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Westar Energy
Taking energy to heart.

March 6, 2018

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Westar Energy, Inc., Annual Update Informational Filing
Docket No. ER18-____

Dear Ms. Bose:

Westar Energy, Inc. ("Westar") hereby submits its informational filing in the above-referenced docket. This filing is being submitted in accordance with Westar's FERC Electric Tariff, Vol. No. 5, Attachment H-2, Section V of the Transmission Formula Rate Implementation Protocols which were accepted by the Commission on March 23, 2016[1] in compliance to an Order issued on November 4, 2015[2].

I. DESCRIPTION OF FILING

Pursuant to Section V of the Protocols, by March 15 of each year, Westar is required to submit an Informational Filing for its Annual Projection for the rate year, including its Annual True-Up. The Westar formula rate template in Attachment H-1 of the Southwest Power Pool's Open Access Transmission Tariff ("Formula Rate") is Westar's filed rate. Westar shall follow the instructions specified in the Formula Rate to calculate annually its Annual Transmission Revenue Requirements ("ATRR") and the rates for its Network Integration Transmission Service and Point-to-Point transmission service. The Protocols apply to Westar's calculation of its ATRR, including the calculation of the Annual True-Up ("Annual True-Up") and the projected net revenue requirement ("Annual Projection"). The Annual Projection calculates Westar's ATRR for the Rate Year (January 1 through December 31 of each calendar year) in accordance with Westar's Transmission Formula Rate.

II. INFORMATIONAL FILING

Pursuant to Section V of the approved Westar Transmission Formula Rate Protocols, this Informational Filing includes the information that is reasonably necessary to determine: (1) that input data under the Formula Rate are properly recorded in any underlying workpapers; (2) that Westar has properly applied the Formula Rate and these procedures; (3) the accuracy of data and the consistency with the Formula Rate of the Transmission Revenue Requirement and rates under review; (4) the extent of accounting changes that affect Formula Rate inputs; and (5) the

[1] *See Westar Energy, Inc.*, Docket No. ER14-2852-002, unpublished Letter Order.

[2] *Westar Energy, Inc.*, 153 FERC ¶ 61,143 (2015).

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reasonableness of projected costs. The Informational Filing also describes any corrections or adjustments made during that period, and describes all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Informal or Formal Challenge procedures.

Included in this filing is the Transmission Formula Rate 2018 Annual Projection in Microsoft Office Excel format in Appendix B. Note that the Formula Rate Annual True-Up and Annual Projection, accounting change questionnaires, input support documents, data requests, and customer meeting notices can all be found on Westar's OASIS page on the left-hand side under the directory titled "Transmission Formula Rate (TFR) 2018 Rates".

Additionally, Westar reports the following pursuant to Section V of the Protocols:

1. Support is provided in the formula rate template and associated source documents to demonstrate that input data under the Formula Rate are properly recorded in any underlying workpapers.

2. Support is provided in the formula rate template and associated source documents to demonstrate that Westar has properly applied the Formula Rate and these procedures.

3. Support for the accuracy of data and the consistency with the Formula Rate of the Transmission Revenue Requirement and rates under review is provided in the formula rate template and associated source documents.

4. A description of the extent of accounting changes that affect Formula Rate inputs is provided in Appendix A. Accounting change item 3 references corrections and prior period adjustments ("PPA") that are detailed in Appendix D (corrections) and Appendix E (PPA).

5. Support for the reasonableness of projected costs is provided in the following schedules and worksheets of the formula rate template:

    a. Projected Net Rev Req
    b. Projected Gross Rev Req
    c. P-1(Trans Plant)
    d. P-2 (Exp. & Rev. Credits)
    e. P-3 (Trans. Network Load)
    f. P-4 (BPF Projects)
    g. P-5 (Econ. Projects)

6. On November 29, 2017, concurrent with the reposting of the 2018 Annual Projection, Westar reposted the June Annual True-Up to reflect revisions that were identified during the discovery period. See Appendix D for reposting summary and copies of the information requests that led to the revisions.

III. DOCUMENTS SUBMITTED WITH THIS FILING

This filing consists of the following:

- This letter of transmittal;

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- Appendix A which consists of the accounting change questionnaires that were posted with the June 2017 Annual True-Up and the October 2017 Annual Projection;

- Appendix B which consists of the Transmission Formula Rate Annual True-Up and Annual Projection effective in 2018 rate year in Microsoft Office Excel format;

- Appendix C which consists of support summaries for TFR template references that are not contained in the FERC Form 1 i.e. workpapers;

- Appendix D which consists of a reposting summary describing revisions identified during the June 2017 Annual True-Up discovery process and copies of the information requests related to those revisions; and

- Appendix E which consists of an explanation of the Prior Period Adjustment found in the "TU (True-Up)" worksheet, Line 8b(i), columns 1-4.

IV. POSTING AND SERVICE

As provided in Section V.1 of the Protocols, within five (5) days of such Informational Filing, Westar shall provide notice of the Informational Filing via an email exploder list and by posting the docket number assigned to Westar's Informational Filing on SPP's website and OASIS.

V. COMMUNICATIONS

Cathryn J. Dinges
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E-mail: Mo.Awad@westarenergy.com

Please contact me with any questions regarding this Informational Filing.

Respectfully submitted,

/s/ Maia Eusebio

Maia Eusebio
Regulatory Analyst
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Taking energy to heart.

Change in Accounting that Affects Westar Transmission Formula Rate (TFR) Inputs

Annual True-up

The Westar TFR Protocols require identification of any accounting changes that affect inputs to the Formula Rate or the resulting charges billed under the Formula Rate. Please review the following questions and provide a "Yes" or "No" response. If the answer is "Yes", provide a narrative explanation of the individual impact of the change(s) on the Formula Rate calculation in the second table.

Accounting Change Item	Answer (Y or N)
1) Was there an initial implementation of an accounting standard or policy?	N
2) Was there an initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction?	N
3) Was there a correction of errors and prior period adjustments that impact the calculation?	Y
4) Was there an implementation of new estimation methods or policies that change prior estimates?	N
5) Was there any change to income tax elections?	Y
6) Were there any items included in the calculation at an amount other than on a historic cost basis (e.g., fair value adjustments)?	N
7) Were there any reorganization or merger transactions during the previous year? Explain the effect of the accounting for such transactions on inputs	Y

If any of the responses above were "Yes", provide a narrative explanation of the individual impact of the change on the Formula Rate calculation using the table below.

1)	
2)	
3)	See supporting documentation.
4)	
5)	Tax provision reflects expectation to elect out of bonus on certain asset classes when 2016 federal income tax return is filed by October 15, 2017. This election has no impact on the 2016 formula rate annual true-up because Westar remains in a net operating loss position.
6)	
7)	In May 2016, Westar entered into an agreement and plan of merger with Great Plains Energy Incorporated. The closing of the merger is subject to customary conditions including receipt of required regulatory approvals. In April 2017, the KCC rejected the merger application, and in May 2017, the KCC denied our petition for reconsideration. All merger-related expenses related to this transaction have been recorded to account 426.5 – Other Deductions and, therefore, do not impact the Formula Rate.

Westar Energy
Taking energy to heart.

X Jeanette Bouzianis

Jeanette Bouzianis
Dir, Financial Accounting

X Andy Devin

Andy Devin
Exec Dir, Tax & Compliance

Westar Energy
Taking energy to heart.

Change in Accounting that Affects Westar Transmission Formula Rate (TFR) Inputs

Annual Projection

The Westar TFR Protocols require identification of any accounting changes that affect inputs to the Formula Rate or the resulting charges billed under the Formula Rate. Please review the following questions and provide a "Yes" or "No" response. If the answer is "Yes", provide a narrative explanation of the individual impact of the change(s) on the Formula Rate calculation in the second table.

Accounting Change Item	Answer (Y or N)
1) Was there an initial implementation of an accounting standard or policy?	N
2) Was there an initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction?	N
3) Was there a correction of errors and prior period adjustments that impact the calculation?	Y
4) Was there an implementation of new estimation methods or policies that change prior estimates?	N
5) Was there any change to income tax elections?	Y
6) Were there any items included in the calculation at an amount other than on a historic cost basis (e.g., fair value adjustments)?	N
7) Were there any reorganization or merger transactions during the previous year? Explain the effect of the accounting for such transactions on inputs	Y

If any of the responses above were "Yes", provide a narrative explanation of the individual impact of the change on the Formula Rate calculation using the table below.

1)	
2)	
3)	See supporting documentation
4)	
5)	Tax provision reflects expectation to elect out of bonus on certain asset classes when 2016 federal income tax return is filed by October 15, 2017. This election has no impact on the 2018 formula rate annual projection because Westar remains in a net operating loss position.
6)	
7)	In May 2016, Westar entered into an agreement and plan of merger with Great Plains Energy. In April 2017, the KCC denied the merger application. In July 2017, Westar entered into an amended and restated agreement and plan of merger with Great Plains Energy that provides for a merger of equals between the companies. The closing of the merger is subject to customary conditions including receipt of required regulatory approvals. All merger-related expenses have been recorded to account 426.5 – Other Deductions and, therefore, do not impact the Formula Rate.

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X

Jeannette Bouzianis
Dir, Financial Accounting

X

Andy Devin
Exec Dir, Tax & Compliance

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APPENDIX B

Westar Transmission Formula Rate Template
containing the following:
June 2017 True-Up Posting (2016 Actuals)
October 2017 Projection Posting (2018 Rate Year)

APPENDIX C

Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 1, Line 10a
Westar Energy (WEN)

(WEN) YE 2016 INTANGIBLE PLANT AMORTIZATION

Line No.	Identification	Amort Rate	Beginning Balance Account 111 (a)	Current Year Amoritization (b)	Current Year Retirements (c)	Current Year Adjustment (d)	Ending Balance Account 111 (e = a + b + c + d)
1	CSS	6.67%	0.00	0.00	0.00	0.00	0.00
2	M08170B - MKE ENERGY TRANSACTION MANAGEMENT SYS 01	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
3	M8170C - HYPERION BUSINESS INTELL PLATFORM SOFTWARE 01	20.00%	0.00	0.00	0.00	0.00	0.00
4	M8170F - SOFTWARE FOR SPP ENERGY MARKET - 01	20.00%	0.00	0.00	0.00	0.00	0.00
5	M8170G - DOCUMENT MANAGEMENT PROJECT - 01	20.00%	0.00	0.00	0.00	0.00	0.00
6	M8170H - HELP DESK TICKET SYSTEM - 01	20.00%	0.00	0.00	0.00	0.00	0.00
7	M8170K - IDENTIFY MANAGEMENT PROJECT (LDAP) - 01	20.00%	0.00	0.00	0.00	0.00	0.00
8	M8170M - ENERGY ACCOUNTING REWRITE PROJECT - 01	20.00%	0.00	0.00	0.00	0.00	0.00
9	M8170O - INFORMATION ACCESS TECHNOLOGY (IAT) - 01	20.00%	0.00	0.00	0.00	0.00	0.00
10	M08170Q - WAN NETWORK ANALYSIS SOFTWARE	20.00%	0.00	0.00	0.00	0.00	0.00
11	M8170R - SOFTWARE - PHONE SWITCH (11)	20.00%	0.00	0.00	0.00	0.00	0.00
12	M8170T - SOFTWARE - SARBANES OXLEY (11)	20.00%	0.00	0.00	0.00	0.00	0.00
13	M8170U - SOFTWARE - INSTANT MESSAGE LOGGING (11)	20.00%	0.00	0.00	0.00	0.00	0.00
14	M8170V - SOFTWARE - AIS PRIORITY SYSTEM (11)	20.00%	0.00	0.00	0.00	0.00	0.00
15	M8170W - SOFTWARE - FALLS (11)	20.00%	0.00	0.00	0.00	0.00	0.00
16	M8170Z - SOFTWARE - BOILER INSPECTION (BOILER DOCKIT)	20.00%	0.00	0.00	0.00	0.00	0.00
17	PL M8170AA	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
18	M8170AB SOFTWARE - AUTOMATED PLAT DESIGN (11)	20.00%	0.00	0.00	0.00	0.00	0.00
19	M8170AD - OPERATONAL DASHBOARD PROJECT (11)	20.00%	0.00	0.00	0.00	0.00	0.00
20	M8170AG - PGP ENCRYPTION SOFWARE - 11	20.00%	0.00	0.00	0.00	0.00	0.00
21	M8170AH - BOILER INSPECTION SOFTWARE (01)	20.00%	0.00	0.00	0.00	0.00	0.00
22	M8170AJ - POWERPLANT SOFTWARE (01)	20.00%	0.00	0.00	0.00	0.00	0.00
23	M8170AK - SOFTWARE - STANDARD DRAWINGS FOR AUTOCAD (01)	20.00%	0.00	0.00	0.00	0.00	0.00
24	M8170AL - SOFTWARE - WMIS REPLACEMENT (01)	20.00%	0.00	0.00	0.00	0.00	0.00
25	M8170AM - SOFTWARE - ASCENTINAL	20.00%	0.00	0.00	0.00	0.00	0.00
26	DATA LOSS PREVENTION SOFTWARE	20.00%	0.00	0.00	0.00	0.00	0.00
27	ENTERPRISE SERVICE BUS DESIGN PROJECT SOFTWARE	20.00%	0.00	0.00	0.00	0.00	0.00
28	ESB IMPLEMENTATION - SOFTWARE	20.00%	0.00	0.00	0.00	0.00	0.00
29	ESB PROOF OF CONCEPT PROJECT SOFTWARE	20.00%	0.00	0.00	0.00	0.00	0.00
30	IAM SECURITY SOFTWARE FOR ESB	20.00%	0.00	0.00	0.00	0.00	0.00
31	ICE EXCHANGE	20.00%	0.00	0.00	0.00	0.00	0.00
32	IT ROCKET SOFTWARE - MOBILE DATA	20.00%	0.00	0.00	0.00	0.00	0.00
33	NERC SECURITY SYSTEMS	20.00%	0.00	0.00	0.00	0.00	0.00
34	AUDIT SOFTWARE	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
35	PROPERTY TAX LICENSE & IMPLEM	20.00%	0.00	0.00	0.00	0.00	0.00
36	TAX PROVISION LICENSE & IMPLEM	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
37	WMIS REPLACEMENT SOFTWARE UPGRADE	20.00%	0.00	0.00	0.00	0.00	0.00
38	WMIS REPLACEMENT SOFTWARE UPGRADE	20.00%	0.00	0.00	0.00	0.00	0.00
39	WILEY SOFTWARE	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
40	SPPRTO ADD SITE LICENSES	20.00%	0.00	0.00	0.00	0.00	0.00
41	TEAMQUEST SOFTWARE LICENSE	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
42	SOFTWARE IDENTITY/ACCESS MGMT TFM LIC	20.00%	0.00	0.00	0.00	0.00	0.00
43	EMS Console Works (A37142)	20.00%	0.00	0.00	0.00	0.00	0.00
44	SMS Dashboard - Obvient (A31062)	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
45	Oracle Software (Appl&DB) for Genco (A46922)	20.00%	0.00	0.00	0.00	0.00	0.00
46	SMS Software Purchase (A38502)	20.00%	0.00	0.00	0.00	0.00	0.00
47	IT10-Hyperion v11 Installation	20.00%	0.00	0.00	0.00	0.00	0.00
49	Purchase software for Remittance Eq	20.00%	0.00	0.00	0.00	0.00	0.00
50	Purchase Purchase InpecTrend Data I	20.00%	(3,212.01)	0.00	0.00	0.00	(3,212.01)
51	Software Enhancement	20.00%	(221,159.01)	(7,626.18)	228,785.18	0.01	(0.00)
52	Mobile Security Mgmt Softwre	20.00%	0.00	0.00	0.00	0.00	0.00
53	Weblogic Suite Purch 2010	20.00%	0.00	0.00	0.00	0.00	0.00
54	IT10-Hyperion v11 Installation	20.00%	0.00	0.00	0.00	0.00	0.00
55	Purchase software for Remittance Eq	20.00%	(202,709.05)	(18,428.10)	221,137.14	0.01	0.00
56	IT 10 - PCI lic purchases for Compl	20.00%	0.00	0.00	0.00	0.00	0.00
57	IBM Lotus CEO Bundle for 2010	20.00%	0.00	0.00	0.00	0.00	0.00
58	IT 10- Enterprise Vault Software &	20.00%	0.00	0.00	0.00	0.00	0.00
59	IT 10 MS Office 2007 Software	20.00%	0.00	0.00	0.00	0.00	0.00
60	IT10-Lotus Connections Pilot Proj	20.00%	0.00	0.00	0.00	0.00	0.00
61	PROPERTY TAX LICENSE & IMPLEM	20.00%	108,802.58	0.00	0.00	0.00	108,802.58
62	1068:000000 - Software	20.00%	(71,190.60)	(18,571.44)	0.00	(0.02)	(89,762.06)
63	Modeling and Forecsting for the PCI process improvement--work order in service and closed per Lisa Stites	20.00%	0.00	0.00	0.00	0.00	0.00
64	2010 Information Technology Purchase of Siemens Software - Power TG for Linux EMS base scope	20.00%	0.00	0.00	0.00	0.00	0.00
65	1068:000000 - Software	20.00%	(399,538.39)	(99,884.64)	0.00	0.05	(499,422.98)
66	1068:000000 - Software	20.00%	(76,538.32)	(19,134.60)	0.00	0.02	(95,672.90)
67	2011 Content Management Licensing for GENCO support staff (Reliability Engineering, Construction Main	20.00%	0.00	0.00	0.00	0.00	0.00
68	Dist. Designer training software	20.00%	0.00	0.00	0.00	0.00	0.00
69	1068:000000 - Software	20.00%	(192,478.26)	(54,993.84)	0.00	0.05	(247,472.05)
70	1068:000000 - Software	20.00%	(227,502.63)	(65,000.76)	0.00	0.01	(292,503.38)
71	Operator Apprentice training Prog	20.00%	0.00	0.00	0.00	0.00	0.00
72	Purchase and implement Substation CMMS - Cascade software SIR BEDA-8FWHFBAssociated Cap WR's	20.00%	(1,766,639.25)	(543,581.29)	0.00	(0.01)	(2,310,220.55)
73	1068:000000 - Software	20.00%	(2,051,798.31)	(559,581.36)	0.00	0.00	(2,611,379.67)
74	SmartStar AMI (Advanced Metering Infrastructure) Software purchase and implementation	20.00%	0.00	0.00	0.00	0.00	0.00
75	SmartStar AMI (Advanced Metering Infrastructure) Software purchase and implementation	20.00%	0.00	0.00	0.00	0.00	0.00
76	SmartStar MDM (Meter Data Management) Software purchase and implementation	20.00%	(4,650,335.95)	(1,268,273.43)	0.00	(0.01)	(5,918,609.39)
77	SmartStar MDM (Meter Data Management) Software purchase and implementation	20.00%	0.00	0.00	0.00	0.00	0.00
78	SmartStar OMS (Outage Mgmt Systems) Software and implementation	20.00%	0.00	0.00	0.00	0.00	0.00
79	SmartStar WEB (Portal) Software purchase & implentation	20.00%	0.00	0.00	0.00	0.00	0.00
80	SmartStar WEB (Portal) Software purchase & implentation	20.00%	(1,904,457.66)	(519,397.56)	0.00	0.02	(2,423,855.20)
81	SmartStar Labor to implement OMS Software - DPD exempt staff hours to be gathered here	20.00%	0.00	0.00	0.00	0.00	0.00
82	1068:000000 - Software	20.00%	(4,330.12)	(1,154.68)	0.00	(0.02)	(5,484.82)
83	2010 SmartStar MDM Labor for Customer Care employees assigned to Capital project	20.00%	0.00	0.00	0.00	0.00	0.00
84	2010 SmartStar AMI Labor for Customer Care staff assigned to Capital project.	20.00%	0.00	0.00	0.00	0.00	0.00
85	2011 SmartStar Electric Vehicle Marketing Tool - consulting, programming, and build of strategy, web conr	20.00%	0.00	0.00	0.00	0.00	0.00
86	1068:000000 - Software	20.00%	(104,788.40)	(28,578.63)	0.00	(0.03)	(133,367.06)
87	Upgrade PowerPlant software to version 10.2. Will include the lease module and two (2) PowerBuilder lice	20.00%	0.00	0.00	0.00	0.00	0.00
88	1068:000000 - Software	20.00%	(505,504.20)	(141,070.92)	0.00	(0.02)	(646,575.14)
89	1068:000000 - Software	20.00%	(295,024.04)	(73,755.98)	0.00	(0.03)	(368,780.05)
90	IT 2010 Logica Project Asset & Resource Management (ARM) 1.3 upgrade Phase I	20.00%	0.00	0.00	0.00	0.00	0.00

APPENDIX C

Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 1, Line 10a
Westar Energy (WEN)

91	2010 IT unbudgeted project for DPD Resources on Demand (software to manage field crews-internal & exte	20.00%	(108,719.93)	(31,820.52)	0.00	0.05	(140,540.40)
92	2011 Information Technology - Conversion of GIS system software to Standard Data Model by contract firm	20.00%	0.00	0.00	0.00	0.00	0.00
93	2011 Information Technology - Conversion of GIS system software to Standard Data Model by contract firm	20.00%	0.00	0.00	0.00	0.00	0.00
94	2011 Information Technology - Conversion of GIS system software to Standard Data Model by contract firm	20.00%	0.00	0.00	0.00	0.00	0.00
95	2011 Information Technology - Conversion of GIS system software to Standard Data Model by contract firm	20.00%	0.00	0.00	0.00	0.00	0.00
96	2011 Information Technology - Conversion of GIS system software to Standard Data Model by contract firm	20.00%	0.00	0.00	0.00	0.00	0.00
97	2011 IT Logica ARM Scheduler Upgrade Phase II	20.00%	0.00	0.00	0.00	0.00	0.00
98	2011 IT Logica ARM Scheduler Upgrade Phase II	20.00%	0.00	0.00	0.00	0.00	0.00
99	2011 IT Logica ARM Scheduler Upgrade Phase II	20.00%	0.00	0.00	0.00	0.00	0.00
100	1068:000000 - Software	20.00%	(59,049.94)	0.00	59,049.94	0.00	0.00
101	1068:000000 - Software	20.00%	(92,350.48)	0.00	92,350.48	0.00	0.00
102	1068:000000 - Software	20.00%	(36,203.47)	0.00	36,203.47	0.00	0.00
103	1068:000000 - Software	20.00%	(88,842.70)	0.00	88,842.70	0.00	(0.00)
104	1068:000000 - Software	20.00%	(247,952.33)	0.00	247,952.33	0.00	(0.00)
105	2011 IT Lotus & Tivoli Software lic purchases for servers	20.00%	(242,985.90)	(60,746.52)	0.00	0.05	(303,732.37)
106	2012 People Soft HCM 9.1 implementation	20.00%	0.00	0.00	0.00	0.00	0.00
107	1068:000000 - Software	20.00%	(281,231.87)	0.00	281,231.87	0.00	0.00
108	1068:000000 - Software	20.00%	(104,890.47)	(32,274.00)	0.00	0.00	(137,164.47)
109	2012 TSM (Tivoli Storage Mgr) Lic Subscription - new purchase based on Storage space vs. processor mips	20.00%	0.00	0.00	0.00	0.00	0.00
110	1068:000000 - Software	20.00%	(346,589.80)	0.00	346,589.80	0.00	(0.00)
111	IT10-EA Proj including software purchases, contract services for build and install.See description of project o	20.00%	0.00	0.00	0.00	0.00	0.00
112	1068:000000 - Software	20.00%	(227,418.90)	0.00	227,418.90	0.00	0.00
113	2012 Energy Marketing Triple Point software upgrade to 7.09 functionality	20.00%	0.00	0.00	0.00	0.00	0.00
114	2011 IT IDM (Identity Management System) Software Upgrades for new functionality	20.00%	0.00	0.00	0.00	0.00	0.00
115	1068:000000 - Software	20.00%	(188,829.19)	(47,207.28)	0.00	(0.02)	(236,036.49)
116	2011 IT Software upgrades for Legacy Single Sign-On and Multifactor Authentication systemwide.	20.00%	0.00	0.00	0.00	0.00	0.00
117	2011 IT Software upgrades for Legacy Single Sign-On and Multifactor Authentication systemwide.	20.00%	0.00	0.00	0.00	0.00	0.00
118	1068:000000 - Software	20.00%	(134,229.23)	(35,794.44)	0.00	(0.02)	(170,023.69)
119	2011 IT Software purchase of Cyber Ark -Password Vault software	20.00%	0.00	0.00	0.00	0.00	0.00
120	1068:000000 - Software	20.00%	(105,381.33)	(26,345.32)	0.00	(0.02)	(131,726.67)
121	2011 IT Project Server 2010 - purchase of Software and charges to implement; including contracted services	20.00%	0.00	0.00	0.00	0.00	0.00
122	1068:000000 - Software	20.00%	(483,088.21)	(126,023.04)	0.00	0.03	(609,111.22)
123	Purchase and Implement CMMS software	20.00%	0.00	0.00	0.00	0.00	0.00
124	Purchase and Implement CMMS software	20.00%	(212,769.41)	(82,362.36)	0.00	0.00	(295,131.77)
125	1068:000000- Software	20.00%	(216,232.17)	(76,317.24)	0.00	0.00	(292,549.41)
126	Create Stds& Autocad Drwngs Substa	20.00%	0.00	0.00	0.00	0.00	0.00
127	Operator Training Program Software	20.00%	(23,823.31)	(10,995.36)	0.00	(0.01)	(34,818.68)
128	Purchase and implement Substation CMMS - Cascade software SIR BEDA-8FWHFB	20.00%	0.00	0.00	0.00	0.00	0.00
129	Purchase and implement Substation CMMS- Cascade software SIR BEDA-8FWHFB	20.00%	0.00	0.00	0.00	0.00	0.00
130	Reset In Service Date	100.00%	0.00	0.00	0.00	0.00	0.00
131	Reset In Service Date	100.00%	0.00	0.00	0.00	0.00	0.00
132	2013 Security Initiatives purch of Palo Also Networks Software	20.00%	0.00	0.00	0.00	0.00	0.00
133	NEW Accounting System - project beginning in 2012	6.67%	(3,422,528.80)	(1,416,219.01)	0.00	0.22	(4,838,747.59)
134	NEW Accounting System - project beginning in 2012	6.67%	0.00	0.00	0.00	0.00	0.00
135	2012 HP Quality Assur Software	20.00%	(126,125.76)	(58,211.88)	0.00	0.00	(184,337.64)
136	2012 Information Technology install ePower Portal 7 upgrade software	20.00%	0.00	0.00	0.00	0.00	0.00
137	System Center Configuration Manager license upgrade 2012	20.00%	0.00	0.00	0.00	0.00	0.00
138	2012 SPP Phase II- MCG IAM Implementation-system to perform Energy tagging function	20.00%	0.00	0.00	0.00	0.00	0.00
139	2012 SPP Phase II- MCG IAM Implementation-system to perform Energy tagging function	20.00%	(1,279,623.51)	(511,849.43)	0.00	0.01	(1,791,472.93)
140	SPP Phase II - Develop an archive database to preserve data from the PCI system	20.00%	0.00	0.00	0.00	0.00	0.00
141	2012 - Purchase of Software PLEXOS for Power Systems with Xpress Solver	20.00%	(521,841.61)	(240,849.96)	0.00	(0.02)	(762,691.59)
142	2012 IT App Sense Project for GENCO - Software purchase	20.00%	0.00	0.00	0.00	0.00	0.00
143	1068:000000 - Software	20.00%	(77,985.89)	(29,244.72)	0.00	0.01	(107,230.60)
144	2012 Identity Management Software Enhancements - linked to 2012 Hardware WO A77362	20.00%	0.00	0.00	0.00	0.00	0.00
145	14-AP: & EmpExp UAT work for F&A	20.00%	0.00	0.00	0.00	0.00	0.00
146	PrePay project for Suct Svc	20.00%	(51,784.25)	(44,386.48)	0.00	(0.02)	(96,170.75)
147	MCE Gold Motor Asset Management Pro	20.00%	(52,365.07)	(19,041.84)	0.00	0.00	(71,406.91)
148	2014 AD Migration Proj	20.00%	0.00	0.00	0.00	0.00	0.00
149	PowerBase Relay Testing Software	20.00%	(16,773.96)	(67,095.84)	0.00	(0.01)	(83,869.81)
150	2014 C3Comm-Capitalization	23.53%	0.00	0.00	0.00	0.00	0.00
151	Software Lic Purch - OBIEE	20.00%	(95,920.54)	(52,320.26)	0.00	(0.03)	(148,240.83)
152	2014 Finance Forcast Software	20.00%	0.00	0.00	0.00	0.00	0.00
153	SVCNOW Customize Ph II	20.00%	0.00	0.00	0.00	0.00	0.00
154	DesignerExpress-EAM Ph I	20.00%	0.00	0.00	0.00	0.00	0.00
155	XenDesktop Project	20.00%	0.00	0.00	0.00	0.00	0.00
156	IT-SmartGrid OMS	20.00%	(994,377.82)	(518,805.81)	0.00	0.00	(1,513,183.63)
157	Catepillar Training Program License	20.00%	(35,600.26)	(18,574.08)	0.00	0.03	(54,174.31)
158	SmartStar OMS software purch	20.00%	(867,940.69)	(473,422.17)	0.00	0.00	(1,341,362.86)
159	SmartStar Analytics Software	20.00%	(132,176.86)	(88,117.92)	0.00	0.01	(220,294.77)
160	Virtual Hold Mobile App	20.00%	(24,230.73)	(13,216.80)	0.00	0.03	(37,447.50)
161	2013 Cyber-Ark Soft Purch	20.00%	(40,780.16)	(21,713.49)	0.00	1,472.92	(61,020.73)
162	2013 PaloAlto Softwr purch	20.00%	(113,077.14)	(56,538.60)	0.00	0.03	(169,615.71)
163	BIG FIX & SIEM & SPLUNK	20.00%	(139,310.36)	(75,987.48)	0.00	0.02	(215,297.82)
164	2013 Sharepoint Lic	20.00%	(42,887.07)	(27,086.52)	0.00	(0.06)	(69,973.65)
165	HRMS Project	6.67%	(605,966.80)	(454,475.12)	0.00	0.04	(1,060,441.88)
166	2013 DataCenter Lic	20.00%	(18,497.41)	(11,682.60)	0.00	0.02	(30,179.99)
167	SCCM Lic upgrade purchase	20.00%	(52,666.83)	(26,333.40)	0.00	(0.01)	(79,000.24)
168	2013 Passport Adv New Lic	20.00%	(41,489.22)	(26,203.68)	0.00	(0.05)	(67,692.95)
169	RSA Lic purch - 2013	20.00%	(20,270.21)	(12,802.20)	0.00	(0.04)	(33,072.45)
170	Software & Software Reliance purchases in 2015	20.00%	(3,817.77)	(15,271.08)	0.00	0.03	(19,088.82)
172	1068:000000 - Software	20.00%	(60,643.23)	(90,964.81)	0.00	(0.04)	(151,608.08)
175	New Corp Comm Web Page	20.00%	(306,723.97)	(306,723.98)	0.00	0.01	(613,447.94)
178	Purchase Lic & Implementation of Version One Software ALM tool	20.00%	(31,177.90)	(41,570.52)	0.00	(0.01)	(72,748.43)
183	OMS Phase II - systems upgrades by Intergraph, contract labor & internal labor to implement new functiona	20.00%	(27,616.57)	(47,342.65)	0.00	(0.04)	(74,959.26)
184	1068:000000 - Software	20.00%	(200,344.56)	(121,231.64)	0.00	212,834.42	(108,741.78)
185	2014 TOA Suite of software including customization & implementation services. Software to be used by Tr	20.00%	(20,449.02)	(149,833.86)	0.00	(13,020.18)	(183,303.06)
186	2014 SOW for UST Global to compelte branding of the Kony Utility App (35 screens)	20.00%	(146,056.40)	(219,084.60)	0.00	0.01	(365,140.99)
187	1068:000000 - Software	20.00%	(572,229.33)	(429,172.00)	0.00	0.00	(1,001,401.33)
189	Capitalization of Outage Texting programming labor for customization/implementation	20.00%	(22,526.93)	(45,053.88)	0.00	0.04	(67,580.77)
190	AMI Information Mgmt Plan-I - Purchase of IBM Stampede services with T&E	20.00%	(9,810.81)	(13,489.14)	0.00	1,499.67	(21,800.28)
193	Implementation of Budget data reporting in OBIEE - PWC Contract & Change order dated 1/1/2014	20.00%	(77,899.54)	(116,849.28)	0.00	(0.02)	(194,748.84)
195	Upgrade PowerPlan software to version 10.4	20.00%	(101,014.33)	(101,014.32)	0.00	(0.01)	(202,028.66)
199	1068:000000 - Software	20.00%	(474,212.47)	(118,553.16)	0.00	0.05	(592,765.58)
200	1068:000000 - Software	20.00%	(48,205.60)	(12,051.37)	0.00	(0.04)	(60,257.01)
201	1068:000000 - Software	20.00%	(22,537.85)	(16,903.44)	0.00	0.06	(39,441.23)
202	1068:000000 - Software	20.00%	(86,647.49)	(64,985.64)	0.00	0.02	(151,633.11)

Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
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Westar Energy (WEN)

203	GRC Upgrade work - SOW with PWC to perform services	20.00%	(7,194.22)	(10,791.36)	0.00	0.03	(17,985.55)
205	Purchase Enterprise Edition (Unlimited Users, & Metric) for Financial Analytics, Supply Chain & order Mg	20.00%	(27,678.06)	(41,517.12)	0.00	0.03	(69,195.15)
207	PSoft 9.2 upgrade for Financial system	20.00%	(190,768.25)	(1,144,609.21)	0.00	0.13	(1,335,377.33)
208	Purchase Licenses for PSoft Finance/Supply Chain	20.00%	(8,610.04)	(51,660.24)	0.00	(0.02)	(60,270.30)
209	1068:000000 - Software	20.00%	(58,943.86)	(20,209.32)	0.00	0.00	(79,153.18)
210	1068:000000 - Software	20.00%	(145,244.30)	(134,071.27)	0.00	0.45	(279,315.12)
211	Implementation & Customization efforts to support MS Office 365 to Westar Energy Enterprise Architecture	20.00%	(89,190.53)	(217,155.38)	0.00	(2,753.88)	(309,099.79)
212	Capital classed design/dev work to customize & implement Cloud use with all Westar Systems. This will be	20.00%	0.00	0.00	0.00	0.00	0.00
213	1068:000000 - Software	20.00%	(149,372.14)	(45,960.64)	0.00	(0.02)	(195,332.80)
214	Purchase of WinMagic software	20.00%	(16,499.08)	(24,753.98)	0.00	(6.54)	(41,259.60)
215	1068:000000 - Software	20.00%	(3,081,833.52)	(770,458.37)	0.00	0.00	(3,852,291.89)
216	HRMS -Human Resources Analytics OBIEE Lic purch from ORACLE	20.00%	0.00	0.00	0.00	0.00	0.00
217	1068:000000 - Software	20.00%	(59,774.14)	(18,392.04)	0.00	0.00	(78,166.18)
218	SPP Phase II - SPP Integrated Marketplace configuration and customization by MCG Energy Solutions in pa	20.00%	(195,182.57)	(212,926.44)	0.00	0.00	(408,109.01)
219	1068:000000 - Software	20.00%	(25,220.47)	(10,088.16)	0.00	(0.03)	(35,308.66)
220	1068:000000 - Software	20.00%	(39,037.64)	(13,778.04)	0.00	0.06	(52,815.62)
221	1069:001000 GL Accounting Software (PS & PP)	20.00%	(4,837.45)	(7,256.16)	0.00	(0.03)	(12,093.64)
223	XenDesktop project for GENCO all to be centrally loated at SFAnnex	6.67%	(611.03)	(151.95)	0.00	610.99	(151.99)
224	Purchase of software lic & subscriptions to run on Hardware purchased under Proj 002704 JT=6967A93571	20.00%	(16,315.24)	(28,477.77)	0.00	(565.28)	(45,358.29)
225	Purchase lic & software for implementation of API Gateway (Oracle & Pathmaker)	20.00%	(14,532.36)	(24,825.12)	0.00	97.20	(39,260.28)
226	Pathmaker Consulting on 24 Hour Termination	20.00%	0.00	0.00	0.00	0.00	0.00
227	Purch 3D Internet Training Soft	20.00%	0.00	(26,513.28)	0.00	0.03	(26,513.25)
228	Purchase Plant Simulator Training E	20.00%	0.00	(24,254.17)	0.00	(132,917.13)	(157,171.30)
229	Software for implementing milestone	20.00%	0.00	(165.36)	1,240.17	(1,074.81)	0.00
230	Paisley GRC software purch	20.00%	0.00	(46,435.50)	0.00	(97.94)	(46,533.44)
231	IDM & AM for TOA	20.00%	0.00	(3,880.70)	0.00	(0.01)	(3,880.71)
232	OMSV9.3 Implementation	20.00%	0.00	(66,760.56)	0.00	(220.41)	(66,980.97)
233	2015-CrewCallOUT-Repl	20.00%	0.00	(17,677.37)	0.00	(348.58)	(18,025.95)
234	C3 Revenue Protection	20.00%	0.00	(318,654.39)	0.00	2,605.31	(316,049.08)
235	Corp Website Ph II	20.00%	0.00	(33,336.44)	0.00	6,451.82	(26,884.62)
236	2015 FISERV Implement/Integrate	20.00%	0.00	(24,415.36)	0.00	(124.54)	(24,539.90)
237	Mobile App Phase II	20.00%	0.00	(33,008.31)	0.00	(1,252.17)	(34,260.48)
238	IVR Project - Interactions	20.00%	0.00	(95,459.24)	0.00	298.64	(95,160.60)
239	Ph I-PwrPln Tax Repairs	20.00%	0.00	(6,935.53)	0.00	0.00	(6,935.53)
240	OBIEE-Analytics Fusion	20.00%	0.00	(19,604.31)	0.00	0.01	(19,604.30)
241	PSoft 9.2 AP & Sec enhance	20.00%	0.00	(25,088.41)	0.00	5.50	(25,082.91)
242	PP Tax Repairs purch&implement	20.00%	0.00	(33,461.35)	0.00	(91.15)	(33,552.50)
243	IAM Integration	20.00%	0.00	(1,706.53)	0.00	0.01	(1,706.52)
244	Implement Oracle TCG and CCG	20.00%	0.00	(9,551.03)	0.00	(2,621.89)	(12,172.92)
245	ProForma Receipt Functionality	20.00%	0.00	(2,239.25)	0.00	(10.18)	(2,249.43)
246	SVCNOW - Phase III	20.00%	0.00	(78,709.20)	0.00	1,539.82	(77,169.38)
247	Maryville SOW - Oct 2015	20.00%	0.00	(14,080.77)	0.00	0.04	(14,080.73)
248	Change Management Deployment	20.00%	0.00	(15,339.15)	0.00	(283.34)	(15,622.49)
249	PeopleSoft HR Tools Upgrade 2016	20.00%	0.00	(11,936.11)	0.00	82.61	(11,853.50)
250	Install WinMagic	20.00%	0.00	(4,210.00)	0.00	0.02	(4,209.98)
251	NetworkAccessControl	20.00%	0.00	(96,794.60)	0.00	0.01	(96,794.59)
252	2015 BC Sungard Software	20.00%	0.00	(31,667.38)	0.00	(189.74)	(31,857.12)
253	24 Hour Termination	20.00%	0.00	(18,841.77)	0.00	166.64	(18,675.13)
254	2015 Process Transformation	20.00%	0.00	(172,219.96)	0.00	(0.01)	(172,219.97)
255	EnterpriseDataWarehouse	20.00%	0.00	(339,160.43)	0.00	(2.88)	(339,163.31)
254	Oracle SOA lic-OSBHighAvail	20.00%	0.00	(21,015.27)	0.00	(0.02)	(21,015.29)
	Total		(30,885,971.88)	(14,493,398.45)	1,830,801.98	72,085.91	(43,476,482.44)
			$30,885,971.88	14,493,398.45	(1,830,801.98)	(72,085.91)	43,476,482.44
			-	-	-	-	0.00

APPENDIX C

Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
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Kansas Gas Electric (WES)

