

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

DIRECT TESTIMONY

OF

PAUL H. RAAB

ON BEHALF OF WESTAR ENERGY

Received
on
APR 15 2013
by
State Corporation Commission
of Kansas

DOCKET NO. 13-WSEE-629-RTS

1

I. INTRODUCTION

2

Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

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A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road, Bethesda, MD 20816. I am an independent economic consultant.

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Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?

8

A. I am appearing on behalf of Westar Energy, Inc., (Westar).

9

II. QUALIFICATIONS

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Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

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A. I have a B.A. in Economics from Rutgers University and an M.A. from the State University of New York at Binghamton with a concentration in econometrics. While attending Rutgers, I studied as a Henry Rutgers Scholar.

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1 **Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.**

2 A. I have been providing consulting services to the utility industry for
3 35 years, having assisted electric, natural gas, telephone, and
4 water utilities, Commissions, and intervenor clients in a variety of
5 areas. I am trained as a quantitative economist so that most of this
6 assistance has been in the form of mathematical and economic
7 analysis and information systems development. My particular
8 areas of focus are regulatory change management, planning
9 issues, marginal cost and rate design analysis, and depreciation
10 and life analysis. I began my career with the professional services
11 firm that is now known as Ernst & Young, where I was employed for
12 ten years. A detailed statement of my qualifications appears as
13 Exhibit PHR-1.

14 **Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE**
15 **THIS COMMISSION?**

16 A. Yes. I have provided expert testimony before this Commission in
17 Docket Nos. 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-
18 KGSG-705-GIG, 01-KGSG-229-TAR, 02-KGSG-018-TAR, 02-
19 WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-1076-TAR, 05-
20 AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-
21 WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-
22 KCPE-795-TAR, 12-WSEE-112-RTS, 12-GIMX-337-GIV, 12-
23 KGSG-835-RTS and 12-KG&E-718-CON. In addition, I have

1 provided expert testimony before the state regulatory authorities of
2 Alaska, the District of Columbia, Georgia, Indiana, Iowa, Kentucky,
3 Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska,
4 Nevada, New Jersey, New Mexico, New York, Ohio, Oklahoma,
5 Pennsylvania, Tennessee, Texas, Virginia, West Virginia, and
6 Wisconsin, as well as the Federal Energy Regulatory Commission
7 (FERC), the Michigan House Economic Development and Energy
8 Committee, the Pennsylvania House Consumer Affairs Committee,
9 the Province of Saskatchewan, and the United States Tax Court.
10 Exhibit PHR-1 provides more detail on the subject matter of the
11 testimony provided.

12 III. PURPOSE OF TESTIMONY

13 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

14 A. The objective of this docket is to set retail rates that will produce a
15 level of revenues determined to be appropriate by the Commission
16 and to fairly apportion the responsibility for that level of revenues to
17 the different customer classes served by Westar. The process by
18 which these electric utility retail rates are designed can be generally
19 described in three distinct steps: (1) the calculation of the test
20 period revenue requirements to be recovered through rates; (2) the
21 class cost allocation procedure; and (3) the design of rates. Step
22 (1) of this process is the subject of the testimonies of Westar's
23 other witnesses in this docket. Step (3) of this process is the

1 subject of the testimony and exhibits of Mr. Rohlf. The purpose of
2 my testimony then is to describe step (2), the cost allocation
3 procedure.

4 **IV. IDENTIFICATION OF EXHIBITS**

5 **Q. DO YOU SPONSOR ANY EXHIBITS?**

6 A. Yes. I sponsor three exhibits. Exhibit PHR-1 contains a summary
7 of my qualifications and experience. Exhibit PHR-2 is a complete
8 class cost of service analysis of Westar Energy at existing rates,
9 equalized customer class rates of return and at proposed rate
10 levels utilizing the Company's traditional method of allocating
11 production demand costs, the 4 Coincident Peak (4CP) approach.
12 For comparison purposes, I have also prepared Exhibit PHR-3, a
13 class cost of service analysis of Westar Energy at existing rates,
14 equalized customer class rates of return and at proposed rate
15 levels utilizing Staff's traditional Peak and Average method of
16 allocating production demand costs. I compare and contrast these
17 alternative methods for allocating costs later in this testimony.

18 **V. ORGANIZATION OF TESTIMONY**

19 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

20 A. My testimony is organized into four additional sections. Section VI
21 provides a generic discussion of class cost of service analysis.
22 This section describes the major steps involved in such an analysis,
23 why it is necessary to complete these steps, and how the steps

1 have been applied to Westar. Sections VII and VIII expand on the
2 general discussion of Section VI. Specifically, Section VII details
3 the cost classifications employed to assist in the cost allocation
4 process that is described in greater detail in Section VIII. Section
5 IX introduces all of the other cost of service analyses needed to
6 support the rate design analysis of Mr. Rohlf. The alternative
7 analyses provided here include Westar's class costs of service at
8 equal class rates of return and at proposed rates.

9 VI. CLASS COST OF SERVICE

10 Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?

11 A. A class cost of service analysis is the process by which the costs
12 that a utility incurs to serve particular classes of customers are
13 linked to the classes of customers that caused those costs to be
14 incurred.

15 Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE 16 DIFFERENT CUSTOMER CLASSES?

17 A. It is a generally accepted utility ratemaking principle that rates
18 should be based on costs. This statement applies not only to the
19 overall level of costs incurred by the utility, but also to the costs that
20 the utility incurs to provide individual services and serve individual
21 classes of customers and segments of the utility's business. Strict
22 adherence to this principle is complicated by the fact that many of
23 the costs incurred to provide different types of electric service are

1 "joint" costs and many are "common" costs, neither of which has a
2 theoretically correct method by which it can be assigned to the
3 different products produced as a result of the incurrence of these
4 costs. Joint costs occur when the provision of one service is an
5 automatic by-product of another (e.g., the production of electricity at
6 different times of the year from base load plants). Common costs
7 are incurred when several outputs are produced using the same
8 facilities or inputs (e.g., administrative and general expenses).
9 Thus, cost of service studies are the primary method used to
10 allocate the joint and common costs incurred by the utility in serving
11 different customer classes. They are used for four purposes: (1) to
12 attribute costs to different categories of customers based on how
13 those customers cause costs to be incurred; (2) to provide insight
14 into how costs should be recovered from customers within each
15 customer class; (3) to provide insight into the costs of individual
16 types of service based on the costs each service requires the utility
17 to expend; and (4) to separate costs between different regulatory
18 jurisdictions.

19 **Q. WHAT ARE POTENTIAL NEGATIVE CONSEQUENCES OF NOT**
20 **DOING COST ALLOCATION IN ACCORDANCE WITH COST**
21 **INCURRENCE?**

22 A. When rates and costs are not aligned, there can develop an
23 economically inefficient allocation of resources. In practical terms,

1 that means encouraging some customers to use more than they
2 would had they been getting the proper price signals (e.g.,
3 wastefulness) and in other cases, encouraging some customers to
4 use less than they might had they been paying only the actual cost
5 of serving them. To illustrate the first, imagine how many more
6 miles a teenager might drive when his parents pay for the gas
7 compared to if he actually paid for the gas. To illustrate the
8 second, imagine a large industrial customer that closes or relocates
9 its plant to another state because of energy costs, when, had that
10 customer's rates been aligned with costs, would not have had such
11 motivation.

12 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITY**
13 **ALLOCATED TO THE DIFFERENT CUSTOMER CLASSES?**

14 A. These costs are allocated to the different customer classes in three
15 steps: functionalization, classification, and allocation.

16 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

17 A. Functionalization is the process whereby the capital and operating
18 costs incurred by the utilities to provide service are categorized by
19 function. The typical functions are production, transmission,
20 distribution, customer service and facilities, and administrative and
21 general. The production function includes those costs associated
22 with power generation and wholesale purchases. The transmission
23 function includes those assets and expenses associated with bulk

1 power delivery. The assets and expenses involved in the delivery
2 of power to the utilities' customers, except those that can be directly
3 assigned to a particular customer, are included in the distribution
4 function. Those distribution costs that can be directly assigned to a
5 particular customer (e.g., service drops and meters) plus the meter
6 reading and other customer service functions such as billing and
7 collections are included in the customer service and facilities
8 function. The administrative and general function includes
9 management costs that cannot be directly assigned to the other
10 major cost functions.

11 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

12 A. Costs are functionalized so that they can be more easily classified,
13 which is the next step in the cost of service analysis.

14 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED**
15 **FOR WESTAR?**

16 A. Westar's accounting processes follow the FERC Uniform System of
17 Accounts. In large measure, this system of accounts records costs
18 by the function for which they were incurred. Thus, the costs that I
19 work with in the cost of service analysis are already grouped by
20 function.

21 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

22 A. The classification process recognizes that the utility's costs are
23 incurred for a number of purposes: to meet customers' peak

1 demands (demand-related costs), to provide energy (energy-
2 related costs), and because there are customers on the system
3 (customer-related costs). The classification process groups the
4 utility's costs by the purpose for which they were incurred. Fuel
5 expense is the best example of a cost incurred in order to provide
6 energy and is therefore classified as an energy-related cost. On
7 the other hand, metering costs are primarily driven by the number
8 of customers on the system and would be classified as customer-
9 related costs.

10 In order to apply this approach, the functionalized and
11 classified costs from above are assigned to specific customer
12 classes. It is assumed that the load characteristics of the
13 customers within each of the major customer classes are relatively
14 homogeneous with respect to their usage characteristics. Thus,
15 costs can be allocated to these customer classes based on these
16 characteristics. Those costs that have been classified as demand-
17 related costs in the classification process above are allocated
18 among the customer classes on the basis of demands imposed on
19 the system during specific peak hours. Energy-related costs are
20 allocated on the basis of the energy that the system must supply to
21 meet the needs of these customers. Customer-related costs are
22 allocated to the different customer classes based on the number of
23 customers.

1 **Q. HOW ARE THESE COSTS ALLOCATED TO WESTAR'S**
2 **DIFFERENT CUSTOMER CLASSES?**

3 A. First, customers are divided into groups or classes. These classes
4 are populated with customers having similar electricity demand
5 characteristics. The customers within each class can therefore be
6 billed pursuant to a single rate schedule containing a customer
7 charge, an energy charge and, in some cases, a demand charge,
8 since their load profiles are sufficiently similar. Next, costs are
9 examined to determine why the utility incurred them and how
10 customers' electricity demand characteristics impact the utility's
11 cost incurrence decisions. Finally, a demand characteristic is
12 associated with each cost incurred and each customer class'
13 contribution to that cost provides the basis for the allocation of the
14 associated cost.

15 **Q. HOW ARE WESTAR'S COSTS CLASSIFIED AND ALLOCATED**
16 **IN THIS CASE?**

17 A. In its prior cases, Westar relied on a single, consistent approach to
18 the classification of costs that is generally accepted by utilities,
19 state commissions, the FERC and the National Association of
20 Regulatory Utility Commissioners (NARUC). These classifications
21 were used in at least Docket No. 01-WRSE-436-RTS, Docket No.
22 02-WRSE-301-RTS, Docket No. 05-WSEE-981-RTS, Docket No.
23 08-WSEE-1041-RTS and Docket No. 12-WSEE-112-RTS.

1 However, the use of a single classification and allocation
2 approach has resulted in competing studies being filed by other
3 parties and significant controversy over the method used, despite
4 the fact that the fundamental conclusions from each of the methods
5 indicates that significant interclass subsidies exist. Because there
6 is no “absolute” cost of service analysis that can be relied on by the
7 Commission in all cases to guide the allocation of costs, this
8 controversy has generated more heat than light. As Bonbright has
9 written:

10 No writer whose views on public utility rates command
11 respect purports to find a single yardstick by sole
12 reference to which rates may be judged reasonable or
13 socially desirable as distinguished from rates that are
14 unreasonable or adverse to the public interest.
15 Principles of Public Utility Rates at 109.

16 This suggests that whatever cost allocation methodologies
17 are chosen should be used as a “guide” rather than as an absolute
18 prescription for rate design. It also suggests that time spent in an
19 effort to discover the one true cost classification and allocation
20 scheme is unlikely to be productive. Rather, the value of these
21 alternatives is not that they produce the “right” answer, but that they
22 provide a reasonable range within which the Commission can make
23 sound policy choices.

24 As a result, in the instant Docket, Westar is filing two
25 classification and allocation studies. The first relies on the
26 Company’s traditional approach, and utilizes precisely the same

1 classification and allocation factors as were utilized in Docket No.
2 12-WSEE-112-RTS. The second study utilizes the classification
3 and allocation approach for production plant upon which Staff has
4 historically relied. In my experience, these two approaches
5 represent the two most prominent methods utilized and generally
6 define the "playing field" of possible results for the classification and
7 allocation results of these cases.

8 **Q. HOW DO THE TWO APPROACHES DIFFER IN THEIR**
9 **CLASSIFICATION AND ALLOCATION OF PRODUCTION PLANT**
10 **COSTS?**

11 A. The Company has historically classified plant costs as demand-
12 related and allocates them to the individual classes on the basis of
13 a 4 Coincident Peak (CP) allocation factor (4-CP Method). Staff,
14 classifies production plant costs as both demand- and energy-
15 related and allocates them to classes using, as appropriate, either
16 the 4 CP allocation factor or energy (Peak & Average Method). It
17 should be noted that both of these approaches are recognized in
18 the NARUC Electric Utility Cost Allocation Manual.

19 **Q. WHAT METHOD HAS BEEN USED TO ESTABLISH CURRENT**
20 **RATES?**

21 A. Neither. As Westar witness Greenwood indicates in his testimony,
22 Westar's current rates are not even on the "playing field" as
23 represented by these two prominent class cost of service methods.

1 As discussed by Mr. Greenwood, the Company's objective with this
2 filing is to establish a rate design policy that is acceptable to the
3 Commission and that will allow the Company to move its rates in a
4 direction indicated by that policy. My testimony attempts to identify
5 the practical aspects of the policies identified by Mr. Greenwood.

6 As an overview, my testimony demonstrates that if the
7 Commission adopts a classification and allocation scheme that is
8 consistent with the 4-CP Method, then residential and small
9 commercial customers will bear a greater portion of the Company's
10 overall revenue requirement than will larger, higher load factor
11 customers. Conversely, if the Commission adopts a classification
12 and allocation scheme that is consistent with the Peak & Average
13 Method, then larger, higher load factor customers will bear a
14 greater portion of the Company's overall revenue requirement than
15 will residential and small commercial customers. My testimony
16 quantifies the different revenue responsibilities by class associated
17 with these two different methods.

18 **Q. WHAT FACTORS ARGUE FOR THE 4 CP METHOD?**

19 A. As discussed in the NARUC Manual, there are two basic
20 approaches (with multiple variants) that can be applied to the
21 classification and allocation of production plant costs: the peak
22 demand responsibility methods and associated variants (single CP,
23 summer and winter peak, 12 CP and all peak hours) and the

1 energy weighting methods and associated variants (average and
2 excess, equivalent peaker, base and peak and judgmental energy
3 weightings). Those who favor the peak demand responsibility
4 methods generally subscribe to the theory that the utility plans its
5 generating capacity additions to serve its demand in the peak hours
6 of the year:

7 If the utility plans its generating capacity additions to serve
8 its demand in the peak hour of the year, then the demand of
9 each class in the peak hour is regarded as an appropriate
10 basis for allocating demand-related production costs.
11 Manual at 39.

12 Using 4 coincident peak observations to develop this allocation
13 “reduces the possibility of atypical conditions influencing the load
14 data used in the cost allocation.”

15 **Q. WHY IS PEAK DEMAND SUCH AN IMPORTANT DETERMINANT**
16 **OF A UTILITY’S COST TO SERVE ITS CUSTOMERS?**

17 A. There are two very important factors that drive an electric utility’s
18 cost incurrence. First, it is a capital-intensive enterprise. The
19 capital cost carrying charges associated with the provision of
20 system facilities are far greater than the cost of raw materials
21 consumed in the production of electricity. Second, electricity
22 cannot be stored. It must be produced by the utility and delivered
23 to the customer at the same instant that the customer demands it.
24 This combination of capital intensity and the immediate production
25 and delivery requirement dictates the prominence of the “rate of

1 use" customer demand characteristic when discussing the cause of
2 cost incurrence.

3 **Q. WHAT IS THE SIGNIFICANCE OF COINCIDENT PEAK**
4 **DEMAND?**

5 A. It is necessary first and foremost to meet the simultaneous load of
6 all customers. Second, Westar is expected to be able to meet its
7 coincident peaks in order to participate in capacity pooling
8 arrangements. Each member of the Southwest Power Pool (SPP)
9 is expected to have sufficient capacity under its control through
10 ownership or contractual arrangements to meet its maximum one-
11 hour peak demand and provide a capacity margin. Westar must be
12 able to satisfy customers' simultaneous peak usage requirements
13 and still have at least 12% of its capacity available in order to meet
14 the SPP Guidelines. Furthermore, transmission plant is built to
15 meet the highest simultaneous peak established by customers plus
16 an operating margin. Therefore, the class contribution to such
17 coincident demand is the appropriate cost causative factor to be
18 used in the allocation to customer classes of capital cost carrying
19 charges of facilities.

20 In addition to planning considerations that favor the use of
21 coincident peak demand as an appropriate basis to classify and
22 allocate production plant, a utility's need to manage risk may also
23 favor the use of peak demand methods.

1 **Q. WHAT DOES RISK MANAGEMENT HAVE TO DO WITH COST**
2 **INCURRENCE?**

3 A. A utility must factor in the probability of important contingencies that
4 can severely alter the economics of its generation facility type
5 choices and even its ability to meet customer demands during
6 adverse conditions.

7 **Q. PLEASE EXPLAIN.**

8 A. A couple of examples may help. A low capital cost, combined
9 cycle, gas-fired generation unit may provide a reliable source of
10 capacity and energy at an attractive total cost under a given set of
11 conditions; however, that set of conditions may not persist for the
12 entire life of this asset. Legislation that restricts or prohibits the use
13 of natural gas as a boiler fuel or significant increases in the cost of
14 natural gas could turn the justifying economic analysis on its head.
15 Changes in emissions regulations or coal mine site reclamation
16 requirements, changes in regulations associated with the storage of
17 spent nuclear fuel or nuclear fuel reprocessing, coal miners' strikes,
18 and rail workers' strikes are examples of events that have occurred
19 and may occur in the future. The utility's ability to forecast the
20 potential impact of these contingencies with any degree of certainty
21 is further eroded by the long life cycles of these production facilities.
22 Public policy, fuel costs and technology can change significantly
23 during the 30-, 40-, or 50-year life of a generation asset. Recent

1 increased reliance on the spot market for boiler fuel and the cost
2 pressures driving fuel stock minimization increase the chances that
3 these events, if they occur, will have a significant impact on the
4 delivered price of capacity and energy.

5 **Q. WHAT HAS WESTAR DONE TO MITIGATE THE POTENTIAL**
6 **IMPACT OF SUCH EVENTS?**

7 A. Westar has constructed a diversified portfolio of generation assets,
8 using various technologies and fuel types, in sufficient quantity to
9 meet the coincident peak demand of all customers connected to
10 their respective systems.

11 **Q. WHAT FACTORS ARGUE FOR AN ENERGY WEIGHTED**
12 **APPROACH TO CLASSIFY AND ALLOCATE PRODUCTION**
13 **PLANT COSTS, SUCH AS THE PEAK & AVERAGE METHOD?**

14 A. If energy loads are a major determinant of production plant costs,
15 then it may be appropriate to incorporate energy weighting into the
16 classification and allocation of production plant costs. Because
17 energy can be produced and delivered from electric generating
18 units with widely disparate capital costs, there is generally a trade-
19 off between capital cost carrying charges and fuel costs.

20 **Q. WHAT OTHER CONSIDERATIONS SHOULD GUIDE THE**
21 **DEVELOPMENT OF A CLASS COST OF SERVICE STUDY FOR**
22 **WESTAR?**

1 A. The customer's request for service is a cost causative demand
2 characteristic that necessarily results in an immediate investment in
3 line transformation, service drop and metering facilities and
4 establishes a commitment on the part of Westar to provide, among
5 other things, answers to questions and a monthly billing. Hence,
6 the very existence of this customer-utility relationship causes the
7 incidence of cost. The amount of electric energy taken from the
8 utility system, usually expressed in kilowatt-hours (kWh) and
9 referred to as the customer's energy use or usage, is an important
10 cost causative characteristic as well. Additionally, as my testimony
11 will describe in more detail, the magnitude of costs incurred to
12 serve a customer is also strongly driven by the customer's rate of
13 energy use, usually expressed in kilowatts (kW) and referred to as
14 the customer's demand.

15 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

16 A. Cost incurrence is strongly driven by two primary factors, energy
17 use and the rate at which energy is used. Fuel expense incurrence
18 for each customer or customer class and total energy use during
19 the year is obviously strongly correlated. Likewise, the rate at
20 which energy is used is measured by the class contribution to total
21 energy usage during the year and serves as the link to the
22 incurrence and magnitude of demand related utility costs.

1 Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD
2 GUIDE AN ANALYST IN PREPARING A CLASS COST OF
3 SERVICE STUDY FOR WESTAR?

4 A. Allocation of costs among customer classes establishes the basis
5 to measure existing revenue levels from such classes against the
6 costs incurred by Westar to serve them. It also provides a basis for
7 establishing actual tariff prices that will equitably recover the costs
8 associated with providing service while minimizing inter-class
9 subsidies that may otherwise occur. In brief, using the class cost of
10 service analysis, the analyst allocates costs to cost causers. The
11 costs that a utility incurs to serve customers are the costs of
12 production facilities to produce power and energy, transmission
13 facilities to transmit the power and energy to load centers,
14 distribution facilities to distribute the power and energy to homes
15 and businesses, general facilities that provide support to the first
16 three functional groups and the related costs of operation. Westar
17 is a summer peaking utility. Therefore, to meet all of the
18 customers' demands during the peak hours of the summer months,
19 Westar has installed generation and transmission facilities sized to
20 have a capability sufficient to meet the peak demand imposed on
21 the system by its customers. Energy-related costs such as fuel and
22 certain purchased power costs vary with the actual kilowatt-hour
23 sales and should be spread to the various classes based test year

1 sales. Costs such as meters, services, operation and maintenance
2 of these facilities, customer accounting, and other similar costs can
3 be directly linked to given customer classes and should be
4 allocated to and collected from those classes.

5 VII. THE CLASSIFICATION STUDIES

6 Q. PLEASE DESCRIBE THE CLASSIFICATION STUDIES.

7 A. The classification studies I prepared for Westar follow the general
8 guidelines established above. It is easiest to present the details
9 associated with this process by introducing a classification study
10 that incorporates the specific classifications that I have employed,
11 including the 4-CP Method for classification of production plant. I
12 then introduce another classification study that utilizes the Peak &
13 Average Method for classification of production plant costs and
14 compare the results of these studies.

