | | 0.0000 | | | 0.0000 | | | 35 |
| | | | | | | | | | 36 |
| | | | | | | | | | 37 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 40 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 41 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 42 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 43 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 44 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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. |
|---|---|---|---|
| | | | |
| | | | 1 |
| | | | 2 |
| | | | 3 |
| | | | 4 |
| 0.00 | 0.00 | 0.00 | 5 |
| 0 | 0 | 0 | 6 |
| 0 | 0 | 0 | 7 |
| 0 | 0 | 0 | 8 |
| 0 | 0 | 0 | 9 |
| 0 | 0 | 0 | 10 |
| 0 | 0 | 0 | 11 |
| 0 | 0 | 0 | 12 |
| 0 | 0 | 0 | 13 |
| 0 | 0 | 0 | 14 |
| 0 | 0 | 0 | 15 |
| 0 | 0 | 0 | 16 |
| 0 | 0 | 0 | 17 |
| 0 | 0 | 0 | 18 |
| 0 | 0 | 0 | 19 |
| 0 | 0 | 0 | 20 |
| 0 | 0 | 0 | 21 |
| 0 | 0 | 0 | 22 |
| 0 | 0 | 0 | 23 |
| 0 | 0 | 0 | 24 |
| 0 | 0 | 0 | 25 |
| 0 | 0 | 0 | 26 |
| 0 | 0 | 0 | 27 |
| 0 | 0 | 0 | 28 |
| 0 | 0 | 0 | 29 |
| 0 | 0 | 0 | 30 |
| 0 | 0 | 0 | 31 |
| 0 | 0 | 0 | 32 |
| 0 | 0 | 0 | 33 |
| 0 | 0 | 0 | 34 |
| 0.0000 | 0.0000 | 0.0000 | 35 |

| (d) | | | (e) | | | (f) | | | Line No. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | 36 |
| | | | | | | | | | 37 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 40 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 41 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 42 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 43 |
| 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 44 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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<br>(a) | FERC Licensed Project No. 0<br>Plant Name:<br>(b) | FERC Licensed Project No. 0<br>Plant Name:<br>(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 | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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<br>Plant Name:<br>(d) | FERC Licensed Project No. 0<br>Plant Name:<br>(e) | FERC Licensed Project No. 0<br>Plant Name:<br>(f) | Line No. |
|---|---|---|---|
| | | | |
| | | | |
| | | | 1 |
| | | | 2 |
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| 0.00 | 0.00 | 0.00 | 5 |
| 0 | 0 | 0 | 6 |
| 0 | 0 | 0 | 7 |
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| 0 | 0 | 0 | 9 |
| 0 | 0 | 0 | 10 |
| 0 | 0 | 0 | 11 |
| 0 | 0 | 0 | 12 |
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| 0 | 0 | 0 | 16 |
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| 0 | 0 | 0 | 20 |
| 0.0000 | 0.0000 | 0.0000 | 21 |
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| 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 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 Demaind 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) | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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.<br>Plant Name:<br>(c) | FERC Licensed Project No.<br>Plant Name:<br>(d) | FERC Licensed Project No.<br>Plant Name:<br>(e) | Line No. |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## GENERATING PLANT STATISTICS (Small Plants)

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

| Line No. | Name of Plant (a) | Year Orig. Const. (b) | Installed Capacity Name Plate Rating (In MW) (c) | Net Peak Demand MW (60 min.) (d) | Net Generation Excluding Plant Use (e) | Cost of Plant (f) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
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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: Fuel (i) | Production Expenses: Maintenance (j) | Kind of Fuel (k) | Fuel Costs (in cents (per Million Btu) (l) | Line No. |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | LENGTH (Pole miles) (In the case of underground lines report circuit miles) | | Number Of Circuits |
|---|---|---|---|---|---|---|---|---|
| | From (a) | To (b) | Operating (c) | Designed (d) | (e) | On Structure of Line Designated (f) | On Structures of Another Line (g) | (h) |
| 1 | 345 kV LINES: | | | | | | | |
| 2 | 01 Wichita KPL-KGE Tie | Wichita Sub | 345.00 | 345.00 | HFW | 60.67 | | 1 |
| 3 | | | | | | | | |
| 4 | 09 Wichita | Woodring KGE-OGE Tie | 345.00 | 345.00 | HFW | 29.67 | | 1 |
| 5 | 09 Wichita | Woodring KGE-OGE Tie | 345.00 | 345.00 | HFS | 30.32 | | 1 |
| 6 | | | | | | | | |
| 7 | 10 Wichita Sub | Benton Sub | 345.00 | 345.00 | HFW | 19.76 | | 1 |
| 8 | 10 Benton Sub | Rose Hill Sub | 345.00 | 345.00 | HFW | 9.87 | | 1 |
| 9 | 10 Benton Sub | Rose Hill Sub | 345.00 | 345.00 | ST | 5.60 | | 1 |
| 10 | | | | | | | | |
| 11 | 11 Rose Hill Sub | Latham Sub | 345.00 | 345.00 | HFW | 30.44 | | 1 |
| 12 | 11 Latham Sub | Str 593 | 345.00 | 345.00 | HFS | 6.88 | | 1 |
| 13 | Str 593 | Caney Sub | 345.00 | 345.00 | HFW | 1.18 | | 1 |
| 14 | Caney Sub | Neosho Sub | 345.00 | 345.00 | HFW | 75.75 | | 1 |
| 15 | | | | | | | | |
| 16 | 12 Neosho 345 Sub | LaCygne KGE-KCPL Tie | 345.00 | 345.00 | HFW | 82.44 | | 1 |
| 17 | 12 Neosho 345 Sub | LaCygne KGE-KCPL Tie | 345.00 | 345.00 | ST | 1.08 | | 1 |
| 18 | | | | | | | | |
| 19 | 13 Neosho 345 Sub | Northeastern KGE-AEP Tie | 345.00 | 345.00 | HFW | 23.53 | | 1 |
| 20 | | | | | | | | |
| 21 | 14 Neosho 345 Sub | Morgan KGE-AECI Tie | 345.00 | 345.00 | HFW | 31.01 | | 1 |
| 22 | | | | | | | | |
| 23 | 15 LaCygne KGE-KCPL Tie | Wolf Creek Sub | 345.00 | 345.00 | ST | 3.00 | | 1 |
| 24 | 15 LaCygne KGE-KCPL Tie | Wolf Creek Sub | 345.00 | 345.00 | HFW, MPS | 56.71 | | 1 |
| 25 | 15 Wolf Creek Sub | Benton Sub | 345.00 | 345.00 | ST | 3.22 | | 1 |
| 26 | 15 Wolf Creek Sub | Benton Sub | 345.00 | 345.00 | HFW | 94.73 | | 1 |
| 27 | | | | | | | | |
| 28 | 16 Wolf Creek Sub | Rose Hill Sub | 345.00 | 345.00 | HFW | 97.89 | | 1 |
| 29 | | | | | | | | |
| 30 | 19S Reno County Sub | Wichita 345 Sub | 345.00 | 345.00 | ST | 43.16 | | 1 |
| 31 | | | | | | | | |
| 32 | 20 Rose Hill Sub | KGE-OKGE Tie | 345.00 | 345.00 | SPS | 17.11 | | 1 |
| 33 | 20 Rose Hill Sub | KGE-OKGE Tie | 345.00 | 345.00 | SHF | 32.36 | | 1 |
| 34 | | | | | | | | |
| 35 | TOTAL 345 kV LINES | | | | | 756.38 | | 22 |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

TRANSMISSION LINE STATISTICS

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4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
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6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

| Line No. | DESIGNATION From (a) | DESIGNATION To (b) | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c) | VOLTAGE (KV) Designed (d) | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f) | LENGTH On Structures of Another Line (g) | Number Of Circuits (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | 161 kV LINES: | | | | | | | |
| 2 | 04 Str.848 | Str. 604 | 161.00 | 161.00 | HFW | | | 1 |
| 3 | Str. 604 | Midian Sub | 161.00 | 161.00 | HFW | 65.93 | | 1 |
| 4 | 07 Neosho SES Sub | Riverton KGE-EDE Tie | 161.00 | 161.00 | ST | 2.23 | | 1 |
| 5 | 07 Neosho SES Sub | Riverton KGE-EDE Tie | 161.00 | 161.00 | ST | 0.21 | | 1 |
| 6 | | | | | | | | |
| 7 | 08 Neosho Sub | Marmaton Sub | 161.00 | 161.00 | HFW | 38.88 | | 1 |
| 8 | 08 Neosho Sub | Marmaton Sub | 161.00 | 161.00 | ST | | 0.21 | 2 |
| 9 | | | | | | | | |
| 10 | 09 Marmaton Sub | Litchfield Sub | 161.00 | 161.00 | HFW | 40.62 | | 1 |
| 11 | 09 Litchfield Sub | Asbury KGE-EDE Tie | 161.00 | 161.00 | HFW | 1.51 | | 1 |
| 12 | | | | | | | | |
| 13 | 10 Neosho 161 Sub | Neosho 345 Sub | 161.00 | 161.00 | HFW | 0.30 | | 1 |
| 14 | | | | | | | | |
| 15 | 11 Neosho | Baker | 161.00 | 161.00 | SPW,MPW | | | |
| 16 | 11 Baker | Litchfield Sub | 161.00 | 161.00 | SPW,MPW | | | |
| 17 | | | | | | | | |
| 18 | TOTAL 161 kV LINES | | | | | 149.68 | 0.21 | 10 |
| 19 | | | | | | | | |
| 20 | 138 kV LINES: | | | | | | | |
| 21 | 01 Neosho Sub | Altoona Sub | 138.00 | 138.00 | SPW | 0.46 | | 1 |
| 22 | 01 Neosho Sub | Altoona Sub | 138.00 | 138.00 | ST | 32.85 | | 1 |
| 23 | 01 Altoona Sub | Butler Sub | 138.00 | 138.00 | ST & HFW | 70.62 | | 1 |
| 24 | 01 Butler Sub | Midian Sub | 138.00 | 138.00 | ST | 3.00 | | 1 |
| 25 | | | | | | | | |
| 26 | 02 El Paso Sub | Weaver Sub | 138.00 | 138.00 | HFW | 12.83 | | 1 |
| 27 | 02 El Paso Sub | Weaver Sub | 138.00 | 138.00 | ST | 0.05 | | 1 |
| 28 | | | | | | | | |
| 29 | 03 Murray Gill Sub | El Paso Sub | 138.00 | 138.00 | HFW | 9.18 | | 1 |
| 30 | 03 Murray Gill Sub | El Paso Sub | 138.00 | 138.00 | ST | 1.69 | | 1 |
| 31 | | | | | | | | |
| 32 | 04 Weaver Sub | Butler Sub | 138.00 | 138.00 | SPW | 2.28 | | 1 |
| 33 | 04 Weaver Sub | Butler Sub | 138.00 | 138.00 | HFW | 15.00 | | 1 |
| 34 | 04 Weaver Sub | Butler Sub | 138.00 | 138.00 | SPS | 15.94 | | 1 |
| 35 | 04 Weaver Sub | Butler Sub | 138.00 | 138.00 | ST | 0.81 | | 1 |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