(WES) YE 2016 INTANGIBLE PLANT AMORTIZATION

Line No.	Identification	Amort Rate	Beginning Balance Account 111 (a)	Current Year Amoritization (b)	Current Year Retirements (c)	Current Year Adjustment (d)	Ending Balance Account 111 (e = a + b - c + d)
1	M08170 - CSS Software	6.67%	0.00				0.00
2	G08001 - LACYGNE #1	20.00%	0.00				0.00
3	G08011 - LACYGNE Common	20.00%	0.00				0.00
4	G08011A - LACYGNE - Intangible Misc	20.00%	0.00				0.00
5	G08002 - LACYGNE #2	20.00%	0.00				0.00
6	G08011B - Lacygne Software	20.00%	0.00				0.00
7	G08011C - Lacygne Software	20.00%	(86,609.65)	0.00	0.00	0.00	(86,609.65)
8	G08424A - WCNOC -Work Controls Software System Curator	20.00%	(3,120,346.22)	0.00	0.00	0.00	(3,120,346.22)
9	G08424B - WCNOC - Software for Engineering Info System	20.00%	(3,223,786.01)	0.00	0.00	0.00	(3,223,786.01)
10	G08424D - WCNOC - Miscrosoft Office 2000 Software	20.00%	0.00				0.00
11	G08424E - WCNOC - License renewal and plant aging	20.00%	(1,869,118.05)	(265,084.46)	0.00	(7,202.04)	(2,141,404.55)
12	G08424F - WCNOC - Effluent management software	20.00%	(104,705.22)	0.00	0.00	0.00	(104,705.22)
13	G08424G - WCNOC - Beacon Software	20.00%	(82,358.66)	0.00	0.00	0.00	(82,358.66)
14	G08424H - WCNOC - Health Physics Computer Software	20.00%	(122,685.64)	0.00	0.00	0.00	(122,685.64)
15	G08424J - WCNOC - Engineering SER Software Pack	20.00%	0.00				0.00
16	G08424K - WCNOC - Intangible Misc.	20.00%	0.00				0.00
17	G08424M - WCNOC - Intangible Misc.	20.00%	0.00				0.00
18	G08424N - WONOC - Oracle Network License	20.00%	(302,839.59)	0.00	0.00	0.00	(302,839.59)
19	G08424O - WCNOC - Intangible Misc.	20.00%	0.00				0.00
20	G08424P - WCNOC - Intangible Misc.	20.00%	0.00				0.00
21	G08424Q - WCNOC - KEPL Transformer Addition	20.00%	(271,136.76)	0.00	0.00	0.00	(271,136.76)
22	G08424R - WCNOC - Electronic Management Ops Sys	20.00%	(220,271.79)	0.00	0.00	0.00	(220,271.79)
23	G08424S - WCNOC - Business Planning Software	20.00%	(92,203.96)	0.00	0.00	0.00	(92,203.96)
24	G08424T - WCNOC - Corrective Action Software	20.00%	(443,749.98)	0.00	0.00	0.00	(443,749.98)
25	G08424U - WCNOC - ETAP Power Systems Software	20.00%	0.00				0.00
26	G08424V - WCNOC - Access Screening Software	20.00%	(329,064.80)	0.00	0.00	0.00	(329,064.80)
27	M8170A - SOFTWARE FOR SPP ENERGY MARKET 02	20.00%	0.00	0.00	0.00	0.00	0.00
28	M8170D - HYPERION BUSINESS INTELL. PLATFORM SOFTWARE 02	20.00%	0.00				0.00
29	M8170E - DOCUMENT MANAGEMENT PROJECT - 02	20.00%	0.00				0.00
30	M8170I - HELP DESK TICKET SYSTEM - 02	20.00%	0.00				0.00
31	M8170J - MKE ENERGY TRANSACTION MANAGEMENT SYS - 02	20.00%	(0.00)				(0.00)
32	M8170L - IDENTIFY MANAGEMENT PROJECT (LDAP) - 02	20.00%	0.00				0.00
33	M8170N - ENERGY ACCOUNTING REWRITE PROJECT - 02	20.00%	0.00				0.00
34	M8170P - INFORMATION ACCESS TECHNOLOGY (IAT) - 02	20.00%	0.00				0.00
35	M8170S - SOFTWARE - CRITICAL PBX (51)	20.00%	0.00				0.00
36	M8170X - SOFTWARE - AIS PRIORITY SYSTEM (51)	20.00%	0.00				0.00
37	M8170Y - SOFTWARE - FALLS (51)	20.00%	0.00				0.00
38	M8170AC - SOFTWARE - AUTOMATED PLAT DESIGN (51)	20.00%	0.00				0.00
39	M8170AE - OPERATIONAL DASHBOARD PROJECT (51)	20.00%	0.00				0.00
40	M8170AF - PGP ENCRYPTION SOFWARE - 51	20.00%	0.00	0.00	0.00	0.00	0.00
41	WCNOC - Automated Performance Monitoring	20.00%	(391,734.65)	0.00	0.00	0.00	(391,734.65)
42	WCNOC - EIS Software upgrade	20.00%	(0.06)	0.00	0.00	0.00	(0.06)
43	WCNOC - Asset Suite Software	20.00%	(667,069.63)	0.00	0.00	0.00	(667,069.63)
44	WCNOC - Workforce Software	20.00%	(456,232.31)	0.00	0.00	0.00	(456,232.31)
45	WCNOC - Beacon Software TSM (501120)	20.00%	(548,878.03)	0.00	0.00	0.00	(548,878.03)
46	EMS OSISoft PI Purchase (A44503)	20.00%	(0.00)	0.00	0.00	0.00	(0.00)
47	WCNOC - Learning Management System Software	20.00%	(399,868.87)	0.00	0.00	0.00	(399,868.87)
48	EMS Security 2011	20.00%	(93,882.82)	(14,443.52)	108,326.33	0.01	(0.00)
49	Chemistry Database Software	20.00%	(116,278.93)	(17,889.05)	0.00	(0.02)	(134,168.00)
50	Devonway Software-Provide software applications to support observations and self ass	20.00%	(493,896.91)	(75,984.21)	0.00	0.08	(569,881.04)
51	Software for Nework Single Signon	20.00%	(85,745.10)	(17,149.10)	0.00	0.08	(102,894.12)
52	Clsd Loop Combstn SW - L2	20.00%	(288,471.29)	(93,558.24)	0.00	(0.02)	(382,029.55)
53	ETAP Power System Analysis Software Purchase & AC Electrical System Calculation	20.00%	(2,353,279.76)	(731,839.67)	0.00	(45,258.50)	(3,130,377.93)
54	2013 EMS PI Server software upgrades from 60K to 80K tags	20.00%	(36,154.46)	(18,077.28)	0.00	0.05	(54,231.69)
55	Clsd Loop Combustn Optimn SW	20.00%	(113,464.06)	(54,462.72)	0.00	(0.04)	(167,926.82)
56	Install Microsoft Office 2007, Project and Visio.	20.00%	(243,047.85)	(116,663.04)	0.00	0.08	(359,710.81)
57	PeopleSoft G/L Interface Development	20.00%	(62,680.09)	(26,862.88)	0.00	(0.02)	(89,542.99)
58	Sharpe equipment purchase Kepco	20.00%	(14,281.20)	(4,896.36)	0.00	(0.05)	(19,177.61)
59	Access Screening Software	20.00%	0.00	0.00	0.00	0.00	0.00
60	Clsd Loop Combustn Optimn SW	20.00%	0.00	0.00	0.00	0.00	0.00
61	Clsd Loop Combustn SW - 12	20.00%	0.00	0.00	0.00	0.00	0.00
62	Devonway Software	20.00%	0.00	0.00	0.00	0.00	0.00
63	ETAP Power System Analysis Software	20.00%	0.00	0.00	0.00	0.00	0.00
64	Learning Management System Software	20.00%	0.00	0.00	0.00	0.00	0.00
65	Microsoft Office Software	20.00%	0.00	0.00	0.00	0.00	0.00
66	NEW ACCOUNTING SYSTEM	6.67%	0.00	0.00	0.00	0.00	0.00
67	PeopleSoft 9.2 Human Resources	20.00%	(344,727.85)	(258,545.88)	0.00	(0.01)	(603,273.74)
68	Software for Nework Single Signon	20.00%	0.00	0.00	0.00	0.00	0.00
69	HRMS Project	6.67%	34,113.25	25,584.96	0.00	(0.02)	59,698.19
70	Scheduling Software	20.00%	(448,183.36)	(244,463.61)	0.00	(0.04)	(692,647.01)
71	2013 Upgrade of IT EMS/SCADA group EMS software to V9	20.00%	0.00	0.00	0.00	0.00	0.00
72	1068:000000 - Software	20.00%	(114,339.40)	(124,733.88)	0.00	0.00	(239,073.28)
73	1068:000000 - Software	20.00%	(20,757.44)	(22,644.48)	0.00	0.00	(43,401.92)
74	Siemens NA Enhancements - Implementation to be made in 4 stages	20.00%	0.00	0.00	0.00	0.00	0.00
75	La Cygne Nonexempt Sales-Use Tax	20.00%	(299.72)	(498.21)	0.00	(33.89)	(831.82)
76	Clsd Loop Combstn Optizmn SW	20.00%	0.00	0.00	0.00	0.00	0.00
77	Clsd Loop Combstn SW - L2Severable per Lance Smith. 4/2013 JLC	20.00%	0.00	0.00	0.00	0.00	0.00
78	Clsd Loop Combstn SW - L2Severable per Lance Smith. 4/2013 JLC	20.00%	0.00	0.00	0.00	0.00	0.00
79	Clsd Loop Combstn SW - L2Severable per Lance Smith. 4/2013 JLC	20.00%	0.00	0.00	0.00	0.00	0.00
80	ETAP Power System Analysis Software Purchase & AC Electrical System Calculation	20.00%	0.00	0.00	0.00	0.00	0.00
81	Provide software applications to support observations and self assessments.	20.00%	0.00	0.00	0.00	0.00	0.00
82	Beacon Software TSM	20.00%	0.00	0.00	0.00	0.00	0.00

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Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 1, Line 10a
Kansas Gas Electric (WES)

83	Software for network single sign-on	20.00%	0.00	0.00	0.00	0.00	0.00
84	2011 Vmware lic purchases for EMS system	20.00%	(132,156.94)	(33,039.24)	0.00	0.00	(165,196.18)
85	2011 Content Mgr for GENCO	20.00%	(12,176.55)	(3,044.16)	0.00	0.02	(15,220.69)
86	2015 EMS Software	20.00%	0.00	(67,485.00)	0.00	0.00	(67,485.00)
87	2015 EMS Enhancements	20.00%	0.00	(32,311.18)	0.00	(0.03)	(32,311.21)
88	2015 Next Gen CCntr-Software	20.00%	0.00	(3,419.70)	0.00	0.00	(3,419.70)
		Total	(17,672,370.36)	(2,201,510.91)	108,326.33	(52,494.36)	(19,818,049.30)
			17,672,370.36	2,201,510.91	(108,326.33)	52,494.36	19,818,049.30
			0.00	0.00	0.00	0.00	0.00

Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 1, Line 19b
Westar (WEN) and KGE (WES)
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Westar Energy, Inc.
Summary of Transmission Reserves

Description	Acct #	Bal @ 12/31/16	Proj Bal @ 12/31/17	Proj Bal @ 12/31/18	Projected Monthly Accrual	Projected Annual Accrual	Projected Annual Charges
Westar North:							
Accum Prov Prop Insurance - Transmission	2281002	**954,196.21**	**1,092,232.21**	**1,230,268.21**	11,503	138,036	0
Accum Prov Inj and Damages - Transmission	2282102	**228,590.80**	**251,282.80**	**273,974.80**	1,891	22,692	0
Environmental Reserve - Transmission	2284102	**138,229.00**	**158,953.00**	**179,677.00**	1,727	20,724	0
Westar South:							
Accum Prov Prop Insurance - Transmission	2281002	**638,815.10**	**776,851.10**	**914,887.10**	11,503	138,036	0
Accum Prov Inj and Damages - Transmission	2282102	**65,092.00**	**71,860.00**	**78,628.00**	564	6,768	0
Environmental Reserve - Transmission	2284102	**8,276.00**	**9,440.00**	**10,604.00**	97	1,164	0

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Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
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Westar (WEN) and KGE (WES)
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Westar Energy, Inc.
Post Retirement Benefits other than Pensions (PBOPS)

	Total FAS 106 (Account 9260018)		
	WE North	WE South	Total
2016	(525,139)	(317,375)	(842,514)
2015	843,875	510,008	1,353,883
2014	1,837,543	1,100,646	2,938,189
2013	3,325,855	1,992,109	5,317,964
2012	6,781,043	4,021,957	10,803,000
2011	6,769,534	3,963,832	10,733,366
2010	6,159,666	3,639,357	9,799,023
2009	5,616,191	3,527,722	9,143,913
2008	6,373,675	4,261,525	10,635,200
2007	6,923,033	4,741,723	11,664,756
2006	6,421,612	4,492,073	10,913,685
2005	6,813,345	4,695,683	11,509,028
2004	6,534,089	4,363,337	10,897,426
2003	7,724,398	5,110,322	12,834,720
2002	8,109,401	4,936,608	13,046,009
2001	7,868,829	4,767,840	12,636,669

	Total FAS 112 (Accounts 9260011 & 9250002)			
	WE North	WE South	Total	
2016	1,154,913	697,988	1,852,901	
2015	(119,658)	(72,317)	(191,975)	
2014	738,345	491,405	1,229,750	
2013	256,037	201,867	457,904	
2012	73,344	43,502	116,846	
2011	(1,297,975)	(760,049)	(2,058,024)	(a)
2010	162,227	95,849	258,076	
2009	87,209	54,779	141,987	
2008	1,401,848	937,294	2,339,142	
2007	2,351,265	1,610,428	3,961,694	
2006	1,071,844	749,781	1,821,625	
2005	1,118,440	770,816	1,889,256	
2004	1,144,163	764,047	1,908,210	
2003	1,262,674	839,331	2,102,005	
2002	1,353,952	824,220	2,178,172	
2001	1,686,702	1,026,783	2,713,485	

	Reg. Asset -Amort Exp. (Account 9260018)			
	WE North	WE South	Total	
2016	-	-	-	
2015	-	-	-	
2014	-	-	-	
2013	-	-	-	
2012	-	-	-	
2011	37,483	21,947	59,430	(b)
2010	448,292	264,868	713,160	
2009	438,023	275,137	713,160	
2008	423,260	289,900	713,160	
2007	423,260	289,900	713,160	
2006	734,350	499,718	1,234,068	
2005	4,221,978	2,909,742	7,131,720	
2004	4,276,179	2,855,541	7,131,720	
2003	4,284,024	2,847,696	7,131,720	
2002	4,433,077	2,698,643	7,131,720	
2001	4,433,077	2,698,643	2,971,550	

	Total PBOPs		
	WE North	WE South	Total
2016	629,774	380,613	1,010,387
2015	724,217	437,691	1,161,908
2014	2,575,888	1,592,051	4,167,939
2013	3,581,892	2,193,976	5,775,868
2012	6,854,387	4,065,459	10,919,846
2011	5,509,041	3,225,731	8,734,772
2010	6,770,185	4,000,074	10,770,259
2009	6,141,423	3,857,637	9,999,060
2008	8,198,784	5,488,718	13,687,502
2007	9,697,558	6,642,051	16,339,610
2006	8,227,807	5,741,571	13,969,378
2005	12,153,762	8,376,242	20,530,004
2004	11,954,431	7,982,925	19,937,356
2003	13,271,096	8,797,349	22,068,445
2002	13,896,430	8,459,471	22,355,901
2001	13,988,608	8,493,266	22,481,874

Notes:
FAS 106 based on expense from Towers Perrin
FAS 112 based on LTD expense from Towers Perrin plus workers compensation expense.
Based on my understanding, all these items are included in rates.

(a) We had a one-time true up to the LTD liability account of $3,846,734 to reflect the reduction of future liability due to the implementation of employer liability caps. Without this one-time adjustment we would have recorded expense of $1,788,710.
(b) This was the last of the amortization of the FAS 106 regulatory asset established upon our adoption of FAS 106.

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Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 3, Line 2
Westar (WEN)
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Westar
69kv and 115kv Radial Lines

	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Ex.
2010	235,679.92	73,165.83	162,514.08	6,935.89
2011	276,214.29	85,672.38	190,541.91	7,956.85
2012	276,214.29	92,146.96	184,067.33	7,956.85
2013	275,277.97	93,577.57	181,700.40	7,926.98
2014	294,409.95	101,127.30	193,282.65	8,537.29
2015	-	-	-	-
2016	-	-	-	-

KPL
34.5 Radial lines in Transmission accounts

	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Ex.
2010	586,553.35	211,362.21	375,191.14	18,711.05
2011	586,553.35	212,661.89	373,891.46	18,711.05
2012	586,553.34	249,573.97	336,979.38	18,711.05
2013	591,189.00	253,705.16	337,483.84	18,858.93
2014	603,805.36	229,367.08	374,438.28	19,261.39
2015	667,180.00	216,825.47	450,354.53	21,283.04
2016	-	-	-	-

KPL
Total

Year	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Exp.
2010	822,233.27	284,528.05	537,705.22	25,646.94
2011	862,767.63	298,334.26	564,433.37	26,667.90
2012	862,767.63	341,720.93	521,046.70	26,667.90
2013	866,466.97	347,282.73	519,184.24	26,785.91
2014	898,215.31	330,494.38	567,720.93	27,798.69
2015	667,180.00	216,825.47	450,354.53	21,283.04
2016	-	-	-	-

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Transmission Formula Rate (TFR)
Actual Gross Revenue Requirement
Page 3, Line 2
KGE (WES)
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KGE
69kv and 115kv Radial Lines

Year	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Exp.
2010	1,334,276.79	516,278.81	817,997.97	37,784.55
2011	1,334,276.79	429,564.83	904,711.95	37,784.55
2012	1,411,575.76	459,383.25	952,192.51	40,250.39
2013	1,411,575.76	501,999.99	909,575.77	40,250.39
2014	1,484,898.91	548,507.91	936,391.00	42,391.48
2015	-	-	-	-
2016	-	-	-	-

KGE
34.5 Radial lines in Transmission accounts

Year	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Exp.
2010	66,375.04	(19,791.77)	86,166.81	2,117.36
2011	66,375.04	(27,831.84)	94,206.88	2,117.36
2012	66,375.05	(23,182.54)	89,557.59	2,117.36
2013	66,375.05	(20,942.87)	87,317.92	2,117.36
2014	66,775.28	(26,139.61)	92,914.89	2,130.13
2015	66,775.29	(21,323.08)	88,098.37	2,130.13
2016	-	-	-	-

KGE
Total

Year	Accum Cost	Alloc. Res	Net Book Value	Annual Depr Exp.
2010	1,400,651.83	496,487.04	904,164.78	39,901.92
2011	1,400,651.83	401,732.99	998,918.83	39,901.92
2012	1,477,950.80	436,200.71	1,041,750.09	42,367.76
2013	1,477,950.80	481,057.11	996,893.69	42,367.76
2014	1,551,674.19	522,368.30	1,029,305.90	44,521.61
2015	66,775.29	(21,323.08)	88,098.37	2,130.13
2016	-	-	-	-

APPENDIX C

CR Query Report
Westar Energy

A-4 (WEN O&M Exclusions) &
A-6 (WES O&M Exclusions)
Page 1 of 1

	10000	10100	Total
	$116,381,611	$116,381,611	$232,763,222
	$116,381,611	**$116,381,611**	**$232,763,222**

CRITERIA

CRITERIA

Account = 5660011
Amount Type = Actuals
Business Unit in 10000, 10100
Month Number BETWEEN 201601 AND 201612

Transmission Formula Rate (TFR)
Worksheet A-5 - WEN ADIT
Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ (16,078,552)	$ -	$ (1,068,084,532)	$ (230,582)	$ 23,948,401	
2	Less	**ADIT-283**	$ (207,618,396)	$ -	$ (37,077,199)	$ -	$ (1,246,376)	
3	Plus	**ADIT-190**	$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281	
4		**Subtotal**	$ 294,286,387	$ 882,631	$ (1,081,934,987)	$ (230,582)	$ 23,450,306	$ (763,546,245)
5		**Wages & Salary Allocator**				4.344%		
6		**Gross Plant Allocator**		100.0000%	18.563%			
7		**ADIT**		$ 882,631	$ (200,842,333)	$ (10,017)	$ -	$ (199,969,719)

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Transmission Formula Rate (TFR)
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Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190		(A) 2016 YE Balance	(B) *100%* NonTrans. Related	(C) *100%* Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) In Adjustment to Ratebase*
	Accumulated Deferred Income Tax Utility Oper Other								
1901000	*Pensions*	4,147,045	4,147,045					Yes	Pension accrual per books vs. actual contributions for tax
1901000	Deferred Compensation salaried WE	383,317	383,317					Yes	Deferred compensation interest accrued on books, deductible for tax when paid
1901000	Property Insurance	1,536,769	1,536,769					Yes	Book accrual for property insurance vs. actual costs for tax
1901000	Injuries and Damages	427,864	427,864					Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax
1901000	Group Medical Insurance	649,576	649,576					Yes	Book accrual for group medical claims vs. actual costs for tax
1901000	Environmental	525,432	525,432					Yes	Book accrual for environmental reserve vs. actual costs for tax
1901000	Vacation Pay Accrual	4,645,727	4,645,727					Yes	Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for tax
1901000	Legal Expenses	29,076	29,076					Yes	Legal expenses accrued on books vs. actual payments for tax
1901000	Ad Valorem Tax R/L	(920,402)			(920,402)			Yes	Regulatory Liability recorded for ad valorem taxes not recognized for tax purposes.
1901000	Tax Credit Carryover	84,009,984	84,009,984					No	General business credits to be utilized in future years
1901000	Deferred Compensation Plan	2,444,839	2,444,839		-			Yes	Book accrual for deferred compensation vs. actual payments for tax
1901000	Inventory Valuation	229,008			229,008			Yes	Book accrual for inventory reserve vs. actual losses for tax
1901000	Westar Generation Power Purchase	3,664,494	3,664,494					No	Regulatory liability recorded for power purchased from Westar Generating; not recognized for t
1901000	Alternative Minimum Tax	29,412,133	29,412,133					No	Alternative minimum tax credits to be used in future years
1901000	R/L Kansas Tax Credits	248,853,957	248,853,957					No	Deferred taxes associated with Kansas High Performance Incentives Tax Credits.
1901000	General Tax - Reserve	292,678			292,678			Yes	Book reserve set up for potential non-income tax issues; deductible for tax when paid
1901000	State Tax - Credits	2,738,936	2,738,936					No	Kansas income tax credits to be utilized in future years
1901000	Federal - NOL Tax Benefits	11,720,490			11,720,490			Yes	Federal net operating loss tax benefits to be utilized in future years
1901000	State NOL Tax Benefit	12,253,862			12,253,862			Yes	State net operating loss tax benefits to be utilized in future years
1901000	Section 467 Railcar Lease	(62,078)	(62,078)					No	Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 467
1901000	Reg Asset Unrecognized Pension Exp	113,140,733	113,140,733					Yes	Book accrual to recognize funded status of pension plan; not recognized for tax
1901000	Reg Asset Unrecognized Post Retirement Exp	(1,949,670)	(1,949,670)					No	Book accrual to recognize funded status of post retirement plan; not recognized for tax
1901000	Terminal Net Salvage - Refund	(57,238)			(57,238)			Yes	Book accrual for refunds to customers for amounts previously collected in rates for terminal ne
1901000	OneOk PPA Fair Value	2,548,040	2,548,040					No	Book-tax basis difference Spring Creek plant
1901000	UTB Liab Interest State	4,006			4,006			Yes	Book accrual for state interest on uncertain income tax positions.
1901000	Loss Cont TOTI Interest Fed and State\	22,267			22,267			Yes	Book accrual for federal and state interest on loss contingencies related to taxes other than inc
1901000	MKEC Capital Lease	2,021,465	2,021,465					No	Book depreciation and interest expense on capital lease vs operating lease for tax.
1901000	MKEC Consent Fees	975,267	975,267					No	Fee from Aquila transaction deferred on books and amortized over term of lease.
1901000	LEC Environmental Liability	16,537	16,537					No	Deferred Income tax associated with the accrued environmental liability for Lawrence Energy C
1901000	Long-Tm Incentive Prog PWR MKT	110,690	110,690					Yes	Book accrual for long term incentives vs. actual payments for tax
1901000	Reg Liab #6 Oil Sale	95,738	95,738					No	Book accrual for refund to customers for gain on sale of #6 oil; not recognized for tax
1901000	Long Term Rail Car Lease	37,437	37,437					No	Book accrual railcar lease expense vs. actual costs for tax.
1901000	Short Term Incentive Program	2,948,640	2,948,640					Yes	Book accrual for short term incentives vs. actual payments for tax
1901000	Long Term Incentive Program	948,488	948,488					Yes	Book accrual for long term incentives (RSU's) vs. actual payments for tax
1901000	BOA Office & Call CTR Lease	(317,928)			(317,928)			Yes	Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 467
1901000	Emission Allowances	292,662	292,662					No	Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory liability on books; recognized as capital gain for tax.
1901000	Post Retirement Benefit Plans	6,268,812	6,268,812					No	Excluded
1901000	WE Salary Continuation Plan	3,235,288	3,235,288					Yes	Book accrual for Salary Continuation Plan vs. actual payments for tax
1901000	Charitable Contributions - Carry forward	1,007,512	1,007,512					Yes	Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income
1901000	KCC Accrual	505,246		505,246				Yes	Accrual for KCC ROE transmission rate change.
1901000	Miscellaneous Accruals	748,281					748,281	No	Book accrual for potential sales tax exposure; deductible for tax when paid
1901000	Property Insurance Reserve - Transm	377,385		377,385				Yes	Book accrual for property insurance vs. actual costs for tax - Transmission allocation
1901000	Environmental Reserve - Transm	54,670	54,670					Yes	Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation
1901000	Reg Liab KS Tax Credits Fed	(958,628)	(958,628)					No	Deferred federal income taxes associated with KS High Performance Incentive Program
1901000	Inj & Damages Reserve - Transm	90,408	90,408					Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission allocati

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Transmission Formula Rate (TFR)
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Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

CONTINUE ADIT-190		(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) In Adjustment to Ratebase*
1901000	MKEC Revenue Reserves	-	-					No	Deferred income taxes on MKEC disputed revenue reserve
1901000	HVAC Heat Pump Program	13,150	13,150					No	Deferred income taxes on the accruement of rebates and credits for the HVAC Heat Pump Program
1901000	Prairie Wind Equity	0	0					No	Deferred income taxes on investment in Prairie Wind Transmission, LLC.
1901000	Other Deferred Kansas Tax Credits	7,500	7,500					No	Deferred income tax associated with deferred Kansas tax credits other than HPIP credits
1901000	Post - Ret Med Expense Tracker	3,671,526	3,671,526					No	Book accrual for the excess of the amounts collected from customers for post-retirement medic

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Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

	CONTINUE ADIT-190	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) In Adjustment to Ratebase*
	Continue Accumulated Deferred Income Tax Non Utility								
1902000	Russell Inv Exec Plan	12,129,384						No	Non-utility related
1902000	Power Marketing Incentives	1,052,340						No	Non-utility related
1902000	Restricted Stock Expenses	(376,658)						No	Non-utility related
1902000	Power Marketing Mark to Market - Deferred Tax	382,509						No	Non-utility related
1902000	Short Term Incentive	285,336						No	Non-utility related
1902000	Long - Tm Incentive Program PWR Mkt	243,374						No	Non-utility related
1902000	Severance Benefit	2,870,317						No	Non-utility related
1902000	WE Agreements	1,172,883						No	Non-utility related
1902000	*ONEOK Special Agreements*	*595,748*						No	Non-utility related
Subtotal - p234		**$ 561,196,224**	$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281	**$ 542,840,991**	
Less FASB 109 Above if not separately removed									
Less FASB 106 Above if not separately removed									
Total			$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281		

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Transmission Formula Rate (TFR)
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Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT- 281 & 282	*(A)* 2016 *YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*	*(G)* *In Adjustment to Ratebase*
Accumulated Deferred Income Tax Accelerated Amortization Property								
2811000 Accumulated Deferred Income Tax - Accel Amo	52,934,014	52,934,014					No	Accellertated amortization of pollution control equipment.
Subtotal - p273	**52,934,014**							
Accumulated Deferred Income Tax Other Property								
2821000 Liberalized Depreciation	1,055,650,294			1,055,650,294			Yes	Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant
2821000 Repair Allowance	2,263,700			2,263,700			Yes	Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.
2821000 Afudc interest Component	2,995,589			2,995,589			Yes	AFUDC recorded on books not subject to tax requirements for capitalization per Code Sec 263A.
2821000 Employee Benefits And Taxes	230,582				230,582		Yes	Employee benefits and taxes other than income capitalized for books vs. deducted for tax.
2821000 Removal Costs	7,174,948			7,174,948			Yes	Cost of removal charged to accumulated depreciation reserve for book purposes but expensed for tax.
2821000 AFUDC - Equity Component	20,986,727	20,986,727					No	Equity component of AFUDC
2821000 Contribution In Aid Of Construction	(543,812)	(543,812)					No	Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
2821000 Connection Fees	(23,948,401)					(23,948,401)	No	Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes.
2821000 AFUDC - FERC Equity Component	(222,065)	(222,065)					No	Deferred tax liability for the equity component of FERC AFUDC Equity
2821000 AFUDC DEBT FERC	(171,538)	(171,538)					No	Deferred tax liability associated with AFUDC debt for FERC
2821000 AFUDC ECRR Equity Component	(2,169,889)	(2,169,889)					No	Deferred tax liability for the equity component of ECRR AFUDC
2821000 AFUDC Debt ECRR	(1,800,871)	(1,800,871)					No	Deferred tax liability associated with AFUDC debt for ECRR
Accumulated Deferred Income Tax Other Prop FASB109								
2825230 Investment Tax Credit	(5,698,811)						No	Excluded
2825330 Flow Thru Regulatory Asset	17,602,164						No	Excluded
Subtotal - p275	**$ 1,072,348,618**	$ 16,078,552	$ -	$ 1,068,084,532	$ 230,582	$ (23,948,401)	**$ 1,060,445,265**	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		$ 16,078,552	$ -	$ 1,068,084,532	$ 230,582	$ (23,948,401)		

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Transmission Formula Rate (TFR)
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Westar (WEN)
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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-283		(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	(G) In Adjustment to Ratebase
	Accumulated Deferred Income Tax Other Utility								
2831000	R/A AFUDC Equity	13,730,770	13,730,770					No	Regulatory asset for the equity component of AFUDC
2831000	Coal Deficient Tonnage Payments	(376,584)	(376,584)					No	Book amortization of AMAX coal contract buyout costs vs deducted for tax when paid in 1993.
2831000	Bad Debts	399,305					399,305	No	Book accrual for bad debts vs direct write off method for tax
2831000	Bond Premium/discount	36,497,308			36,497,308			Yes	Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted for tax
2831000	ONEOK Purchase Power Agreement	(16,954)	(16,954)					No	Book-tax basis difference Spring Creek power purchase agreement.
2831000	Ad Valorem Tax Regulatory/Asset	-	-					No	Regulatory asset recorded for ad valorem taxes not recognized for tax purposes.
2831000	Regulatory Commission Expense	786,922	786,922					No	Book amortization of regulatory commission expenses previously deducted for tax
2831000	Integration Costs	579,657			579,657			Yes	Acquisition related costs disallowed for tax purposes.
2831000	Storm Costs	(0)			-		(0)	No	Storm related carrying charges recorded on the books not deductible for tax
2831000	Reg Liab - KS Tax Credit Grossup	61,110,496	61,110,496					No	Deferred taxes on the Regulatory Liability associated with Kansas High Performance Incentive
2831000	Regulatory Energy Cost Adjustment	2,483,657	2,483,657					No	Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for t
2831000	Reg Asset Unrecognized Pension Exp	113,140,733	113,140,733					Yes	Book accrual to recognize funded status of pension plan; not recognized for tax
2831000	Reg Asset Unrecognized Post - Retirement Exp	(1,949,670)	(1,949,670)					No	Book accrual to recognize funded status of post retirement plan; not recognized for tax
2831000	R/A EE Demand Response	839,340	839,340					No	Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Response Pr
2831000	Reg Asset EE ED Programs	(1,957,378)	(1,957,378)					No	Deferred income tax associated with the regulatory asset for Energy Efficiency Education Programs.
2831000	UTB Fed Benefit on State Interest	234	-		234			Yes	Book accrual for federal tax benefit on state taxes on interest on uncertain income tax positions .
2831000	Pension Tracker Expense	2,569,568	2,569,568					Yes	Deferred income taxes on amounts recorded to the Pension Expense Tracker
2831000	Watt Saver Program	(63,663)	(63,663)					No	Deferred income taxes related to the WattSaver Program regulatory asset
2831000	BLDG Operator Cert	121,472	121,472					No	Deferred income taxes related to the Building Operator Certificate regulatory asset
2831000	R/A AFUDC Equity FERC	(145,288)	(145,288)		-			No	Deferred tax on the regulatory liability associated with the equity component of FERC AFUDC
2831000	Regulatory Liability AFUDC ECRR	(1,419,671)	(1,419,671)					No	Deferred tax on the regulatory liability associated with the equity component of ECRR AFUDC
2831000	R/A Catalyst Costs	441,902	441,902					No	Includes the deferred costs for Catalysts to be amortized of a period in excess of 12 months,
2831000	Reg Asset - Energy EFF Demand Response	3,778,767	3,778,767					No	Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Response Program
2831000	Prairie Wind Equity	14,543,977	14,543,977					No	Deferred income taxes on investment in Prairie Wind Transmission, LLC.
2831000	Deferred Costs of Prepaid Program	14,482					14,482	No	Includes deferred costs associated with our prepay program and the offsetting revenue that is
2831000	R/A Analog Metr Unrecovered	414,886					414,886	No	Includeds unrecovered investment in abandoned analog meters.
2831000	R/A Grid Security Tracker	417,703					417,703	No	Includes costs eligible for the Critical Infastructure Protection/ CyberSecurity Trackers.
	Accumulated Deferred Income Tax Other Non Utility								
2832000	Amortization of Acquisition Adjustment	269,485						No	Non-utility related
2832000	Deferred Income Tax Rabbi Trust Mark to Mark	11,388,458						No	Non-utility related

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Transmission Formula Rate (TFR)
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Westar (WEN)
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Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

CONTINUE ADIT-283	*(A)* 2016 *YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*	*(G)* *In Adjustment to Ratebase*
Subtotal - p277	**$ 257,599,913**	$ 207,618,396	$ -	$ 37,077,199	$ -	$ 1,246,376	**245,941,970**	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		$ 207,618,396	$ -	$ 37,077,199	$ -	$ 1,246,376	245,941,970	

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Transmission Formula Rate (TFR)
Worksheet A-7 - WES ADIT
KGE (WES)
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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ (11,032,440)	$ -	$ (836,477,008)	$ -	$ 29,037,950	
2	Less	**ADIT-283**	$ (202,876,024)	$ -	$ (7,252,767)	$ -	$ (1,025,897)	
3	Plus	**ADIT-190**	$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813	
4		**Subtotal**	$ (116,199,412)	$ 757,897	$ (769,373,594)	$ -	$ 28,029,866	$ (856,785,244)
5		**Wages & Salary Allocator**				4.3443%		
6		**Gross Plant Allocator**		100.0000%	18.5633%			
7		**ADIT**		$ 757,897	$ (142,820,770)	$ -	$ -	$ (142,062,872)

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Transmission Formula Rate (TFR)
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KGE (WES)
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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190	(A) 2016 YE Balance	(B) *100%* NonTrans. Related	(C) *100%* Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
Accumulated Deferred Income Tax Utility Oper Other								
1901000 WCNOC Net Operating Loss Rate Difference	2,560,343	2,560,343					No	Income tax rate difference on previous KGE Federal net operating loss
1901000 *Pensions*	5,215,714	5,215,714					Yes	Pension accrual per books vs. actual contributions for tax
1901000 Deferred Compensation salaried WE	126,403	126,403					Yes	Deferred compensation interest accrued on books, deductible for tax when pa
1901000 Gain on Lacygne 2 Sale/Leaseback	30,868,082	30,868,082					No	Generation related - Exclude
1901000 Property Insurance	1,865,974	1,865,974					Yes	Book accrual for property insurance vs. actual costs for ta
1901000 Injuries and Damages	657,270	657,270					Yes	Book accrual for 3rd party injuries and damages vs. actual costs for ta
1901000 Group Medical Insurance	607,092	607,092					Yes	Book accrual for group medical claims vs. actual costs for ta
1901000 Environmental	245,348	245,348					Yes	Book accrual for environmental reserve vs. actual costs for ta
1901000 Vacation Pay Accrual	1,067,600	1,067,600					Yes	Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for ta
1901000 Legal Expenses	17,534	17,534					Yes	Legal expenses accrued on books vs. actual payments for ta
1901000 Ad Valorem Tax R/L	(6,055,117)			(6,055,117)			Yes	Regulatory Liability recorded for ad valorem taxes not recognized for tax purpose
1901000 Tax Credit Carryover	4,392,021	4,392,021					No	General business credits to be utilized in future year
1901000 Deferred Compensation Plan	(4,230,685)	(4,230,685)		-			Yes	Book accrual for deferred compensation vs. actual payments for ta
1901000 Inventory Valuation	110,533			110,533			Yes	Book accrual for inventory reserve vs. actual losses for ta
1901000 LaCygne Dismantling Cost	10,972,071	10,972,071					No	Generation related - Exclude
1901000 General Tax - Reserve	292,670	-		292,670			Yes	Book reserve set up for potential non-income tax issues; deductible for tax when pa
1901000 Federal - NOL Tax Benefits	72,892,624			72,892,624			Yes	Federal net operating loss tax benefits to be utilized in future yea
1901000 State NOL Tax Benefit	6,622,821	-		6,622,821			Yes	State net operating loss tax benefits to be utilized in future year
1901000 Section 467 Railcar Lease	(150,418)	(150,418)					No	Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 46
1901000 Reg Asset Unrecognized Pension Exp	26,392,077	26,392,077					Yes	Book accrual to recognize funded status of pension plan; not recognized for t
1901000 Reg Asset Unrecognized Post Retirement Exp	(246,208)	(246,208)					No	Book accrual to recognize funded status of post retirement plan; not recognized for t
1901000 Terminal Net Salvage - Refund	97,980			97,980			Yes	Book accrual for refunds to customers for amounts previously collected in rates for terminal net salvage; not recognized for tax
1901000 UTB Liab Interest State	15,736			15,736			Yes	Book accrual for state interest on uncertain income tax position
1901000 Loss Cont TOTI Interest Fed and State	22,055			22,055			Yes	Book accrual for federal and state interest on loss contingencies related to taxes other than income taxes.
1901000 LT Incentive Prog-pwr mkt	68,638	68,638					Yes	Book accrual for long term incentives vs. actual payments for ta
1901000 Reg Liab # 6 Oil Sale	314,112	314,112					No	Book accrual for refund to customers for gain on sale of #6 oil; not recognized for ta
1901000 Long Term Rail Car Lease	(26,680)	(26,680)					No	Book accrual railcar lease expense vs. actual costs for ta
1901000 Short Term Incentive Program	1,858,033	1,858,033					Yes	Book accrual for short term incentives vs. actual payments for ta
1901000 Long Term Incentive Program	5,129,930	5,129,930					Yes	Book accrual for long term incentives (RSU's) vs. actual payments for ta
1901000 BOA Office and Call Center Lease	356,878			356,878			Yes	Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 46
1901000 Emission Allowances	(150,323)	(150,323)					No	Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory liability
1901000 Post Retirement Benefit Plans	4,098,273	4,098,273					No	Excluded
1901000 WE Salary Continuation Plan	2,898,911	2,898,911					Yes	Book accrual for Salary Continuation Plan vs. actual payments for ta
1901000 Charitable Contributions - Carry forward	(46,415)	(46,415)					Yes	Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income
1901000 KCC Accrual	505,246		505,246				Yes	Accrual for KCC ROE transmission rate change
1901000 Miscellaneous Accruals	17,813					17,813	No	Book accrual for potential sales tax exposure; deductible for tax when pa
1901000 Property Insurance Reserve- Transmission	252,651		252,651				Yes	Book accrual for property insurance vs. actual costs for tax - Transmission allocatic
1901000 Environmental Reserve - Transmission	3,273	3,273					Yes	Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation
1901000 Inj & Damages Reserve - Transmission	25,744	25,744					Yes	Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission allocation
1901000 HVAC Heat Pump Program	6,954	6,954					No	Deferred income taxes on the accruement of rebates and credits for the HVAC Heat Pump Progra
1901000 RECA Reclass	-	-					No	Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for t
1901000 Post-Ret Med Expense Tracker	3,168,384	3,168,384					No	Book accrual for the excess of the amounts collected from customers for post-retirement medical and LTD expense according to GAAF
1901000 Small Business Lighting	-	-					No	Includes the small business lighting energy efficiency iniativ

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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190		(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
	Accumulated Deferred Income Tax Non Utility								
1902000	Power Marketing Incentives	(602,063)						No	Non-utility relatec
1902000	Prudent Management Accounting Adjustment	9,600,022						No	Non-utility relatec
1902000	Deferred Compensation KGE	19,700,086						No	Non-utility relatec
1902000	Severance Benefit	295,008						No	Non-utility relatec
1902000	WE Agreements	(470,061)						No	Non-utility related
Subtotal - p234		**$ 201,363,936**	$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813	**$ 172,840,944**	
Less FASB 109 Above if not separately removed					$ -	$ -	$ -		
Less FASB 106 Above if not separately removed					$ -	$ -	$ -		
Total			$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813		

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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT- 281 & 282	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
Accumulated Deferred Income Tax Accelerated Amortization Property								
2811000 Accumulated Deferred Income Tax - Accel Amort Prop	19,929,723	19,929,723					No	Accellertated amortization of pollution control equipment.
Subtotal - p273	**19,929,723**							
Accumulated Deferred Income Tax Other Property								
2821000 Liberalized Depreciation	813,280,772			813,280,772			Yes	Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plar
2821000 Repair Allowance	5,515,201			5,515,201			Yes	Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.
2821000 Afudc interest Component	9,261,554			9,261,554			Yes	AFUDC recorded on books not subject to tax requirements for capitalization per Code Sec 263A
2821000 Removal Costs	8,419,481			8,419,481			Yes	Cost of removal charged to accumulated depreciation reserve for book purposes but expensed for t
2821000 Deferred Income Tax FERC WCNOC and LaCygne	(576,266)	(576,266)					No	FERC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs. the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2
2821000 AFUDC - Equity Component	23,754,545	23,754,545					No	Equity component of AFUDC
2821000 Contribution In Aid Of Constructior	(3,029,685)	(3,029,685)					No	Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
2821000 Connection Fees	(29,037,950)					(29,037,950)	No	Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
2821000 AFUDC - FERC Equity Component	(633,992)	(633,992)					No	Deferred tax liability for the equity component of FERC AFUDC
2821000 AFUDC DEBT FERC	(505,339)	(505,339)					No	Deferred tax liability associated with depreciation expense FERC AFUD
2821000 AFUDC ECRR Equity Component	(4,458,235)	(4,458,235)					No	Deferred tax liability for the equity component of ECRR AFUD
2821000 AFUDC Debt ECRR	(3,350,634)	(3,350,634)					No	Deferred tax liability associated with AFUDC debt for ECRF
Deferred Income Tax Depreciation - KCC Difference 4/1/02								
2822000	(167,954)	(167,954)		-			No	KCC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2
							No	
Accumulated Deferred Income Tax Other Prop FASE								
2825230 Investment Tax Credit	(17,888,941)						No	Excluded
2825330 Flow Thru Regulatory Asset	68,372,716						No	Excluded
Subtotal - p275	**$ 868,955,274**	$ 11,032,440	$ -	$ 836,477,008	$ -	$ (29,037,950)	**$ 818,471,499**	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		$ 11,032,440	$ -	$ 836,477,008	$ -	$ (29,037,950)		

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Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-283	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase	*(G) Description and Justification*
Accumulated Deferred Income Tax Other Utility								
2831000 R/A AFUDC Equity	15,541,642	15,541,642					No	Regulatory asset for the equity component of AFUDC
2831000 Lacygne	(5,162,937)	(5,162,937)					No	Accrued book expense for lease payments vs actual lease payments for tax
2831000 Bad Debts	(1,500,757)					(1,500,757)	No	Book accrual for bad debts vs. direct write off method for tax
2831000 Wcnoc Outage Expense	8,034,934	8,034,934					No	Nuclear refueling expenses amortized on books vs. actual expenses deducted for tax.
2831000 Bond Premium/discount	5,255,896			5,255,896			Yes	Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted for tax vs. fo
2831000 Regulatory Commission Expense	(500,046)	(500,046)					No	Book amortization of regulatory commission expenses previously deducted for t
2831000 Integration Costs	293,530			293,530			Yes	Acquisition related costs disallowed for tax purpose
2831000 Regulatory Energy Cost Adj	10,350,852	10,350,852					No	Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for t
2831000 Reg Asset Unrecognized Pension Exp	26,392,077	26,392,077					Yes	Book accrual to recognize funded status of pension plan per SFAS 158; not recognized for t
2831000 Reg Asset Unrecognized Post- Retirement Exp	(246,208)	(246,208)					No	Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognized for t
2831000 Reg Asset EE Demand Response	(258,666)	(258,666)					No	DIT for R/A for Energy Efficiency Demand Response Program
2831000 Reg Asset - EE ED Program	46,589	46,589					No	Deferred income tax associated with the regulatory asset for Energy Efficiency Education Program
2831000 UTB Fed Benefit on State Interest	918			918			Yes	Book accrual for federal tax benefit on state taxes on interest on uncertain income tax position
2831000 Penstion Tracker Expense	1,140,407	1,140,407					Yes	Deferred income taxes on amounts recorded to the Pension Expense track
2831000 Watt Saver Program	(3,543,016)	(3,543,016)					No	Deferred income taxes related to the WattSaver Programs regulatory asse
2831000 WCNOC Pension Tracker Expense	1,849,752	1,849,752					No	Deferred income taxes on amounts recorded to the WCNOC Pension Expense tracke
2831000 Wcnoc Design Basis Costs	364,322	364,322					No	Costs capitalized on books vs. deducted for tax
2831000 Flour Daniel Settlement	588,104	588,104					No	WCOC related settlement proceeds recorded as income on books vs. recorded as basis adjustment for tax.
2831000 Income Tax Audit Fees	48,175			48,175			Yes	Balance of book vs. tax difference related to previous income tax audit fe
2831000 Swap Fees	1,654,247			1,654,247			Yes	Balance of book vs. tax difference related to swap fees (hedging fees)
2831000 R/L AFUDC Equity FERC	(414,795)	(414,795)					No	Deferred tax on the regulatory liability associated with the equity component of FERC AFUD
2831000 Regulatory Liability AFUDC ECRF	(2,916,844)	(2,916,844)					No	Deferred tax on the regulatory liability associated with the equity component of ECRR AFUI
2831000 Reg Asset Catalyst Costs - DIT	229,212	229,212					No	Deferred tax on regulatory asset associated with SCR catalys
2831000 Reg Asset - Energy Eff Demand Response	3,781,842	3,781,842					No	Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Response progra
2831000 Deferred Costs of Prepaid Program	42,524					42,524	No	Includes deferred costs associated with our prepay program and the offsetting revenue that is billed to our customers who are enrolled in the prepay program
2831000 R/A Analog Metr Unrecovered	2,371,780					2,371,780	No	Includeds unrecovered investment in abandoned analog meter
2831000 R/A Grid Security Tracker	112,350					112,350	No	Includes costs eligible for the Critical Infastructure Protection/ CyberSecurity Tracker
Accumulated Deferred Income Tax Other Non Utility								
2832000 Amortization Of Acquisition Adjustment	147,598,803	147,598,803					No	Excluded
Subtotal - p277	**$ 211,154,688**	$ 202,876,024	$ -	$ 7,252,767	$ -	$ 1,025,897	**$ 211,154,688**	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total		$ 202,876,024	$ -	$ 7,252,767	$ -	$ 1,025,897		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	51,832,394	5,167,012	56,999,406
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	6,571,328	15,390,535	21,961,863
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	6,571,328	15,390,535	21,961,863
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,082,709	1,960,874	4,043,583
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,082,709	1,960,874	4,043,583
77	Other Accounts (Specify, provide details in footnote):			
78	163 Stores Expense Undistributed	1,615,329	-1,615,329	
79	184 Clearing Account	20,956,484	-20,956,484	
80	228 Accumulated Provision	231,842		231,842
81	253 Other Deferred Credits	2,107,693		2,107,693
82	426 Miscellaneous Income Deductions	-74	57	-17
83	451 Temporary Services	75,988	53,319	129,307
84	154 Plant Materials and Operating Supplies	80	16	96
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	24,987,342	-22,518,421	2,468,921
96	TOTAL SALARIES AND WAGES	85,473,773		85,473,773

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	/ /	2016/Q4

FOOTNOTE DATA

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

This amount excludes salaries and wages for KGE's ownership share of the Wolf Creek and La Cygne generating stations. These costs are billed to KGE by the plant operators and are included in the appropriate O&M or A&G accounts. The wages and salaries amount for Wolf Creek and La Cygne is $49,421,185 and $11,923,883, respectively.