15 Exhibit PHR-2 contains the 4-CP Method classification
16 study. Exhibit PHR-3 contains the Peak & Average Method
17 classification of production plant costs. The first five pages of each
18 exhibit contain summaries of the completed cost of service for total
19 and customer-, demand- and energy- related costs. Pages 6
20 through 16 contain summaries of the cost classifications employed.
21 Pages 6 through 14 contain classification schedules for Gross Plant
22 in Service, Reserve for Depreciation and Amortization, Other Rate
23 Base, O&M Expense, Payroll, Depreciation Expense and Taxes

1 Other Than Income and Net Deductions for Income Tax,
2 respectively. Page 15 provides the classified cost of service at
3 current rate levels and Page 16 summarizes all of the classification
4 factors utilized.

5 **Q. PLEASE DESCRIBE THE 4-CP METHOD FOR CLASSIFICATION**
6 **OF GROSS PLANT IN SERVICE.**

7 A. As shown on Page 6 of Exhibit PHR-2, Gross Plant in Service is
8 classified as either demand-related or customer-related. These
9 classifications are achieved through a combination of direct
10 classifications (e.g., production plant, meters); the use of a zero-
11 intercept methodology (overhead conductors and devices,
12 underground conductors, underground conduit and line
13 transformers); or the application of a composite classification factor
14 developed as the sum of one or more classified accounts (e.g.,
15 general plant).

16 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF RESERVE FOR**
17 **DEPRECIATION AND AMORTIZATION.**

18 A. As shown on page 7 of Exhibit PHR-2, the classifications of the
19 Reserves for Depreciation and Amortization follow the same
20 classifications as employed for Gross Plant in Service, because the
21 same factors that influence Gross Plant in Service also affect the
22 Reserves for Depreciation of those plant categories.

1 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF OTHER RATE**
2 **BASE ITEMS.**

3 A. Other Rate Base items include inventories, prepayments, materials
4 and supplies, working funds, regulatory assets and “cost-free” rate
5 base items and are classified on page 8 of Exhibit PHR-2. Fuel
6 inventories are classified as 100% energy-related. Customer
7 Deposits are classified as 100% customer-related. Accrued
8 Vacation is classified according to functionalized payroll since
9 amounts booked to this account depend upon employees. All other
10 rate base items are classified according to some measure of plant,
11 since they are largely driven by investments in plant.

12 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF OPERATIONS**
13 **AND MAINTENANCE (O&M) EXPENSES.**

14 A. As can be seen on Pages 9 and 10 of Exhibit PHR-2, I have
15 generally classified O&M expense in accordance with the FERC
16 and NARUC classification models. Fuel expense and expenses
17 related to emissions allowances are classified as entirely energy-
18 related. Most other generation O&M expenses are entirely
19 demand-related. Other power supply expenses are classified as
20 both energy-related and demand-related, based on the system
21 annual load factor. The small amount of transmission expense
22 remaining in base rates is classified as entirely demand-related.
23 Distribution expense classification follows that of gross plant. A&G

1 expenses are classified based on total payroll, total plant, O&M
2 expenses less fuel or general plant, depending on their nature. For
3 example, the largest component of A&G expense, employee
4 pensions and benefits, is classified on the basis of total payroll
5 while property insurance is classified on the basis on total plant.
6 Miscellaneous General Expenses are difficult to classify as either
7 customer-, demand-, or energy related, and so are classified on the
8 same basis as O&M expenses less fuel and Maintenance of
9 General Plant is classified in the same way as general plant.

10 **Q. WHAT IS THE EFFECT OF THIS CLASSIFICATION OF O&M**
11 **EXPENSE?**

12 A. This classification results in about 14% of costs classified as
13 customer-related, 43% as demand-related and 43% as energy-
14 related expenses.

15 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF PAYROLL**
16 **EXPENSE.**

17 A. Payroll expense, shown on Pages 11 and 12 of the exhibit, is
18 classified in the same manner as is O&M expense.

19 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF DEPRECIATION**
20 **AND AMORTIZATION EXPENSE.**

21 A. Functionalized depreciation and amortization expense is shown on
22 Page 13 of Exhibit PHR-2. As can be seen on this exhibit,

1 functionalized depreciation expense is classified the same as gross
2 plant.

3 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF TAXES OTHER**
4 **THAN INCOME TAXES.**

5 A. Taxes other than income taxes fall into two categories, ad valorem
6 and payroll- related. Ad valorem taxes are classified on the basis
7 of plant while the various payroll-related taxes, most notably FICA
8 taxes, are classified on the basis of total payroll. This is shown on
9 Page 14 of the exhibit.

10 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF ADDITIONS TO**
11 **AND SUBTRACTIONS FROM INCOME TAX AND DEFERRED**
12 **INCOME TAXES.**

13 A. There are a number of required adjustments to net income before
14 income taxes can be calculated. Each of five groups of items
15 needs also to be classified: rate base related items, contributions
16 in aid of construction (CIAC), plant related items, payroll related
17 items and other items. Rate base related deductions are interest
18 on debt. CIAC is specifically accounted for by Westar and
19 classified according to distribution plant without land. Plant related
20 items include depreciation expenses and are classified according to
21 total plant. Payroll related deductions include, for example, pension
22 costs. Finally, other deductions are a catchall for all other non-
23 classified deductions.

1 Also shown on the schedule are pro forma test year state
2 and federal income taxes and deductions related only to federal
3 income taxes, deferred taxes and investment tax credits, both of
4 which are classified as related to net plant. All of the above
5 classifications are shown on Page 14 of Exhibit PHR-2.

6 **Q. PLEASE SUMMARIZE THE RESULTS OF THIS**
7 **CLASSIFICATION.**

8 A. As shown on page 15 of Exhibit PHR-2, the total test-year cost of
9 service at the current return of 7.9359% is \$1,875,188,972.
10 Customer-related costs are \$293,766,313 (16% of total test-year
11 cost of service at the current return), demand-related costs are
12 \$1,259,126,496 (67%), and energy-related costs are \$322,296,163
13 (17%), as can be seen on page 15 and in more detail on pages 1
14 through 5 of Exhibit PHR-2.

15 **Q. HOW DO THESE RESULTS COMPARE TO THE RESULTS OF**
16 **THE STUDY UTILIZING THE PEAK AND AVERAGE METHOD?**

17 A. As discussed above, Exhibit PHR-3 contains the results of a Class
18 Cost of Service Analysis in which production plant costs are
19 classified according to the Peak & Average Method. Changes to
20 specific classification factors of gross plant in service can be
21 observed on Page 6 of Exhibit PHR-3. These changes work
22 through the classifications of the remaining costs and culminate in a
23 different classification of the total test-year cost of service on page

1 15 of Exhibit PHR-3. The total test-year cost of service at the
2 current return of 7.9359% remains the same, \$1,875,188,972.
3 Customer-related costs are \$138,384,891, 7% of total test-year
4 cost of service at the current return. Demand-related costs are
5 \$1,186,467,514 (63%), and energy-related costs are \$550,336,567
6 (29%), reflecting the increased importance of energy in the
7 classification of production plant. These figures can be seen on
8 page 15 and in more detail on pages 1 through 5 of Exhibit PHR-3.

9 **Q. PLEASE DESCRIBE THE INFORMATION CONTAINED ON**
10 **PAGE 16 OF THESE EXHIBITS.**

11 A. Page 16 summarizes the classification factors utilized to develop
12 the classification results summarized above. As can be seen from
13 these pages, most of the classification factors that are utilized are
14 internally generated.

15 **VIII. THE ALLOCATION STUDIES**

16 **Q. PLEASE DESCRIBE THE ALLOCATION STUDIES.**

17 A. The allocation schedules of the cost of service studies begin on
18 Page 17 of Exhibit PHR-2 and Exhibit PHR-3. Each allocation
19 section consists of four subsections. The first subsection shows
20 the allocation of the functionalized cost's customer component, the
21 second page shows the allocation of the item's demand
22 component, the third the energy component, and the fourth the total
23 allocated costs. Each line lists the functionalized cost, the

1 identification number and descriptor of the allocation factor used (if
2 appropriate), the total company classified costs for that item, and
3 the amount allocated of that cost item to each of the retail rate
4 classes. These pages continue through Page 52 of the exhibits.
5 The allocation of revenues follows, beginning on page 53. The final
6 three pages show the allocation factors used in the study.

7 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS**
8 **THAT YOU HAVE USED IN THESE STUDIES.**

9 A. There are three types of allocation factors used in this study. As is
10 the case with the classification study discussed above, these
11 allocation factors are related to customers on the system, demands
12 placed on the system and energy demanded from the system.

13 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-**
14 **RELATED COSTS THAT YOU USE.**

15 A. Four primary allocators are used to assign customer-related costs
16 to customer classes: the number of customers by class, services
17 investments by class, meter investments by class, meter reading
18 expenses by class and class-specific assignments. I use these
19 different allocators because different customer-related costs are
20 more appropriately allocated with each.

21 **Q. CAN YOU PROVIDE AN EXAMPLE?**

22 A. Certainly. The number of customers by class is used to allocate
23 such expense items as customer accounting costs. Services

1 investments by class are the best allocators for investments in
2 services. Meter investments are the best allocator for meter plant.
3 Metering expenses by class are the best allocator for meter reading
4 expenses, while the class-specific assignments are appropriate for
5 plant investments made and operations and maintenance expenses
6 incurred to serve specific customers. An example of the use of
7 these latter allocators is to assign investments in street and
8 highway lighting to the lighting class.

9 **Q. PLEASE DESCRIBE YOUR DEMAND ALLOCATORS.**

10 A. The primary demand allocators used are the class contribution to
11 the four summer months' coincident peaks, the class contribution to
12 the 12-month coincident peaks, and the class non-coincident peak.
13 As discussed previously, the class contribution to coincident peak
14 allocators are used for production plant because these peaks are
15 the primary reason that such costs are incurred. Since distribution
16 plant is designed not for system peak needs, but for the peak
17 demands placed on it by specific groups of customers, I have
18 adopted the class contribution to non-coincident peak as the
19 allocator for distribution demand costs. An example here would be
20 the peak demands placed on a substation that may not even occur
21 on the same day or hour as the system coincident peak demand.
22 While there are other demand allocators used, each is a
23 combination of these three primary drivers of demand-related costs.

1 Q. HOW DID YOU OBTAIN THE DEMAND ALLOCATORS THAT
2 YOU USED IN YOUR STUDIES?

3 A. I obtained these values from Westar and used them directly in my
4 studies.

5 Q. PLEASE DESCRIBE THE ALLOCATORS OF ENERGY-
6 RELATED COSTS THAT YOU USE.

7 A. The primary allocators for energy-related costs are energy sales or
8 energy generated.

9 Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.

10 A. The results for the 4-CP Method for classification of production
11 plant are summarized on the first page of Exhibit PHR-2 and show
12 a range of positive returns at test year rate levels for all customer
13 classes. These returns range from a low of 4.1610% (52% of the
14 system average return of 7.9359%) for the Residential class to a
15 high of 16.5870% (209% of the system average return) for school
16 and church customers. Also generating returns in excess of the
17 system average return are Medium General Service, which yields a
18 return of 15.8849% (200% of the system average return); larger,
19 higher load factor customers, who collectively yield a return of
20 14.1667% (178% of the system average return); and Lighting
21 Service, which yields a return of 14.6249% (184% of the system
22 average).

1 For the Peak & Average Method utilizing an energy-weighted
2 classification of production plant, the results are summarized on the
3 first page of Exhibit PHR-3. This exhibit shows the same range of
4 positive returns at test year rate levels for all customer classes,
5 although these returns generally reflect returns that are closer to
6 the system average rate of return. They range from a low of
7 6.2312% (78% of the system average return of 7.9359%) for the
8 Residential class to a high of 11.4864% (145% of the system
9 average return) for Medium General Service customers. All other
10 classes, except Small General Service, exhibit returns that are
11 closer to the system average return than is observed in the study
12 summarized in Exhibit PHR-2.

13 IX. ALTERNATIVE SCENARIOS

14 **Q. ARE THE CLASS COST OF SERVICE STUDIES THAT YOU**
15 **DISCUSS ABOVE THE ONLY STUDIES YOU DEVELOPED FOR**
16 **THIS CASE?**

17 **A.** No. I have developed two alternative cases for each study. The
18 first case shows the level of increase or decrease in class revenues
19 needed to produce equal rates of return among all of the classes.
20 The second case shows the class returns generated by the rates
21 proposed by Mr. Rohlf.

22 **Q. PLEASE DESCRIBE THE EQUAL CLASS RATES OF RETURN**
23 **SCENARIOS.**

1 A. Lines 33-41 of page 1 of Exhibits PHR-2 and PHR-3 show the
2 required increase or decrease in class revenues needed to produce
3 an equal rate of return among all classes. Consistent with the
4 results presented in the lines above, this section of Exhibit PHR-2
5 shows that only the Residential and Small General Service classes
6 would receive an increase if equal class rates of return were
7 desired. In the case of the study that utilizes an energy-weighted
8 classification of production plant, only the Residential class would
9 receive an increase if equal class rates of return were desired.

10 **Q. WHY ARE THESE SCENARIOS OF INTEREST TO THE**
11 **COMMISSION?**

12 A. One of the primary purposes of a class cost of service analysis is to
13 identify interclass subsidies that may exist between the different
14 classes of an electric utility system so that steps can be made to
15 eliminate them. The equal class rates of return scenarios identify
16 for the Commission the extent to which rates need to be adjusted
17 so that all identified subsidies can be eliminated.

18 **Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A**
19 **CLASS REVENUE DISTRIBUTION THAT RESULTS IN EQUAL**
20 **CLASS RATES OF RETURN?**

21 A. My testimony makes no specific recommendations on how the
22 requested rate change should be spread among the customer

1 classes. However, I do believe that equal class rates of return
2 should be an objective of any rate design study.

3 **Q. PLEASE DESCRIBE THE CLASS RETURNS AT PROPOSED**
4 **RATES SCENARIOS.**

5 A. The sections contained within lines 43-52 of Exhibit PHR-2 and
6 Exhibit PHR-3 show the return on rate base by class at the rates
7 proposed by Mr. Rohlf. These exhibits show class returns that
8 have been moved closer to equal rates of return and that move to
9 eliminate interclass subsidies.

10 **Q. IN ORDER TO APPROVE THESE REVENUE ALLOCATIONS,**
11 **THE COMMISSION MUST DECIDE THAT THESE PROPOSALS**
12 **ARE JUST AND REASONABLE AND NOT UNDULY**
13 **PREFERENTIAL. DO YOU BELIEVE THAT THEY ARE?**

14 A. Yes. The two Class Cost of Service Analyses filed in this case
15 place bounds (a playing field) on reasonable class cost
16 responsibility. Mr. Rohlf considered the costs of providing service
17 to each customer class and the contribution that was reasonable
18 given the returns provided by each category in the development of
19 Westar's proposed rates.

20 **Q. THESE CONCLUSIONS IMPLY THAT AN EQUALIZED RATE OF**
21 **RETURN ACROSS CLASSES IS THE APPROPRIATE METRIC**
22 **WITH WHICH TO MEASURE COST. WHY?**

- 1 A. I believe that equalized rates of return across classes is an
2 appropriate metric for three reasons:
- 3 1. The Company acquires financing on a system-wide basis,
4 and not for projects related to specific customers.
- 5 2. Investors don't raise or lower their return requirement
6 because an investment will benefit one class over another.
7 This suggests that this cost is uniform across customer
8 classes and should be allocated in that way.
- 9 3. To my knowledge, the Commission doesn't factor this into
10 their return determinations (i.e., if a utility serves more
11 residential customers, their return should be higher because
12 they are more risky).
- 13 **Q. THANK YOU.**

PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes as a result of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand

side management programs; the determination of future supply side costs; and the integration of cost effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in a number of management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in a number of merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate

design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia

- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico
- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-69, U-09-70	Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Rate Design
Georgia	1079	Rate Design
	1093	Costing/Rate Design
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Kansas	174,155-U	Retail Competition
	176,716-U	Costing/Rate Design
	98-KGSG-822-TAR	Rate Design
	99-KGSG-705-GIG	Restructuring
	01-KGSG-229-TAR	Rate Design
	02-KGSG-018-TAR	Rate Design
	02-WSRE-301-RTS	Cost of Service
	03-KGSG-602-RTS	Cost of Service/Rate Design
	03-AQLG-1076-TAR	Rate Design
	01-KGSG-229-TAR	Rate Design
	05-AQLG-367-RTS	Cost of Service/Rate Design
	06-KGSG-1209-RTS	Cost of Service/Rate Design
	07-AQLG-431-RTS	Rate Design
	08-WSEE-1041-RTS	Cost of Service
	10-KCPE-415-RTS	Cost of Service/Rate Design
	10-KGSG-421-TAR	Demand Side Planning
	10-KCPE-795-TAR	Demand Side Planning
	12-WSEE-112-RTS	Cost of Service/Rate Design
	12-KGSG-835-RTS	Cost of Service/Rate Design
12-GIMX-337-GIV	Demand Side Planning	
12-KG&E-718-CON	Cost of Service	
13-KG&E-451-CON	Cost of Service	
Kentucky	9613	Capacity Planning
	97-083	Management Audit
	2009-00354	Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762 GUD No. 10170 GUD No. 10174	Costing/Rate Design Costing/Rate Design Costing/Rate Design
US Tax Court	4870 4875	Life Analysis Life Analysis
Virginia	PUE900013 PUE920041 PUE940030 PUE940031 PUE950131 PUE980813 PUE-2002-00346 PUE-2003-00603 PUE-2006-00059 PUE-2008-00060 PUE-2009-00064 PUE-2012-00118 PUE-2012-00138	Demand Side Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Capacity Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning
West Virginia	79-140-E-42T 90-046-E-PC	Capacity Planning Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He is a member of the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in a number of professional journals and spoken at a number of industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.

- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.
- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.
- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February, 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting

Symposium, Montreal, Canada, May, 1981.

- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.
- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

SUMMARY OF RESULTS

4 CP APPROACH

		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Operating Revenues	1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
2								
3	Operating Expenses:							
4								
5	O & M Expense	1,179,871,549	528,259,110	234,798,969	182,401,625	29,903,570	196,165,635	8,342,640
6	Depreciation	182,181,456	88,539,515	40,273,109	23,443,741	3,201,805	23,023,260	3,700,027
7	Taxes Other Than Income Taxes	75,566,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,679
8								
9	Total Operating Expenses	1,437,619,230	655,273,910	291,390,890	215,144,388	34,559,898	228,349,798	12,900,346
10								
11	Income Before Taxes	437,569,742	110,360,935	86,929,637	117,932,975	17,507,631	93,053,851	11,784,713
12								
13	Pre-Tax Adjustments	(279,945,239)	(96,965,866)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,856)
14								
15	Net Taxable Income	157,624,502	13,395,069	34,192,595	61,745,240	9,069,176	29,863,565	9,358,858
16								
17	Income Taxes:							
18								
19	State Income Taxes	7.05%	12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828
20	Federal Income Taxes	32.50%	59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176
21	Deferred Income Taxes		43,788,497	21,846,787	9,629,949	5,554,617	794,227	5,442,320
22	Investment Tax Credit Adjustments		(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)
23								
24	Total Income Taxes	112,850,812	26,777,501	24,604,458	33,208,340	4,857,141	18,674,606	4,728,765
25								
26	Net Operating Income	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
27								
28	Total Rate Base	4,091,788,645	2,008,744,699	898,274,382	533,367,218	76,267,638	526,888,482	48,246,226
29								
30	Rate of Return	7.9359%	4.1610%	6.9383%	15.8849%	16.5870%	14.1167%	14.6249%
31	Relative Rate of Return	1.00	0.52	0.87	2.00	2.09	1.78	1.84
32								
33	Equalized ROR:							
34								
35	Net Income Increase	19,191,814	85,249,549	13,173,885	(39,895,653)	(6,240,270)	(30,094,794)	(3,000,902)
36	Income Taxes	12,556,431	55,775,346	8,619,142	(26,102,119)	(4,082,758)	(19,689,812)	(1,963,369)
37	Revenue Increase	31,748,245	141,024,895	21,793,027	(65,997,772)	(10,323,028)	(49,784,606)	(4,964,271)
38	Allowance for Unc. Accounts	0.4022%	128,207	569,493	88,006	(266,515)	(41,687)	(20,047)
39	Gross Revenue After Increase	1,906,937,217	906,659,740	400,113,554	267,079,590	41,744,501	271,619,043	19,720,788
40	Rate of Return	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%
41	Percent Increase	1.6931%	18.4193%	5.7605%	-19.8145%	-19.8262%	-15.4897%	-20.1104%
42								
43	Proposed Rate Levels:							
44								
45	Net Income Increase	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
46	Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
47	Allowance for Unc. Accounts	128,207	250,266	88,006	(74,747)	(14,583)	(115,281)	(5,453)
48	Gross Revenue After Increase	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821
49	Revenue Increase	31,748,323	61,973,927	21,793,027	(18,509,779)	(3,611,191)	(28,547,423)	(1,350,238)
50	Rate of Return	8.4049%	6.0260%	8.4049%	13.7870%	13.7247%	10.8414%	12.9331%
51	Relative Rate of Return	1.00	0.72	1.00	1.64	1.63	1.29	1.54
52	Percent Increase	1.6931%	8.0944%	5.7605%	-5.5572%	-6.9356%	-8.8821%	-5.4699%

WESTAR ENERGY

CLASS COST OF SERVICE STUDY

TEST YEAR ENDING 3/31/2011

SUMMARY OF CUSTOMER COSTS

4 CP Approach

			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/MCS	Lighting Service
			\$						
1	Rate Base		597,381,776	470,494,735	78,430,835	1,776,057	2,163,349	688,530	43,828,270
2									
3	Return @ Realized ROR		47,407,427	26,267,327	4,915,949	6,330,753	1,134,956	4,809,133	3,949,308
4	O & M Expense		155,956,488	129,063,839	18,880,369	334,214	3,475,560	741,119	3,461,387
5	Depreciation		26,239,483	19,242,041	3,348,926	80,042	(14,857)	9,348	3,573,983
6	Taxes Other Than Income Taxes		14,117,322	11,266,348	1,818,955	38,189	166,673	39,319	787,838
7									
8	Total Income Tax Adjustments		(1,314,692)	(1,000,490)	(167,762)	(5,235)	26,611	4,179	(171,996)
9									
10	Income Before Taxes		97,453,020	35,138,354	15,209,271	23,391,863	3,662,700	13,059,140	6,991,692
11									
12	Income Taxes:								
13									
14	State Income Taxes	7.05%	7,471,331	634,920	1,620,714	2,926,697	429,875	1,415,520	443,606
15	Federal Income Taxes	32.50%	36,033,651	3,062,171	7,816,577	14,115,232	2,073,253	6,826,942	2,139,476
16	Deferred Income Taxes		6,897,666	5,456,382	902,762	20,228	25,960	7,958	484,376
17	Investment Tax Credit Adjustments		(357,054)	(282,447)	(46,731)	(1,047)	(1,344)	(412)	(25,073)
18									
19	Total Income Taxes		50,045,593	8,871,027	10,293,321	17,061,109	2,527,744	8,250,007	3,042,384
20									
21	Total Customer-Related Costs @ Realized ROR		293,766,313	194,710,582	39,257,521	23,844,308	7,290,076	13,848,926	14,814,901
22	Customers		686,347	598,526	84,293	1,401	1,851	148	128
23	Dollars/Customer/Month		\$ 35.67	\$ 27.11	\$ 38.81	\$ 1,418.29	\$ 328.20	\$ 7,797.82	\$ 9,645.12
24									
25									
26	Incremental Return @ Equalized ROR		2,801,914	13,277,285	1,676,084	(6,181,478)	(953,129)	(4,751,263)	(265,586)
27	Incremental Income Taxes		1,833,180	8,686,793	1,096,594	(4,044,292)	(623,594)	(3,108,560)	(173,762)
28									
29	Total Customer-Related Costs @ Equalized ROR		298,401,407	216,674,660	42,030,199	13,618,538	5,713,354	5,989,103	14,375,552
30	Customers		686,347	598,526	84,293	1,401	1,851	148	128
31	Dollars/Customer/Month		\$ 36.23	\$ 30.17	\$ 41.55	\$ 810.05	\$ 257.22	\$ 3,372.24	\$ 9,359.08
32									
33									
34	Incremental Return @ Proposed Rates		2,801,921	7,548,563	1,676,084	(2,740,083)	(466,730)	(3,212,232)	(3,681)
35	Incremental Income Taxes		1,833,184	4,938,721	1,096,594	(1,792,726)	(305,363)	(2,101,634)	(2,408)
36									
37	Total Customer-Related Costs @ Proposed Rates		298,401,418	207,197,866	42,030,198	19,311,499	6,517,983	8,535,061	14,808,811
38	Customers		686,347	598,526	84,293	1,401	1,851	148	128
39	Dollars/Customer/Month		\$ 36.23	\$ 28.85	\$ 41.55	\$ 1,148.67	\$ 293.44	\$ 4,805.78	\$ 9,641.15