## TRANSMISSION LINE STATISTICS

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| Line No. | DESIGNATION From (a) | DESIGNATION To (b) | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c) | VOLTAGE (KV) Designed (d) | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f) | LENGTH (Pole miles) On Structures of Another Line (g) | Number Of Circuits (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| 2 | 05A El Paso Sub | Sumner County Sub | 138.00 | 138.00 | HFW | 0.04 | 0.04 | 2 |
| 3 | 05A El Paso Sub | Creswell Sub | 138.00 | 138.00 | HFW | 37.18 | | 1 |
| 4 | 05A El Paso Sub | Creswell Sub | 138.00 | 138.00 | ST | 0.07 | | 1 |
| 5 | 05A El Paso Sub | Creswell Sub | 138.00 | 138.00 | ST | | 0.03 | 1 |
| 6 | 05A El Paso Sub | Creswell Sub | 138.00 | 138.00 | CONC | 0.62 | 0.62 | 1 |
| 7 | 05A El Paso Sub | Creswell Sub | 138.00 | 138.00 | SHF | | 6.33 | 2 |
| 8 | 05B Creswell Sub | White Eagle KGE-OGE Tie | 138.00 | 138.00 | HFW | 6.07 | | 1 |
| 9 | | | | | | | | |
| 10 | 06 Murray Gill Sub | Hoover Sub | 138.00 | 138.00 | SPW | 0.19 | | 1 |
| 11 | 06 Murray Gill Sub | Hoover Sub | 138.00 | 138.00 | SPS | 6.02 | | 1 |
| 12 | 06 Murray Gill Sub | Hoover Sub | 138.00 | 138.00 | ST | 1.80 | | 1 |
| 13 | 06 Murray Gill Sub | Hoover Sub | 138.00 | 138.00 | ST | 0.06 | 1.51 | 1 |
| 14 | | | | | | | | |
| 15 | 07 Gordon Evans Sub | Cowskin Sub | 138.00 | 138.00 | SPS | 2.68 | | 1 |
| 16 | 07 Gordon Evans Sub | Cowskin Sub | 138.00 | 138.00 | HFW | 3.92 | | 1 |
| 17 | 07 Gordon Evans Sub | Cowskin Sub | 138.00 | 138.00 | ST | 0.03 | | 1 |
| 18 | 07 Gordon Evans Sub | Cowskin Sub | 138.00 | 138.00 | ST | | 0.06 | 1 |
| 19 | | | | | | | | |
| 20 | 08 Gordan Evans Sub | Hoover Sub | 138.00 | 138.00 | HFW | 12.01 | | 1 |
| 21 | 08 Gordan Evans Sub | Hoover Sub | 138.00 | 138.00 | ST | 0.62 | | 2 |
| 22 | 08 Gordan Evans Sub | Hoover Sub | 138.00 | 138.00 | ST | 0.03 | | 1 |
| 23 | | | | | | | | |
| 24 | 09 Benton Sub | Chisholm Sub | 138.00 | 138.00 | SPS | 4.64 | | 1 |
| 25 | 09 Benton Sub | Chisholm Sub | 138.00 | 138.00 | HFW | 4.99 | | 1 |
| 26 | | | | | | | | |
| 27 | 10 Benton Sub | Northeast Sub | 138.00 | 138.00 | ST | 0.04 | | 1 |
| 28 | 10 Benton Sub | Northeast Sub | 138.00 | 138.00 | HFW | 3.98 | | 1 |
| 29 | 10 Benton Sub | Northeast Sub | 138.00 | 138.00 | SPS | | 4.64 | 1 |
| 30 | 10 Benton Sub | Northeast Sub | 138.00 | 138.00 | ST | 1.23 | | 1 |
| 31 | | | | | | | | |
| 32 | 11 Gordon Evans Sub | Halstead Sub | 138.00 | 138.00 | SPS | | 14.62 | 1 |
| 33 | 11 Gordon Evans Sub | Halstead Sub | 138.00 | 138.00 | SPS | 0.06 | | 1 |
| 34 | | | | | | | | |
| 35 | 12 Gordon Evans Sub | Chisholm Sub | 138.00 | 138.00 | HFW | 7.86 | | 1 |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

## TRANSMISSION LINE STATISTICS

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|---|---|---|---|---|---|---|---|---|
| 1 | 12 Gordon Evans Sub | Chisholm Sub | 138.00 | 138.00 | ST | 0.44 | | 1 |
| 2 | 12 Gordon Evans Sub | Chisholm Sub | 138.00 | 138.00 | SPS | 3.94 | | 1 |
| 3 | | | | | | | | |
| 4 | 13 Murray Gill Sub | Clearwater Sub | 138.00 | 138.00 | SHF | 7.96 | | 1 |
| 5 | 13 Clearwater Sub | Harper Sub | 138.00 | 138.00 | HFW | 6.12 | | 1 |
| 6 | | | | | | | | |
| 7 | 14 Halstead Sub | Moundridge Sub | 138.00 | 138.00 | SPS | 2.18 | 8.98 | 1 |
| 8 | | | | | | | | |
| 9 | 15 Neosho Sub | Liberty/Dearing Sub | 138.00 | 138.00 | HFW | 41.19 | | 1 |
| 10 | | | | | | | | |
| 11 | 16 Altoona Sub | Tioga Sub | 138.00 | 138.00 | HFW | 16.38 | | 1 |
| 12 | | | | | | | | |
| 13 | 17 Dearing Sub | Bartlesville KGE-AEP Tie | 138.00 | 138.00 | HFW | 3.91 | | 1 |
| 14 | | | | | | | | |
| 15 | 18 Northeast Sub | Weaver Sub | 138.00 | 138.00 | SPS | 0.27 | | 1 |
| 16 | 18 Northeast Sub | Weaver Sub | 138.00 | 138.00 | ST | | 0.84 | 1 |
| 17 | 18 Northeast Sub | Weaver Sub | 138.00 | 138.00 | SPW | 0.29 | | 1 |
| 18 | 18 Northeast Sub | Weaver Sub | 138.00 | 138.00 | HFW | 10.29 | | 1 |
| 19 | | | | | | | | |
| 20 | 19 Gordon Evans Sub | Wichita 345 Sub | 138.00 | 138.00 | ST | 0.19 | | 1 |
| 21 | | | | | | | | |
| 22 | 20 Dearing Sub | Montgomery Sub | 138.00 | 138.00 | HFW | 11.45 | | 1 |
| 23 | | | | | | | | |
| 24 | 21 Rose Hill Sub | El Paso Sub | 138.00 | 138.00 | SPS | | 6.52 | 1 |
| 25 | 21 Rose Hill Sub | El Paso Sub | 138.00 | 138.00 | HFW | 1.74 | | 1 |
| 26 | 21 Rose Hill Sub | El Paso Sub | 138.00 | 138.00 | ST | 0.11 | | 1 |
| 27 | | | | | | | | |
| 28 | 22 Murray Gill Sub | Waco Jct | 138.00 | 138.00 | SPW | 0.65 | | 1 |
| 29 | 22 Waco Jct | Waco Sub | 138.00 | 138.00 | SPW | 1.23 | 1.23 | 2 |
| 30 | 22 Waco Jct | Centennial Sub | 138.00 | 138.00 | SPW | 8.37 | | 1 |
| 31 | 22 Centennial Sub | Cowskin Sub | 138.00 | 138.00 | ST | 0.02 | | 1 |
| 32 | 22 Centennial Sub | Cowskin Sub | 138.00 | 138.00 | SPW,SPS | 3.26 | | 1 |
| 33 | | | | | | | | |
| 34 | 23 Canal Sub | 17th Street Sub | 138.00 | 138.00 | SPW | 4.40 | | 1 |
| 35 | 23 Canal Sub | 17th Street Sub | 138.00 | 138.00 | SPS | 0.47 | | 1 |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