Transmission Formula Rate (TFR)
Projected Gross Revenue Requirement
Page 1, Line 9b
Westar (WEN) and KGE (WES)
1 of 1

Westar Energy, Inc.
Summary of Transmission Reserves

Description	Acct #	Bal @ 12/31/16	Proj Bal @ 12/31/17	Proj Bal @ 12/31/18	Projected Monthly Accrual	Projected Annual Accrual	Projected Annual Charges
Westar North:							
Accum Prov Prop Insurance - Transmission	2281002	**954,196.21**	**1,092,232.21**	**1,230,268.21**	11,503	138,036	0
Accum Prov Inj and Damages - Transmission	2282102	**228,590.80**	**251,282.80**	**273,974.80**	1,891	22,692	0
Environmental Reserve - Transmission	2284102	**138,229.00**	**158,953.00**	**179,677.00**	1,727	20,724	0
Westar South:							
Accum Prov Prop Insurance - Transmission	2281002	**638,815.10**	**776,851.10**	**914,887.10**	11,503	138,036	0
Accum Prov Inj and Damages - Transmission	2282102	**65,092.00**	**71,860.00**	**78,628.00**	564	6,768	0
Environmental Reserve - Transmission	2284102	**8,276.00**	**9,440.00**	**10,604.00**	97	1,164	0

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Westar TFR Summary of Reposting Items – November 29, 2017

Overview

A change was identified during the informal challenge window following the June 15, 2017 annual update true-up posting that required updating and reposting the June TFR True-Up and October TFR Projection.

Reposted TFR Filings

Westar is reposting the following TFR filings on its OASIS website:

- **June 15, 2017 True-Up Update (2018 Rate Year)**
  - This is the filing in which the true-up of the 2016 Actual Annual Transmission Revenue Requirement ("ATRR") compared to the 2016 Projected ATRR is calculated.
  - This file was originally posted in June of 2017.
  - This file was reposted on October 13, 2017.

- **October 15, 2017 Projection (2018 Rate Year)**
  - This is the filing in which the 2018 Projected ATRR is calculated. (This includes the true-up adjustment from 2016 noted above that was posted in June of 2017 and reposted in October 2017, but with interest applied).
  - The 2018 Projected ATRR in this filing is used by the Southwest Power Pool ("SPP") to determine rates applied in 2018.
  - This file was originally posted on October 13, 2017.

TFR Template Revision Items

The reposting files listed above include the following revisions to the June TFR that were used as the basis for the reposted October 15, 2017 ATRR projection and are included in 2018 rates. *Note: all informal challenges and responses can be viewed on Westar's OASIS website.*

1. **A-5 and A-7 (WEN/WES ADIT) –** Modified Worksheets A-5 (WEN ADIT) and A-7 (WES ADIT) to change the allocation of the below items to column (B), "100% NonTrans. Related."

   a. Pensions (A-5 row 32 and A-7 row 32);
   b. Deferred Compensation salaried WE (A-5 row 33 and A-7 row 33);
   c. Property Insurance (A-5 row 34 and A-7 row 35);
   d. Injuries and Damages (A-5 row 35 and A-7 row 36);
   e. Group Medical Insurance (A-5 row 36 and A-7 row 37);
   f. Environmental (A-5 row 37 and A-7 row 38);
   g. Vacation Pay Accrual (A-5 row 38 and A-7 row 39);
   h. Legal Expenses (A-5 row 39 and A-7 row 40);
   i. Deferred Compensation Plan (A-5 row 42 and A-7 row 43);
   j. Reg Asset Unrecognized Pension Exp (A-5 Row 52 and A-7 Row 50);
   k. Long-Tm Incentive Prog PWR MKT (A-5 row 61 and A-7 row 55);
   l. Short Term Incentive Program (A-5 row 64 and A-7 row 58);
   m. Long Term Incentive Program (A-5 row 65 and A-7 row 59);
   n. WE Salary Continuation Plan (A-5 row 69 and A-7 row 63);
   o. Environmental Reserve – Transm (A-5 row 74 and A-7 row 68);

p. Inj & Damages Reserve – Transm (A-5 row 76 and A-7 row 69);
q. Reg Asset Unrecognized Pension Exp (A-5 Row 237 and A-7 Row 184); and
r. Pension Tracker Expense (A-5 Row 242 and A-7 Row 189)

Template Revision Item	Support References	Description
1. A-5 and A-7 (WEN/WES ADIT)	KEPCo Challenge to Proposed TFR 2016 Annual True-Up (signed) (2017-10-20).pdf	KEPCo's informal challenge issued on October 20, 2017
1. A-5 and A-7 (WEN/WES ADIT)	Westar Energy Response to KEPCo TFR Challenge.pdf	Westar's response to informal challenge issued on November 17, 2017

Kansas Electric Power Cooperative, Inc.

P.O. Box 4877, Topeka, KS 66604-0877
600 Corporate View, Topeka, KS 66615
Phone (785) 273-7010 Fax (785) 271-4888
www.kepco.org

October 20, 2017

Sent via Email and U.S. Mail

Mr. Mo Awad
Director, Regulatory Compliance
Westar Energy
818 S. Kansas Avenue
Topeka, KS 66601-0889

Re: Kansas Electric Power Cooperative, Inc. (KEPCo) Challenge to Westar Energy, Inc.'s (Westar) Proposed October 13, 2017 Revised Annual True-Up to the Transmission Formula Rate (TFR) for Rate Year 2016 (Revised 2016 Annual True-Up)

Dear Mr. Awad:

On or around June 13, 2017 (Publication Date), Westar Energy, Inc. (Westar) posted its Annual True-Up to the Transmission Formula Rate (TFR) for the 2016 Rate Year (2016 Annual True-Up). On July 6, 2017, Westar held a public meeting to discuss its Annual True-Up calculations for the TFR (Annual True-Up Meeting). Since that time, Kansas Electric Power Cooperative, Inc. (KEPCo) engaged in discovery on the 2016 Annual True-Up, and Westar subsequently made several corrections in a revised 2016 Annual True-Up, which was posted on October 13, 2017 (Revised 2016 Annual True-Up). Westar's Revised 2016 Annual True-Up includes revisions to address several of KEPCo's discovery requests, including revisions to actual PBOP (Discovery Request (DR) KEPCo-2.28 and -2.29), industry association dues (DR KEPCo-2.39) and Wolf Creek labor (DR KEPCo-2.42). However, KEPCo has two issues that Westar's Revised 2016 Annual True-Up does not appropriately address. Pursuant to the Challenge Procedures in Westar's Formula Rate Implementation Protocols (Section III), KEPCo challenges Westar's Revised 2016 Annual True-Up.

Issue No. 1. Taxes Other Than Income, Actual Gross Rev, Page 2 of 5, Line 18, Property

Westar has included, Actual Gross Rev, Page 2 of 5, in Line 18 for WEN and WES, the amortization of the Ad Valorem Taxes regulatory asset totaling approximately $46.1 million.

We understand that pursuant to K.S.A. 66-117(f) and with the approval of the KCC, Westar established a regulatory asset for Ad Valorem Taxes for retail ratemaking purposes that is recorded in Account 182.3, Other Regulatory Assets, and amortized to Account 408.1. KCC-approved regulatory assets established for retail ratemaking purposes are not recoverable through wholesale rates under FERC's jurisdiction. Westar has not requested approval from FERC to establish a regulatory asset for Ad Valorem Taxes for wholesale customers. Westar, therefore, has not properly followed the process spelled out in the FERC Uniform System of Accounts guidelines for the use of regulatory assets and the recovery of those regulatory assets through customer rates that are under FERC's jurisdiction.

The increase in property taxes related to the amortization of the Ad Valorem Taxes regulatory asset of $46.1 million ($37.7 million for Westar Energy, FERC Form 1, p. 232, l. 16, col. (e), and $8.4 million for KG&E), FERC Form 1, p. 232, l. 18, col. (e), should not be included in wholesale customers' rates.

This issue was raised in KEPCo's September 13, 2017 Preliminary Challenge to the Westar Generation Formula Rate Annual Update posted on June 1, 2017, and was identified as "Issue No. 2" therein. (*See* Attachment 1). In that formula, as KEPCo raised in its Preliminary Challenge, Westar had included, in Lines 59 and 60 of its Form 1 Data Inputs, the amortization of the Ad Valorem Taxes regulatory asset totaling approximately $46.1 million. On October 2, 2017, KEPCo received a response from Westar to KEPCo's Preliminary Challenge, in which Westar agreed that "… the increase in property taxes related to the amortization of the Ad Valorem Taxes regulatory asset should not be included in wholesale customers' rates." Westar further stated in its October 2 response,

> "Upon further review, Westar has determined that it erroneously included in the June 2017 GFR Annual Update the dollars associated with the amortization of the Ad Valorem Taxes regulatory asset. As required by the Protocols, Westar will reflect its correction of this mistake in the Annual Update for the next effect Contract Year."

(*See* Attachment 2.) Finally, Westar provided details on the correction to the Generation Formula Rate that the company would make to the Annual Update for the next Contract Year for this error in an email from Lisa Barnes to me on October 10, 2017. (*See* Attachment 3.) We believe the same correction can be made promptly to Westar's Revised 2016 Annual True-Up to allow the impacts to be realized in the True-Up applied to Westar's 2018 Annual Projection.

Issue No. 2. Adjustments to Rate Base, Page 1 of 5, Lines 19 through 20, Unfunded Reserves

Westar has not included the unfunded reserves for Westar Energy (*i.e.*, Westar Energy North or WEN) and Kansas Gas & Electric Company (*i.e.*, Westar Energy South or WES) as reductions to rate base for the following items in which Westar has included the directly-related accumulated deferred income taxes (ADIT) recorded in FERC Account 190 as increases to rate base (with rows designating the row in which the item appears in the corresponding TFR Microsoft Excel spreadsheet tabs for Worksheet "A-5 (WEN ADIT)" and Worksheet "A-7 (WES ADIT)"):

a. Pensions (A-5 row 32 and A-7 row 32);
b. Deferred Compensation salaried WE (A-5 row 33 and A-7 row 33);
c. Property Insurance (A-5 row 34 and A-7 row 35);
d. Injuries and Damages (A-5 row 35 and A-7 row 36);
e. Group Medical Insurance (A-5 row 36 and A-7 row 37);
f. Environmental (A-5 row 37 and A-7 row 38);
g. Vacation Pay Accrual (A-5 row 38 and A-7 row 39);
h. Legal Expenses (A-5 row 39 and A-7 row 40);
i. Deferred Compensation Plan (A-5 row 42 and A-7 row 43);
j. Long-Tm Incentive Prog PWR MKT (A-5 row 61 and A-7 row 55);
k. Short Term Incentive Program (A-5 row 64 and A-7 row 58);

l. Long Term Incentive Program (A-5 row 65 and A-7 row 59);
m. WE Salary Continuation Plan (A-5 row 69 and A-7 row 63);
n. Environmental Reserve – Transm (A-5 row 74 and A-7 row 68); and
o. Inj & Damages Reserve – Transm (A-5 row 76 and A-7 row 69).

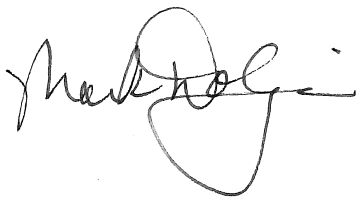
These unfunded reserves would be recorded in FERC Accounts 228.1 – 228.4, 232, 242, 253 or 254. FERC stated in its order for Xcel Energy Southwest Transmission Company, LLC,

> "…we find that XEST's formula rate template should recognize unfunded operations and maintenance costs reserves as a form of cost-free financial capital to XEST. Utilities may accrue monies through charges to operation and maintenance expense to fund contingent liabilities, and such accrued reserves should be deducted from rate base until they are used to fund the liabilities because such reserves represent a cost-free form of financial capital from customers to utilities, not unlike accumulated deferred income taxes (ADIT) which are deducted from rate base."[1]

It is inequitable for Westar to currently include the ADIT which is directly related to the unfunded reserves as additions to rate base, without also including the unfunded reserves balances as deductions to rate base. If Westar believes that the formula does not provide for including the "unfunded reserves" balances as adjustments in the Adjustments to Rate Base, Actual Gross Rev, Page 1 of 5, Lines 19 – 20, Westar should then modify Worksheets A-5 (WEN ADIT) and A-7 (WES ADIT) to change the allocation of the above items to column (B), "100% NonTrans. Related." We believe ample time is available for Westar to make these corrections to Westar's Revised 2016 Annual True-Up to allow the impacts to be realized in the True-Up to be applied to Westar's 2018 Annual Projection.

We look forward to the opportunity to discuss these issues further with Westar in order to resolve this challenge.

Sincerely,



Mark Doljac
Director of Rates and Regulation

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[1] *Xcel Energy Southwest Transmission Company, LLC*, Docket No. ER14-2751-000, *Order on Transmission Formula Rate Proposal and Incentives, Accepting and Suspending Filing, and Establishing Settlement and Hearing Judge Procedures*, 149 FERC ¶ 61,182 (November 26, 2014), ¶ 97. *See* Attachment 4.

cc: Tanner Wealand, Westar Energy
Justin Campbell, Westar Energy
M. Harris
L. Evans
B. Riggins
T. Myers

Westar Energy
Taking energy to heart.

November 17, 2017

Mr. Mark Doljac
Director of Rates and Regulation
Kansas Electric Power Cooperative, Inc.
600 Corporate View
Topeka, KS 66615

RE: Kansas Electric Power Cooperative, Inc. (KEPCo) Challenge to Westar Energy, Inc.'s (Westar) Proposed October 13, 2017 Revised Annual True-Up to the Transmission Formula Rate (TFR) for Rate Year 2016 (Revised 2016 Annual True-Up)

Dear Mr. Doljac:

On October 20, 2017, Westar Energy ("Westar") received from the Kansas Electric Power Cooperative, Inc. ("KEPCo") a Preliminary Challenge to the Westar Transmission Formula Rate ("TFR") Revised Annual True-Up reposted on October 13, 2017. Under Attachment H-2, Formula Rate Implementation Protocols, KEPCo has the right to notify Westar in writing of any specific challenges to the Annual True-Up ("Issues"). Customers have until January 31 in the year following the Annual True-Up posting to provide notice of an informal challenge. All Issues identified during the informal challenge process must be responded to by Westar the earlier of 20 business days after notice is received or no later than February 28 in the year following the Annual True-Up posting. The purpose of this letter is to respond to KEPCo's informal challenge issued on the Westar TFR. Below are the issues raised by KEPCo and the Westar response to each.

Issue No. 1. Taxes Other Than Income, Actual Gross Rev, Page 2 of 5, Line 18, Property

In summary, the change in property taxes related to the amortization of the Ad Valorem Taxes regulatory asset should not be included in wholesale customers' rates.

Consistent with the instructions for FERC Uniform System of Accounts and FERC's precedent, Westar has recorded appropriately in Account No. 182.3, Other Regulatory Assets, the regulatory asset for Ad Valorem Taxes approved by the Kansas Corporation Commission. Upon further review, Westar has determined that similar to prior periods it erroneously excluded the current year deferral of taxes incurred (increasing the Ad Valorem Taxes regulatory asset) and included the amortization of the Ad Valorem Taxes regulatory asset from the prior year deferral of taxes incurred (decreasing the Ad Valorem Taxes regulatory asset) in the reposted June 2017 TFR Annual True-Up.

The exclusion of these amounts in Actual Gross Rev, Page 2, Line 18, Col (3) and (4) will also require the following change to directly-related ADIT recorded in FERC Account 190 to be allocated in Worksheets "A-5 (WEN ADIT)" and "A-7 (WES ADIT)" to column (B), "100% NonTrans Related" (with rows designating the row in which the item appears in the corresponding Worksheet "A-5 (WEN ADIT)" and "A-7 (WES ADIT)"):

a. Ad Valorem Tax R/L (A-5 Row 40 and A-7 Row 41)

Westar proposes to change the directly-related ADIT mentioned in bullet (a) above and commits to making the correction for the deferral to and amortization of the Ad Valorem regulatory asset. To allow sufficient time to thoroughly evaluate the scope of the correction and identify all applicable components, Westar commits to making this correction in the June 2018 TFR Annual True-Up using the Prior Period Adjustment mechanism (Worksheet 'TU (True-up)', page 1, line 8b(i), col (1) & (2)). Interest will be determined in accordance with 18 C.F.R. § 35.19a.

Issue No. 2. Adjustments to Rate Base, Page 1 of 5, Lines 19 through 20, Unfunded Reserves

In summary, ADIT which is directly-related to unfunded reserves that are not provided for in the formula should not be included as an adjustment to rate base.

Westar agrees that ADIT directly-related to unfunded reserves that are not provided for in the formula should be allocated in Worksheets "A-5 (WEN ADIT)" and "A-7 (WES ADIT)" to column (B), "100% NonTrans Related". However, in addition to the changes identified in the informal challenge, Issue No. 2, bullets "a-o", Westar has identified an additional row impacting directly-related ADIT in FERC Account 190 shown in bullet "a" below. In addition, directly-related ADIT in FERC Account 283 in bullets "b-c" below (with rows designating the row in which the item appears in the corresponding Worksheet "A-5 (WEN ADIT)" and "A-7 (WES ADIT)"):

a. Reg Asset Unrecognized Pension Exp (A-5 Row 52 and A-7 Row 50);
b. Reg Asset Unrecognized Pension Exp (A-5 Row 237 and A-7 Row 184); and
c. Pension Tracker Expense (A-5 Row 242 and A-7 Row 189)

Westar proposes bullets "a-c" mentioned above are included as additions to the original list of impacted ADIT rows in Worksheets "A-5 (WEN ADIT)" and "A-7 (WES ADIT)" and commits to making these corrections in the Revised 2016 Annual True-Up that will be reposted by November 30, 2017 to be effective in 2018 rates.

If you would like to meet to discuss these issues further, please contact me and I will coordinate a meeting.

Sincerely,

Mo Awad
Director, FERC
(785) 575-1674
Mo.Awad@WestarEnergy.com

Westar TFR
Prior Period Adjustments
June 2017

Current Revisions Corrected in June 15, 2017 Posting

Westar is including other recently-identified items in the Prior Period Adjustment in this Annual True-Up. They include the following:

1. TFR Audit Remaining Refund Obligation (Rate Years 2006-2016)

In compliance with the terms of the Audit Report issued in Docket No. FA15-9-000 and FA15-15-000 on September 29, 2016, Westar Energy, Inc. ("Westar"), together with its wholly owned subsidiary Kansas Gas and Electric Company ("KGE"), submitted a refund report to the Commission in Docket No. ER11-2395. The refund includes the net amount of inappropriate recoveries that resulted from misclassifications, including interest calculated in accordance with 18 CFR § 35.19a.

The total refund obligation resulting from the Audit Report findings is ($1,205,277). Of the total refund obligation, Westar previously refunded ($665,917) included in the June 15, 2016 TFR Annual True-up utilizing the Prior Period Adjustment ("PPA") found in the "TU (True-Up)" worksheet, Line 8b(i), columns 1-4 effective in 2017 rate year. The remaining ($539,360) is refunded in the June 15, 2017 TFR Annual True-up using the PPA to be effective in 2018 rate year.

Support References	Description
Recalculation Summary All.xlsx	'Combined' tab depicts the total PPA. 'TFR Audit' summarizes remaining refund obligation from TFR Audit.
Recalculation Summary PPA.xlsx	Original refund calculations submitted in ER11-2395 that shows calculation of remaining refund obligation in June 2017 True-Up (2018 rate year).

2. Base Plan Funded ("BPF") Plant Balance Revisions (Rate Year 2016)

Westar identified the need to revise the plant balances of certain BPF Projects from 2015 when reviewing its internal systems. This item affects rate year 2016. This revision shifts approximately $1.5 million from the BPF revenue requirement to the Zonal revenue requirement, with a relatively minimal impact on the net total revenue requirement. The approximate standalone impact of this item on the True-Up Adjustment is $129,937.

Support References	Description
Recalculation Summary All.xlsx	'Combined' tab depicts the total PPA. 'BPF' tab summarizes refund obligation including interest due to the BPF corrections of 2015 balances.
Recalculation Summary BPF.xlsx	True-Up amount and interest impacts of correcting 2015 BPF balances.
TFR October 2016 Annual Projection - Orig.xlsx	TFR Projection originally posted in October 2016.
TFR October 2016 Annual Projection - Rev.xlsx	Revised version of TFR Projection posted in October 2016. BPF balances were corrected on A-9 tab in red font. Resulting TU was compared to original and interest was calculated.

Summary

In total, the combined Prior Period Adjustment, including cumulative interest, is ($409,424). This is comprised of a Zonal adjustment of $1,178,973 and a BPF adjustment of ($1,588,397). These amounts are added to the True Up Adjustment (without interest) on line 8c of Worksheet TU, the True Up Adjustment calculation, in the Westar TFR Template.

Westar Energy Inc. (Westar)
Rate Formula Template

Table of Contents

Overview
The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-12, and the Actual Gross Rev. Req. tab with data from the previous year's Form 1 information. This information is used to update the formulas in the Actual Net Rev Req tab to calculate the Actual Revenue Requirement (Actual ATRR) for the previous year. The results of this calculation are presented to the customers for review no later than June 15 each year.

The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR customers were billed for the same period. Interest is added to the difference and the amount is added to the Projected Net Rev Req tab.

The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The BPF tab retrieves project specific data from A-9, A-11 and P-4 to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Net Revenue Requirement amount. The EPP tab does the same process for Economic Portfolio projects by combining data from A-11, A-12 and P-5. The total revenue requirements for these two groups of upgrades (lines 9 and 9a) are subtracted from the Westar Revenue Requirement (line 8) to obtain the Zonal ATRR (line 10). This calculation is shown on the Projected Net Rev Req tab. The Westar tariff rates are calculated based on the Westar Revenue Requirements and the specific point-to-point charges are shown on the same tab. The SPP rates are set on the BPF Revenue Requirements, Economic Portfolio Revenue Requirements and the Zonal Revenue requirements. The specific charges are calculated in the SPP tariff.

Cells highlighted in yellow are data input cells, however, some cells may reference the results from other worksheets in the formula. Such cell references may change from year to year requiring manual adjustment of the reference or the direct entry of the proper value.

Cells highlighted in green signify that the data is pulled from other worksheets in the formula and that the reference is static.

Tab	Schedule/Worksheet Designation	Description	Date to be Posted
Actual Net Rev Req	Schedule "Actual Net Rev Req (page 1)	Actual net revenue requirements for most recent calendar year	June 15
Actual Gross Rev Req	Schedule Actual Gross Rev Req (1-5 pages)	Actual gross revenue requirements for most recent calendar year	June 15
ARO Adj	Schedule ARO Adj (pages 1-2)	Determination of Net Plant, Net of Asset Retirement Obligations ("AROs")	June 15
A-1 (Rev. Credit)	Worksheet A-1	Actual revenue credits	June 15
A-2 (Divisor)	Worksheet A-2	Actual transmission load	June 15
A-3 (Retail Adder)	Worksheet A-3	Actual Retail Adder	June 15
A-4 (WEN O&M Exclusions)	Worksheet A-4	Actual O&M Expense Exclusions (WEN)	June 15
A-5 (WEN ADIT)	Worksheet A-5	Actual Accumulated Deferred Income Taxes (ADIT) (WEN)	June 15
A-6 (WES O&M Exclusions)	Worksheet A-6	Actual O&M Expense Exclusions (WES)	June 15
A-7 (WES ADIT)	Worksheet A-7	Actual Accumulated Deferred Income Taxes (ADIT) (WES)	June 15
A-8 (Depr Calc-Opt)	Worksheet A-8	Actual Depreciation Rate Calculation	June 15
A-9 (Actual BPF Summary)	Worksheet A-9	Actual Base Plan Funded Projects	June 15
A-10 (Wages & Salaries)	Worksheet A-10	Actual Wages and Salaries	June 15
A-11 (Incentive Plant)	Worksheet A-11	Actual Incentive Return on Incentive Plant	June 15
A-12 (Act Econ Projects)	Worksheet A-12	Actual Economic Portfolio Funded Projects	June 15
TU (True-up)	Worksheet TU	True-up Adjustment and Interest Calculation	October 15
BPF (BPF Summary)	BPF Summary	Total Actual and Projected BPF projects	October 15
EPP (Econ Proj Sum)	EPP Summary	Total Actual and Projected Economic Portfolio projects	October 15
Projected Net Rev Req	Projected Net Rev Req (1 page)	Projected net revenue requirements for next calendar year	October 15
Projected Gross Rev Req	Projected Gross Rev Req (5 pages)	Projected gross revenue requirements for next calendar year	October 15
P-1 (Trans Plant)	Worksheet P-1	Projected transmission plant for next calendar year	October 15
P-2 (Exp. & Rev. Credits)	Worksheet P-2	Projected expenses and revenue credits for next calendar year	October 15
P-3 (Trans. Network Load)	Worksheet P-3	Projected transmission load for next calendar year	October 15
P-4 (BPF Projects)	Worksheet P-4	Projected Base Plan Funded Projects	October 15
P-5 (Econ. Projects)	Worksheet P-5	Projected Economic Portfolio Funded Projects	October 15

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Rate Formula Template
Utilizing FERC Form 1 Data
Actual Net Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC.
(WESTAR)

Line No.	(1)	(2) Reference	(3) Total	(4)	(5) Allocator	(6) Allocated Amount
	REVENUE REQUIREMENTS					
1	GROSS REVENUE REQUIREMENT	[Actual Gross Rev, p. 3, ln. 32, col. 7]				$ 261,263,475
	REVENUE CREDITS					
2	Account No. 454	(Wksht. A-1, p. 2, Sec. II, ln. 5, WEN + WES)	$ 2,826,043		1.00000	$ 2,826,043
3	Account No. 456	(Wksht. A-1, p. 1, Sec. I, ln. 22, Total)	5,241,929		1.00000	5,241,929
4	Revenues from Grandfathered Interzonal Transactions	(Wksht. A-1, p. 2, Sec. III)	-		1.00000	-
5	Revenues from service provided by the ISO at a discount	(Wksht. A-1, p. 2, Sec. III)	-		1.00000	-
6	TOTAL REVENUE CREDITS (sum lines 2-5)					$ 8,067,972
7	ACTUAL NET REVENUE REQUIREMENT	(line 1 minus line 6)				**$ 253,195,503**
8	SPP BASE PLAN FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (A-9, page 1, line 5)					$ 79,875,664
9	SPP ECONOMIC PORTFOLIO FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (A12, page 1, line 5)					$ -
10	SPP ZONAL REVENUE REQUIREMENT (line 7 - line 8 - line 9)					$ 173,319,839
11	Total Net Transmission Plant	(Actual Gross Rev, page 1, line14, col 7)				$ 1,612,450,198
12	Actual Facility Carrying Charge	(line 7 / line 11)				15.7025%

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	Allo
	PLANT IN SERVICE	(Note T)				
1	Production	Schedule ARO Adj, pg 2, ln 1	$ 3,257,984,312	$ 3,480,481,182	$ 6,738,465,494	
2	Transmission	Schedule ARO Adj, pg 2, ln 2	1,208,941,149	946,662,816	2,155,603,965	TP
3	Distribution	Schedule ARO Adj, pg 2, ln 3	1,315,332,367	1,047,994,468	2,363,326,835	
4	General	Schedule ARO Adj, pg 2, ln 4	214,199,315	120,247,959	334,447,274	W/S
4a	Intangible	Schedule ARO Adj, pg 2, ln 5	98,463,712	30,309,159	128,772,871	W/S
5	Common	Schedule ARO Adj, pg 2, ln 6	-	-	-	W/S
6	TOTAL GROSS PLANT	(sum lines 1-5)	$ 6,094,920,855	$ 5,625,695,584	$ 11,720,616,439	
	ACCUMULATED DEPRECIATION	(Notes Q & T)				
7	Production	Schedule ARO Adj, pg 2, ln 7	$ 1,076,421,218	$ 1,242,482,172	$ 2,318,903,390	
8	Transmission	Schedule ARO Adj, pg 2, ln 8	293,016,193	250,137,574	543,153,767	TP
9	Distribution	Schedule ARO Adj, pg 2, ln 9	367,926,639	308,948,294	676,874,933	
10	General	Schedule ARO Adj, pg 2, ln 10	105,078,246	68,848,624	173,926,870	W/S
10a	Intangible	Schedule ARO Adj, pg 2, ln 11	43,476,482	19,818,049	63,294,531	W/S
11	Common	Schedule ARO Adj, pg 2, ln 12	-	-	-	W/S
12	TOTAL ACCUM. DEPRECIATION	(sum lines 7-11)	$ 1,885,918,778	$ 1,890,234,713	$ 3,776,153,491	
	NET PLANT IN SERVICE					
13	Production	(line 1 less line 7)	$ 2,181,563,094	$ 2,237,999,010	$ 4,419,562,104	
14	Transmission	(line 2 less line 8)	915,924,956	696,525,242	1,612,450,198	
15	Distribution	(line 3 less line 9)	947,405,728	739,046,174	1,686,451,902	
16	General	(line 4 less line 10)	109,121,069	51,399,335	160,520,404	
16a	Intangible	(line 4a less line 10a)	54,987,230	10,491,110	65,478,340	
17	Common	(line 5 less line 11)	-	-	-	
18	TOTAL NET PLANT	(sum lines 13-17)	$ 4,209,002,077	$ 3,735,460,871	$ 7,944,462,948	
	ADJUSTMENTS TO RATE BASE					
19	Accumulated Deferred Income Taxes	(Wkshts. A-5 & A-7, p. 1, Subtotal, To	$ (199,969,719)	$ (142,062,872)	$ (342,032,591)	DA
19a	Unamortized Extraordinary Property Loss	Account 182.1 (Note S)	-	-	-	TE
19b	Transmission Storm Damage Reserve	Account 228.1 (Note S)	954,196	638,815	1,593,011	TE
20	TOTAL ADJUSTMENTS	(line 19 + line 19a - line 19b)	$ (200,923,915)	$ (142,701,687)	$ (343,625,603)	
21	LAND HELD FOR FUTURE USE	214.x.d (Note B)	$ -	$ -	$ -	TP
	WORKING CAPITAL					
22	CWC	calculated (Note C)				
23	Materials & Supplies	227.8.c (Note B)	$ 19,420,147	$ 9,623,301	29,043,448	TP
23a	Stores Expense	227.16.c (Note B)	(38,461)	253,019	214,558	W/S
24	Prepayments (Account 165)	111.57.c (Note C)	11,053,167	5,315,410	16,368,577	GP
25	TOTAL WORKING CAPITAL	(sum lines 23 - 24)	$ 30,434,853	$ 15,191,730	$ 45,626,583	
26	Rate Base	(sum lines 18, 20, 21, & 25)				

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	All
	O&M					
1	Transmission (Note D)	(Worksheet A-4 & Worksheet A-6)	$ 14,474,780	$ 10,946,561	$ 25,421,341	
2	Less Account 561	321.84.b thru 321.92.b	1,847,087	376,115	2,223,202	
2a	Less Account 565 (Note E)	321.96.b	2,098,503	2,080,441	4,178,944	
3	A&G	323.197.b	107,220,429	102,900,261	210,120,690	W/S
3a	Less: Actual PBOP	(Note R)	629,774	380,613	1,010,387	W/S
4	Plus: PBOP adder	(Note R)	9,697,558	6,642,051	16,339,609	W/S
5	Less FERC Annual Fees	Included as part of line 6b	-	-	-	W/S
6	Less EPRI	335 (Note F)	771,101	1,162,892	1,933,993	W/S
6a	Less Total Advertising Costs	323.191(b) (Note F)	2,032,071	1,324	2,033,395	W/S
6b	Less Total Regulatory Commission Expenses	323.189(b) (Note F)	1,872,602	1,456,259	3,328,861	W/S
7	Plus Transmission Related Reg. Comm. Exp.	351.h (Note F)	198,571	54,311	252,882	TE
8	Plus Safety Advertising	(Note F)	312	188	500	W/S
9	Common	356.1	-	-	-	CE
10	Transmission Lease Payments		10,000	-	10,000	
11	TOTAL O&M	(sum lines 1, 3, 4, 7-10 less lines 2, 2	$ 122,350,512	$ 115,085,728	$ 237,436,240	
	DEPRECIATION EXPENSE					
12	Transmission	336.7.f or Worksheet A-8	$ 29,953,572	$ 23,390,540	$ 53,344,112	TP
13	General	336.10.f	7,737,986	4,961,192	12,699,178	W/S
13a	Intangible	336.1f	14,421,312	2,254,005	16,675,317	W/S
14	Common	336.11.b	-	-	-	CE
14a	Amortization of Property Loss	Acct. 407-Unrecovered Plant and Regulatory Study Costs (Note S)	-	-	-	TE
15	TOTAL DEPRECIATION	(Sum lines 12-14a)	$ 52,112,870	$ 30,605,737	$ 82,718,607	
	TAXES OTHER THAN INCOME TAXES (Note G)					
	LABOR RELATED					
16	Payroll	263.i	$ 11,200,632	$ 1,916,598	$ 13,117,230	W/S
17	Highway and vehicle	263.i	-	-	-	W/S
	PLANT RELATED					
18	Property (Note P)	263.i	124,865,753	52,003,081	176,868,834	GP
19	Gross Receipts	263.i	-	-	-	NA
20	Other	263.i	20,265	204	20,469	GP
21	Payments in lieu of taxes		-	-	-	GP
22	TOTAL OTHER TAXES	(sum lines 16 - 22)	$ 136,086,650	$ 53,919,883	$ 190,006,533	
	INCOME TAXES	(Note H)				
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				39.55%	
24	CIT=(T/1-T) * (1-(WCLTD/R)) =				46.24%	
	where WCLTD=(page 5, line 21) and R= (page 5, line 24)					
	and FIT, SIT & p are as given in Note H.					
25	1 / (1 - T) = (from line 23)				1.654260	
26	Amortized Investment Tax Credit (266.8f) (enter negative)		$ (1,240,527)	$ (1,542,181)	$ (2,782,708)	
27	Income Tax Calculation = line 24 * line 30					NA
28	ITC adjustment	(line 25 * line 26)			$ (4,603,322)	NP
29	Total Income Taxes	(line 27 plus line 28)				
30	**RETURN**					NA
	[Rate Base (page 2, line 16) * Rate of Return (page 4, line 24) plus Incentive Return (page 4, line 28)]					
31	Interest on Network Credits				$ -	DA
32	**GROSS REV. REQUIREMENT**	(sum lines 11,15, 22, 29, 30 & 31)			$ 510,161,380	

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Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	SUPPORTING CALCULATIONS (3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	Allo
	TRANSMISSION PLANT INCLUDED IN FORMULA					
1	Total transmission plant	(page 3, Line 13, col. 5)	$ 1,208,941,149	$ 946,662,816	$ 2,155,603,965	
2	Less transmission plant excluded from ISO rates	(Note I)	-	-	-	
3	Less transmission plant included in OATT Anc. Srv	(Notes J&K)	-	-	-	
4	Transmission plant included in rates	(line 1 less lines 2 & 3)	$ 1,208,941,149	$ 946,662,816	$ 2,155,603,965	
5	Percentage of transmission plant included in rates	(line 4 divided by line 1)				
	TRANSMISSION EXPENSES					
6	Transmission expenses	(Page 2, line 1, col. 7)				
7	Less transmission other expenses included in Anc.	(Note L) (Page 2, line 2, col 7)				
8	Included transmission expenses (line 6 less line 7)					
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					
10	Percentage of transmission plant included in ISO Rates (line 5)					
11	Percentage of transmission expenses included in rates (line 9 times line 10)					
	GROSS AND NET PLANT ALLOCATORS					
	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
12	Production	(page 1, line 1)	$ 3,257,984,312	$ 3,480,481,182	$ 6,738,465,494	NA
13	Transmission	(page 1, line 2)	1,208,941,149	946,662,816	2,155,603,965	TP
14	Distribution	(page 1, line 3)	1,315,332,367	1,047,994,468	2,363,326,835	NA
15	General & Intangible	(page 1, line 4)	312,663,027	150,557,118	463,220,145	W/S
16	Common	(page 1, line 5)	-	-	-	CE
17	TOTAL GROSS PLANT	(sum lines 12-16)	$ 6,094,920,855	$ 5,625,695,584	$ 11,720,616,439	GP =
	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)					
18	Production	(page 1, line 7)	$ 1,076,421,218	$ 1,242,482,172	$ 2,318,903,390	NA
19	Transmission	(page 1, line 8)	293,016,193	250,137,574	543,153,767	TP
20	Distribution	(page 1, line 9)	367,926,639	308,948,294	676,874,933	NA
21	General & Intangible	(page 1, line 10)	148,554,728	88,666,673	237,221,401	W/S
22	Common	(page 1, line 11)	-	-	-	CE
23	TOTAL ACCUM. DEPRECIATION	(sum lines 12-16)	$ 1,885,918,778	$ 1,890,234,713	$ 3,776,153,491	
	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
24	Production	(line 12 less line 18)	$ 2,181,563,094	$ 2,237,999,010	$ 4,419,562,104	
25	Transmission	(line 13 less line 19)	915,924,956	696,525,242	1,612,450,198	
26	Distribution	(line 14 less line 20)	947,405,728	739,046,174	1,686,451,902	
27	General & Intangible	(line 15 less line 21)	164,108,299	61,890,445	225,998,744	
28	Common	(line 16 less line 22)	-	-	-	
29	TOTAL NET PLANT	(sum lines 24-28)	$ 4,209,002,077	$ 3,735,460,871	$ 7,944,462,948	NP =

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	Allo
	WAGES & SALARY ALLOCATOR (W&S)		$	$	$	TP
1	Production	(Worksheet A-10)	$ 32,395,150	$ 73,927,208	$ 106,322,358	0.00000
2	Transmission	(Worksheet A-10)	3,547,065	3,328,795	6,875,860	1.00000
3	Distribution	(Worksheet A-10)	14,960,021	12,277,402	27,237,423	0.00000
4	Other	(Worksheet A-10)	10,192,364	7,644,452	17,836,816	0.00000
5	Total (sum lines 1-4)		$ 61,094,600	$ 97,177,857	$ 158,272,457	
	COMMON PLANT ALLOCATOR (CE) (Note M)				$	
6	Electric	200.3.c	$ 5,858,577,087	$ 4,729,368,334	$ 10,587,945,421	
7	Gas	200.3.d	-	-	-	
8	Water	200.3.e	-	-	-	
9	Total (sum lines 6 - 8)		$ 5,858,577,087	$ 4,729,368,334	$ 10,587,945,421	
	RETURN (R)					
10	Interest on Long-Term Debt	117.62.c	$ 97,316,679	$ 54,087,146	$ 151,403,825	
11	Amort. of Debt Disc. and Expense	117.63.c	3,593,542	646,746	4,240,288	
12	Amortization of Loss on Reacquired Debt	117.64.c	6,099,945	878,652	6,978,597	
13	Less: Amort. of Premium on Debt-Credit	117.65.c	-	-	-	
14	Less: Amort. of Gain on Reacquired Debt-Credit	117.66.c	-	-	-	
15	Long Term Interest (sum of lines 10 - 12 less 13 and 14)		$ 107,010,166	$ 55,612,544	$ 162,622,710	
16		Preferred Dividends (118.29c) (positiv	$ -	$ -	$ -	
	Development of Common Stock:					
17		Proprietary Capital (112.16.c)(WEN F	$ 3,805,875,218		$ 3,805,875,218	
18		Less Preferred Stock (line 28)				
19		Less Account 216.1 (112.12.c) (Note N)				
20		Common Stock	(sum of lines 17 - 19)			
			WEN	WES	$	%
21	Long Term Debt (112, sum of 18.c., 19c and 21.c)		$ 2,580,500,000	$ 971,440,000	$ 3,551,940,000	48.27%
22	Preferred Stock (112.3.c)(WEN Only)		-	-	-	0.00%
23	Common Stock (line 26)(WEN Only)		3,805,875,218	-	3,805,875,218	51.73%
24	Total (sum lines 21-23)				$ 7,357,815,218	100.00%
	Incentive Return					
25	Total Incentive Plant	(Worksheet A-11)			$ 194,004,543	
26	Less: Total Accumulated Depreciation	(Worksheet A-11)			92,512,970	
27	Net Incentive Plant	(line 25 less line 26)			$ 101,491,573	
28	Incentive Return	(Worksheet A-11)				

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Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2016

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

NOTES

General Note: References to pages in this formula rate are indicated as: (page#, line#, col.#).
References to data from FERC Form 1 are indicated as: page#.line#.col

Letter

A Reserved for future use.

B Identified in Form 1 as being only transmission related.

C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 2, line 11, col. 7.
Prepayments are the electric related prepayments booked to Account No. 165 and reported on FERC Form 1, p. 111, ln. 57.c.

D Transmission O&M expense does not include any SPP charges for Schedule 1-A of the SPP OATT.

E Transmission By Others, Account 565 includes only costs associated with transmission facilities which are assigned to the Westar pricing zone by SPP.

F Industry Association Dues are capped at $1,000,000. Line 6 - EPRI Annual Membership Dues listed in Form 1 at p. 335,
Line 6a Remove all Advertising expenses in Account 930.1.
Line 6b Remove all Regulatory Commission Expenses itemized at 351.h.
Line 6c - Add in wholesale Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
Line 6d Add in Safety related advertising that are in Account 930.1.

G Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

H The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p ="the percentage of federal income tax deductible for state income work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable ir rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 28). When FIT or SIT statutory ta rates to be used in the formula rate template shall be weighted averages for the calendar year determined by weighting the statutory tax rates by the number days each such tax rate was i

Inputs Required:		
FIT =	35.00%	
SIT=	7.00%	(State Income Tax Rate or Composite SIT)
p =	0.00%	(percent of federal income tax deductible for state purposes)

I Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until FERC Form 1 balances are adjusted to reflect application of seven-factor test).

J Unless otherwise specified, OATT refers to the Westar and SPP OATTs.

K Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT anc facilities at a generator substation on which there is no through-flow when the generator is shut down.

L Removes dollar amount of transmission expenses included in the OATT ancillary services rates. Costs related to Ancillary 1, Scheduling and Control, Acct 561 is shown on Actual Gross R

M Enter dollar amounts

N For Account 216.1, enter zero if the actual balance is negative

O Debt cost rate = long-term interest (line 15) / long term debt (line 21). Preferred cost rate = preferred dividends (line 16) / preferred stock (line 22).
The approved ROE is 11.3%, no change in ROE may be made absent a filing with FERC. Any incentive ROEs approved by the Commission are shown by project in Worksheet A-11.

P If the transmission related component of property tax is specifically identified in Form 1, then a TP allocator shall be used. Property tax shall be allocated to transmission by the GP allocato

Q The initial depreciation rates below will be used to calculate depreciation expense and accumulated depreciation balances absent an appropriate filing with FERC.

		Depreciation Rate		
		Non-incentive Plant	Wichita-to-Reno-to-Summit	Future Incentive Project
	FERC Account Number			
60.00	350 Land and Land Rights			
	351 (reserved)			
	352 Structures and Improvements	2.68	6.67	-
	353 Station Equipment	1.54	6.67	-
	354 Towers and Fixtures	3.51	6.67	-
	355 Poles and Fixtures	3.19	6.67	-
	356 Overheard Conductors and Devices	2.05	6.67	-
	357 Underground Conduit	1.50	6.67	-
	358 Underground Conductors and Devices	2.10	6.67	-
	359 Roads and Trails	1.56	6.67	-

The incentive depreciation rates will be applied to assets recorded in the Wichita-to-Reno-to-Summit location code in WES's

R The initial Post-Employment Benefits Other than Pensions (PBOP) expense set forth below will be used in lieu of the actual PBOP expense incurred in the year absent an appropriate filing with FERC.

	WEN	WES	TOTAL
Post-Employment Benefits Other than Pensions	$ 9,697,558	$ 6,642,051	$ 16,339,609

S Page 1 line 19a is the unamortized balance related to the recovery of transmission expense for the December 2007 ice storm booked in Account 182.3. Accrued transmission expenses fo December 2007 ice storm shall be amortized in the transmission O&M accounts over 36 months beginning June 1, 2008. The total amount to be amortized in the transmission O&M accounts shall be $6,647,679, developed as follows:

	WEN	WES	Total
Total transmission expenses accrued for the December 2007 ice storm	$ 6,758,037	$ -	$ 6,758,037
Less total transmission storm damage reserve as of December 2007	110,358	147,615	257,973
Total transmission expense to be amortized	$ 6,647,679	$ (147,615)	$ 6,500,064

* All future accruals of transmission storm damage reserves will be subtracted from rate base until they are applied to offset the December 2007 ice storm damage expenses.