WESTAR ENERGY

CLASS COST OF SERVICE STUDY

TEST YEAR ENDING 3/31/2011

SUMMARY OF DEMAND COSTS

4 CP Approach

			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
			\$						
1	Rate Base		3,358,771,631	1,492,211,469	794,575,240	503,894,261	69,920,187	494,897,290	3,273,185
2									
3	Return @ Realized ROR		266,547,670	56,176,108	55,701,000	74,790,499	10,964,777	66,006,468	2,908,818
4	O & M Expense		501,843,380	221,989,149	118,658,718	75,459,664	10,323,041	74,937,881	474,927
5	Depreciation		156,639,328	69,534,176	37,054,097	23,506,100	3,238,173	23,174,851	131,929
6	Taxes Other Than Income Taxes		60,745,553	26,970,200	14,368,827	9,117,207	1,266,154	8,959,262	63,904
7									
8	Total Income Tax Adjustments		(13,144,020)	(5,851,624)	(3,110,193)	(1,969,791)	(275,286)	(1,923,993)	(13,133)
9									
10	Income Before Taxes		539,898,235	91,974,910	115,684,553	173,413,314	25,408,235	116,321,024	17,096,198
11									
12	Income Taxes:								
13									
14	State Income Taxes	7.05%	40,936,379	3,478,810	8,880,098	16,035,746	2,355,340	7,755,813	2,430,572
15	Federal Income Taxes	32.50%	197,432,988	16,778,029	42,828,026	77,339,164	11,359,620	37,405,687	11,722,462
16	Deferred Income Taxes		36,890,832	16,390,405	8,727,187	5,534,390	768,267	5,434,362	36,222
17	Investment Tax Credit Adjustments		(1,909,634)	(848,441)	(451,758)	(286,485)	(39,769)	(281,307)	(1,875)
18									
19	Total Income Taxes		273,350,565	35,798,803	59,983,553	98,622,815	14,443,458	50,314,556	14,187,381
20									
21	Total Demand-Related Costs @ Realized ROR		1,259,126,496	410,468,435	285,766,195	281,496,286	40,235,604	223,393,017	17,766,959
22	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
23	Dollars/kW/Month		\$ 2.57	\$ 2.06	\$ 2.50	\$ 3.66	\$ 4.43	\$ 2.54	\$ 9.86
24									
25									
26	Incremental Return @ Equalized ROR		15,753,727	69,242,774	11,082,254	(32,438,691)	(5,088,055)	(24,410,846)	(2,633,710)
27	Incremental Income Taxes		10,307,029	45,302,758	7,250,673	(21,223,329)	(3,328,910)	(15,971,033)	(1,723,130)
28									
29	Total Demand-Related Costs @ Equalized ROR		1,285,187,252	525,013,968	304,099,121	227,834,267	31,818,639	183,011,138	13,410,119
30	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
31	Dollars/kW/Month		\$ 2.62	\$ 2.63	\$ 2.66	\$ 2.96	\$ 3.50	\$ 2.08	\$ 7.44
32									
33									
34	Incremental Return @ Proposed Rates		15,753,766	28,968,272	11,082,254	(8,244,740)	(1,668,541)	(13,591,030)	(792,450)
35	Incremental Income Taxes		10,307,054	18,952,774	7,250,673	(5,394,201)	(1,091,659)	(8,892,063)	(518,468)
36									
37	Total Demand-Related Costs @ Proposed Rates		1,285,187,315	458,389,482	304,099,122	267,857,344	37,475,403	200,909,924	16,456,040
38	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
39	Dollars/kW/Month		\$ 2.62	\$ 2.30	\$ 2.66	\$ 3.48	\$ 4.12	\$ 2.29	\$ 9.13

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

SUMMARY OF ENERGY COSTS

4 CP Approach

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CSS	Lighting Service
		\$						
1	Rate Base	135,635,237	46,038,495	25,268,306	27,696,900	4,184,102	31,302,662	1,144,772
2								
3	Return @ Realized ROR	10,763,833	1,140,000	1,708,229	3,603,382	550,756	3,563,643	197,823
4	O & M Expense	522,071,681	177,206,122	97,259,881	106,607,747	16,104,969	120,486,636	4,406,326
5	Depreciation	(697,355)	(236,702)	(129,914)	(142,401)	(21,512)	(160,939)	(5,886)
6	Taxes Other Than Income Taxes	703,350	238,737	131,031	143,625	21,697	162,323	5,936
7								
8	Total Income Tax Adjustments	(265,486,528)	(90,113,752)	(49,459,086)	(54,212,710)	(8,189,780)	(61,270,473)	(2,240,727)
9								
10	Income Before Taxes	(199,781,513)	(16,752,329)	(43,964,187)	(78,872,202)	(11,563,305)	(36,326,314)	(12,303,177)
11								
12	Income Taxes:							
13								
14	State Income Taxes	7.05% (36,158,019)	(3,072,740)	(7,843,555)	(14,163,950)	(2,080,409)	(6,850,504)	(2,146,860)
15	Federal Income Taxes	32.50% (174,387,328)	(14,819,589)	(37,828,861)	(68,311,634)	(10,033,652)	(33,039,452)	(10,354,140)
16	Deferred Income Taxes	0	0	0	0	0	0	0
17	Investment Tax Credit Adjustments	0	0	0	0	0	0	0
18								
19	Total Income Taxes	(210,545,346)	(17,892,329)	(45,672,416)	(82,475,584)	(12,114,061)	(39,889,957)	(12,501,000)
20								
21	Total Energy-Related Costs @ Realized ROR	322,296,163	160,455,827	53,296,812	27,736,770	4,541,849	84,161,706	(7,896,800)
22	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
23	Dollars/kWh	\$ 0.0165	\$ 0.0246	\$ 0.0149	\$ 0.0069	\$ 0.0077	\$ 0.0179	\$ (0.0487)
24								
25								
26	Incremental Return @ Equalized ROR	636,173	2,729,490	415,547	(1,275,485)	(199,086)	(932,686)	(101,606)
27	Incremental Income Taxes	416,223	1,785,795	271,876	(834,499)	(130,254)	(610,219)	(66,477)
28								
29	Total Energy-Related Costs @ Equalized ROR	323,348,559	164,971,112	53,984,234	25,626,786	4,212,508	82,618,802	(8,064,883)
30	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
31	Dollars/MWh	\$ 0.0165	\$ 0.0253	\$ 0.0151	\$ 0.0064	\$ 0.0071	\$ 0.0176	\$ (0.0498)
32								
33								
34	Incremental Return @ Proposed Rates	636,175	946,403	415,547	(204,339)	(47,693)	(453,656)	(20,087)
35	Incremental Income Taxes	416,224	619,194	271,875	(133,690)	(31,204)	(296,809)	(13,142)
36								
37	Total Energy-Related Costs @ Proposed Rates	323,348,561	162,021,424	53,984,234	27,398,741	4,462,952	83,411,241	(7,930,030)
38	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
39	Dollars/MWh	\$ 0.0165	\$ 0.0248	\$ 0.0151	\$ 0.0068	\$ 0.0075	\$ 0.0178	\$ (0.0489)

WESTAR ENERGY								
CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF CLASSIFIED COSTS								
4 CP Approach								
		Total		Small	Medium	Public	High LFI	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
		\$						
1	Rate Base	4,091,788,645	2,008,744,699	898,274,382	533,367,218	76,267,638	526,888,482	48,246,226
2								
3	Return @ Realized ROR	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
4	O & M Expense	1,179,871,549	528,259,110	234,798,969	182,401,625	29,903,570	196,165,635	8,342,640
5	Depreciation	182,181,456	88,539,515	40,273,109	23,443,741	3,201,805	23,023,260	3,700,027
6	Taxes Other Than Income Taxes	75,566,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,679
7								
8	Total Income Tax Adjustments	(279,945,239)	(96,965,866)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,856)
9								
10	Income Before Taxes	437,569,742	110,360,935	86,929,637	117,932,975	17,507,631	93,053,851	11,784,713
11								
12	Income Taxes:							
13								
14	State Income Taxes	12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828	727,318
15	Federal Income Taxes	59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176	3,507,798
16	Deferred Income Taxes	43,788,497	21,846,787	9,629,949	5,554,617	794,227	5,442,320	520,598
17	Investment Tax Credit Adjustments	(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)	(26,948)
18								
19	Total Income Taxes	112,850,812	26,777,501	24,604,458	33,208,340	4,857,141	18,674,606	4,728,765
20								
21	Total Costs @ Realized ROR	1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
22								
23								
24	Incremental Return @ Equalized ROR	19,191,814	85,249,549	13,173,885	(39,895,653)	(6,240,270)	(30,094,794)	(3,000,902)
25	Incremental Income Taxes	12,556,431	55,775,346	8,619,142	(26,102,119)	(4,082,758)	(19,689,812)	(1,963,369)
26								
27	Total Costs @ Equalized ROR	1,906,937,217	906,659,740	400,113,554	267,079,590	41,744,501	271,619,043	19,720,788
28								
29								
30	Incremental Return @ Proposed Rates	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
31	Incremental Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
32								
33	Total Costs @ Proposed Rates	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Test Year	Classif.	Classif.	Customer	Demand	Energy	
	\$	Factor	Basis	\$	\$	\$	
1	Intangible Plant:						
2							
3	Organization	43,148	5.5	PTD Plant	6,681	36,467	
4	Franchises and Consents	0	99.0	-	-	-	
5	Miscellaneous Intangible Plant	53,443,748	5.5	PTD Plant	8,274,794	45,168,953	
6							
7	Total Intangible Plant	53,486,896			8,281,475	45,205,421	
8						0	
9	Production Plant						
10							
11	Steam Production	3,140,278,596	2.0	Demand	-	3,140,278,596	
12	Nuclear Production	1,509,420,732	2.0	Demand	-	1,509,420,732	
13	Other Production Plant	861,122,152	2.0	Demand	-	861,122,152	
14							
15	Total Production Plant	5,510,821,480			-	5,510,821,480	
16							
17	Transmission:						
18							
19	Land & Land Rights	0	99.0	-	-	-	
20	Structures & Improvements	0	99.0	-	-	-	
21	Station Equipment	0	99.0	-	-	-	
22	Towers & Fixtures	0	99.0	-	-	-	
23	Poles & Fixtures	0	99.0	-	-	-	
24	Overhead Conductors & Devices	0	99.0	-	-	-	
25	Underground Conduit	0	99.0	-	-	-	
26	Underground Conductors & Devices	0	99.0	-	-	-	
27	Road and Trails	0	99.0	-	-	-	
28							
29	Total Transmission Plant	0			0	0	
30							
31	Distribution:						
32							
33	Land & Land Rights	7,774,872	5.0	Distribution Plant Without Land	4,917,153	2,857,719	
34	Structures & Improvements	20,176,567	2.0	Demand	-	20,176,567	
35	Station Equipment	206,067,845	2.0	Demand	-	206,067,845	
36	Storage Battery Equipment	0	99.0	-	-	-	
37	Poles, Towers & Fixtures	368,770,248	4.8	Poles, Towers and Fixtures	222,795,671	145,974,577	
38	Overhead Conductors & Devices	257,382,145	4.6	Overhead Conductors	185,907,123	71,475,022	
39	Underground Conduit	76,279,019	4.7	Underground Conductors	63,845,539	12,433,480	
40	Underground Conductors & Devices	185,592,481	4.7	Underground Conductors	155,340,907	30,251,574	
41	Line Transformers	346,096,588	4.5	Line Transformers	178,689,668	167,406,920	
42	Services	147,429,066	1.0	Customer	147,429,066	-	
43	Meters	89,530,659	1.0	Customer	89,530,659	-	
44	Installations on Customer Premises	0	99.0	-	-	-	
45	Leased Customer Property	21,540,195	1.0	Customer	21,540,195	-	
46	Street Lighting & Signal Systems	59,862,083	1.0	Customer	59,862,083	-	
47							
48	Total Distribution Plant	1,786,501,768			1,129,858,064	656,643,704	
49						0	
50	General Plant:						
51							
52	Land & Land Rights	4,090,819	5.5	PTD Plant	633,389	3,457,430	
53	Structures & Improvements	93,939,701	5.5	PTD Plant	14,544,858	79,394,843	
54	Office Furniture and Equipment	51,846,687	5.5	PTD Plant	8,027,518	43,819,168	
55	Transportation Equipment	9,217,121	5.5	PTD Plant	1,427,104	7,790,017	
56	Stores Equipment	2,795,836	5.5	PTD Plant	432,884	2,362,951	
57	Tools, Shop and Garage Equipment	14,475,031	5.5	PTD Plant	2,241,196	12,233,835	
58	Laboratory Equipment	696,649	5.5	PTD Plant	107,863	588,786	
59	Power Operated Equipment	4,543,210	5.5	PTD Plant	703,434	3,839,777	
60	Communication Equipment	76,188,070	5.5	PTD Plant	11,796,340	64,391,730	
61	Miscellaneous Equipment	436,953	5.5	PTD Plant	67,654	369,298	
62	Other Tangible Property	0	99.0	-	-	-	
63	Other - Plant Related	0	99.0	-	-	-	
64	Other - Payroll Related	0	99.0	-	-	-	
65							
66	Total General Plant	258,230,076			39,982,241	218,247,835	
67						0	
68	TOTAL PLANT IN SERVICE	7,609,040,220			1,178,121,780	6,430,918,440	

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
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WESTAR ENERGY						
CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 3/31/2011						
CLASSIFICATION OF OTHER RATE BASE						
	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:					
2						
3	Construction Work in Progress:					
4	Production	0	99.0	-	-	-
5	Transmission	0	99.0	-	-	-
6	Distribution	0	99.0	-	-	-
7	General	0	99.0	-	-	-
8	Total Construction Work in Progress	0		0	0	0
9	Materials & Supplies	106,946,033	5.5	PTD Plant	16,558,652	90,387,381
10	Prepayments	9,737,585	6.3	Net Plant	1,533,887	8,203,698
11	Regulatory Assets	14,929,609	6.3	Net Plant	2,351,747	12,577,862
12	Fuel Stock	136,313,492	3.0	Energy	-	136,313,492
13	Cash Working Capital	0	99.0	-	-	-
14						
15	Total Rate Base Additions	267,926,719		20,444,286	111,168,941	136,313,492
16						
17	Rate Base Deductions:					
18						
19	Deferred ITC	(1,410,144)	6.3	Net Plant	(222,129)	(1,188,015)
20	Accumulated DIT	858,716,388	6.3	Net Plant	135,266,994	723,449,394
21	Accumulated Provisions for Depreciation	7,249,230	6.3	Net Plant	1,141,915	6,107,314
22	Customer Advances	7,283,815	5.0	Distribution Plant Without Land	4,606,588	2,677,227
23	Customer Deposits	23,321,523	1.0	Customer	23,321,523	-
24	Accrued Vacation	11,896,225	9.0	Total Labor	4,172,930	7,045,042
25	Vulcan Capacity	0	99.0	-	-	678,254
26						
27	Total Rate Base Deductions	907,057,037		168,287,821	738,090,962	678,254
28						
29	NET OTHER RATE BASE	(639,130,319)		(147,843,535)	(626,922,021)	135,635,237

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF O&M EXPENSE

	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
1 Steam Production:						
2 Operation						
3 Op., Sup., & Eng.	6,014,009	2.0	Demand	-	6,014,009	-
4 Fuel	413,545,706	3.0	Energy	-	-	413,545,706
5 Steam Expenses	19,750,255	2.0	Demand	-	19,750,255	-
6 Steam Transferred - Credit	0	99.0	-	-	-	-
7 Gain from disp of Emission Allow & of renewable energy credits	(459,123)	3.0	Energy	-	-	(459,123)
8 Electric Expenses	5,856,741	2.0	Demand	-	5,856,741	-
9 Miscellaneous Steam Power Expenses	10,366,723	2.0	Demand	-	10,366,723	-
10 Rents	27,906,827	2.0	Demand	-	27,906,827	-
11 Emissions Allowance	2,761	3.0	Energy	-	-	2,761
12 Maintenance						
13 Maint. Sup., & Eng.	9,204,322	2.0	Demand	-	9,204,322	-
14 Structures	5,245,205	2.0	Demand	-	5,245,205	-
15 Boiler Plant	40,750,506	2.0	Demand	-	40,750,506	-
16 Electric Plant	11,213,036	2.0	Demand	-	11,213,036	-
17 Miscellaneous Steam Plant	5,342,375	2.0	Demand	-	5,342,375	-
18 Total Steam Production	554,739,346			0	141,650,001	413,089,344
19						
20 Nuclear Production:						
21 Operation						
22 Op., Sup., & Eng.	6,609,005	2.0	Demand	-	6,609,005	-
23 Fuel	28,844,491	2.0	Demand	-	28,844,491	-
24 Coolants & Water	2,656,156	2.0	Demand	-	2,656,156	-
25 Steam Expenses	14,149,961	2.0	Demand	-	14,149,961	-
26 Steam Transferred - Credit	0	99.0	-	-	-	-
27 Electric Expenses	973,821	2.0	Demand	-	973,821	-
28 Miscellaneous Nuclear Power Expenses	24,682,589	2.0	Demand	-	24,682,589	-
29 Rents	0	99.0	-	-	-	-
30 Maintenance						
31 Maint. Sup., & Eng.	8,457,565	2.0	Demand	-	8,457,565	-
32 Structures	2,557,854	2.0	Demand	-	2,557,854	-
33 Reactor Plant	18,443,461	2.0	Demand	-	18,443,461	-
34 Electric Plant	6,488,679	2.0	Demand	-	6,488,679	-
35 Miscellaneous Nuclear Plant	2,479,175	2.0	Demand	-	2,479,175	-
36 Total Nuclear Production	116,342,758			0	116,342,758	0
37						
38 Other Production:						
39 Operation						
40 Op., Sup., & Eng.	362,517	2.0	Demand	-	362,517	-
41 Fuel	36,900,079	3.0	Energy	-	-	36,900,079
42 Generation Expenses	319,280	2.0	Demand	-	319,280	-
43 Miscellaneous Other Power Expenses	1,263,885	2.0	Demand	-	1,263,885	-
44 Rents	652,253	2.0	Demand	-	652,253	-
45 Maintenance						
46 Maint. Sup., & Eng.	277,820	2.0	Demand	-	277,820	-
47 Structures	0	99.0	-	-	-	-
48 Generating and Electric Plant	5,787,271	2.0	Demand	-	5,787,271	-
49 Miscellaneous Other Power Generation	1,420,223	2.0	Demand	-	1,420,223	-
50 Total Other Production	48,983,327			0	10,083,249	36,900,079
51						
52 Other Power Supply:						
53 Operation						
54 Purchased Power	123,875,860	4.0	Retail Annual Load Factor	-	65,654,206	58,221,654
55 System Control and Load Dispatching	1,689,116	2.0	Demand	-	1,689,116	-
56 Other Expenses	3,612,965	4.0	Retail Annual Load Factor	-	1,914,871	1,698,093
57 Total Other Power Supply	129,177,941			0	69,258,193	59,919,748
58						
59 Transmission:						
60 Operation						
61 Supervision & Eng.	0	2.0	Demand	-	-	-
62 Load Dispatching	2,169,201	2.0	Demand	-	2,169,201	-
63 Station Expenses	0	99.0	-	-	-	-
64 Overhead Line Expenses	0	99.0	-	-	-	-
65 Underground Line Expenses	0	99.0	-	-	-	-
66 Transmission of Electricity by Others	5,667,241	2.0	Demand	-	5,667,241	-
67 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
68 Rents	0	99.0	-	-	-	-
69 Maintenance						
70 Supervision & Engineering	0	99.0	-	-	-	-
71 Structures	0	99.0	-	-	-	-
72 Station Equipment	0	99.0	-	-	-	-
73 Overhead Lines	0	99.0	-	-	-	-
74 Underground Lines	0	99.0	-	-	-	-
75 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
76 Total Transmission Expense	7,836,442			0	7,836,442	0
77						