## TRANSMISSION LINE STATISTICS

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|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| 2 | 24 Neosho 345 Sub | Neosho SES Sub | 138.00 | 138.00 | HFW | 0.30 | | 1 |
| 3 | | | | | | | | |
| 4 | 25 Montgomery Sub | Taylor Sub | 138.00 | 138.00 | SPW | 1.86 | | 1 |
| 5 | 25 Taylor Sub | Altoona Sub | 138.00 | 138.00 | SPW | 2.75 | | 1 |
| 6 | 25 Taylor Sub | Altoona Sub | 138.00 | 138.00 | HFW | 7.54 | | 1 |
| 7 | 25 Montgomery Sub | Altoona Sub | 138.00 | 138.00 | HFW | 10.63 | | 1 |
| 8 | 25 Montgomery Sub | Altoona Sub | 138.00 | 138.00 | ST | 0.71 | | 1 |
| 9 | | | | | | | | |
| 10 | 26 Northeast Sub | Benton Sub | 138.00 | 138.00 | SPW | 3.04 | | 1 |
| 11 | 26 Northeast Sub | Benton Sub | 138.00 | 138.00 | HFW | 4.72 | | 1 |
| 12 | 26 Northeast Sub | Benton Sub | 138.00 | 138.00 | ST | 0.05 | | 1 |
| 13 | 26 Northeast Sub | Benton Sub | 138.00 | 138.00 | ST | | 1.23 | 1 |
| 14 | 26 Benton Sub | Midian Sub | 138.00 | 138.00 | HFW | 14.08 | | 1 |
| 15 | 26 Benton Sub | Midian Sub | 138.00 | 138.00 | ST | 0.02 | | 1 |
| 16 | | | | | | | | |
| 17 | 27 Rose Hill Sub | Weaver Sub | 138.00 | 138.00 | SPS | 0.72 | | 1 |
| 18 | 27 Rose Hill Sub | Weaver Sub | 138.00 | 138.00 | HFW | 1.18 | | 1 |
| 19 | 27 Rose Hill Sub | Weaver Sub | 138.00 | 138.00 | ST | 0.02 | | 1 |
| 20 | 27 Rose Hill Sub | Weaver Sub | 138.00 | 138.00 | ST | 0.02 | 5.47 | 1 |
| 21 | | | | | | | | |
| 22 | 28 El Paso Sub | Stearman Sub | 138.00 | 138.00 | SPW | 5.19 | | 1 |
| 23 | 28 El Paso Sub | Stearman Sub | 138.00 | 138.00 | SPS | 0.30 | | 1 |
| 24 | 28 Stearman Sub | Boeing Sub | 138.00 | 138.00 | SPS | | 0.28 | 1 |
| 25 | 28 El Paso Sub | Boeing Sub | 138.00 | 138.00 | SPW | 1.12 | | 1 |
| 26 | 28 El Paso Sub | Boeing Sub | 138.00 | 138.00 | SPS | 0.52 | | 1 |
| 27 | 28 El Paso Sub | Boeing Sub | 138.00 | 138.00 | ST | | 0.11 | 1 |
| 28 | 28 Boeing Sub | Canal Sub | 138.00 | 138.00 | SPW | 3.18 | | 1 |
| 29 | 28 Boeing Sub | Canal Sub | 138.00 | 138.00 | SPS | 0.18 | | 1 |
| 30 | 28 Boeing Sub | Canal Sub | 138.00 | 138.00 | SPS | | 0.52 | 1 |
| 31 | | | | | | | | |
| 32 | 29 Chisholm Sub | 17th Street Sub | 138.00 | 138.00 | SPS | 0.28 | | 1 |
| 33 | 29 Chisholm Sub | 17th Street Sub | 138.00 | 138.00 | HFW | 1.53 | | 1 |
| 34 | 29 Chisholm Sub | 17th Street Sub | 138.00 | 138.00 | CONC | 4.09 | | 1 |
| 35 | | | | | | | | |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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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 From (a) | DESIGNATION To (b) | VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase) Operating (c) | VOLTAGE (KV) Designed (d) | Type of Supporting Structure (e) | LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f) | LENGTH (Pole miles) On Structures of Another Line (g) | Number Of Circuits (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | 30 El Paso Sub | 64th Street Sub | 138.00 | 138.00 | ST | 0.27 | | 1 |
| 2 | 30 El Paso Sub | 64th Street Sub | 138.00 | 138.00 | SPW | 5.77 | | 1 |
| 3 | 30 El Paso Sub | 64th Street Sub | 138.00 | 138.00 | SPW | 0.92 | | 1 |
| 4 | 30 El Paso Sub | 64th Street Sub | 138.00 | 138.00 | ST | 0.99 | | 1 |
| 5 | | | | | | | | |
| 6 | 31 Rose Hill Sub | Stearman Sub | 138.00 | 138.00 | SPS | 10.19 | | 2 |
| 7 | 31 Rose Hill Sub | Stearman Sub | 138.00 | 138.00 | SPS | 1.45 | | 1 |
| 8 | | | | | | | | |
| 9 | 32 Gordon Evans Sub | Wichita 345 Sub | 138.00 | 138.00 | HFW | 0.11 | | 1 |
| 10 | | | | | | | | |
| 11 | 33 64th Street Sub | Weaver Sub | 138.00 | 138.00 | ST | | 0.25 | 1 |
| 12 | 33 64th Street Sub | Weaver Sub | 138.00 | 138.00 | SPW | 10.01 | | 1 |
| 13 | 33 64th Street Sub | Weaver Sub | 138.00 | 138.00 | SPW | | 0.92 | 1 |
| 14 | 33 Springdale Tap | Springdale Sub | 138.00 | 138.00 | SPW | 0.06 | | 1 |
| 15 | 33 Harry St Sub So Tap | Harry St Sub | 138.00 | 138.00 | SPW | 0.12 | | 1 |
| 16 | | | | | | | | |
| 17 | 34 Crisholm Sub | Grant Sub | 69.00 | 138.00 | SPW | 2.31 | | 1 |
| 18 | | | | | | | | |
| 19 | 36 Sumner County Sub | Timber Jct Sub | 138.00 | 138.00 | SPW | 12.00 | | 1 |
| 20 | 36 Timber Jct Sub | TC Rock Sub | 138.00 | 138.00 | SPW | 1.12 | | 2 |
| 21 | | | | | | | | |
| 22 | 38 Bently West Sub | 38 Bentley East Sub | 138.00 | 138.00 | SPW | 3.41 | | 1 |
| 23 | | | | | | | | |
| 24 | TOTAL 138 kV LINES | | | | | 496.47 | 54.20 | 113 |
| 25 | | | | | | | | |
| 26 | 69 kV Lines | | 69.00 | 69.00 | | 973.03 | 12.07 | |
| 27 | | | | | | | | |
| 28 | 34.5 kV LINES | | 34.50 | 34.50 | | 108.64 | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | | | | | | | |
| 34 | | | | | | | | |
| 35 | | | | | | | | |
| 36 | | | | | TOTAL | 2,484.20 | 66.48 | 145 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report (Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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 | 359,223 | 10,358,562 | 10,717,785 | | | | | 2 |
| | | | | | | | | 3 |
| 795.0 ACSR | 812,818 | 13,758,351 | 14,571,169 | | | | | 4 |
| 795.0 ACSR | | | | | | | | 5 |
| | | | | | | | | 6 |
| 954.0 ACSR | 532,700 | 2,514,221 | 3,046,921 | | | | | 7 |
| 954.0 ACSR | | | | | | | | 8 |
| 954.0 ACSR | | | | | | | | 9 |
| | | | | | | | | 10 |
| 954.0 ACSR | 575,940 | 12,512,813 | 13,088,753 | | | | | 11 |
| 954.0 ACSR | | | | | | | | 12 |
| 954.0 ACSR | | | | | | | | 13 |
| 954.0 ACSR | | | | | | | | 14 |
| | | | | | | | | 15 |
| 954.0 ACSR | 466,761 | 5,804,258 | 6,271,019 | | | | | 16 |
| 954.0 ACSR | | | | | | | | 17 |
| | | | | | | | | 18 |
| 795.0 ACSR | 131,636 | 1,584,454 | 1,716,090 | | | | | 19 |
| | | | | | | | | 20 |
| 795.0 ACSR | 225,488 | 2,032,319 | 2,257,807 | | | | | 21 |
| | | | | | | | | 22 |
| 954.0 ACSR | 918,643 | 11,435,578 | 12,354,221 | | | | | 23 |
| 954.0 ACSR | | | | | | | | 24 |
| 954.0 ACSR | | | | | | | | 25 |
| 954.0 ACSR | | | | | | | | 26 |
| | | | | | | | | 27 |
| 954.0 ACSR | 2,034,038 | 16,361,280 | 18,395,318 | | | | | 28 |
| | | | | | | | | 29 |
| 1192.5 ACSR | 3,095,629 | 55,460,031 | 58,555,660 | | | | | 30 |
| | | | | | | | | 31 |
| 1590 KCM-ACSR | 4,331,777 | 63,213,451 | 67,545,228 | | | | | 32 |
| 1590 KCM-ACSR | | | | | | | | 33 |
| | | | | | | | | 34 |
| | 13,484,653 | 195,035,318 | 208,519,971 | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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) Land (j) | Construction and Other Costs (k) | Total Cost (l) | EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | Line No. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 1 |
| 250 CU | | | | | | | | 2 |
| | | | | | | | | 3 |
| 636.0 ACSR | 3,928 | 41,734 | 45,662 | | | | | 4 |
| 795.0 ACSR | | | | | | | | 5 |
| | | | | | | | | 6 |
| 336.0 ACSR | 18,272 | 2,214,450 | 2,232,722 | | | | | 7 |
| 336.0 ACSR | | | | | | | | 8 |
| | | | | | | | | 9 |
| 795.0 ACSR | 159,538 | 2,515,043 | 2,674,581 | | | | | 10 |
| 795.0 ACSR | | | | | | | | 11 |
| | | | | | | | | 12 |
| 954.0 ACSR | | 1,381,724 | 1,381,724 | | | | | 13 |
| | | | | | | | | 14 |
| | | | | | | | | 15 |
| | | | | | | | | 16 |
| | | | | | | | | 17 |
| | 181,738 | 6,152,951 | 6,334,689 | | | | | 18 |
| | | | | | | | | 19 |
| | | | | | | | | 20 |
| 795.0 ACSR | 89,537 | 4,307,169 | 4,396,706 | | | | | 21 |
| 266.8 ACSR | | | | | | | | 22 |
| 266.8 ACSR | | | | | | | | 23 |
| 477.0 ACSR | | | | | | | | 24 |
| | | | | | | | | 25 |
| 477.0 ACSR | 89,729 | 1,402,950 | 1,492,679 | | | | | 26 |
| 477.0 ACSR | | | | | | | | 27 |
| | | | | | | | | 28 |
| 954.0 ACSR | 54,863 | 946,887 | 1,001,750 | | | | | 29 |
| 954.0 ACSR | | | | | | | | 30 |
| | | | | | | | | 31 |
| 477.0 ACSR | 88,159 | 1,109,668 | 1,197,827 | | | | | 32 |
| 477.0 ACSR | | | | | | | | 33 |
| 477.0 ACSR | | | | | | | | 34 |
| 477.0 ACSR | | | | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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) Land (j) | Construction and Other Costs (k) | Total Cost (l) | EXPENSES, EXCEPT DEPRECIATION AND TAXES Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | Line No. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 1 |
| 477.0 ACSR | 303,665 | 6,332,164 | 6,635,829 | | | | | 2 |
| 477.0 ACSR | | | | | | | | 3 |
| 3" SP AL | | | | | | | | 4 |
| 477.0 ACSR | | | | | | | | 5 |
| 477.0 ACSR | | | | | | | | 6 |
| 1192.5 ACSR | | | | | | | | 7 |
| 477.0 ACSR | | | | | | | | 8 |
| | | | | | | | | 9 |
| 954.0 ACSR | 1,255,859 | 2,469,981 | 3,725,840 | | | | | 10 |
| 1192.5 ACSR | | | | | | | | 11 |
| 954.0 ACSR | | | | | | | | 12 |
| 954.0 ACSR | | | | | | | | 13 |
| | | | | | | | | 14 |
| 666.0 ACSR | 89,233 | 978,563 | 1,067,796 | | | | | 15 |
| 666.0 ACSR | | | | | | | | 16 |
| 666.0 ACSR | | | | | | | | 17 |
| 954.0 ACSR | | | | | | | | 18 |
| | | | | | | | | 19 |
| 666.0 ACSR | 396,669 | 6,263,288 | 6,659,957 | | | | | 20 |
| 666.0 ACSR | | | | | | | | 21 |
| 666.0 ACSR | | | | | | | | 22 |
| | | | | | | | | 23 |
| 477.0 ACSR | 165,352 | 1,736,027 | 1,901,379 | | | | | 24 |
| 666.0 ACSR | | | | | | | | 25 |
| | | | | | | | | 26 |
| 3" SP AL | 161,521 | 577,423 | 738,944 | | | | | 27 |
| 666.0 ACSR | | | | | | | | 28 |
| 477.0 ACSR | | | | | | | | 29 |
| 666.0 ACSR | | | | | | | | 30 |
| | | | | | | | | 31 |
| 1192.5 ACSR | 55,863 | 2,148,834 | 2,204,697 | | | | | 32 |
| 1192.5 ACSR | | | | | | | | 33 |
| | | | | | | | | 34 |
| 666.0 ACSR | 551,142 | 7,279,195 | 7,830,337 | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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 | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|---|---|---|---|---|---|---|---|---|
| (i) | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 666.0 ACSR | | | | | | | | 1 |
| 954.0 ACSR | | | | | | | | 2 |
| | | | | | | | | 3 |
| 1192.5 ACSR | 50,179 | 8,205,520 | 8,255,699 | | | | | 4 |
| 266.8 ACSR | | | | | | | | 5 |
| | | | | | | | | 6 |
| 1192.5 ACSR | 17,325 | 1,667,830 | 1,685,155 | | | | | 7 |
| | | | | | | | | 8 |
| 795.0 ACSR | 83,755 | 1,926,157 | 2,009,912 | | | | | 9 |
| | | | | | | | | 10 |
| 477.0 ACSR | 45,415 | 601,500 | 646,915 | | | | | 11 |
| | | | | | | | | 12 |
| 795.0 ACSR | 8,283 | 1,708,760 | 1,717,043 | | | | | 13 |
| | | | | | | | | 14 |
| 795.0 ACSR | 265,589 | 1,365,897 | 1,631,486 | | | | | 15 |
| 795.0 ACSR | | | | | | | | 16 |
| 795.0 ACSR | | | | | | | | 17 |
| 795.0 ACSR | | | | | | | | 18 |
| | | | | | | | | 19 |
| 795.0 ACSR | | 34,081 | 34,081 | | | | | 20 |
| | | | | | | | | 21 |
| 795.0 ACSR | 33,611 | 466,492 | 500,103 | | | | | 22 |
| | | | | | | | | 23 |
| 954.0 ACSR | 125,051 | 1,298,016 | 1,423,067 | | | | | 24 |
| 954.0 ACSR | | | | | | | | 25 |
| 954.0 ACSR | | | | | | | | 26 |
| | | | | | | | | 27 |
| 954.0 ACSR | 742,786 | 9,379,417 | 10,122,203 | | | | | 28 |
| 954.0 ACSR | | | | | | | | 29 |
| 954.0 ACSR | | | | | | | | 30 |
| 3" SP AL | | | | | | | | 31 |
| Various | | | | | | | | 32 |
| | | | | | | | | 33 |
| 954.0 ACSR | | 1,252,251 | 1,252,251 | | | | | 34 |
| 954.0 ACSR | | | | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>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 |
| 1192.5 ACSR | | 1,138,073 | 1,138,073 | | | | | 2 |
| | | | | | | | | 3 |
| 954.0 ACSR | 81,747 | 3,651,610 | 3,733,357 | | | | | 4 |
| 954.0 ACSR | | | | | | | | 5 |
| 954.0 ACSR | | | | | | | | 6 |
| 954.0 ACSR | | | | | | | | 7 |
| 954.0 ACSR | | | | | | | | 8 |
| | | | | | | | | 9 |
| 954.0 ACSR | 386,692 | 2,257,740 | 2,644,432 | | | | | 10 |
| 954.0 ACSR | | | | | | | | 11 |
| 954.0 ACSR | | | | | | | | 12 |
| 666.0 ACSR | | | | | | | | 13 |
| 954.0 ACSR | | | | | | | | 14 |
| 954.0 ACSR | | | | | | | | 15 |
| | | | | | | | | 16 |
| 954.0 ACSR | 32,973 | 662,421 | 695,394 | | | | | 17 |
| 954.0 ACSR | | | | | | | | 18 |
| 954.0 ACSR | | | | | | | | 19 |
| 954.0 ACSR | | | | | | | | 20 |
| | | | | | | | | 21 |
| 954.0 ACSR | 132,779 | 3,519,412 | 3,652,191 | | | | | 22 |
| 954.0 ACSR | | | | | | | | 23 |
| 954.0 ACSR | | | | | | | | 24 |
| 954.0 ACSR | | | | | | | | 25 |
| 477.0 ACSR | | | | | | | | 26 |
| 954.0 ACSR | | | | | | | | 27 |
| 954.0 ACSR | | | | | | | | 28 |
| 954.0 ACSR | | | | | | | | 29 |
| 477.0 ACSR | | | | | | | | 30 |
| | | | | | | | | 31 |
| 954.0 ACSR | 119,828 | 1,920,448 | 2,040,276 | | | | | 32 |
| 954.0 ACSR | | | | | | | | 33 |
| 954.0 ACSR | | | | | | | | 34 |
| | | | | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | 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.
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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

