

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Applications of Westar)
Energy, Inc. and Kansas Gas and Electric)
Company for Approval to) Docket No. 18-WSEE-328-RTS
Make Certain Changes in their Charges for)
Electric Service.)

**JOINT MOTION TO APPROVE NON-UNANIMOUS STIPULATION AND
AGREEMENT**

COME NOW, the Staff of the State Corporation Commission of the State of Kansas (Staff), Westar Energy, Inc. and Kansas Gas and Electric Company (referred to herein as “Westar” collectively), Citizens’ Utility Ratepayer Board (CURB), Kansas Industrial Consumers Group, Inc., on its own behalf and on behalf of its members (KIC)¹, Unified School District No. 259 (USD 259),² The Kroger Co. (Kroger), U.S. Department of Defense and all other Federal Executive Agencies (DOD/FEA), HollyFrontier El Dorado Refining LLC (Frontier), Wal-Mart Stores, Inc. (Wal-Mart), Tyson Foods, Inc., the Topeka Metropolitan Transit Authority,³ and The Kansas State Board of Regents⁴ (collectively, “Joint Movants”) and respectfully move the Commission for an Order approving the Non-Uniform Stipulation and Agreement (“Stipulation”) filed concurrently with this Motion. The Stipulation is attached as Attachment 1.

¹ KIC members that have been admitted as parties to this docket are Cargill, Incorporated, Coffeyville Resources Refining & Marketing, LLC, Occidental Chemical Corporation, Spirit AeroSystems, Inc., CCPS Transportation, LLC, Goodyear Tire & Rubber Company, and Learjet Inc.

² USD 259 signs subject to approval by its Board of Education. KASB signs subject to approval by its board of directors. Counsel for USD 259 and KASB will file a letter with the Commission confirming approval by the Board of Education and KASB board of directors.

³ Counsel for the Topeka Metropolitan Transit Authority has indicated it does not oppose the Stipulation and Agreement.

⁴ The Kansas State Board of Regents was unable to meet to review and approve support for the Stipulation and Agreement; however, counsel for the Board of Regents has indicated that it does not oppose the Agreement.

1. On March 8, 2018, the Commission issued a procedural order in this docket setting a settlement conference for July 8, 2019, a prehearing conference on July 18, 2018, and technical hearings commencing on July 23, 2018, continuing as necessary through July 27, 2018.

2. The Joint Movants have been working diligently to resolve the issues in this docket and have reached agreement settling all of the disputed matters and are filing the Stipulation with the Commission for approval. Joint Movants believe the Stipulation is reasonable and is in the public interest. Joint Movants respectfully request that the Stipulation be approved. To facilitate the Commission's consideration of the terms of the Stipulation, Joint Movants will submit testimony in support of the Stipulation by July 18, 2018.


WHEREFORE, Joint Movants respectfully request that the Commission approve the Stipulation as proposed by the signatory parties thereto.

Respectfully submitted,

BY:

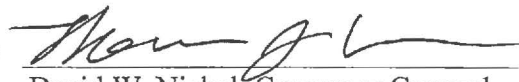

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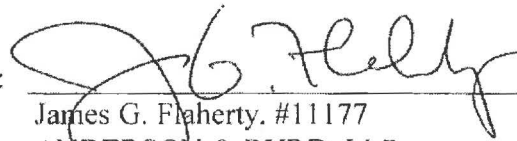
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**ATTORNEY FOR FRONTIER EL
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VERIFICATION

STATE OF KANSAS)
)
COUNTY OF SHAWNEE) ss:

Cathryn Dinges, being duly sworn upon her oath deposes and says that she is one of the attorneys for Westar Energy, Inc. and Kansas Gas and Electric Company; that she is familiar with the foregoing **Joint Motion to Approve Non-Unanimous Stipulation and Agreement**; and that the statements therein are true and correct to the best of her knowledge and belief.

Cathryn Dinges

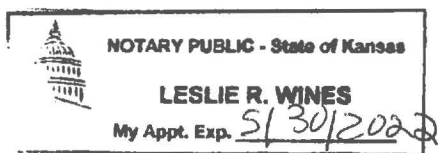
Cathryn Dinges

SUBSCRIBED AND SWORN to before me this 16th day of July, 2018.

Leslie R. Wines

Notary Public

My Appointment Expires:



CERTIFICATE OF SERVICE

I hereby certify that on this 16th day of July, 2018, the foregoing **Joint Motion to Approve Non-Unanimous Stipulation and Agreement** was electronically filed with the Commission and that one copy was delivered electronically to all parties on the service list in the above-captioned docket.


Cathryn Dinges

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Applications of)	
Westar Energy, Inc. and Kansas Gas)	
and Electric Company for Approval to)	Docket No. 18-WSEE-328-RTS
Make Certain Changes in their Charges)	
for Electric Service.)	

NON-UNANIMOUS STIPULATION AND AGREEMENT

As a result of extensive discussions between the Staff of the State Corporation Commission of the State of Kansas (Staff), Westar Energy, Inc. and Kansas Gas and Electric Company (referred to herein as “Westar” collectively), Citizens’ Utility Ratepayer Board (CURB), Kansas Industrial Consumers Group, Inc., on its own behalf and on behalf of its members (KIC)¹, Unified School District No. 259 (USD 259),² The Kroger Co. (Kroger), U.S. Department of Defense and all other Federal Executive Agencies (DOD/FEA), HollyFrontier El Dorado Refining LLC (Frontier), Wal-Mart Stores, Inc. (Wal-Mart), Tyson Foods, Inc., the Topeka Metropolitan Transit Authority,³ and The Kansas State Board of Regents⁴ (referred to collectively as the “Parties”), the Parties hereby submit to the Kansas Corporation Commission (“Commission”) for its consideration and approval the following Non-Unanimous Stipulation and Agreement (Stipulation) to resolve all outstanding issues in Docket No. 18-WSEE-328-RTS:

¹ KIC members that have been admitted as parties to this docket are Cargill, Incorporated, Coffeyville Resources Refining & Marketing, LLC, Occidental Chemical Corporation, Spirit AeroSystems, Inc., CCPS Transportation, LLC, Goodyear Tire & Rubber Company, and Learjet Inc.

² USD 259 signs subject to approval by its Board of Education. KASB signs subject to approval by its board of directors. Counsel for USD 259 and KASB will file a letter with the Commission confirming approval by the Board of Education and KASB board of directors.

³ Counsel for the Topeka Metropolitan Transit Authority has indicated it does not oppose this Stipulation and Agreement.

⁴ The Kansas State Board of Regents was unable to meet to review and approve support for this Stipulation and Agreement; however, counsel for the Board of Regents has indicated that it does not oppose this Agreement.

I. WESTAR'S APPLICATION

1. On February 1, 2018, Westar filed an Application with the Commission to make certain changes in its rates and charges for electric service, which was docketed as the above-captioned proceeding. Pursuant to a Commission Order, the effective date of this Application was suspended until September 27, 2018. First, Westar proposed to implement the proposed rate change in two steps. The first step would be a rate decrease of \$1.56 million to be effective in September 2018, at the time of the Commission's order in this docket (the "Step 1 rate adjustment"). This amount includes the reduced revenue requirement that occurs as a result of the reduction in the federal corporate tax rate as a result of the Tax Cuts and Jobs Act of 2017 and as a result of the refinancing of debt at lower cost since the last rate case, the impact of the revenue requirement associated with Westar's investment in the Western Plains wind farm and the impact of the change in depreciation rates proposed by Westar in this case. Second, Westar proposed a rate increase of \$54.2 million to be effective on February 1, 2019 (the "Step 2 rate adjustment"). This amount includes the impact of the expiration of the production tax credits (PTCs) associated with Westar's initial investment in wind generation 10 years ago which expire in February 2019 and the impact of the expiration of a wholesale agreement that will occur in January of 2019. Westar also indicated its intent to roll into base rates the existing balance in the property tax surcharge (PTS) and allocate the discount provided to Interruptible Service Rider (ISR) as part of the base rate change in this docket.

2. In support of its Application, Westar submitted the testimony of 18 witnesses and the schedules required by K.A.R. 82-1-231.

3. After Westar's filing in this matter, on May 24, 2018, the Commission approved the merger of Westar and Great Plains Energy, Incorporated by its Order Approving Merger (the "Merger Order") in Docket No. 18-KCPE-095-MER (the "Merger Docket"). In connection with

the merger and as reflected in the Merger Order, Westar and the settling parties in the Merger Docket made a number of agreements and commitments which were approved by the Commission and which affect the revenue requirements requested in this proceeding.

II. STAFF AND OTHER PARTIES' PRE-FILED POSITIONS

4. On June 11, 2018, Staff filed its direct testimony in the above docket,⁵ recommending an overall rate adjustment to implement a decrease of approximately \$69.0 million for Westar. Staff made recommendations regarding return on equity and adjustments to the income statement and rate base, as well as policy recommendations regarding several of Westar's proposals.

5. Also, on June 11, 2018, CURB filed testimony in which it recommended an overall rate adjustment to decrease Westar's annual revenue requirement by approximately \$138.4 million. CURB also made recommendations regarding return on equity and adjustments to the income statement and rate base, as well as policy recommendations regarding several of Westar's proposals.

6. Also on June 11, 2018, KIC as a group filed testimony in which it recommended a Step 1 rate adjustment to decrease Westar's requested revenue requirement in this case by approximately \$54 million. KIC made recommendations regarding various adjustments to Westar's income statement and rate base.

7. Also on June 11, 2018, Kroger filed testimony in which it recommended an adjustment related to the Mid-Kansas Electric Company (MKEC) wholesale contract, resulting in a decrease to Westar's requested retail revenue requirement of \$41.5 million.

⁵ Testimony of two of Staff's witnesses were filed on June 12 and 13 pursuant to an extension of time granted by the Commission.

8. Also on June 11, 2018, USD 259 filed testimony in which they discussed the impacts of a rate increase on schools.

9. Also on June 11, 2018, KeyCorp and Midwest Power Company (together as “Key”) filed testimony in which it made certain cost of service and policy recommendations.

10. In addition, Staff, CURB, KIC, USD 259, Kroger, USD 259, Wal-Mart, U.S. Department of Defense, Vote Solar and Sierra Club filed testimony addressing certain cost of service, rate design, and tariff issues.

11. On June 22, 2018, CURB, KIC, Kroger, Walmart, U.S. Department of Defense, Vote Solar and Sierra Club filed Cross-Answering Testimony on various rate design matters.