T The gross plant, accumulated depreciation, deferred tax balances, and depreciation expense do not include balances related to Asset Retirement Obligations (AROs). This is to comply wit

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(6)	(7)
ɔcator	**Transmission** (Col 5 times Col 6)
	$ -
1.00000	2,155,603,965
	-
0.04344	14,529,456
0.04344	5,594,304
0.04344	-
	$ 2,175,727,725
	$ -
1.00000	543,153,767
	-
0.04344	7,555,938
0.04344	2,749,716
0.04344	-
	$ 553,459,421
	$ -
	1,612,450,198
	-
	6,973,518
	2,844,588
	-
	$ 1,622,268,303
1.00000	$ (342,032,591)
0.91255	-
0.91255	1,453,696
	$ (343,486,287)
1.00000	$ -
	$ 3,592,159
1.00000	29,043,448
0.04344	9,321
0.18563	3,038,540
	$ 35,683,469
	$ 1,314,465,485

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(6)	(7)
	Transmission
ocator	(Col 5 times Col 6)
1.00000	$ 25,421,341
1.00000	2,223,202
1.00000	4,178,944
0.04344	9,128,313
0.04344	43,894
0.04344	709,845
0.04344	-
0.04344	84,019
0.04344	88,337
0.04344	144,616
0.91255	230,766
0.04344	22
0.04344	-
1.00000	10,000
	$ 28,737,274
1.00000	$ 53,344,112
0.04344	551,693
0.04344	724,429
0.04344	-
0.91255	-
	$ 54,620,234
0.04344	$ 569,854
0.04344	-
0.18563	32,832,610
0.00000	-
0.18563	3,800
0.18563	-
	$ 33,406,264
	$ 45,988,579
0.20420	(940,003)
	$ 45,048,575
	$ 99,451,128
1.00000	$ -
	$ 261,263,475

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(6)		(7)
ɔcator		**Transmission** (Col 5 times Col 6)
		$ 2,155,603,965
		-
		-
		$ 2,155,603,965
	TP=	1.00000
		$ 25,421,341
		2,223,202
		$ 23,198,139
		0.91255
	TP=	1.00000
	TE=	0.91255
1.00000		$ 2,155,603,965
0.04344		$ 20,123,760
0.04344		-
18.563%		$ 2,175,727,725
1.00000		$ 543,153,767
0.04344		$ 10,305,654
0.04344		-
		$ 553,459,421
		$ 1,612,450,198
		$ 9,818,106
		-
20.420%		$ 1,622,268,303

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(6)		(7)		
ɔcator		**Transmission** (Col 5 times Col 6)		
Allocation				
0				
6,875,860				
0		W&S Allocator		
0		($ / Allocation)		
6,875,860	=	0.04344	=	WS

% Electric (line 17 / line 20)		W&S Allocator (line 16)		CE
1.00000	*	0.04344	=	0.04344

	$
	$ 162,622,710
	$ -
	$ 3,805,875,218
	-
	-
	$ 3,805,875,218

Cost (Note O)	Weighted	
0.0458	0.0221	=WCLTD
-	0.0000	
0.1030	0.0533	
	0.0754	=R

$	367,480

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s taxes". If the utility is taxed in more than one state it must attach a
ncome, rather than book tax credits to Account No. 255 and reduce
ax rate changes take effect on other than a calendar year basis, the statutory
n effect during the calendar year for which the costs are being determined.

illary services. For these purposes, generation step-up facilities are those

tev, page 2, line 2.

or if transmission related property tax is not specifically identified in the Form 1.

r the

h the requirements of FERC Rulemaking RM02-7-000, Order No. 631.

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Westar Energy, Inc.
Determination of Net Plant, Net of Asset Retirement Obligations ("AROs")
For the 12 months ended - December 31, 2016

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)
	PLANT IN SERVICE			
1	Production	205.46.g	$ 3,286,520,712	$ 3,593,889,861
2	Transmission	207.58.g	1,208,941,149	946,843,231
3	Distribution	207.75.g	1,316,176,816	1,048,601,605
4	General	207.99.g	214,199,315	120,247,959
5	Intangible	205.5g	98,463,712	30,309,159
6	Common	356.1	-	-
	TOTAL GROSS PLANT	(sum lines 1-6)	$ 6,124,301,704	$ 5,739,891,815
	ACCUMULATED DEPRECIATION			
7	Production	219.20-24.c	$ 1,087,374,192	$ 1,252,002,210
8	Transmission	219.25c	293,016,193	250,230,463
9	Distribution	219.26c	368,312,382	309,139,522
10	General	219.28.c	105,078,246	68,848,624
11	Intangible	Workpaper	43,476,482	19,818,049
12	Common	356.1	-	-
	TOTAL ACCUM. DEPRECIATION	(sum lines 7-12)	$ 1,897,257,495	$ 1,900,038,868
	PLANT IN SERVICE FOR AROs			
13	Production (Total)	(sum lines 13a-13d)	$ 28,536,400	$ 113,408,679
13a	Steam Production (Acct 317)	205.15.g	$ 27,890,399	$ 62,725,679
13b	Nuclear Production (Acct 326)	205.24.g	-	50,683,000
13c	Hydraulic Produciton (Acct 337)	205.34.g	-	-
13d	Other Production (Acct 347)	205.44.g	646,001	-
14	Transmission	207.57.g	-	180,415
15	Distribution	207.74.g	844,449	607,137
16	General	207.98.g	-	-
17	Intangible	Workpaper	-	-
18	Common	Workpaper	-	-
	TOTAL GROSS PLANT FOR AROs	(sum lines 13-18)	$ 29,380,849	$ 114,196,231
	ACCUMULATED DEPRECIATION FOR AROs			
19	Production (Total)	(sum lines 19a-19d)	$ 10,952,974	$ 9,520,038
19a	Steam Production	Workpaper	$ 10,830,467	$ 5,642,651
19b	Nuclear Production	Workpaper	-	3,877,388
19c	Hydraulic Produciton	Workpaper	-	-
19d	Other Production	Workpaper	122,507	-
20	Transmission	Workpaper	-	92,889
21	Distribution	Workpaper	385,743	191,228
22	General	Workpaper	-	-
23	Intangible	Workpaper	-	-
24	Common	Workpaper	-	-
	TOTAL ACCUM. DEPRECIATION FOR AROs	(sum lines 19-24)	$ 11,338,717	$ 9,804,155

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Westar Energy, Inc.
Determination of Net Plant, Net of Asset Retirement Obligations ("AROs")
For the 12 months ended - December 31, 2016

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)
	PLANT IN SERVICE, NET of AROs			
1	Production	pg 1, ln 1 less pg 1, ln 13	$ 3,257,984,312	$ 3,480,481,182
2	Transmission	pg 1, ln 2 less pg 1, ln 14	1,208,941,149	946,662,816
3	Distribution	pg 1, ln 3 less pg 1, ln 15	1,315,332,367	1,047,994,468
4	General	pg 1, ln 4 less pg 1, ln 16	214,199,315	120,247,959
5	Intangible	pg 1, ln 5 less pg 1, ln 17	98,463,712	30,309,159
6	Common	pg 1, ln 6 less pg 1, ln 18	-	-
	TOTAL GROSS PLANT, NET of AROs	(sum lines 1-6)	$ 6,094,920,855	$ 5,625,695,584
	ACCUMULATED DEPRECIATION, NET of AROs			
7	Production	pg 1, ln 7 less pg 1, ln 19	$ 1,076,421,218	$ 1,242,482,172
8	Transmission	pg 1, ln 8 less pg 1, ln 20	293,016,193	250,137,574
9	Distribution	pg 1, ln 9 less pg 1, ln 21	367,926,639	308,948,294
10	General	pg 1, ln 10 less pg 1, ln 22	105,078,246	68,848,624
11	Intangible	pg 1, ln 11 less pg 1, ln 23	43,476,482	19,818,049
12	Common	pg 1, ln 12 less pg 1, ln 24	-	-
	TOTAL ACCUM. DEPRECIATION, NET of AROs	(sum lines 7-12)	$ 1,885,918,778	$ 1,890,234,713

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Worksheet A-1 - WE Revenue Credit

Westar Energy, Inc.
Determination of Revenue Credits
For the 12 months ended - December 31, 2016

I. Account 456

(see Note A in Section IV on page 3 of 3)

Line No.				Company										
	WESTAR		TOTAL	EDORA	ENEL	BPW	MKEC	SWPP	MoPEP	OMPA	OPSI	OZMO	SPRM	TEA
1	456.1000	Transmission Service	$ 69,486,198	$ -	$ -	$ -	$ -	$ 69,486,198	$ -	$ -	$ -	$ -	$ -	$ -
2	456.1001	Trans Service - Retail Only	171,452,556	-	-	-	-	171,452,556	-	-	-	-	-	-
3	456.1500	Anc 1	1,063,846	-	21,396	84,315	-	855,090	-	-	39,370	-	-	33,186
4	456.1501	Anc 1 - Retail Only	2,479,567	-	-	-	-	2,479,567	-	-	-	-	-	-
5	456.1100	Anc 2	100,328	-	-	-	-	100,328	-	-	-	-	-	-
6	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-
7	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-
8	456.1020	Anc 3	-	-	-	-	-	-	-	-	-	-	-	-
8a	456.1021	Anc 3a	-	-	-	-	-	-	-	-	-	-	-	-
9	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-
10	456.1040	Anc 5	-	-	-	-	-	-	-	-	-	-	-	-
11	456.1050	Anc 6	-	-	-	-	-	-	-	-	-	-	-	-
12	456.1060	SPP Losses	-	-	-	-	-	-	-	-	-	-	-	-
13	456.1200	Dist. Facilities Charge	1,365,619	-	-	-	-	1,365,619	-	-	-	-	-	-
13a	456.xxxx	Trans. Fac. Charge	-	-	-	-	-	-	-	-	-	-	-	-
14	456.1003	Trans Studies	-	-	-	-	-	-	-	-	-	-	-	-
15	Total		$ 245,948,114	$ -	$ 21,396	$ 84,315	$ -	$ 245,739,358	$ -	$ -	$ 39,370	$ -	$ -	$ 33,186
16	Less:													
17	Accounts 456.1020 through 456.1501 less TFC		$ 5,009,361	$ -	$ 21,396	$ 84,315	$ -	$ 4,800,604	$ -	$ -	$ 39,370	$ -	$ -	$ 33,186
18	Revenue for Demands in Divisor -- 456.1000		64,244,269	-	-	-	-	64,244,269	-	-	-	-	-	-
19	Revenue for Demands in Divisor -- 456.1001		171,452,556	-	-	-	-	171,452,556	-	-	-	-	-	-
20	**Sub Total Revenue Credit**		$ 5,241,929	$ -	$ -	$ -	$ -	$ 5,241,929	$ -	$ -	$ -	$ -	$ -	$ -
21	Previous Years Adjustment		-											
21a	Rev. Adj. not captured in 456.1 or 456.1001(Note B)		-											
21b	Ratio of Rev Credit to Trans Rev. [(line 20/(line1+line2)]		2.18%											
21c	Rev. Adj. Alloc. To Rev Credit.	(line 21a * 21b)	-											
22	**Total Revenue Credit**	(lines 20 - 21c)	**$ 5,241,929**											

	WEN (KPL)		TOTAL	Company EDORA	ENEL	BPW	MKEC	SWPP	MoPEP	OMPA	OPSI	OZMO	SPRM	TEA
23	456.1000	Transmission Service	$ 34,743,099	$ -	$ -	$ -	$ -	$ 34,743,099	$ -	$ -	$ -	$ -	$ -	$ -
24	456.1001	Trans Service - Retail Only	85,726,278	-	-	-	-	85,726,278	-	-	-	-	-	-
25	456.1500	Anc 1	531,923	-	10,698	42,158	-	427,545	-	-	19,685	-	-	16,593
26	456.1501	Anc 1 - Retail Only	1,239,784	-	-	-	-	1,239,784	-	-	-	-	-	-
27	456.1100	Anc 2	100,328	-	-	-	-	100,328	-	-	-	-	-	-
28	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-
29	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-
30	456.1020	Anc 3	-	-	-	-	-	-	-	-	-	-	-	-
30a	456.1021	Anc 3a	-	-	-	-	-	-	-	-	-	-	-	-
31	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-
32	456.1040	Anc 5	-	-	-	-	-	-	-	-	-	-	-	-
33	456.1050	Anc 6	-	-	-	-	-	-	-	-	-	-	-	-
34	456.1060	SPP Losses	-	-	-	-	-	-	-	-	-	-	-	-
35	456.1200	Dist. Facilities Charge	682,809	-	-	-	-	682,809	-	-	-	-	-	-
36a	456.xxxx	Trans. Fac. Charge	-	-	-	-	-	-	-	-	-	-	-	-
36	456.1003	Trans Studies	-	-	-	-	-	-	-	-	-	-	-	-
37	Total		$ 123,024,221	$ -	$ 10,698	$ 42,158	$ -	$ 122,919,843	$ -	$ -	$ 19,685	$ -	$ -	$ 16,593

	WES (KGE)		TOTAL	Company EDORA	ENEL	BPW	MKEC	SWPP	MoPEP	OMPA	OPSI	OZMO	SPRM	TEA
38	456.1000	Transmission Service	$ 34,743,099	$ -	$ -	$ -	$ -	$ 34,743,099	$ -	$ -	$ -	$ -	$ -	$ -
39	456.1001	Trans Service - Retail Only	85,726,278	-	-	-	-	85,726,278	-	-	-	-	-	-
40	456.1500	Anc 1	531,923	-	10,698	42,158	-	427,545	-	-	19,685	-	-	16,593
41	456.1501	Anc 1 - Retail Only	1,239,784	-	-	-	-	1,239,784	-	-	-	-	-	-
42	456.1100	Anc 2	-	-	-	-	-	-	-	-	-	-	-	-
43	456.1210	n/a	-	-	-	-	-	-	-	-	-	-	-	-
44	456.1101	Anc 2 - Retail Only	-	-	-	-	-	-	-	-	-	-	-	-
45	456.1020	Anc 3	-	-	-	-	-	-	-	-	-	-	-	-
45a	456.1021	Anc 3a	-	-	-	-	-	-	-	-	-	-	-	-
46	456.1030	Anc 4	-	-	-	-	-	-	-	-	-	-	-	-
47	456.1040	Anc 5	-	-	-	-	-	-	-	-	-	-	-	-
48	456.1050	Anc 6	-	-	-	-	-	-	-	-	-	-	-	-
49	456.1060	SPP Losses	-	-	-	-	-	-	-	-	-	-	-	-
50	456.1200	Dist. Facilities Charge	682,809	-	-	-	-	682,809	-	-	-	-	-	-
50a	456.xxxx	Trans. Fac. Charge	-	-	-	-	-	-	-	-	-	-	-	-
51	456.1003	Trans Studies	-	-	-	-	-	-	-	-	-	-	-	-
52	Total		$ 122,923,893	$ -	$ 10,698	$ 42,158	$ -	$ 122,819,515	$ -	$ -	$ 19,685	$ -	$ -	$ 16,593

Worksheet A-1 - WE Revenue Credit

Westar Energy, Inc.
Determination of Revenue Credits
For the 12 months ended - December 31, 2016

II. Account 454

WEN

Line No.			Balance at End of Year
	REVENUE CREDITS		
1	Account 454 (Rent from Electric Property)	300.19.b	$ 4,749,011
	Excluded:		
2	Distribution rental (see below)		$ 1,456,942
3	Other Electric Property Rents	454.0700	489,676
4			
5	Included in template		**$ 2,802,393**

Distribution rental developed as follows:

6	Description	$ 1,511,709	(Sum 454.01-.05)
7	Distribution pole attachment ratio	0.9638	
8	Distribution rental	$ 1,456,942	

		Per Attachments	Ratio
9	Transmission	5,589	0.0362
10	Distribution	148,682	0.9638
11	Total	154,271.00	1.0000

WES

	REVENUE CREDITS	
	Account 454 (Rent from Electric Property)	
	Excluded:	
	Land rental for Gordon Evans CTs	
	Other Electric Property Rents	
	Distribution rental (see below)	
	Included in template	

Distribution rental developed as follows:

Description	$ 789,381	(Sum 454.01-.05)
Distribution pole attachment r	0.9716	
Distribution rental	$ 767,001	

	Per Attachments	Ratio
Transmission	3,116	0.0284
Distribution	106,790	0.9716
Total	109,906.00	1.0000

For both WEN and WES, only non-transmission related items included. Determined by the ratio of pole attachments on transmission vs distribution.

III. Revenue from Grandfathered Interzonal Transactions and service provided by the RTO at a discount in Account 454

Revenues from Grandfathered Interzonal Transactions	$ -
Revenues from service provided by the ISO at a discount	$ -

Worksheet A-1 - WE Revenue Credit

Westar Energy, Inc.
Determination of Revenue Credits
For the 12 months ended - December 31, 2016

IV. Notes

A Account 456 revenue treated as a credit to cost of service in this formula is from subaccount 456.1000, Transmission Service. Revenue from Grandfathered point-to-point (GFA - all Companies in Section I except SWPP). Revenue from Grandfathered point-to-point (GFA - all Companies in Section I except SWPP).

Wholesale NITS Revenues - The content in these categories can change over time:

SWPP Allocated NITS: From NITS customers outside the Westar Zone
SWPP Individual NITS: Cities of Alma, Blue Mound, Bronson, Elsmore, Elwood, Herington, LaHarpe, McPherson, Mindenmines, Moran, Morrill, Mulberry, Muscotah, Robinson, Savonburg, Scranton, Toronto, Vermillion, and Wathena; Doniphan Electric Cooperative.
SWPP NITS Bought by Others: Kansas Electric Power Cooperative (KEPCO), Kansas Municipal Energy Association (KMEA), Kansas Power Pool (KPP), Kaw Valley Electric Cooperative, Nemaha-Marshall Electric Cooperative, Southwind Energy Group (SEG), Kansas City Greater Missouri Operations (KCPL-GMO (aka UCU))

Month	SWPP Allocated NITS	SWPP Individual NITS	SWPP NITS Bought by Others	Total
January	$ 2,936,112	$ 577,651	$ 2,232,793	$ 5,746,556
February	$ 2,754,621	$ 655,126	$ 2,492,831	5,902,578
March	$ 2,679,451	$ 655,126	$ 2,492,831	5,827,408
April	$ 2,660,804	$ 655,149	$ 2,492,918	5,808,871
May	$ 2,700,834	$ 655,195	$ 2,493,093	5,849,121
June	$ 1,424,043	$ 340,369	$ 1,295,145	3,059,557
July	$ 2,386,640	$ 592,176	$ 2,253,300	5,232,117
August	$ 2,385,798	$ 592,176	$ 2,253,300	5,231,274
September	$ 2,406,568	$ 592,180	$ 2,253,316	5,252,063
October	$ 2,418,501	$ 594,865	$ 2,263,609	5,276,975
November	$ 2,702,698	$ 595,160	$ 2,264,814	5,562,672
December	$ 2,659,092	$ 590,201	$ 2,245,784	5,495,077
Total	$ 30,115,161	$ 7,095,374	$ 27,033,735	$ 64,244,269

Monthly loads associated with the remaining revenue for Transmission Service (subaccount 456.1001) from SWPP (e.g., retail) are also included in the DIVISOR. However, the associated revenue is included as a revenue credit to offset the associated SWPP expenses booked to account 566, Miscellaneous Transmission Expense.

Revenue from Grandfathered Agreements involving interzonal transactions whose rates have been changed to eliminate or mitigate pancaking are included in Section III above and the corresponding loads are included in the DIVISOR.

Revenue from Grandfathered Agreements involving interzonal transactions whose rates have not been changed to eliminate or mitigate pancaking are not included in Section III above and the corresponding loads are not included in the DIVISOR.

Revenue credits do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services and/or facilities not included in this template, e.g., directly assigned facilities, GSUs, etc.

Account 454 (Rent from Electric Property) includes income related only to transmission facilities, such as pole attachments, rentals and special use.

B Line 21a represents a refund or surcharge that is done by SPP where the increase or decrease in revenue is not reflected in the 456.1000 or 456.1001 revenues. If a value is entered into this line, a support worksheet will be included with the posted formula. Refunds will be entered as a negative value, surcharges as a positive value. The adjustment does not included any refunds or surcharges associated with the sale of ancillary services.
Line 21b is the ratio of the amount of the revenue credit on line 20 to the total amount of revenue collected from the transmission charges, excluding ancillary revenues.

C The Transmission Facilities Charge is the revenue from transmission customers that pay for direct assigned costs related to transmission facilities. This revenue is anticipated from the implementation of the SPP definition of transmission (Attachment A which requires the direct assignment of costs related to 1) single customer radial facilities and 2) those facilities which are booked into transmission accounts, but operate at less than 60 kV and have not been determined to be transmission facilities by using the seven factor test.

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I. Account 456

Line No.	WESTAR		KCBPUPS	KPP	AECC	KMEA
1	456.1000	Tra	$ -	$ -	$ -	$ -
2	456.1001	Tra	-	-	-	-
3	456.1500	An	-	-	30,489	-
4	456.1501	An	-	-	-	-
5	456.1100	An	-	-	-	-
6	456.1210	n/a	-	-	-	-
7	456.1101	An	-	-	-	-
8	456.1020	An	-	-	-	-
8a	456.1021	An	-	-	-	-
9	456.1030	An	-	-	-	-
10	456.1040	An	-	-	-	-
11	456.1050	An	-	-	-	-
12	456.1060	SP	-	-	-	-
13	456.1200	Dis	-	-	-	-
13a	456.xxxx	Tra	-	-	-	-
14	456.1003	Tra	-	-	-	-
15	Total		$ -	$ -	$ 30,489	$ -
16	Less:					
17	Accounts 456.1020 through 456.1		$ -	$ -	$ 30,489	$ -
18	Revenue for Demands in Divisor -		-	-	-	-
19	Revenue for Demands in Divisor -		-	-	-	-
20	**Sub Total Revenue Credit**		$ -	$ -	$ -	$ -
21	Previous Years Adjustment					
21a	Rev. Adj. not captured in 456.1 or 45					
21b	Ratio of Rev Credit to Trans Rev. [(lir					
21c	Rev. Adj. Alloc. To Rev Credit.					
22	**Total Revenue Credit**					

	WEN (KPL)		KCBPUPS	KPP	AECC	KMEA
23	456.1000	Tra	$ -	$ -	$ -	$ -
24	456.1001	Tra	-	-	-	-
25	456.1500	An	-	-	15,245	-
26	456.1501	An	-	-	-	-
27	456.1100	An	-	-	-	-
28	456.1210	n/a	-	-	-	-
29	456.1101	An	-	-	-	-
30	456.1020	An	-	-	-	-
30a	456.1021	An	-	-	-	-
31	456.1030	An	-	-	-	-
32	456.1040	An	-	-	-	-
33	456.1050	An	-	-	-	-
34	456.1060	SP	-	-	-	-
35	456.1200	Dis	-	-	-	-
36a	456.xxxx	Tra	-	-	-	-
36	456.1003	Tra	-	-	-	-
37	Total		$ -	$ -	$ 15,245	$ -

	WES (KGE)		KCBPUPS	KPP	AECC	KMEA
38	456.1000	Tra	$ -	$ -	$ -	$ -
39	456.1001	Tra	-	-	-	-
40	456.1500	An	-	-	15,245	-
41	456.1501	An	-	-	-	-
42	456.1100	An	-	-	-	-
43	456.1210	n/a	-	-	-	-
44	456.1101	An	-	-	-	-
45	456.1020	An	-	-	-	-
45a	456.1021	An	-	-	-	-
46	456.1030	An	-	-	-	-
47	456.1040	An	-	-	-	-
48	456.1050	An	-	-	-	-
49	456.1060	SP	-	-	-	-
50	456.1200	Dis	-	-	-	-
50a	456.xxxx	Tra	-	-	-	-
51	456.1003	Tra	-	-	-	-
52	Total		$ -	$ -	$ 15,245	$ -

II. Account 454

Line No.	Balance at End of Year	
1	$ 2,235,188	300.19.b
2	$ 1,417,969	454.0800
3	26,568	454.0700
4	767,001	
5	**$ 23,650**	
6		
7		
8		
9		
10		
11		

III. Revenue from Grand

Revenues from Grandfathered

Revenues from service provid

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IV. Notes

A Account 456 revenue treated
Revenue from Grandfathered

Wholesale NITS Revenues -

SWPP Allocated NITS: From
SWPP Individual NITS: Cities Toronto, Vermillion, and Wath
SWPP NITS Bought by Other Marshall Electric Cooperative,

Month
January
February
March
April
May
June
July
August
September
October
November
December
Total

Monthly loads associated with
included as a revenue credit to

Revenue from Grandfathered
loads are included in the DIVIS

Revenue from Grandfathered
loads are not included in the D

Revenue credits do not include

Account 454 (Rent from Electi

B Line 21a represents a refund
line, a support worksheet will
associated with the sale of and
Line 21b is the ratio of the am

C The Transmission Facilities Ch
which requires the direct assighe Commission
using the seven factor test.

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Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Determination of Transmission Network Load (MW)
For the 12 months ended - December 31, 2016

I. Westar Energy

Date	Hour Ending	Company Transmission Peak Load	Adjustment	Westar's Transmission System Peak Load	Less: GFA PTP Scheduled Load	Plus: GFA PTP Contract Demand	Less: Non-Firm Sales to Cities	Plus: Non-Westar Generation	Plus: Non-Control-Area Transmission Load	Less: Load Not Connected to the Westar Transmission System	Westar's Transmission Network Load (e-f+g-h+i+j-k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
19-Jan-2016	1900	n/a	n/a	3,441	-	-	-	-	-	-	3,441
4-Feb-2016	800	n/a	n/a	3,289	-	-	-	-	-	-	3,289
2-Mar-2016	800	n/a	n/a	2,914	-	-	-	-	-	-	2,914
26-Apr-2016	1500	n/a	n/a	3,259	-	-	-	-	-	-	3,259
25-May-2016	1800	n/a	n/a	3,720	-	-	-	-	-	-	3,720
22-Jun-2016	1700	n/a	n/a	5,365	-	-	-	-	-	-	5,365
21-Jul-2016	1700	n/a	n/a	5,440	-	-	-	-	-	-	5,440
11-Aug-2016	1700	n/a	n/a	5,388	-	-	-	-	-	-	5,388
20-Sep-2016	1600	n/a	n/a	4,867	-	-	-	-	-	-	4,867
17-Oct-2016	1700	n/a	n/a	3,877	-	-	-	-	-	-	3,877
1-Nov-2016	1600	n/a	n/a	3,244	-	-	-	-	-	-	3,244
19-Dec-2016	800	n/a	n/a	3,716	-	-	-	-	-	-	3,716
Total		n/a	n/a	48,520	-	-	-	-	-	-	48,520
12-CP		n/a	n/a	4,043	-	-	-	-	-	-	4,043

Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unles
For the 12 months ended - December 31, 2016

II. WEN

Date[1]	Hour Ending[1]	Company Transmission Peak Load[1]	Adjustment[2]	Load at Westar's Transmission System Peak Load[3]	Less: GFA PTP Scheduled Load[4]	Plus: GFA PTP Contract Demand[5]	Less: Non-Firm Sales to Cities[6]	Plus: Non-Westar Generation[7]	Plus: Non-Control-Area Transmission Load[8]	Less: Load Not Connected to the Westar Transmission System[9]	Westar's Transmission Network Load (e-f+g-h+i+j-k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
19-Jan-2016	1900	1,827	0	1,827	-	-	-	-	-	-	1,827
4-Feb-2016	800	1,736	0	1,736	-	-	-	-	-	-	1,736
2-Mar-2016	800	1,530	0	1,530	-	-	-	-	-	-	1,530
26-Apr-2016	1500	1,590	0	1,590	-	-	-	-	-	-	1,590
25-May-2016	1800	1,852	0	1,852	-	-	-	-	-	-	1,852
22-Jun-2016	1700	2,809	0	2,809	-	-	-	-	-	-	2,809
21-Jul-2016	1700	2,836	0	2,836	-	-	-	-	-	-	2,836
11-Aug-2016	1700	2,834	0	2,834	-	-	-	-	-	-	2,834
20-Sep-2016	1600	2,543	0	2,543	-	-	-	-	-	-	2,543
17-Oct-2016	1700	2,044	0	2,044	-	-	-	-	-	-	2,044
1-Nov-2016	1600	1,647	0	1,647	-	-	-	-	-	-	1,647
19-Dec-2016	800	1,950	0	1,950	-	-	-	-	-	-	1,950
Total		25,198	-	25,198	-	-	-	-	-	-	25,198
12-CP		2,100	-	2,100	-	-	-	-	-	-	2,100

III. WES

Date[1]	Hour Ending[1]	Company Transmission Peak Load[1]	Adjustment[2]	Load at Westar's Transmission System Peak Load[3]	Less: GFA PTP Scheduled Load[4]	Plus: GFA PTP Contract Demand[5]	Less: Non-Firm Sales to Cities[6]	Plus: Non-Westar Generation[7]	Plus: Non-Control-Area Transmission Load[8]	Less: Load Not Connected to the Westar Transmission System[9]	Westar's Transmission Network Load (e-f+g-h+i+j-k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
19-Jan-2016	1900	1,614	0	1,614	-	-	-	-	-	-	1,614
4-Feb-2016	800	1,553	0	1,553	-	-	-	-	-	-	1,553
2-Mar-2016	800	1,384	0	1,384	-	-	-	-	-	-	1,384
26-Apr-2016	1500	1,669	0	1,669	-	-	-	-	-	-	1,669
25-May-2016	1800	1,868	0	1,868	-	-	-	-	-	-	1,868
22-Jun-2016	1700	2,556	0	2,556	-	-	-	-	-	-	2,556
21-Jul-2016	1700	2,604	0	2,604	-	-	-	-	-	-	2,604
11-Aug-2016	1700	2,554	0	2,554	-	-	-	-	-	-	2,554
20-Sep-2016	1600	2,324	0	2,324	-	-	-	-	-	-	2,324
17-Oct-2016	1700	1,833	0	1,833	-	-	-	-	-	-	1,833
1-Nov-2016	1600	1,597	0	1,597	-	-	-	-	-	-	1,597
19-Dec-2016	800	1,766	0	1,766	-	-	-	-	-	-	1,766
Total		23,322	-	23,322	-	-	-	-	-	-	23,322
12-CP		1,944	-	1,944	-	-	-	-	-	-	1,944

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Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unles
For the 12 months ended - December 31, 2016

Note: 1 These are the dates, times and loads at the time of WEN's and WES' transmission peak, as reported in FERC Form 1, page 400.

Note: 2 This is the difference between "Company Transmission Peak Load" and "Load at Transmission System Peak Load."

Note: 3 These are the WEN and WES values that, when added together, equal the transmission system peak load in Westar's Energy Accounting System, Monthly Min/Ma

Note: 4 "GFA PTP Scheduled Load" is the load in MW scheduled by Grandfathered Agreements' (GFA) customers taking firm point-to-point (PTP) service at the time of We peak load. These amounts are assigned equally between WEN and WES in Sections II and III above. Details are as follows:

			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Jan	1900	19-Jan-16								
Feb	800	4-Feb-16								
Mar	800	2-Mar-16								
Apr	1500	26-Apr-16								
May	1800	25-May-16								
Jun	1700	22-Jun-16								
Jul	1700	21-Jul-16								
Aug	1700	11-Aug-16								
Sep	1600	20-Sep-16								
Oct	1700	17-Oct-16								
Nov	1600	1-Nov-16								
Dec	800	19-Dec-16								

Note: 5 "GFA PTP Contract Demand" is the contract demand in MW for these customers. These amounts are assigned equally between WEN and WES in Sections II and

			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Jan	1900	19-Jan-16								
Feb	800	4-Feb-16								
Mar	800	2-Mar-16								
Apr	1500	26-Apr-16								
May	1800	25-May-16								
Jun	1700	22-Jun-16								
Jul	1700	21-Jul-16								
Aug	1700	11-Aug-16								
Sep	1600	20-Sep-16								
Oct	1700	17-Oct-16								
Nov	1600	1-Nov-16								
Dec	800	19-Dec-16								

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Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unles
For the 12 months ended - December 31, 2016

Note: 6 "Non-Firm Sales to Cities" are MW loads at the time of Westar's monthly transmission system peak load associated with non-firm GFA transmission service or loads

					WES							
		Contract Type										
		Customer	Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Jan	1900	19-Jan-16						0		
Feb	800	4-Feb-16						0		
Mar	800	2-Mar-16						0		
Apr	1500	26-Apr-16						0		
May	1800	25-May-16						0		
Jun	1700	22-Jun-16						0		
Jul	1700	21-Jul-16						0		
Aug	1700	11-Aug-16						0		
Sep	1600	20-Sep-16						0		
Oct	1700	17-Oct-16						0		
Nov	1600	1-Nov-16						0		
Dec	800	19-Dec-16						0		

Note: 7 "Non-Westar Generation" in MW is shown below. Only generators operating synchronously with the transmission system, and not already included in the transmissi

					WES							
		Contract Type										
		Customer	Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Jan	1900	19-Jan-16						-		
Feb	800	4-Feb-16						-		
Mar	800	2-Mar-16						-		
Apr	1500	26-Apr-16						-		
May	1800	25-May-16						-		
Jun	1700	22-Jun-16						-		
Jul	1700	21-Jul-16						-		
Aug	1700	11-Aug-16						-		
Sep	1600	20-Sep-16						-		
Oct	1700	17-Oct-16						-		
Nov	1600	1-Nov-16						-		
Dec	800	19-Dec-16						-		

Worksheet A-2 - WE Divisor

Westar Energy, Inc.
Notes to the Determination of WEN's and WES' Contribution to Transmission Network Load (MW, unles
For the 12 months ended - December 31, 2016

Note: 8 "Non-Control Area Transmission Load" in kW is load on Westar's transmission system that is electronically transferred to control areas other than Westar. Details a

			WES							
			Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Jan	1900	19-Jan-16						-		
Feb	800	4-Feb-16						-		
Mar	800	2-Mar-16						-		
Apr	1500	26-Apr-16						-		
May	1800	25-May-16						-		
Jun	1700	22-Jun-16						-		
Jul	1700	21-Jul-16						-		
Aug	1700	11-Aug-16						-		
Sep	1600	20-Sep-16						-		
Oct	1700	17-Oct-16						-		
Nov	1600	1-Nov-16						-		
Dec	800	19-Dec-16						-		

Note: 9 "Load in Westar's Balancing area and included in the Transmission peak number, but is physically connected to a different SPP Transmission Owner's system."

			WES							
			Future use	Future use	Future use	Future use	Future use	Total (MW) (a+b+c+d+e)	Future use	Future use
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Jan	1900	19-Jan-16						-		
Feb	800	4-Feb-16						-		
Mar	800	2-Mar-16						-		
Apr	1500	26-Apr-16						-		
May	1800	25-May-16						-		
Jun	1700	22-Jun-16						-		
Jul	1700	21-Jul-16						-		
Aug	1700	11-Aug-16						-		
Sep	1600	20-Sep-16						-		
Oct	1700	17-Oct-16						-		
Nov	1600	1-Nov-16						-		
Dec	800	19-Dec-16						-		

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Percentage of Maximum Transmission Network Load During Year
(I)
63.25%
60.46%
53.57%
59.91%
68.38%
98.62%
100.00%
99.04%
89.47%
71.27%
59.63%
68.31%

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ss otherwise noted)

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ss otherwise noted)

x Load Values report.

estar's monthly transmission system

n/a	n/a	n/a	GFA PTP Firm Schedules
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

III above. Details are as follows:

n/a	n/a	n/a	GFA PTP Firm Schedules
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

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ss otherwise noted)

s solely utilizing SPP PTP transmission service.

WEN				
Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	Total Part. Req. Demand (MW) (f+l)
(i)	(j)	(k)	(l)	(m)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

ion peak value, shall be included.

WEN				
Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	Total Gen. (MW) (f+l)
(i)	(j)	(k)	(l)	(m)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

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ss otherwise noted)

ıre as follows:

WEN				Total Load.
Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	(MW) (f+l)
(i)	(j)	(k)	(l)	(m)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

WEN				Total Load.
Future use	Future use	Future use	Total (MW) (g+h+i+j+k)	(MW) (f+l)
(i)	(j)	(k)	(l)	(m)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

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Worksheet A-3 - WE Retail Adder

Westar Energy, Inc.
Items Deemed to be Allocated Exclusively to the Retail Jurisdiction
For the 12 months ended - December 31, 2016

Line No			WEN	WES	Total
1	Rate Base				
2	ADIT - Retail	[A5, pg 1, line 4 & A7, pg1, line4	$ 23,450,306	$ 28,029,866	$ 51,480,172
3	Total		$ 23,450,306	$ 28,029,866	$ 51,480,172
4	Alloc. Fact. - Gross Plant	(Actual Gross Rev, pg 3, line 17	18.563%	18.563%	
5	Transmission Related	[line 3 x line 4]	$ 4,353,140	$ 5,203,255	$ 9,556,395
6	Rate of Return	[Actual Gross Rev, pg 4, line 24	7.538%	7.538%	
7	Return	[line 5 x line 6]	$ 328,137	$ 392,218	$ 720,356
8	Income Tax Factor	[Actual Gross Rev, pg 2, line 24	46.242%	46.242%	
9	Income Taxes	[line 7 x line 8]	$ 151,738	$ 181,371	$ 333,110
10	Other Expenses				
11	Item 1		$ -	$ -	$ -
12	Item 2		-	-	-
13	Item 3		-	-	-
14	Item 4		-	-	-
15	Total	[sum of lines 11 through 14]	$ -	$ -	$ -
16	Revenue Requirement	[line 7 + line 9 + line 15]	479,876	573,589	1,053,465

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Westar Energy, Inc.
Determination of O&M Exclusions from the Formula Rate

For the 12 months ended - December 31, 2016

Page.
Line No.
Col.

321.112.b	**O&M**		
	Transmission (321.112.b)	$	130,856,391
	Exclude:		
	Network service for Westar Retail load including ancillaries and schedule 12 (Account 566.0011)	$	116,381,611
	Total (Included in Sch. WEN, p. 2, ln. 1, col. 3)	**$**	**14,474,780**

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Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ (16,078,552)	$ -	$ (1,068,084,532)	$ (230,582)	$ 23,948,401	
2	Less	**ADIT-283**	$ (207,618,396)	$ -	$ (37,077,199)	$ -	$ (1,246,376)	
3	Plus	**ADIT-190**	$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281	
4		**Subtotal**	$ 294,286,387	$ 882,631	$ (1,081,934,987)	$ (230,582)	$ 23,450,306	$ (763,546,245)
5		**Wages & Salary Allocator**				4.344%		
6		**Gross Plant Allocator**		100.0000%	18.563%			
7		**ADIT**		$ 882,631	$ (200,842,333)	$ (10,017)	$ -	$ (199,969,719)

Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		2016 YE Balance	*100%* NonTrans. Related	*100%* Transmission Related	Plant Related	Labor Related	100% Retail [Allocate by Plant]	In Adjustment to Ratebase
	Accumulated Deferred Income Tax Utility Oper Other							
1901000	*Pensions*	4,147,045	4,147,045					Yes
1901000	Deferred Compensation salaried WE	383,317	383,317					Yes
1901000	Property Insurance	1,536,769	1,536,769					Yes
1901000	Injuries and Damages	427,864	427,864					Yes
1901000	Group Medical Insurance	649,576	649,576					Yes
1901000	Environmental	525,432	525,432					Yes
1901000	Vacation Pay Accrual	4,645,727	4,645,727					Yes
1901000	Legal Expenses	29,076	29,076					Yes
1901000	Ad Valorem Tax R/L	(920,402)			(920,402)			Yes
1901000	Tax Credit Carryover	84,009,984	84,009,984					No
1901000	Deferred Compensation Plan	2,444,839	2,444,839		-			Yes
1901000	Inventory Valuation	229,008			229,008			Yes
1901000	Westar Generation Power Purchase	3,664,494	3,664,494					No
1901000	Alternative Minimum Tax	29,412,133	29,412,133					No
1901000	R/L Kansas Tax Credits	248,853,957	248,853,957					No
1901000	General Tax - Reserve	292,678			292,678			Yes
1901000	State Tax - Credits	2,738,936	2,738,936					No
1901000	Federal - NOL Tax Benefits	11,720,490			11,720,490			Yes
1901000	State NOL Tax Benefit	12,253,862			12,253,862			Yes
1901000	Section 467 Railcar Lease	(62,078)	(62,078)					No
1901000	Reg Asset Unrecognized Pension Exp	113,140,733	113,140,733					Yes
1901000	Reg Asset Unrecognized Post Retirement Ex	(1,949,670)	(1,949,670)					No
1901000	Terminal Net Salvage - Refund	(57,238)			(57,238)			Yes
1901000	OneOk PPA Fair Value	2,548,040	2,548,040					No
1901000	UTB Liab Interest State	4,006			4,006			Yes
1901000	Loss Cont TOTI Interest Fed and State\	22,267			22,267			Yes
1901000	MKEC Capital Lease	2,021,465	2,021,465					No
1901000	MKEC Consent Fees	975,267	975,267					No
1901000	LEC Environmental Liability	16,537	16,537					No
1901000	Long-Tm Incentive Prog PWR MKT	110,690	110,690					Yes
1901000	Reg Liab #6 Oil Sale	95,738	95,738					No
1901000	Long Term Rail Car Lease	37,437	37,437					No
1901000	Short Term Incentive Program	2,948,640	2,948,640					Yes
1901000	Long Term Incentive Program	948,488	948,488					Yes
1901000	BOA Office & Call CTR Lease	(317,928)			(317,928)			Yes
1901000	Emission Allowances	292,662	292,662					No
1901000	Post Retirement Benefit Plans	6,268,812	6,268,812					No
1901000	WE Salary Continuation Plan	3,235,288	3,235,288					Yes
1901000	Charitable Contributions - Carry forward	1,007,512	1,007,512					Yes
1901000	KCC Accrual	505,246		505,246				Yes
1901000	Miscellaneous Accruals	748,281					748,281	No
1901000	Property Insurance Reserve - Transm	377,385		377,385				Yes
1901000	Environmental Reserve - Transm	54,670	54,670					Yes
1901000	Reg Liab KS Tax Credits Fed	(958,628)	(958,628)					No
1901000	Inj & Damages Reserve - Transm	90,408	90,408					Yes

Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

CONTINUE ADIT-190		(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase
1901000	MKEC Revenue Reserves	-	-					No
1901000	HVAC Heat Pump Program	13,150	13,150					No
1901000	Prairie Wind Equity	0	0					No
1901000	Other Deferred Kansas Tax Credits	7,500	7,500					No
1901000	Post - Ret Med Expense Tracker	3,671,526	3,671,526					No

Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

	CONTINUE ADIT-190	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase
	Continue Accumulated Deferred Income Tax Non Utility							
1902000	Russell Inv Exec Plan	12,129,384						No
1902000	Power Marketing Incentives	1,052,340						No
1902000	Restricted Stock Expenses	(376,658)						No
1902000	Power Marketing Mark to Market - Deferred T	382,509						No
1902000	Short Term Incentive	285,336						No
1902000	Long - Tm Incentive Program PWR Mkt	243,374						No
1902000	Severance Benefit	2,870,317						No
1902000	WE Agreements	1,172,883						No
1902000	*ONEOK Special Agreements*	*595,748*						No
Subtotal - p234		$ 561,196,224	$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281	$ 542,840,991
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			$ 517,983,336	$ 882,631	$ 23,226,743	$ -	$ 748,281	

Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

	ADIT- 281 & 282	*(A)* 2016 *YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*
	Accumulated Deferred Income Tax Accelerated Amortization Property							
2811000	Accumulated Deferred Income Tax - Accel A	52,934,014	52,934,014					No
Subtotal - p273		52,934,014						
	Accumulated Deferred Income Tax Other Property							
2821000	Liberalized Depreciation	1,055,650,294			1,055,650,294			Yes
2821000	Repair Allowance	2,263,700			2,263,700			Yes
2821000	Afudc interest Component	2,995,589			2,995,589			Yes
2821000	Employee Benefits And Taxes	230,582				230,582		Yes
2821000	Removal Costs	7,174,948			7,174,948			Yes
2821000	AFUDC - Equity Component	20,986,727	20,986,727					No
2821000	Contribution In Aid Of Construction	(543,812)	(543,812)					No
2821000	Connection Fees	(23,948,401)					(23,948,401)	No
2821000	AFUDC - FERC Equity Component	(222,065)	(222,065)					No
2821000	AFUDC DEBT FERC	(171,538)	(171,538)					No
2821000	AFUDC ECRR Equity Component	(2,169,889)	(2,169,889)					No
2821000	AFUDC Debt ECRR	(1,800,871)	(1,800,871)					No
	Accumulated Deferred Income Tax Other Prop FASB109							
2825230	Investment Tax Credit	(5,698,811)						No
2825330	Flow Thru Regulatory Asset	17,602,164						No
Subtotal - p275		$ 1,072,348,618	$ 16,078,552	$ -	$ 1,068,084,532	$ 230,582	$ (23,948,401)	$ 1,060,445,265
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			$ 16,078,552	$ -	$ 1,068,084,532	$ 230,582	$ (23,948,401)	