| Size of Conductor and Material | COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|---|---|---|---|---|---|---|---|---|
| (i) | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| 954.0 ACSR | 5,688 | 2,560,488 | 2,566,176 | | | | | 1 |
| 954.0 ACSR | | | | | | | | 2 |
| 477.0 ACSR | | | | | | | | 3 |
| 477.0 ACSR | | | | | | | | 4 |
| | | | | | | | | 5 |
| 954.0 ACSR | 1,519,628 | 7,193,608 | 8,713,236 | | | | | 6 |
| 954.0 ACSR | | | | | | | | 7 |
| | | | | | | | | 8 |
| 954.0 ACSR | | 51,985 | 51,985 | | | | | 9 |
| | | | | | | | | 10 |
| 954.0 ACSR | 5,698,892 | 13,461,991 | 19,160,883 | | | | | 11 |
| 954.0 ACSR | | | | | | | | 12 |
| 954.0 ACSR | | | | | | | | 13 |
| 954.0 ACSR | | | | | | | | 14 |
| 954.0 ACSR | | | | | | | | 15 |
| | | | | | | | | 16 |
| 954.0 ACSR | | 989,228 | 989,228 | | | | | 17 |
| | | | | | | | | 18 |
| 1192.5 ACSR | 1,049,582 | 8,517,630 | 9,567,212 | | | | | 19 |
| 1192.5 ACSR | | | | | | | | 20 |
| | | | | | | | | 21 |
| 1192.5 ACSR | 958 | 189 | 1,147 | | | | | 22 |
| | | | | | | | | 23 |
| | 13,702,353 | 109,382,893 | 123,085,246 | | | | | 24 |
| | | | | | | | | 25 |
| | 20,119,796 | 260,618,333 | 280,738,129 | | | | | 26 |
| | | | | | | | | 27 |
| | 1,204,849 | 6,523,097 | 7,727,946 | | | | | 28 |
| | | | | | | | | 29 |
| | | | | | | | | 30 |
| | | | | | | | | 31 |
| | | | | | | | | 32 |
| | | | | | | | | 33 |
| | | | | | | | | 34 |
| | | | | | | | | 35 |
| | 48,693,389 | 577,712,592 | 626,405,981 | | | | | 36 |