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF O&M EXPENSE

	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
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WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
1	Steam Production:						
2	Operation						
3	Op., Sup., & Eng.	5,264,898	2.0	Demand	-	5,264,898	-
4	Fuel	3,403,909	3.0	Energy	-	-	3,403,909
5	Steam Expenses	15,282,114	2.0	Demand	-	15,282,114	-
6	Steam from Other Sources	0	99.0	-	-	-	-
7	Steam Transferred - Credit	0	3.0	Energy	-	-	-
8	Electric Expenses	1,904,397	2.0	Demand	-	1,904,397	-
9	Miscellaneous Steam Power Expenses	1,817,510	2.0	Demand	-	1,817,510	-
10	Rents	443	2.0	Demand	-	443	-
11	Maintenance						
12	Maint. Sup., & Eng.	7,338,081	2.0	Demand	-	7,338,081	-
13	Structures	1,219,076	2.0	Demand	-	1,219,076	-
14	Boiler Plant	12,255,605	2.0	Demand	-	12,255,605	-
15	Electric Plant	3,979,713	2.0	Demand	-	3,979,713	-
16	Miscellaneous Steam Plant	1,938,318	2.0	Demand	-	1,938,318	-
17	Total Steam Production	54,404,064			0	51,000,155	3,403,909
18							
19	Nuclear Production:						
20	Operation						
21	Op., Sup., & Eng.	221,470	2.0	Demand	-	221,470	-
22	Fuel	0	2.0	Demand	-	-	-
23	Steam Expenses	0	2.0	Demand	-	-	-
24	Steam from Other Sources	0	2.0	Demand	-	-	-
25	Steam Transferred - Credit	0	2.0	Demand	-	-	-
26	Electric Expenses	0	99.0	-	-	-	-
27	Miscellaneous Nuclear Power Expenses	0	2.0	Demand	-	-	-
28	Rents	0	2.0	Demand	-	-	-
29	Maintenance						
30	Maint. Sup., & Eng.	811,971	2.0	Demand	-	811,971	-
31	Structures	0	2.0	Demand	-	-	-
32	Reactor Plant	0	2.0	Demand	-	-	-
33	Electric Plant	137,872	2.0	Demand	-	137,872	-
34	Miscellaneous Nuclear Plant	0	2.0	Demand	-	-	-
35	Total Nuclear Production	1,171,313			0	1,171,313	0
36							
37	Other Production:						
38	Operation						
39	Op., Sup., & Eng.	379,556	2.0	Demand	-	379,556	-
40	Fuel	61,387	3.0	Energy	-	-	61,387
41	Generation Expenses	305,907	2.0	Demand	-	305,907	-
42	Miscellaneous Other Power Expenses	532,426	2.0	Demand	-	532,426	-
43	Rents	0	2.0	Demand	-	-	-
44	Maintenance						
45	Maint. Sup., & Eng.	284,034	2.0	Demand	-	284,034	-
46	Structures	0	99.0	-	-	-	-
47	Generating and Electric Plant	624,498	2.0	Demand	-	624,498	-
48	Miscellaneous Other Power Generation	731,861	2.0	Demand	-	731,861	-
49	Total Other Production	2,919,669			0	2,858,281	61,387
50							
51	Other Power Supply:						
52	Operation						
53	Purchased Power	0	4.0	Retail Annual Load Factor	-	-	-
54	System Control and Load Dispatching	1,751,697	4.0	Retail Annual Load Factor	-	928,399	823,298
55	Other Expenses	1,804,685	4.0	Retail Annual Load Factor	-	956,483	848,202
56	Total Other Power Supply	3,556,382			0	1,884,882	1,671,499
57							
58	Transmission:						
59	Operation						
60	Supervision & Eng.	642,319	2.0	Demand	-	642,319	-
61	Load Dispatching	1,041,539	2.0	Demand	-	1,041,539	-
62	Station Expenses	331,175	2.0	Demand	-	331,175	-
63	Overhead Line Expenses	308,025	2.0	Demand	-	308,025	-
64	Underground Line Expenses	268,918	2.0	Demand	-	268,918	-
65	Transmission of Electricity by Others	0	99.0	-	-	-	-
66	Miscellaneous Transmission Expenses	820,319	2.0	Demand	-	820,319	-
67	Rents	0	99.0	-	-	-	-
68	Maintenance						
69	Supervision & Engineering	1,054,672	2.0	Demand	-	1,054,672	-
70	Structures	193,683	2.0	Demand	-	193,683	-
71	Station Equipment	2,232,851	2.0	Demand	-	2,232,851	-
72	Overhead Lines	822,464	2.0	Demand	-	822,464	-
73	Underground Lines	268,868	2.0	Demand	-	268,868	-
74	Miscellaneous Transmission Expenses	152	2.0	Demand	-	152	-
75	Total Transmission Expense	7,984,984			0	7,984,984	0
76							

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
CLASSIFICATION OF PAYROLL

		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
77	Distribution:						
78	Operation						
79	Supervision & Eng.	3,393,845	7.0	Distribution O&M - Operations	2,395,719	825,983	172,143
80	Load Dispatching	3,880,555	4.0	Retail Annual Load Factor	-	2,056,694	1,823,861
81	Station Expenses	496,237	2.0	Demand	-	496,237	-
82	Overhead Line Expenses	3,821,447	4.6	Overhead Conductors	2,760,231	1,061,216	-
83	Underground Line Expenses	1,592,274	4.7	Underground Conductors	1,332,733	259,541	-
84	Street Lighting and Signal Systems	281,115	1.0	Customer	281,115	-	-
84	Meter Expenses	6,816,869	1.0	Customer	6,816,869	-	-
85	Customer Installations Expenses	141,887	1.0	Customer	141,887	-	-
86	Miscellaneous Distribution Expenses	3,962,873	7.0	Distribution O&M - Operations	2,797,396	964,472	201,005
87	Rents	0	99.0	-	-	-	-
88	Maintenance						
89	Supervision & Engineering	1,550,797	7.1	Distribution O&M - Maintenance	1,037,153	513,643	-
90	Structures	2,889	2.0	Demand	-	2,889	-
91	Station Equipment	2,163,034	2.0	Demand	-	2,163,034	-
92	Overhead Lines	6,934,791	4.6	Overhead Conductors	5,008,999	1,925,791	-
93	Underground Lines	1,696,168	4.7	Underground Conductors	1,419,693	276,475	-
94	Line Transformers	418,765	4.5	Line Transformers	216,209	202,557	-
95	Street Lighting and Signal Systems	328,795	1.0	Customer	328,795	-	-
96	Meters	869,791	1.0	Customer	869,791	-	-
97	Miscellaneous Distribution Expenses	1,594,835	7.1	Distribution O&M - Maintenance	1,066,605	528,229	-
98	Total Distribution	39,946,966			26,473,196	11,276,762	2,197,009
99							
100	Customer Accounts:						
101	Operation						
102	Supervision	1,966,425	1.0	Customer	1,966,425	-	-
103	Meter Reading Expenses	5,063,424	1.0	Customer	5,063,424	-	-
104	Customer Records and Collection Expenses	8,503,810	1.0	Customer	8,503,810	-	-
105	Uncollectible Accounts	0	99.0	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	150	1.0	Customer	150	-	-
107	Total Customer Accounts	15,533,810			15,533,810	0	0
108							
109	Customer Service and Information:						
110	Operation						
111	Supervision	850,383	1.0	Customer	850,383	-	-
112	Customer Assistance Expenses	2,208,316	1.0	Customer	2,208,316	-	-
113	Informational Advertising Expenses	55,201	1.0	Customer	55,201	-	-
114	Misc. Customer Service and Information	0	99.0	-	-	-	-
115	Total Customer Service and Information	3,113,901			3,113,901	0	0
116							
117	Sales:						
118	Operation						
119	Supervision	0	99.0	-	-	-	-
120	Demonstration & Selling Expenses	0	99.0	-	-	-	-
121	Promotional Advertising Expenses	0	99.0	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	0	99.0	-	-	-	-
123	Total Sales	0			0	0	0
124							
125	Administrative & General:						
126	Operation						
127	Salaries	41,147,219	9.0	Total Labor	14,433,523	24,367,718	2,345,978
128	Office Supplies and Expenses	6,452	9.0	Total Labor	2,263	3,821	368
129	Administrative Expenses Transferred - Credit	0	9.0	Total Labor	-	-	-
130	Outside Services Employed	26,666	6.0	Total Plant	4,129	22,537	-
131	Property Insurance	0	6.0	Total Plant	-	-	-
132	Injuries and Damages	0	9.0	Total Labor	-	-	-
133	Employee Pensions and Benefits	250,891	9.0	Total Labor	88,007	148,580	14,304
134	Franchise Requirements	0	99.0	-	-	-	-
135	Regulatory Commission Expenses	0	99.0	-	-	-	-
136	Duplicate Charges - Credit	0	99.0	-	-	-	-
137	Institutional or Goodwill Advertising Expense	0	99.0	-	-	-	-
138	Misc. General Expenses	194,915	8.0	O&M Less Fuel	35,954	134,717	24,244
139	Rents	0	99.0	-	-	-	-
140	Maintenance						
141	Maintenance of General Plant	836,143	5.8	General Plant	129,461	706,681	-
142	Total A&G	42,462,286			14,693,338	25,384,054	2,384,894
143							
144	Total Payroll:						
145							
146	Fuel	3,465,296			0	0	3,465,296
147	Total Operations Expenses	117,025,798			49,737,538	59,241,060	8,047,199
148	Total Maintenance Expenses	50,151,853			10,076,707	40,075,146	0
149							
150	TOTAL PAYROLL EXPENSES	171,093,375			59,814,245	101,560,431	9,718,699

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF DEPRECIATION EXPENSE

	Test Year	Classif.	Classif.	Customer	Demand	Energy	
	\$	Factor	Basis	\$	\$	\$	
1	Intangible Plant:						
2							
3	Organization	0	99.0	-	-	-	
4	Franchises and Consents	0	99.0	-	-	-	
5	Miscellaneous Intangible Plant	0	99.0	-	-	-	
6							
7	Total Intangible Plant	0		0	0	0	
8							
9	Production Plant						
10							
11	Steam Production	63,574,624	2.0	Demand	63,574,624	-	
12	Turbine Production	22,011,712	2.0	Demand	22,011,712	-	
13	Other Production Plant	28,031,804	2.0	Demand	28,031,804	-	
14							
15	Total Production Plant	113,618,140			113,618,140	-	
16							
17	Transmission:						
18							
19	Land & Land Rights	0	99.0	-	-	-	
20	Structures & Improvements	0	99.0	-	-	-	
21	Station Equipment	0	99.0	-	-	-	
22	Towers & Fixtures	0	99.0	-	-	-	
23	Poles & Fixtures	0	99.0	-	-	-	
24	Overhead Conductors & Devices	0	99.0	-	-	-	
25	Underground Conduit	0	99.0	-	-	-	
26	Underground Conductors & Devices	0	99.0	-	-	-	
27	Road and Trails	0	99.0	-	-	-	
28							
29	Total Transmission Plant	0		0	0	0	
30							
31	Distribution:						
32							
33	Land & Land Rights	0	99.0	-	-	-	
34	Structures & Improvements	345,340	2.0	Demand	345,340	-	
35	Station Equipment	3,111,994	2.0	Demand	3,111,994	-	
36	Storage Battery Equipment	0	99.0	-	-	-	
37	Poles, Towers & Fixtures	7,303,082	4.8	Poles, Towers and Fixtures	4,412,219	2,890,863	
38	Overhead Conductors & Devices	4,628,910	4.6	Overhead Conductors	3,343,462	1,285,448	
39	Underground Conduit	1,356,023	4.7	Underground Conductors	1,134,991	221,032	
40	Underground Conductors & Devices	3,964,729	4.7	Underground Conductors	3,318,478	646,251	
41	Line Transformers	6,052,102	4.5	Line Transformers	3,124,700	2,927,402	
42	Services	2,855,195	1.0	Customer	2,855,195	-	
43	Meters	2,093,418	1.0	Customer	2,093,418	-	
44	Installations on Customer Premises	(43,236)	1.0	Customer	(43,236)	-	
45	Leased Customer Property	807,285	1.0	Customer	807,285	-	
46	Street Lighting & Signal Systems	2,368,742	1.0	Customer	2,368,742	-	
47							
48	Total Distribution Plant	34,843,584		23,415,254	11,428,330	0	
49							
50	General Plant:						
51							
52	Land & Land Rights	0	99.0	-	-	-	
53	Structures & Improvements	1,384,080	5.5	PTD Plant	214,300	1,169,780	
54	Office Furniture and Equipment	3,504,849	5.5	PTD Plant	542,662	2,962,187	
55	Transportation Equipment	0	99.0	-	-	-	
56	Stores Equipment	118,571	5.5	PTD Plant	18,359	100,212	
57	Tools, Shop and Garage Equipment	598,354	5.5	PTD Plant	92,644	505,710	
58	Laboratory Equipment	31,000	5.5	PTD Plant	4,800	26,200	
59	Power Operated Equipment	0	99.0	-	-	-	
60	Communication Equipment	4,444,665	5.5	PTD Plant	688,176	3,756,490	
61	Miscellaneous Equipment	17,722	5.5	PTD Plant	2,744	14,978	
62	Other Tangible Property	0	99.0	-	-	-	
63	Other - Plant Related	964,762	5.5	PTD Plant	149,376	815,386	
64	Other - Payroll Related	0	99.0	-	-	-	
65							
66	Total General Plant	11,064,002		1,713,060	9,350,942	0	
67							
68	Amortization - Plant Related	34,886,969	5.5	PTD Plant	5,401,614	29,485,355	
69	Amortization - Labor Related	(12,231,239)	9.0	Total Labor	(4,290,445)	(7,243,439)	
70							
71	TOTAL DEPRECIATION & AMORTIZATION	182,181,456		26,239,483	156,639,328	(697,355)	

WESTAR ENERGY

CLASS COST OF SERVICE STUDY

TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

	Test Year	Classif.	Classif.	Customer	Demand	Energy	
	\$	Factor	Basis	\$	\$	\$	
1	Taxes Other Than Income:						
2							
3	Payroll	12,336,391	9.0	Total Labor	4,327,330	7,305,711	703,350
4	Real Estate and Personal Property	63,229,834	6.0	Total Plant	9,789,992	53,439,842	-
5	Other	0	99.0	-	-	-	-
6							
7	Total Taxes, Other	75,566,225		14,117,322	60,745,553	703,350	
8							
9	Pre-Tax Adjustments:						
10							
11	Rate Base Related	(127,838,910)	6.5	Rate Base	(18,663,876)	(104,937,410)	(4,237,624)
12	CIAC	(413,072)	5.0	Distribution Plant Without Land	(261,244)	(151,828)	-
13	Plant Related	106,572,861	6.0	Total Plant	16,500,873	90,071,988	-
14	Payroll Related	3,163,129	9.0	Total Labor	1,109,555	1,873,231	180,343
15	Other	(261,429,248)	3.0	Energy	-	-	(261,429,248)
16							
17	Total Pre-Tax Adjustments	(279,945,239)		(1,314,692)	(13,144,020)	(265,486,528)	
18							
19	Income Taxes:						
20							
21	State Income Taxes	12,249,691	10.0	Taxable Income	7,471,331	40,936,379	(36,158,019)
22	Federal Income Taxes	59,079,312	10.0	Taxable Income	36,033,651	197,432,988	(174,387,328)
23							
24	Total Income Taxes	71,329,003		43,504,982	238,369,367	(210,545,346)	
25							
26	Income Tax Adjustments:						
27							
28	Deferred Income Taxes	43,788,497	6.3	Net Plant	6,897,666	36,890,832	-
29	Investment Tax Credits	(2,266,688)	6.3	Net Plant	(357,054)	(1,909,634)	-
30							
31	Total Adjustments	41,521,809		6,540,612	34,981,198	0	

WESTAR ENERGY					
CLASS COST OF SERVICE STUDY					
TEST YEAR ENDING 3/31/2011					
SUMMARY OF CLASSIFICATION					
		Test Year	Customer	Demand	Energy
		\$	\$	\$	\$
1					
2					
3					
4					
5					
6					
7	Operating Revenues	1,875,188,972	293,766,313	1,259,126,496	322,296,163
8					
9	Operating Expenses:				
10					
11	O & M Expense	1,179,871,549	155,956,488	501,843,380	522,071,681
12	Depreciation	182,181,456	26,239,483	156,639,328	(697,355)
13	Taxes Other Than Income Taxes	75,566,225	14,117,322	60,745,553	703,350
14					
15	Total Operating Expenses	1,437,619,230	196,313,293	719,228,261	522,077,676
16					
17	Income Before Taxes	437,569,742	97,453,020	539,898,235	(199,781,513)
18					
19	Pre-Tax Adjustments	(279,945,239)	(1,314,692)	(13,144,020)	(265,486,528)
20					
21	Net Taxable Income	157,624,502	96,138,329	526,754,215	(465,268,041)
22					
23	Income Taxes:				
24					
25	State Income Taxes	12,249,691	7,471,331	40,936,379	(36,158,019)
26	Federal Income Taxes	59,079,312	36,033,651	197,432,988	(174,387,328)
27	Deferred Income Taxes	43,788,497	6,897,666	36,890,832	0
28	Investment Tax Credit Adjustments	(2,266,688)	(357,054)	(1,909,634)	0
29					
30	Total Income Taxes	112,850,812	50,045,593	273,350,565	(210,545,346)
31					
32	Net Operating Income	324,718,929	47,407,427	266,547,670	10,763,833
33					
34	Total Rate Base	4,091,788,645	597,381,776	3,358,771,631	135,635,237
35					
36	Rate of Return	7.9359%	7.9359%	7.9359%	7.9359%

WESTAR ENERGY						
CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 3/31/2011						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Energy
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Energy	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0.0000	53.0000	47.0000
4.0	Retail Annual Load Factor	%	100.0000%	0.0000%	53.0000%	47.0000%
	Input	Values	100.00	51.63	48.37	0.00
4.5	Line Transformers	%	100.0000%	51.6300%	48.3700%	0.0000%
	Input	Values	100.00	72.23	27.77	0.00
4.6	Overhead Conductors	%	100.0000%	72.2300%	27.7700%	0.0000%
	Input	Values	100.00	83.70	16.30	0.00
4.7	Underground Conductors	%	100.0000%	83.7000%	16.3000%	0.0000%
	Internally Generated	Values	603,478,733	364,596,792	238,881,941	-
4.8	Poles, Towers and Fixtures	%	100.0000%	60.4158%	39.5842%	0.0000%
	Internally Generated	Values	1,778,726,896	1,124,940,911	653,785,985	0
5.0	Distribution Plant Without Land	%	100.0000%	63.2442%	36.7558%	0.0000%
	Internally Generated	Values	972,248,981	587,392,463	384,856,518	-
5.1	Overhead Lines	%	100.0000%	60.4158%	39.5842%	0.0000%
	Internally Generated	Values	7,297,323,248	1,129,858,064	6,167,465,184	0
5.5	PTD Plant	%	100.0000%	15.4832%	84.5168%	0.0000%
	Internally Generated	Values	5,510,821,480	0	5,510,821,480	0
5.6	Production Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	258,230,076	39,982,241	218,247,835	0
5.8	General Plant	%	100.0000%	15.4832%	84.5168%	0.0000%
	Internally Generated	Values	7,609,040,220	1,178,121,780	6,430,918,440	0
6.0	Total Plant	%	100.0000%	15.4832%	84.5168%	0.0000%
	Internally Generated	Values	4,730,918,963	745,225,311	3,985,693,652	0
6.3	Net Plant	%	100.0000%	15.7522%	84.2478%	0.0000%
	Internally Generated	Values	4,091,788,645	597,381,776	3,358,771,631	135,635,237
6.5	Rate Base	%	100.0000%	14.5995%	82.0857%	3.3148%
	Internally Generated	Values	30,616,437	21,612,176	7,451,332	1,552,929
7.0	Distribution O&M - Operations	%	100.0000%	70.5901%	24.3377%	5.0722%
	Internally Generated	Values	43,874,284	29,342,569	14,531,715	0
7.1	Distribution O&M - Maintenance	%	100.0000%	66.8787%	33.1213%	0.0000%
	Internally Generated	Values	88,910,911	61,004,204	25,799,707	2,107,000
7.2	Total Distribution O&M	%	100.0000%	68.6127%	29.0175%	2.3698%
	Internally Generated	Values	847,243,372	0	337,334,201	509,909,171
7.3	Production O&M	%	100.0000%	0.0000%	39.8155%	60.1845%
	Internally Generated	Values	495,004,250	91,308,005	342,125,859	61,570,386
8.0	O&M Less Fuel	%	100.0000%	18.4459%	69.1157%	12.4384%
	Internally Generated	Values	128,631,089	45,120,907	76,176,377	7,333,804
9.0	Total Labor	%	100.0000%	35.0778%	59.2208%	5.7014%
	Internally Generated	Values	157,624,502	96,138,329	526,754,215	(465,268,041)
10.0	Taxable Income	%	100.0000%	60.9920%	334.1830%	-295.1749%
	Values		0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

Customer										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LTWICS	Lighting Service
1	Intangible Plant									
2										
3	Organization	20.0	PTD Plant - Customer	6,681	5,290	864	20	25	8	464
4	Franchises and Consents	99.0		0	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	20.0	PTD Plant - Customer	8,274,794	5,515,439	1,094,961	24,367	31,018	9,408	500,862
6										
7	Total Intangible Plant			8,281,475	5,520,669	1,095,845	24,407	31,043	9,416	600,368
8										
9	Production Plant									
10										
11	Steam Production	99.0		0	-	-	-	-	-	-
12	Nuclear Production	99.0		0	-	-	-	-	-	-
13	Other Production Plant	99.0		0	-	-	-	-	-	-
14										
15	Total Production Plant			0	0	0	0	0	0	0
16										
17	Transmission									
18										
19	Land & Land Rights	99.0		0	-	-	-	-	-	-
20	Structures & Improvements	99.0		0	-	-	-	-	-	-
21	Station Equipment	99.0		0	-	-	-	-	-	-
22	Towers & Fixtures	99.0		0	-	-	-	-	-	-
23	Poles & Fixtures	99.0		0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0		0	-	-	-	-	-	-
25	Underground Conductors & Devices	99.0		0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0		0	-	-	-	-	-	-
27	Road and Trails	99.0		0	-	-	-	-	-	-
28										
29	Total Transmission Plant			0	-	-	-	-	-	-
30										
31	Distribution									
32										
33	Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	4,917,153	3,871,696	650,483	14,491	18,432	5,560	356,499
34	Structures & Improvements	1.2	Distribution Customers	0	-	-	-	-	-	-
35	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
36	Storage Battery Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
37	Poles, Towers & Fixtures	1.2	Distribution Customers	222,795,671	194,291,420	27,362,609	454,768	800,865	44,148	41,551
38	Overhead Conductors & Devices	1.2	Distribution Customers	185,907,123	162,122,356	22,832,391	379,488	501,379	32,638	34,871
39	Underground Conduit	1.2	Distribution Customers	83,846,538	55,877,206	7,841,291	130,329	172,187	12,651	11,907
40	Underground Conductors & Devices	1.2	Distribution Customers	155,340,907	135,496,749	19,078,367	317,094	418,944	30,781	28,871
41	Line Transformers	1.2	Distribution Customers	178,890,968	156,828,294	21,945,871	394,795	481,914	39,408	33,325
42	Services	7.0	Services	147,429,068	116,732,812	29,784,600	495,011	436,234	-	-
43	Meters	8.0	Meters	80,530,659	95,941,295	19,981,033	1,172,882	1,806,290	1,110,158	-
44	Installations on Customer Premises	80.0	Lighting Service Direct	0	-	-	-	-	-	-
45	Leased Customer Property	99.0	Lighting Service Direct	21,540,195	-	-	-	-	-	21,540,195
46	Street Lighting & Signal Systems	99.0	Lighting Service Direct	59,892,083	-	-	-	-	-	59,892,083
47										
48	Total Distribution Plant			1,129,858,064	889,031,918	149,467,315	3,329,830	4,236,240	1,284,576	81,900,173
49										
50	General Plant									
51										
52	Land & Land Rights	20.0	PTD Plant - Customer	833,399	498,720	83,790	1,667	2,374	720	45,818
53	Structures & Improvements	20.0	PTD Plant - Customer	14,644,858	11,452,385	1,924,110	42,890	54,521	18,537	1,054,431
54	Office Furniture and Equipment	20.0	PTD Plant - Customer	8,027,518	6,320,738	1,081,849	23,658	30,091	9,127	581,956
55	Transportation Equipment	20.0	PTD Plant - Customer	1,427,104	1,123,878	188,790	4,200	5,349	1,823	103,456
56	Stores Equipment	20.0	PTD Plant - Customer	432,884	340,848	67,298	1,270	1,623	492	31,382
57	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	2,241,198	1,784,681	298,495	6,935	9,401	2,648	152,478
58	Laboratory Equipment	20.0	PTD Plant - Customer	107,863	84,030	14,299	318	404	123	7,820
59	Power Operated Equipment	20.0	PTD Plant - Customer	703,434	553,872	93,066	2,073	2,837	800	50,995
60	Communication Equipment	20.0	PTD Plant - Customer	11,799,340	9,286,247	1,560,521	34,765	44,218	13,412	855,177
61	Miscellaneous Equipment	20.0	PTD Plant - Customer	67,654	53,270	8,850	199	254	77	4,905
62	Other Tangible Property	99.0		0	-	-	-	-	-	-
63	Other - Plant Related	99.0		0	-	-	-	-	-	-
64	Other - Payroll Related	99.0		0	-	-	-	-	-	-
65										
66	Total General Plant	99.0		39,882,241	31,481,368	5,289,184	117,833	149,872	45,467	2,988,617
67										
68	TOTAL PLANT IN SERVICE - CUSTOMER			1,178,121,780	927,833,986	155,852,053	3,472,075	4,416,161	1,339,448	85,408,056