Worksheet A-5 - WEN ADIT

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

	ADIT-283	*(A)* 2016 *YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*
	Accumulated Deferred Income Tax Other Utility							
2831000	R/A AFUDC Equity	13,730,770	13,730,770					No
2831000	Coal Deficient Tonnage Payments	(376,584)	(376,584)					No
2831000	Bad Debts	399,305					399,305	No
2831000	Bond Premium/discount	36,497,308			36,497,308			Yes
2831000	ONEOK Purchase Power Agreement	(16,954)	(16,954)					No
2831000	Ad Valorem Tax Regulatory/Asset	-	-					No
2831000	Regulatory Commission Expense	786,922	786,922					No
2831000	Integration Costs	579,657			579,657			Yes
2831000	Storm Costs	(0)			-		(0)	No
2831000	Reg Liab - KS Tax Credit Grossup	61,110,496	61,110,496					No
2831000	Regulatory Energy Cost Adjustment	2,483,657	2,483,657					No
2831000	Reg Asset Unrecognized Pension Exp	113,140,733	113,140,733					Yes
2831000	Reg Asset Unrecognized Post - Retirement E	(1,949,670)	(1,949,670)					No
2831000	R/A EE Demand Response	839,340	839,340					No
2831000	Reg Asset EE ED Programs	(1,957,378)	(1,957,378)					No
2831000	UTB Fed Benefit on State Interest	234	-		234			Yes
2831000	Pension Tracker Expense	2,569,568	2,569,568					Yes
2831000	Watt Saver Program	(63,663)	(63,663)					No
2831000	BLDG Operator Cert	121,472	121,472					No
2831000	R/A AFUDC Equity FERC	(145,288)	(145,288)		-			No
2831000	Regulatory Liability AFUDC ECRR	(1,419,671)	(1,419,671)					No
2831000	R/A Catalyst Costs	441,902	441,902					No
2831000	Reg Asset - Energy EFF Demand Response	3,778,767	3,778,767					No
2831000	Prairie Wind Equity	14,543,977	14,543,977					No
2831000	Deferred Costs of Prepaid Program	14,482					14,482	No
2831000	R/A Analog Metr Unrecovered	414,886					414,886	No
2831000	R/A Grid Security Tracker	417,703					417,703	No
	Accumulated Deferred Income Tax Other Non Utility							
2832000	Amortization of Acquisition Adjustment	269,485						No
2832000	Deferred Income Tax Rabbi Trust Mark to Ma	11,388,458						No

Westar Energy, Inc.
Allocation of ADIT
For the 12 months ended - December 31, 2016

CONTINUE ADIT-283	*(A)* *2016 YE Balance*	*(B)* *100% NonTrans. Related*	*(C)* *100% Transmission Related*	*(D)* *Plant Related*	*(E)* *Labor Related*	*(F)* *100% Retail [Allocate by Plant]*	*(G)* *In Adjustment to Ratebase*
Subtotal - p277	$ 257,599,913	$ 207,618,396	$ -	$ 37,077,199	$ -	$ 1,246,376	245,941,970
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		$ 207,618,396	$ -	$ 37,077,199	$ -	$ 1,246,376	245,941,970

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	(G) ***In*** ***Adjustment*** ***to Ratebase***
Pension accrual per books vs. actual contributions for tax	
Deferred compensation interest accrued on books, deductible for tax when paid	
Book accrual for property insurance vs. actual costs for tax	
Book accrual for 3rd party injuries and damages vs. actual costs for tax	
Book accrual for group medical claims vs. actual costs for tax	
Book accrual for environmental reserve vs. actual costs for tax	
Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for tax	
Legal expenses accrued on books vs. actual payments for tax	
Regulatory Liability recorded for ad valorem taxes not recognized for tax purposes.	
General business credits to be utilized in future years	
Book accrual for deferred compensation vs. actual payments for tax	
Book accrual for inventory reserve vs. actual losses for tax	
Regulatory liability recorded for power purchased from Westar Generating; not recognize	
Alternative minimum tax credits to be used in future years	
Deferred taxes associated with Kansas High Performance Incentives Tax Credits.	
Book reserve set up for potential non-income tax issues; deductible for tax when paid	
Kansas income tax credits to be utilized in future years	
Federal net operating loss tax benefits to be utilized in future years	
State net operating loss tax benefits to be utilized in future years.	
Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 467	
Book accrual to recognize funded status of pension plan; not recognized for tax	
Book accrual to recognize funded status of post retirement plan; not recognized for tax	
Book accrual for refunds to customers for amounts previously collected in rates for termi	
Book-tax basis difference Spring Creek plant	
Book accrual for state interest on uncertain income tax positions.	
Book accrual for federal and state interest on loss contingencies related to taxes other th	
Book depreciation and interest expense on capital lease vs operating lease for tax.	
Fee from Aquila transaction deferred on books and amortized over term of lease.	
Deferred Income tax associated with the accrued environmental liability for Lawrence En	
Book accrual for long term incentives vs. actual payments for tax	
Book accrual for refund to customers for gain on sale of #6 oil; not recognized for tax	
Book accrual railcar lease expense vs. actual costs for tax.	
Book accrual for short term incentives vs. actual payments for tax	
Book accrual for long term incentives (RSU's) vs. actual payments for tax	
Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 467	
Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory liability on books; recognized as capital gain for tax.	
Excluded	
Book accrual for Salary Continuation Plan vs. actual payments for tax	
Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income	
Accrual for KCC ROE transmission rate change.	
Book accrual for potential sales tax exposure; deductible for tax when paid	
Book accrual for property insurance vs. actual costs for tax - Transmission allocation	
Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation	
Deferred federal income taxes associated with KS High Performance Incentive Program	
Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission al	

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	(G) *In* *Adjustment* *to Ratebase*
Deferred income taxes on MKEC disputed revenue reserve	
Deferred income taxes on the accruement of rebates and credits for the HVAC Heat Pump Program	
Deferred income taxes on investment in Prairie Wind Transmission, LLC.	
Deferred income tax associated with deferred Kansas tax credits other than HPIP credits	
Book accrual for the excess of the amounts collected from customers for post-retirement	

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(G) In Adjustment to Ratebase
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related

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	(G) ***In*** ***Adjustment*** ***to Ratebase***
Accellertated amortization of pollution control equipment.	
Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant	
Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.	
AFUDC recorded on books not subject to tax requirements for capitalization per Code Sec 263A.	
Employee benefits and taxes other than income capitalized for books vs. deducted for tax.	
Cost of removal charged to accumulated depreciation reserve for book purposes but expensed for tax.	
Equity component of AFUDC	
Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes	
Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes.	
Deferred tax liability for the equity component of FERC AFUDC Equity	
Deferred tax liability associated with AFUDC debt for FERC	
Deferred tax liability for the equity component of ECRR AFUDC	
Deferred tax liability associated with AFUDC debt for ECRR	
Excluded	
Excluded	

	(G) *In* *Adjustment* *to Ratebase*
Regulatory asset for the equity component of AFUDC	
Book amortization of AMAX coal contract buyout costs vs deducted for tax when paid in 1	
Book accrual for bad debts vs direct write off method for tax	
Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted	
Book-tax basis difference Spring Creek power purchase agreement.	
Regulatory asset recorded for ad valorem taxes not recognized for tax purposes.	
Book amortization of regulatory commission expenses previously deducted for tax	
Acquisition related costs disallowed for tax purposes.	
Storm related carrying charges recorded on the books not deductible for tax	
Deferred taxes on the Regulatory Liability associated with Kansas High Performance Ince	
Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognize	
Book accrual to recognize funded status of pension plan; not recognized for tax	
Book accrual to recognize funded status of post retirement plan; not recognized for tax	
Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Respor	
Deferred income tax associated with the regulatory asset for Energy Efficiency Education Programs.	
Book accrual for federal tax benefit on state taxes on interest on uncertain income tax positions .	
Deferred income taxes on amounts recorded to the Pension Expense Tracker	
Deferred income taxes related to the WattSaver Program regulatory asset	
Deferred income taxes related to the Building Operator Certificate regulatory asset	
Deferred tax on the regulatory liability associated with the equity component of FERC AFUDC	
Deferred tax on the regulatory liability associated with the equity component of ECRR AFUDC	
Includes the deferred costs for Catalysts to be amortized of a period in excess of 12 months,	
Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Response Program	
Deferred income taxes on investment in Prairie Wind Transmission, LLC.	
Includes deferred costs associated with our prepay program and the offsetting revenue th	
Includeds unrecovered investment in abandoned analog meters.	
Includes costs eligible for the Critical Infastructure Protection/ CyberSecurity Trackers.	
Non-utility related	
Non-utility related	

(G)
In
Adjustment
to Ratebase

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Worksheet A-6 - WES O&M Exclusions

Westar Energy, Inc.

Determination of O&M Exclusions from the Formula Rate

For the 12 months ended - December 31, 2016

Page. Line No. Col.		
321.112.b	**O&M**	
	Transmission	$ 127,328,172
	Exclude:	
	Network service for Westar Retail load including ancillaries and schedule 12 (Account 566.0011)	$ 116,381,611
	Total (Included in Sch. WES, p. 2, ln. 1, col. 3)	**$ 10,946,561**

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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

Line No.		Summary	100% NonTrans. Related	100% Transmission Related	Plant Related	Labor Related	100% Retail Related	Total ADIT
1	Less	**ADIT-282**	$ (11,032,440)	$ -	$ (836,477,008)	$ -	$ 29,037,950	
2	Less	**ADIT-283**	$ (202,876,024)	$ -	$ (7,252,767)	$ -	$ (1,025,897)	
3	Plus	**ADIT-190**	$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813	
4		**Subtotal**	$ (116,199,412)	$ 757,897	$ (769,373,594)	$ -	$ 28,029,866	$ (856,785,244)
5		**Wages & Salary Allocator**				4.3443%		
6		**Gross Plant Allocator**		100.0000%	18.5633%			
7		**ADIT**		$ 757,897	$ (142,820,770)	$ -	$ -	$ (142,062,872)

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190		(A)	(B)	(C)	(D)	(E)	(F)	(G)
			100%	*100%*			100% Retail	In
		2016	NonTrans.	Transmission	Plant	Labor	[Allocate	Adjustment
		YE Balance	Related	Related	Related	Related	by Plant]	to Ratebase
	Accumulated Deferred Income Tax Utility Oper Other							
1901000	WCNOC Net Operating Loss Rate Difference	2,560,343	2,560,343					No
1901000	*Pensions*	5,215,714	5,215,714					Yes
1901000	Deferred Compensation salaried WE	126,403	126,403					Yes
1901000	Gain on Lacygne 2 Sale/Leaseback	30,868,082	30,868,082					No
1901000	Property Insurance	1,865,974	1,865,974					Yes
1901000	Injuries and Damages	657,270	657,270					Yes
1901000	Group Medical Insurance	607,092	607,092					Yes
1901000	Environmental	245,348	245,348					Yes
1901000	Vacation Pay Accrual	1,067,600	1,067,600					Yes
1901000	Legal Expenses	17,534	17,534					Yes
1901000	Ad Valorem Tax R/L	(6,055,117)			(6,055,117)			Yes
1901000	Tax Credit Carryover	4,392,021	4,392,021					No
1901000	Deferred Compensation Plan	(4,230,685)	(4,230,685)		-			Yes
1901000	Inventory Valuation	110,533			110,533			Yes
1901000	LaCygne Dismantling Cost	10,972,071	10,972,071					No
1901000	General Tax - Reserve	292,670	-		292,670			Yes
1901000	Federal - NOL Tax Benefits	72,892,624			72,892,624			Yes
1901000	State NOL Tax Benefit	6,622,821	-		6,622,821			Yes
1901000	Section 467 Railcar Lease	(150,418)	(150,418)					No
1901000	Reg Asset Unrecognized Pension Exp	26,392,077	26,392,077					Yes
1901000	Reg Asset Unrecognized Post Retirement Exp	(246,208)	(246,208)					No
1901000	Terminal Net Salvage - Refund	97,980			97,980			Yes
1901000	UTB Liab Interest State	15,736			15,736			Yes
1901000	Loss Cont TOTI Interest Fed and State	22,055			22,055			Yes
1901000	LT Incentive Prog-pwr mkt	68,638	68,638					Yes
1901000	Reg Liab # 6 Oil Sale	314,112	314,112					No
1901000	Long Term Rail Car Lease	(26,680)	(26,680)					No
1901000	Short Term Incentive Program	1,858,033	1,858,033					Yes
1901000	Long Term Incentive Program	5,129,930	5,129,930					Yes
1901000	BOA Office and Call Center Lease	356,878			356,878			Yes
1901000	Emission Allowances	(150,323)	(150,323)					No
1901000	Post Retirement Benefit Plans	4,098,273	4,098,273					No
1901000	WE Salary Continuation Plan	2,898,911	2,898,911					Yes
1901000	Charitable Contributions - Carry forward	(46,415)	(46,415)					Yes
1901000	KCC Accrual	505,246		505,246				Yes
1901000	Miscellaneous Accruals	17,813					17,813	No
1901000	Property Insurance Reserve- Transmission	252,651		252,651				Yes
1901000	Environmental Reserve - Transmission	3,273	3,273					Yes
1901000	Inj & Damages Reserve - Transmission	25,744	25,744					Yes
1901000	HVAC Heat Pump Program	6,954	6,954					No
1901000	RECA Reclass	-	-					No
1901000	Post-Ret Med Expense Tracker	3,168,384	3,168,384					No
1901000	Small Business Lighting	-	-					No

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-190		(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase
	Accumulated Deferred Income Tax Non Utility							
1902000	Power Marketing Incentives	(602,063)						No
1902000	Prudent Management Accounting Adjustment	9,600,022						No
1902000	Deferred Compensation KGE	19,700,086						No
1902000	Severance Benefit	295,008						No
1902000	WE Agreements	(470,061)						No
Subtotal - p234		$ 201,363,936	$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813	$ 172,840,944
Less FASB 109 Above if not separately removed					$ -	$ -	$ -	
Less FASB 106 Above if not separately removed					$ -	$ -	$ -	
Total			$ 97,709,052	$ 757,897	$ 74,356,181	$ -	$ 17,813	

Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

	ADIT- 281 & 282	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase
	Accumulated Deferred Income Tax Accelerated Amortization Property							
2811000	Accumulated Deferred Income Tax - Accel Amort F	19,929,723	19,929,723					No
Subtotal - p273		19,929,723						
	Accumulated Deferred Income Tax Other Property							
2821000	Liberalized Depreciation	813,280,772			813,280,772			Yes
2821000	Repair Allowance	5,515,201			5,515,201			Yes
2821000	Afudc interest Component	9,261,554			9,261,554			Yes
2821000	Removal Costs	8,419,481			8,419,481			Yes
2821000	Deferred Income Tax FERC WCNOC and LaCygr	(576,266)	(576,266)					No
2821000	AFUDC - Equity Component	23,754,545	23,754,545					No
2821000	Contribution In Aid Of Construction	(3,029,685)	(3,029,685)					No
2821000	Connection Fees	(29,037,950)					(29,037,950)	No
2821000	AFUDC - FERC Equity Component	(633,992)	(633,992)					No
2821000	AFUDC DEBT FERC	(505,339)	(505,339)					No
2821000	AFUDC ECRR Equity Component	(4,458,235)	(4,458,235)					No
2821000	AFUDC Debt ECRR	(3,350,634)	(3,350,634)					No
	Deferred Income Tax Depreciation - KCC Difference 4/1/02							
2822000		(167,954)	(167,954)		-			No
								No
	Accumulated Deferred Income Tax Other Prop F							
2825230	Investment Tax Credit	(17,888,941)						No
2825330	Flow Thru Regulatory Asset	68,372,716						No
Subtotal - p275		$ 868,955,274	$ 11,032,440	$ -	$ 836,477,008	$ -	$ (29,037,950)	$ 818,471,499
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			$ 11,032,440	$ -	$ 836,477,008	$ -	$ (29,037,950)	

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Worksheet A-7 - WES ADIT

Kansas Gas and Electric Company
Allocation of ADIT
For the 12 months ended - December 31, 2016

ADIT-283	(A) 2016 YE Balance	(B) 100% NonTrans. Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) 100% Retail [Allocate by Plant]	(G) In Adjustment to Ratebase
Accumulated Deferred Income Tax Other Utility							
2831000 R/A AFUDC Equity	15,541,642	15,541,642					No
2831000 Lacygne	(5,162,937)	(5,162,937)					No
2831000 Bad Debts	(1,500,757)					(1,500,757)	No
2831000 Wcnoc Outage Expense	8,034,934	8,034,934					No
2831000 Bond Premium/discount	5,255,896			5,255,896			Yes
2831000 Regulatory Commission Expense	(500,046)	(500,046)					No
2831000 Integration Costs	293,530			293,530			Yes
2831000 Regulatory Energy Cost Adj	10,350,852	10,350,852					No
2831000 Reg Asset Unrecognized Pension Exp	26,392,077	26,392,077					Yes
2831000 Reg Asset Unrecognized Post- Retirement Exp	(246,208)	(246,208)					No
2831000 Reg Asset EE Demand Response	(258,666)	(258,666)					No
2831000 Reg Asset - EE ED Program	46,589	46,589					No
2831000 UTB Fed Benefit on State Interest	918			918			Yes
2831000 Penstion Tracker Expense	1,140,407	1,140,407					Yes
2831000 Watt Saver Program	(3,543,016)	(3,543,016)					No
2831000 WCNOC Pension Tracker Expense	1,849,752	1,849,752					No
2831000 Wcnoc Design Basis Costs	364,322	364,322					No
2831000 Flour Daniel Settlement	588,104	588,104					No
2831000 Income Tax Audit Fees	48,175			48,175			Yes
2831000 Swap Fees	1,654,247			1,654,247			Yes
2831000 R/L AFUDC Equity FERC	(414,795)	(414,795)					No
2831000 Regulatory Liability AFUDC ECRR	(2,916,844)	(2,916,844)					No
2831000 Reg Asset Catalyst Costs - DIT	229,212	229,212					No
2831000 Reg Asset - Energy Eff Demand Response	3,781,842	3,781,842					No
2831000 Deferred Costs of Prepaid Program	42,524					42,524	No
2831000 R/A Analog Metr Unrecovered	2,371,780					2,371,780	No
2831000 R/A Grid Security Tracker	112,350					112,350	No
Accumulated Deferred Income Tax Other Non Utility							
2832000 Amortization Of Acquisition Adjustment	147,598,803	147,598,803					No
Subtotal - p277	$ 211,154,688	$ 202,876,024	$ -	$ 7,252,767	$ -	$ 1,025,897	$ 211,154,688
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		$ 202,876,024	$ -	$ 7,252,767	$ -	$ 1,025,897	

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(G) ***Description and Justification***
Income tax rate difference on previous KGE Federal net operating loss
Pension accrual per books vs. actual contributions for tax
Deferred compensation interest accrued on books, deductible for tax when paid
Generation related - Excluded
Book accrual for property insurance vs. actual costs for tax
Book accrual for 3rd party injuries and damages vs. actual costs for tax
Book accrual for group medical claims vs. actual costs for tax
Book accrual for environmental reserve vs. actual costs for tax
Accrued vacation pay per books vs. vacations paid within 2 1/2 months of year end for tax
Legal expenses accrued on books vs. actual payments for tax
Regulatory Liability recorded for ad valorem taxes not recognized for tax purposes.
General business credits to be utilized in future years
Book accrual for deferred compensation vs. actual payments for tax
Book accrual for inventory reserve vs. actual losses for tax
Generation related - Excluded
Book reserve set up for potential non-income tax issues; deductible for tax when paid
Federal net operating loss tax benefits to be utilized in future years
State net operating loss tax benefits to be utilized in future years.
Book accrual railcar lease expense vs. prescribed costs for tax per IRC Sec 467
Book accrual to recognize funded status of pension plan; not recognized for tax
Book accrual to recognize funded status of post retirement plan; not recognized for tax
Book accrual for refunds to customers for amounts previously collected in rates for terminal net salvage; not recognized for tax.
Book accrual for state interest on uncertain income tax positions.
Book accrual for federal and state interest on loss contingencies related to taxes other than income taxes.
Book accrual for long term incentives vs. actual payments for tax
Book accrual for refund to customers for gain on sale of #6 oil; not recognized for tax
Book accrual railcar lease expense vs. actual costs for tax.
Book accrual for short term incentives vs. actual payments for tax
Book accrual for long term incentives (RSU's) vs. actual payments for tax
Book accrual office lease expense vs. prescribed costs for tax per IRC Sec 467
Emission allowances withheld by EPA and sold at auction by them. Recorded as regulatory Excluded
Book accrual for Salary Continuation Plan vs. actual payments for tax
Charitable contributions expensed on books - deductible for tax subject to limitation of 10% of taxable income
Accrual for KCC ROE transmission rate change.
Book accrual for potential sales tax exposure; deductible for tax when paid
Book accrual for property insurance vs. actual costs for tax - Transmission allocation
Book accrual for environmental reserve vs. actual costs for tax - Transmission allocation
Book accrual for 3rd party injuries and damages vs. actual costs for tax - Transmission allocatio
Deferred income taxes on the accruement of rebates and credits for the HVAC Heat Pump Program
Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for tax
Book accrual for the excess of the amounts collected from customers for post-retirement medical and LTD expense according to GAAP
Includes the small business lighting energy efficiency iniative

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(G) ***Description and Justification***
Non-utility related
Non-utility related
Non-utility related
Non-utility related
Non-utility related

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(G) ***Description and Justification***
Accellertated amortization of pollution control equipment.
Tax Equivalent Straight Line Depreciation (ESL) calculated on tax basis of assets using book rates vs. accelerated depreciation as computed for income tax purposes in accordance with the provisions of Code Sections 167 and 168. Basis is depreciable plant
Repair costs deducted for tax in accordance with the asset guideline class repair allowance provisions for pre-1981 assets.
AFUDC recorded on books not subject to tax requirements for capitalization per Code Sec 263A.
Cost of removal charged to accumulated depreciation reserve for book purposes but expensed for tax
FERC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs. the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2.
Equity component of AFUDC
Customer advances taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes
Contributions taxable in year received under Tax Reform Act of 1986; treated as contributions to capital for book purposes.
Deferred tax liability for the equity component of FERC AFUDC.
Deferred tax liability associated with depreciation expense FERC AFUDC.
Deferred tax liability for the equity component of ECRR AFUDC
Deferred tax liability associated with AFUDC debt for ECRR
KCC portion of depreciation expense difference for the period 04/01/02 through 12/21/04 resulting from KCC approved depreciation rates as of 07/01/01 vs the longer life pre-07/01/01 rates for Wolf Creek Generating Station and LaCygne Unit 2.
Excluded
Excluded

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(G)

Description and Justification

Regulatory asset for the equity component of AFUDC
Accrued book expense for lease payments vs actual lease payments for tax.
Book accrual for bad debts vs. direct write off method for tax
Nuclear refueling expenses amortized on books vs. actual expenses deducted for tax.
Unamortized debt issue costs, discount/premium, and loss on reacquired debt deducted for
Book amortization of regulatory commission expenses previously deducted for tax
Acquisition related costs disallowed for tax purposes
Book accrual for CSS billings for retail energy in excess of retail fuel costs; not recognized for tax
Book accrual to recognize funded status of pension plan per SFAS 158; not recognized for tax
Book accrual to recognize funded status of post retirement plan per SFAS 158; not recognized for tax
DIT for R/A for Energy Efficiency Demand Response Program.
Deferred income tax associated with the regulatory asset for Energy Efficiency Education Programs.
Book accrual for federal tax benefit on state taxes on interest on uncertain income tax positions .
Deferred income taxes on amounts recorded to the Pension Expense tracker
Deferred income taxes related to the WattSaver Programs regulatory asset.
Deferred income taxes on amounts recorded to the WCNOC Pension Expense tracker.
Costs capitalized on books vs. deducted for tax.
WCOC related settlement proceeds recorded as income on books vs. recorded as basis adjustment for tax.
Balance of book vs. tax difference related to previous income tax audit fees
Balance of book vs. tax difference related to swap fees (hedging fees)
Deferred tax on the regulatory liability associated with the equity component of FERC AFUDC.
Deferred tax on the regulatory liability associated with the equity component of ECRR AFUDC
Deferred tax on regulatory asset associated with SCR catalyst.
Deferred income taxes on the regulatory asset for the Energy Efficiency Demand Response program
Includes deferred costs associated with our prepay program and the offsetting revenue that is billed to our customers who are enrolled in the prepay program.
Includeds unrecovered investment in abandoned analog meters.
Includes costs eligible for the Critical Infastructure Protection/ CyberSecurity Trackers.

Excluded

Worksheet A-8 - WEN & WES DEPRECIATION CALCULATION
BASED ON DEPRECIATION RATES USED IN FORMULA RATE TEMPLATE
For the 12 months ended - December 31, 2016

This Worksheet will only be used if the depreciation rates used to determine the depreciation expenses shown in Form 1 differ from the depreciation rates shown in WEN/WES Footnote Q.

WEN-Non-Incentive Plant

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
352											
353											
354											
355											
356											
357											
358											
359											
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WES-Non-Incentive Plant

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
352											
353											
354											
355											
356											
357											
358											
359											
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Depreciation Rate Comparison

Plant In Service Account #	WEN Form 1 Rates	WEN Depr Rate used in Formula	WES Form 1 Rates	WES Depr Rate used in Formula
			Non-Incentive Plant	
352	2.68%	2.68	2.68%	2.68
353	1.54%	1.54	1.54%	1.54
354	3.51%	3.51	3.51%	3.51
355	3.19%	3.19	3.19%	3.19
356	2.05%	2.05	2.05%	2.05
357	1.50%	1.50	1.50%	1.50
358	2.10%	2.10	2.10%	2.10
359	1.56%	1.56	1.56%	1.56

Worksheet A-8 - WEN & WES DEPRECIATION CALCULATION
BASED ON DEPRECIATION RATES USED IN FORMULA RATE TEMPLATE
For the 12 months ended - December 31, 2016

WEN-Wichita-to-Reno-to-Summit

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
352											
353											
354											
355											
356											
357											
358											
359											
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WES-Wichita-to-Reno-to-Summit

Plant In Service Account #	Jan	Feb	Mar	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
352											
353											
354											
355											
356											
357											
358											
359											
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Depreciation Rate Comparison

Plant In Service Account #	WEN Form 1 Rates	WEN Depr Rate used in Formula	WES Form 1 Rates	WES Depr Rate used in Formula
				Non-Incentive Plant
352	6.67%	6.67	6.67%	6.67
353	6.67%	6.67	6.67%	6.67
354	6.67%	6.67	6.67%	6.67
355	6.67%	6.67	6.67%	6.67
356	6.67%	6.67	6.67%	6.67
357	6.67%	6.67	6.67%	6.67
358	6.67%	6.67	6.67%	6.67
359	6.67%	6.67	6.67%	6.67

Summary of Depreciation Adjustments

	WEN	WES	
Expenses			
Based on Rates in Formula NON-INCENTIVE	$ -	$ -	
Based on Rates in Formula WICHITA-TO-RENO-TO-SUMMIT	$ -	$ -	
Total Plant Depreciation			< Inputs into Template: WEN or WES, Page 2, Line 12, Col 3
Form 1 Reported Expenses			
Expense Difference	$ -	$ -	
Accumulated Depreciation			
Form 1 reported Accum Depr			
Adjusted Accum Depr (Exp Diff + Form 1)	$ -	$ -	
Inputs to Formula Rate Pages	WEN: 1.8.3	WES: 1.8.3	

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Total	Total Plant In Service (Total PIS)	Annualized Depr Rates	Monthly Depr Rate	Transmission Depreciation Expense
	$ -	0.0268	0.00223333	0.00
	-	0.0154	0.00128333	0.00
	-	0.0351	0.00292500	0.00
	-	0.0319	0.00265833	0.00
	-	0.0205	0.00170833	0.00
	-	0.0150	0.00125000	0.00
	-	0.0210	0.00175000	0.00
	-	0.0156	0.00130000	0.00
$ -	$ -			**0.00**

WEN Input into Template" WEN, Page 2, Line 12, Col 3

Total	Total Plant In Service (Total PIS)	Annualized Depr Rates	Monthly Depr Rate	Transmission Depreciation Expense
	$ -	0.0268	0.00223333	0.00
	-	0.0154	0.00128333	0.00
	-	0.0351	0.00292500	0.00
	-	0.0319	0.00265833	0.00
	-	0.0205	0.00170833	0.00
	-	0.0150	0.00125000	0.00
	-	0.0210	0.00175000	0.00
	-	0.0156	0.00130000	0.00
$ -	$ -			**0.00**

WES Input into Template: WES, Page 2, Line 12, Col 3

Total	Total Plant In Service (Total PIS)	FR Fixed Annualized Depr Rates	FR Fixed Monthly Rate	FR Transmission Depreciation Expense
	$ -	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
$ -	$ -			$ -

Total	Total Plant In Service (Total PIS)	FR Fixed Annualized Depr Rates	FR Fixed Monthly Rate	FR Transmission Depreciation Expense
	$ -	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
	-	0.0667	0.00555833	0.00
$ -	$ -			$ -

Worksheet A-9 - Actual Base Plan Funded Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2016

Calculation of Revenue Requirements for BPF projects

1	Net Plant for the Form 1 year from table below.		$ 508,680,162
2	Actual Facility Carrying Charge	(Act. Net RR, line 12)	15.7025%
3	BPF Rev Req.	(line 1 * line 2)	$ 79,875,664
4	Act. Incentive Rev Req.	(from A-11, pg 2)	$ -
5	Tot. Act. BPF Rev Req.	(line 3 + line 4)	$ 79,875,664

	Project:	Hutchinson Area Conversion		Project:	Xfr: Butler 138/69kV		Project:	Line: Morris-McDowell 230kV		Project:
6		PID.22 (UID.10023),PID.23 (UID.10024), PID.27 (UID.10029, 10030), PID.185 (UID.10234, 10235, 10236, 10237)			PID.25 (UID.10026)			PID.26 (UID.10027, 10028)		
7	SPP Proj. ID		P.025201	SPP Proj. ID		P.116101	SPP Proj. ID		P.113148	SPP Proj. ID
8	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)
9	Beginning Bal:	$ 4,076,108		Beginning Bal:	$ 1,555,609		Beginning Bal:	$ 5,714,721		Beginning Bal:
10	Beginning Dep:	36,009		Beginning Dep:	17,449		Beginning Dep:	65,466		Beginning Dep:
11	Beg Year-Mo.:	2006-03		Beg Year-Mo.:	2006-05		Beg Year-Mo.:	2006-02		Beg Year-Mo.:
12	Mult-Year Proj.:	Yes	(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:

	Year	Total Gross Plant	Total Accm. Deprec.	Total Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant
13	2007	$ 16,987,379	$ 415,082	$ 16,572,297	2007	$ 4,076,108	$ 128,761	$ 3,947,347	$ 1,555,609	$ 52,847	$ 1,502,762	$ 5,714,721	$ 195,504	$ 5,519,217	$ 639,602
14	2008	$ 35,164,487	$ 805,290	$ 34,359,197	2008	$ 6,957,306	$ 230,347	$ 6,726,959	$ 1,619,519	$ 82,081	$ 1,537,439	$ 7,021,110	$ 312,315	$ 6,708,795	$ 628,683
15	2009	$ 71,729,287	$ 1,957,966	$ 69,771,321	2009	$ 7,377,072	$ 402,336	$ 6,974,736	$ 1,619,519	$ 120,944	$ 1,498,575	$ 7,021,110	$ 480,799	$ 6,540,311	$ 641,309
16	2010	$ 122,554,745	$ 4,046,520	$ 118,508,225	2010	$ 7,438,714	$ 577,315	$ 6,861,398	$ 1,619,519	$ 159,198	$ 1,460,321	$ 7,021,110	$ 646,642	$ 6,374,468	$ 641,309
17	2011	$ 175,128,610	$ 8,150,400	$ 166,978,210	2011	$ 7,445,252	$ 782,222	$ 6,663,030	$ 1,619,519	$ 203,790	$ 1,415,730	$ 7,065,900	$ 840,578	$ 6,225,322	$ 641,309
18	2012	$ 345,824,995	$ 14,971,232	$ 330,853,763	2012	$ 7,445,252	$ 972,103	$ 6,473,149	$ 1,619,519	$ 245,093	$ 1,374,426	$ 7,065,900	$ 1,020,783	$ 6,045,117	$ 641,309
19	2013	$ 375,224,286	$ 24,446,962	$ 350,777,324	2013	$ 7,427,631	$ 1,167,412	$ 6,260,220	$ 1,619,519	$ 287,628	$ 1,331,891	$ 7,065,900	$ 1,206,360	$ 5,859,540	$ 641,309
20	2014	$ 438,860,363	$ 35,066,356	$ 403,794,007	2014	$ 7,427,631	$ 1,356,175	$ 6,071,457	$ 1,619,519	$ 328,786	$ 1,290,734	$ 7,047,040	$ 1,385,691	$ 5,661,349	$ 641,309
21	2015	$ 503,274,062	$ 46,715,035	$ 456,559,027	2015	$ 7,427,631	$ 1,547,495	$ 5,880,136	$ 1,619,519	$ 370,501	$ 1,249,018	$ 7,047,040	$ 1,567,208	$ 5,479,832	$ 641,309
22	2016	$ 568,564,675	$ 59,884,513	$ 508,680,162	2016	$ 7,427,631	$ 1,731,305	$ 5,696,327	$ 1,619,519	$ 410,579	$ 1,208,940	$ 7,047,040	$ 1,741,599	$ 5,305,441	$ 605,284
23	2017	$ -	$ -	$ -	2017		$ -	$ -		$ -	$ -		$ -	$ -	
24	2018	$ -	$ -	$ -	2018		$ -	$ -		$ -	$ -		$ -	$ -	
25	2019	$ -	$ -	$ -	2019		$ -	$ -		$ -	$ -		$ -	$ -	
26	2020	$ -	$ -	$ -	2020		$ -	$ -		$ -	$ -		$ -	$ -	
27	2021	$ -	$ -	$ -	2021		$ -	$ -		$ -	$ -		$ -	$ -	
28	2022	$ -	$ -	$ -	2022		$ -	$ -		$ -	$ -		$ -	$ -	
29	2023	$ -	$ -	$ -	2023		$ -	$ -		$ -	$ -		$ -	$ -	
30	2024	$ -	$ -	$ -	2024		$ -	$ -		$ -	$ -		$ -	$ -	
31	2025	$ -	$ -	$ -	2025		$ -	$ -		$ -	$ -		$ -	$ -	
32	2026	$ -	$ -	$ -	2026		$ -	$ -		$ -	$ -		$ -	$ -	
33	2027	$ -	$ -	$ -	2027		$ -	$ -		$ -	$ -		$ -	$ -	
34	2028	$ -	$ -	$ -	2028		$ -	$ -		$ -	$ -		$ -	$ -	
35	2029	$ -	$ -	$ -	2029		$ -	$ -		$ -	$ -		$ -	$ -	
36	2030	$ -	$ -	$ -	2030		$ -	$ -		$ -	$ -		$ -	$ -	

Notes:

(A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 12) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 2)

(B) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

(C) Only Base Plan Funded projects that have been completed and whose costs are in the Form 1 should be entered on this page. If a project is done in phases over multiple years, that project should be entered in sheet P-4 until the entire project Is completed and i

(D) All Base Plan Funded projects whose costs are in the Form 1 and are also incentive projects should be entered into sheet A-11.