***Schedule Page: 422 Line No.: 5 Column: l***
Costs are included in line 4 above.

***Schedule Page: 422 Line No.: 8 Column: l***
Costs are included in line 7 above.

***Schedule Page: 422 Line No.: 9 Column: l***
Costs are included in line 7 above.

***Schedule Page: 422 Line No.: 12 Column: l***
Costs are included in line 11 above.

***Schedule Page: 422 Line No.: 13 Column: l***
Costs are included in line 11 above.

***Schedule Page: 422 Line No.: 14 Column: l***
Costs are included in line 11 above.

***Schedule Page: 422 Line No.: 17 Column: l***
Costs are included in line 16 above.

***Schedule Page: 422 Line No.: 24 Column: l***
Costs are included in line 23 above.

***Schedule Page: 422 Line No.: 25 Column: l***
Costs are included in line 23 above.

***Schedule Page: 422 Line No.: 26 Column: l***
Costs are included in line 23 above.

***Schedule Page: 422 Line No.: 33 Column: l***
Costs are included in Line 32 above.

***Schedule Page: 422.1 Line No.: 2 Column: a***
27.5 Miles removed from service.

***Schedule Page: 422.1 Line No.: 5 Column: l***
Costs are included in line 4 above.

***Schedule Page: 422.1 Line No.: 8 Column: l***
Costs are included in line 7 above.

***Schedule Page: 422.1 Line No.: 11 Column: l***
Costs are included in line 10 above.

***Schedule Page: 422.1 Line No.: 15 Column: a***
Line was converted to 69kV line #69.105.

***Schedule Page: 422.1 Line No.: 16 Column: a***
Line was converted to 69kV line #69.105.

***Schedule Page: 422.1 Line No.: 22 Column: l***
Costs are included in line 21 above.

***Schedule Page: 422.1 Line No.: 23 Column: l***
Costs are included in line 21 above.

***Schedule Page: 422.1 Line No.: 24 Column: l***
Costs are included in line 21 above.

***Schedule Page: 422.1 Line No.: 27 Column: l***
Costs are included in line 26 above.

***Schedule Page: 422.1 Line No.: 30 Column: l***
Costs are included in line 29 above.

***Schedule Page: 422.1 Line No.: 33 Column: l***
Costs are included in line 32 above.

***Schedule Page: 422.1 Line No.: 34 Column: l***
Costs are included in line 32 above.

***Schedule Page: 422.1 Line No.: 35 Column: l***
Costs are included in line 32 above.

***Schedule Page: 422.2 Line No.: 3 Column: l***
Costs are included in line 2 above.

***Schedule Page: 422.2 Line No.: 4 Column: l***
Costs are included in line 2 above.

***Schedule Page: 422.2 Line No.: 5 Column: l***
Costs are included in line 2 above.
***Schedule Page: 422.2 Line No.: 6 Column: l***
Costs are included in line 2 above.
***Schedule Page: 422.2 Line No.: 7 Column: l***
Costs are included in line 2 above.
***Schedule Page: 422.2 Line No.: 8 Column: l***
Costs are included in line 2 above.
***Schedule Page: 422.2 Line No.: 11 Column: l***
Costs are included in line 10 above.
***Schedule Page: 422.2 Line No.: 12 Column: l***
Costs are included in line 10 above.
***Schedule Page: 422.2 Line No.: 13 Column: l***
Costs are included in line 10 above.
***Schedule Page: 422.2 Line No.: 16 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.2 Line No.: 17 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.2 Line No.: 18 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.2 Line No.: 21 Column: l***
Costs are included in line 20 above.
***Schedule Page: 422.2 Line No.: 22 Column: l***
Costs are included in line 20 above.
***Schedule Page: 422.2 Line No.: 25 Column: l***
Costs are included in line 24 above.
***Schedule Page: 422.2 Line No.: 28 Column: l***
Costs are included in line 27 above.
***Schedule Page: 422.2 Line No.: 29 Column: l***
Costs are included in line 27 above.
***Schedule Page: 422.2 Line No.: 30 Column: l***
Costs are included in line 27 above.
***Schedule Page: 422.2 Line No.: 33 Column: l***
Costs are included in line 32 above.
***Schedule Page: 422.3 Line No.: 1 Column: l***
Costs are included in line 35 above.
***Schedule Page: 422.3 Line No.: 2 Column: l***
Costs are included in line 35 above.
***Schedule Page: 422.3 Line No.: 5 Column: l***
Costs are included in line 4 above.
***Schedule Page: 422.3 Line No.: 16 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.3 Line No.: 17 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.3 Line No.: 18 Column: l***
Costs are included in line 15 above.
***Schedule Page: 422.3 Line No.: 25 Column: l***
Costs are included in line 24 above.
***Schedule Page: 422.3 Line No.: 26 Column: l***
Costs are included in line 24 above.
***Schedule Page: 422.3 Line No.: 29 Column: l***
Costs are included in line 28 above.
***Schedule Page: 422.3 Line No.: 30 Column: l***
Costs are included in line 28 above.
***Schedule Page: 422.3 Line No.: 31 Column: l***

Costs are included in line 28 above.

**Schedule Page: 422.3 Line No.: 32 Column: i**

954.0 ACSR, 1192.5 ACSR

**Schedule Page: 422.3 Line No.: 32 Column: l**

Costs are included in line 28 above.

**Schedule Page: 422.3 Line No.: 35 Column: l**

Costs are included in line 34 above.

**Schedule Page: 422.4 Line No.: 5 Column: l**

Costs are included in line 4 above.

**Schedule Page: 422.4 Line No.: 6 Column: l**

Costs are included in line 4 above.

**Schedule Page: 422.4 Line No.: 7 Column: l**

Costs are included in line 4 above.

**Schedule Page: 422.4 Line No.: 8 Column: l**

Costs are included in line 4 above.

**Schedule Page: 422.4 Line No.: 11 Column: l**

Costs are included in line 10 above.

**Schedule Page: 422.4 Line No.: 12 Column: l**

Costs are included in line 10 above.

**Schedule Page: 422.4 Line No.: 13 Column: l**

Costs are included in line 10 above.

**Schedule Page: 422.4 Line No.: 14 Column: l**

Costs are included in line 10 above.

**Schedule Page: 422.4 Line No.: 15 Column: l**

Costs are included in line 10 above.

**Schedule Page: 422.4 Line No.: 18 Column: l**

Costs are included in line 17 above.

**Schedule Page: 422.4 Line No.: 19 Column: l**

Costs are included in line 17 above.

**Schedule Page: 422.4 Line No.: 20 Column: l**

Costs are included in line 17 above.

**Schedule Page: 422.4 Line No.: 23 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 24 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 25 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 26 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 27 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 28 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 29 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 30 Column: l**

Costs are included in line 22 above.

**Schedule Page: 422.4 Line No.: 33 Column: l**

Costs are included in line 32 above.

**Schedule Page: 422.4 Line No.: 34 Column: l**

Costs are included in line 32 above.

**Schedule Page: 422.5 Line No.: 2 Column: l**

Costs are included in line 1 above.

**Schedule Page: 422.5 Line No.: 3 Column: l**

Costs are included in line 1 above.

***Schedule Page: 422.5 Line No.: 4 Column: l***

Costs are included in line 1 above.

***Schedule Page: 422.5 Line No.: 7 Column: l***

Costs are included in line 6 above.

***Schedule Page: 422.5 Line No.: 12 Column: l***

Costs are included in line 11 above.

***Schedule Page: 422.5 Line No.: 13 Column: l***

Costs are included in line 11 above.

***Schedule Page: 422.5 Line No.: 14 Column: l***

Costs are included in line 11 above.

***Schedule Page: 422.5 Line No.: 15 Column: l***

Costs are included in line 11 above.

***Schedule Page: 422.5 Line No.: 20 Column: l***

Costs are included in line 19 above.

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

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 competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

| Line No. | LINE DESIGNATION From (a) | LINE DESIGNATION To (b) | Line Length in Miles (c) | SUPPORTING STRUCTURE Type (d) | SUPPORTING STRUCTURE Average Number per Miles (e) | CIRCUITS PER STRUCTURE Present (f) | CIRCUITS PER STRUCTURE Ultimate (g) |
|---|---|---|---|---|---|---|---|
| 1 | ADDED OVERHEAD: | | | | | | |
| 2 | 69.35 Thunderbird | Str.234 | 10.86 | SPS | 10.68 | 1 | 1 |
| 3 | 69.68 Str. 275 | Str. 448 | 0.12 | N/A | | 1 | 1 |
| 4 | 69.75 N.E. | Kenmar | 1.70 | SPW,SPS | 21.00 | 1 | 1 |
| 5 | 69.69 Elk Jct. | Montgomery | 7.68 | SPW,SPS | 18.00 | 1 | 1 |
| 6 | 69.105 Neosho | Baker | 20.91 | SPW | 15.83 | 1 | 1 |
| 7 | 69.105 Baker | Litchfield | 15.48 | SPW | 15.89 | 1 | 1 |
| 8 | 69.105 Neosho | Str. #6.2 | 0.52 | SPS,HFW | 15.44 | 1 | 1 |
| 9 | 69.106 Thunderbird | 69.35 Str. #342 | 0.46 | N/A | | 2 | 2 |
| 10 | | | | | | | |
| 11 | REMOVED OVERHEAD | | | | | | |
| 12 | 161.04 Str. 848 | Str. 604 | -27.50 | HFW,MPW | -9.00 | 1 | 1 |
| 13 | 161.11 Neosho | Baker | -20.91 | SPW | -15.83 | 1 | 1 |
| 14 | 161.11 Baker | Litchfield | -15.48 | SPW | -15.89 | 1 | 1 |
| 15 | 69.69 Elk Jct. | Montgomery | -7.57 | SPW | -24.00 | 1 | 1 |
| 16 | 69.105 Neosho | Str. 3 | -0.27 | SPS | -11.11 | 1 | 1 |
| 17 | 69.105 Str.3 | Str. 6 | -0.18 | SPW | -16.66 | 1 | 1 |
| 18 | 69.35 Towanda | Str. 448 | -0.23 | SPW | -21.39 | 1 | 1 |
| 19 | 69.66A Str. 448 | Potwin | -1.02 | SPW | -19.65 | 1 | 1 |
| 20 | 69.75 N.E. | Kenmar | -1.69 | SPW | -22.00 | 1 | 1 |
| 21 | 69.35A Str. | Towanda | -0.45 | SPW | -20.21 | 1 | 1 |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
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| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | TOTAL | | -17.57 | | -78.90 | 19 | 19 |