12. Westar filed rebuttal testimony on July 3, 2018. In its rebuttal testimony, Westar agreed with certain recommendations made by Staff and also made adjustments to reflect the commitments made in the settlement agreement approved by the Commission in the Merger Docket, resulting in an adjusted position of a Step One rate decrease of \$37,800,506 and a Step Two rate increase of \$4,327,758.

13. Subsequently, on July 9 through 12, 2018, the parties met collectively to discuss the possible settlement of the issues in this matter.

III. TERMS OF THE STIPULATION

After extensive negotiations, the Parties have agreed upon the following terms:

A. Stipulated Revenue Requirement

14. The Parties agree that Westar’s net overall annual revenue decrease to be effective September 27, 2018, should be \$66 million. The Parties agree that there should not be a second step revenue requirement change as initially requested by Westar. This revenue requirement decrease does not include costs recoverable through Commission-approved riders.

15. The Parties agree that Westar should roll into base rates the existing balance in the property tax surcharge. Including the roll-in of the property tax surcharge, the total base rate revenue requirement decrease is \$50,311,893.46. The property tax amount to be rolled into base rates are reflected in Appendix C.

16. The Parties agree that the revenue requirement decrease stated above includes up to \$2 million of increased revenue for Westar's Nuclear Decommissioning Trust Fund accrual.

B. Tax Cuts and Jobs Act Bill Credits

17. The Parties agree that Westar will provide to customers a one-time bill credit of \$50,027,522 to provide customers with the benefit of the Tax Cuts and Jobs Act (TCJA) from January 1, 2018, through the September 27, 2018, as proposed by Staff witness Grady. This one-time bill credit will be distributed to customers as recommended by Staff witness Glass for the up-front bill credits related to the merger and the credit will be reflected in customer bills beginning the first billing cycle that starts following 60 days after the Commission issues its order in this case. Westar agrees to sync up the timing of these tax credits with the timing of the merger related up-front bill credits that will be provided pursuant to the Commission's Merger Order.

C. Depreciation

18. The Parties agree that Westar will create a regulatory liability to capture the amount of depreciation expense included in Westar's revenue requirement beginning when each of the following units is retired and depreciation expense is no longer recorded on Westar's books: Tecumseh Unit 7, Gordon Evans Units 1 and 2 and Murray Gill Units 3 and 4. The depreciation amounts will accumulate in the regulatory liability account until new customer rates are established in a subsequent rate case. At that time, the regulatory liability account will be closed into accumulated depreciation. Additionally, the closing of this regulatory liability into accumulated depreciation will be reflected in rates that are established in that rate case.

19. The Parties agree that depreciation rates set in this proceeding shall be the depreciation rates recommended by Staff and reflected in Appendix A. Westar's acceptance of these depreciation rates does not indicate acceptance with all of the policy issues that were used to derive the rates. Agreement to these rates does not indicate acceptance of any depreciation study put forth by any party in the docket.

D. Western Plains Wind Farm

20. The Parties agree that the Western Plains Wind Farm will be recovered by Westar through a fixed price PPA approach. The revenue requirement decrease agreed to by the Parties and stated above includes a levelized revenue requirement for Western Plains of \$23,697,593, which assumes a 46.57% capacity factor, and 1,144,717 MWhs, which equates to \$20.70/MWh.

21. In the event that the Western Plains Wind Farm has a capacity factor of greater than 48.57%, producing more than 1,193,878 MWhs in any calendar year based on a rolling three-year average, beginning with the three-year average period ending December 2020, the Parties agree that Westar will be allowed to include a charge in the ACA filing to the benefit of Westar that equates to the difference between the actual production and the 1,193,878 MWhs, multiplied by \$20.70/MWh.

22. In the event that the Western Plains Wind Farm has a capacity factor of less than 44.57%, producing less than 1,095,556 MWhs in any calendar year based on a rolling three-year average beginning in 2020 and using the three-year average for 2018-2020, the Parties agree that there will be a credit in the ACA filing to return to ratepayers any shortfall in MWhs from 1,095,556 MWhs, multiplied by \$20.70/MWh.

23. In the event of changes in law or regulations, or the occurrence of events outside the control of Westar that result in a material adverse impact to Westar with respect to recovery of the Western Plains revenue requirement, Westar, as applicable, may file an application with the

Commission proposing methods to address the impact of the events, including adjusting the credit due to customers through the ACA described above. The other Parties to this settlement shall have the right to contest any such application, including whether the impact of the change or event is material to Westar, and whether the proposed remedy in the application is reasonable.

24. The Parties agree that Westar is free to realize any residual value of the wind farm at the end of 20-years, which is February 23, 2037. This includes any wholesale margins the wind farm may produce and any asset or land sales related to the acquisition.

E. Mid-Kansas Electric Company Wholesale Agreement Revenue

25. The Parties agree that the revenue credit associated with the Mid-Kansas Electric Company (MKEC) wholesale agreement will remain in base rates.

26. The Parties also agree that Westar's Retail Energy Cost Adjustment (RECA) will be amended consistent with the language proposed by Staff witness Grady on pages 36-37 of his direct testimony to allow the lost revenue from the expiration of the MKEC contract to flow through the RECA. Westar agrees to withdraw its request to amend the RECA to allow changes in revenue from additional wholesale contracts to flow through the RECA. The Parties agree that the lost revenue from the expiration of the MKEC contract will be reflected in the Annual Cost Adjustment (ACA) true-up process following the January 3, 2019 expiration. At the time of Westar's next rate case, Westar will remove the collection of MKEC lost revenue credits from the RECA and adjust base rates accordingly. Any unrecovered revenue credit shortfall will be recovered through the ACA process.

F. 8% of JEC Lease Payment and O&M

27. The Parties agree that the \$8.3 million of lease payment expense associated with Westar's lease of the 8% interest of Jeffrey Energy Center (JEC) that is currently owned by Midwest Power Company will be removed from base rates and that such removal is reflected in

the revenue requirement decrease agreed to by the Parties and stated above. In addition, the Parties agree that the 8% portion of the non-fuel operating and maintenance (NFOM) expense related to the portion of JEC currently owned by Midwest Power Company that is approximately \$6.9 million will be removed from base rates and that such removal is reflected in the revenue requirement decrease agreed to by the Parties and stated above.

28. In the event that Westar enters into a new lease for this 8% share of JEC, or purchases the 8% portion of JEC outright, the Parties agree that Westar will be permitted to file a request to include these expenses (lease expenses and NFOM) through the RECA. Any additional wholesale sales that are directly attributable to this lease extension or purchase shall also be included in the RECA in the event that the Commission approves this request. Westar shall be allowed to utilize a regulatory asset to defer actual lease expense and/or NFOM associated with the 8% portion of JEC in the event that a new lease or purchase agreement is reached. In the filing before the Commission, Westar shall have the burden of showing that the new lease or purchase agreement is a prudent decision for its retail customers.

29. In the event that the Commission approves Westar's filing, it may also include the amortization of the regulatory asset into the RECA. In the event that the Commission denies Westar's filing, Westar shall not be allowed to recover the regulatory asset containing deferred lease and NFOM expenses, and Westar shall be allowed to retain any wholesale sales that are directly attributable to the 8% portion of JEC for which the Commission denies Westar recovery of the incurred cost of owning or leasing and operating the 8% portion of JEC. In the event that Westar ends up negotiating a zero-cost transfer of ownership (defined as \$0 or \$1),⁶ Westar is

⁶ The zero-cost transfer of ownership is intended only as a mechanism to shift regulatory burden and is not intended to represent either the fair market value of the 8% portion of JEC or the value of the 8% portion of JEC that may ultimately be deemed to be reasonable by the Commission.

automatically entitled to begin recovering actual NFOM expenses and fuel expenses associated with the 8% ownership of JEC without prior Commission approval.

30. The Parties agree that Westar shall also be allowed to defer any of the 8% of NFOM or capital costs it is unable to recover from Midwest Power Company (or any other third-party owner) as a regulatory asset. Specifically, Westar shall be entitled to begin accruing unrecovered costs to the regulatory asset when Midwest Power Company (or any other third-party owner) is more than 60 days late in making a payment. If Midwest Power Company (or the other third-party owner) ultimately makes payment, the regulatory asset will be reduced for such payment. At the time of Westar's next general rate case, Westar may request recovery of the balance of unrecovered costs that have been deferred in the regulatory asset upon a showing that Westar made reasonable efforts to recover the costs from Midwest Power Company, or any other third-party owner.

31. Nothing in this settlement is intended to prejudice Westar's claim for recovery of the unrecovered NFOM and capital costs deferred in the regulatory asset; recoverability will be determined by the Commission at the time that Westar makes its request for recovery of the regulatory asset. Staff, CURB, and other intervenors specifically reserve their right to make any argument with regard to recovery of the regulatory asset, including the right to argue that none of the regulatory asset should be recovered from customers.

32. Additionally, Staff and CURB agree that in the event Westar is unable to recover any of the NFOM or capital costs for which Midwest Power Company, or any third-party owner is responsible after the expiration of the lease for the 8% portion of JEC, Staff and CURB will consider taking steps to encourage the Commission to exercise its jurisdiction over Midwest Power Company (or any other third-party owner) and enforce the party's payment obligations

G. Miscellaneous issues

33. The Parties agree that Westar should be permitted to recover non-Western Plains payments in lieu of taxes (PILOT) payments through its property tax surcharge (PTS), as recommended by Westar and Staff.

34. The Parties agree that recovery of non-Western Plains royalty payments will remain in base rates as proposed by Staff and CURB and will not move to the RECA as was initially proposed by Westar and is reflected in the revenue requirement decrease agreed to by the Parties and stated above.

35. The Parties agree that the modifications to the General Terms and Conditions of Westar's Tariff, as recommended by Staff witness Haynos and proposed in the Errata Filing to John Wolfram's Direct Testimony on May 22, 2018, should be approved. The parties further agree that Westar will review its construction standards to determine if there are reasonable construction methods that can be used for reducing the overall cost of installing conduit for service lines or methods that can reduce the potential for disruption of the ground surface from excavation.

36. The Parties agree that Westar's transmission delivery charge (TDC) between this rate case and the next base rate case will be allocated by the 12 CP factors listed in the table in Appendix B. Parties recognize that the first TDC filing after the Order in this case will use these factors. In subsequent years, until a new 12 CP is set in the next base rate case, the amounts will be calculated by applying the adjustment factor to the TDC unit charges, pursuant to the requirements specified in Westar's TDC tariff.