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CB	Lighting Service
1		Intangible Plant:							
2		Organization	36,487	16,200	8,827	5,471	750	5,376	35
3	21.0	PTD Plant - Demand							
4	99.0	Franchisees and Consents	0						
5		Miscellaneous Intangible Plant	45,108,953	20,065,613	10,885,409	6,776,862	930,872	6,657,690	43,738
6	21.0	PTD Plant - Demand							
7		Total Intangible Plant	45,206,421	20,081,813	10,894,236	6,782,333	940,621	6,663,036	43,774
8		Production Plant:							
9		Steam Production	3,140,278,599	1,383,424,295	742,385,952	472,764,759	81,989,917	479,301,521	432,182
11	3.0	Demand - ACP							
12		Nuclear Production	1,509,420,732	994,093,071	358,636,541	227,241,260	29,786,745	230,363,270	207,725
13	3.0	Demand - ACP							
14		Other Production Plant	861,122,152	379,360,385	203,575,883	129,640,793	16,603,291	131,433,493	118,507
15		Total Production Plant	5,510,821,480	2,427,747,741	1,302,600,477	829,646,831	108,749,953	841,110,084	756,364
16		Transmission:							
17		Land & Land Rights	0						
18	99.0	Structures & Improvements	0						
19	99.0	Station Equipment	0						
20	99.0	Towers & Fixtures	0						
21	99.0	Poles & Fixtures	0						
22	99.0	Overhead Conductors & Devices	0						
23	99.0	Underground Conduit	0						
24	99.0	Underground Conductors & Devices	0						
25	99.0	Road and Trails	0						
26	99.0		0						
27		Total Transmission Plant	0						
28		Distribution:							
29		Land & Land Rights	2,857,719	1,356,081	679,819	416,283	85,222	296,645	22,660
30	12.0	Demand - NCP							
31		Structures & Improvements	20,178,567	9,699,420	4,709,774	2,939,112	601,697	2,087,363	160,201
32	2.0	Demand - NCP							
33		Station Equipment	206,067,845	97,628,702	49,021,179	30,017,816	6,145,298	21,318,713	1,636,187
34	2.0	Demand - NCP							
35		Storage Battery Equipment	0						
36	2.0	Demand - NCP							
37		Poles, Towers & Fixtures	145,974,577	69,370,849	34,725,879	21,264,055	4,363,192	15,101,774	1,150,030
38	2.0	Demand - NCP							
39		Overhead Conductors & Devices	71,476,022	33,996,755	17,003,089	10,411,730	2,131,496	7,394,430	567,508
40	2.0	Demand - NCP							
41		Underground Conduit	12,433,480	5,906,707	2,967,782	1,811,190	370,786	1,296,304	98,721
42	2.0	Demand - NCP							
43		Underground Conductors & Devices	30,261,574	14,378,321	7,196,903	4,406,734	902,150	3,129,871	240,196
44	2.0	Demand - NCP							
45		Line Transformers	167,498,920	79,666,043	39,824,188	24,390,096	4,992,538	17,319,054	1,329,202
46	2.0	Demand - NCP							
47		Services	0						
48	2.0	Demand - NCP							
49		Meters	0						
50	60.0	Installations on Customer Premises	0						
51	60.0	Leased Customer Property	0						
52	60.0	Lighting Service Direct	0						
53	60.0	Lighting Service Direct	0						
54	60.0	Street Lighting & Signal Systems	0						
55	60.0	Lighting Service Direct	0						
56		Total Distribution Plant	658,643,704	312,053,858	156,208,012	95,653,012	19,582,151	67,932,980	5,213,714
57		General Plant:							
58		Land & Land Rights	3,457,430	1,535,910	817,608	618,715	71,942	606,606	3,348
59	21.0	PTD Plant - Demand							
60		Structures & Improvements	70,364,843	35,290,939	18,782,098	11,911,545	1,652,041	11,702,371	78,880
61	21.0	PTD Plant - Demand							
62		Office Furniture and Equipment	43,819,168	19,465,992	10,366,086	6,574,156	911,786	6,458,709	42,431
63	21.0	PTD Plant - Demand							
64		Transportation Equipment	7,740,017	3,460,395	1,842,848	1,198,730	192,084	1,148,206	7,543
65	21.0	PTD Plant - Demand							
66		Store Equipment	2,982,951	1,049,705	558,922	354,512	49,188	348,296	2,288
67	21.0	PTD Plant - Demand							
68		Tools, Shop and Garage Equipment	12,233,835	5,434,693	2,804,101	1,835,432	254,561	1,833,201	11,848
69	21.0	PTD Plant - Demand							
70		Laboratory Equipment	688,789	281,550	139,286	88,335	12,251	89,784	570
71	21.0	PTD Plant - Demand							
72		Power Operated Equipment	3,839,777	1,705,782	908,358	578,079	70,868	596,982	3,718
73	21.0	PTD Plant - Demand							
74		Communication Equipment	64,391,730	29,696,036	15,232,851	9,990,640	1,336,858	9,440,663	62,352
75	21.0	PTD Plant - Demand							
76		Miscellaneous Equipment	369,298	164,056	87,363	55,409	7,884	64,433	368
77	99.0	Other - Plant Related	0						
78	99.0	Other - Payroll Related	0						
79	99.0		0						
80		Total General Plant	218,247,835	99,953,248	51,629,873	32,743,547	4,541,263	32,166,562	211,336
81		TOTAL PLANT IN SERVICE - DEMAND	6,430,918,440	2,856,836,658	1,621,332,397	964,826,523	133,814,017	947,862,630	6,227,218

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

Energy										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CB	Lighting Service
1	Intangible Plant									
2										
3	Organization	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
4	Franchise and Concessions	99.0	-	0	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
6										
7	Total Intangible Plant			0	0	0	0	0	0	0
8										
9	Production Plant									
10										
11	Steam Production	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
12	Nuclear Production	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
13	Other Production Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
14										
15	Total Production Plant			0	0	0	0	0	0	0
16										
17	Transmission									
18										
19	Land & Land Rights	99.0	-	0	-	-	-	-	-	-
20	Structures & Improvements	99.0	-	0	-	-	-	-	-	-
21	Station Equipment	99.0	-	0	-	-	-	-	-	-
22	Towers & Fixtures	99.0	-	0	-	-	-	-	-	-
23	Poles & Fixtures	99.0	-	0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0	-	0	-	-	-	-	-	-
25	Underground Conduit	99.0	-	0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0	-	0	-	-	-	-	-	-
27	Road and Trails	99.0	-	0	-	-	-	-	-	-
28										
29	Total Transmission Plant			0	-	-	-	-	-	-
30										
31	Distribution									
32										
33	Land & Land Rights	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
34	Structures & Improvements	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
35	Station Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
36	Storage Battery Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
37	Poles, Towers & Fixtures	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
38	Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
39	Underground Conduit	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
40	Underground Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
41	Line Transformers	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
42	Services	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
43	Meters	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
44	Installations on Customer Premises	99.0	Lighting Service Direct	0	-	-	-	-	-	-
45	Leased Customer Property	99.0	Lighting Service Direct	0	-	-	-	-	-	-
46	Street Lighting & Signal Systems	99.0	Lighting Service Direct	0	-	-	-	-	-	-
47										
48	Total Distribution Plant			0	0	0	0	0	0	0
49										
50	General Plant									
51										
52	Land & Land Rights	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
53	Structures & Improvements	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
54	Office Furniture and Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
55	Transportation Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
56	Storage Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
57	Tools, Shop and Garage Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
58	Laboratory Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
59	Power Operated Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
60	Communication Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
61	Miscellaneous Equipment	22.0	PTD Plant - Energy	0	-	-	-	-	-	-
62	Other Tangible Property	99.0	-	0	-	-	-	-	-	-
63	Other - Plant Related	99.0	-	0	-	-	-	-	-	-
64	Other - Payroll Related	99.0	-	0	-	-	-	-	-	-
65										
66	Total General Plant	99.0	-	0	-	-	-	-	-	-
67										
68	TOTAL PLANT IN SERVICE - ENERGY			0	0	0	0	0	0	0

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

Total Plant in Service							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High Lift LT/MPCS	Lighting Service
1 Intangible Plant:							
2 Organization	43,148	21,490	9,511	5,491	784	5,383	520
3 Franchise and Consents	0	0	0	0	0	0	0
4 Miscellaneous Intangible Plant	53,443,748	25,581,052	11,780,099	6,801,049	970,890	6,667,068	843,820
5 Total Intangible Plant	53,486,896	26,602,542	11,789,580	6,806,530	971,674	6,672,450	844,140
6 Production Plant:							
7 Steam Production	3,140,278,598	1,383,424,285	742,386,052	472,784,750	81,989,917	479,301,521	432,182
8 Nuclear Production	1,508,420,732	994,963,071	368,838,641	227,241,280	20,786,745	239,383,270	207,226
9 Other Production Plant	861,122,152	379,390,365	203,575,883	129,840,793	18,993,291	131,433,293	118,507
10 Total Production Plant	5,510,821,482	2,757,777,721	1,309,800,577	829,866,823	108,769,953	841,118,084	758,394
11 Transmission:							
12 Land & Land Rights	0	0	0	0	0	0	0
13 Structures & Improvements	0	0	0	0	0	0	0
14 Station Equipment	0	0	0	0	0	0	0
15 Towers & Fixtures	0	0	0	0	0	0	0
16 Poles & Fixtures	0	0	0	0	0	0	0
17 Overhead Conductors & Devices	0	0	0	0	0	0	0
18 Underground Conductors & Devices	0	0	0	0	0	0	0
19 Road and Trails	0	0	0	0	0	0	0
20 Total Transmission Plant	0	0	0	0	0	0	0
21 Distribution:							
22 Land & Land Rights	7,774,872	5,220,747	1,330,302	430,774	103,854	301,235	379,100
23 Structures & Improvements	20,179,587	9,588,420	4,799,774	2,939,112	601,807	2,087,363	160,201
24 Station Equipment	208,097,845	97,629,702	49,021,179	30,017,816	6,145,298	21,318,713	1,636,167
25 Storage Battery Equipment	0	0	0	0	0	0	0
26 Poles, Towers & Fixtures	364,770,248	203,882,297	62,088,578	21,718,843	4,954,057	15,145,822	1,200,581
27 Overhead Conductors & Devices	257,382,145	190,089,111	39,835,480	10,791,224	2,632,877	7,431,274	602,179
28 Underground Conduit	78,279,019	81,585,913	10,709,044	1,041,506	542,973	1,298,956	110,628
29 Underground Conductors & Devices	185,582,481	149,843,070	28,274,870	4,723,828	1,321,084	3,190,453	296,187
30 Line Transformers	349,090,588	225,384,337	81,779,159	24,750,851	5,474,253	17,359,462	1,362,527
31 Services	147,429,096	116,732,912	29,764,806	468,011	435,234	0	0
32 Meters	86,630,659	65,841,295	19,991,033	1,172,882	1,806,290	1,119,158	0
33 Installations on Customer Premises	0	0	0	0	0	0	0
34 Leased Customer Property	21,540,195	0	0	0	0	0	21,540,195
35 Street Lighting & Signal Systems	59,862,083	0	0	0	0	0	59,862,083
36 Total Distribution Plant	1,786,501,768	1,201,085,774	306,875,327	98,082,848	23,817,397	69,217,536	87,122,887
37 General Plant:							
38 Land & Land Rights	4,060,819	2,034,630	901,606	620,582	74,319	610,327	48,298
39 Structures & Improvements	63,839,701	46,722,324	20,798,187	11,954,410	1,706,562	11,718,907	1,131,311
40 Office Furniture and Equipment	51,846,687	25,788,730	11,428,045	6,597,813	941,877	6,467,835	624,387
41 Transportation Equipment	9,217,121	4,504,274	2,031,638	1,172,939	197,443	1,149,829	111,001
42 Storage Equipment	2,796,836	1,300,551	616,258	355,787	50,791	348,778	33,870
43 Tools, Shop and Garage Equipment	14,475,031	7,199,374	3,190,596	1,842,038	292,982	1,806,748	174,322
44 Laboratory Equipment	699,849	349,489	153,555	88,853	12,656	89,906	8,300
45 Power Operated Equipment	4,543,210	2,259,834	1,001,414	578,152	82,536	666,762	54,714
46 Communication Equipment	76,196,070	37,860,283	19,793,372	9,895,406	1,384,078	9,504,495	917,529
47 Miscellaneous Equipment	436,953	217,325	98,313	55,805	7,936	54,510	5,261
48 Other - Plant Related	0	0	0	0	0	0	0
49 Other - Payroll Related	0	0	0	0	0	0	0
50 Total General Plant	258,230,078	128,434,614	56,919,087	32,861,380	4,891,156	32,214,009	3,108,851
51 TOTAL PLANT IN SERVICE	7,808,040,220	3,784,470,641	1,877,184,451	968,297,569	139,230,179	948,222,079	81,835,272

WESTAR ENERGY										
CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LFT LTM/CB	Lighting Service	
1		Intangible Plant:								
2		Organization	0							
3	99.0	Franchise and Consents	0							
4		Miscellaneous Intangible Plant	3,535,360	2,783,701	467,600	10,419	13,252	4,019	259,289	
5	20.0	PTD Plant - Customer								
6		Total Intangible Plant	3,535,360	2,783,701	467,600	10,419	13,252	4,019	259,289	
7		Production Plant:								
8		Steam Production	0							
9	99.0	Turbine Production	0							
10	99.0	Other Production Plant	0							
11		Total Production Plant	0	0	0	0	0	0	0	0
12		Transmission:								
13		Land & Land Rights	0							
14	99.0	Structures & Improvements	0							
15	99.0	Station Equipment	0							
16	99.0	Towers & Structures	0							
17	99.0	Poles & Fittings	0							
18	99.0	Overhead Conductors & Devices	0							
19	99.0	Underground Conductors & Devices	0							
20	99.0	Road and Trails	0							
21		Total Transmission Plant	0	0	0	0	0	0	0	0
22		Distribution:								
23		Land & Land Rights	40,821	32,220	5,419	121	153	47	2,957	
24	11.0	Structures & Improvements	0							
25	1.2	Station Equipment	0							
26	1.2	Storage Battery Equipment	0							
27	1.2	Poles, Towers & Fittings	78,875,199	68,783,990	9,087,142	101,008	212,721	15,629	14,710	
28	1.2	Overhead Conductors & Devices	90,944,893	53,147,908	7,485,015	124,405	194,364	12,079	11,309	
29	1.2	Underground Conductors & Devices	17,458,120	15,229,718	2,144,875	35,949	47,100	3,491	3,297	
30	1.2	Line Transformers	39,740,201	33,793,007	4,753,953	79,090	104,450	7,877	7,225	
31	1.2	Services	78,247,908	68,236,040	6,010,104	159,729	211,029	15,805	14,563	
32	7.0	Relays	70,216,000	55,967,111	14,179,319	209,238	207,292			
33	9.0	Installations on Customer Premises	31,791,068	23,442,748	7,078,571	415,353	599,797	399,290		
34	60.0	Leased Customer Property	(204,295)						(204,295)	
35	90.0	Street Lighting & Signal Systems	9,006,483						9,006,483	
36	90.0	PCB ARD	24,771,991						24,771,991	
37	11.0	Total Distribution Plant	407,405,848	319,054,340	54,945,373	1,211,527	1,515,900	450,874	31,228,027	
38		General Plant:								
39		Land & Land Rights	4	3		0	0	0	0	
40	20.0	Structures & Improvements	5,187,171	4,084,204	895,203	15,287	19,444	5,897	378,044	
41	20.0	Office Furniture and Equipment	7,050,410	5,561,370	632,096	20,778	26,428	8,019	511,120	
42	20.0	Transportation Equipment	1,273,190	1,002,495	158,425	3,752	4,772	1,448	92,208	
43	20.0	Tools, Shop and Garage Equipment	42,916	33,758	5,972	128	191	49	3,108	
44	20.0	Laboratory Equipment	800,968	472,718	79,421	3,708	2,250	683	43,524	
45	20.0	Power Operated Equipment	(238,968)	(188,183)	(31,817)	(704)	(909)	(272)	(17,320)	
46	20.0	Communication Equipment	505,473	398,002	66,908	1,490	1,895	675	39,844	
47	20.0	Miscellaneous Equipment	7,489,233	5,895,301	990,740	22,072	29,073	8,515	542,903	
48	20.0	Other - Intangible Property	45,546	35,892	6,025	134	171	52	3,293	
49	99.0	Other - Payroll Related	0							
50	99.0	Total General Plant	21,956,240	17,287,200	2,804,427	64,705	82,200	24,852	1,591,847	
51		DEPRECIATION RESERVE - CUSTOMER	432,866,468	338,125,241	68,317,401	1,286,652	1,611,457	479,650	33,075,972	

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

Demand										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LFI LTMCS	Lighting Service
1	Intangible Plant									
2	Organization	00.0		0						
3	Franchises and Consents	00.0		0						
4	Miscellaneous Intangible Plant	21.0	PTD Plant - Demand	10,208,208	8,572,071	4,565,308	2,895,308	401,557	2,844,465	18,887
5	Total Intangible Plant			10,208,208	8,572,071	4,565,308	2,895,308	401,557	2,844,465	18,887
6	Production Plant									
7	Steam Production	3.0	Demand - ACP	1,132,807,638	490,068,873	207,825,063	170,558,230	22,358,478	172,814,455	155,008
8	Turbine Production	3.0	Demand - ACP	720,801,204	317,494,740	170,378,058	108,490,125	14,222,045	109,990,308	60,181
9	Other Production Plant	3.0	Demand - ACP	213,890,246	94,223,208	50,562,931	32,199,385	4,220,900	32,644,595	20,434
10	Total Production Plant			2,067,500,248	910,806,822	498,796,562	311,256,741	40,799,214	315,558,357	294,523
11	Transmission									
12	Land & Land Rights	00.0		0						
13	Structures & Improvements	00.0		0						
14	Station Equipment	00.0		0						
15	Towers & Structures	00.0		0						
16	Poles & Structures	00.0		0						
17	Overhead Conductors & Devices	00.0		0						
18	Underground Conduits	00.0		0						
19	Underground Conductors & Devices	00.0		0						
20	Road and Trails	00.0		0						
21	Total Transmission Plant			0	0	0	0	0	0	0
22	Distribution									
23	Land & Land Rights	12.0	Demand Plant w/o Land - Demand	23,782	11,302	5,857	3,484	708	2,490	190
24	Structures & Improvements	2.0	Demand - NCP	6,188,000	2,830,778	1,471,565	901,122	184,478	630,879	40,117
25	Station Equipment	2.0	Demand - NCP	73,030,808	34,710,281	17,375,283	10,830,847	2,178,166	7,558,298	579,930
26	Storage Battery Equipment	2.0	Demand - NCP	0	0	0	0	0	0	0
27	Poles, Towers & Structures	2.0	Demand - NCP	61,878,605	24,558,063	12,203,748	7,528,001	1,541,138	5,340,401	410,325
28	Overhead Conductors & Devices	2.0	Demand - NCP	23,431,287	11,135,132	5,674,027	3,413,221	698,757	2,424,077	166,043
29	Underground Conduits	2.0	Demand - NCP	3,401,017	1,616,258	806,083	495,425	101,424	361,852	27,004
30	Underground Conductors & Devices	2.0	Demand - NCP	7,544,408	3,585,208	1,794,728	1,098,081	224,095	780,506	59,902
31	Line Transformers	2.0	Demand - NCP	73,307,210	34,837,458	17,438,848	10,878,630	2,186,137	7,563,885	582,055
32	Services	2.0	Demand - NCP	0	0	0	0	0	0	0
33	Meters	2.0	Demand - NCP	0	0	0	0	0	0	0
34	Installations on Customer Premises	60.0	Lighting Service Direct	0	0	0	0	0	0	0
35	Leased Customer Property	60.0	Lighting Service Direct	0	0	0	0	0	0	0
36	Street Lighting & Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
37	PCB ARD	12.0	Demand Plant w/o Land - Demand	0	0	0	0	0	0	0
38	Total Distribution Plant			238,611,043	113,394,488	56,703,047	34,758,501	7,115,784	24,885,587	1,804,565
39	General Plant									
40	Land & Land Rights	21.0	PTD Plant - Demand	21	9	5	3	0	9	0
41	Structures & Improvements	21.0	PTD Plant - Demand	28,314,792	12,578,411	6,066,206	4,248,045	580,172	4,173,447	27,418
42	Office Furniture and Equipment	21.0	PTD Plant - Demand	38,485,605	17,068,594	9,104,337	5,773,949	800,603	5,872,558	37,280
43	Transportation Equipment	21.0	PTD Plant - Demand	6,949,808	3,087,297	1,844,058	1,042,658	144,908	1,024,348	6,730
44	Stores Equipment	21.0	PTD Plant - Demand	234,040	103,698	55,399	35,113	4,870	34,488	227
45	Tools, Shop and Garage Equipment	21.0	PTD Plant - Demand	3,277,106	1,455,831	775,204	491,071	68,191	483,037	31,173
46	Laboratory Equipment	21.0	PTD Plant - Demand	(1,304,589)	(570,548)	(308,023)	(195,728)	(27,140)	(192,281)	(1,283)
47	Power Operated Equipment	21.0	PTD Plant - Demand	2,759,187	1,225,727	652,728	413,859	57,413	406,680	2,672
48	Communication Equipment	21.0	PTD Plant - Demand	40,840,876	18,180,700	9,870,998	6,133,326	850,648	6,025,620	39,548
49	Miscellaneous Equipment	21.0	PTD Plant - Demand	248,814	110,443	56,814	37,209	5,173	39,644	241
50	Other Tangible Property	60.0		0	0	0	0	0	0	0
51	Other - Plant Related	60.0		0	0	0	0	0	0	0
52	Total General Plant			119,845,301	53,230,432	28,351,244	17,980,204	2,493,731	17,884,550	119,049
53	DEPRECIATION RESERVE - DEMAND			2,448,224,788	1,086,013,714	678,445,191	390,888,844	60,810,287	360,752,828	2,313,825