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) | LINE COST | | | | | Line No. |
|---|---|---|---|---|---|---|---|---|---|
| Size<br>(h) | Specification<br>(i) | Configuration and Spacing<br>(j) | (k) | Land and Land Rights<br>(l) | Poles, Towers and Fixtures<br>(m) | Conductors and Devices<br>(n) | Asset Retire. Costs<br>(o) | Total<br>(p) | |
| | | | | | | | | | 1 |
| 3W-1192.5 | ACSR | Vertical | 69 | | 9,533,668 | 1,905,818 | | 11,439,486 | 2 |
| 3W-1192.5 | ACSR | Vertical | 69 | | | | | | 3 |
| 3W-1192.5 | ACSR | Vertical | 69 | | 2,837,220 | 567,115 | | 3,404,335 | 4 |
| 3W-1192.5 | ACSR | Vertical | 69 | | 7,636,548 | | | 7,636,548 | 5 |
| 3W-795 | ACSR | Vertical | 69 | | | | | | 6 |
| 3W-795 | ACSR | Vertical | 69 | | | | | | 7 |
| 3W-1192.5 | ACSR | Vertical | 69 | | 4,111,071 | 1,767,565 | | 5,878,636 | 8 |
| 3W-1192.5 | ACSR | Vertical | 69 | | | | | | 9 |
| | | | | | | | | | 10 |
| | | | | | | | | | 11 |
| 250KCMIL | Copper | Horizontal | 161 | | | | | | 12 |
| 795 Drake | ACSR | Vertical | 161 | | | | | | 13 |
| 795 Drake | ACSR | Vertical | 161 | | | | | | 14 |
| 4/0 | ACSR | Vertical | 69 | | | | | | 15 |
| 795 Drake | ACSR | Vertical | 69 | | | | | | 16 |
| 795 Drake | ACSR | Vertical | 69 | | | | | | 17 |
| 3W 226.8 | ACSR | Vertical | 69 | | | | | | 18 |
| 3W 2/0 | Copper | Vertical | 69 | | | | | | 19 |
| 477 Hawk | ACSR | Vertical | 69 | | 21,008 | 13,976 | | 34,984 | 20 |
| 3W 266.8 | ACSR | Vertical | 69 | | | | | | 21 |
| | | | | | | | | | 22 |
| | | | | | | | | | 23 |
| | | | | | | | | | 24 |
| | | | | | | | | | 25 |
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| | | | | | | | | | 41 |
| | | | | | | | | | 42 |
| | | | | | | | | | 43 |
| | | | | | 24,139,515 | 4,254,474 | | 28,393,989 | 44 |

***Schedule Page: 424 Line No.: 3 Column: m***
Included in line 2 above.

***Schedule Page: 424 Line No.: 3 Column: n***
Included in line 2 above.

***Schedule Page: 424 Line No.: 3 Column:***
Included in line 2 above.

***Schedule Page: 424 Line No.: 3 Column: o***
Included in line 2 above.

***Schedule Page: 424 Line No.: 6 Column: a***
Line #161.11 was retired and all assets transferred to line and operating as line 69.105.

***Schedule Page: 424 Line No.: 6 Column: m***
Included in line 5 above.

***Schedule Page: 424 Line No.: 6 Column: n***
Included in line 5 above.

***Schedule Page: 424 Line No.: 6 Column:***
Included in line 5 above.

***Schedule Page: 424 Line No.: 6 Column: o***
Included in line 5 above.

***Schedule Page: 424 Line No.: 7 Column: a***
Line #161.11 was retired and all assets transferred to line and operating as line 69.105.

***Schedule Page: 424 Line No.: 7 Column: m***
Included in line 5 above.

***Schedule Page: 424 Line No.: 7 Column: n***
Included in line 5 above.

***Schedule Page: 424 Line No.: 7 Column:***
Included in line 5 above.

***Schedule Page: 424 Line No.: 7 Column: o***
Included in line 5 above.

***Schedule Page: 424 Line No.: 9 Column: m***
Included in line 8 above.

***Schedule Page: 424 Line No.: 9 Column: n***
Included in line 8 above.

***Schedule Page: 424 Line No.: 9 Column:***
Included in line 8 above.

***Schedule Page: 424 Line No.: 9 Column: o***
Included in line 8 above.

***Schedule Page: 424 Line No.: 12 Column: a***
Line was dismantled and removed from service.

***Schedule Page: 424 Line No.: 13 Column: a***
Line was retired from service operating at 161KV. All assets transferred to and now operating as line #69.105.

***Schedule Page: 424 Line No.: 14 Column: a***
Line was retired from service operating at 161KV. All assets transferred to and now operating as line #69.105.

***Schedule Page: 424 Line No.: 21 Column: a***
Line was dismantled and removed from service.

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

SUBSTATIONS

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

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) Primary (c) | Secondary (d) | Tertiary (e) |
|---|---|---|---|---|---|
| 1 | 17th Street | Distribution | 69.00 | 12.00 | |
| 2 | 17th Street | Transmission | 138.00 | 69.00 | |
| 3 | 21st Street | Distribution | 69.00 | 12.00 | |
| 4 | 29th Street | Distribution | 138.00 | 12.00 | |
| 5 | 59th Street | Distribution | 138.00 | 12.00 | |
| 6 | 64th Street | Distribution | 69.00 | 12.00 | |
| 7 | 64th Street | Transmission | 138.00 | 69.00 | 13.80 |
| 8 | ADA | Distribution | 69.00 | 12.00 | |
| 9 | Adams | Distribution | 69.00 | 12.00 | |
| 10 | Allen | Distribution | 69.00 | 12.00 | |
| 11 | Altamont | Distribution | 69.00 | 12.00 | |
| 12 | Altoona | Transmission | 138.00 | 69.00 | 13.20 |
| 13 | Andover | Distribution | 138.00 | 12.00 | |
| 14 | Arkansas City (ARKA) | Distribution | 69.00 | 12.00 | |
| 15 | Athens | Distribution | 69.00 | 12.00 | |
| 16 | Baker | Distribution | 69.00 | 12.00 | |
| 17 | Beech | Distribution | 138.00 | 12.00 | |
| 18 | Bel Aire | Distribution | 138.00 | 12.00 | |
| 19 | Benton | Transmission | 345.00 | 138.00 | |
| 20 | Burrton | Distribution | 12.00 | 2.40 | |
| 21 | Butler | Transmission | 138.00 | 69.00 | |
| 22 | Canal | Distribution | 69.00 | 12.00 | |
| 23 | Canal | Transmission | 138.00 | 69.00 | 39.84 |
| 24 | Centennial | Distribution | 138.00 | 12.00 | |
| 25 | Cherryvale | Distribution | 69.00 | 12.00 | |
| 26 | Chisholm | Distribution | 138.00 | 12.00 | |
| 27 | Chisholm | Transmission | 138.00 | 69.00 | 13.20 |
| 28 | Clearwater | Distribution | 138.00 | 12.00 | |
| 29 | Coleman | Distribution | 69.00 | 12.00 | |
| 30 | Comotara | Distribution | 138.00 | 12.00 | |
| 31 | Cowskin | Distribution | 138.00 | 12.00 | |
| 32 | Cowskin | Transmission | 138.00 | 69.00 | 13.20 |
| 33 | CRA | Distribution | 69.00 | 2.40 | |
| 34 | Crawford(CRFD) | Distribution | 115.00 | 12.00 | |
| 35 | Crestview | Distribution | 69.00 | 12.00 | |
| 36 | Creswell | Transmission | 138.00 | 69.00 | 13.20 |
| 37 | De Paul | Distribution | 69.00 | 12.00 | |
| 38 | Dearing | Transmission | 138.00 | 69.00 | 13.20 |
| 39 | Eastborough | Distribution | 69.00 | 12.00 | |
| 40 | El Dorado (ELDO) | Distribution | 12.00 | 4.00 | |