	Q	R
1		Page 1 of 20
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	Line: Chisholm-Grant 69kV Ckt 1	
14	**PID.28** (UID.10031)	P.026208
15	2.4747%	(A)
16	$ 639,602	
17	1,202	
18	2006-11	
19		(C)
20	Accm. Deprec.	Net Plant
21		
22	$ 15,756	$ 623,846
23	$ 27,433	$ 601,249
24	$ 42,671	$ 598,638
25	$ 57,819	$ 583,489
26	$ 75,477	$ 565,832
27	$ 91,833	$ 549,476
28	$ 108,676	$ 532,633
29	$ 124,974	$ 516,335
30	$ 141,493	$ 499,816
31	$ 156,917	$ 448,366
32	$ -	$ -
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	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
1	**Worksheet A-9 - Actual Base Plan Funded Plant**															Page 2 of 20
2	**Westar Energy, Inc.**															
3	For the 12 months ended - December 31, 2016															
4																
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13		**Project:**	Line: Hesston-Golden Plain-Gatz 69kV		**Project:**	Line: HTI Jct-Circleville 115kV		**Project:**	Line: Murray Gill EC-Murrary Gill Jct 69kV Rebuild		**Project:**	Line: Ft Junction - Anzio 115kV		**Project:**	Line: Weaver-Rose Hill	
14		SPP Proj. ID	**PID.84** (UID.10107, 10108) P.027206		SPP Proj. ID	**PID.85** (UID.10109) P.027205		SPP Proj. ID	**PID.167** (UID.10216) P.028205		SPP Proj. ID	**PID.170** (UID.10219) P.028204		SPP Proj. ID	**PID.171** (UID.10220) P.026203	
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)	
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
18		Beg Year-Mo.:	2008-04		Beg Year-Mo.:	2007-10		Beg Year-Mo.:	2008-12		Beg Year-Mo.:	2010-02		Beg Year-Mo.:	2009-01	
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
21																
22	2007	$ -	$ -	$ -	$ 2,779,334	$ 10,541	$ 2,768,793	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ 1,592,627	$ 10,208	$ 1,582,419	$ 2,605,561	$ 60,120	$ 2,545,440	$ 19,528	$ -	$ 19,528	$ -	$ -	$ -	$ 12,609	$ -	$ 12,609
24	2009	$ 1,587,712	$ 48,367	$ 1,539,345	$ 2,817,663	$ 125,190	$ 2,692,473	$ 982,275	$ 12,020	$ 970,255	$ -	$ -	$ -	$ 2,015,959	$ 24,340	$ 1,991,619
25	2010	$ 1,589,891	$ 85,895	$ 1,503,995	$ 2,817,663	$ 191,745	$ 2,625,918	$ 982,275	$ 35,222	$ 947,053	$ 5,536,059	$ 65,625	$ 5,470,434	$ 3,075,424	$ 89,563	$ 2,985,861
26	2011	$ 1,589,891	$ 129,671	$ 1,460,220	$ 2,817,663	$ 269,327	$ 2,548,337	$ 900,637	$ 61,144	$ 839,493	$ 5,503,503	$ 217,606	$ 5,285,897	$ 4,071,543	$ 187,955	$ 3,883,588
27	2012	$ 1,589,891	$ 170,219	$ 1,419,672	$ 2,817,663	$ 341,187	$ 2,476,476	$ 900,637	$ 84,113	$ 816,524	$ 5,552,846	$ 358,594	$ 5,194,251	$ 4,116,841	$ 292,372	$ 3,824,469
28	2013	$ 1,589,891	$ 211,976	$ 1,377,915	$ 2,817,663	$ 415,189	$ 2,402,474	$ 900,637	$ 107,768	$ 792,870	$ 5,635,283	$ 505,515	$ 5,129,768	$ 4,116,841	$ 400,495	$ 3,716,346
29	2014	$ 1,589,891	$ 252,381	$ 1,337,510	$ 2,817,663	$ 486,796	$ 2,330,867	$ 900,637	$ 130,656	$ 769,981	$ 5,641,074	$ 648,802	$ 4,992,272	$ 4,024,393	$ 503,944	$ 3,520,449
30	2015	$ 1,561,713	$ 292,970	$ 1,268,742	$ 2,817,663	$ 559,374	$ 2,258,289	$ 900,637	$ 153,855	$ 746,782	$ 5,641,074	$ 794,104	$ 4,846,969	$ 4,024,393	$ 607,604	$ 3,416,789
31	2016	$ 1,323,518	$ 328,670	$ 994,848	$ 2,817,663	$ 629,102	$ 2,188,562	$ 900,637	$ 176,142	$ 724,495	$ 5,641,124	$ 933,703	$ 4,707,421	$ 3,990,789	$ 706,779	$ 3,284,010
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Line: Murray Gill ED-MacArthur 69kV		**Project:**	Line: McDowell Creek-Ft Junction 115kV		**Project:**	Line: Dearing-Coffeyville-CRA 69kV Rebuild		**Project:**	Line: Summit-NE Saline (Northview) 115kV		**Project:**	Line: Stranger C Street 115kV
14		SPP Proj. ID	**PID.174** (UID.10223) P.118100		SPP Proj. ID	**PID.175** (UID.10224, 10225) P.028207		SPP Proj. ID	**PID.176** (UID.10226, 10227) P.028202		SPP Proj. ID	**PID.179** (UID.10228) P.028208		SPP Proj. ID	**PID.180** (UID.10229)
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2008-09		Beg Year-Mo.:	2008-12		Beg Year-Mo.:	2009-01		Beg Year-Mo.:	2009-06		Beg Year-Mo.:	2009-10
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ 109,925	$ 502	$ 109,423	$ 6,565,406	$ -	$ 6,565,406	$ 717,603	$ -	$ 717,603	$ -	$ -	$ -	$ -	$ -
24	2009	$ 123,216	$ 3,691	$ 119,525	$ 6,705,293	$ 160,050	$ 6,545,243	$ 1,098,669	$ 19,667	$ 1,079,002	$ 7,189,289	$ 64,281	$ 7,125,008	$ 7,703,791	$ 13,466
25	2010	$ 123,679	$ 6,611	$ 117,068	$ 6,715,475	$ 318,564	$ 6,396,911	$ 1,115,725	$ 45,988	$ 1,069,737	$ 7,378,030	$ 236,326	$ 7,141,704	$ 7,966,455	$ 198,537
26	2011	$ 146,654	$ 10,333	$ 136,321	$ 6,729,110	$ 503,718	$ 6,225,392	$ 1,115,725	$ 76,708	$ 1,039,017	$ 7,342,004	$ 438,976	$ 6,903,029	$ 16,919,321	$ 541,138
27	2012	$ 146,654	$ 14,073	$ 132,581	$ 6,729,110	$ 675,337	$ 6,053,773	$ 1,115,725	$ 105,164	$ 1,010,562	$ 7,342,004	$ 626,223	$ 6,715,781	$ 16,910,623	$ 972,531
28	2013	$ 146,654	$ 17,925	$ 128,729	$ 6,729,110	$ 852,071	$ 5,877,040	$ 1,115,725	$ 134,467	$ 981,258	$ 7,342,004	$ 819,052	$ 6,522,953	$ 17,002,020	$ 1,417,867
29	2014	$ 146,654	$ 21,652	$ 125,002	$ 6,729,110	$ 1,023,082	$ 5,706,029	$ 1,115,725	$ 162,822	$ 952,904	$ 7,342,004	$ 1,005,639	$ 6,336,366	$ 17,004,557	$ 1,849,982
30	2015	$ 146,654	$ 25,429	$ 121,224	$ 6,729,110	$ 1,196,410	$ 5,532,701	$ 1,115,725	$ 191,560	$ 924,165	$ 7,342,004	$ 1,194,754	$ 6,147,251	$ 17,004,557	$ 2,287,985
31	2016	$ 146,654	$ 29,058	$ 117,595	$ 6,729,110	$ 1,362,933	$ 5,366,177	$ 1,115,725	$ 219,171	$ 896,554	$ 7,342,004	$ 1,376,444	$ 5,965,560	$ 17,004,557	$ 2,708,792
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	eek-Thornton
14	P.028201
15	(A)
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19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ 7,690,325
25	$ 7,767,918
26	$ 16,378,183
27	$ 15,938,093
28	$ 15,584,153
29	$ 15,154,575
30	$ 14,716,573
31	$ 14,295,766
32	$ -
33	$ -
34	$ -
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	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
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13		**Project:**	Xfr: County Line 115/69kV Replacement		**Project:**	Line: Jarbalo-166th-Jaggard Jct-Pentagon 115kV		**Project:**	Line: Reno-Circle 115kV		**Project:**	Xfr: Stranger Creek 345-115kV #2		**Project:**	Line: Circle - HE Rebuild
14		SPP Proj. ID	**PID.181** (UID.10230)	P.117122	SPP Proj. ID	**PID.253** (UID.10333, 10334, 10335)	P.028200	SPP Proj. ID	**PID.260** (UID.10343	P.028101, 020153	SPP Proj. ID	**PID.265** (UID.10348)	P.118111	SPP Proj. ID	**PID.266** (UID.10349
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2007-12		Beg Year-Mo.:	2008-09		Beg Year-Mo.:	2009-01		Beg Year-Mo.:	2009-10		Beg Year-Mo.:	2010-12
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ 409,765	$ -	$ 409,765	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ 2,946,900	$ 25,620	$ 2,921,280	$ 2,537,076	$ 11,451	$ 2,525,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ 2,940,311	$ 96,156	$ 2,844,155	$ 2,605,560	$ 73,154	$ 2,532,405	$ 4,367,232	$ 92,965	$ 4,274,267	$ 8,705,580	$ 51,257	$ 8,654,323	$ -	$ -
25	2010	$ 3,382,949	$ 170,836	$ 3,212,113	$ 9,040,929	$ 210,703	$ 8,830,226	$ 6,925,325	$ 206,323	$ 6,719,002	$ 8,784,057	$ 257,168	$ 8,526,889	$ -	$ -
26	2011	$ 3,407,551	$ 251,034	$ 3,156,517	$ 9,122,565	$ 460,759	$ 8,661,806	$ 7,559,011	$ 409,053	$ 7,149,958	$ 8,784,057	$ 499,029	$ 8,285,028	$ 1,239,232	$ 22,006
27	2012	$ 3,407,551	$ 337,939	$ 3,069,612	$ 9,123,061	$ 693,424	$ 8,429,637	$ 7,593,138	$ 602,140	$ 6,990,998	$ 8,784,057	$ 723,057	$ 8,060,999	$ 1,239,342	$ 53,614
28	2013	$ 3,407,550	$ 427,434	$ 2,980,117	$ 9,123,061	$ 933,029	$ 8,190,032	$ 7,593,138	$ 801,566	$ 6,791,572	$ 8,784,057	$ 953,762	$ 7,830,295	$ 1,239,342	$ 86,164
29	2014	$ 3,407,551	$ 514,032	$ 2,893,519	$ 9,127,749	$ 1,164,939	$ 7,962,810	$ 7,593,138	$ 994,536	$ 6,598,603	$ 8,784,057	$ 1,176,996	$ 7,607,060	$ 1,239,342	$ 117,660
30	2015	$ 3,407,551	$ 601,803	$ 2,805,747	$ 9,127,749	$ 1,400,051	$ 7,727,697	$ 7,593,138	$ 1,190,119	$ 6,403,019	$ 8,784,057	$ 1,403,256	$ 7,380,801	$ 1,239,342	$ 149,583
31	2016	$ 3,407,551	$ 686,129	$ 2,721,421	$ 9,127,749	$ 1,625,933	$ 7,501,816	$ 7,593,138	$ 1,378,025	$ 6,215,114	$ 8,784,057	$ 1,620,632	$ 7,163,424	$ 1,239,342	$ 180,253
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	GT 115kV
14	P.029154
15	(A)
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19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ -
25	$ -
26	$ 1,217,226
27	$ 1,185,728
28	$ 1,153,178
29	$ 1,121,681
30	$ 1,089,758
31	$ 1,059,089
32	$ -
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	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Line: Coffeyville Tap - Dearing Ckt 1		**Project:**	Line: West McPherson - Wheatland 115kV		**Project:**	Line: Jarbalo-Stranger Ck - Ckt 2		**Project:**	Line: Stranger Creek-Northwest Leavenworth		**Project:**	Line: Rose Hill - Sc
14		SPP Proj. ID	**PID.318** (UID.10412)	P.028211	SPP Proj. ID	**PID.323** (UID.10419)	P.028206	SPP Proj. ID	**PID.493** (UID.10638)	P.020154	SPP Proj. ID	**PID.493** (UID.10639)	P.029157	SPP Proj. ID	**PID.529** (UID.10674)
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2010-06		Beg Year-Mo.:	2008-10		Beg Year-Mo.:	2011-08		Beg Year-Mo.:	2011-04		Beg Year-Mo.:	2011-03
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ 3,066,023	$ 36,985	$ 3,029,038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ 2,299,988	$ 26,404	$ 2,273,584	$ 3,028,355	$ 108,961	$ 2,919,394	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ 2,321,918	$ 90,260	$ 2,231,658	$ 3,028,355	$ 192,344	$ 2,836,012	$ 3,754,705	$ 33,382	$ 3,721,323	$ 4,020,330	$ 70,331	$ 3,949,999	$ 4,361,524	$ 91,245
27	2012	$ 2,321,918	$ 149,479	$ 2,172,439	$ 3,028,355	$ 269,578	$ 2,758,778	$ 3,712,482	$ 128,099	$ 3,584,383	$ 4,038,782	$ 173,099	$ 3,865,683	$ 73,870,481	$ 1,353,474
28	2013	$ 2,321,918	$ 210,461	$ 2,111,456	$ 3,028,355	$ 349,114	$ 2,679,242	$ 3,705,716	$ 225,425	$ 3,480,291	$ 4,038,782	$ 279,173	$ 3,759,609	$ 73,777,087	$ 3,291,914
29	2014	$ 2,321,918	$ 269,470	$ 2,052,448	$ 3,028,355	$ 426,075	$ 2,602,280	$ 3,705,716	$ 319,601	$ 3,386,115	$ 3,928,178	$ 380,407	$ 3,547,771	$ 73,777,087	$ 5,166,858
30	2015	$ 2,321,918	$ 329,278	$ 1,992,640	$ 3,028,355	$ 504,079	$ 2,524,276	$ 3,705,716	$ 415,052	$ 3,290,664	$ 3,928,178	$ 481,589	$ 3,446,589	$ 73,777,087	$ 7,067,205
31	2016	$ 2,321,918	$ 386,738	$ 1,935,180	$ 3,028,355	$ 579,021	$ 2,449,334	$ 3,705,716	$ 506,756	$ 3,198,959	$ 3,928,178	$ 578,799	$ 3,349,379	$ 73,731,074	$ 8,892,376
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	oner 345 kV
14	P.027204
15	(A)
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19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ -
25	$ -
26	$ 4,270,279
27	$ 72,517,007
28	$ 70,485,173
29	$ 68,610,228
30	$ 66,709,882
31	$ 64,838,699
32	$ -
33	$ -
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	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Line: Kelly - Seneca 115kV		**Project:**	Line: Knob Hill - Steele City 115kV		**Project:**	Line: 27th & Croco - Tecumseh Hill 115kV		**Project:**	Line: 27th & Croco-41st & California		**Project:**	Line: Chisolm-Rip
14		SPP Proj. ID	**PID.577** (UID.10738)	P.020150	SPP Proj. ID	**PID.578** (UID.10739)	P.029168	SPP Proj. ID	**PID.599** (UID.10766)	P.029165	SPP Proj. ID	**PID.600** (UID.10767)	P.021108	SPP Proj. ID	**PID.625** (UID.10813)
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2010-12		Beg Year-Mo.:	2010-04		Beg Year-Mo.:	2010-12		Beg Year-Mo.:	2011-03		Beg Year-Mo.:	2011-06
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ 4,405,090	$ -	$ 4,405,090	$ 20,145,065	$ 183,587	$ 19,961,478	$ 4,153,784	$ -	$ 4,153,784	$ -	$ -	$ -	$ -	$ -
26	2011	$ 5,190,166	$ 128,775	$ 5,061,391	$ 20,723,118	$ 746,217	$ 19,976,901	$ 5,426,153	$ 131,887	$ 5,294,266	$ 3,072,981	$ 65,786	$ 3,007,195	$ 3,384,948	$ 46,487
27	2012	$ 5,193,069	$ 261,192	$ 4,931,877	$ 20,727,694	$ 1,274,790	$ 19,452,904	$ 5,890,618	$ 276,196	$ 5,614,422	$ 3,229,322	$ 146,152	$ 3,083,171	$ 3,517,512	$ 135,399
28	2013	$ 5,193,069	$ 397,582	$ 4,795,486	$ 20,730,328	$ 1,819,210	$ 18,911,118	$ 5,890,023	$ 430,897	$ 5,459,126	$ 3,231,352	$ 230,992	$ 3,000,360	$ 3,678,942	$ 228,471
29	2014	$ 5,193,069	$ 529,557	$ 4,663,511	$ 20,730,328	$ 2,346,044	$ 18,384,284	$ 5,890,023	$ 580,584	$ 5,309,439	$ 3,231,352	$ 313,113	$ 2,918,240	$ 3,678,942	$ 321,967
30	2015	$ 5,193,069	$ 663,320	$ 4,529,748	$ 20,730,328	$ 2,880,014	$ 17,850,314	$ 5,890,023	$ 732,299	$ 5,157,724	$ 3,231,352	$ 396,346	$ 2,835,007	$ 3,678,942	$ 416,729
31	2016	$ 5,193,069	$ 791,831	$ 4,401,237	$ 20,730,328	$ 3,393,022	$ 17,337,306	$ 5,737,926	$ 876,176	$ 4,861,750	$ 3,231,352	$ 476,311	$ 2,755,041	$ 3,678,942	$ 507,770
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	key 69kV
14	P.029153
15	(A)
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19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ -
25	$ -
26	$ 3,338,461
27	$ 3,382,113
28	$ 3,450,470
29	$ 3,356,975
30	$ 3,262,213
31	$ 3,171,171
32	$ -
33	$ -
34	$ -
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	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Line: Gill-Clearwater 138kV		**Project:**	Line: Tap Str Crk-Craig 345kV line into New 87th Street Sub		**Project:**	Line: Halstead- Mud Creek 69 kV		**Project:**	Line: Mud Creek-MidAmerican Jct 69 kV		**Project:**	Line: Mid Americ kV
14		SPP Proj. ID	**PID.660** (UID.10866)	P.020156	SPP Proj. ID	**PID.1022** (UID.11344)	P.110901	SPP Proj. ID	**PID.267** (UID.10350)	P.029156	SPP Proj. ID	**PID.267** (UID.10351)	P.021104	SPP Proj. ID	**PID.267** (UID.10352)
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2011-04		Beg Year-Mo.:	2012-11		Beg Year-Mo.:	2012-01		Beg Year-Mo.:	2012-02		Beg Year-Mo.:	2012-04
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ 7,644,432	$ 135,275	$ 7,509,157	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
27	2012	$ 7,790,357	$ 332,264	$ 7,458,093	$ 55,246	$ 110	$ 55,136	$ 5,670,859	$ 126,056	$ 5,544,803	$ 709,708	$ 13,838	$ 695,869	$ 4,235,514	$ 56,064
28	2013	$ 7,824,323	$ 536,892	$ 7,287,431	$ 55,246	$ 1,561	$ 53,685	$ 5,673,351	$ 275,027	$ 5,398,325	$ 716,725	$ 32,570	$ 684,155	$ 4,244,577	$ 167,424
29	2014	$ 7,824,258	$ 735,736	$ 7,088,522	$ 55,246	$ 2,965	$ 52,281	$ 5,676,644	$ 419,249	$ 5,257,394	$ 716,725	$ 50,785	$ 665,940	$ 4,244,577	$ 275,294
30	2015	$ 7,755,031	$ 936,381	$ 6,818,650	$ 55,246	$ 4,388	$ 50,858	$ 5,655,788	$ 565,199	$ 5,090,589	$ 660,281	$ 68,519	$ 591,762	$ 4,244,577	$ 384,625
31	2016	$ 7,750,303	$ 1,128,234	$ 6,622,068	$ 55,246	$ 5,756	$ 49,491	$ 5,655,788	$ 705,162	$ 4,950,627	$ 660,281	$ 84,859	$ 575,422	$ 4,244,577	$ 489,665
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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14	P.021105
15	(A)
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20	Net Plant
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22	$ -
23	$ -
24	$ -
25	$ -
26	$ -
27	$ 4,179,450
28	$ 4,077,153
29	$ 3,969,283
30	$ 3,859,951
31	$ 3,754,912
32	$ -
33	$ -
34	$ -
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	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Device: Clearwater 138kV Capacitor		**Project:**	Device: Udall 2 69kV Capacitor		**Project:**	Device: NE Parsons 138kV Capacitor		**Project:**	Device: Parsons 69kV Capacitor		**Project:**	Device: Sunset 6
14		SPP Proj. ID	**PID.30005** (UID.50006)	P.116102	SPP Proj. ID	**PID.30020** (UID.50026)	P.114108	SPP Proj. ID	**PID.30022** (UID.50028)	P.117105	SPP Proj. ID	**PID.30023** (UID.50029)	P.115102	SPP Proj. ID	**PID.30060** (UID.50066)
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2007-05		Beg Year-Mo.:	2007-05		Beg Year-Mo.:	2007-12		Beg Year-Mo.:	2007-12		Beg Year-Mo.:	2009-10
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ 490,583	$ 6,512	$ 484,071	$ 388,841	$ 5,161	$ 383,680	$ 641,714	$ -	$ 641,714	$ 291,102	$ -	$ 291,102	$ -	$ -
23	2008	$ 490,583	$ 15,545	$ 475,038	$ 388,841	$ 12,322	$ 376,519	$ 650,017	$ 11,893	$ 638,124	$ 301,194	$ 5,453	$ 295,740	$ -	$ -
24	2009	$ 490,583	$ 27,318	$ 463,265	$ 388,841	$ 21,653	$ 367,188	$ 650,017	$ 27,491	$ 622,526	$ 301,194	$ 12,681	$ 288,513	$ 1,331,069	$ 484
25	2010	$ 490,583	$ 38,906	$ 451,677	$ 388,841	$ 30,837	$ 358,004	$ 650,017	$ 42,845	$ 607,172	$ 301,194	$ 19,795	$ 281,398	$ 1,330,318	$ 31,914
26	2011	$ 490,583	$ 52,414	$ 438,169	$ 388,841	$ 41,544	$ 347,297	$ 650,017	$ 60,743	$ 589,274	$ 301,194	$ 28,088	$ 273,105	$ 1,325,809	$ 68,501
27	2012	$ 490,583	$ 64,925	$ 425,658	$ 388,841	$ 51,461	$ 337,380	$ 650,017	$ 77,321	$ 572,697	$ 301,194	$ 35,770	$ 265,424	$ 1,325,809	$ 102,315
28	2013	$ 490,583	$ 77,810	$ 412,773	$ 388,841	$ 61,673	$ 327,168	$ 650,017	$ 94,392	$ 555,625	$ 301,194	$ 43,680	$ 257,513	$ 1,325,809	$ 137,136
29	2014	$ 419,994	$ 89,381	$ 330,613	$ 388,841	$ 71,555	$ 317,286	$ 650,017	$ 110,912	$ 539,105	$ 301,194	$ 51,335	$ 249,859	$ 1,325,809	$ 170,829
30	2015	$ 419,994	$ 100,199	$ 319,795	$ 388,841	$ 81,571	$ 307,270	$ 650,017	$ 127,655	$ 522,362	$ 301,194	$ 59,093	$ 242,101	$ 1,322,821	$ 204,941
31	2016	$ 419,994	$ 110,592	$ 309,401	$ 388,841	$ 91,193	$ 297,647	$ 650,017	$ 143,741	$ 506,277	$ 301,194	$ 66,547	$ 234,647	$ 1,258,798	$ 236,884
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	9kV Capacitor
14	P.118102
15	(A)
16	
17	
18	
19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ 1,330,585
25	$ 1,298,404
26	$ 1,257,308
27	$ 1,223,494
28	$ 1,188,673
29	$ 1,154,979
30	$ 1,117,880
31	$ 1,021,913
32	$ -
33	$ -
34	$ -
35	$ -
36	$ -
37	$ -
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	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
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13		**Project:**	Line: Athens-Owl Creek 69kV Ckt 1		**Project:**	Line: Green-Vernon 69kV Ckt 1		**Project:**	Line: Lehigh Tap-Owl Creek 69kV Ckt 1		**Project:**	Line: Vernon-Athens 69kV Ckt 1		**Project:**	Device: Chanute
14		SPP Proj. ID	**PID.30224** (UID.50232)	P.021110	SPP Proj. ID	**PID.30224** (UID.50238)	P.029169	SPP Proj. ID	**PID.30224** (UID.50239)	P.021111	SPP Proj. ID	**PID.30224** (UID.50245)	P.021109	SPP Proj. ID	**PID.30228** (UID.50235)
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2011-05		Beg Year-Mo.:	2011-12		Beg Year-Mo.:	2011-12		Beg Year-Mo.:	2011-03		Beg Year-Mo.:	2010-06
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ 2,933,104	$ -	$ 2,933,104	$ -	$ -	$ -	$ -	$ -	$ -	$ 66,414	$ 787
26	2011	$ 2,484,936	$ 37,374	$ 2,447,562	$ 3,226,051	$ 84,793	$ 3,141,258	$ 2,637,849	$ -	$ 2,637,849	$ 1,562,433	$ 34,446	$ 1,527,987	$ 67,336	$ 2,637
27	2012	$ 2,533,061	$ 101,362	$ 2,431,698	$ 3,226,051	$ 167,069	$ 3,058,982	$ 2,912,674	$ 70,779	$ 2,841,895	$ 1,562,433	$ 74,294	$ 1,488,140	$ 67,336	$ 4,354
28	2013	$ 2,533,061	$ 167,890	$ 2,365,170	$ 3,226,051	$ 251,797	$ 2,974,254	$ 2,912,674	$ 147,277	$ 2,765,397	$ 1,562,433	$ 115,329	$ 1,447,104	$ 67,336	$ 6,122
29	2014	$ 2,477,158	$ 231,554	$ 2,245,604	$ 2,673,460	$ 326,761	$ 2,346,699	$ 2,847,180	$ 220,466	$ 2,626,714	$ 1,531,537	$ 154,643	$ 1,376,893	$ 67,336	$ 7,834
30	2015	$ 2,477,158	$ 295,361	$ 2,181,797	$ 2,673,460	$ 395,624	$ 2,277,837	$ 2,847,180	$ 293,804	$ 2,553,377	$ 1,531,537	$ 194,093	$ 1,337,444	$ 67,336	$ 9,568
31	2016	$ 2,477,158	$ 356,662	$ 2,120,496	$ 2,663,701	$ 461,662	$ 2,202,038	$ 2,847,180	$ 364,262	$ 2,482,918	$ 1,796,184	$ 235,268	$ 1,560,916	$ 67,336	$ 11,234
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	Tap - Tioga 69kV
14	P:110905
15	(A)
16	
17	
18	
19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ -
25	$ 65,627
26	$ 64,699
27	$ 62,982
28	$ 61,213
29	$ 59,502
30	$ 57,767
31	$ 56,101
32	$ -
33	$ -
34	$ -
35	$ -
36	$ -
37	$ -
38	$ -
39	$ -
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	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF
1	**Worksheet A-9 - Actual Base Plan Funded Plant**															Page 10 of 20
2	**Westar Energy, Inc.**															
3	For the 12 months ended - December 31, 2016															
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13		**Project:**	Device: Coffeyville-Dearing 138kV Ckt 1 WERE #2		**Project:**	Line: Neosho-NE Parsons 138kV		**Project:**	Device: Tioga Capacitor 69kV		**Project:**	Line: Oaklawn-Oliver 69 kV		**Project:**	Line: Tap KSU- Wildcat 115 kV into North(west) Manhattan	
14		SPP Proj. ID	**PID.30229** (UID.50237)	P.11M161	SPP Proj. ID	**PID.30230** (UID.50241)	P.110907	SPP Proj. ID	**PID.30233** (UID.50244)	P.111107	SPP Proj. ID	**PID.321** (UID.10417)	P.029160	SPP Proj. ID	**PID.618** (UID.10806)	P.020158
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)	
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
18		Beg Year-Mo.:	2010-09		Beg Year-Mo.:	2010-03		Beg Year-Mo.:	2011- 08		Beg Year-Mo.:	2012-07		Beg Year-Mo.:	2012- 02	
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
21																
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ 101,205	$ 529	$ 100,676	$ 106,198	$ 1,872	$ 104,326	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ 101,205	$ 3,316	$ 97,890	$ 106,198	$ 4,797	$ 101,401	$ 584,244	$ 4,556	$ 579,688	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ 106,212	$ 5,961	$ 100,252	$ 106,198	$ 7,505	$ 98,693	$ 584,244	$ 19,456	$ 564,788	$ 2,682,173	$ 27,681	$ 2,654,492	$ 2,938,496	$ 44,618	$ 2,893,878
28	2013	$ 106,212	$ 8,750	$ 97,462	$ 106,198	$ 10,294	$ 95,904	$ 584,244	$ 35,426	$ 548,818	$ 2,682,321	$ 98,166	$ 2,584,155	$ 2,939,399	$ 121,806	$ 2,817,593
29	2014	$ 106,212	$ 11,449	$ 94,763	$ 106,198	$ 12,993	$ 93,205	$ 597,923	$ 50,448	$ 547,475	$ 2,682,321	$ 166,334	$ 2,515,987	$ 2,939,399	$ 196,507	$ 2,742,892
30	2015	$ 106,212	$ 14,185	$ 92,027	$ 106,198	$ 15,729	$ 90,470	$ 569,891	$ 65,488	$ 504,403	$ 2,682,321	$ 235,425	$ 2,446,896	$ 2,939,399	$ 272,220	$ 2,667,179
31	2016	$ 106,212	$ 16,813	$ 89,399	$ 106,198	$ 18,357	$ 87,842	$ 569,891	$ 79,591	$ 490,300	$ 2,682,321	$ 301,804	$ 2,380,518	$ 2,939,399	$ 344,960	$ 2,594,439
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU
1	**Worksheet A-9 - Actual Base Plan Funded Plant**														
2	**Westar Energy, Inc.**														
3	For the 12 months ended - December 31, 2016														
4															
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13		**Project:**	Line: Tap Concordia- East Manhattan 230 kV line, New North Manhattan Sub, install 230/115 kV XFR		**Project:**	Line: Gill EC West- Waco 138 kV Ckt1		**Project:**	Line: Tap Litchfield - Marmaton 161 kV line with new Franklin Sub		**Project:**	Line: Allen-Lehigh Tap 69 kV Ckt 1		**Project:**	Line: Lehigh T 9 Conger 69 kV
14		SPP Proj. ID	**PID.618** (UID.10808)	P.029159	SPP Proj. ID	**PID.664** (UID.10870)	P.20157	SPP Proj. ID	**PID.1073** (UID.11413)	P.02110	SPP Proj. ID	**PID.30224** (UID.50228)	P.021106	SPP Proj. ID	**PID.30224** (UID.50240)
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B	2.4747%
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-
18		Beg Year-Mo.:	2012-02		Beg Year-Mo.:	2012-10		Beg Year-Mo.:	2012-08		Beg Year-Mo.:	2012- 05		Beg Year-Mo.:	2012- 04
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:	
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.
21															
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ 19,860,643	$ 309,940	$ 19,550,703	$ 5,576,225	$ 17,293	$ 5,558,932	$ 1,344,409	$ -	$ 1,344,409	$ 4,401,734	$ 8,479	$ 4,393,255	$ 2,079,745	$ 39,016
28	2013	$ 19,874,935	$ 831,742	$ 19,043,193	$ 5,557,478	$ 163,499	$ 5,393,979	$ 1,362,040	$ 35,541	$ 1,326,500	$ 4,399,650	$ 124,058	$ 4,275,592	$ 2,118,126	$ 94,142
29	2014	$ 19,874,935	$ 1,336,836	$ 18,538,099	$ 5,557,478	$ 304,735	$ 5,252,744	$ 8,075,214	$ 155,458	$ 7,919,756	$ 4,410,287	$ 236,004	$ 4,174,282	$ 2,143,040	$ 148,288
30	2015	$ 19,874,935	$ 1,848,774	$ 18,026,161	$ 5,561,416	$ 447,935	$ 5,113,481	$ 8,083,318	$ 363,564	$ 7,719,754	$ 4,716,474	$ 353,548	$ 4,362,927	$ 2,143,040	$ 203,489
31	2016	$ 20,037,669	$ 2,342,627	$ 17,695,042	$ 5,560,760	$ 585,553	$ 4,975,206	$ 8,095,958	$ 563,755	$ 7,532,203	$ 4,711,795	$ 470,207	$ 4,241,588	$ 2,143,040	$ 256,522
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -
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13	ap- United No / Ckt1
14	P.021107
15	(A)
16	
17	
18	
19	(C)
20	Net Plant
21	
22	$ -
23	$ -
24	$ -
25	$ -
26	$ -
27	$ 2,040,729
28	$ 2,023,984
29	$ 1,994,751
30	$ 1,939,551
31	$ 1,886,518
32	$ -
33	$ -
34	$ -
35	$ -
36	$ -
37	$ -
38	$ -
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	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ
1	**Worksheet A-9 - Actual Base Plan Funded Plant**													
2	**Westar Energy, Inc.**													
3	For the 12 months ended - December 31, 2016													
4														
5														
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13		**Project:**	Device: Allen Capacitor 69 kV		**Project:**	Device: Timber Jct Capacitor 138 kV		**Project:**	Line: Tap 95th & Waverly-Monticello 115th kV line into New 87th St. Sub		**Project:**	Sub/XFR: 87th St Sub and 345/115/12 kV XFR		**Project:**
14		SPP Proj. ID	**PID.30225** (UID.50229)	P.111106	SPP Proj. ID	**PID.30232** (UID.50243)	P.110909	SPP Proj. ID	**PID.1022** (UID.11345)	P.110901	SPP Proj. ID	**PID.1022** (UID.11346)	P.110901	SPP Proj. ID
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:
18		Beg Year-Mo.:	2012- 08		Beg Year-Mo.:	2012- 03		Beg Year-Mo.:	2012- 10		Beg Year-Mo.:	2011- 10		Beg Year-Mo.:
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant
21														
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,103,214	$ 14,679	$ 4,088,535	$ -
27	2012	$ 1,123,462	$ 8,627	$ 1,114,835	$ 1,620,844	$ 31,003	$ 1,589,840	$ 12,158,566	$ 50,099	$ 12,108,467	$ 21,561,669	$ 341,952	$ 21,219,716	$ -
28	2013	$ 1,123,462	$ 38,134	$ 1,085,328	$ 1,607,165	$ 73,307	$ 1,533,858	$ 12,141,363	$ 368,909	$ 11,772,454	$ 21,800,582	$ 911,379	$ 20,889,202	$ 5,399,943
29	2014	$ 1,123,462	$ 66,685	$ 1,056,777	$ 1,607,165	$ 114,151	$ 1,493,014	$ 12,220,387	$ 678,469	$ 11,541,918	$ 21,789,225	$ 1,465,267	$ 20,323,958	$ 5,398,096
30	2015	$ 1,123,462	$ 95,623	$ 1,027,839	$ 1,607,165	$ 155,548	$ 1,451,617	$ 12,223,080	$ 993,276	$ 11,229,804	$ 21,791,144	$ 2,026,538	$ 19,764,606	$ 5,405,921
31	2016	$ 1,107,247	$ 123,224	$ 984,023	$ 1,607,165	$ 195,321	$ 1,411,845	$ 12,098,317	$ 1,294,214	$ 10,804,104	$ 21,818,012	$ 2,566,129	$ 19,251,882	$ 5,411,885
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
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13	Line: Tecumseh Hill EC - Midland 115kV	
14	**PID.172** (UID 10221)	P. 119905
15	2.4747%	(A)
16	$ -	
17	-	
18	2013-05	
19		(C)
20	Accm. Deprec.	Net Plant
21		
22	$ -	$ -
23	$ -	$ -
24	$ -	$ -
25	$ -	$ -
26	$ -	$ -
27	$ -	$ -
28	$ 65,260	$ 5,334,683
29	$ 202,469	$ 5,195,628
30	$ 341,613	$ 5,064,308
31	$ 475,466	$ 4,936,419
32	$ -	$ -
33	$ -	$ -
34	$ -	$ -
35	$ -	$ -
36	$ -	$ -
37	$ -	$ -
38	$ -	$ -
39	$ -	$ -
40	$ -	$ -
41	$ -	$ -
42	$ -	$ -
43	$ -	$ -
44	$ -	$ -
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	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY
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13		**Project:**	Line: East Manhattan- NW Manhattan 230 kV Ckt 1		**Project:**	Line: Chase-White Junction 69kV Ckt 1		**Project:**	XFR: Rose Hill 345/138kV #3 Addition		**Project:**	Burlington Junction - Coffey County No 3 Westphalia 69kV Ckt 1	
14		SPP Proj. ID	**PID.30289** (UID.50327)	P.20108	SPP Proj. ID	**PID.182** (UID.10231)	P.021117	SPP Proj. ID	**PID.375** (UID.10488)	P.119914	SPP Proj. ID	**PID.30224** (UID.50233)	P.021129
15		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)		Deprec. Rate: (B)	2.4747% (A)	
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
18		Beg Year-Mo.:	2012-04		Beg Year-Mo.:	2013-05		Beg Year-Mo.:	2013-05		Beg Year-Mo.:	2014-06	
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
21													
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ 195,465	$ 3,323	$ 192,141	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ 195,465	$ 8,457	$ 187,007	$ 4,323,109	$ 58,565	$ 4,264,544	$ 7,395,975	$ 128,321	$ 7,267,654	$ -	$ -	$ -
29	2014	$ 195,465	$ 13,425	$ 182,040	$ 4,330,750	$ 168,528	$ 4,162,221	$ 7,395,975	$ 316,279	$ 7,079,696	$ 1,885,441	$ 23,958	$ 1,861,483
30	2015	$ 195,465	$ 18,459	$ 177,005	$ 4,245,732	$ 278,985	$ 3,966,748	$ 7,395,975	$ 506,784	$ 6,889,191	$ 2,135,468	$ 75,743	$ 2,059,725
31	2016	$ 195,465	$ 23,296	$ 172,168	$ 4,322,365	$ 385,001	$ 3,937,364	$ 7,395,975	$ 689,810	$ 6,706,164	$ 1,980,664	$ 126,673	$ 1,853,990
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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13	**Project:**	XFR-Auburn Road 230/115kV Capacitor	
14	SPP Proj. ID	**PID.30349** (UID.50398)	P.111112
15	Deprec. Rate: (B)	2.4747%	(A)
16	Beginning Bal:	$ -	
17	Beginning Dep:	-	
18	Beg Year-Mo.:	2011-10	
19	Mult-Year Proj.:		(C)
20	Gross Plant	Accm. Deprec.	Net Plant
21			
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ 48,447	$ -	$ 48,447
27	$ 3,886,406	$ 51,672	$ 3,834,734
28	$ 3,886,432	$ 153,744	$ 3,732,689
29	$ 26,246,957	$ 536,643	$ 25,710,313
30	$ 26,737,641	$ 1,219,031	$ 25,518,611
31	$ 26,595,028	$ 1,878,935	$ 24,716,093
32		$ -	$ -
33		$ -	$ -
34		$ -	$ -
35		$ -	$ -
36		$ -	$ -
37		$ -	$ -
38		$ -	$ -
39		$ -	$ -
40		$ -	$ -
41		$ -	$ -
42		$ -	$ -
43		$ -	$ -
44		$ -	$ -
45		$ -	$ -
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	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO
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13		**Project:**	Line: Burlington Jct - Wolf Creek 69kV Ckt 1		**Project:**	Device: Athens Capacitor 69kV		**Project:**	Device: Dearing 1438kV Capacitor		**Project:**	Line: Cowskin-Centennial 138kV rebuild	
14		SPP Proj. ID	**PID.30224** (UID.50234)	P.021128	SPP Proj. ID	**PID.30227** (UID.50231)	P.112101	SPP Proj. ID	**PID.30271** (UID.50284)	P.112108	SPP Proj. ID	**PID.30348** (UID.50397)	P.22102
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:	$ -	
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
18		Beg Year-Mo.:	2013-10		Beg Year-Mo.:	2013-10		Beg Year-Mo.:	2013-07		Beg Year-Mo.:	2013-05	
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
21													
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ 2,827,950	$ 12,061	$ 2,815,889	$ 612,682	$ 2,574	$ 610,108	$ 579,308	$ 6,290	$ 573,018	$ 1,172,860	$ 25,316	$ 1,147,543
29	2014	$ 2,741,834	$ 82,835	$ 2,658,999	$ 591,112	$ 17,871	$ 573,241	$ 581,038	$ 21,035	$ 560,004	$ 1,173,718	$ 55,134	$ 1,118,584
30	2015	$ 2,741,834	$ 153,459	$ 2,588,375	$ 540,525	$ 32,445	$ 508,080	$ 581,038	$ 36,001	$ 545,037	$ 1,220,455	$ 85,968	$ 1,134,487
31	2016	$ 2,741,834	$ 221,310	$ 2,520,524	$ 540,525	$ 45,821	$ 494,704	$ 581,038	$ 50,380	$ 530,659	$ 1,220,455	$ 116,171	$ 1,104,285
32	2017		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
33	2018		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
34	2019		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
35	2020		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
36	2021		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
37	2022		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
38	2023		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
39	2024		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
40	2025		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
41	2026		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
42	2027		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
43	2028		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
44	2029		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
45	2030		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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13	**Project:**	Line: Gill - Interstate 138kV Wavetraps	
14	SPP Proj. ID	**PID.467 (UID.10603)**	P.023306
15	Deprec. Rate: (B)	2.4747%	(A)
16	Beginning Bal:	$ -	
17	Beginning Dep:	-	
18	Beg Year-Mo.:	2013-12	
19	Mult-Year Proj.:		(C)
20	Gross Plant	Accm. Deprec.	Net Plant
21			
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ -	$ -	$ -
27	$ -	$ -	$ -
28	$ 61,945	$ -	$ 61,945
29	$ 63,848	$ 1,598	$ 62,250
30	$ 63,848	$ 3,243	$ 60,605
31	$ 100,973	$ 5,282	$ 95,690
32		$ -	$ -
33		$ -	$ -
34		$ -	$ -
35		$ -	$ -
36		$ -	$ -
37		$ -	$ -
38		$ -	$ -
39		$ -	$ -
40		$ -	$ -
41		$ -	$ -
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	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE
1	**Worksheet A-9 - Actual Base Plan Funded Plant**												
2	**Westar Energy, Inc.**												
3	For the 12 months ended - December 31, 2016												
4													
5													
6													
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12													
13		**Project:**	Line: Greenleaf - Knob Hill 115kV Ckt 1		**Project:**	Line: Ft. Junction Switching Station-West Junction City 115 kV		**Project:**	El Paso - Farber 138 kV Ckt 1		**Project:**	Murray Gill EC-MacArthur 69kV	
14		SPP Proj. ID	**PID.30406** (UID.50498)	P.200197	SPP Proj. ID	**PID.624. (UID.10812)**	P.021119	SPP Proj. ID	**PID.30431. (UID.50526)**	P.023315	SPP Proj. ID	**PID.819. (UID.11082)**	P.024102
15		Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%	(A)	Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:	$ -		Beginning Bal:	$ -		Beginning Bal:			Beginning Bal:	$ -	
17		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:			Beginning Dep:	-	
18		Beg Year-Mo.:	2013-03		Beg Year-Mo.:	2013-05		Beg Year-Mo.:	2014-04		Beg Year-Mo.:	2013-12	
19		Mult-Year Proj.:		(C)	Mult-Year Proj.:		(C)	Mult-Year Proj.:			Mult-Year Proj.:		
20	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant			Gross Plant		
21													
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
28	2013	$ 323,639	$ 6,365	$ 317,274	$ 5,450,357	$ 82,834	$ 5,367,523	$ -	$ -		$ 739,138	$ -	$ 739,138
29	2014	$ 323,639	$ 14,590	$ 309,049	$ 5,417,822	$ 220,934	$ 5,196,888	$ 4,130,739	$ 69,985	$ 4,060,754	$ 743,439	$ 18,839	$ 724,600
30	2015	$ 323,639	$ 22,926	$ 300,713	$ 6,142,830	$ 369,823	$ 5,773,007	$ 4,025,196	$ 175,025	$ 3,850,171	$ 6,652,652	$ 114,093	$ 6,538,559
31	2016	$ 323,639	$ 30,935	$ 292,704	$ 6,096,832	$ 521,269	$ 5,575,563	$ 4,025,196	$ 274,635	$ 3,750,560	$ 6,605,340	$ 278,139	$ 6,327,201
32	2017		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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13	**Project:**	Chapman-Clay Ctr 115kV Rbld	
14	SPP Proj. ID	**PID.30322 (UID.50368)**	P.062218
15	Deprec. Rate: (B)	2.4747%	
16	Beginning Bal:		
17	Beginning Dep:		
18	Beg Year-Mo.:	2012-12	
19	Mult-Year Proj.:		
20	Gross Plant		
21			
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ 101,176	$ -	$ 101,176
27	$ 14,007,467	$ 179,366	$ 13,828,101
28	$ 13,987,179	$ 547,846	$ 13,439,333
29	$ 14,000,325	$ 903,657	$ 13,096,668
30	$ 13,964,850	$ 1,263,820	$ 12,701,030
31	$ 16,226,986	$ 1,637,394	$ 14,589,592
32	$ -	$ -	$ -
33	$ -	$ -	$ -
34	$ -	$ -	$ -
35	$ -	$ -	$ -
36	$ -	$ -	$ -
37	$ -	$ -	$ -
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	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU
1	**Worksheet A-9 - Actual Base Plan Funded Plant**												
2	**Westar Energy, Inc.**												
3	For the 12 months ended - December 31, 2016												
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13		**Project:**	Substation: Wichita 345kV Substation		**Project:**	Coffey County No. 3 Westphalia-Green 69kV CKT 1		**Project:**	Build 6 miles of double circuit 69kV line from new Franklin substation to Mulberry – Sheffield 69kV line, tapping line and connecting to Mulberry		**Project:**	Rebuild 1.96-mile 69kV line from Tyler to Hoover	
14		SPP Proj. ID	**PID.946. (UID.11497)**	P.112121	SPP Proj. ID	**PID.30224. (UID.50236)**	P.21130	SPP Proj. ID	**PID.1073. (UID.11411)**	P.021125	SPP Proj. ID	**PID.319. (UID.10415)**	P.023314
15		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:		
17		Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:		
18		Beg Year-Mo.:	2014-05		Beg Year-Mo.:	2014-03		Beg Year-Mo.:	2014-03		Beg Year-Mo.:	2014-03	
19		Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:		
20	**Year**	Gross Plant			Gross Plant			Gross Plant			Gross Plant		
21													
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2014	$ 10,701,519	$ 158,646	$ 10,542,873	$ 713,587	$ 13,601	$ 699,986	$ 7,084,640	$ 180,047	$ 6,904,593	$ 4,413,740	$ 112,169	$ 4,301,571
30	2015	$ 10,695,719	$ 434,220	$ 10,261,499	$ 7,168,961	$ 115,120	$ 7,053,840	$ 7,125,422	$ 363,058	$ 6,762,364	$ 4,157,614	$ 222,559	$ 3,935,055
31	2016	$ 10,628,138	$ 698,068	$ 9,930,070	$ 7,274,516	$ 293,835	$ 6,980,681	$ 7,034,122	$ 538,259	$ 6,495,864	$ 3,946,092	$ 322,830	$ 3,623,262
32	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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13	**Project:**	Build 6 miles of double circuit 69kV line from new Franklin substation to Mulberry – Sheffield 69kV line, tapping line and connecting to Sheffield	
14	SPP Proj. ID	**PID.1073. (UID.11412)**	P.023305
15	Deprec. Rate: (B)	2.4747%	
16	Beginning Bal:		
17	Beginning Dep:		
18	Beg Year-Mo.:	2014-03	
19	Mult-Year Proj.:		
20	Gross Plant		
21			
22	$ -	$ -	$ -
23	$ -	$ -	$ -
24	$ -	$ -	$ -
25	$ -	$ -	$ -
26	$ -	$ -	$ -
27	$ -	$ -	$ -
28	$ -	$ -	$ -
29	$ 1,260,994	$ 32,046	$ 1,228,948
30	$ 1,312,275	$ 65,188	$ 1,247,087
31	$ 1,319,595	$ 97,753	$ 1,221,842
32	$ -	$ -	$ -
33	$ -	$ -	$ -
34	$ -	$ -	$ -
35	$ -	$ -	$ -
36	$ -	$ -	$ -
37	$ -	$ -	$ -
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39	$ -	$ -	$ -
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	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	JJ
1	**Worksheet A-9 - Actual Base Plan Funded Plant**											
2	**Westar Energy, Inc.**											
3	For the 12 months ended - December 31, 2016											
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13		**Project:**	New 161/69kV transformer at Franklin		**Project:**	Moundridge 138/115kv Tx#2		**Project:**	Westlink - Cowskin 69 kV Line Rebuild		**Project:**	Westlink - Tyler 69
14		SPP Proj. ID	**PID.1073. (UID.11444)**	P.023304	SPP Proj. ID	**PID.30369** (UID.10425)	P.113204	SPP Proj. ID	**PID.319** (UID.10413)	P.23323	SPP Proj. ID	**PID.319** (UID.10414)
15		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:	
17		Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:	
18		Beg Year-Mo.:	2014-03		Beg Year-Mo.:	Jun-15		Beg Year-Mo.:	May-15		Beg Year-Mo.:	Dec-15
19		Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:	
20	**Year**	Gross Plant			Gross Plant			Gross Plant			Gross Plant	
21												
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2014	$ 5,348,455	$ 135,924	$ 5,212,531	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2015	$ 5,379,361	$ 274,087	$ 5,105,274	$ 13,441,132	$ 86,554	$ 13,354,578	$ 3,832,862	$ 28,795	$ 3,804,066	$ 4,927,067	$ -
31	2016	$ 5,379,331	$ 407,208	$ 4,972,123	$ 13,429,430	$ 419,033	$ 13,010,397	$ 3,650,096	$ 121,385	$ 3,528,711	$ 5,504,049	$ 129,068
32	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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13	kV Rebuild	**Project:**	64th - Easborough 69 kV Rebuild	
14	P.23324	SPP Proj. ID	**PID.412** (UID.10538)	P.005002
15		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:		
17		Beginning Dep:		
18		Beg Year-Mo.:	Nov-15	
19		Mult-Year Proj.:		
20		Gross Plant		
21				
22	$ -	$ -	$ -	$ -
23	$ -	$ -	$ -	$ -
24	$ -	$ -	$ -	$ -
25	$ -	$ -	$ -	$ -
26	$ -	$ -	$ -	$ -
27	$ -	$ -	$ -	$ -
28	$ -	$ -	$ -	$ -
29	$ -	$ -	$ -	$ -
30	$ 4,927,067	$ 4,956,922	$ 5,320	$ 4,951,602
31	$ 5,374,981	$ 5,149,880	$ 130,375	$ 5,019,505
32	$ -	$ -	$ -	$ -
33	$ -	$ -	$ -	$ -
34	$ -	$ -	$ -	$ -
35	$ -	$ -	$ -	$ -
36	$ -	$ -	$ -	$ -
37	$ -	$ -	$ -	$ -
38	$ -	$ -	$ -	$ -
39	$ -	$ -	$ -	$ -
40	$ -	$ -	$ -	$ -
41	$ -	$ -	$ -	$ -
42	$ -	$ -	$ -	$ -
43	$ -	$ -	$ -	$ -
44	$ -	$ -	$ -	$ -
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	JO	JP	JQ	JR	JS	JT	JU	JV	JW	JX	JY	JZ
1	**Worksheet A-9 - Actual Base Plan Funded Plant**											
2	**Westar Energy, Inc.**											
3	For the 12 months ended - December 31, 2016											
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13		**Project:**	Vaughn 115 kV 10.8 Mvar Capacitor		**Project:**	Altoona 69 kV Cap Bank		**Project:**	Murray Gill EC 138-69 kV 150/165 MVA Transformer		**Project:**	Creswell - Rome 6
14		SPP Proj. ID	**PID.30097** (UID.50103)	P.005448	SPP Proj. ID	**PID.30226** (UID.50230)	P.113202	SPP Proj. ID	**PID.30483** (UID.50581)	P.005449	SPP Proj. ID	**PID.30579** (UID.50727)
15		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:	
17		Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:	
18		Beg Year-Mo.:	Nov-15		Beg Year-Mo.:	Dec-15		Beg Year-Mo.:	Sep-15		Beg Year-Mo.:	Nov-15
19		Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:	
20	**Year**	Gross Plant			Gross Plant			Gross Plant			Gross Plant	
21												
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2015	$ 782,710	$ 840	$ 781,870	$ 1,057,991	$ -	$ 1,057,991	$ 5,010,729	$ 16,133	$ 4,994,595	$ 3,824,314	$ 4,104
31	2016	$ 593,253	$ 17,865	$ 575,388	$ 1,533,078	$ 32,060	$ 1,501,017	$ 4,943,405	$ 139,299	$ 4,804,105	$ 3,575,996	$ 95,671
32	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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13	9 kV Rebuild	**Project:**	Crestview-Northeast 69 kV Rebuild	
14	P.022122	SPP Proj. ID	**PID.30580** (UID.50730)	P.024101
15		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:		
17		Beginning Dep:		
18		Beg Year-Mo.:	Nov-15	
19		Mult-Year Proj.:		
20		Gross Plant		
21				
22	$ -	$ -	$ -	$ -
23	$ -	$ -	$ -	$ -
24	$ -	$ -	$ -	$ -
25	$ -	$ -	$ -	$ -
26	$ -	$ -	$ -	$ -
27	$ -	$ -	$ -	$ -
28	$ -	$ -	$ -	$ -
29	$ -	$ -	$ -	$ -
30	$ 3,820,210	$ 8,852,341	$ 9,501	$ 8,842,840
31	$ 3,480,325	$ 9,236,705	$ 233,323	$ 9,003,382
32	$ -	$ -	$ -	$ -
33	$ -	$ -	$ -	$ -
34	$ -	$ -	$ -	$ -
35	$ -	$ -	$ -	$ -
36	$ -	$ -	$ -	$ -
37	$ -	$ -	$ -	$ -
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39	$ -	$ -	$ -	$ -
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42	$ -	$ -	$ -	$ -
43	$ -	$ -	$ -	$ -
44	$ -	$ -	$ -	$ -
45	$ -	$ -	$ -	$ -
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	KE	KF	KG	KH	KI	KJ	KK	KL	KM	KN	KO	KP
1	**Worksheet A-9 - Actual Base Plan Funded Plant**											
2	**Westar Energy, Inc.**											
3	For the 12 months ended - December 31, 2016											
4												
5												
6												
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11												
12												
13		**Project:**	Rome-Wellington 69kV Rbld		**Project:**	Summit to Elm Creek		**Project:**	McDowell Creek Sub-Ft Junc Cir 1 & 2		**Project:**	Geary Co 115 kV S
14		SPP Proj. ID	**PID.30579 (UID.50726)**	P.005800	SPP Proj. ID	**PID.30367 (UID.50429)**	P.022213	SPP Proj. ID	**PID.30556 (UID.50694)**	P.001241	SPP Proj. ID	**PID.30437 (UID.50532)**
15		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:	
17		Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:	
18		Beg Year-Mo.:	Oct-15		Beg Year-Mo.:	Aug-15		Beg Year-Mo.:	Jan-15		Beg Year-Mo.:	Dec-16
19		Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:	
20	**Year**	Gross Plant			Gross Plant			Gross Plant			Gross Plant	
21												
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2015	$ 137,332	$ 295	$ 137,037	$ 3,907,735	$ 16,776	$ 3,890,960	$ 96,158	$ 1,238	$ 94,919	$ -	$ -
31	2016	$ 4,391,624	$ 56,333	$ 4,335,291	$ 49,478,128	$ 677,338	$ 48,800,790	$ 96,158	$ 3,618	$ 92,540	$ 2,627,359	$ -
32	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	KQ	KR	KS	KT
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13	Substation	**Project:**	Neosho 138/69 kV Ckt 1 Transformer	
14	P.114300	SPP Proj. ID	**PID.30558 (UID.50696)**	P.114313
15		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:		
17		Beginning Dep:		
18		Beg Year-Mo.:	Apr-16	
19		Mult-Year Proj.:		
20		Gross Plant		
21				
22	$ -	$ -	$ -	$ -
23	$ -	$ -	$ -	$ -
24	$ -	$ -	$ -	$ -
25	$ -	$ -	$ -	$ -
26	$ -	$ -	$ -	$ -
27	$ -	$ -	$ -	$ -
28	$ -	$ -	$ -	$ -
29	$ -	$ -	$ -	$ -
30	$ -	$ -	$ -	$ -
31	$ 2,627,359	$ 7,496,775	$ 61,840	$ 7,434,935
32	$ -	$ -	$ -	$ -
33	$ -	$ -	$ -	$ -
34	$ -	$ -	$ -	$ -
35	$ -	$ -	$ -	$ -
36	$ -	$ -	$ -	$ -
37	$ -	$ -	$ -	$ -
38	$ -	$ -	$ -	$ -
39	$ -	$ -	$ -	$ -
40	$ -	$ -	$ -	$ -
41	$ -	$ -	$ -	$ -
42	$ -	$ -	$ -	$ -
43	$ -	$ -	$ -	$ -
44	$ -	$ -	$ -	$ -
45	$ -	$ -	$ -	$ -
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	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF
1	**Worksheet A-9 - Actual Base Plan Funded Plant**											
2	**Westar Energy, Inc.**											
3	For the 12 months ended - December 31, 2016											
4												
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13		**Project:**	Northeast - Kenmar 69 kV Rebuild		**Project:**	Benton 138 kV Terminal Upgrades		**Project:**	Halstead South - Sedgwick 138 kV		**Project:**	Viola - Clearwater
14		SPP Proj. ID	**PID.30580 (UID.50733)**	P.005380	SPP Proj. ID	**PID.30891 (UID.51211)**	P.115151	SPP Proj. ID	**PID.30290 (UID.50328)**	P.006461	SPP Proj. ID	**PID.30484 (UID.50583)**
15		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%		Deprec. Rate: (B)	2.4747%
16		Beginning Bal:			Beginning Bal:			Beginning Bal:			Beginning Bal:	
17		Beginning Dep:			Beginning Dep:			Beginning Dep:			Beginning Dep:	
18		Beg Year-Mo.:	Dec-16		Beg Year-Mo.:	May-16		Beg Year-Mo.:	Apr-16		Beg Year-Mo.:	Dec-16
19		Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:			Mult-Year Proj.:	
20	**Year**	Gross Plant			Gross Plant			Gross Plant			Gross Plant	
21												
22	2007	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	2008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	2009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	2010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	2011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	2014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	2016	$ 1,652,187	$ -	$ 1,652,187	$ 755,263	$ 5,451	$ 749,811	$ 139,054	$ 1,147	$ 137,907	$ 166,939	$ -
32	2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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13	38 kV	**Project:**	Summit 115 kV Terminal Upgrades	
14	P.023317	SPP Proj. ID	**PID.31050 (UID.51548)**	P.116312
15		Deprec. Rate: (B)	2.4747%	
16		Beginning Bal:		
17		Beginning Dep:		
18		Beg Year-Mo.:	Oct-16	
19		Mult-Year Proj.:		
20		Gross Plant		
21				
22	$ -	$ -	$ -	$ -
23	$ -	$ -	$ -	$ -
24	$ -	$ -	$ -	$ -
25	$ -	$ -	$ -	$ -
26	$ -	$ -	$ -	$ -
27	$ -	$ -	$ -	$ -
28	$ -	$ -	$ -	$ -
29	$ -	$ -	$ -	$ -
30	$ -	$ -	$ -	$ -
31	$ 166,939	$ 228,776	$ 472	$ 228,304
32	$ -	$ -	$ -	$ -
33	$ -	$ -	$ -	$ -
34	$ -	$ -	$ -	$ -
35	$ -	$ -	$ -	$ -
36	$ -	$ -	$ -	$ -
37	$ -	$ -	$ -	$ -
38	$ -	$ -	$ -	$ -
39	$ -	$ -	$ -	$ -
40	$ -	$ -	$ -	$ -
41	$ -	$ -	$ -	$ -
42	$ -	$ -	$ -	$ -
43	$ -	$ -	$ -	$ -
44	$ -	$ -	$ -	$ -
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Worksheet A-10 - Wages and Salaries

Westar Energy, Inc.