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

Energy										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LPI LT&CS	Lighting Service
1	Intangible Plant									
2										
3	Organization	99.0		0						
4	Franchise and Consents	99.0		0						
5	Miscellaneous Intangible Plant	22.0	PTD Plant - Energy	0						
6										
7	Total Intangible Plant			0	0	0	0	0	0	0
8										
9	Production Plant									
10										
11	Steam Production	4.0	Energy (MWh) @ Generation	0						
12	Turbine Production	4.0	Energy (MWh) @ Generation	0						
13	Other Production Plant	4.0	Energy (MWh) @ Generation	0						
14										
15	Total Production Plant			0	0	0	0	0	0	0
16										
17	Transmission									
18										
19	Land & Land Rights	99.0		0						
20	Structures & Improvements	99.0		0						
21	Station Equipment	99.0		0						
22	Towers & Structures	99.0		0						
23	Poles & Fittings	99.0		0						
24	Overhead Conductors & Devices	99.0		0						
25	Underground Conductors & Devices	99.0		0						
26	Underground Conductors & Devices	99.0		0						
27	Road and Trails	99.0		0						
28										
29	Total Transmission Plant			0	0	0	0	0	0	0
30										
31	Distribution									
32										
33	Land & Land Rights	13.0	Dist'n Plant w/o Land - Energy	0						
34	Structures & Improvements	4.0	Energy (MWh) @ Generation	0						
35	Station Equipment	4.0	Energy (MWh) @ Generation	0						
36	Storage Battery Equipment	4.0	Energy (MWh) @ Generation	0						
37	Poles, Towers & Structures	4.0	Energy (MWh) @ Generation	0						
38	Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation	0						
39	Underground Conductors & Devices	4.0	Energy (MWh) @ Generation	0						
40	Underground Conductors & Devices	4.0	Energy (MWh) @ Generation	0						
41	Line Transformers	4.0	Energy (MWh) @ Generation	0						
42	Services	4.0	Energy (MWh) @ Generation	0						
43	Relays	4.0	Energy (MWh) @ Generation	0						
44	Installations on Customer Premises	60.0	Lighting Service Direct	0						
45	Leased Customer Property	60.0	Lighting Service Direct	0						
46	Street Lighting & Signal Systems	60.0		0						
47	PCB ARD	13.0	Dist'n Plant w/o Land - Energy	0						
48										
49	Total Distribution Plant			0	0	0	0	0	0	0
50										
51	General Plant									
52										
53	Land & Land Rights	22.0	PTD Plant - Energy	0						
54	Structures & Improvements	22.0	PTD Plant - Energy	0						
55	Office Furniture and Equipment	22.0	PTD Plant - Energy	0						
56	Transportation Equipment	22.0	PTD Plant - Energy	0						
57	Store Equipment	22.0	PTD Plant - Energy	0						
58	Tools, Shop and Garage Equipment	22.0	PTD Plant - Energy	0						
59	Laboratory Equipment	22.0	PTD Plant - Energy	0						
60	Power Operated Equipment	22.0	PTD Plant - Energy	0						
61	Communication Equipment	22.0	PTD Plant - Energy	0						
62	Miscellaneous Equipment	22.0	PTD Plant - Energy	0						
63	Other Tangible Property	99.0		0						
64	Other - Plant Related	99.0		0						
65	Other - Payroll Related	99.0		0						
66										
67	Total General Plant			0	0	0	0	0	0	0
68										
69	DEPRECIATION RESERVE - CUSTOMER			0	0	0	0	0	0	0

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

Total Reserve for Depreciation							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LPI LTM/CS	Lighting Service
1 Intangible Plant:							
2 Organization	0	0	0	0	0	0	0
3 Franchises and Consents	0	0	0	0	0	0	0
4 Miscellaneous Intangible Plant	22,833,876	11,366,873	5,032,968	2,905,727	414,810	2,848,484	274,065
5 Total Intangible Plant	22,833,876	11,366,873	5,032,968	2,905,727	414,810	2,848,484	274,065
6 Production Plant:							
7 Steam Production	1,132,867,838	490,088,873	207,825,063	170,556,230	22,358,478	172,814,455	155,008
8 Turbine Production	720,881,264	317,484,140	170,378,058	108,496,125	14,222,045	109,900,308	99,181
9 Other Production Plant	213,880,246	94,223,208	50,562,931	32,199,388	4,220,890	32,844,588	29,434
10 Total Production Plant	2,067,469,248	910,806,822	468,786,562	311,254,743	40,799,214	315,558,351	283,623
11 Transmission:							
12 Land & Land Rights	0	0	0	0	0	0	0
13 Structures & Improvements	0	0	0	0	0	0	0
14 Station Equipment	0	0	0	0	0	0	0
15 Towers & Structures	0	0	0	0	0	0	0
16 Poles & Structures	0	0	0	0	0	0	0
17 Overhead Conductors & Devices	0	0	0	0	0	0	0
18 Underground Conductors	0	0	0	0	0	0	0
19 Underground Conductors & Devices	0	0	0	0	0	0	0
20 Road and Trails	0	0	0	0	0	0	0
21 Total Transmission Plant	0	0	0	0	0	0	0
22 Distribution:							
23 Land & Land Rights	64,703	43,522	11,071	3,585	863	2,507	3,158
24 Structures & Improvements	8,186,009	2,930,778	1,471,566	901,122	184,478	830,879	46,117
25 Station Equipment	73,039,949	34,710,281	17,375,283	10,830,647	2,178,156	7,858,296	578,930
26 Storage Battery Equipment	0	0	0	0	0	0	0
27 Poles, Towers & Structures	130,553,774	63,242,853	21,980,860	7,580,007	1,753,856	5,382,030	425,035
28 Overhead Conductors & Devices	84,376,150	34,282,797	13,959,043	3,537,827	893,121	2,436,163	187,406
29 Underground Conductors	20,885,137	10,849,028	2,853,838	831,074	148,523	256,312	30,281
30 Underground Conductors & Devices	46,284,708	23,309,202	8,552,862	1,178,070	320,488	788,182	87,127
31 Line Transformers	151,555,118	103,074,407	27,049,048	10,538,356	2,307,108	7,500,400	608,848
32 Services	70,218,080	55,987,111	14,178,319	236,238	207,292	0	0
33 Meters	31,701,068	23,242,748	7,078,571	415,303	566,187	368,280	0
34 Installations on Customer Premises	(204,255)	0	0	0	0	0	(204,255)
35 Leased Customer Property	8,808,483	0	0	0	0	0	8,808,483
36 Street Lighting & Signal Systems	24,771,891	0	0	0	0	0	24,771,891
37 PCB ARO	0	0	0	0	0	0	0
38 Total Distribution Plant	648,017,781	431,448,828	111,706,619	35,970,029	8,531,891	25,136,231	33,122,562
39 General Plant:							
40 Land & Land Rights	0	0	0	0	0	0	0
41 Structures & Improvements	33,501,063	16,982,705	7,384,507	4,283,333	908,616	4,178,348	403,452
42 Office Furniture and Equipment	45,535,815	22,847,873	10,007,025	5,794,728	827,231	5,880,571	648,387
43 Transportation Equipment	8,222,858	4,089,753	1,812,482	1,048,410	149,381	1,026,795	99,027
44 Store Equipment	278,615	137,728	61,038	35,236	5,031	34,545	3,335
45 Tools, Shop and Garage Equipment	3,877,531	1,828,548	854,885	480,440	70,441	453,718	46,987
46 Laboratory Equipment	(1,543,509)	(787,731)	(340,230)	(198,432)	(28,042)	(182,582)	(18,586)
47 Power Operated Equipment	3,254,861	1,523,728	716,599	415,849	58,308	407,284	38,318
48 Communication Equipment	48,370,108	24,057,901	10,861,738	6,155,387	878,118	6,024,135	582,618
49 Miscellaneous Equipment	294,180	146,305	64,830	37,434	5,344	38,098	3,543
50 Other - Plant Related	0	0	0	0	0	0	0
51 Other - Payroll Related	0	0	0	0	0	0	0
52 Total General Plant	141,800,541	70,529,833	31,255,872	18,044,969	2,375,030	17,889,511	1,707,908
53 TOTAL DEPRECIATION RESERVE	2,878,121,256	1,424,136,955	636,762,681	368,175,400	52,421,744	361,232,584	35,386,700

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF OTHER RATE BASE

Customer									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:								
2									
3	Construction Work in Progress:								
4	99.0	Production	0	-	-	-	-	-	-
5	99.0	Transmission	0	-	-	-	-	-	-
6	99.0	Distribution	0	-	-	-	-	-	-
7	99.0	General	0	-	-	-	-	-	-
8	99.0	Total Construction Work in Progress	0	-	-	-	-	-	-
9	20.0	Materials & Supplies	16,558,652	13,038,014	2,190,521	48,800	62,070	18,826	1,200,421
10	17.0	Prepayments	1,533,887	1,213,378	200,754	4,498	5,773	1,770	107,714
11	17.0	Regulatory Assets	2,351,747	1,860,344	307,795	6,897	8,851	2,713	165,147
12	99.0	Fuel Stock	0	-	-	-	-	-	-
13	99.0	Cash Working Capital	0	-	-	-	-	-	-
14	Total Rate Base Additions								
15			20,444,286	16,111,736	2,699,070	60,195	76,694	23,309	1,473,283
16	Rate Base Deductions:								
17									
18									
19	17.0	Deferred ITC	(222,129)	(175,715)	(29,072)	(651)	(836)	(256)	(15,599)
20	17.0	Accumulated DIT	135,266,994	107,002,640	17,703,649	396,680	509,086	156,062	9,498,877
21	17.0	Accumulated Provisions for Depreciation	1,141,915	903,310	149,453	3,349	4,298	1,317	80,189
22	11.0	Customer Advances	4,606,588	3,627,152	609,399	13,576	17,268	5,237	333,955
23	1.0	Customer Deposits	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24	31.0	Accrued Vacation	4,172,930	3,430,922	505,159	9,004	125,338	27,182	75,325
25	99.0	Vulcan Capacity	0	-	-	-	-	-	-
26									
27	Total Rate Base Deductions								
28			168,287,821	135,125,745	21,802,797	469,562	718,049	194,572	9,977,097
29	NET OTHER RATE BASE - CUSTOMER								
			(147,843,535)	(119,014,009)	(19,103,727)	(409,366)	(641,355)	(171,263)	(8,503,814)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF OTHER RATE BASE

Demand										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:									
2										
3	Construction Work in Progress:									
4	Production	99.0	-	0	-	-	-	-	-	-
5	Transmission	99.0	-	0	-	-	-	-	-	-
6	Distribution	99.0	-	0	-	-	-	-	-	-
7	General	99.0	-	0	-	-	-	-	-	-
8	Total Construction Work in Progress	99.0	-	0	-	-	-	-	-	-
9	Materials & Supplies	21.0	PTD Plant - Demand	90,387,381	40,153,204	21,382,521	13,560,746	1,880,773	13,322,612	87,524
10	Prepayments	18.0	Net Plant - Demand	8,203,698	3,644,860	1,940,732	1,230,725	170,845	1,208,481	8,055
11	Regulatory Assets	18.0	Net Plant - Demand	12,577,862	5,588,279	2,975,519	1,886,940	261,939	1,852,836	12,350
12	Fuel Stock	99.0	-	0	-	-	-	-	-	-
13	Cash Working Capital	99.0	-	0	-	-	-	-	-	-
14										
15	Total Rate Base Additions			111,168,941	49,386,344	26,298,772	16,678,411	2,313,558	16,383,928	107,929
16										
17	Rate Base Deductions:									
18										
19	Deferred ITC	18.0	Net Plant - Demand	(1,188,015)	(527,829)	(281,046)	(178,227)	(24,741)	(175,006)	(1,166)
20	Accumulated DIT	18.0	Net Plant - Demand	723,449,394	321,424,800	171,144,909	108,532,408	15,066,135	106,570,817	710,326
21	Accumulated Provisions for Depreciation	18.0	Net Plant - Demand	8,107,314	2,713,448	1,444,795	916,224	127,187	899,664	5,997
22	Customer Advances	12.0	Distn Plant w/o Land - Demand	2,677,227	1,272,287	636,882	389,991	79,839	276,972	21,257
23	Customer Deposits	99.0	-	0	-	-	-	-	-	-
24	Accrued Vacation	32.0	Payroll - Demand	7,045,042	3,115,111	1,665,199	1,060,434	148,681	1,043,893	11,723
25	Vulcan Capacity	99.0	-	0	-	-	-	-	-	-
26										
27	Total Rate Base Deductions			738,090,962	327,997,816	174,610,738	110,720,830	15,397,102	108,616,340	748,136
28										
29	NET OTHER RATE BASE - DEMAND			(626,922,021)	(278,611,473)	(148,311,967)	(94,042,419)	(13,083,544)	(92,232,412)	(640,207)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF OTHER RATE BASE

Energy									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1		Rate Base Additions:							
2									
3		Construction Work in Progress:							
4	99.0	Production	0	-	-	-	-	-	-
5	99.0	Transmission	0	-	-	-	-	-	-
6	99.0	Distribution	0	-	-	-	-	-	-
7	99.0	General	0	-	-	-	-	-	-
8	99.0	Total Construction Work in Progress	0	-	-	-	-	-	-
9	99.0	Materials & Supplies	0	-	-	-	-	-	-
10	99.0	Prepayments	0	-	-	-	-	-	-
11	99.0	Regulatory Assets	0	-	-	-	-	-	-
12	4.0	Fuel Stock Energy (MWh) @ Generation	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13	99.0	Cash Working Capital	0	-	-	-	-	-	-
14									
15		Total Rate Base Additions	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
16									
17		Rate Base Deductions:							
18									
19	99.0	Deferred ITC	0	-	-	-	-	-	-
20	99.0	Accumulated DIT	0	-	-	-	-	-	-
21	99.0	Accumulated Provisions for Depreciation	0	-	-	-	-	-	-
22	99.0	Customer Advances	0	-	-	-	-	-	-
23	99.0	Customer Deposits	0	-	-	-	-	-	-
24	33.0	Accrued Vacation Payroll - Energy	678,254	230,219	126,356	138,500	20,923	156,531	5,725
25	99.0	Vulcan Capacity	0	-	-	-	-	-	-
26									
27		Total Rate Base Deductions	678,254	230,219	126,356	138,500	20,923	156,531	5,725
28									
29		NET OTHER RATE BASE - ENERGY	135,635,237	46,038,495	25,268,306	27,696,900	4,184,102	31,302,662	1,144,772

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF OTHER RATE BASE

		Total Other Rate Base						
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service
1	Rate Base Additions:							
2								
3	Construction Work in Progress:							
4	Production	0	-	-	-	-	-	-
5	Transmission	0	-	-	-	-	-	-
6	Distribution	0	-	-	-	-	-	-
7	General	0	-	-	-	-	-	-
8	Total Construction Work in Progress	0	-	-	-	-	-	-
9	Materials & Supplies	106,946,033	53,191,219	23,573,042	13,609,547	1,942,843	13,341,438	1,287,945
10	Prepayments	9,737,585	4,858,238	2,141,486	1,235,223	176,618	1,210,251	115,769
11	Regulatory Assets	14,929,609	7,448,622	3,283,314	1,893,837	270,790	1,855,549	177,497
12	Fuel Stock	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13	Cash Working Capital	0	-	-	-	-	-	-
14								
15	Total Rate Base Additions	267,926,719	111,766,793	54,392,503	44,574,007	6,595,276	47,866,431	2,731,708
16								
17	Rate Base Deductions:							
18								
19	Deferred ITC	(1,410,144)	(703,544)	(310,118)	(178,878)	(25,577)	(175,262)	(16,765)
20	Accumulated DIT	858,716,388	428,427,440	188,848,558	108,929,087	15,575,221	106,726,879	10,209,203
21	Accumulated Provisions for Depreciation	7,249,230	3,616,757	1,594,248	919,572	131,485	900,982	86,185
22	Customer Advances	7,283,815	4,899,439	1,246,281	403,567	97,107	282,209	355,212
23	Customer Deposits	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24	Accrued Vacation	11,896,225	6,776,251	2,296,715	1,207,939	294,942	1,227,607	92,772
25	Vulcan Capacity	0	-	-	-	-	-	-
26								
27	Total Rate Base Deductions	907,057,037	463,353,780	196,539,891	111,328,892	16,136,073	108,967,444	10,730,957
28								
29	NET OTHER RATE BASE	(639,130,319)	(351,586,987)	(142,147,388)	(66,754,885)	(9,540,797)	(61,101,013)	(7,999,249)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

Customer		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LF/	Lighting
		Factor	Base	Company		General Service	General Service	Schools	LTMCS	Service
1	Steam Production									
2	Operation									
3	Op. Sup. & Eng.	00.0		0						
4	Fuel	00.0		0						
5	Steam Expenses	00.0		0						
6	Steam Transferred - Credit	00.0		0						
7	Gain from disp of Emission Allow & of renewable energy credits	00.0		0						
8	Electric Expenses	00.0		0						
9	Miscellaneous Steam Power Expenses	00.0		0						
10	Rents	00.0		0						
11	Emissions Allowance	00.0		0						
12	Maintenance									
13	Maint. Sup. & Eng.	00.0		0						
14	Structures	00.0		0						
15	Boiler Plant	00.0		0						
16	Electric Plant	00.0		0						
17	Miscellaneous Steam Plant	00.0		0						
18	Total Steam Production			0						
20	Nuclear Production									
21	Operation									
22	Op. Sup. & Eng.	00.0		0						
23	Fuel	00.0		0						
24	Steam Expenses	00.0		0						
25	Steam from Other Sources	00.0		0						
26	Steam Transferred - Credit	00.0		0						
27	Electric Expenses	00.0		0						
28	Miscellaneous Nuclear Power Expenses	00.0		0						
29	Rents	00.0		0						
30	Maintenance									
31	Maint. Sup. & Eng.	00.0		0						
32	Structures	00.0		0						
33	Reactor Plant	00.0		0						
34	Electric Plant	00.0		0						
35	Miscellaneous Nuclear Plant	00.0		0						
36	Total Nuclear Production			0						
37										
38	Other Production									
39	Operation									
40	Op. Sup. & Eng.	00.0		0						
41	Fuel	00.0		0						
42	Generation Expenses	00.0		0						
43	Miscellaneous Other Power Expenses	00.0		0						
44	Rents	00.0		0						
45	Maintenance									
46	Maint. Sup. & Eng.	00.0		0						
47	Structures	00.0		0						
48	Generating and Electric Plant	00.0		0						
49	Miscellaneous Other Power Generation	00.0		0						
50	Total Other Production			0						
51										
52	Other Power Supply									
53	Operation									
54	Purchased Power	00.0		0						
55	System Control and Load Dispatching	00.0		0						
56	Other Expenses	00.0		0						
57	Total Other Power Supply			0						
58										
59	Transmission									
60	Operation									
61	Supervision & Eng.	00.0		0						
62	Load Dispatching	00.0		0						
63	Station Expenses	00.0		0						
64	Overhead Line Expenses	00.0		0						
65	Underground Line Expenses	00.0		0						
66	Transmission of Electricity by Others	00.0		0						
67	Miscellaneous Transmission Expenses	00.0		0						
68	Rents	00.0		0						
69	Maintenance									
70	Supervision & Engineering	00.0		0						
71	Structures	00.0		0						
72	Station Equipment	00.0		0						
73	Overhead Lines	00.0		0						
74	Underground Lines	00.0		0						
75	Miscellaneous Transmission Expenses	00.0		0						
76	Total Transmission Expenses			0						
77										
78	Distribution									
79	Operation									
80	Supervision & Eng	35.0	Distribution Operations - Customer	2,620,567	2,081,298	307,474	4,871	134,284	28,947	63,703
81	Load Dispatching	00.0		0						
82	Station Expenses	00.0		0						
83	Overhead Line Expenses	1.2	Distribution Customers	10,456,054	9,073,842	1,277,608	21,240	28,082	2,082	1,041
84	Underground Line Expenses	1.2	Distribution Customers	3,220,190	2,806,182	395,458	5,573	8,885	638	931
85	Street Lighting and Signal Systems	80.0	Lighting Service Direct	440,319						440,319
86	Meter Expenses	8.8	Meter Reading	1,399,308	5,227,630	843,045	12,030	1,070,274	236,400	
87	Customer Installations Expenses	1.2	Distribution Customers	151,238	137,121	16,311	321	424	31	26
88	Miscellaneous Distribution Expenses	35.0	Distribution Operations - Customer	4,846,600	3,819,275	599,038	9,016	248,517	63,004	98,287
89	Rents	35.0	Distribution Operations - Customer	240,540	191,954	28,223	447	12,328	2,882	4,920
90	Maintenance									
91	Supervision & Engineering	41.0	Distribution Maintenance - Customer	1,022,563	847,589	123,709	2,365	3,188	638	45,025
92	Structures	1.2	Distribution Customers	0						
93	Station Equipment	1.2	Distribution Customers	0						
94	Overhead Line	14.0	Overhead Lines & Transformers - Customer	23,711,073	20,882,736	2,912,636	48,419	83,083	4,700	4,423
95	Underground Lines	1.2	Distribution Customers	8,770,636	2,418,019	340,287	5,555	7,472	548	817
96	Line Transformers	1.2	Distribution Customers	630,841	453,013	85,208	1,084	1,432	105	99
97	Street Lighting and Signal Systems	80.0	Lighting Service Direct	1,298,959						1,298,959
98	Meters	8.0	Meters	1,027,047	780,341	231,561	13,588	18,805	12,894	67,940
99	Miscellaneous Distribution Expenses	41.0	Distribution Maintenance - Customer	1,315,814	1,080,733	159,195	3,093	4,192	921	67,940
100	Total Distribution			61,004,204	49,800,770	7,273,267	128,722	1,801,334	344,240	1,995,871