SUBSTATIONS

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

| Line No. | Name and Location of Substation (a) | Character of Substation (b) | VOLTAGE (In MVa) Primary (c) | Secondary (d) | Tertiary (e) |
|---|---|---|---|---|---|
| 1 | El Paso | Distribution | 69.00 | 12.00 | |
| 2 | El Paso | Transmission | 138.00 | 69.00 | 12.47 |
| 3 | Elk River | Distribution | 69.00 | 25.00 | 2.40 |
| 4 | Erie Energy Center | Distribution | 69.00 | 4.00 | |
| 5 | Farber | Distribution | 138.00 | 12.00 | |
| 6 | Fort Scott | Distribution | 69.00 | 12.00 | |
| 7 | Fowler | Distribution | 138.00 | 12.00 | |
| 8 | Frontier Refinery | Industrial | 69.00 | 12.00 | |
| 9 | Gatz | Distribution | 69.00 | 12.00 | |
| 10 | Getty | Industrial | 69.00 | 12.00 | |
| 11 | Glendale | Distribution | 69.00 | 12.00 | |
| 12 | Goddard | Industrial | 138.00 | 12.00 | |
| 13 | Gordon Evans | Distribution | 138.00 | 12.00 | |
| 14 | Gordon Evans SES | ATT Transmission | 138.00 | 4.20 | |
| 15 | Gordon Evans SES | ATT Transmission | 24.00 | 138.00 | |
| 16 | Gordon Evans SES | ATT Transmission | 18.00 | 138.00 | |
| 17 | Gordon Evans SES | ATT Transmission | 16.00 | 138.00 | |
| 18 | Gordon Evans SES | ATT Transmission | 13.80 | 138.00 | |
| 19 | Grant | Distribution | 69.00 | 12.00 | |
| 20 | Halstead | Distribution | 69.00 | 12.00 | |
| 21 | Halstead | Transmission | 138.00 | 69.00 | 12.47 |
| 22 | Harry Street | Distribution | 138.00 | 12.00 | |
| 23 | Haysville | Distribution | 69.00 | 12.00 | |
| 24 | Hesston | Distribution | 69.00 | 12.00 | |
| 25 | Hoover | Distribution | 69.00 | 12.00 | |
| 26 | Hoover | Transmission | 138.00 | 69.00 | 13.20 |
| 27 | Hudson | Distribution | 69.00 | 12.00 | |
| 28 | Hydraulic | Distribution | 69.00 | 12.00 | |
| 29 | Independence (INDE) | Distribution | 69.00 | 4.00 | |
| 30 | Interstate | Distribution | 138.00 | 12.00 | |
| 31 | Jeffrey Energy Center Substation | ATT Transmission | 345.00 | 230.00 | 14.40 |
| 32 | Jeffrey Energy Center Substation | ATT Transmission | 230.00 | 34.50 | |
| 33 | Jeffrey Energy Center Unit 1 | ATT Transmission | 230.00 | 26.00 | |
| 34 | Jeffrey Energy Center Unit 2 | ATT Transmission | 345.00 | 26.00 | |
| 35 | Jeffrey Energy Center Unit 3 | ATT Transmission | 345.00 | 26.00 | |
| 36 | Ken Mar | Distribution | 69.00 | 12.00 | |
| 37 | Labette | Distribution | 69.00 | 12.00 | |
| 38 | Lakeridge | Distribution | 138.00 | 12.00 | |
| 39 | Liberty | Transmission | 138.00 | 69.00 | |
| 40 | Litchfield | Transmission | 161.00 | 69.00 | 13.20 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## 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 | MacArthur | Distribution | 69.00 | 12.00 | |
| 2 | Mahannah | Distribution | 69.00 | 12.00 | |
| 3 | Maize | Distribution | 138.00 | 12.00 | |
| 4 | Marmaton | Transmission | 69.00 | 34.50 | |
| 5 | Mascot | Distribution | 69.00 | 12.00 | |
| 6 | Mead | Distribution | 69.00 | 12.00 | |
| 7 | Midian | Distribution | 138.00 | 69.00 | 13.20 |
| 8 | Midland | Distribution | 69.00 | 12.00 | |
| 9 | Minneha | Distribution | 69.00 | 12.00 | |
| 10 | Mobil | Distribution | 69.00 | 12.00 | |
| 11 | Monarch | Industrial | 69.00 | 4.00 | |
| 12 | Montgomery | Distribution | 138.00 | 69.00 | 13.20 |
| 13 | Mossman | Distribution | 69.00 | 12.00 | |
| 14 | Moundridge | Transmission | 138.00 | 69.00 | 13.20 |
| 15 | Mulberry | Distribution | 24.90 | | |
| 16 | Murray Gill | ATT Transmission | 138.00 | 69.00 | 13.20 |
| 17 | Murray Gill SES | ATT Transmission | 13.80 | 7.62 | |
| 18 | Neosho | Transmission | 161.00 | 138.00 | 13.20 |
| 19 | Neosho 345kV | Transmission | 345.00 | 161.00 | 13.80 |
| 20 | Newton (NEWT) | Distribution | 69.00 | 12.00 | |
| 21 | Northeast | Distribution | 69.00 | 12.00 | |
| 22 | Northeast | Transmission | 138.00 | 69.00 | 13.20 |
| 23 | Northeast Parsons | Distribution | 138.00 | 13.20 | |
| 24 | Oak | Distribution | 69.00 | 12.00 | |
| 25 | Oaklawn | Distribution | 69.00 | 12.00 | |
| 26 | Oatville | Distribution | 69.00 | 12.00 | |
| 27 | Oliver | Distribution | 69.00 | 12.00 | |
| 28 | Orchard | Distribution | 69.00 | 12.00 | |
| 29 | Osage | Distribution | 69.00 | 12.00 | |
| 30 | Oxford | Distribution | 138.00 | 12.00 | |
| 31 | Paris | Distribution | 69.00 | 12.00 | |
| 32 | Parsons (PARS) | Distribution | 69.00 | 13.20 | |
| 33 | Peck | Distribution | 69.00 | 12.00 | |
| 34 | Pester | Industrial | 69.00 | 12.00 | |
| 35 | Pitnac | Distribution | 69.00 | 12.00 | |
| 36 | Pittsburg (PITT) | Distribution | 69.00 | 12.00 | |
| 37 | Plaza | Distribution | 69.00 | 12.00 | |
| 38 | Potwin (POTW) | Distribution | 69.00 | 12.00 | |
| 39 | Prairieland | Distribution | 69.00 | 12.00 | |
| 40 | Renew | Distribution | 69.00 | 12.00 | |

| Name of Respondent<br>Kansas Gas and Electric Company | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>End of 2017/Q4 |
|---|---|---|---|

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 | Richland | Distribution | 69.00 | 12.00 | |
| 2 | Ripley | Distribution | 69.00 | 12.00 | |
| 3 | Riverside | Distribution | 69.00 | 12.00 | |
| 4 | Rose Hill | Distribution | 69.00 | 12.00 | |
| 5 | Rose Hill | Transmission | 345.00 | 138.00 | 13.80 |
| 6 | Rouse | Distribution | 69.00 | 12.00 | |
| 7 | Rutan | Distribution | 69.00 | 12.00 | |
| 8 | Seneca | Distribution | 69.00 | 12.00 | |
| 9 | Sheffield | Distribution | 69.00 | 25.00 | |
| 10 | Sheridan | Distribution | 69.00 | 12.00 | |
| 11 | Skelly | Distribution | 69.00 | 12.00 | |
| 12 | Springdale | Distribution | 138.00 | 12.00 | |
| 13 | Stearman | Distribution | 138.00 | 12.00 | |
| 14 | Sunflower | Distribution | 69.00 | 12.00 | |
| 15 | Sunset | Distribution | 69.00 | 12.00 | |
| 16 | Tallgrass | Industrial | 138.00 | 12.00 | |
| 17 | Taylor | Distribution | 138.00 | 12.00 | |
| 18 | Tecumseh Energy Center Unit 7/9 | ATT Transmission | 69.00 | 4.00 | |
| 19 | Tecumseh Energy Center Unit 8/10 | ATT Transmission | 16.00 | 4.00 | |
| 20 | Theater | Distribution | 69.00 | 12.00 | 350.00 |
| 21 | Thunderbird | Distribution | 69.00 | 12.00 | |
| 22 | Timber Junction | Transmission | 138.00 | 69.00 | 13200.00 |
| 23 | Tioga | Transmission | 138.00 | 69.00 | |
| 24 | Towanda | Distribution | 69.00 | 12.00 | |
| 25 | Tyler | Distribution | 69.00 | 12.00 | |
| 26 | Vista Park | Distribution | 69.00 | 12.00 | |
| 27 | Vulcan | Industrial | 69.00 | 12.00 | |
| 28 | Waco | Distribution | 138.00 | 12.00 | |
| 29 | Ware | Distribution | 69.00 | 12.00 | |
| 30 | Weaver | Transmission | 138.00 | 69.00 | 13.20 |
| 31 | Weaver | Distribution | 69.00 | 12.00 | |
| 32 | Webster | Distribution | 69.00 | 12.00 | |
| 33 | Westlink | Distribution | 69.00 | 12.00 | |
| 34 | Wichita 345 kV | Transmission | 345.00 | 138.00 | 13.80 |
| 35 | Wolf Creek | ATT Transmission | 345.00 | 69.00 | |
| 36 | Wolf Creek Plant | ATT Transmission | 345.00 | 25.00 | |
| 37 | Yost | Industrial | 69.00 | 12.00 | |
| 38 | | | | | |
| 39 | Total 157 | | 16641.50 | 4607.02 | 13871.58 |
| 40 | | | | | |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

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<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | Secondary<br>(d) | Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | 46 substations Distribution Unattended | Distribution | 2562.80 | 377.80 | 2.40 |
| 2 | | | | | |
| 3 | 46 substations with less than 10 MVa Total | | 2562.80 | 377.80 | 2.40 |
| 4 | | | | | |
| 5 | Transmission Attended | | | | |
| 6 | Transmission Unattended | | | | |
| 7 | Distribution Unattended | | | | |
| 8 | | | | | |
| 9 | Total | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
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SUBSTATIONS (Continued)