H. Accounting matters

37. This settlement includes a 9.3% stated return on equity and a weighted cost of capital of 7.0570%. This pre-tax rate of return is based on a capital structure of 48.3349% Long-Term Debt, 51.2370% Common Equity, and 0.4281% Post 1970 ITC.

38. The Parties agree that the Kansas jurisdictional, non-transmission related, retail property tax expense in base rates after this agreed-upon rate increase in this case is \$122,359,118 and that this amount shall be the basis for property tax balance used for purposes of future property tax surcharge filings for the time period when the new rates are applicable. In order to calculate future property tax surcharges, the property tax surcharge expense assumed to be collected in base rates will begin with the effective date of the rate increase resulting from this docket, until the amount is reset in a Commission order.

39. The Parties agree that Westar's cost-of-service deferred income tax expense and amortization of investment tax credits complies with the tax normalization requirements of the Internal Revenue Code of 1986 as amended.

40. Regulatory Asset/Liability amortization periods are established as follows:
- a. Westar's rate case expense – five years;
 - b. Regulatory asset associated with SmartStar Lawrence – five years;
 - c. Regulatory asset associated with SCR Catalyst – 54 months;
 - d. Regulatory asset associated with Baghouse – six years;
 - e. Regulatory liability associated with Stateline purchased power – five years;
 - f. Pension tracker authorized by Docket No. 10-WSEE-135-ACT in the annual amount of (\$4,014,344) – five years
 - g. Regulatory asset associated with Distributed Generation Docket – five years
 - h. Regulatory asset associated with Wolf Creek Outage – 18 months
 - i. Regulatory asset associated with analog meter retirements – five years
 - j. Regulatory asset associated with grid security tracker – five years
 - k. Regulatory asset associated with Occidental revenue loss – five years

- l. Regulatory asset associated with prepay pilot program expenses – five years
- m. Excess Deferred Income Taxes
 - i. Protected Plant – amortized pursuant to the Average Rate Assumption Method (ARAM), as discussed in Westar witness Devin’s testimony
 - ii. Non-Protected Plant – amortized pursuant to the ARAM, as discussed in Westar witness Devin’s testimony
 - iii. NOLs – amortized pursuant to the ARAM, as discussed in Staff witness Grady’s testimony and agreed to above
 - iv. Miscellaneous Non-plant – ten years

41. For the purposes of calculating Westar’s pension tracker going forward, the Parties agree that the base rates agreed to in this Stipulation include the following expenses associated with Westar’s pension plan:

Westar Pension Expense	\$27,670,300
Westar FAS 106 Expense	(\$721,285)
Westar FAS 112 Expense	\$358,191
WCNOC Pension Expense	\$11,228,705

I. Class Cost of Service and Rate Design

42. The Parties agree that the billing determinants, cost allocation and rate design agreed to in this settlement reflect a negotiated settlement and that agreement on these items does not indicate agreement to any specific methodology or approach.

43. The Parties agree that the rate decrease should be allocated among the respective classes of customers according to the amounts indicated for each class as shown on Appendix C hereto, that the billing determinants to be used to develop the rates for each class are reflected in Appendix D and that rates should be adjusted as shown on Appendix E hereto.

44. The Parties agree that there will be no change to the monthly basic service fee for all residential classes and for the Small General Service (SGS) customers.

45. The Parties agree that Westar will implement the optional tariffs for residential customers proposed by Westar – Residential Peak Efficiency Rate (“RPER”) and Residential Electric Vehicle (“REV”) – as permanent rate schedules with rates that mirror the rates agreed to for the Residential Distributed Generation (DG) class. Westar will allow customers taking service under the RPER and REV rates a one-year opt out provision, as Westar initially proposed for the RPER rate. Westar will also be permitted to establish a regulatory asset or liability account to track the revenue impact of rate switching for customers switching to either the RPER or REV rates.

46. The Parties agree that Westar will implement a three-part rate for the Residential DG class with a demand charge of \$9.00 for the summer and of \$3.00 for the winter.

47. The Parties agree that Westar will implement the Electric Transit Rate Schedule using Westar’s proposed methodology that was supported by Staff and the Clean Charge Network Rate Schedule consolidating the residential standard rate to create the Level 2 energy charge and setting the Level 3 energy charge 20% higher than the Level 2 energy charge.

48. The Parties agree that Westar will consolidate rates between Westar North and Westar South for the lighting classes and apply the lighting portion of the PTS roll-in to all lights. Westar also agrees to conduct a formal lighting cost study for consideration in its next general rate case, as was recommended by Staff.

49. Westar will submit an annual report to the Staff and CURB regarding the RPER and REV rates that includes the number of customers participating in the voluntary programs, the

number of customers that chose to opt-out, and a report regarding the participants' change in energy consumption.

50. Westar will submit an annual report to Staff and CURB regarding the residential DG class that includes the number of residential DG customers taking service from the RS-DG, the demand charge and energy charge during the year, analysis regarding the customers' change in energy consumption, and a report of the bill impacts for each RS-DG customer.

51. The Parties agree that Westar will implement KIC's "Alternate Proposal for Energy Rate Voltage Differentials," as described in the Direct Testimony of KIC witness Brian C. Andrews and set forth in Table 8 (p. 23) of Mr. Andrews' Direct Testimony. The Parties also agree that Westar will implement the transmission-level demand rate differentials for LGS and ILP as reflected in the proposal made by DoD-FEA witness Blank in his Exhibit LB-2. Both of these rate design proposals are reflected in the rates shown in Appendix E.

IV. MISCELLANEOUS PROVISIONS

A. The Commission's Rights

52. Nothing in this Stipulation is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that Westar is providing efficient and sufficient service at just and reasonable rates.

B. Parties' Rights

53. The Parties, including Staff, shall have the right to present pre-filed testimony in support of this Stipulation. Such testimony shall be filed formally in the docket and presented by witnesses at a hearing on this Stipulation. Such testimony will be filed on July 18, 2018 in accordance with the procedural schedule in this matter.

C. Waiver of Cross-Examination

54. The Parties waive cross-examination on all testimony filed prior to the filing of this Stipulation. The Parties also waive cross-examination on all testimony filed in support of the Stipulation. The Parties agree that all such prefiled testimony and testimony filed in support of the Stipulation may be incorporated into the record without objection.

D. Negotiated Settlement

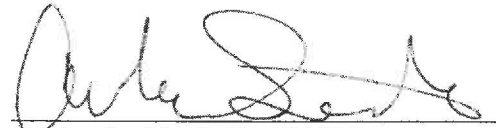
55. This Stipulation represents a negotiated settlement that fully resolves the issues in this docket among the Parties. The Parties represent that the terms of this Stipulation constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Stipulation in the instant proceeding. If the Commission accepts this Stipulation in its entirety and incorporates the same into a final order without material modification, the Parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

E. Interdependent Provisions

56. The provisions of this Stipulation have resulted from negotiations among the Parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Stipulation in total, it shall be voidable and no Party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in such event, this Stipulation shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

IN WITNESS WHEREOF, the Parties have executed and approved this Stipulation and Agreement, effective as of the 16th day of July, 2018, by subscribing their signatures below.

BY:



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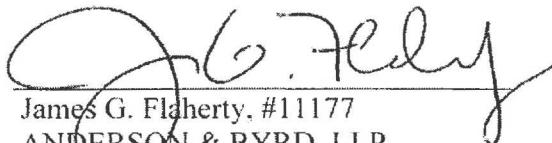
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Westar Energy
Summary of Depreciation Rates

Account	Proposed Rates
A	
STEAM PRODUCTION PLANT	
311.00 Structures and Improvements	3.00%
312.00 Boiler Plant Equipment	3.21%
312.10 Boiler Plant Equipment (AQC)	3.93%
312.20 Boiler Plant Equipment - Train Cars	3.88%
314.00 Turbogenerator Units	3.18%
315.00 Accessory Electric Equipment	3.58%
316.00 Miscellaneous Power Plant Equipment	3.56%
TOTAL STEAM PRODUCTION PLANT	3.49%
NUCLEAR PRODUCTION PLANT	
321.00 Structures and Improvements	1.60%
322.00 Reactor Plant Equipment	2.14%
323.00 Turbogenerator Units	2.38%
324.00 Accessory Electric Equipment	1.77%
325.00 Miscellaneous Power Plant Equipment	2.44%
352.00 Structures and Improvements	1.55%
353.00 Station Equipment	2.28%
355.00 Poles and Fixtures	1.99%
356.00 Overhead Conductors and Devices	1.85%
362.00 Station Equipment	3.23%
391.00 Office Furniture and Equipment	3.78%
397.00 Communication Equipment	0.33%
TOTAL NUCLEAR PRODUCTION PLANT	2.05%
OTHER PRODUCTION PLANT	
341.00 Structures and Improvements	2.22%
342.00 Fuel Holders, Producers, and Accessories	1.64%
344.00 Generators and Devices	2.87%
345.00 Accessory Electric Equipment	2.76%
346.00 Miscellaneous Power Plant Equipment	2.25%
TOTAL OTHER PRODUCTION PLANT	2.79%
TRANSMISSION PLANT	
352.00 Structures and Improvements	1.75%
352.50 Structures and Improvements - 34.5 kV	1.75%
353.00 Station Equipment	1.71%

353.50	Station Equipment - 34.5 kV	1.74%
354.00	Towers and Fixtures	1.59%
354.50	Towers and Fixtures - 34.5 kV	1.85%
355.00	Poles and Fixtures	2.58%
355.50	Poles and Fixtures - 34.5 kV	2.76%
356.00	OH Conductors and Devices	2.52%
356.50	OH Conductors and Devices - 34.5 kV	2.77%
357.00	Underground Conduit	1.06%
357.50	Underground Conduit - 34.5 kV	1.65%
358.00	UG Conductors and Devices	1.99%
358.50	UG Conductors and Devices - 34.5 kV	1.99%
359.00	Roads and Trails	0.70%
TOTAL TRANSMISSION PLANT		2.21%

DISTRIBUTION PLANT

361.00	Structures and Improvements	1.81%
362.00	Station Equipment	1.71%
364.00	Poles, Towers, and Fixtures	2.45%
365.00	Overhead Conductors and Devices	2.63%
366.10	Underground Conduit - Network	1.58%
366.20	Underground Conduit	1.71%
367.10	UG Conductors and Devices - Network	2.25%
367.20	UG Conductors and Devices	2.30%
368.00	Line Transformers - Overhead	2.37%
368.10	Line Transformers - Underground	2.00%
368.20	Line Capacitors	2.44%
369.10	Services - Overhead	2.00%
369.20	Services - Network	1.95%
369.30	Services - Underground	2.13%
370.10	AMI Meters	3.98%
372.00	Leased Prop. on Customers' Premises	5.01%
373.00	Street Lighting and Signal Systems	3.77%
TOTAL DISTRIBUTION PLANT		2.37%