WESTAR ENERGY									
CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF O&M EXPENSES									
101									
102	Customer Accounts								
103	Operation								
104	Supervision								
105	Meter Reading Expenses	1.0	Customers	1,913,617	1,958,823	235,028	3,908	5,151	413
106	Customer Records and Collection Expenses	1.0	Customers	5,912,069	4,803,909	899,243	11,456	15,135	1,210
107	Uncollectible Accounts	1.0	Customers	11,495,940	10,024,986	1,411,852	23,496	31,003	2,479
108	Miscellaneous Customer Accounts Exp.	1.0	Customers	2,363,441	9,421,297	804,533	15,031	19,858	1,568
109	Total Customer Accounts			19,025,067	26,208,915	3,350,656	54,124	71,506	5,718
110									
111	Customer Service and Information								
112	Operation								
113	Supervision	1.0	Customers	879,717	797,154	106,042	1,799	2,372	199
114	Customer Assistance Expenses	1.0	Customers	2,546,064	2,220,311	312,956	5,197	6,967	549
115	Informational Advertising Expenses	1.0	Customers	399,151	315,196	44,159	730	992	77
116	Misc. Customer Service and Information	1.0	Customers	1,103	662	138	2	3	0
117	Total Customer Service and Information			3,786,099	3,301,623	464,092	7,728	10,211	818
118									
119	Sales								
120	Operation								
121	Supervision	1.0	Customers	0	0	0	0	0	0
122	Demonstration & Selling Expenses	1.0	Customers	2,317	2,021	295	5	8	0
123	Promotional Advertising Expenses	1.0	Customers	0	0	0	0	0	0
124	Miscellaneous Sales Promotion Expenses	1.0	Customers	0	0	0	0	0	0
125	Total Sales			2,317	2,021	295	5	8	0
126									
127	Administrative & General								
128	Operation								
129	Sales	31.0	Payroll - Customer	19,917,190	15,553,428	2,290,043	40,817	568,195	123,229
130	Office Supplies and Expenses	31.0	Payroll - Customer	4,251,874	3,495,828	614,718	9,174	127,709	27,997
131	Administrative Expenses Transferred - Credit	31.0	Payroll - Customer	(860,575)	(534,863)	(278,750)	(11,404)	(19,541)	(4,239)
132	Outside Services Employed	25.0	Total Plant - Customer	1,911,850	1,206,145	213,229	5,150	6,942	1,833
133	Property Insurance	25.0	Total Plant - Customer	1,995,323	1,311,249	220,303	4,906	6,242	1,863
134	Injuries and Damages	31.0	Payroll - Customer	2,582,426	2,123,241	312,820	5,872	77,599	16,822
135	Employee Pension and Benefits	31.0	Payroll - Customer	33,418,249	27,475,994	4,045,488	72,105	1,003,746	217,999
136	Franchise Requirements	99.0		0	0	0	0	0	0
137	Regulatory Commission Expenses	48.0	O&M Less A&G and Fuel - Customer	910,532	508,841	73,530	1,275	11,259	2,349
138	Duplicate Charges - Credit	99.0		0	0	0	0	0	0
139	Institutional or Goodwill Advertising Expenses	48.0	O&M Less A&G and Fuel - Customer	224,928	187,433	27,085	469	4,146	864
140	Misc. General Expenses	48.0	O&M Less A&G and Fuel - Customer	1,149,911	957,399	136,348	2,306	21,178	4,414
141	Rents	48.0	O&M Less A&G and Fuel - Customer	(1,177,732)	(981,400)	(141,818)	(2,459)	(21,709)	(4,524)
142	Maintenance								
143	Maintenance of General Plant	35.0	General Plant - Customer	2,045,407	1,610,520	270,584	6,028	7,967	3,335
144	Total A&G			64,848,483	52,975,798	7,865,373	143,534	1,792,500	390,344
145									
146	Total O&M Expenses								
147									
148	Fuel								
149	Total Operations Expenses			0	0	0	0	0	0
150	Total Maintenance Expenses			122,220,085	101,192,821	14,777,008	263,999	3,396,130	719,019
151				33,729,493	27,871,019	4,103,963	80,244	105,430	22,100
152	O&M EXPENSES - CUSTOMER			155,950,488	129,063,839	18,880,970	324,214	3,475,560	741,119

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

Energy		Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF7 LTM/C3	Lighting Service
1	Steam Production									
2	Operation									
3	Op. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0						
4	Fuel	4.0	Energy (MWh) @ Generation	413,645,708	140,399,299	77,041,923	84,446,506	12,757,138	85,440,402	3,400,368
5	Steam Expenses	4.0	Energy (MWh) @ Generation	0						
6	Steam Transferred - Credit	4.0	Energy (MWh) @ Generation	0						
7	Gain from disp of Emission Allow & of renewable energy credits	4.0	Energy (MWh) @ Generation	(456,123)	(155,840)	(85,833)	(93,754)	(14,183)	(105,959)	(3,875)
8	Electric Expenses	4.0	Energy (MWh) @ Generation	0						
9	Miscellaneous Steam Power Expenses	4.0	Energy (MWh) @ Generation	0						
10	Rents	4.0	Energy (MWh) @ Generation	0						
11	Emissions Allowance	4.0	Energy (MWh) @ Generation	2,781	837	514	584	85	837	23
12	Maintenance									
13	Maint. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0						
14	Structures	4.0	Energy (MWh) @ Generation	0						
15	Boiler Plant	4.0	Energy (MWh) @ Generation	0						
16	Electric Plant	4.0	Energy (MWh) @ Generation	0						
17	Miscellaneous Steam Plant	4.0	Energy (MWh) @ Generation	0						
18	Total Steam Production			413,089,344	140,214,387	76,956,905	84,353,408	12,743,000	85,335,080	3,466,507
19										
20	Nuclear Production									
21	Operation									
22	Op. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0						
23	Fuel	4.0	Energy (MWh) @ Generation	0						
24	Coolants & Water	4.0	Energy (MWh) @ Generation	0						
25	Steam Expenses	4.0	Energy (MWh) @ Generation	0						
26	Steam Transferred - Credit	4.0	Energy (MWh) @ Generation	0						
27	Electric Expenses	4.0	Energy (MWh) @ Generation	0						
28	Miscellaneous Nuclear Power Expenses	4.0	Energy (MWh) @ Generation	0						
29	Rents	90.0		0						
30	Maintenance									
31	Maint. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0						
32	Structures	4.0	Energy (MWh) @ Generation	0						
33	Reactor Plant	4.0	Energy (MWh) @ Generation	0						
34	Electric Plant	4.0	Energy (MWh) @ Generation	0						
35	Miscellaneous Nuclear Plant	4.0	Energy (MWh) @ Generation	0						
36	Total Nuclear Production			0	0	0	0	0	0	0
37										
38	Other Production									
39	Operation									
40	Op. Sup. & Eng.	90.0		0						
41	Fuel	4.0	Energy (MWh) @ Generation	36,900,078	12,624,946	6,874,338	7,535,046	1,138,301	8,518,007	311,440
42	Generation Expenses	90.0		0						
43	Miscellaneous Other Power Expenses	90.0		0						
44	Rents	90.0		0						
45	Maintenance									
46	Maint. Sup. & Eng.	90.0		0						
47	Structures	90.0		0						
48	Generating and Electric Plant	90.0		0						
49	Miscellaneous Other Power Generation	90.0		0						
50	Total Other Production			36,900,078	12,624,946	6,874,338	7,535,046	1,138,301	8,518,007	311,440
51										
52	Other Power Supply									
53	Operation									
54	Purchased Power	4.0	Energy (MWh) @ Generation	58,221,854	19,782,101	10,846,453	11,888,941	1,788,033	13,436,720	491,365
55	System Control and Load Dispatching	4.0	Energy (MWh) @ Generation	0						
56	Other Expenses	4.0	Energy (MWh) @ Generation	1,808,003	679,342	318,340	348,753	52,283	301,868	14,332
57	Total Other Power Supply			59,819,748	20,338,483	11,162,811	12,235,694	1,840,416	13,828,610	505,727
58										
59	Transmission									
60	Operation									
61	Supervision & Eng.	90.0		0						
62	Load Dispatching	90.0		0						
63	Station Expenses	90.0		0						
64	Overhead Line Expenses	90.0		0						
65	Underground Line Expenses	90.0		0						
66	Transmission of Electricity by Others	90.0		0						
67	Miscellaneous Transmission Expenses	90.0		0						
68	Rents	90.0		0						
69	Maintenance									
70	Supervision & Engineering	90.0		0						
71	Structures	90.0		0						
72	Station Equipment	90.0		0						
73	Overhead Lines	90.0		0						
74	Underground Lines	90.0		0						
75	Miscellaneous Transmission Expenses	90.0		0						
76	Total Transmission Expenses			0						
77										
78	Distribution									
79	Operation									
80	Supervision & Eng.	40.0	Distribution Operations - Energy	188,301	83,815	35,090	39,451	5,868	43,457	1,588
81	Load Dispatching	4.0	Energy (MWh) @ Generation	1,552,029	827,109	286,305	317,110	47,906	368,394	13,107
82	Station Expenses	4.0	Energy (MWh) @ Generation	0						
83	Overhead Line Expenses	15.0	Overhead Lines & Transformers - Energy	0						
84	Underground Line Expenses	4.0	Energy (MWh) @ Generation	0						
85	Street Lighting and Signal Systems	50.0	Lighting Service Direct	0						
86	Meter Expenses	4.0	Energy (MWh) @ Generation	0						
87	Customer Installations Expenses	4.0	Energy (MWh) @ Generation	0						
88	Miscellaneous Distribution Expenses	4.0	Energy (MWh) @ Generation	348,696	119,289	64,822	71,181	10,750	80,425	2,941
89	Rents	40.0	Distribution Operations - Energy	17,284	8,887	3,220	3,520	533	3,889	140
90	Maintenance									
91	Supervision & Engineering	43.0	Distribution Maintenance - Energy	0						
92	Structures	4.0	Energy (MWh) @ Generation	0						
93	Station Equipment	4.0	Energy (MWh) @ Generation	0						
94	Overhead Lines	15.0	Overhead Lines & Transformers - Energy	0						
95	Underground Lines	4.0	Energy (MWh) @ Generation	0						
96	Line Transformers	4.0	Energy (MWh) @ Generation	0						
97	Street Lighting and Signal Systems	50.0	Lighting Service Direct	0						
98	Meters	4.0	Energy (MWh) @ Generation	0						
99	Miscellaneous Distribution Expenses	43.0	Distribution Maintenance - Energy	0						
100	Total Distribution			2,107,000	715,176	392,626	430,252	64,907	486,265	17,783

WESTAR ENERGY									
CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF O&M EXPENSES									
101									
102	Customer Accounts								
103	Operation								
104	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
105	Meter Reading Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
106	Customer Records and Collection Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
107	Uncollectible Accounts	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
108	Miscellaneous Customer Accounts Exp.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
109	Total Customer Accounts			0	-	-	-	-	-
110									
111	Customer Service and Information								
112	Operation								
113	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
114	Customer Assistance Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
115	Informational Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
116	Misc. Customer Service and Information	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
117	Total Customer Service and Information			0	-	-	-	-	-
118									
119	Sales								
120	Operation								
121	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
122	Demonstration & Selling Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
123	Promotional Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
125	Total Sales			0	-	-	-	-	-
126									
127	Administrative & General								
128	Operation								
129	Salaries	33.0	Payroll - Energy	3,074,737	1,043,854	672,811	627,895	84,850	708,808
130	Office Supplies and Expenses	33.0	Payroll - Energy	691,095	234,574	128,747	141,121	21,319	156,463
131	Administrative Expenses Transferred - Credit			(105,742)	(35,862)	(19,950)	(21,963)	(3,252)	(24,404)
132	Outside Services Employed	27.0	Total Plant - Energy	0	-	-	-	-	-
133	Property Insurance	27.0	Total Plant - Energy	0	-	-	-	-	-
134	Injuries and Damages	33.0	Payroll - Energy	419,741	142,472	76,190	85,712	12,948	96,870
135	Employee Pensions and Benefits	33.0	Payroll - Energy	5,431,063	1,843,872	1,011,803	1,109,158	187,558	1,253,657
136	Franchise Requirements	90.0		0	-	-	-	-	-
137	Regulatory Commission Expenses	50.0	O&M Lease A&G and Fuel - Energy	411,758	138,783	76,708	84,082	12,702	95,028
138	Duplicate Charges - Credit	90.0		0	-	-	-	-	-
139	Institutional or Goodwill Advertising Expenses	50.0	O&M Lease A&G and Fuel - Energy	151,872	51,482	28,258	30,972	4,879	36,004
140	Misc. General Expenses	50.0	O&M Lease A&G and Fuel - Energy	774,729	262,995	144,329	158,201	23,890	178,706
141	Rents	50.0	O&M Lease A&G and Fuel - Energy	(794,153)	(209,562)	(147,949)	(182,190)	(24,480)	(183,281)
142	Maintenance								
143	Maintenance of General Plant	37.0	General Plant - Energy	0	-	-	-	-	-
144	Total A&G			10,055,510	3,413,129	1,873,302	2,063,349	310,104	2,320,867
145									
146	Total O&M Expenses								
147									
148	Fuel			450,445,785	152,894,238	83,816,281	81,981,642	13,865,430	103,956,408
149	Total Operations Expenses			71,823,135	24,310,849	13,343,198	14,825,641	2,209,444	16,629,589
150	Total Maintenance Expenses			0	0	0	0	0	0
151									
152	O&M EXPENSES - ENERGY			822,071,081	177,208,122	97,250,881	108,907,747	16,104,909	120,486,036

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

Total O&M Expenses							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTMPCS	HLF Secondary
1 Steam Production:							
2 Operation							
3 Op., Sup., & Eng.	6,014,009	2,649,423	1,421,758	905,401	118,080	917,820	828
4 Fuel	413,545,706	140,390,298	77,041,923	84,446,569	12,757,138	95,440,402	3,460,358
5 Steam Expenses	19,170,256	8,700,819	4,986,112	2,873,216	380,749	3,014,488	2,719
6 Steam Transferred - Credit	0	0	0	0	0	0	0
7 Gain from Dep of Emission Allow & of renewable energy credits	(456,123)	(155,840)	(85,633)	(103,754)	(14,163)	(105,959)	(3,878)
8 Electric Expenses	5,850,741	2,386,140	1,384,978	861,726	119,578	903,916	806
9 Miscellaneous Steam Power Expenses	10,398,723	4,589,978	2,450,773	1,600,008	204,578	1,683,279	1,427
10 Rents	27,908,827	12,294,127	6,567,384	4,201,306	550,710	4,256,426	3,841
11 Emissions Allowance	2,781	937	514	664	85	837	23
12 Maintenance							
13 Maint. Sup., & Eng.	9,294,322	4,054,860	2,175,872	1,385,068	181,637	1,404,858	1,287
14 Structures	8,246,206	2,310,733	1,240,007	780,859	103,508	800,577	722
15 Reactor Plant	40,750,508	17,262,305	9,833,732	5,134,834	604,199	6,219,790	5,808
16 Electric Plant	11,213,008	4,809,812	2,650,846	1,698,108	221,217	1,711,448	1,543
17 Miscellaneous Nuclear Plant	6,342,375	2,353,540	1,282,879	804,287	104,426	815,408	735
18 Total Steam Production	554,739,246	202,817,147	110,444,052	105,878,825	15,538,369	118,956,156	3,506,000
19 Nuclear Production:							
20 Operation							
21 Op., Sup., & Eng.	8,208,005	2,811,544	1,502,418	984,977	130,421	1,006,734	810
22 Fuel	28,844,461	12,707,207	6,818,056	4,342,500	569,218	4,403,542	3,970
23 Steam Expenses	2,658,156	1,170,148	627,808	390,881	52,416	408,410	360
24 Steam from Other Sources	16,149,061	6,233,851	3,345,156	2,130,258	279,234	2,156,712	1,847
25 Steam Transferred - Credit	0	0	0	0	0	0	0
26 Electric Expenses	973,821	429,000	230,219	146,907	19,217	148,654	134
27 Miscellaneous Nuclear Power Expenses	24,982,590	10,873,714	5,835,153	3,715,831	487,084	3,787,310	3,367
28 Rents	0	0	0	0	0	0	0
29 Maintenance							
30 Maint. Sup., & Eng.	4,497,885	3,725,912	1,999,433	1,273,276	169,801	1,290,880	1,164
31 Structures	2,557,854	1,129,842	604,899	385,981	50,478	300,406	352
32 Reactor Plant	18,443,461	5,125,117	4,290,178	2,778,838	363,811	2,815,600	2,538
33 Electric Plant	6,448,878	2,858,635	1,533,874	978,902	138,047	960,398	863
34 Miscellaneous Nuclear Plant	2,479,175	1,062,181	560,000	373,237	48,824	376,367	341
35 Total Nuclear Production	118,342,758	51,253,858	27,604,320	17,815,247	2,296,869	17,757,425	16,011
36 Other Production:							
37 Operation							
38 Op., Sup., & Eng.	282,517	159,794	85,702	64,878	7,154	56,331	50
39 Fuel	39,900,078	12,824,948	6,874,336	7,535,048	1,138,301	5,618,007	371,440
40 Generation Expenses	319,280	140,858	75,480	48,087	6,301	46,732	44
41 Miscellaneous Other Power Expenses	1,293,885	558,794	298,792	190,276	24,941	192,907	174
42 Rents	652,253	287,345	154,108	99,189	12,871	99,564	90
43 Maintenance							
44 Maint. Sup., & Eng.	277,820	122,301	65,879	41,826	5,492	42,404	38
45 Structures	0	0	0	0	0	0	0
46 Generating and Electric Plant	6,787,271	2,640,535	1,368,165	871,288	114,206	883,313	798
47 Miscellaneous Other Power Generation	1,420,223	625,868	335,752	213,813	28,027	218,789	198
48 Total Other Production	46,083,327	16,957,040	9,258,068	9,053,000	1,237,283	10,955,016	312,827
49 Other Power Supply:							
50 Operation							
51 Purchased Power	123,815,860	48,695,630	26,267,821	21,773,064	3,081,646	23,467,538	500,431
52 System Control and Load Dispatching	1,989,118	744,127	386,320	254,294	33,353	281,810	232
53 Other Expenses	3,612,965	1,419,063	780,038	635,034	80,171	684,163	14,589
54 Total Other Power Supply	129,177,943	50,858,819	27,434,179	22,662,422	3,216,150	24,399,512	615,250
55 Transmission:							
56 Operation							
57 Supervision & Eng.	0	0	0	0	0	0	0
58 Load Dispatching	2,189,201	863,079	507,360	340,957	40,294	389,511	7,064
59 Station Expenses	0	0	0	0	0	0	0
60 Overhead Line Expenses	0	0	0	0	0	0	0
61 Underground Line Expenses	0	0	0	0	0	0	0
62 Transmission of Electricity by Others	5,987,241	2,307,129	1,325,004	880,808	106,163	1,017,850	20,858
63 Miscellaneous Transmission Expenses	0	0	0	0	0	0	0
64 Rents	0	0	0	0	0	0	0
65 Maintenance							
66 Supervision & Engineering	0	0	0	0	0	0	0
67 Structures	0	0	0	0	0	0	0
68 Station Equipment	0	0	0	0	0	0	0
69 Overhead Lines	0	0	0	0	0	0	0
70 Underground Lines	0	0	0	0	0	0	0
71 Miscellaneous Transmission Expenses	0	0	0	0	0	0	0
72 Total Transmission Expenses	7,836,442	3,199,206	1,832,904	1,221,778	146,467	1,407,198	29,842
73 Distribution:							
74 Operation							
75 Supervision & Eng.	3,712,414	2,584,557	557,400	174,937	167,637	165,827	62,498
76 Load Dispatching	3,204,104	1,359,312	706,888	572,203	100,128	539,561	27,011
77 Station Expenses	1,072,859	509,756	255,173	156,254	31,968	110,972	8,517
78 Overhead Line Expenses	14,406,447	10,814,831	2,228,558	603,915	147,380	413,822	38,783
79 Underground Line Expenses	3,847,272	3,105,198	644,886	87,923	27,388	65,515	5,580
80 Street Lighting and Signal Systems	440,319	0	0	0	0	0	440,319
81 Meter Expenses	7,369,266	5,227,830	843,945	12,030	1,078,274	238,400	0
82 Customer Installation Expenses	167,228	127,121	19,211	321	424	91	29
83 Miscellaneous Distribution Expenses	5,870,503	4,783,198	1,031,738	323,754	309,132	307,079	115,005
84 Rents	340,756	237,232	51,171	15,067	15,332	15,230	5,734
85 Maintenance							
86 Supervision & Engineering	1,528,965	1,088,258	244,179	78,184	18,269	63,029	49,045
87 Structures	84,328	30,870	15,303	8,371	1,618	6,055	611
88 Station Equipment	4,312,012	2,949,178	1,625,778	628,129	128,581	446,098	34,227
89 Overhead Lines	32,835,646	25,010,039	5,082,005	1,378,040	335,888	948,044	79,822
90 Underground Lines	3,310,082	2,872,484	488,618	84,250	23,562	56,387	4,801
91 Line Transformers	1,028,358	800,308	183,538	73,542	18,208	51,565	4,048
92 Street Lighting and Signal Systems	1,286,849	0	0	0	0	0	1,286,849
93 Meters	1,037,057	790,241	231,501	13,586	18,808	12,984	0
94 Miscellaneous Distribution Expenses	1,987,552	1,400,427	314,222	98,012	23,536	68,241	63,114
95 Total Distribution	88,910,811	62,636,826	13,803,247	4,317,207	2,435,719	3,400,810	2,218,500