5. Show in columns (I), (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) | Number of Transformers In Service | Number of Spare Transformers | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|---|---|---|---|---|---|---|
| | | | Type of Equipment | Number of Units | Total Capacity (In MVa) | |
| (f) | (g) | (h) | (i) | (j) | (k) | |
| 49 | 3 | | | | | 1 |
| 150 | 1 | | | | | 2 |
| 30 | 3 | | | | | 3 |
| 25 | 1 | | | | | 4 |
| 25 | 1 | | | | | 5 |
| 38 | 4 | | | | | 6 |
| 150 | 1 | | | | | 7 |
| 11 | 1 | | | | | 8 |
| 25 | 1 | | | | | 9 |
| 17 | 4 | | | | | 10 |
| 11 | 3 | | | | | 11 |
| 83 | 2 | | | | | 12 |
| 50 | 2 | | | | | 13 |
| 47 | 4 | | | | | 14 |
| 10 | 1 | | | | | 15 |
| 14 | 1 | | | | | 16 |
| 50 | 2 | | | | | 17 |
| 25 | 1 | | | | | 18 |
| 800 | 2 | | | | | 19 |
| 36 | 5 | | | | | 20 |
| 200 | 2 | | | | | 21 |
| 49 | 3 | | | | | 22 |
| 150 | 1 | | | | | 23 |
| 47 | 2 | | | | | 24 |
| 17 | 10 | | | | | 25 |
| 22 | 1 | | | | | 26 |
| 150 | 1 | | | | | 27 |
| 14 | 1 | | | | | 28 |
| 50 | 3 | | | | | 29 |
| 97 | 4 | | | | | 30 |
| 25 | 1 | | | | | 31 |
| 150 | 1 | | | | | 32 |
| 102 | 6 | | | | | 33 |
| 47 | 2 | | | | | 34 |
| 25 | 2 | | | | | 35 |
| 200 | 2 | | | | | 36 |
| 27 | 2 | | | | | 37 |
| 100 | 1 | | | | | 38 |
| 67 | 4 | | | | | 39 |
| 19 | 3 | | | | | 40 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

SUBSTATIONS (Continued)

5. Show in columns (I), (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) | |
| 35 | 3 | | | | | 1 |
| 100 | 1 | | | | | 2 |
| 14 | 4 | | | | | 3 |
| 33 | 2 | | | | | 4 |
| 50 | 2 | | | | | 5 |
| 17 | 2 | | | | | 6 |
| 47 | 2 | | | | | 7 |
| 75 | 2 | | | | | 8 |
| 23 | 2 | | | | | 9 |
| 75 | 2 | | | | | 10 |
| 36 | 4 | | | | | 11 |
| 25 | 1 | | | | | 12 |
| 28 | 2 | | | | | 13 |
| 16 | 1 | | | | | 14 |
| 400 | 1 | | | | | 15 |
| 200 | 1 | | | | | 16 |
| 170 | 1 | | | | | 17 |
| 200 | 2 | | | | | 18 |
| 39 | 2 | | | | | 19 |
| 25 | 2 | | | | | 20 |
| 100 | 2 | | | | | 21 |
| 50 | 2 | | | | | 22 |
| 34 | 3 | | | | | 23 |
| 21 | 2 | | | | | 24 |
| 73 | 3 | | | | | 25 |
| 318 | 2 | | | | | 26 |
| 53 | 3 | | | | | 27 |
| 18 | 2 | | | | | 28 |
| 50 | 9 | | | | | 29 |
| 72 | 3 | | | | | 30 |
| 1120 | 2 | | | | | 31 |
| 112 | 2 | | | | | 32 |
| 750 | 1 | | | | | 33 |
| 750 | 1 | | | | | 34 |
| 750 | 1 | | | | | 35 |
| 35 | 3 | | | | | 36 |
| 28 | 2 | | | | | 37 |
| 50 | 2 | | | | | 38 |
| 100 | 1 | | | | | 39 |
| 200 | 2 | | | | | 40 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

SUBSTATIONS (Continued)

5. Show in columns (I), (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) | Number of Transformers In Service | Number of Spare Transformers | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|---|---|---|---|---|---|---|
| | | | Type of Equipment | Number of Units | Total Capacity (In MVa) | |
| (f) | (g) | (h) | (i) | (j) | (k) | |
| 35 | 2 | | | | | 1 |
| 14 | 1 | | | | | 2 |
| 25 | 1 | | | | | 3 |
| 110 | 4 | | | | | 4 |
| 32 | 3 | | | | | 5 |
| 85 | 4 | | | | | 6 |
| 138 | 3 | | | | | 7 |
| 14 | 1 | | | | | 8 |
| 42 | 3 | | | | | 9 |
| 14 | 1 | | | | | 10 |
| 46 | 4 | | | | | 11 |
| 128 | 3 | | | | | 12 |
| 40 | 4 | | | | | 13 |
| 450 | 3 | | | | | 14 |
| 10 | 4 | | | | | 15 |
| 311 | 3 | | | | | 16 |
| 275 | 5 | | | | | 17 |
| 559 | 4 | | | | | 18 |
| 900 | 2 | | | | | 19 |
| 50 | 3 | | | | | 20 |
| 61 | 3 | | | | | 21 |
| 300 | 2 | | | | | 22 |
| 56 | 2 | | | | | 23 |
| 14 | 1 | | | | | 24 |
| 35 | 2 | | | | | 25 |
| 28 | 2 | | | | | 26 |
| 20 | 2 | | | | | 27 |
| 10 | 3 | | | | | 28 |
| 42 | 4 | | | | | 29 |
| 11 | 3 | | | | | 30 |
| 28 | 2 | | | | | 31 |
| 21 | 2 | | | | | 32 |
| 31 | 2 | | | | | 33 |
| 11 | 1 | | | | | 34 |
| 11 | 1 | | | | | 35 |
| 61 | 5 | | | | | 36 |
| 113 | 5 | | | | | 37 |
| 12 | 4 | | | | | 38 |
| 14 | 1 | | | | | 39 |
| 25 | 1 | | | | | 40 |

SUBSTATIONS (Continued)

5. Show in columns (I), (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) | Number of Transformers In Service | Number of Spare Transformers | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|---|---|---|---|---|---|---|
| | | | Type of Equipment | Number of Units | Total Capacity (In MVa) | |
| (f) | (g) | (h) | (i) | (j) | (k) | |
| 10 | 3 | | | | | 1 |
| 39 | 2 | | | | | 2 |
| 21 | 2 | | | | | 3 |
| 13 | 2 | | | | | 4 |
| 1200 | 3 | | | | | 5 |
| 13 | 1 | | | | | 6 |
| 35 | 3 | | | | | 7 |
| 30 | 3 | | | | | 8 |
| 21 | 2 | | | | | 9 |
| 41 | 3 | | | | | 10 |
| 38 | 2 | | | | | 11 |
| 25 | 1 | | | | | 12 |
| 50 | 2 | | | | | 13 |
| 135 | 3 | | | | | 14 |
| 19 | 2 | | | | | 15 |
| 14 | 1 | | | | | 16 |
| 25 | 1 | | | | | 17 |
| 150 | 3 | | | | | 18 |
| 196 | 2 | | | | | 19 |
| 12 | 4 | | | | | 20 |
| 14 | 1 | | | | | 21 |
| 100 | 1 | | | | | 22 |
| 100 | 1 | | | | | 23 |
| 11 | 1 | | | | | 24 |
| 38 | 4 | | | | | 25 |
| 28 | 2 | | | | | 26 |
| 76 | 3 | | | | | 27 |
| 114 | 3 | | | | | 28 |
| 39 | 3 | | | | | 29 |
| 100 | 1 | | | | | 30 |
| 10 | 3 | | | | | 31 |
| 25 | 2 | | | | | 32 |
| 54 | 4 | | | | | 33 |
| 800 | 2 | | | | | 34 |
| 100 | 1 | | | | | 35 |
| 1245 | 3 | | | | | 36 |
| 14 | 1 | | | | | 37 |
| | | | | | | 38 |
| 18633 | 369 | | | | | 39 |
| | | | | | | 40 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

SUBSTATIONS (Continued)

5. Show in columns (I), (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) | Number of Transformers In Service | Number of Spare Transformers | CONVERSION APPARATUS AND SPECIAL EQUIPMENT | | | Line No. |
|---|---|---|---|---|---|---|
| | | | Type of Equipment | Number of Units | Total Capacity (In MVa) | |
| (f) | (g) | (h) | (i) | (j) | (k) | |
| 192 | 81 | | | | | 1 |
| | | | | | | 2 |
| 192 | 81 | | | | | 3 |
| | | | | | | 4 |
| 6745 | 30 | | | | | 5 |
| 7573 | 48 | | | | | 6 |
| 4507 | 372 | | | | | 7 |
| | | | | | | 8 |
| 18825 | 450 | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
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***Schedule Page: 426.1 Line No.: 31 Column: a***

Jeffrey Energy Center units are jointly owned by Westar Energy, Inc. (72%), KGE (20%), and Kansas City Power and Light Company (8%). Westar Energy, Inc. is the operator.

***Schedule Page: 426.3 Line No.: 35 Column: a***

Wolf Creek substation is jointly and equally owned with Kansas City Power and Light Company. Capacity represents our 47% share, except number six bank which is 85%.

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year/Period of Report |
|---|---|---|---|
| Kansas Gas and Electric Company | (1) [X] An Original<br>(2) [ ] A Resubmission | / / | End of 2017/Q4 |

## TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

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

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

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

***Schedule Page: 429 Line No.: 2 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.: 3 Column: a***

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

***Schedule Page: 429 Line No.: 4 Column: a***

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

***Schedule Page: 429 Line No.: 4 Column: c***

Accounts Charged:

| | |
|---|---|
| 569 | 597 |
| 592 | 935 |
| 593 | |

***Schedule Page: 429 Line No.: 5 Column: a***

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

***Schedule Page: 429 Line No.: 6 Column: a***

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

***Schedule Page: 429 Line No.: 7 Column: a***

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

***Schedule Page: 429 Line No.: 7 Column: c***

Accounts Charged:

| | |
|---|---|
| 901 | 908 |
| 902 | 909 |
| 903 | |

***Schedule Page: 429 Line No.: 8 Column: a***

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

***Schedule Page: 429 Line No.: 9 Column: a***

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

Schedule | Page No.

Schedule | Page No.