For the 12 months ended - December 31, 2016

			(a)	(b)	(c)	(d)	(e)	(f)
			WEN	WES				
	Wages & Salaries (W&S)	Form 1 Reference	Form 1 Values	Form 1 Values	Wolf Creek Total Wolf Creek Form 1 354.18.b	Wolf Creek Westar Share 47% (1)	La Cygne (2)	Total (Col b+d+e)
1	Production	354.20.b	$ 32,395,150	$ 12,582,140	$ 105,151,457	$ 49,421,185	$ 11,923,883	$ 73,927,208
2	Transmission	354.21.b	3,547,065	3,328,795				3,328,795
3	Distribution	354.23.b	14,960,021	12,277,402				12,277,402
4	Other (excluding A&G)	354.24,25,26.b	10,192,364	7,644,452				7,644,452
5	Total		$ 61,094,600					$ 97,177,857

Footnotes:

(1) Wolf Creek W&S Production (Form 1 Reference 354.18.b) x 47% (Westar Share)

(2) As billed by Kansas City Power & Light

Worksheet A-11 - Actual Incentive Plant

Westar Energy, Inc.

For the 12 months ended - December 31, 2016

Zonal Projects

		Total					Project:	Wichita-Reno-Summit	P.027202 and 117100		Project:				Project:			
1							SPP Proj. ID	n/a			SPP Proj. ID				SPP Proj. ID			
2							Deprec. Rate:	6.67% (Note A)			Deprec. Rate:	(Note A)			Deprec. Rate:	(Note A)		
3							ROE Adder	0.70%			ROE Adder				ROE Adder			
4							Weighted ROE:	0.36%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
5							Beginning Bal:	-			Beginning Bal:				Beginning Bal:			
6							Beginning Dep:	-			Beginning Dep:				Beginning Dep:			
7							Beginning Year:	2008			Beginning Year:				Beginning Year:			
8	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007	$ -	$ -	$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ 88,584,002	$ 86,838	$ 88,497,164	$ 425,411	2008	$ 88,584,002	$ 86,838	$ 88,497,164	$ 425,411			$ -	$ -			$ -	$ -
11	2009	$ 97,193,753	$ 6,175,538	$ 91,018,215	$ 429,344	2009	$ 97,193,753	$ 6,175,538	$ 91,018,215	$ 429,344			$ -	$ -			$ -	$ -
12	2010	$ 192,167,915	$ 14,931,787	$ 177,236,128	$ 862,598	2010	$ 192,167,915	$ 14,931,787	$ 177,236,128	$ 862,598			$ -	$ -			$ -	$ -
13	2011	$ 194,004,543	$ 27,844,789	$ 166,159,754	$ 870,529	2011	$ 194,004,543	$ 27,844,789	$ 166,159,754	$ 870,529			$ -	$ -			$ -	$ -
14	2012	$ 194,004,543	$ 40,778,425	$ 153,226,118	$ 746,431	2012	$ 194,004,543	$ 40,778,425	$ 153,226,118	$ 746,431			$ -	$ -			$ -	$ -
15	2013	$ 194,004,543	$ 53,712,061	$ 140,292,482	$ 683,425	2013	$ 194,004,543	$ 53,712,061	$ 140,292,482	$ 683,425			$ -	$ -			$ -	$ -
16	2014	$ 194,004,543	$ 66,645,698	$ 127,358,845	$ 450,398	2014	$ 194,004,543	$ 66,645,698	$ 127,358,845	$ 450,398			$ -	$ -			$ -	$ -
17	2015	$ 194,004,544	$ 79,579,334	$ 114,425,210	$ 427,044	2015	$ 194,004,544	$ 79,579,334	$ 114,425,210	$ 427,044			$ -	$ -			$ -	$ -
18	2016	$ 194,004,543	$ 92,512,970	$ 101,491,573	$ 367,480	2016	$ 194,004,543	$ 92,512,970	$ 101,491,573	$ 367,480			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

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Worksheet A-11 - Actual Incentive Plant
Westar Energy, Inc.
For the 12 months ended - December 31, 2016

Base Plan Funded Projects

	Total					Project:				Project:				Project:			
						SPP Proj. ID											
						Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)	
						ROE Adder				ROE Adder				ROE Adder			
						Weighted ROE:	0.00%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
						Beginning Bal:				Beginning Bal:				Beginning Bal:			
						Beginning Dep:				Beginning Dep:				Beginning Dep:			
						Beginning Year:				Beginning Year:				Beginning Year:			
	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007			$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ -	$ -	$ -	$ -	2008			$ -	$ -			$ -	$ -			$ -	$ -
11	2009	$ -	$ -	$ -	$ -	2009			$ -	$ -			$ -	$ -			$ -	$ -
12	2010	$ -	$ -	$ -	$ -	2010			$ -	$ -			$ -	$ -			$ -	$ -
13	2011	$ -	$ -	$ -	$ -	2011			$ -	$ -			$ -	$ -			$ -	$ -
14	2012	$ -	$ -	$ -	$ -	2012			$ -	$ -			$ -	$ -			$ -	$ -
15	2013	$ -	$ -	$ -	$ -	2013			$ -	$ -			$ -	$ -			$ -	$ -
16	2014	$ -	$ -	$ -	$ -	2014			$ -	$ -			$ -	$ -			$ -	$ -
17	2015	$ -	$ -	$ -	$ -	2015			$ -	$ -			$ -	$ -			$ -	$ -
18	2016	$ -	$ -	$ -	$ -	2016			$ -	$ -			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

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Worksheet A-11 - Actual Incentive Plant
Westar Energy, Inc.
For the 12 months ended - December 31, 2016

Economic Portfolio Projects

	Total					Project:				Project:				Project:			
						SPP Proj. ID											
						Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)		Deprec. Rate:		(Note A)	
						ROE Adder				ROE Adder				ROE Adder			
						Weighted ROE:	0.00%			Weighted ROE:	0.00%			Weighted ROE:	0.00%		
						Beginning Bal:				Beginning Bal:				Beginning Bal:			
						Beginning Dep:				Beginning Dep:				Beginning Dep:			
						Beginning Year:				Beginning Year:				Beginning Year:			
	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Year	Beginning Amt	Depreciation	Net Plant	Incentive RR	Beginning Amt	Depreciation	Net Plant	Incentive ROR	Beginning Amt	Depreciation	Net Plant	Incentive ROR
9	2007	$ -	$ -	$ -	$ -	2007			$ -	$ -			$ -	$ -			$ -	$ -
10	2008	$ -	$ -	$ -	$ -	2008			$ -	$ -			$ -	$ -			$ -	$ -
11	2009	$ -	$ -	$ -	$ -	2009			$ -	$ -			$ -	$ -			$ -	$ -
12	2010	$ -	$ -	$ -	$ -	2010			$ -	$ -			$ -	$ -			$ -	$ -
13	2011	$ -	$ -	$ -	$ -	2011			$ -	$ -			$ -	$ -			$ -	$ -
14	2012	$ -	$ -	$ -	$ -	2012			$ -	$ -			$ -	$ -			$ -	$ -
15	2013	$ -	$ -	$ -	$ -	2013			$ -	$ -			$ -	$ -			$ -	$ -
16	2014	$ -	$ -	$ -	$ -	2014			$ -	$ -			$ -	$ -			$ -	$ -
17	2015	$ -	$ -	$ -	$ -	2015			$ -	$ -			$ -	$ -			$ -	$ -
18	2016	$ -	$ -	$ -	$ -	2016			$ -	$ -			$ -	$ -			$ -	$ -
19	2017	$ -	$ -	$ -	$ -	2017			$ -	$ -			$ -	$ -			$ -	$ -
20	2018	$ -	$ -	$ -	$ -	2018			$ -	$ -			$ -	$ -			$ -	$ -
21	2019	$ -	$ -	$ -	$ -	2019			$ -	$ -			$ -	$ -			$ -	$ -
22	2020	$ -	$ -	$ -	$ -	2020			$ -	$ -			$ -	$ -			$ -	$ -
23	2021	$ -	$ -	$ -	$ -	2021			$ -	$ -			$ -	$ -			$ -	$ -
24	2022	$ -	$ -	$ -	$ -	2022			$ -	$ -			$ -	$ -			$ -	$ -
25	2023	$ -	$ -	$ -	$ -	2023			$ -	$ -			$ -	$ -			$ -	$ -
26	2024	$ -	$ -	$ -	$ -	2024			$ -	$ -			$ -	$ -			$ -	$ -
27	2025	$ -	$ -	$ -	$ -	2025			$ -	$ -			$ -	$ -			$ -	$ -
28	2026	$ -	$ -	$ -	$ -	2026			$ -	$ -			$ -	$ -			$ -	$ -
29	2027	$ -	$ -	$ -	$ -	2027			$ -	$ -			$ -	$ -			$ -	$ -
30	2028	$ -	$ -	$ -	$ -	2028			$ -	$ -			$ -	$ -			$ -	$ -
31	2029	$ -	$ -	$ -	$ -	2029			$ -	$ -			$ -	$ -			$ -	$ -
32	2030	$ -	$ -	$ -	$ -	2030			$ -	$ -			$ -	$ -			$ -	$ -

(A) Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.

Worksheet A-12 - Actual Economic Portfolio Funded Plant (non-incentive)

Westar Energy, Inc.

For the 12 months ended - December 31, 2016

Calculation of Revenue Requirements for EPP projects

1	Net Plant for the Form 1 year		$ -
2	Actual Facility Carrying Charge	(Act. Net RR, line 12)	15.7025%
3	Act. EPP Rev Req.	(line 1 * line 2)	$ -
4	Act. Incentive Rev Req.	(from A-11, pg 3)	$ -
5	Tot. Act. EPP Rev Req.	(line 3 + line 4)	$ -

		Total				Project:	Project E1			Project:	Project E2			Project:	Project E3			Project:
6						SPP Proj. ID				SPP Proj. ID				SPP Proj. ID				SPP Proj. ID
7						Deprec. Rate: (B)	2.4747% (A)			Deprec. Rate: (B)	2.4747% (A)			Deprec. Rate: (B)	2.4747% (A)			Deprec. Rate: (B)
8						Beginning Bal:				Beginning Bal:				Beginning Bal:				Beginning Bal:
9						Beginning Dep:				Beginning Dep:				Beginning Dep:				Beginning Dep:
10						Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:
11						Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)		Mult-Year Proj.:		(C)		Mult-Year Proj.:
12	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant
13	2007	$ -	$ -	$ -	2007	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -
14	2008	$ -	$ -	$ -	2008		$ -	$ -			$ -	$ -			$ -	$ -		
15	2009	$ -	$ -	$ -	2009		$ -	$ -			$ -	$ -			$ -	$ -		
16	2010	$ -	$ -	$ -	2010		$ -	$ -			$ -	$ -			$ -	$ -		
17	2011	$ -	$ -	$ -	2011		$ -	$ -			$ -	$ -			$ -	$ -		
18	2012	$ -	$ -	$ -	2012		$ -	$ -			$ -	$ -			$ -	$ -		
19	2013	$ -	$ -	$ -	2013		$ -	$ -			$ -	$ -			$ -	$ -		
20	2014	$ -	$ -	$ -	2014		$ -	$ -			$ -	$ -			$ -	$ -		
21	2015	$ -	$ -	$ -	2015		$ -	$ -			$ -	$ -			$ -	$ -		
22	2016	$ -	$ -	$ -	2016		$ -	$ -			$ -	$ -			$ -	$ -		
23	2017	$ -	$ -	$ -	2017		$ -	$ -			$ -	$ -			$ -	$ -		
24	2018	$ -	$ -	$ -	2018		$ -	$ -			$ -	$ -			$ -	$ -		
25	2019	$ -	$ -	$ -	2019		$ -	$ -			$ -	$ -			$ -	$ -		
26	2020	$ -	$ -	$ -	2020		$ -	$ -			$ -	$ -			$ -	$ -		
27	2021	$ -	$ -	$ -	2021		$ -	$ -			$ -	$ -			$ -	$ -		
28	2022	$ -	$ -	$ -	2022		$ -	$ -			$ -	$ -			$ -	$ -		
29	2023	$ -	$ -	$ -	2023		$ -	$ -			$ -	$ -			$ -	$ -		
30	2024	$ -	$ -	$ -	2024		$ -	$ -			$ -	$ -			$ -	$ -		
31	2025	$ -	$ -	$ -	2025		$ -	$ -			$ -	$ -			$ -	$ -		
32	2026	$ -	$ -	$ -	2026		$ -	$ -			$ -	$ -			$ -	$ -		
33	2027	$ -	$ -	$ -	2027		$ -	$ -			$ -	$ -			$ -	$ -		
34	2028	$ -	$ -	$ -	2028		$ -	$ -			$ -	$ -			$ -	$ -		
35	2029	$ -	$ -	$ -	2029		$ -	$ -			$ -	$ -			$ -	$ -		
36	2030	$ -	$ -	$ -	2030		$ -	$ -			$ -	$ -			$ -	$ -		

Notes:
(A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 12) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 2)
(B) Incentive Economic Portfolio Projects are listed on A11, page 3 of 3.
(C) Only Economic Portfolio projects that have been completed and whose costs are in the Form 1 should be entered on this page. If a project is done in phases over multiple years, that project should be entered in sheet P-4 until the entire project Is completed and in th
(D) All Economic Portfolio projects whose costs are in the Form 1 and are also incentive projects should be entered into sheet A-11.

Project E4			**Project:**	Project E5	
	2.4747%	(A)	SPP Proj. ID	2.4747%	(A)
			Deprec. Rate: (B)		
			Beginning Bal:		
			Beginning Dep:		
			Beg Year-Mo.:		
		(C)	Mult-Year Proj.:		(C)
Accm. Deprec.		Net Plant	Gross Plant	Accm. Deprec.	Net Plant
$ -	$	-	$ -	$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -
$ -	$	-		$ -	$ -

ıe Form 1.

Worksheet TU - True-up Adjustment and Timeline

Timeline

Step	Month	Year	Action
1	Oct	Year 0	Westar populates the formula rate using projected costs for Year 1
2	Oct	Year 0	Post results of Step 1
3	Jan	Year 1	Results of Step 2 go into effect.
4	Oct	Year 1	Westar populates the formula rate using projected costs for Year 2
5	Oct	Year 1	Post results of Step 4
6	Jan	Year 2	Results of Step 5 go into effect.
7	Jun	Year 2	Westar populates the formula rate using actual costs for Year 1
8	Jun	Year 2	Calculate the difference between the formula rate calculated in Step 7 and Step 1
9	Jun	Year 2	Post results from Step 7 and Step 8
10	Oct	Year 2	Westar populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1
11	Oct	Year 2	Post results of Step 10

Reconciliation details

1 Oct Year 0 Westar populates the formula rate using projected costs for Year 1
$ 289,696,498 Rev Req based on Year 1 data

2 Oct Year 0 Post results of Step 1

3 Jan Year 1 Results of Step 2 go into effect.

4 Oct Year 1 Westar populates the formula rate using projected costs for Year 2
$ -

5 Oct Year 1 Post results of Step 4

6 Jan Year 2 Results of Step 5 go into effect.

7 Jun Year 2 Westar populates the formula rate using actual costs for Year 1

8 Jun Year 2 Calculate the difference between the formula rate calculated in Step 7 and Step 1

		Zonal Rev. Req. (1)	BPF Rev. Req. (2)	EPP Rev. Req (3)	Total Rev. Req. (4)
8a	Actual Revenue Requirements from Step 7	$ 173,319,839	$ 79,875,664	$ -	$ 253,195,503
8b	Projected Revenue Requirements from Step 1 (Note E)	184,443,320	72,168,015	-	256,611,335
8b(i)	Prior Period Adjustment (Note G)	1,178,973	(1,588,397)	-	(409,424)
8c	True-up Amount (before interest)	$ (9,944,508)	$ 6,119,252	$ -	$ (3,825,256)

9 Jun Year 2 Post results from Step 7 and Step 8

10 Oct Year 2 Westar populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1

Interest Calculation

	Short term Interest Rate		Avg. Ann Short Term Int
11	Other Interest Exp.(Acct. 431)		9,313,158
12	Notes Payable (Acct. 231) Sum of the Daily amounts (Note C)		221,083,972,000
13	No. of Days		731
14	Annual Short-term Int Rate	(line 11 / line 12 * line 13 / 2)	1.5397%

	FERC Qtr Int. Rate (A)		
15	Qtr 4 (Form 1 Year)		3.2500%
16	Qtr 1 (Previous Year)		3.2500%
17	Qtr 2 (Previous Year)		3.4600%
18	Qtr 3 (Previous Year)		3.5000%
19	Qtr 4 (Previous Year)		3.5000%
20	Qtr 1 (Current Year)		3.5000%
21	Qtr 2 (Current Year)		3.7100%
22	Qtr 3 (Current Year)		3.9600%
23	Average of the last 4 quarters	(Lines 15-18 / 4)	3.5163%
24	Interest Rate Used for True-up adjustment (Note D)		3.5163% 1.5397% 3.5163%

		Zonal True-up (1)	BPF True-up (2)	EPP True-up (3)	Total True-up (4)
25	True-Up Amount (line 8c) (Note F)	$ (9,944,508)	$ 6,119,252	$ -	$ (3,825,256)
26	Interest on True-up Amount ([Average Interest Rate / 12 months]*24 months]	(699,348)	188,432	-	(510,915)
27	One time, first year adjustment (proj. year 2009) (Note B)				-
28	**True-up Adjustment (Note G)**	**$ (10,643,856)**	**$ 6,307,684**	**$ -**	**$ (4,336,171)**

Note:
- A Interest rate divided in half for first year (2007 historic, 2009 projected) to account for only 1 year of interest rather than two.
- B First year adjustment is to allow for any adjustments in the Revenue Requirement for the change from an historic to a projected test period.
- C Sum of the daily short-term borrowings is supplied from the Finance Department.
- D Use the lower of line 14 and line 23 if the True-up Amount (line 25) is greater than or equal to zero. Use line 23 if the True-up amount (line 25) is less than zero.
- E Enter the Projected Revenue Requirement for the Actual period without a true-up adjustment.
- F If the annual update is for a partial year, not 12 months, then the amount on line 25 shall be number of months in the partial year/12.
- G Prior Period Adjustment, if any, is calculated to the same timing basis as balance of true up (i.e. before interest applied on line 26). Workpapers for the Prior Period Adjustment calculation will be included in supporting documentation.

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Worksheet EPP - Economic Portfolio Project (EPP) Summary

Revenue Requirement of SPP Economic Portfolio Funded Projects (EPP) included in Westar's Projected Revenue Requirements [Note:(E)]

For the 12 months ended - December 31, 2018

			TOTAL
1	Projected 12 mo avg non-incentive depr. exp.	(P-1, page 2, line 28)	$ 55,003,883
2	Total Allocated Transmission-Related Plant in Service	(Projected Gross Rev Req, page 1, line 1)	2,429,631,873
3	Less: Gross Plant - Incentive Projects	(Projected Gross Rev Req, page 4, line 28a)	$ 82,091,119
4	Total Allocated Transmission-Related Plant in Service	(line 2 - line 3)	2,347,540,754
5	Rate Base Adjustments	(Projected Gross Rev Req, page 1, line 10)	$ (343,990,144)
6	Projected 13 mo. Avg. Non-incentive Gross Plant	(P-1, page 2, line 29)	2,235,627,330
7	Net Transmission Plant	(Projected Gross Rev Req, page 1, line 6)	1,790,235,278
8	Non Incentive Net Plant	(line 7 - page 2, line T1)	1,790,235,278
9	O&M Expenses	(Projected Gross Rev Req, page 2, line 9)	31,838,161
10	Revenue Credits	(Projected Net Rev Req, page 1, line 6)	(8,067,972)
11	Other Taxes	(Projected Gross Rev Req, page 2, line 22)	37,067,271
12	Return without Incentives	(Projected Gross Rev Req, page 2, line 30 - line 14)	112,475,520
13	Income Taxes	(Projected Gross Rev Req, page 2, line 29)	51,208,814
14	Incentive Return	(Projected Gross Rev Req, page 4, line 29)	297,235
15	Incentive Net Plant	(Projected Gross Rev Req, page 4, line 27)	82,091,119
16	Effective Tax Rate	(Projected Gross Rev Req.: Page 2, Line 29 / Page 2, line 30)	45.41%
16a	True-up Amount	(Proposed Net Rev Req, Page 1, line 7)	$ -
17	Rate Base Adjustments as a Percentage of Net Plant	(line 5 / line 7)	-19.21%
18	O&M Expenses as a Percentage of Net Plant	(line 9 / line 7)	1.78%
19	Revenue Credits as a Percentage of Net Plant	(line 10 / line 7)	-0.45%
20	Other Taxes as a Percentage of Net Plant	(line 7 / line 7)	2.07%
21	Return as a Percentage of Net Plant	(Projected Gross Rev Req, page 4, line 24)	7.54%
22	Income Taxes as a Percentage of Net Plant	(line 13 / line 7)	2.86%
23	Ratio of Common Stock to Total Debt	(Projected Gross Rev Req, Page 5, line 23)	51.73%
24	Ratio of True-up amount to Net Plant	(line 16a / line 7)	0.00%

Worksheet EPP - Economic Portfolio Project (EPP) Summary

Revenue Requirement of SPP Economic Portfolio Funded Projects (EPP) included in Westar's Projected Revenue Requirements [Note:(E)]

For the 12 months ended - December 31, 2018

Note A: All line references are to Worksheet EPP, page 1.
Note B: The depreciation rate for Non-qualifying Projects is calculated by: line 1/line 4.
Note C: To be completed with any EPP project approved by the Southwest Power Pool.
Note D: To be completed with any EPP project which has incentives approved by the Commission.
Note E: This tab shows the amount in column q that SPP is required to recover for each BPF project.

	Project ID	Project Description	a Plant in Service	b Accum Depreciation	c Actual Net Plant (a - b)	d Depreciation Rate (line 1 / line 6)	e Projected Depreciation 1.5 * (a * d)	f Projected Net Plant (a - b - e)	g O&M Expenses (f * line 18)	h Other Taxes (f * line 20)	i Non-Incentive Return (line 21)	j Incentive Return Adder	k Weighted Incentive Return (i * j)
	Non-Incentive Projects (C)												
	Actual Projects (Inputs from Worksheet A-12)												
	20xx-x P.xxx	Project E1	$ -	$ -	$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E2	$ -	$ -	$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E3	$ -	$ -	$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E4	$ -	$ -	$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E5	$ -	$ -	$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x				$ -	2.4603%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
T1	**Total of Actual Non-Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant (a - b)	Depreciation Rate	Projected Depreciation (Worksheet P-5)	Projected Net Plant (a - e)	O&M Expenses (f * line 17)	Other Taxes (f * line 19)	Non-Incentive Return (line 20)	Incentive Return Adder	Weighted Incentive Return (i * j)
	Projected projects (Inputs from Worksheet P-5)												
	20xx-x P.xxx	Project E6	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E7	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E8	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E9	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x P.xxx	Project E10	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x			$ -	$ -	0.00%		$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x			$ -	$ -	0.00%		$ -	$ -	$ -	7.54%	0.00%	$ -
T2	**Total of Projected Non-Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	
T3	**Total Non-Incentive Projects (lines T2 + T3)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	

Incentive Projects (D)

	Project ID	Project Description	a Plant in Service	b Actual Accum Depreciation	c Actual Net Plant (a - b)	d Depreciation Rate (A-11, P 1, L 3)	e Projected Depreciation 1.5 * (a * d)	f Projected Net Plant (a - b - e)	g O&M Expenses (f * line 18)	h Other Taxes (f * line 20)	i Non-Incentive Return (line 21)	j Incentive Return Adder (A-11, P 1, L 5)	k Weighted Incentive Return (i * j)
	Actual (Input data from Worksheet A-12)												
	20xx-x	Project A2	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x	Project B2	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x				$ -		$ -	$ -	$ -	$ -	7.54%		$ -
T4	**Total of Actual Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	

	Project ID	Project Description	Plant in Service	Actual Accum Depreciation	Actual Net Plant (a - b)	Depreciation Rate	Projected Depreciation (Worksheet P-1)	Projected Net Plant (a - e)	O&M Expenses (f * line 17)	Other Taxes (f * line 19)	Non-Incentive Return (line 20)	Incentive Return Adder	Weighted Incentive Return (i * j)
	Projected Projects (Inputs from Worksheet P-1)												
	20xx-x	Project Y		$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x	Project Y1		$ -	$ -	0.00%	$ -	$ -	$ -	$ -	7.54%	0.00%	$ -
	20xx-x			$ -	$ -	0.00%		$ -	$ -	$ -	7.54%		$ -
T5	**Total of Projected Incentive Projects**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	
T6	**Total Incentive Projects (lines T4 + T5)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	
T7	**Total Actual Projects (lines T1 + T4)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	
T8	**Total Projected Projects (lines T2 + T5)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	
T9	**Total (lines T3 + T6)**		$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ -	

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l Total Return (k+[i * f])	m Income Taxes (l * line 16)	n Revenue Credits (f * line 19)	o Rev. Req w/o True-up (e+g+h+l+m+n)	p True-up Adjustment (f * line 24)	q Revenue Requirement (o + p)
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$	$ -	$ -

Total Return (k+[i * f])	Income Taxes (f * line 21)	Revenue Credits (f * line 18)	Rev. Req w/o True-up (e+g+h+l+m+n)	True-up Adjustment (f * line 24)	Revenue Requirement (o + p)
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -

l Total Return (k+[i * f])	m Income Taxes (l * line 16)	n Revenue Credits (f * line 18)	o Rev. Req w/o True-up (e+g+h+l+m+n)	p True-up Adjustment (f * line 24)	q Revenue Requirement (o + p)
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -

Total Return (k+[i * f])	Income Taxes (f * line 21)	Revenue Credits (f * line 18)	Rev. Req w/o True-up (e+g+h+l+m+n)	True-up Adjustment (f * line 24)	Revenue Requirement (o + p)
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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Rate Formula Template
Utilizing FERC Form 1 Data
Projected Net Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC.
(WESTAR)

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
	REVENUE REQUIREMENTS				
1	GROSS REVENUE REQUIREMENT	(Projected Gross Revenue, page 3, line 32)			$ 302,100,641
	REVENUE CREDITS		Total	Allocator	
2	Account No. 454	(Wksht. P-2, line	$ 2,826,043	WTP 1.00000	$ 2,826,043
3	Account No. 456	(Wksht. P-2, line	5,241,929	WTP 1.00000	5,241,929
4	Revenues from Grandfathered Interzonal Transactions	(Wksht. P-2, line	-	WTP 1.00000	-
5	Revenues from service provided by the ISO at a discount	(Wksht. P-2, line	-	WTP 1.00000	-
6	TOTAL REVENUE CREDITS	(sum lines 2-5)			$ 8,067,972
7	Total True-Up Amount (prior year amount)	(Wksht. TU, line 28)			$ (4,336,171)
8	WESTAR REVENUE REQUIREMENT	(line 1 minus line			**$ 289,696,498**
9	SPP BASE PLAN FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (Worksheet BPF, p. 3, line T9, Col. q)				$ 112,594,395
9a	SPP ECONOMIC PORTFOLIO FUNDED REVENUE REQUIREMENT Collected under SPP Schedule 11 (Worksheet EPP, p. 2, line T9, Col q)				-
10	SPP ZONAL REVENUE REQUIREMENT (line 8 - line 9 - line 9a)				$ 177,102,103
	DIVISOR				
11	Network transmission for firm wholesale and retail service sinking on Westar's transmission			(Worksheet P-3, p. 1, Sec. I, 12-CP,	
12	system, plus long-term P-T-P Contract Demands that are not under the SPP OATT			Westar's Transmission Network Load)	$ 4,093,833
13	Divisor				4,093,833
	RATES (used in Westar Energy's OATT only)				
14	Annual Cost ($/kW/Yr)	(line 8 / line 13)	$ 70.764		
15	P-to-P Rate ($/kW/Mo)	(line 14 / 12 mont	$ 5.897		
			Peak Rate		Off-Peak Rate
16	Point-To-Point Rate ($/kW/Wk)	(Peak: line 14 / 5	$ 1.361		$ 1
17	Point-To-Point Rate ($/kW/Day)	(Peak: line 16 / 5	$ 0.272	Capped at weekly rate	$ 0
18	Point-To-Point Rate ($/MWh)	(Peak: (line 17 /	$ 17.011	Capped at weekly	$ 8
		Off Peak; (line 17 / 24 hours) times		and daily rates	
19	Net Transmission Plant	(Projected Gross Rev Req, line 6)			$ 1,790,235,278
20	Facility Carrying Charge	(line 8 divided by line 19) (Note 2)			16.18%
21	Monthly Facility Carrying Charge	(line 20 divided by 12 months) (Note 2)			1.35%
22	Additional Revenue Requirement Allocated to the Retail Jurisdicti	(Worksheet A-3, p. 1, ln. 16, Total)			$ 1,053,465

NOTES

NOTE 1:
Hold for future use.

NOTE 2:
The Facility Carrying Charge and Monthly Facility Carrying Charge on Page 1, lines 21 and 22 are to be used to compute the revenue requirements for facilities directly assign

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Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator	
	PLANT IN SERVICE						
1	Transmission	(Worksheet P-1)			$ 2,429,631,873	TP	1.00000
2	General	(Actual Gross Rev, Page 1, line 4)	$ 214,199,315	$ 120,247,959	334,447,274	W/S	0.04344
2a	Intangible	(Actual Gross Rev, Page 1,	98,463,712	30,309,159	128,772,871	W/S	0.04344
3	TOTAL GROSS PLANT	(sum lines 1-3)					
	ACCUMULATED DEPRECIATION	(Note Q)					
3	Transmission	(Worksheet P-1)			$ 639,396,595	TP	1.00000
4	General	(Actual Gross Rev, Page 1, line 10)	$ 105,078,246	$ 68,848,624	173,926,870	W/S	0.04344
4a	Intangible	(Actual Gross Rev, Page 1, line 10a)	43,476,482	19,818,049	63,294,531	W/S	0.04344
5	TOTAL ACCUM. DEPRECIATION	(sum lines 3-4)					
	NET PLANT IN SERVICE						
6	Transmission	(line 1 less line 3)	$ -	$ -	$ 1,790,235,278		
7	General	(line 2 less line 4)	109,121,069	51,399,335	160,520,404		
7a	Intangible	(line 3 less line 5)	54,987,230	10,491,110	65,478,340		
8	TOTAL NET PLANT	(sum lines 6-7)					
	ADJUSTMENTS TO RATE BASE						
9	Accumulated Deferred Income Taxes	(Wkshts. A-5 & A-7, p. 1, Su	$ (199,969,719)	$ (142,062,872)	$ (342,032,591)	DA	
9a	Unamortized Extraordinary Property Loss	Account 182.1 (Note S)	-	-	-	TE	0.91255
9b	Transmission Storm Damage Reserve	Account 228.1 (Note S)	1,230,268	914,887	2,145,155	TE	0.91255
10	TOTAL ADJUSTMENTS	(line 9 + line 9a - line 9b)			(344,177,747)		
11	LAND HELD FOR FUTURE USE	(Actual Gross Rev Req, Pag	$ -	$ -	$ -	TP	1.00000
	WORKING CAPITAL						
12	CWC	calculated (Note C)					
13	Materials & Supplies	(Actual Gross Rev, Page 1, line 23)	$ 19,420,147	$ 9,623,301	$ 29,043,448	TP	1.00000
13a	Stores Expense	(Actual Gross Rev, Page 1, line 23a)	(38,461)	253,019	214,558	W/S	0.04344
14	Prepayments (Account 165)	(Actual Gross Rev, Page 1, line 14)	11,053,167	5,315,410	16,368,577	GP	0.18563
15	TOTAL WORKING CAPITAL	(sum lines 12 - 14)			$ 45,412,025		
16	Rate Base	(sum lines 8, 10, 11, & 15)					

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Reference	(3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator	
	O&M						
1	Transmission (Note D)	(Worksheet P-2. line 3)			$ 28,207,277		1.00000
2	Less Account 561	(Worksheet P-2, line 4)			2,466,844		1.00000
2a	Less Account 565 (Note E)	(Worksheet P-2, line 5)			4,636,916		1.00000
3	A&G	(Worksheet P-2, line 6)			233,147,907	W/S	0.04344
3a	Less: Actual PBOP	(Worksheet P-2, line 7)			1,010,387	W/S	0.04344
4	Plus: PBOP adder	(Worksheet P-2, line 8)			16,339,609	W/S	0.04344
5	Less FERC Annual Fees	(Worksheet P-2, line 9)			-	W/S	0.04344
6	Less EPRI	(Worksheet P-2, line 10)			2,145,940	W/S	0.04344
6a	Less Total Advertising Costs	(Worksheet P-2, line 11)			2,256,236	W/S	0.04344
6b	Less Total Regulatory Commission Expenses	(Worksheet P-2, line 12)			3,693,672	W/S	0.04344
7	Plus Transmission Related Reg. Comm. Exp.	(Worksheet P-2, line 13)			280,595		1.00000
8	Plus Safety Advertising	(Worksheet P-2, line 14)			555	W/S	0.04344
9	Common	(Worksheet P-2, line 15)			-	CE	0.04344
10	Transmission Lease Payments	(Worksheet P-2, line 16)			11,096		1.00000
11	TOTAL O&M	(sum lines 1, 3, 4, 7, 8, 9, 10 less lines 2, 2a, 3a, 5, 6, 6a, 6b)			$ 261,777,043		
	DEPRECIATION EXPENSE						
12	Transmission	(Worksheet P-1)			$ 67,937,519	TP	1.00000
13	General	(Actual Gross Rev, page 2, l	$ 7,737,986	$ 4,961,192	12,699,178	W/S	0.04344
13a	Intangible	(Actual Gross Rev, page 2, l	14,421,312	2,254,005	16,675,317	W/S	0.04344
14	Common	(Actual Gross Rev, page 2, l	-	-	-	CE	0.04344
14a	Amortization of Property Loss	Acct. 407-Unrecovered Plant and Regulatory Study Costs (Note S)	-	-	-	TE	0.91255
15	TOTAL DEPRECIATION	(Sum lines 12 - 14a)			$ 97,312,014		
	TAXES OTHER THAN INCOME TAXES (Note G)						
	LABOR RELATED						
16	Payroll	(Worksheet P-2, line 18)			$ 14,554,753	W/S	0.04344
17	Highway and vehicle	(Worksheet P-2, line 19)			-	W/S	0.04344
	PLANT RELATED						
18	Property (Note P)	(Worksheet P-2, line 20)			196,251,966	GP	0.18563
19	Gross Receipts	(Worksheet P-2, line 21)			-	NA	0.00000
20	Other	(Worksheet P-2, line 22)			22,712	GP	0.18563
21	Payments in lieu of taxes	(Worksheet P-2, line 23)			-	GP	0.18563
22	TOTAL OTHER TAXES	(sum lines 16 - 21)			$ 210,829,431		
	INCOME TAXES	(Note H)					
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				39.55%		
24	CIT=(T/1-T) * (1-(WCLTD/R)) = where WCLTD=(page 5, line 21) and R= (page 5, line 24) and FIT, SIT & p are as given in Note H.				46.24%		
25	1 / (1 - T) = (from line 23)				1.654260		
26	Amortized Investment Tax Credit	(Actual Gross Rev Req, Pag	$ (1,240,527)	$ (1,542,181)	$ (2,782,708)		
27	Income Tax Calculation = line 24 * line 30				$ -	NA	
28	ITC adjustment (line 25 * line 26)				(4,603,322)	NP	0.20420
29	Total Income Taxes	(line 27 plus line 28)			$ (4,603,322)		
30	**RETURN** [Rate Base (page 1, line 16) * Rate of Return (page 5, line 24) plus Incentive Return (page 5, line 29)]					NA	
31	Interest on Network Credits	(Actual Gross Rev Req, Page 2, line 31)			$ -	DA	
32	**GROSS REV. REQUIREMENT (sum lines 11, 15, 22, 29, 30 & 31)**				$ 565,315,166		

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Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	SUPPORTING CALCULATIONS (3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total	(6) Allocator	
	TRANSMISSION PLANT INCLUDED IN FORMULA						
1	Total transmission plant	(page 3, Line 13, col. 5)					
2	Less transmission plant excluded from ISO rates	(Note I)(Actual Gross Rev R	$ -	$ -	$ -		
3	Less transmission plant included in OATT Anc. Srv	(Notes J&K) (Actual Gross F	-	-	-		
4	Transmission plant included in rates	(line 1 less lines 2 & 3)					
5	Percentage of transmission plant included in rates	(line 4 divided by line 1)					TP=
	TRANSMISSION EXPENSES						
6	Transmission expenses	(Page 2, line 1, col 5)					
7	Less transmission expenses included in OATT Anc.	(Note L) (Page 2, line 2, col 5)					
8	Included transmission expenses (line 6 less line 7)						
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)						
10	Percentage of transmission plant included in ISO Rates (line 5)						TP=
11	Percentage of transmission expenses included in rates (line 9 times line 10)						TE=
	GROSS AND NET PLANT ALLOCATORS						
	GROSS PLANT IN SERVICE						
12	Production	(Actual Gross Rev. Page 3,	$ 3,257,984,312	$ 3,480,481,182	$ 6,738,465,494	NA	
13	Transmission	(Actual Gross Rev. Page 3,	1,208,941,149	946,662,816	2,155,603,965	TP	1.00000
14	Distribution	(Actual Gross Rev. Page 3,	1,315,332,367	1,047,994,468	2,363,326,835	NA	
15	General & Intangible	(Actual Gross Rev. Page 3,	312,663,027	150,557,118	463,220,145	W/S	0.04344
16	Common	(Actual Gross Rev. Page 3,	-	-	-	CE	0.04344
17	TOTAL GROSS PLANT (sum lines 12-16)		$ 6,094,920,855	$ 5,625,695,584	$ 11,720,616,439	GP =	18.563%
	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)						
18	Production	(Actual Gross Rev. Page 3,	$ 1,076,421,218	$ 1,242,482,172	$ 2,318,903,390	NA	
19	Transmission	(Actual Gross Rev. Page 3,	293,016,193	250,137,574	543,153,767	TP	1.00000
20	Distribution	(Actual Gross Rev. Page 3,	367,926,639	308,948,294	676,874,933	NA	
21	General & Intangible	(Actual Gross Rev. Page 3,	148,554,728	88,666,673	237,221,401	W/S	0.04344
22	Common	(Actual Gross Rev. Page 3,	-	-	-	CE	0.04344
23	TOTAL ACCUM. DEPRECIATION (sum lines 18-22)		$ 1,885,918,778	$ 1,890,234,713	$ 3,776,153,491		
	NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)						
24	Production	(line 12 less line 18)	$ 2,181,563,094	$ 2,237,999,010	$ 4,419,562,104		
25	Transmission	(line 13 less line 19)	915,924,956	696,525,242	1,612,450,198		
26	Distribution	(line 14 less line 20)	947,405,728	739,046,174	1,686,451,902		
27	General & Intangible	(line 15 less line 21)	164,108,299	61,890,445	225,998,744		
28	Common	(line 16 less line 22)	-	-	-		
29	TOTAL NET PLANT (sum lines 24-28)		$ 4,209,002,077	$ 3,735,460,871	$ 7,944,462,948	NP =	20.420%

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	SUPPORTING CALCULATIONS (3) Westar Energy, Inc (WEN)	(4) Kansas Gas and Electric Company (WES)	(5) Company Total		(6) Allocator	
	WAGES & SALARY ALLOCATOR (W&S)		$	$	$	TP	Allocation	
1	Production	(Worksheet A-10)	$ 32,395,150	$ 73,927,208	$ 106,322,358	0.00000	0	
2	Transmission	(Worksheet A-10)	3,547,065	3,328,795	6,875,860	1.00000	6,875,860	
3	Distribution	(Worksheet A-10)	14,960,021	12,277,402	27,237,423	0.00000	0	
4	Other	(Worksheet A-10)	10,192,364	7,644,452	17,836,816	0.00000	0	
5	Total (sum lines 1-4)		$ 61,094,600	$ 97,177,857	$ 158,272,457		6,875,860	=
	COMMON PLANT ALLOCATOR (CE) (Note M)				**$**		% Electric	
6	Electric	(Actual Gross Rev., Page 4,	$ 5,858,577,087	$ 4,729,368,334	$ 10,587,945,421		(line 6 / line 9)	
7	Gas	(Actual Gross Rev., Page 4,	-	-	-		1.00000	*
8	Water	(Actual Gross Rev., Page 4,	-	-	-			
9	Total (sum lines 6 - 8)		$ 5,858,577,087	$ 4,729,368,334	$ 10,587,945,421			
	RETURN (R)							
10	Interest on Long-Term Debt	(Actual Gross Rev., Page 4,	$ 97,316,679	$ 54,087,146	$ 151,403,825			
11	Amort. of Debt Disc. and Expense	(Actual Gross Rev., Page 4,	3,593,542	646,746	4,240,288			
12	Amortization of Loss on Reacquired Debt	(Actual Gross Rev., Page 4,	6,099,945	878,652	6,978,597			
13	Less: Amort. of Premium on Debt-Credit	(Actual Gross Rev., Page 4,	-	-	-			
14	Less: Amort. of Gain on Reacquired Debt-Credit	(Actual Gross Rev., Page 4,	-	-	-			
15	Long Term Interest (sum of lines 10 - 12 less 13 and 14)		$ 107,010,166	$ 55,612,544	$ 162,622,710			
16	Preferred Dividends (positive number)	(Actual Gross Rev., Page 4,	$ -	$ -	$ -			
	Development of Common Stock:							
17	Proprietary Capital	(Actual Gross Rev. Page 4,	$ 3,805,875,218		$ 3,805,875,218			
18	Less Preferred Stocl	(line 22)						
19	Less Account 216.1	(Actual Gross Rev. Page 4, line 19)						
20	Common Stock	(sum of lines 17 - 19)						
			WEN	**WES**	$	%	Cost (Note O)	
21	Long Term Debt	(Actual Gross Rev, page 4, l	$ 2,580,500,000	$ 971,440,000	$ 3,551,940,000	48.27%	0.0458	
22	Preferred Stock	(Actual Gross Rev. page 4, l	-	N/A	-	0.00%	-	
23	Common Stock	(line 20)	3,805,875,218	N/A	3,805,875,218	51.73%	0.1030	
24	Total	(sum lines 21-23)			$ 7,357,815,218	100.00%		
	Incentive Return		**Gross Plant** (3)	**Accum. Depreciation** (4)	**Net Plant** (3) - (4)			
25	Incentive Plant: Actual Zonal Plant	(Worksheet A-11, page 1, A	$ -	$ -	$ -			
26	Incentive Plant: Actual Base Plan Funded	(Worksheet A-11, page 2, A	-	-	-			
27	Incentive Plant: Actual Economic Portfolio	(Worksheet A-11, page 3, A	-	-	-			
28	Incentive Plant: Projected	(Worksheet P-1, line 44)	194,004,543	111,913,424	82,091,119			
28a	Total Incentive Net Plant		$ 194,004,543	$ 111,913,424	$ 82,091,119			
29	Incentive Return	(Worksheet P-1, page 1, line 35)					$ 297,235	

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Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2018

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

NOTES

A (Hold future use)
B (Hold future use)
C (Hold future use)
D (Hold future use)
E (Hold future use)
F (Hold future use)
G (Hold future use)
H The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 28).