GENERAL PLANT**Depreciable**

390.10	Structures and Improvements	1.58%
392.00	Transportation Equipment	7.46%
396.00	Power Operated Equipment	2.23%
Total Depreciable		2.33%

Amortizable

391.00	Office Furniture and Equipment	4.00%
391.10	Computers and Other Electronic Equip.	10.09%
393.00	Stores Equipment	4.00%
394.00	Tools, Shop, and Garage Equipment	4.00%
395.00	Laboratory Equipment	4.00%
397.00	Communication Equipment	3.08%

398.00	Miscellaneous Equipment	5.75%
	Total Amortizable	4.84%
	TOTAL GENERAL PLANT	3.83%
	TOTAL WESTAR ENERGY	2.74%

WESTAR NORTH
STEAM PRODUCTION PLANT

311.00	Structures and Improvements	3.29%
312.00	Boiler Plant Equipment	3.24%
312.10	Boiler Plant Equipment (AQC)	4.14%
312.20	Boiler Plant Equipment - Train Cars	4.03%
314.00	Turbogenerator Units	3.45%
315.00	Accessory Electric Equipment	3.91%
316.00	Miscellaneous Power Plant Equipment	3.83%
	TOTAL STEAM PRODUCTION PLANT	3.71%

OTHER PRODUCTION PLANT

341.00	Structures and Improvements	2.22%
342.00	Fuel Holders, Producers, and Accessories	1.64%
344.00	Generators and Devices	2.87%
345.00	Accessory Electric Equipment	2.76%
346.00	Miscellaneous Power Plant Equipment	2.25%
	TOTAL OTHER PRODUCTION PLANT	2.79%

TRANSMISSION PLANT

352.00	Structures and Improvements	1.75%
352.50	Structures and Improvements - 34.5 kV	1.75%
353.00	Station Equipment	1.74%
353.50	Station Equipment - 34.5 kV	1.74%
354.00	Towers and Fixtures	2.01%
354.50	Towers and Fixtures - 34.5 kV	1.85%
355.00	Poles and Fixtures	2.57%
355.50	Poles and Fixtures - 34.5 kV	2.77%
356.00	OH Conductors and Devices	2.58%
356.50	OH Conductors and Devices - 34.5 kV	2.77%
357.00	Underground Conduit	0.00%
357.50	Underground Conduit - 34.5 kV	1.65%
358.00	UG Conductors and Devices	0.00%
358.50	UG Conductors and Devices - 34.5 kV	1.99%
359.00	Roads and Trails	0.00%
	TOTAL TRANSMISSION PLANT	2.22%

DISTRIBUTION PLANT

361.00	Structures and Improvements	1.82%
362.00	Station Equipment	1.71%
364.00	Poles, Towers, and Fixtures	2.42%
365.00	Overhead Conductors and Devices	2.64%
366.10	Underground Conduit - Network	1.37%
366.20	Underground Conduit	1.54%
367.10	UG Conductors and Devices - Network	2.10%
367.20	UG Conductors and Devices	2.32%
368.00	Line Transformers - Overhead	2.46%
368.10	Line Transformers - Underground	2.01%
368.20	Line Capacitors	2.44%
369.10	Services - Overhead	1.89%
369.20	Services - Network	1.90%
369.30	Services - Underground	2.01%
370.10	AMI Meters	3.98%
372.00	Leased Prop. on Customers' Premises	5.20%
373.00	Street Lighting and Signal Systems	3.88%
	TOTAL DISTRIBUTION PLANT	2.40%
	GENERAL PLANT	
	Depreciable	
390.10	Structures and Improvements	1.72%
392.00	Transportation Equipment	8.22%
396.00	Power Operated Equipment	3.02%
	Total Depreciable	2.49%
	Amortizable	
391.00	Office Furniture and Equipment	4.00%
391.10	Computers and Other Electronic Equip.	9.72%
393.00	Stores Equipment	4.00%
394.00	Tools, Shop, and Garage Equipment	4.00%
395.00	Laboratory Equipment	4.00%
397.00	Communication Equipment	2.79%
398.00	Miscellaneous Equipment	5.97%
	Total Amortizable	5.34%
	TOTAL GENERAL PLANT	4.08%
	TOTAL WESTAR NORTH	3.02%

WESTAR NORTH STEAM PRODUCTION
Jeffrey

311.00	Structures and Improvements	2.49%
312.00	Boiler Plant Equipment	2.79%
312.10	Boiler Plant Equipment (AQC)	3.51%

312.20	Boiler Plant Equipment - Train Cars	2.59%
314.00	Turbogenerator Units	2.90%
315.00	Accessory Electric Equipment	2.84%
316.00	Miscellaneous Power Plant Equipment	3.07%
	Total Jeffrey	3.08%

Jeffrey Unit 1

311.00	Structures and Improvements	2.47%
312.00	Boiler Plant Equipment	2.69%
312.10	Boiler Plant Equipment (AQC)	3.84%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	3.13%
315.00	Accessory Electric Equipment	2.79%
316.00	Miscellaneous Power Plant Equipment	2.96%
	Total Jeffrey Unit 1	3.33%

Jeffrey Unit 2

311.00	Structures and Improvements	1.98%
312.00	Boiler Plant Equipment	2.66%
312.10	Boiler Plant Equipment (AQC)	3.28%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.94%
315.00	Accessory Electric Equipment	2.80%
316.00	Miscellaneous Power Plant Equipment	3.35%
	Total Jeffrey Unit 2	2.94%

Jeffrey Unit 3

311.00	Structures and Improvements	2.10%
312.00	Boiler Plant Equipment	2.60%
312.10	Boiler Plant Equipment (AQC)	3.18%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.65%
315.00	Accessory Electric Equipment	2.60%
316.00	Miscellaneous Power Plant Equipment	3.27%
	Total Jeffrey Unit 3	2.78%

Jeffrey Common

311.00	Structures and Improvements	2.83%
312.00	Boiler Plant Equipment	3.38%
312.10	Boiler Plant Equipment (AQC)	3.55%
312.20	Boiler Plant Equipment - Train Cars	2.59%
314.00	Turbogenerator Units	3.58%
315.00	Accessory Electric Equipment	3.44%
316.00	Miscellaneous Power Plant Equipment	2.95%
	Total Jeffrey Common	3.25%

Lawrence Energy Center

311.00	Structures and Improvements	4.72%
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312.00	Boiler Plant Equipment	4.02%
312.10	Boiler Plant Equipment (AQC)	5.42%
312.20	Boiler Plant Equipment - Train Cars	3.48%
314.00	Turbogenerator Units	4.04%
315.00	Accessory Electric Equipment	4.54%
316.00	Miscellaneous Power Plant Equipment	4.57%

Total Lawrence Energy Center 4.76%

Lawrence Unit 4

311.00	Structures and Improvements	4.97%
312.00	Boiler Plant Equipment	3.97%
312.10	Boiler Plant Equipment (AQC)	5.43%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	4.36%
315.00	Accessory Electric Equipment	4.61%
316.00	Miscellaneous Power Plant Equipment	5.36%

Total Lawrence Unit 4 4.90%

Lawrence Unit 5

311.00	Structures and Improvements	4.50%
312.00	Boiler Plant Equipment	3.63%
312.10	Boiler Plant Equipment (AQC)	5.31%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	3.91%
315.00	Accessory Electric Equipment	4.64%
316.00	Miscellaneous Power Plant Equipment	5.23%

Total Lawrence Unit 5 4.57%

Lawrence Common

311.00	Structures and Improvements	4.73%
312.00	Boiler Plant Equipment	5.18%
312.10	Boiler Plant Equipment (AQC)	5.69%
312.20	Boiler Plant Equipment - Train Cars	3.48%
314.00	Turbogenerator Units	5.06%
315.00	Accessory Electric Equipment	3.32%
316.00	Miscellaneous Power Plant Equipment	3.88%

Total Lawrence Common 4.94%

Tecumseh Energy Center

311.00	Structures and Improvements	5.58%
312.00	Boiler Plant Equipment	6.09%
312.10	Boiler Plant Equipment (AQC)	9.08%
312.20	Boiler Plant Equipment - Train Cars	5.39%
314.00	Turbogenerator Units	6.24%
315.00	Accessory Electric Equipment	7.61%
316.00	Miscellaneous Power Plant Equipment	6.27%

Total Tecumseh Energy Center 6.76%

Tecumseh Unit 7

311.00	Structures and Improvements	2.67%
312.00	Boiler Plant Equipment	5.95%
312.10	Boiler Plant Equipment (AQC)	7.86%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	6.01%
315.00	Accessory Electric Equipment	8.51%
316.00	Miscellaneous Power Plant Equipment	10.36%
Total Tecumseh Unit 7		6.74%

Tecumseh Common

311.00	Structures and Improvements	6.19%
312.00	Boiler Plant Equipment	6.31%
312.10	Boiler Plant Equipment (AQC)	11.83%
312.20	Boiler Plant Equipment - Train Cars	5.39%
314.00	Turbogenerator Units	12.71%
315.00	Accessory Electric Equipment	5.43%
316.00	Miscellaneous Power Plant Equipment	5.76%
Total Tecumseh Common		6.78%

WESTAR NORTH OTHER PRODUCTION***Central Plains Wind Farm***

341.00	Structures and Improvements	4.99%
342.00	Fuel Holders, Producers, and Accessories	0.00%
344.00	Generators and Devices	4.99%
345.00	Accessory Electric Equipment	4.98%
346.00	Miscellaneous Power Plant Equipment	5.15%
Total Central Plains Wind Farm		4.99%

Emporia Energy Center

341.00	Structures and Improvements	1.80%
342.00	Fuel Holders, Producers, and Accessories	1.85%
344.00	Generators and Devices	1.87%
345.00	Accessory Electric Equipment	1.82%
346.00	Miscellaneous Power Plant Equipment	1.84%
Total Emporia Energy Center		1.86%

Emporia Gas Turbines Unit 1

341.00	Structures and Improvements	1.82%
342.00	Fuel Holders, Producers, and Accessories	1.83%
344.00	Generators and Devices	1.90%
345.00	Accessory Electric Equipment	1.81%
346.00	Miscellaneous Power Plant Equipment	1.81%
Total Emporia Gas Turbines Unit 1		1.88%

Emporia Gas Turbines Unit 2

341.00	Structures and Improvements	1.82%
342.00	Fuel Holders, Producers, and Accessories	1.86%

344.00	Generators and Devices	1.88%
345.00	Accessory Electric Equipment	1.82%
346.00	Miscellaneous Power Plant Equipment	1.81%
	Total Emporia Gas Turbines Unit 2	1.88%

Emporia Gas Turbines Unit 3

341.00	Structures and Improvements	1.82%
342.00	Fuel Holders, Producers, and Accessories	1.86%
344.00	Generators and Devices	1.89%
345.00	Accessory Electric Equipment	1.81%
346.00	Miscellaneous Power Plant Equipment	1.81%
	Total Emporia Gas Turbines Unit 3	1.88%

Emporia Gas Turbines Unit 4

341.00	Structures and Improvements	1.82%
342.00	Fuel Holders, Producers, and Accessories	1.84%
344.00	Generators and Devices	1.89%
345.00	Accessory Electric Equipment	1.82%
346.00	Miscellaneous Power Plant Equipment	1.81%
	Total Emporia Gas Turbines Unit 4	1.88%

Emporia Gas Turbines Unit 5

341.00	Structures and Improvements	1.82%
342.00	Fuel Holders, Producers, and Accessories	1.83%
344.00	Generators and Devices	1.83%
345.00	Accessory Electric Equipment	1.81%
346.00	Miscellaneous Power Plant Equipment	1.81%
	Total Emporia Gas Turbines Unit 5	1.83%

Emporia Gas Turbines Unit 6

341.00	Structures and Improvements	1.86%
342.00	Fuel Holders, Producers, and Accessories	1.87%
344.00	Generators and Devices	1.88%
345.00	Accessory Electric Equipment	1.86%
346.00	Miscellaneous Power Plant Equipment	1.86%
	Total Emporia Gas Turbines Unit 6	1.88%

Emporia Gas Turbines Unit 7

341.00	Structures and Improvements	1.86%
342.00	Fuel Holders, Producers, and Accessories	1.87%
344.00	Generators and Devices	1.87%
345.00	Accessory Electric Equipment	1.86%
346.00	Miscellaneous Power Plant Equipment	1.86%
	Total Emporia Gas Turbines Unit 7	1.87%

Emporia Common

341.00	Structures and Improvements	1.80%
342.00	Fuel Holders, Producers, and Accessories	1.79%

344.00	Generators and Devices	1.97%
345.00	Accessory Electric Equipment	1.79%
346.00	Miscellaneous Power Plant Equipment	1.85%
	Total Emporia Common	1.84%

Flat Ridge Wind Farm

341.00	Structures and Improvements	5.65%
342.00	Fuel Holders, Producers, and Accessories	0.00%
344.00	Generators and Devices	5.83%
345.00	Accessory Electric Equipment	5.53%
346.00	Miscellaneous Power Plant Equipment	6.34%
	Total Flat Ridge Wind Farm	5.78%

Gordon Evans Energy Center CTs

341.00	Structures and Improvements	1.53%
342.00	Fuel Holders, Producers, and Accessories	1.61%
344.00	Generators and Devices	1.63%
345.00	Accessory Electric Equipment	1.54%
346.00	Miscellaneous Power Plant Equipment	1.96%
	Total Gordon Evans Energy Center CTs	1.61%

Gordon Evans Unit 1

341.00	Structures and Improvements	1.54%
342.00	Fuel Holders, Producers, and Accessories	1.73%
344.00	Generators and Devices	1.69%
345.00	Accessory Electric Equipment	1.55%
346.00	Miscellaneous Power Plant Equipment	2.75%
	Total Gordon Evans Unit 1	1.66%

Gordon Evans Unit 2

341.00	Structures and Improvements	1.54%
342.00	Fuel Holders, Producers, and Accessories	1.75%
344.00	Generators and Devices	1.67%
345.00	Accessory Electric Equipment	1.56%
346.00	Miscellaneous Power Plant Equipment	2.86%
	Total Gordon Evans Unit 2	1.65%

Gordon Evans Unit 3

341.00	Structures and Improvements	1.53%
342.00	Fuel Holders, Producers, and Accessories	1.70%
344.00	Generators and Devices	1.56%
345.00	Accessory Electric Equipment	1.53%
346.00	Miscellaneous Power Plant Equipment	2.79%
	Total Gordon Evans Unit 3	1.55%

Gordon Evans Common

341.00	Structures and Improvements	1.53%
342.00	Fuel Holders, Producers, and Accessories	1.53%

344.00	Generators and Devices	1.77%
345.00	Accessory Electric Equipment	1.77%
346.00	Miscellaneous Power Plant Equipment	1.58%
	Total Gordon Evans Common	1.59%

Hutchinson Energy Center GTs

341.00	Structures and Improvements	-1.47%
342.00	Fuel Holders, Producers, and Accessories	0.05%
344.00	Generators and Devices	-1.01%
345.00	Accessory Electric Equipment	0.90%
346.00	Miscellaneous Power Plant Equipment	1.83%
	Total Hutchinson Energy Center GTs	-0.82%

Hutchinson Unit 1

341.00	Structures and Improvements	-0.50%
342.00	Fuel Holders, Producers, and Accessories	-0.53%
344.00	Generators and Devices	0.82%
345.00	Accessory Electric Equipment	0.88%
346.00	Miscellaneous Power Plant Equipment	3.31%
	Total Hutchinson Unit 1	0.82%

Hutchinson Unit 2

341.00	Structures and Improvements	-0.36%
342.00	Fuel Holders, Producers, and Accessories	-1.15%
344.00	Generators and Devices	-0.08%
345.00	Accessory Electric Equipment	0.67%
346.00	Miscellaneous Power Plant Equipment	-1.28%
	Total Hutchinson Unit 2	-0.07%

Hutchinson Unit 3

341.00	Structures and Improvements	-0.36%
342.00	Fuel Holders, Producers, and Accessories	0.31%
344.00	Generators and Devices	-0.18%
345.00	Accessory Electric Equipment	2.45%
346.00	Miscellaneous Power Plant Equipment	-1.28%
	Total Hutchinson Unit 3	0.02%

Hutchinson Unit 4

341.00	Structures and Improvements	-6.14%
342.00	Fuel Holders, Producers, and Accessories	-4.97%
344.00	Generators and Devices	-4.38%
345.00	Accessory Electric Equipment	-4.68%
346.00	Miscellaneous Power Plant Equipment	-4.83%
	Total Hutchinson Unit 4	-4.52%

Hutchinson Common

341.00	Structures and Improvements	-1.00%
342.00	Fuel Holders, Producers, and Accessories	2.76%

344.00	Generators and Devices	0.00%
345.00	Accessory Electric Equipment	1.93%
346.00	Miscellaneous Power Plant Equipment	1.88%
	Total Hutchinson Common	-0.06%

Spring Creek Energy Center GTs

341.00	Structures and Improvements	1.84%
342.00	Fuel Holders, Producers, and Accessories	1.86%
344.00	Generators and Devices	1.85%
345.00	Accessory Electric Equipment	2.18%
346.00	Miscellaneous Power Plant Equipment	1.85%
	Total Spring Creek Energy Center GTs	1.89%

Spring Creek Unit 1

341.00	Structures and Improvements	1.84%
342.00	Fuel Holders, Producers, and Accessories	1.84%
344.00	Generators and Devices	1.84%
345.00	Accessory Electric Equipment	2.08%
346.00	Miscellaneous Power Plant Equipment	0.00%
	Total Spring Creek Unit 1	1.86%

Spring Creek Unit 2

341.00	Structures and Improvements	1.84%
342.00	Fuel Holders, Producers, and Accessories	1.84%
344.00	Generators and Devices	1.84%
345.00	Accessory Electric Equipment	2.03%
346.00	Miscellaneous Power Plant Equipment	0.00%
	Total Spring Creek Unit 2	1.86%

Spring Creek Unit 3

341.00	Structures and Improvements	1.84%
342.00	Fuel Holders, Producers, and Accessories	1.84%
344.00	Generators and Devices	1.89%
345.00	Accessory Electric Equipment	2.39%
346.00	Miscellaneous Power Plant Equipment	0.00%
	Total Spring Creek Unit 3	1.96%

Spring Creek Unit 4

341.00	Structures and Improvements	1.84%
342.00	Fuel Holders, Producers, and Accessories	1.84%
344.00	Generators and Devices	1.84%
345.00	Accessory Electric Equipment	2.07%
346.00	Miscellaneous Power Plant Equipment	0.00%
	Total Spring Creek Unit 4	1.86%

Spring Creek Common

341.00	Structures and Improvements	2.01%
342.00	Fuel Holders, Producers, and Accessories	2.42%

344.00	Generators and Devices	2.23%
345.00	Accessory Electric Equipment	1.97%
346.00	Miscellaneous Power Plant Equipment	1.85%
	Total Spring Creek Common	1.93%

Western Plains Wind Farm

341.00	Structures and Improvements	
342.00	Fuel Holders, Producers, and Accessories	
344.00	Generators and Devices	
345.00	Accessory Electric Equipment	
346.00	Miscellaneous Power Plant Equipment	
	Total Western Plains Wind Farm	

WESTAR SOUTH**STEAM PRODUCTION PLANT**

311.00	Structures and Improvements	2.15%
312.00	Boiler Plant Equipment	3.16%
312.10	Boiler Plant Equipment (AQC)	3.44%
312.20	Boiler Plant Equipment - Train Cars	1.75%
314.00	Turbogenerator Units	2.67%
315.00	Accessory Electric Equipment	2.92%
316.00	Miscellaneous Power Plant Equipment	3.03%
	TOTAL STEAM PRODUCTION PLANT	3.08%

NUCLEAR PRODUCTION PLANT

321.00	Structures and Improvements	1.60%
322.00	Reactor Plant Equipment	2.14%
323.00	Turbogenerator Units	2.38%
324.00	Accessory Electric Equipment	1.77%
325.00	Miscellaneous Power Plant Equipment	2.44%
352.00	Structures and Improvements	1.55%
353.00	Station Equipment	2.28%
355.00	Poles and Fixtures	1.99%
356.00	Overhead Conductors and Devices	1.85%
362.00	Station Equipment	3.28%
391.00	Office Furniture and Equipment	3.78%
397.00	Communication Equipment	0.33%
	TOTAL NUCLEAR PRODUCTION PLANT	2.05%