Inputs Required:

FIT =	35.00%	(Federal Income Tax Rate)
SIT=	7.00%	(State Income Tax Rate or Composite SIT)
p =	0.00%	(percent of federal income tax deductible for state purposes)

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(7)
Transmission
(5)*(6)
$ 2,429,631,873
14,529,456
5,594,304
$ 2,449,755,633
$ 639,396,595
7,555,938
2,749,716
$ 649,702,249
$ 1,790,235,278
6,973,518
2,844,588
$ 1,800,053,384
$ (342,032,591)
-
1,957,553
$ (343,990,144)
$ -
$ 3,979,770
29,043,448
9,321
3,038,540
$ 36,061,759
$ 1,492,124,998

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(7)
Transmission (5)*(6)
$ 28,207,277
2,466,844
4,636,916
10,128,688
43,894
709,845
-
93,226
98,018
160,465
280,595
24
-
11,096
$ 31,838,161
$ 67,937,519
551,693
724,429
-
-
$ 69,213,641
$ 632,305
-
36,430,750
-
4,216
-
$ 37,067,271
$ 52,148,817
(940,003)
$ 51,208,814
$ 112,772,755
$ -
$ 302,100,641

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(7)
Transmission
(5)*(6)
$ 2,155,603,965
-
$ -
$ 2,155,603,965
1.00000
$ 28,207,277
2,466,844
$ 25,740,433
0.91255
1.00000
0.91255
$ -
2,155,603,965
-
20,123,760
-
$ 2,175,727,725
$ -
543,153,767
-
10,305,654
-
$ 553,459,421
$ -
1,612,450,198
-
9,818,106
-
$ 1,622,268,303

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(7)	
Transmission	
(5)*(6)	
W&S Allocator	
($ / Allocation)	
0.04344	= WS
W&S Allocator	
(line 5)	CE
0.04344	= 0.0434
$	
$ 162,622,710	
$ -	
$ 3,805,875,218	
-	
-	
$ 3,805,875,218	
Weighted	
0.0221	=WCLTD
0.0000	
0.0533	
0.0754	=R

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Worksheet P1 - Projected Transmission Plant

For the 12 months ended - December 31, 2018

Total Incentive Plant

		Total				Project:	Wichita-Reno-Summit (P.027202)				Project:	Project X		
						Type:	Zonal				Type:	Base Plan Funded		
						Deprec. Rate:(A)	0.5556%				Deprec. Rate:(A)			
						ROE Adder	0.70%				ROE Adder			
						Weighted ROE:	0.36%				Weighted ROE:	0.00%		
						Beginning Bal:	$194,004,543				Beginning Bal:	$ -		
						Beginning Dep:	$ 92,512,970				Beginning Dep:	$ -		
						Beginning Year:	2008				Beginning Year:			
	Year	Gross Plant	Depreciation	Accum. Dep.	Year	Gross Plant	Depreciation	Accum. Dep.	Net Plant		Gross Plant	Depreciation	Accum. Dep.	Net Plant
						$ 194,004,543					$ -			
9	Jan-17	$ 194,004,543	$ 1,077,803	$ 93,590,773	Jan-17	$ 194,004,543	$ 1,077,803	$ 93,590,773	$ 100,413,770		$ -	$ -	$ -	$ -
10	Feb-17	$ 194,004,543	$ 1,077,803	$ 94,668,576	Feb-17	$ 194,004,543	$ 1,077,803	$ 94,668,576	$ 99,335,967		$ -	$ -	$ -	$ -
11	Mar-17	$ 194,004,543	$ 1,077,803	$ 95,746,379	Mar-17	$ 194,004,543	$ 1,077,803	$ 95,746,379	$ 98,258,164		$ -	$ -	$ -	$ -
12	Apr-17	$ 194,004,543	$ 1,077,803	$ 96,824,182	Apr-17	$ 194,004,543	$ 1,077,803	$ 96,824,182	$ 97,180,361		$ -	$ -	$ -	$ -
13	May-17	$ 194,004,543	$ 1,077,803	$ 97,901,985	May-17	$ 194,004,543	$ 1,077,803	$ 97,901,985	$ 96,102,558		$ -	$ -	$ -	$ -
14	Jun-17	$ 194,004,543	$ 1,077,803	$ 98,979,788	Jun-17	$ 194,004,543	$ 1,077,803	$ 98,979,788	$ 95,024,755		$ -	$ -	$ -	$ -
15	Jul-17	$ 194,004,543	$ 1,077,803	$ 100,057,591	Jul-17	$ 194,004,543	$ 1,077,803	$ 100,057,591	$ 93,946,952		$ -	$ -	$ -	$ -
16	Aug-17	$ 194,004,543	$ 1,077,803	$ 101,135,394	Aug-17	$ 194,004,543	$ 1,077,803	$ 101,135,394	$ 92,869,149		$ -	$ -	$ -	$ -
17	Sep-17	$ 194,004,543	$ 1,077,803	$ 102,213,197	Sep-17	$ 194,004,543	$ 1,077,803	$ 102,213,197	$ 91,791,346		$ -	$ -	$ -	$ -
18	Oct-17	$ 194,004,543	$ 1,077,803	$ 103,291,000	Oct-17	$ 194,004,543	$ 1,077,803	$ 103,291,000	$ 90,713,543		$ -	$ -	$ -	$ -
19	Nov-17	$ 194,004,543	$ 1,077,803	$ 104,368,803	Nov-17	$ 194,004,543	$ 1,077,803	$ 104,368,803	$ 89,635,740		$ -	$ -	$ -	$ -
20	Dec-17	$ 194,004,543	$ 1,077,803	$ 105,446,606	Dec-17	$ 194,004,543	$ 1,077,803	$ 105,446,606	$ 88,557,937		$ -	$ -	$ -	$ -
21	Jan-18	$ 194,004,543	$ 1,077,803	$ 106,524,409	Jan-18	$ 194,004,543	$ 1,077,803	$ 106,524,409	$ 87,480,134		$ -	$ -	$ -	$ -
22	Feb-18	$ 194,004,543	$ 1,077,803	$ 107,602,212	Feb-18	$ 194,004,543	$ 1,077,803	$ 107,602,212	$ 86,402,331		$ -	$ -	$ -	$ -
23	Mar-18	$ 194,004,543	$ 1,077,803	$ 108,680,015	Mar-18	$ 194,004,543	$ 1,077,803	$ 108,680,015	$ 85,324,528		$ -	$ -	$ -	$ -
24	Apr-18	$ 194,004,543	$ 1,077,803	$ 109,757,818	Apr-18	$ 194,004,543	$ 1,077,803	$ 109,757,818	$ 84,246,725		$ -	$ -	$ -	$ -
25	May-18	$ 194,004,543	$ 1,077,803	$ 110,835,621	May-18	$ 194,004,543	$ 1,077,803	$ 110,835,621	$ 83,168,922		$ -	$ -	$ -	$ -
26	Jun-18	$ 194,004,543	$ 1,077,803	$ 111,913,424	Jun-18	$ 194,004,543	$ 1,077,803	$ 111,913,424	$ 82,091,119		$ -	$ -	$ -	$ -
27	Jul-18	$ 194,004,543	$ 1,077,803	$ 112,991,227	Jul-18	$ 194,004,543	$ 1,077,803	$ 112,991,227	$ 81,013,316		$ -	$ -	$ -	$ -
28	Aug-18	$ 194,004,543	$ 1,077,803	$ 114,069,030	Aug-18	$ 194,004,543	$ 1,077,803	$ 114,069,030	$ 79,935,513		$ -	$ -	$ -	$ -
29	Sep-18	$ 194,004,543	$ 1,077,803	$ 115,146,833	Sep-18	$ 194,004,543	$ 1,077,803	$ 115,146,833	$ 78,857,710		$ -	$ -	$ -	$ -
30	Oct-18	$ 194,004,543	$ 1,077,803	$ 116,224,636	Oct-18	$ 194,004,543	$ 1,077,803	$ 116,224,636	$ 77,779,907		$ -	$ -	$ -	$ -
31	Nov-18	$ 194,004,543	$ 1,077,803	$ 117,302,439	Nov-18	$ 194,004,543	$ 1,077,803	$ 117,302,439	$ 76,702,104		$ -	$ -	$ -	$ -
32	Dec-18	$ 194,004,543	$ 1,077,803	$ 118,380,242	Dec-18	$ 194,004,543	$ 1,077,803	$ 118,380,242	$ 75,624,301		$ -	$ -	$ -	$ -
33	12 Mon Tot		$ 12,933,636				$ 12,933,636					$ -		
34	13 Mon Avg	$ 194,004,543		$ 111,913,424		$ 194,004,543		$ 111,913,424	$ 82,091,119		$ -		$ -	$ -
35	Total Incentive Return:		$ 297,235					Incentive Return	$ 297,235				Incentive Return	$ -

(A) 15-year accelerated depreciation expenses authorized in Docket Nos. EL08-31-000 and ER08-396-000.

Worksheet P1 - Projected Transmission Plant

For the 12 months ended - December 31, 2018

	Total Incentive, non-incentive and BPF Plant Total Plant Additions				WEN & WES	Non-Incentive Plant			
	Year	Gross Plant	Depreciation	Accum. Dep.		Projected Non-Incentive Plant Additions	Non-Incentive Plant in Service	Non-Incentive Plant Depreciation Accrual(A)	Non-Incentive Plant Accumulated Depreciation
1								0.2062%	
2									
3							$ 1,961,599,422		$ 450,640,797.23
					Plant Additions:				
4	Jan-17	$ 2,155,707,365	$ 5,123,111	$ 548,276,879	Jan-17	$ 103,400	$ 1,961,702,822	$ 4,045,308	$ 454,686,106
5	Feb-17	$ 2,157,434,647	$ 5,123,325	$ 553,400,203	Feb-17	$ 1,727,282	$ 1,963,430,104	$ 4,045,522	$ 458,731,627
6	Mar-17	$ 2,157,726,626	$ 5,126,887	$ 558,527,090	Mar-17	$ 291,979	$ 1,963,722,083	$ 4,049,084	$ 462,780,711
7	Apr-17	$ 2,157,965,470	$ 5,127,489	$ 563,654,579	Apr-17	$ 238,844	$ 1,963,960,927	$ 4,049,686	$ 466,830,397
8	May-17	$ 2,178,442,040	$ 5,127,981	$ 568,782,560	May-17	$ 20,476,570	$ 1,984,437,497	$ 4,050,178	$ 470,880,575
9	Jun-17	$ 2,229,387,572	$ 5,170,209	$ 573,952,770	Jun-17	$ 50,945,532	$ 2,035,383,029	$ 4,092,406	$ 474,972,982
10	Jul-17	$ 2,238,989,278	$ 5,275,272	$ 579,228,041	Jul-17	$ 9,601,706	$ 2,044,984,735	$ 4,197,469	$ 479,170,450
11	Aug-17	$ 2,240,350,304	$ 5,295,073	$ 584,523,114	Aug-17	$ 1,361,026	$ 2,046,345,761	$ 4,217,270	$ 483,387,720
12	Sep-17	$ 2,241,711,329	$ 5,297,880	$ 589,820,994	Sep-17	$ 1,361,026	$ 2,047,706,786	$ 4,220,077	$ 487,607,797
13	Oct-17	$ 2,243,072,355	$ 5,300,686	$ 595,121,680	Oct-17	$ 1,361,026	$ 2,049,067,812	$ 4,222,883	$ 491,830,680
14	Nov-17	$ 2,244,433,381	$ 5,303,493	$ 600,425,173	Nov-17	$ 1,361,026	$ 2,050,428,838	$ 4,225,690	$ 496,056,370
15	Dec-17	$ 2,364,310,273	$ 5,306,300	$ 605,731,473	Dec-17	$ 119,876,892	$ 2,170,305,730	$ 4,228,497	$ 500,284,867
16	Jan-18	$ 2,364,310,273	$ 5,553,516	$ 611,284,989	Jan-18	$ -	$ 2,170,305,730	$ 4,475,713	$ 504,760,580
17	Feb-18	$ 2,364,310,273	$ 5,553,516	$ 616,838,505	Feb-18	$ -	$ 2,170,305,730	$ 4,475,713	$ 509,236,293
18	Mar-18	$ 2,364,310,273	$ 5,553,516	$ 622,392,021	Mar-18	$ -	$ 2,170,305,730	$ 4,475,713	$ 513,712,006
19	Apr-18	$ 2,364,310,273	$ 5,553,516	$ 627,945,537	Apr-18	$ -	$ 2,170,305,730	$ 4,475,713	$ 518,187,719
20	May-18	$ 2,365,816,545	$ 5,553,516	$ 633,499,053	May-18	$ 1,506,272	$ 2,171,812,002	$ 4,475,713	$ 522,663,432
21	Jun-18	$ 2,463,839,302	$ 5,556,622	$ 639,055,675	Jun-18	$ 98,022,757	$ 2,269,834,759	$ 4,478,819	$ 527,142,251
22	Jul-18	$ 2,465,678,004	$ 5,758,770	$ 644,814,445	Jul-18	$ 1,838,703	$ 2,271,673,461	$ 4,680,967	$ 531,823,218
23	Aug-18	$ 2,467,516,707	$ 5,762,562	$ 650,577,007	Aug-18	$ 1,838,703	$ 2,273,512,164	$ 4,684,759	$ 536,507,976
24	Sep-18	$ 2,469,950,811	$ 5,766,353	$ 656,343,360	Sep-18	$ 2,434,104	$ 2,275,946,268	$ 4,688,550	$ 541,196,527
25	Oct-18	$ 2,471,811,565	$ 5,771,373	$ 662,114,733	Oct-18	$ 1,860,754	$ 2,277,807,022	$ 4,693,570	$ 545,890,097
26	Nov-18	$ 2,473,672,320	$ 5,775,211	$ 667,889,944	Nov-18	$ 1,860,754	$ 2,279,667,777	$ 4,697,408	$ 550,587,505
27	Dec-18	$ 2,585,377,734	$ 5,779,048	$ 673,668,992	Dec-18	$ 111,705,414	$ 2,391,373,191	$ 4,701,245	$ 555,288,749
28	12 Mon Tot		$ 67,937,519		12-Month Depreciation Accrual			$ 55,003,883	
29	13 Mon Avg	$ 2,429,631,873		$ 639,396,595	13-Month Average Balance		$ 2,235,627,330		$ 527,483,171

Notes: (A) Actual transmission depreciation expense (Actual Gross Rev Req, page 2, line 10) divided by actual transmission plant in service (Actual Gross Rev Req, page 1, line 1) divided by 12 months.

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Project:	Project Y
Type:	Economic Portfolio
Deprec. Rate:(A)	
ROE Adder	
Weighted ROE:	0.00%
Beginning Bal:	$ -
Beginning Dep:	$ -
Beginning Year:	

Gross Plant	Depreciation	Accum. Dep.	Net Plant
$ -			
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
	$ -		
$ -		$ -	$ -
		Incentive Return	$ -

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Worksheet P2 - Projected Expenses and Revenue Credits

For the 12 months ended - December 31, 2018

Line	(1)	(2)	(3) WEN Actual Costs	(4) WES Actual Costs	(5) Total Costs
1	Net Plant in Service (WEN and WES)	(Actual Gross Rev, p. 1, ln 18, col 7)			$ 1,622,268,303
2	Projected Net Plant in Service	(Projected Gross Rev, p 1, ln 8, c7)			
	Operation and Maintenance Expenses				
3	Transmission	(Actual Gross Rev, p2, ln 1, col 3 & 4)	$ 14,474,780	$ 10,946,561	$ 25,421,341
4	Less Account 561	(Actual Gross Rev, p2, ln 2, col 3 & 4)	1,847,087	376,115	2,223,202
5	Less Account 565	(Actual Gross Rev, p2, ln 2a, col 3 & 4)	2,098,503	2,080,441	4,178,944
6	A&G	(Actual Gross Rev, p2, ln 3, col 3 & 4)	107,220,429	102,900,261	210,120,690
7	Less: Actual PBOP	(Actual Gross Rev, p2, ln 3a, col 3 & 4)	629,774	380,613	1,010,387
8	Plus: PBOP adder	(Actual Gross Rev, p2, ln 4, col 3 & 4)	9,697,558	6,642,051	16,339,609
9	Less FERC Annual Fees	(Actual Gross Rev, p2, ln 5, col 3 & 4)	-	-	-
10	Less EPRI	(Actual Gross Rev, p2, ln 6, col 3 & 4)	771,101	1,162,892	1,933,993
11	Less Total Advertising Costs	(Actual Gross Rev, p2, ln 6a, col 3 & 4)	2,032,071	1,324	2,033,395
12	Less Total Regulatory Commission Expenses	(Actual Gross Rev, p2, ln 6b, col 3 & 4)	1,872,602	1,456,259	3,328,861
13	Plus Transmission Related Reg. Comm. Exp.	(Actual Gross Rev, p2, ln 7, col 3 & 4)	198,571	54,311	252,882
14	Plus Safety Advertising	(Actual Gross Rev, p2, ln 8, col 3 & 4)	312	188	500
15	Common	(Actual Gross Rev, p2, ln 9, col 3 & 4)	-	-	-
16	Transmission Lease Payments	(Actual Gross Rev, p2, ln 10, col 3 & 4)	10,000	-	10,000
17	Total	(Sum lines 3,6,8,13,14,15&16 less lines 4,5,7,9,10,11,'	$ 122,350,512	$ 115,085,728	$ 237,436,240
	Other Taxes				
	LABOR RELATED				
18	Payroll	(Actual Gross Rev, p2, ln 16, col 3 & 4)	$ 11,200,632	$ 1,916,598	$ 13,117,230
19	Highway and vehicle	(Actual Gross Rev, p2, ln 17, col 3 & 4)	-	-	-
	PLANT RELATED				-
20	Property (Note P)	(Actual Gross Rev, p2, ln 18, col 3 & 4)	124,865,753	52,003,081	176,868,834
21	Gross Receipts	(Actual Gross Rev, p2, ln 19, col 3 & 4)	-	-	-
22	Other	(Actual Gross Rev, p2, ln 20, col 3 & 4)	20,265	204	20,469
23	Payments in lieu of taxes	(Actual Gross Rev, p2, ln 21, col 3 & 4)	-	-	-
23a	Total	(Sum lines 18 thru 23)	$ 136,086,650	$ 53,919,883	$ 190,006,533

		WEN and WES
	Revenue Credits (WEN and WES)	
24	Account No. 454	$ 2,826,043
25	Account No. 456	5,241,929
26	Revenues from Grandfathered Interzonal Transaction	-
27	Revenues from service provided by the ISO at a discount	-
		$ 8,067,972

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(6) Ratio of Expense To Net Plant in Service		(7) Projected Costs
(Ratio of Cost to total)		(Ratio * Proj. Net Plant)
	$	1,800,053,384
0.01567	$	28,207,277
0.00137		2,466,844
0.00258		4,636,916
0.12952		233,147,907
		1,010,387
		16,339,609
-		-
0.00119		2,145,940
0.00125		2,256,236
0.00205		3,693,672
0.00016		280,595
0.00000		555
-		-
0.00001		11,096
	$	261,777,043
0.00809	$	14,554,753
-		-
-		-
0.10903		196,251,966
-		-
0.00001		22,712
-		-
	$	210,829,431

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Worksheet P3 - Projected Transmission Network Load

For the 12 months ended - December 31, 2018

Line No.

1 Maximum Trans Network Load During the Summer of 2017 = 5,508 MW

Line No.	a Month	b Percentage of Maximum Transmission Network Load (Worksheet B)	c Projected Transmission Network Load (Col 2 x Line 1)
2	January	63.25%	3,484
3	February	60.46%	3,330
4	March	53.57%	2,950
5	April	59.91%	3,300
6	May	68.38%	3,767
7	June	98.62%	5,432
8	July	100.00%	5,508
9	August	99.04%	5,455
10	September	89.47%	4,928
11	October	71.27%	3,925
12	November	59.63%	3,285
13	December	68.31%	3,762
14	Total		49,126
15	12-CP		4,094

Note: Maximum Transmission Network Load is the maximum hourly load measured on the Westar transmission system as of September 30 of each year. The data will be obtained from the Energy Accounting System.

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2018

Total Base Plan Funded Projects (C)

		Total				Project:	JEC-East Manhattan 230 kV Rebuild		Project:	Northeast - Kenmar 69 kV Rebuild		Project:	Montgomery -Williams Tap-Elk Junction 69 kV Line Rebuild	
1	**Total Plant**													
2						SPP Proj. ID	PID.30390 (UID.10600)	P.001253	SPP Proj. ID	PID.30580 (UID.50733)	P.005380	SPP Proj. ID	PID.30584 (UID.50739)	P.022127
3						Deprec. Rate: (C)	0.2050%	(A)	Deprec. Rate: (C)	0.2050%	(A)	Deprec. Rate: (C)	0.2050%	(A)
4						Beginning Bal:	$ -		Beginning Bal:	-		Beginning Bal:	-	
5						Beginning Dep:	$ -		Beginning Dep:	-		Beginning Dep:	-	
6						Beg Year-Mo.:	Jun-17		Beg Year-Mo.:	Jun-17		Beg Year-Mo.:	Dec-17	
	Year	**Gross Plant**	**Accm. Deprec.**	**Net Plant**	**Year**	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
7						$ -			$ -			$ -		
8	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Jun-17	$ 38,085,504	$ -	$ 38,085,504	Jun-17	$ 34,771,362	$ -	$ 34,771,362	$ 3,083,291	$ -	$ 3,083,291	$ -	$ -	$ -
14	Jul-17	$ 38,416,244	$ 78,075	$ 38,338,169	Jul-17	$ 35,000,399	$ 71,281	$ 34,929,118	$ 3,184,993	$ 6,321	$ 3,178,672	$ -	$ -	$ -
15	Aug-17	$ 38,746,984	$ 156,828	$ 38,590,156	Aug-17	$ 35,229,437	$ 143,032	$ 35,086,405	$ 3,286,696	$ 12,850	$ 3,273,846	$ -	$ -	$ -
16	Sep-17	$ 39,077,724	$ 236,259	$ 38,841,465	Sep-17	$ 35,458,474	$ 215,252	$ 35,243,222	$ 3,388,399	$ 19,588	$ 3,368,811	$ -	$ -	$ -
17	Oct-17	$ 39,408,464	$ 316,368	$ 39,092,096	Oct-17	$ 35,687,512	$ 287,942	$ 35,399,570	$ 3,490,101	$ 26,534	$ 3,463,567	$ -	$ -	$ -
18	Nov-17	$ 39,739,205	$ 397,155	$ 39,342,050	Nov-17	$ 35,916,549	$ 361,101	$ 35,555,448	$ 3,591,804	$ 33,689	$ 3,558,115	$ -	$ -	$ -
19	Dec-17	$ 56,840,626	$ 478,620	$ 56,362,006	Dec-17	$ 36,145,587	$ 434,730	$ 35,710,857	$ 3,693,507	$ 41,052	$ 3,652,455	$ 16,770,681	$ -	$ 16,770,681
20	Jan-18	$ 56,840,626	$ 595,143	$ 56,245,483	Jan-18	$ 36,145,587	$ 508,828	$ 35,636,759	$ 3,693,507	$ 48,624	$ 3,644,883	$ 16,770,681	$ 34,380	$ 16,736,301
21	Feb-18	$ 56,840,626	$ 711,666	$ 56,128,960	Feb-18	$ 36,145,587	$ 582,926	$ 35,562,661	$ 3,693,507	$ 56,196	$ 3,637,311	$ 16,770,681	$ 68,760	$ 16,701,921
22	Mar-18	$ 56,840,626	$ 828,189	$ 56,012,437	Mar-18	$ 36,145,587	$ 657,024	$ 35,488,563	$ 3,693,507	$ 63,768	$ 3,629,739	$ 16,770,681	$ 103,140	$ 16,667,541
23	Apr-18	$ 56,840,626	$ 944,712	$ 55,895,914	Apr-18	$ 36,145,587	$ 731,122	$ 35,414,465	$ 3,693,507	$ 71,340	$ 3,622,167	$ 16,770,681	$ 137,520	$ 16,633,161
24	May-18	$ 56,840,626	$ 1,061,235	$ 55,779,391	May-18	$ 36,145,587	$ 805,220	$ 35,340,367	$ 3,693,507	$ 78,912	$ 3,614,595	$ 16,770,681	$ 171,900	$ 16,598,781
25	Jun-18	$ 121,673,678	$ 1,177,758	$ 120,495,920	Jun-18	$ 36,145,587	$ 879,318	$ 35,266,269	$ 3,693,507	$ 86,484	$ 3,607,023	$ 16,770,681	$ 206,280	$ 16,564,401
26	Jul-18	$ 122,922,945	$ 1,427,189	$ 121,495,756	Jul-18	$ 36,145,587	$ 953,416	$ 35,192,171	$ 3,693,507	$ 94,056	$ 3,599,451	$ 16,770,681	$ 240,660	$ 16,530,021
27	Aug-18	$ 124,172,211	$ 1,679,180	$ 122,493,031	Aug-18	$ 36,145,587	$ 1,027,514	$ 35,118,073	$ 3,693,507	$ 101,628	$ 3,591,879	$ 16,770,681	$ 275,040	$ 16,495,641
28	Sep-18	$ 125,421,478	$ 1,933,733	$ 123,487,745	Sep-18	$ 36,145,587	$ 1,101,612	$ 35,043,975	$ 3,693,507	$ 109,200	$ 3,584,307	$ 16,770,681	$ 309,420	$ 16,461,261
29	Oct-18	$ 126,670,745	$ 2,190,847	$ 124,479,898	Oct-18	$ 36,145,587	$ 1,175,710	$ 34,969,877	$ 3,693,507	$ 116,772	$ 3,576,735	$ 16,770,681	$ 343,800	$ 16,426,881
30	Nov-18	$ 127,920,012	$ 2,450,521	$ 125,469,491	Nov-18	$ 36,145,587	$ 1,249,808	$ 34,895,779	$ 3,693,507	$ 124,344	$ 3,569,163	$ 16,770,681	$ 378,180	$ 16,392,501
31	Dec-18	$ 184,571,350	$ 2,712,757	$ 181,858,593	Dec-18	$ 36,145,587	$ 1,323,906	$ 34,821,681	$ 3,693,507	$ 131,916	$ 3,561,591	$ 16,770,681	$ 412,560	$ 16,358,121
32	13 Mon Avg	$ 98,030,475	$ 1,399,350	$ 96,631,125		$ 36,145,587	$ 879,318	$ 35,266,269	$ 3,693,507	$ 86,484	$ 3,607,023	$ 16,770,681	$ 206,280	$ 16,564,401

Notes:
(A) Projected non-incentive transmission depreciation expense (P-1, page 2, line 28) divided by projected transmission plant in service (P-1, page 2, line 29) divided by 12.
(B) 15-year accelerated depreciation expenses authorized in Docket Nos. EL08-31-000 and ER08-396-000.
(C) May also include Incentive Projects if Incentive Projects are also Base Plan Funded.

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Project:	Ark City-Paris 69 kV Terminal Upgrades		
SPP Proj. ID	PID.468 (UID.10604)	P.116323	
Deprec. Rate: (C)	0.2050%	(A)	
Beginning Bal:	-		
Beginning Dep:	-		
Beg Year-Mo.:	Jun-17		

Gross Plant	Accm. Deprec.	Net Plant
$ -		
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ 230,852	$ -	$ 230,852
$ 230,852	$ 473	$ 230,379
$ 230,852	$ 946	$ 229,906
$ 230,852	$ 1,419	$ 229,433
$ 230,852	$ 1,892	$ 228,960
$ 230,852	$ 2,365	$ 228,487
$ 230,852	$ 2,838	$ 228,014
$ 230,852	$ 3,311	$ 227,541
$ 230,852	$ 3,784	$ 227,068
$ 230,852	$ 4,257	$ 226,595
$ 230,852	$ 4,730	$ 226,122
$ 230,852	$ 5,203	$ 225,649
$ 230,852	$ 5,676	$ 225,176
$ 230,852	$ 6,149	$ 224,703
$ 230,852	$ 6,622	$ 224,230
$ 230,852	$ 7,095	$ 223,757
$ 230,852	$ 7,568	$ 223,284
$ 230,852	$ 8,041	$ 222,811
$ 230,852	$ 8,514	$ 222,338
$ 230,852	$ 5,676	$ 225,176

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2018

		Project:	Viola-Clearwater 138 kV Ckt 1			Project:	Geary County 345 kV Ring Bus			Project:	Geary County 345/115 kV Substation			Project:	Iatan - Stranger 345 kV Ckt 1 Voltage Conversion		
2		SPP Proj. ID	PID.30484 (UID.50583)	P.023317		SPP Proj. ID	PID.30437 (UID.50605)	P.007581		SPP Proj. ID	PID.30437 (UID.50532)	P.114300		SPP Proj. ID	PID.30850 (UID.51284)	P.009840	
3		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)	
4		Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-		
5		Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-		
6		Beg Year-Mo.:	Dec-18			Beg Year-Mo.:	Jun-18			Beg Year-Mo.:	Jun-18			Beg Year-Mo.:	Dec-18		
	Year	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant	
7		$ -				$ -				$ -				$ -			
8	Jan-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
9	Feb-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
10	Mar-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
11	Apr-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
12	May-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
13	Jun-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
14	Jul-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
15	Aug-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
16	Sep-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
17	Oct-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
18	Nov-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
19	Dec-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
20	Jan-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
21	Feb-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
22	Mar-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
23	Apr-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
24	May-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
25	Jun-18	$ -	$ -	$ -		$ 17,169,355	$ -	$ 17,169,355		$ 19,708,055	$ -	$ 19,708,055		$ 25,395,315	$ -	$ 25,395,315	
26	Jul-18	$ -	$ -	$ -		$ 17,487,306	$ 35,197	$ 17,452,109		$ 20,121,674	$ 40,402	$ 20,081,272		$ 25,865,599	$ 52,060	$ 25,813,539	
27	Aug-18	$ -	$ -	$ -		$ 17,805,257	$ 71,046	$ 17,734,211		$ 20,535,293	$ 81,651	$ 20,453,642		$ 26,335,882	$ 105,084	$ 26,230,798	
28	Sep-18	$ -	$ -	$ -		$ 18,123,208	$ 107,547	$ 18,015,661		$ 20,948,911	$ 123,748	$ 20,825,163		$ 26,806,166	$ 159,073	$ 26,647,093	
29	Oct-18	$ -	$ -	$ -		$ 18,441,159	$ 144,700	$ 18,296,459		$ 21,362,530	$ 166,693	$ 21,195,837		$ 27,276,450	$ 214,026	$ 27,062,424	
30	Nov-18	$ -	$ -	$ -		$ 18,759,110	$ 182,504	$ 18,576,606		$ 21,776,149	$ 210,486	$ 21,565,663		$ 27,746,733	$ 269,943	$ 27,476,790	
31	Dec-18	$ 26,125,491	$ -	$ 26,125,491		$ 19,077,061	$ 220,960	$ 18,856,101		$ 22,189,768	$ 255,127	$ 21,934,641		$ 28,217,017	$ 326,824	$ 27,890,193	
32	13 Mon Avg	$ 2,009,653	$ -	$ 2,009,653		$ 9,758,651	$ 58,612	$ 9,700,039		$ 11,280,183	$ 67,547	$ 11,212,636		$ 14,434,089	$ 86,693	$ 14,347,396	

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Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2018

1		**Project:**	Gill-Viola 138 kV Ckt 1			**Project:**	Viola 345 kV Sub Terminal Equipment			**Project:**	Viola Sub 345/138 kV TX			**Project:**	Viola 138 kV Line Tap (WR)		
2		SPP Proj. ID	PID.30484 (UID.50584)	P.113232		SPP Proj. ID	PID.30484 (UID.50612)	P.002260		SPP Proj. ID	PID.30484 (UID.50582)	P.113233		SPP Proj. ID	PID.30732 (UID.51395)	P.116327	
3		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)	
4		Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-		
5		Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-		
6		Beg Year-Mo.:	Dec-18			Beg Year-Mo.:	Dec-18			Beg Year-Mo.:	Dec-18			Beg Year-Mo.:	Jun-18		
	Year	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant	
7		$ -				$ -				$ -				$ -			
8	Jan-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
9	Feb-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
10	Mar-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
11	Apr-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
12	May-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
13	Jun-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
14	Jul-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
15	Aug-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
16	Sep-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
17	Oct-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
18	Nov-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
19	Dec-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
20	Jan-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
21	Feb-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
22	Mar-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
23	Apr-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
24	May-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -	
25	Jun-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,560,326	$ -	$ 2,560,326	
26	Jul-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,607,740	$ 5,249	$ 2,602,491	
27	Aug-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,655,153	$ 10,595	$ 2,644,558	
28	Sep-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,702,567	$ 16,038	$ 2,686,529	
29	Oct-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,749,980	$ 21,578	$ 2,728,402	
30	Nov-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ 2,797,394	$ 27,215	$ 2,770,179	
31	Dec-18	$ 14,485,541	$ -	$ 14,485,541		$ 3,694,754	$ -	$ 3,694,754		$ 11,096,285	$ -	$ 11,096,285		$ 2,844,807	$ 32,950	$ 2,811,857	
32	13 Mon Avg	$ 1,114,272	$ -	$ 1,114,272		$ 284,212	$ -	$ 284,212		$ 853,560	$ -	$ 853,560		$ 1,455,228	$ 8,740	$ 1,446,488	

Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2018

		Project:			Project:			Project:			Project:	(future use)	
2		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID	-	
3		Deprec. Rate: (C)	0.2050%	(A)	Deprec. Rate: (C)	0.2050%	(A)	Deprec. Rate: (C)	0.2050%	(A)	Deprec. Rate: (C)	0.2050%	
4		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-		Beginning Bal:	-	
5		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-		Beginning Dep:	-	
6		Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:			Beg Year-Mo.:		
	Year	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	
7		$ -			$ -			$ -			$ -		
8	Jan-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9	Feb-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10	Mar-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11	Apr-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12	May-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
13	Jun-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
14	Jul-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15	Aug-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
16	Sep-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
17	Oct-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
18	Nov-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
19	Dec-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
20	Jan-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
21	Feb-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
22	Mar-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
23	Apr-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
24	May-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
25	Jun-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
26	Jul-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
27	Aug-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
28	Sep-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
29	Oct-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
30	Nov-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
31	Dec-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
32	13 Mon Avg	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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Worksheet P4 - Projected Transmission Plant Related to Base Plan Funded Projects

For the 12 months ended - December 31, 2018

1		**Project:**	(future use)			**Project:**	(future use)			**Project:**	(future use)			**Project:**	(future use)				
2		SPP Proj. ID	-	-		SPP Proj. ID	-	-		SPP Proj. ID	-	-		SPP Proj. ID	-	-			
3		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)		Deprec. Rate: (C)	0.2050%	(A)			
4		Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-			Beginning Bal:	-				
5		Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-			Beginning Dep:	-				
6		Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:					
	Year	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Deprec.	Net Plant			
7		$ -				$ -				$ -				$ -					
8	Jan-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
9	Feb-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
10	Mar-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
11	Apr-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
12	May-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
13	Jun-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
14	Jul-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
15	Aug-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
16	Sep-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
17	Oct-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
18	Nov-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
19	Dec-17	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
20	Jan-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
21	Feb-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
22	Mar-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
23	Apr-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
24	May-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
25	Jun-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
26	Jul-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
27	Aug-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
28	Sep-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
29	Oct-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
30	Nov-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
31	Dec-18	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			
32	13 Mon Avg	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -			

Worksheet P5 - Projected Transmission Plant Related to Economic Portfolio Projects

For the 12 months ended - December 31, 2018

Total Economic Portfolio Funded Projects

Total Plant

	Total				Project:	Project E6			Project:	Project E7			Project:	Project E8			Project:	Project E9			Project:	Project E10		
					SPP Proj. ID				SPP Proj. ID				SPP Proj. ID				SPP Proj. ID				SPP Proj. ID			
					Deprec. Rate: (B)	0.2050% (A)			Deprec. Rate: (B)	0.2050% (A)			Deprec. Rate: (B)	0.2050% (A)			Deprec. Rate: (B)	0.2050% (A)			Deprec. Rate: (B)	0.2050% (A)		
					Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ -			Beginning Bal:	$ -		
					Beginning Dep:	$ -			Beginning Dep:	$ -			Beginning Dep:	$ -			Beginning Dep:	$ -			Beginning Dep:	$ -		
					Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:				Beg Year-Mo.:			
	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Deprec.	Net Plant
7						$ -				$ -				$ -				$ -				$ -		
8	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -	Jan-17	$ -	$ -	$ -
9	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -	Feb-17	$ -	$ -	$ -
10	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -	Mar-17	$ -	$ -	$ -
11	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -	Apr-17	$ -	$ -	$ -
12	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -	May-17	$ -	$ -	$ -
13	Jun-17	$ -	$ -	$ -	Jun-17	$ -	$ -	$ -	Jun-17	$ -	$ -	$ -	Jun-17	$ -	$ -	$ -	Jun-17	$ -	$ -	$ -	Jun-17	$ -	$ -	$ -
14	Jul-17	$ -	$ -	$ -	Jul-17	$ -	$ -	$ -	Jul-17	$ -	$ -	$ -	Jul-17	$ -	$ -	$ -	Jul-17	$ -	$ -	$ -	Jul-17	$ -	$ -	$ -
15	Aug-17	$ -	$ -	$ -	Aug-17	$ -	$ -	$ -	Aug-17	$ -	$ -	$ -	Aug-17	$ -	$ -	$ -	Aug-17	$ -	$ -	$ -	Aug-17	$ -	$ -	$ -
16	Sep-17	$ -	$ -	$ -	Sep-17	$ -	$ -	$ -	Sep-17	$ -	$ -	$ -	Sep-17	$ -	$ -	$ -	Sep-17	$ -	$ -	$ -	Sep-17	$ -	$ -	$ -
17	Oct-17	$ -	$ -	$ -	Oct-17	$ -	$ -	$ -	Oct-17	$ -	$ -	$ -	Oct-17	$ -	$ -	$ -	Oct-17	$ -	$ -	$ -	Oct-17	$ -	$ -	$ -
18	Nov-17	$ -	$ -	$ -	Nov-17	$ -	$ -	$ -	Nov-17	$ -	$ -	$ -	Nov-17	$ -	$ -	$ -	Nov-17	$ -	$ -	$ -	Nov-17	$ -	$ -	$ -
19	Dec-17	$ -	$ -	$ -	Dec-17	$ -	$ -	$ -	Dec-17	$ -	$ -	$ -	Dec-17	$ -	$ -	$ -	Dec-17	$ -	$ -	$ -	Dec-17	$ -	$ -	$ -
20	Jan-18	$ -	$ -	$ -	Jan-18	$ -	$ -	$ -	Jan-18	$ -	$ -	$ -	Jan-18	$ -	$ -	$ -	Jan-18	$ -	$ -	$ -	Jan-18	$ -	$ -	$ -
21	Feb-18	$ -	$ -	$ -	Feb-18	$ -	$ -	$ -	Feb-18	$ -	$ -	$ -	Feb-18	$ -	$ -	$ -	Feb-18	$ -	$ -	$ -	Feb-18	$ -	$ -	$ -
22	Mar-18	$ -	$ -	$ -	Mar-18	$ -	$ -	$ -	Mar-18	$ -	$ -	$ -	Mar-18	$ -	$ -	$ -	Mar-18	$ -	$ -	$ -	Mar-18	$ -	$ -	$ -
23	Apr-18	$ -	$ -	$ -	Apr-18	$ -	$ -	$ -	Apr-18	$ -	$ -	$ -	Apr-18	$ -	$ -	$ -	Apr-18	$ -	$ -	$ -	Apr-18	$ -	$ -	$ -
24	May-18	$ -	$ -	$ -	May-18	$ -	$ -	$ -	May-18	$ -	$ -	$ -	May-18	$ -	$ -	$ -	May-18	$ -	$ -	$ -	May-18	$ -	$ -	$ -
25	Jun-18	$ -	$ -	$ -	Jun-18	$ -	$ -	$ -	Jun-18	$ -	$ -	$ -	Jun-18	$ -	$ -	$ -	Jun-18	$ -	$ -	$ -	Jun-18	$ -	$ -	$ -
26	Jul-18	$ -	$ -	$ -	Jul-18	$ -	$ -	$ -	Jul-18	$ -	$ -	$ -	Jul-18	$ -	$ -	$ -	Jul-18	$ -	$ -	$ -	Jul-18	$ -	$ -	$ -
27	Aug-18	$ -	$ -	$ -	Aug-18	$ -	$ -	$ -	Aug-18	$ -	$ -	$ -	Aug-18	$ -	$ -	$ -	Aug-18	$ -	$ -	$ -	Aug-18	$ -	$ -	$ -
28	Sep-18	$ -	$ -	$ -	Sep-18	$ -	$ -	$ -	Sep-18	$ -	$ -	$ -	Sep-18	$ -	$ -	$ -	Sep-18	$ -	$ -	$ -	Sep-18	$ -	$ -	$ -
29	Oct-18	$ -	$ -	$ -	Oct-18	$ -	$ -	$ -	Oct-18	$ -	$ -	$ -	Oct-18	$ -	$ -	$ -	Oct-18	$ -	$ -	$ -	Oct-18	$ -	$ -	$ -
30	Nov-18	$ -	$ -	$ -	Nov-18	$ -	$ -	$ -	Nov-18	$ -	$ -	$ -	Nov-18	$ -	$ -	$ -	Nov-18	$ -	$ -	$ -	Nov-18	$ -	$ -	$ -
31	Dec-18	$ -	$ -	$ -	Dec-18	$ -	$ -	$ -	Dec-18	$ -	$ -	$ -	Dec-18	$ -	$ -	$ -	Dec-18	$ -	$ -	$ -	Dec-18	$ -	$ -	$ -
32	13 Mon Avg	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -

Notes: (A) Projected transmission depreciation expense (Projected Gross Rev Req, page 1, line 10) divided by projected transmission plant in service (Projected Gross Rev Req, page 1, line 1) divided by 12.
(B) May also include Incentive Projects if Incentive Projects are also Base Plan Funded.

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