TRANSMISSION PLANT

352.00	Structures and Improvements	1.74%
352.50	Structures and Improvements - 34.5 kV	0.00%
353.00	Station Equipment	1.67%
353.50	Station Equipment - 34.5 kV	1.77%
354.00	Towers and Fixtures	1.43%
354.50	Towers and Fixtures - 34.5 kV	0.00%
355.00	Poles and Fixtures	2.59%
355.50	Poles and Fixtures - 34.5 kV	2.60%

356.00	OH Conductors and Devices	2.46%
356.50	OH Conductors and Devices - 34.5 kV	2.77%
357.00	Underground Conduit	1.06%
357.50	Underground Conduit - 34.5 kV	1.66%
358.00	UG Conductors and Devices	1.99%
358.50	UG Conductors and Devices - 34.5 kV	1.95%
359.00	Roads and Trails	0.70%
	TOTAL TRANSMISSION PLANT	2.21%
	DISTRIBUTION PLANT	
361.00	Structures and Improvements	1.78%
362.00	Station Equipment	1.72%
364.00	Poles, Towers, and Fixtures	2.49%
365.00	Overhead Conductors and Devices	2.61%
366.10	Underground Conduit - Network	1.81%
366.20	Underground Conduit	1.86%
367.10	UG Conductors and Devices - Network	2.34%
367.20	UG Conductors and Devices	2.29%
368.00	Line Transformers - Overhead	2.26%
368.10	Line Transformers - Underground	2.00%
368.20	Line Capacitors	2.45%
369.10	Services - Overhead	2.11%
369.20	Services - Network	1.96%
369.30	Services - Underground	2.22%
370.10	AMI Meters	3.99%
372.00	Leased Prop. on Customers' Premises	4.69%
373.00	Street Lighting and Signal Systems	3.64%
	TOTAL DISTRIBUTION PLANT	2.35%
	GENERAL PLANT	
	Depreciable	
390.10	Structures and Improvements	1.19%
392.00	Transportation Equipment	6.12%
396.00	Power Operated Equipment	0.42%
	Total Depreciable	1.92%
	Amortizable	
391.00	Office Furniture and Equipment	4.00%
391.10	Computers and Other Electronic Equip.	13.95%
393.00	Stores Equipment	4.00%
394.00	Tools, Shop, and Garage Equipment	4.00%
395.00	Laboratory Equipment	4.00%
397.00	Communication Equipment	3.33%
398.00	Miscellaneous Equipment	5.39%
	Total Amortizable	4.02%
	TOTAL GENERAL PLANT	3.33%

TOTAL WESTAR SOUTH	2.42%
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WESTAR SOUTH STEAM PRODUCTION
Gordon Evans Energy Center

311.00	Structures and Improvements	2.25%
312.00	Boiler Plant Equipment	3.29%
312.10	Boiler Plant Equipment (AQC)	5.13%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	3.51%
315.00	Accessory Electric Equipment	3.85%
316.00	Miscellaneous Power Plant Equipment	4.38%

<i>Total Gordon Evans Energy Center</i>	3.45%
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Gordon Evans Unit 1

311.00	Structures and Improvements	0.58%
312.00	Boiler Plant Equipment	2.93%
312.10	Boiler Plant Equipment (AQC)	8.27%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.65%
315.00	Accessory Electric Equipment	3.37%
316.00	Miscellaneous Power Plant Equipment	2.70%

Total Gordon Evans Unit 1	2.93%
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Gordon Evans Unit 2

311.00	Structures and Improvements	1.42%
312.00	Boiler Plant Equipment	3.52%
312.10	Boiler Plant Equipment (AQC)	4.46%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	3.89%
315.00	Accessory Electric Equipment	5.83%
316.00	Miscellaneous Power Plant Equipment	6.91%

Total Gordon Evans Unit 2	3.94%
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Gordon Evans Common

311.00	Structures and Improvements	2.55%
312.00	Boiler Plant Equipment	3.29%
312.10	Boiler Plant Equipment (AQC)	2.58%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	3.46%
315.00	Accessory Electric Equipment	0.95%
316.00	Miscellaneous Power Plant Equipment	3.92%

Total Gordon Evans Common	2.66%
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Jeffrey Energy Center

311.00	Structures and Improvements	2.01%
312.00	Boiler Plant Equipment	2.38%
312.10	Boiler Plant Equipment (AQC)	3.30%
312.20	Boiler Plant Equipment - Train Cars	2.21%

314.00	Turbogenerator Units	2.52%
315.00	Accessory Electric Equipment	2.46%
316.00	Miscellaneous Power Plant Equipment	2.74%
	Total Jeffrey Energy Center	2.74%

Jeffrey Unit 1

311.00	Structures and Improvements	2.08%
312.00	Boiler Plant Equipment	2.24%
312.10	Boiler Plant Equipment (AQC)	3.73%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.83%
315.00	Accessory Electric Equipment	2.43%
316.00	Miscellaneous Power Plant Equipment	2.68%
	Total Jeffrey Unit 1	3.06%

Jeffrey Unit 2

311.00	Structures and Improvements	1.48%
312.00	Boiler Plant Equipment	2.22%
312.10	Boiler Plant Equipment (AQC)	3.04%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.57%
315.00	Accessory Electric Equipment	2.38%
316.00	Miscellaneous Power Plant Equipment	2.89%
	Total Jeffrey Unit 2	2.58%

Jeffrey Unit 3

311.00	Structures and Improvements	1.62%
312.00	Boiler Plant Equipment	2.17%
312.10	Boiler Plant Equipment (AQC)	2.87%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.19%
315.00	Accessory Electric Equipment	2.18%
316.00	Miscellaneous Power Plant Equipment	3.06%
	Total Jeffrey Unit 3	2.37%

Jeffrey Common

311.00	Structures and Improvements	2.35%
312.00	Boiler Plant Equipment	3.09%
312.10	Boiler Plant Equipment (AQC)	3.37%
312.20	Boiler Plant Equipment - Train Cars	2.21%
314.00	Turbogenerator Units	3.35%
315.00	Accessory Electric Equipment	3.26%
316.00	Miscellaneous Power Plant Equipment	2.60%
	Total Jeffrey Common	2.97%

La Cygne Energy Center

311.00	Structures and Improvements	2.34%
312.00	Boiler Plant Equipment	3.50%

312.10	Boiler Plant Equipment (AQC)	3.53%
312.20	Boiler Plant Equipment - Train Cars	1.72%
314.00	Turbogenerator Units	2.22%
315.00	Accessory Electric Equipment	2.99%
316.00	Miscellaneous Power Plant Equipment	2.95%
	Total La Cygne Energy Center	3.31%

La Cygne Unit 1

311.00	Structures and Improvements	1.84%
312.00	Boiler Plant Equipment	3.21%
312.10	Boiler Plant Equipment (AQC)	3.53%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.13%
315.00	Accessory Electric Equipment	3.01%
316.00	Miscellaneous Power Plant Equipment	2.93%
	Total La Cygne Unit 1	3.18%

La Cygne Unit 2

311.00	Structures and Improvements	2.59%
312.00	Boiler Plant Equipment	2.36%
312.10	Boiler Plant Equipment (AQC)	3.31%
312.20	Boiler Plant Equipment - Train Cars	1.27%
314.00	Turbogenerator Units	5.12%
315.00	Accessory Electric Equipment	2.08%
316.00	Miscellaneous Power Plant Equipment	1.94%
	Total La Cygne Unit 2	2.49%

La Cygne Common

311.00	Structures and Improvements	3.70%
312.00	Boiler Plant Equipment	4.00%
312.10	Boiler Plant Equipment (AQC)	0.00%
312.20	Boiler Plant Equipment - Train Cars	2.83%
314.00	Turbogenerator Units	2.50%
315.00	Accessory Electric Equipment	3.47%
316.00	Miscellaneous Power Plant Equipment	3.07%
	Total La Cygne Common	3.92%

Murray Gill Energy Center

311.00	Structures and Improvements	2.31%
312.00	Boiler Plant Equipment	3.22%
312.10	Boiler Plant Equipment (AQC)	6.14%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.04%
315.00	Accessory Electric Equipment	2.71%
316.00	Miscellaneous Power Plant Equipment	2.49%
	Total Murray Gill Energy Center	2.76%

Murray Gill Unit 3

311.00	Structures and Improvements	-0.07%
312.00	Boiler Plant Equipment	3.95%
312.10	Boiler Plant Equipment (AQC)	5.55%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	2.56%
315.00	Accessory Electric Equipment	1.00%
316.00	Miscellaneous Power Plant Equipment	3.04%
Total Murray Gill Unit 3		3.07%

Murray Gill Unit 4

311.00	Structures and Improvements	0.08%
312.00	Boiler Plant Equipment	2.66%
312.10	Boiler Plant Equipment (AQC)	5.30%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	1.15%
315.00	Accessory Electric Equipment	2.42%
316.00	Miscellaneous Power Plant Equipment	3.04%
Total Murray Gill Unit 4		2.06%

Murray Gill Common

311.00	Structures and Improvements	2.67%
312.00	Boiler Plant Equipment	2.41%
312.10	Boiler Plant Equipment (AQC)	6.37%
312.20	Boiler Plant Equipment - Train Cars	0.00%
314.00	Turbogenerator Units	1.86%
315.00	Accessory Electric Equipment	4.33%
316.00	Miscellaneous Power Plant Equipment	2.48%
Total Murray Gill Common		3.03%

12 CP Allocation Factors

Class	Load	Allocation %
RES	1,297.0	37.98%
DG	0.3	0.01%
SGS	682.3	19.98%
MGS	446.7	13.08%
LGS	530.9	15.55%
ILP	151.6	4.44%
LTM	17.0	0.50%
INT	9.4	0.28%
SPL	130.3	3.82%
RITOD	2.8	0.08%
SCH	144.0	4.22%
LIGHT	2.7	0.08%
TOTAL	3,415.1	100.00%

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REVENUE ALLOCATION	Settled Decrease		PTS		Total Settlement
					Decrease
	\$	(66,000,000.00)	\$	15,688,106.54	
Residential	\$	(25,828,735.46)	\$	5,128,777.34	\$ (20,699,958.11)
Residential Distrib. Generation	\$	(5,000.00)	\$	896.87	\$ (4,103.13)
Small General Service	\$	(12,154,328.39)	\$	2,860,255.56	\$ (9,294,072.82)
Medium General Service	\$	(7,890,606.48)	\$	2,082,945.99	\$ (5,807,660.49)
Large General Service	\$	(10,907,161.77)	\$	3,082,027.49	\$ (7,825,134.28)
Industrial and Large Power	\$	(3,669,117.92)	\$	910,810.17	\$ (2,758,307.76)
Large Tire Manufacturer	\$	(391,348.30)	\$	102,702.21	\$ (288,646.09)
Interruptible Contract Service	\$	(66,657.70)	\$	14,353.04	\$ (52,304.65)
Special Contracts	\$	(1,937,924.14)	\$	854,976.67	\$ (1,082,947.47)
Churches	\$	(95,269.91)	\$	12,530.18	\$ (82,739.73)
Schools	\$	(2,700,334.21)	\$	503,974.88	\$ (2,196,359.33)
Lighting	\$	(353,515.71)	\$	133,856.11	\$ (219,659.60)
	\$	(66,000,000.00)	\$	15,688,106.54	\$ (50,311,893.46)

Billing Determinants

Rate Class		Adjusted Annual Energy	Annual Bills
RS	Residential Standard	5,350,416,482	5,287,498
RS-CU	Residential Conservation	815,105,238	1,975,787
RS-PM	Peak Management	129,535,856	79,036
RSCU-R	Residential Restricted Conservation	6,905,396	27,583
RS-MD	Multi-Dwelling	2,111,683	595
R-TOU	Residential Time-of-Use	286,830	253
RS-DG	Distributed Generation	1,918,300	1,877
SGS	General Service	3,503,854,191	1,017,743
SGS-RL	Recreational Lighting	8,735,786	5,467
SGS-CO	Church Option	123,797	72
SGS-UM	Unmetered Service	233,631	852
ST	Short-Term Service	4,743,251	15,707
GSS	Substitution Service	41,329,704	735
OPS	Peak Service	14,510,860	130
DOR	Off-Peak Rider	141,529	14
MGS	General Service	2,685,649,638	17,327
LGS	General Service	3,806,072,560	2,579
RITODS	Institution	15,388,165	3,720
REIS	Educational Institutional	286,149,082	6,415
R-TESSC	Total Elec School & Church	12,672,964	901
PS-R	Schools Restricted	171,173,395	7,886
SES	Education Service	153,746,687	4,064
ILP	ILP	1,135,517,255	36
LTM	Tire Manuf	128,040,000	12
ICS	Contract Service	17,894,102	12
SAL	Area Lighting	93,465,099	0
SL	Street Lighting	69,731,492	0
TS	Signal Service	3,678,395	0
SC	Special Contracts	1,065,909,000	24

Westar Energy, Inc - Total Company
Proof of Revenue - 2018 General Rate Case

			Existing Rate	Proposed Rate	Total Increase (Decrease)
Residential Standard Service					
Energy	Block 1	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Winter	\$ 0.062804	\$ 0.060089	\$ (0.002715)
Energy	Block 1	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Summer	\$ 0.084752	\$ 0.081088	\$ (0.003664)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential Standard Distributed Generation					
There is one Energy Charge as agreed.					
Energy	Block 1	Winter	\$ 0.076833	\$ 0.045840	\$ (0.030993)
	Block 2	Winter	\$ 0.076833	\$ 0.045840	\$ (0.030993)
	Block 3	Winter	\$ 0.062804	\$ 0.045840	\$ (0.016964)
Energy	Block 1	Summer	\$ 0.076833	\$ 0.045840	\$ (0.030993)
	Block 2	Summer	\$ 0.076833	\$ 0.045840	\$ (0.030993)
	Block 3	Summer	\$ 0.084752	\$ 0.045840	\$ (0.038912)
Demand		Winter		\$ 3.00	\$ 3.000000
Demand		Summer		\$ 9.00	\$ 9.000000
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential Conservation Service					
Energy	Block 1	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Winter	\$ 0.062804	\$ 0.060089	\$ (0.002715)
Energy	Block 1	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Summer	\$ 0.084752	\$ 0.081088	\$ (0.003664)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential Restricted Conservation					
Energy	Block 1		\$ 0.051915	\$ 0.049653	\$ (0.002262)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential - Peak Management					
Energy	Block 1		\$ 0.046644	\$ 0.044623	\$ (0.002021)
Demand		Summer	\$ 6.91	\$ 6.91	\$ -
Demand		Winter	\$ 2.13	\$ 2.13	\$ -
Basic Service Fee			\$ 16.50	\$ 16.50	\$ -
Residential Multi Dwelling Service					
Energy	Block 1	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Winter	\$ 0.062804	\$ 0.060089	\$ (0.002715)
Energy	Block 1	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Summer	\$ 0.084752	\$ 0.081088	\$ (0.003664)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential Multi Dwelling-Space heatService					
Energy	Block 1	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Winter	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Winter	\$ 0.062804	\$ 0.060089	\$ (0.002715)
Energy	Block 1	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 2	Summer	\$ 0.076833	\$ 0.073512	\$ (0.003321)
	Block 3	Summer	\$ 0.084752	\$ 0.081088	\$ (0.003664)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Residential Time Of Use Service					
Energy	Block 1	Winter - On-Peak	\$ 0.091548	\$ 0.087590	\$ (0.003958)
	Block 2	Winter - Intermediate Peak	\$ -	\$ -	\$ -
	Block 3	Winter - Off Peak	\$ 0.056614	\$ 0.054167	\$ (0.002447)
Energy	Block 1	Summer - On-Peak	\$ 0.155288	\$ 0.148575	\$ (0.006713)
	Block 2	Summer - Intermediate-Peak	\$ 0.107719	\$ 0.103062	\$ (0.004657)
	Block 3	Summer - Off-Peak	\$ 0.068868	\$ 0.065891	\$ (0.002977)
Basic Service Fee			\$ 14.50	\$ 14.50	\$ -
Small General Service					
Demand	Block 1	Winter	\$ -	\$ -	\$ -
	Block 2	Winter	\$ 4.43	\$ 4.43	\$ -
Demand	Block 1	Summer	\$ -	\$ -	\$ -
	Block 2	Summer	\$ 8.56	\$ 8.56	\$ -
Energy	Block 1		\$ 0.070417	\$ 0.067079	\$ (0.003338)
	Block 2		\$ 0.051246	\$ 0.048818	\$ (0.002428)
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -
Small General Service - Recreational Lighting					
Energy	Block 1		\$ 0.089160	\$ 0.084920	\$ (0.004240)
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -

Small General Service - Unmetered service

Energy	Block 1		\$ 0.070417	\$ 0.067079	\$ (0.003338)
	Block 2		\$ 0.051246	\$ 0.048818	\$ (0.002428)
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -

Small General Service - Church Option

Energy	Block 1		\$ 0.070417	\$ 0.067079	\$ (0.003338)
	Block 2		\$ 0.051246	\$ 0.048818	\$ (0.002428)
Demand	Block 1	Summer	\$ -	\$ -	\$ -
	Block 2	Summer	\$ 2.50	\$ 2.50	\$ -
Demand	Block 1	Winter	\$ -	\$ -	\$ -
	Block 2	Winter	\$ 1.37	\$ 1.37	\$ -
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -

Short Term Service

Demand	Block 1	Winter	\$ -	\$ -	\$ -
	Block 2	Winter	\$ 4.43	\$ 4.43	\$ -
Demand	Block 1	Summer	\$ -	\$ -	\$ -
	Block 2	Summer	\$ 8.56	\$ 8.56	\$ -
Energy	Block 1		\$ 0.070417	\$ 0.067079	\$ (0.003338)
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -

Generation Substitution Service

Energy	Block 1		\$ 0.057119	\$ 0.054397	\$ (0.002722)
	Block 2		\$ 0.048991	\$ 0.046654	\$ (0.002337)
	Block 3		\$ 0.041912	\$ 0.039911	\$ (0.002001)
Basic Service Fee			\$ 40.41	\$ 51.00	\$ 10.590000

Off Peak Service

Demand	Block 1	Peak	\$ 12.06	\$ 12.06	\$ -
	Block 2	Off-Peak	\$ 2.37	\$ 2.37	\$ -
	Block 3		\$ 43.29	\$ 43.29	\$ -
Energy	Block 1		\$ 0.020559	\$ 0.019570	\$ (0.000989)
Basic Service Fee			\$ 101.03	\$ 128.00	\$ 26.970000

Dedicated Off-Peak Service

Energy	Block 1		\$ 0.048425	\$ 0.046115	\$ (0.002310)
	Block 2		\$ 0.039080	\$ 0.037213	\$ (0.001867)
	Block 3		\$ 0.019823	\$ 0.018869	\$ (0.000954)
Basic Service Fee			\$ 22.73	\$ 22.73	\$ -

Medium General Service

Demand			\$ 15.770063	\$ 16.150000	\$ 0.379937
Energy		Winter	\$ 0.014772	\$ 0.011839	\$ (0.002933)
		Summer	\$ 0.019452	\$ 0.015590	\$ (0.003862)
Basic Service Fee			\$ 100.99	\$ 118.40	\$ 17.410000

Large General Service

Demand	Secondary distribution		\$ 15.206611	\$ 15.206611	\$ -
Demand	Primary distribution		\$ 14.199799	\$ 14.199799	\$ -
Demand	Transmission		\$ 12.317061	\$ 12.117061	\$ (0.200000)
Energy	Secondary distribution		\$ 0.015495	\$ 0.014325	\$ (0.001170)
Energy	Primary distribution		\$ 0.015495	\$ 0.013295	\$ (0.002200)
Energy	Transmission		\$ 0.015495	\$ 0.012605	\$ (0.002890)
Basic Service Fee			\$ 251.70	\$ 320.00	\$ 68.300000

Industrial and Large Power

Demand	Secondary distribution		\$ 15.206611	\$ 15.206611	\$ -
Demand	Primary distribution		\$ 14.199799	\$ 14.199799	\$ -
Demand	Transmission		\$ 12.317061	\$ 11.538250	\$ (0.778811)
Energy	Secondary distribution		\$ 0.015495	\$ 0.014424	\$ (0.001071)
Energy	Primary distribution		\$ 0.015495	\$ 0.014424	\$ (0.001071)
Energy	Transmission		\$ 0.015495	\$ 0.013734	\$ (0.001761)
Basic Service Fee			\$ 251.70	\$ 320.00	\$ 68.300000

Large Tire Manufacturing

Base demand with energy per kVA			\$ 16.622941	\$ 15.586478	\$ (1.036463)
Excess Energy			\$ 0.018270	\$ 0.017130	\$ (0.001140)
Facility charge			\$ 3,794.74	\$ 3,794.74	\$ -

Interruptible Contract Service

Energy			\$ 0.044431	\$ 0.041490	\$ (0.002941)
Basic Service Fee			\$ 101.07	\$ 128.00	\$ 26.930000

Special Contract (a)

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Special Contract (b)

Restricted Institution Time of Day

Energy	Block 1	Winter	\$ 2.082060	\$ 1.949303	\$ (0.132757)
	Weekday use		\$ 0.077450	\$ 0.072512	\$ (0.004938)
	Weekday evening		\$ 0.077450	\$ 0.072512	\$ (0.004938)
	Night and weekend		\$ 0.052210	\$ 0.048881	\$ (0.003329)
	Block 1	Summer	\$ 2.082060	\$ 1.949303	\$ (0.132757)
	Weekday use		\$ 0.191924	\$ 0.179686	\$ (0.012238)
	Weekday evening		\$ 0.077450	\$ 0.072512	\$ (0.004938)
	Night and weekend		\$ 0.052210	\$ 0.048881	\$ (0.003329)

Restricted Total Electric - School and Church

Energy					
Winter - kWh	Block 1		\$ 0.057425	\$ 0.053214	\$ (0.004211)
Summer - kWh	Block 1		\$ 0.069783	\$ 0.064665	\$ (0.005118)

Restricted Service To Schools

Energy	Block 1		\$ 0.074798	\$ 0.069313	\$ (0.005485)
	Block 2		\$ 0.055317	\$ 0.051260	\$ (0.004057)
	Separately metered heat		\$ 0.055317	\$ 0.051260	\$ (0.004057)
Basic Service Fee			\$ 22.81	\$ 29.00	\$ 6.190000

Restricted Educational Institution Service

Energy					
Winter - kWh	Block 1		\$ 0.057824	\$ 0.053583	\$ (0.004241)
	Block 2		\$ 0.045482	\$ 0.042146	\$ (0.003336)
	Block 3		\$ 0.032982	\$ 0.030563	\$ (0.002419)
Summer - kWh	Block 1		\$ 0.057824	\$ 0.053583	\$ (0.004241)
	Block 2		\$ 0.065359	\$ 0.060566	\$ (0.004793)
	Block 3		\$ 0.067435	\$ 0.062489	\$ (0.004946)
Basic Service Fee			\$ 22.81	\$ 29.00	\$ 6.190000

Standard Educational Service

Energy			\$ 0.027177	\$ 0.025184	\$ (0.001993)
Demand			\$ 8.42	\$ 8.42	\$ -
Basic Service Fee			\$ 22.81	\$ 29.00	\$ 6.190000

Security Area Lighting - See Lighting worksheet

Street Lighting - see Lighting worksheet

Traffic Signals

Energy			\$ 0.096015	\$ 0.094732	\$ (0.001283)
Minimum bill			\$ 10.00	\$ 10.00	\$ -

Electric Transit Service

Energy - Off Peak			\$ 0.020847		
Energy - On Peak			\$ 0.142257		
Basic Service Fee			\$ 29.00		

Residential Electric Vehicle

Energy			\$ 0.045840		
Demand	Winter		\$ 3.00		
Demand	Summer		\$ 9.00		
Basic Service Fee			\$ 14.50		

Residential Peak Efficiency

Energy			\$ 0.045840		
Demand	Winter		\$ 3.00		
Demand	Summer		\$ 9.00		
Basic Service Fee			\$ 14.50		

Public Electric Vehicle Charging Station

Energy Charge	Level 2		\$ 0.087588		
Energy Charge	Level 3		\$ 0.105106		

Westar Energy, Inc - Total Company
Proof of Revenue - 2018 General Rate Case

Security Area Lighting

	Lumen	Wattage	North		South		Consolidated		Difference
			Existing Rate	Existing Rate	Rate	New Rate			
LED Lamps	4,763	48	\$ 12.41	\$ 11.75	\$ 12.20	\$ 12.05	\$ (0.15)		
	6,436	72	\$ 18.84	\$ 17.26	\$ 18.48	\$ 18.26	\$ (0.22)		
	8,261	80	\$ 19.88	\$ 18.21	\$ 19.50	\$ 19.27	\$ (0.23)		
	19,372	215	\$ 45.99	\$ 38.64	\$ 42.92	\$ 42.41	\$ (0.51)		
	22,525	240	\$ 46.96	\$ 40.98	\$ 45.47	\$ 44.93	\$ (0.54)		
High Pressure Sodium Lamps	5,700	70	\$ 12.41	\$ 11.75	\$ 12.10	\$ 11.96	\$ (0.14)		
	14,500	150	\$ 18.84	\$ 17.26	\$ 18.20	\$ 17.99	\$ (0.21)		
	14,500	150	\$ 19.88	\$ 18.21	\$ 19.25	\$ 19.02	\$ (0.23)		
	45,000	400	\$ 45.99	\$ 38.64	\$ 42.33	\$ 41.83	\$ (0.50)		
	45,000	400	\$ 46.96	\$ 40.98	\$ 45.46	\$ 44.92	\$ (0.54)		
Metal Halide Lamps	13,500	250	\$ 34.32	\$ 34.32	\$ 34.32	\$ 33.91	\$ (0.41)		
	24,000	400	\$ 46.88	\$ 46.88	\$ 46.88	\$ 46.33	\$ (0.55)		
Mercury Vapor	7,000	175	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.28	\$ (0.12)		
	20,000	400	\$ 18.96	\$ 19.35	\$ 19.06	\$ 18.83	\$ (0.23)		
	20,000	400	\$ 23.10	\$ 32.17	\$ 24.85	\$ 24.55	\$ (0.30)		
	52,000	1000	\$ -	\$ 35.85	\$ 35.85	\$ 35.43	\$ (0.42)		
	59,000	1000	\$ 43.93	\$ 58.73	\$ 45.44	\$ 44.90	\$ (0.54)		
Filament Lamps	4,000	300	\$ -	\$ 14.55	\$ 14.55	\$ 14.38	\$ (0.17)		
Fluorescent Lamps	6,900	110	\$ -	\$ 13.79	\$ 13.79	\$ 13.63	\$ (0.16)		

Street Lighting

	Lumen	Wattage	North		South		Consolidated		Difference
			Existing Rate	Existing Rate	Rate	New Rate			
LED Lamps	4,624	48	\$ 7.92	\$ 7.92	\$ 7.92	\$ 7.86	\$ (0.06)		
	6,249	72	\$ 10.57	\$ 10.57	\$ 10.57	\$ 10.50	\$ (0.07)		
	8,619	95	\$ 13.13	\$ 13.53	\$ 13.22	\$ 13.13	\$ (0.09)		
	18,570	215	\$ 21.25	\$ 23.72	\$ 23.46	\$ 23.29	\$ (0.17)		
	18,570	215	\$ 17.61	\$ 19.15	\$ 18.19	\$ 18.06	\$ (0.13)		
	24,921	284	\$ 23.67	\$ 25.80	\$ 24.17	\$ 24.00	\$ (0.17)		
High Pressure Sodium Lamps	5,700	70	\$ 7.92	\$ 7.92	\$ 7.92	\$ 7.86	\$ (0.06)		
	8,500	100	\$ 10.57	\$ 10.57	\$ 10.57	\$ 10.50	\$ (0.07)		
	14,500	150	\$ 13.53	\$ 13.53	\$ 13.32	\$ 13.22	\$ (0.10)		
	25,600	250	\$ 19.15	\$ 19.15	\$ 18.48	\$ 18.35	\$ (0.13)		
	25,600	250	\$ 23.72	\$ 23.72	\$ 23.20	\$ 23.03	\$ (0.17)		
	45,000	400	\$ 25.80	\$ 25.80	\$ 24.42	\$ 24.25	\$ (0.17)		
High Pressure Sodium Lamps	8,500	100	\$ 16.02	n/a	\$ 16.02	\$ 15.91	\$ (0.11)		
	13,500	150	\$ 10.82	n/a	\$ 10.82	\$ 10.74	\$ (0.08)		
	13,500	150	\$ 16.17	n/a	\$ 16.17	\$ 16.06	\$ (0.11)		
	14,500	150	\$ 16.98	n/a	\$ 16.98	\$ 16.86	\$ (0.12)		
	20,700	215	\$ 12.22	n/a	\$ 12.22	\$ 12.13	\$ (0.09)		
	20,700	215	\$ 17.31	n/a	\$ 17.31	\$ 17.19	\$ (0.12)		
	25,600	250	\$ 21.65	n/a	\$ 21.65	\$ 21.50	\$ (0.15)		
	40,500	360	\$ 16.94	n/a	\$ 16.94	\$ 16.82	\$ (0.12)		
	40,500	360	\$ 21.96	n/a	\$ 21.96	\$ 21.80	\$ (0.16)		
	45,000	400	\$ 27.97	n/a	\$ 27.97	\$ 27.77	\$ (0.20)		
Metal Halide Lamp	8,800	175	\$ 28.42	n/a	\$ 28.42	\$ 28.22	\$ (0.20)		
	13,500	250	\$ 35.15	\$ 35.15	\$ 35.15	\$ 34.90	\$ (0.25)		
	24,000	400	\$ 41.09	\$ 41.09	\$ 41.09	\$ 40.80	\$ (0.29)		
Metal Halide Lamps	33,000	400	n/a	\$ 29.40	\$ 29.40	\$ 29.19	\$ (0.21)		
	2 at 33,000	400	n/a	\$ 52.59	\$ 52.59	\$ 52.22	\$ (0.37)		
	90,000	1000	n/a	\$ 39.83	\$ 39.83	\$ 39.55	\$ (0.28)		
	Tower	6 Lamp Fixture	n/a	\$ 193.05	\$ 193.05	\$ 191.69	\$ (1.36)		
Mercury Vapor Lamp	7,000	175	\$ 7.90	\$ 6.76	\$ 7.33	\$ 7.28	\$ (0.05)		
	10,000	250	n/a	\$ 8.37	\$ 8.37	\$ 8.31	\$ (0.06)		
	11,000	250	\$ 10.62	n/a	\$ 10.62	\$ 10.55	\$ (0.07)		
	11,000	250	\$ 16.07	n/a	\$ 16.07	\$ 15.96	\$ (0.11)		
	20,000	400	\$ 14.82	\$ 14.82	\$ 14.82	\$ 14.72	\$ (0.10)		
	20,000	400	\$ 21.19	n/a	\$ 21.19	\$ 21.04	\$ (0.15)		
	52,000	1000	n/a	\$ 15.72	\$ 15.72	\$ 15.61	\$ (0.11)		
Filament Lamp (No longer available)	10,000	227	n/a	\$ 12.08	\$ 12.08	\$ 11.99	\$ (0.09)		