WESTAR ENERGY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 3/31/2011							
ALLOCATION OF O&M EXPENSES							
101							
102	Customer Accounts:						
103	Operation						
104	Supervision						
106	Meter Reading Expenses	1,913,067	1,898,823	235,028	3,908	5,191	413
106	Customer Records and Collection Expenses	5,612,090	4,863,099	896,243	11,456	15,135	1,210
107	Uncollectible Accounts	11,495,840	10,024,985	1,411,852	23,495	31,003	2,479
108	Miscellaneous Customer Accounts Exp.	7,263,441	6,421,257	804,333	15,031	19,856	1,568
109	Total Customer Accounts	130,291	113,563	15,998	296	351	28
110	Total Customer Accounts	26,615,418	23,122,658	3,298,454	54,124	71,509	5,718
111	Customer Service and Information:						
112	Operation						
113	Supervision	879,717	797,154	108,042	1,795	2,372	190
114	Customer Assistance Expenses	2,549,044	2,220,211	212,998	5,197	6,867	549
115	Informational Advertising Expenses	359,151	313,106	44,109	733	990	77
116	Misc. Customer Service and Information	1,103	862	138	2	3	0
117	Total Customer Service and Information	3,789,009	3,301,623	464,962	7,728	10,231	816
118	Total Customer Service and Information						
119	Sales:						
120	Operation						
121	Supervision	0	0	0	0	0	0
122	Demonstration & Selling Expenses	2,317	2,021	285	5	8	0
123	Promotional Advertising Expenses	0	0	0	0	0	0
124	Miscellaneous Sales Promotion Expenses	0	0	0	0	0	0
125	Total Sales	2,317	2,021	285	5	8	0
126	Total Sales						
127	Administrative & General:						
128	Operation						
129	Salaries	53,029,268	30,718,843	10,411,717	5,475,959	1,237,002	5,695,122
130	Office Supplies and Expenses	12,121,279	9,804,445	2,340,184	1,230,700	300,521	1,250,831
131	Administrative Expenses Transferred - Credit	(1,854,899)	(1,996,445)	(358,099)	(189,222)	(46,983)	(191,368)
132	Outside Services Employed	10,410,228	5,177,793	2,284,544	1,224,779	189,120	1,298,081
133	Property Insurance	10,735,690	5,349,504	2,370,780	1,398,728	195,394	1,341,764
134	Injuries and Damages	7,362,031	4,193,512	1,421,332	747,538	162,528	750,710
135	Employee Pensions and Benefits	95,299,045	64,299,540	19,392,879	9,873,389	2,381,995	9,631,099
136	Regulatory Commission Expenses	3,310,395	1,899,467	991,250	429,357	70,657	440,099
137	Duplicata Charges - Credit	0	0	0	0	0	0
138	Institutional or Goodwill Advertising Expense	1,219,394	811,638	254,625	158,165	28,027	162,101
139	Misc. General Expenses	8,228,545	3,124,188	1,300,805	807,530	132,943	827,099
140	Rents	(6,384,781)	(3,202,600)	(1,333,232)	(628,104)	(136,279)	(848,798)
141	Maintenance	13,210,507	6,670,444	2,811,890	1,681,119	239,890	1,845,001
142	Total A&G	205,677,023	114,318,312	40,969,550	21,881,423	4,853,875	22,085,215
143	Total A&G						
144	Total O&M Expenses						
145	Total O&M Expenses						
146	Total O&M Expenses						
147	Total O&M Expenses						
148	Fuel	479,290,278	195,801,442	80,735,320	90,324,142	14,464,653	106,358,851
149	Total Operations Expenses	522,229,715	270,532,131	186,796,873	94,221,272	12,310,146	86,555,494
150	Total Maintenance Expenses	146,278,051	78,851,824	31,258,928	17,243,228	2,537,277	18,876,381
151	Total Maintenance Expenses						
152	TOTAL O&M EXPENSES	1,179,871,549	628,250,110	234,768,969	182,401,825	29,903,670	195,155,635
153	TOTAL O&M EXPENSES						
154	TOTAL O&M EXPENSES						
155	TOTAL O&M EXPENSES						
156	TOTAL O&M EXPENSES						
157	TOTAL O&M EXPENSES						
158	TOTAL O&M EXPENSES						
159	TOTAL O&M EXPENSES						
160	TOTAL O&M EXPENSES						
161	TOTAL O&M EXPENSES						
162	TOTAL O&M EXPENSES						

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Customer		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LV/	Lighting
		Factor	Base	Company		General Service	General Service	Schools	LTMCS	Service
1	Steam Production									
2	Operation									
3	Op. Sup. & Eng.	00.0		0	-	-	-	-	-	-
4	Fuel	00.0		0	-	-	-	-	-	-
5	Steam Expenses	00.0		0	-	-	-	-	-	-
6	Steam from Other Sources	00.0		0	-	-	-	-	-	-
7	Steam Transferred - Credit	00.0		0	-	-	-	-	-	-
8	Electric Expenses	00.0		0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expense	00.0		0	-	-	-	-	-	-
10	Rents	00.0		0	-	-	-	-	-	-
11	Maintenance									
12	Maint. Sup. & Eng.	00.0		0	-	-	-	-	-	-
13	Structures	00.0		0	-	-	-	-	-	-
14	Boiler Plant	00.0		0	-	-	-	-	-	-
15	Electric Plant	00.0		0	-	-	-	-	-	-
16	Miscellaneous Steam Plant	00.0		0	-	-	-	-	-	-
17	Total Steam Production			0	-	-	-	-	-	-
18	Nuclear Production									
19	Operation									
20	Op. Sup. & Eng.	00.0		0	-	-	-	-	-	-
21	Fuel	00.0		0	-	-	-	-	-	-
22	Steam Expenses	00.0		0	-	-	-	-	-	-
23	Steam from Other Sources	00.0		0	-	-	-	-	-	-
24	Steam Transferred - Credit	00.0		0	-	-	-	-	-	-
25	Electric Expenses	00.0		0	-	-	-	-	-	-
26	Miscellaneous Nuclear Power Expenses	00.0		0	-	-	-	-	-	-
27	Rents	00.0		0	-	-	-	-	-	-
28	Maintenance									
29	Maint. Sup. & Eng.	00.0		0	-	-	-	-	-	-
30	Structures	00.0		0	-	-	-	-	-	-
31	Reactor Plant	00.0		0	-	-	-	-	-	-
32	Electric Plant	00.0		0	-	-	-	-	-	-
33	Miscellaneous Nuclear Plant	00.0		0	-	-	-	-	-	-
34	Total Nuclear Production			0	-	-	-	-	-	-
35	Other Production									
36	Operation									
37	Op. Sup. & Eng.	00.0		0	-	-	-	-	-	-
38	Fuel	00.0		0	-	-	-	-	-	-
39	Generation Expenses	00.0		0	-	-	-	-	-	-
40	Miscellaneous Other Power Expenses	00.0		0	-	-	-	-	-	-
41	Rents	00.0		0	-	-	-	-	-	-
42	Maintenance									
43	Maint. Sup. & Eng.	00.0		0	-	-	-	-	-	-
44	Structures	00.0		0	-	-	-	-	-	-
45	Generating and Electric Plant	00.0		0	-	-	-	-	-	-
46	Miscellaneous Other Power Generation	00.0		0	-	-	-	-	-	-
47	Total Other Production			0	-	-	-	-	-	-
48	Other Power Supply									
49	Operation									
50	Purchased Power	00.0		0	-	-	-	-	-	-
51	System Control and Load Dispatching	00.0		0	-	-	-	-	-	-
52	Other Expenses	00.0		0	-	-	-	-	-	-
53	Total Other Power Supply			0	-	-	-	-	-	-
54	Transmission									
55	Operation									
56	Supervision & Eng.	00.0		0	-	-	-	-	-	-
57	Load Dispatching	00.0		0	-	-	-	-	-	-
58	Station Expenses	00.0		0	-	-	-	-	-	-
59	Overhead Line Expenses	00.0		0	-	-	-	-	-	-
60	Underground Line Expenses	00.0		0	-	-	-	-	-	-
61	Transmission of Electricity by Others	00.0		0	-	-	-	-	-	-
62	Miscellaneous Transmission Expenses	00.0		0	-	-	-	-	-	-
63	Rents	00.0		0	-	-	-	-	-	-
64	Maintenance									
65	Supervision & Engineering	00.0		0	-	-	-	-	-	-
66	Structures	00.0		0	-	-	-	-	-	-
67	Station Equipment	00.0		0	-	-	-	-	-	-
68	Overhead Lines	00.0		0	-	-	-	-	-	-
69	Underground Lines	00.0		0	-	-	-	-	-	-
70	Miscellaneous Transmission Expenses	00.0		0	-	-	-	-	-	-
71	Total Transmission Expense			0	-	-	-	-	-	-

WESTAR ENERGY										
CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 03/31/2011										
ALLOCATION OF PAYROLL										
77	Distribution									
78	Operation									
79	Supervision & Eng.	36.0	Distribution Operations - Customer	2,905,719	1,911,812	281,099	4,463	122,761	20,508	49,065
80	Load Operating	99.0		0						
81	Station Expenses	99.0		0						
82	Overhead Line Expenses	1.2	Distribution Customers	2,780,231	2,407,000	330,001	5,634	7,444	547	515
83	Underground Line Expenses	1.2	Distribution Customers	1,332,733	1,162,225	183,981	2,720	3,604	284	240
84	Street Lighting and Signal Systems	80.0	Lighting Service Direct	281,115						281,115
85	Meter Expenses	8.5	Meter Reading	9,819,999	4,832,595	777,728	11,108	987,340	219,962	
86	Customer Installations Expenses	1.2	Distribution Customers	141,887	123,734	17,426	290	363	28	28
87	Miscellaneous Distribution Expenses	38.0	Distribution Operations - Customer	2,787,306	2,232,356	328,218	5,200	143,343	30,953	57,329
88	Rents	38.0	Distribution Operations - Customer	0						
89	Maintenance									
90	Supervision & Engineering	41.0	Distribution Maintenance - Customer	1,037,153	858,700	125,475	2,430	3,233	547	45,897
91	Structures	1.2	Distribution Customers	0						
92	Station Equipment	1.2	Distribution Customers	0						
93	Overhead Lines	14.0	Overhead Lines & Transformers - Customer	5,008,900	4,368,153	515,186	10,225	13,600	923	824
94	Underground Lines	1.2	Distribution Customers	1,419,903	1,238,056	174,361	2,898	3,829	281	265
95	Line Transformers	1.2	Distribution Customers	218,206	188,547	25,554	441	563	43	40
96	Street Lighting and Signal Systems	80.0	Lighting Service Direct	328,795						328,795
97	Meters	8.0	Meters	886,791	637,709	194,213	11,365	15,006	10,873	
98	Miscellaneous Distribution Expenses	41.0	Distribution Maintenance - Customer	1,006,805	864,113	129,038	2,409	3,325	566	46,864
99	Total Distribution			29,473,190	20,830,090	3,171,699	50,291	1,304,658	289,899	810,922
100	Customer Accounts									
101	Operation									
102	Supervision	1.0	Customers	1,895,425	1,714,813	241,604	4,014	5,303	424	367
103	Meter Reading Expenses	1.0	Customers	5,083,424	4,415,538	621,894	10,338	13,665	1,002	844
104	Customer Records and Collection Expenses	1.0	Customers	8,503,810	7,415,712	1,044,287	17,358	22,824	1,834	1,588
105	Uncollectible Accounts	1.0	Customers	0						
106	Miscellaneous Customer Accounts Exp.	1.0	Customers	150	131	18	0	0	0	0
107	Total Customer Accounts			15,533,810	13,546,190	1,907,799	31,708	41,809	3,350	2,867
108	Customer Service and Information									
109	Operation									
110	Supervision	1.0	Customers	850,383	741,873	104,430	1,738	2,293	183	150
111	Customer Assistance Expenses	1.0	Customers	2,208,316	1,925,753	271,612	4,508	5,958	476	412
112	Informational Advertising Expenses	1.0	Customers	86,201	48,198	6,779	113	149	12	10
113	Misc. Customer Service and Information	1.0	Customers	0						
114	Total Customer Service and Information			3,113,901	2,716,464	382,431	6,356	8,308	671	581
115	Sales									
116	Operation									
117	Supervision	1.0	Customers	0						
118	Demonstration & Selling Expenses	1.0	Customers	0						
119	Promotional Advertising Expenses	1.0	Customers	0						
120	Miscellaneous Sales Promotion Expenses	1.0	Customers	0						
121	Total Sales			0						
122	Administrative & General									
123	Operation									
124	Salaries	31.0	Payroll - Customer	14,433,523	11,887,031	1,747,298	31,142	432,525	84,820	290,637
125	Office Supplies and Expenses	31.0	Payroll - Customer	2,263	1,861	274	5	68	15	41
126	Administrative Expenses Transferred - Cre	31.0	Payroll - Customer	0						
127	Outside Services Employed	25.0	Total Plant - Customer	4,129	3,251	548	12	15	5	209
128	Property Insurance	25.0	Total Plant - Customer	0						
129	Injuries and Damages	31.0	Payroll - Customer	0						
130	Employee Pensions and Benefits	31.0	Payroll - Customer	88,007	72,358	10,854	190	2,543	673	1,580
131	Franchise Requirements	99.0		0						
132	Regulatory Commission Expenses	48.0	O&M Less ASG and Fuel - Customer	0						
133	Duplicate Charges - Credit	99.0		0						
134	Institutional or Goodwill Advertising Expens	48.0	O&M Less ASG and Fuel - Customer	0						
135	Misc. General Expenses	48.0	O&M Less ASG and Fuel - Customer	35,954	29,990	4,320	75	863	138	758
136	Rents	48.0	O&M Less ASG and Fuel - Customer	0						
137	Maintenance of General Plant	35.0	General Plant - Customer	120,491	101,839	17,120	283	455	147	6,385
138	Total ASG			14,963,338	12,079,307	1,780,196	31,806	437,399	84,896	272,839
139	Total Payroll									
140	Fuel			0	0	0	0	0	0	0
141	Total Operations Expenses			40,737,538	40,895,931	5,880,413	98,893	1,752,079	375,195	855,057
142	Total Maintenance Expenses			10,079,797	8,279,214	1,281,854	30,299	40,670	13,560	432,052
143	PAYROLL EXPENSES - CUSTOMER			60,814,245	49,174,145	7,242,267	129,191	1,792,649	388,815	1,087,109

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Demand										
		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LF/	Lighting
		Factor	Base	Company		General Service	General Service	Schools	LTMCS	Service
1	Steam Production:									
2	Operation:									
3	Op. Sup. & Eng.	3.0 Demand - ACP		5,284,808	2,319,408	1,244,882	792,823	103,807	805,583	725
4	Fuel	99.0		0	0	0	0	0	0	0
5	Steam Expenses	3.0 Demand - ACP		15,282,114	8,732,412	3,812,809	2,300,702	301,578	2,332,613	2,103
6	Steam from Other Sources	99.0		0	0	0	0	0	0	0
7	Steam Transferred - Credit	3.0 Demand - ACP		0	0	0	0	0	0	0
8	Electric Expenses	3.0 Demand - ACP		1,904,387	836,987	450,214	286,704	37,581	200,900	282
9	Miscellaneous Steam Power Expenses	3.0 Demand - ACP		1,817,810	800,886	429,673	273,804	35,867	277,407	250
10	Rents	3.0 Demand - ACP		443	195	105	67	9	58	0
11	Maintenance:									
12	Maint. Sup. & Eng.	3.0 Demand - ACP		7,338,081	3,252,732	1,734,779	1,104,739	144,809	1,120,013	1,010
13	Structures	3.0 Demand - ACP		1,219,076	571,054	299,199	183,530	24,057	189,088	158
14	Boiler Plant	3.0 Demand - ACP		12,256,808	6,309,108	2,987,319	1,845,085	241,851	1,870,678	1,687
15	Electric Plant	3.0 Demand - ACP		3,879,713	1,753,230	940,835	599,140	78,535	607,425	548
16	Miscellaneous Steam Plant	3.0 Demand - ACP		1,438,318	653,810	458,233	291,811	38,251	295,849	267
17	Total Steam Production			61,000,155	22,487,705	12,556,828	7,878,956	1,008,432	7,784,187	7,019
18	Nuclear Production:									
19	Operation:									
20	Op. Sup. & Eng.	3.0 Demand - ACP		221,470	87,587	52,357	33,342	4,370	33,803	30
21	Fuel	3.0 Demand - ACP		0	0	0	0	0	0	0
22	Steam Expenses	3.0 Demand - ACP		0	0	0	0	0	0	0
23	Steam from Other Sources	3.0 Demand - ACP		0	0	0	0	0	0	0
24	Steam Transferred - Credit	3.0 Demand - ACP		0	0	0	0	0	0	0
25	Electric Expenses	3.0 Demand - ACP		0	0	0	0	0	0	0
26	Miscellaneous Nuclear Power Expenses	3.0 Demand - ACP		0	0	0	0	0	0	0
27	Rents	3.0 Demand - ACP		0	0	0	0	0	0	0
28	Maintenance:									
29	Maint. Sup. & Eng.	3.0 Demand - ACP		811,971	357,767	191,858	122,241	16,023	123,931	112
30	Structures	3.0 Demand - ACP		0	0	0	0	0	0	0
31	Reactor Plant	3.0 Demand - ACP		80,738	32,984	20,758	2,721	21,043	19	
32	Electric Plant	3.0 Demand - ACP		137,872	60,738	32,984	20,758	2,721	21,043	19
33	Miscellaneous Nuclear Plant	3.0 Demand - ACP		0	0	0	0	0	0	0
34	Total Nuclear Production			1,171,313	516,012	276,907	178,340	23,115	178,778	161
35	Other Production:									
36	Operation:									
37	Op. Sup. & Eng.	3.0 Demand - ACP		370,556	187,210	80,730	57,142	7,480	57,832	52
38	Fuel	99.0		0	0	0	0	0	0	0
39	Generation Expenses	3.0 Demand - ACP		305,907	134,785	72,319	48,054	5,037	46,981	42
40	Miscellaneous Other Power Expenses	3.0 Demand - ACP		532,425	234,558	125,870	80,150	10,507	81,055	73
41	Rents	3.0 Demand - ACP		0	0	0	0	0	0	0
42	Maintenance:									
43	Maint. Sup. & Eng.	3.0 Demand - ACP		284,034	125,129	87,148	42,781	5,805	43,352	39
44	Structures	3.0 Demand - ACP		0	0	0	0	0	0	0
45	Generating and Electric Plant	3.0 Demand - ACP		824,498	275,117	147,838	94,017	12,324	95,317	86
46	Miscellaneous Other Power Generation	3.0 Demand - ACP		791,981	322,416	173,018	110,181	14,442	111,704	101
47	Total Other Production			2,848,281	1,258,183	675,720	420,510	58,405	430,280	383
48	Other Power Supply:									
49	Operation:									
50	Purchased Power	3.0 Demand - ACP		0	0	0	0	0	0	0
51	System Control and Load Dispatching	3.0 Demand - ACP		928,390	408,000	219,481	130,789	18,321	141,702	128
52	Other Expenses	3.0 Demand - ACP		956,453	421,371	228,120	143,987	18,875	146,888	132
53	Total Other Power Supply			1,884,843	830,371	447,601	284,776	37,196	288,590	260
54	Transmission:									
55	Operation:									
56	Supervision & Eng.	9.0 12 CP Demand		642,318	281,487	150,243	100,063	11,922	115,330	2,384
57	Load Dispatching	9.0 12 CP Demand		1,041,530	424,000	243,823	183,715	19,333	187,026	3,833
58	Station Expenses	9.0 12 CP Demand		331,175	134,821	77,404	52,099	6,147	59,498	1,219
59	Overhead Line Expenses	9.0 12 CP Demand		308,025	125,208	72,948	48,417	5,711	55,311	1,134
60	Underground Line Expenses	9.0 12 CP Demand		258,818	106,478	62,802	42,270	4,982	48,289	900
61	Transmission of Electricity by Others	99.0		0	0	0	0	0	0	0
62	Miscellaneous Transmission Expenses	9.0 12 CP Demand		820,318	333,691	191,878	128,842	15,228	147,302	3,019
63	Rents	99.0		0	0	0	0	0	0	0
64	Maintenance:									
65	Supervision & Engineering	9.0 12 CP Demand		1,054,672	429,356	246,995	165,779	19,576	189,384	3,882
66	Structures	9.0 12 CP Demand		181,953	73,648	40,334	30,444	3,595	34,779	713
67	Station Equipment	9.0 12 CP Demand		2,232,851	908,991	522,278	350,972	41,445	400,947	8,218
68	Overhead Lines	9.0 12 CP Demand		822,464	334,824	182,380	120,280	15,290	147,888	3,027
69	Underground Lines	9.0 12 CP Demand		298,858	109,498	62,802	42,282	4,981	48,290	900
70	Miscellaneous Transmission Expenses	15.0		62	24	13	8	1	7	1
71	Total Transmission Expense			7,984,984	3,250,670	1,887,730	1,255,125	148,214	1,433,941	29,380

WEBSTAR ENERGY										
CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76	Distribution									
77	Operation									
78	Supervision & Eng	30.0	Distribution Operations - Demand	825,983	302,528	198,482	120,321	24,832	85,452	8,558
79	Load Dispatching	2.0	Demand - MCP	2,058,004	977,304	489,254	299,508	81,334	212,775	19,330
80	Station Expenses	2.0	Demand - MCP	496,237	226,825	118,049	72,287	14,709	51,338	3,040
81	Overhead Line Expenses	15.0	Overhead Lines & Transformers - Demand	1,061,216	504,317	252,451	154,587	31,947	109,788	8,425
82	Underground Line Expenses	2.0	Demand - MCP	256,641	123,340	61,670	37,807	7,740	26,851	2,051
83	Street Lighting and Signal Systems	00.0	Lighting Service Direct	0	-	-	-	-	-	-
84	Meter Expenses	2.0	Demand - MCP	0	-	-	-	-	-	-
85	Customer Installations Expenses	2.0	Demand - MCP	0	-	-	-	-	-	-
86	Miscellaneous Distribution Expenses	30.0	Distribution Operations - Demand	804,472	468,342	220,437	140,464	28,782	90,779	7,658
87	Rents	30.0	Distribution Operations - Demand	0	-	-	-	-	-	-
88	Maintenance									
89	Supervision & Engineering	42.0	Distribution Maintenance - Demand	513,643	244,069	122,190	74,822	15,318	53,130	4,078
90	Structures	2.0	Demand - MCP	2,880	1,373	687	421	80	290	23
91	Station Equipment	2.0	Demand - MCP	2,183,034	1,027,929	514,991	315,086	64,805	223,776	17,174
92	Overhead Lines	15.0	Overhead Lines & Transformers - Demand	1,825,751	915,185	458,124	289,509	57,630	199,252	15,291
93	Underground Lines	2.0	Demand - MCP	278,475	131,388	65,770	40,274	8,245	28,603	2,196
94	Line Transformers	2.0	Demand - MCP	202,557	99,290	49,645	29,500	6,041	20,655	1,608
95	Street Lighting and Signal Systems	00.0	Lighting Service Direct	0	-	-	-	-	-	-
96	Meters	2.0	Demand - MCP	0	-	-	-	-	-	-
97	Miscellaneous Distribution Expenses	42.0	Distribution Maintenance - Demand	528,229	251,028	125,980	76,947	15,753	54,648	4,164
98	Total Distribution			11,278,792	5,350,005	2,682,812	1,842,881	336,291	1,186,835	86,537
99	Customer Accounts									
100	Operation									
101	Supervision	3.0	Demand - ACP	0	-	-	-	-	-	-
102	Meter Reading Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
103	Customer Records and Collection Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
104	Uncollectible Accounts	3.0	Demand - ACP	0	-	-	-	-	-	-
105	Miscellaneous Customer Accounts Exp.	3.0	Demand - ACP	0	-	-	-	-	-	-
106	Total Customer Accounts			0	-	-	-	-	-	-
107	Customer Service and Information									
108	Operation									
109	Supervision	3.0	Demand - ACP	0	-	-	-	-	-	-
110	Customer Assistance Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
111	Informational Advertising Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
112	Misc. Customer Service and Information	3.0	Demand - ACP	0	-	-	-	-	-	-
113	Total Customer Service and Information			0	-	-	-	-	-	-
114	Sales									
115	Operation									
116	Supervision	3.0	Demand - ACP	0	-	-	-	-	-	-
117	Demonstration & Selling Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
118	Promotional Advertising Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
119	Miscellaneous Sales Promotion Expenses	3.0	Demand - ACP	0	-	-	-	-	-	-
120	Total Sales			0	-	-	-	-	-	-
121	Administrative & General									
122	Operation									
123	Salaries	32.0	Payroll - Demand	24,267,718	10,774,951	5,759,898	3,887,880	514,295	3,810,898	40,548
124	Office Supplies and Expenses	32.0	Payroll - Demand	3,821	1,880	903	675	81	598	0
125	Administrative Expenses Transferred - Cre	32.0	Payroll - Demand	0	-	-	-	-	-	-
126	Outside Service Employed	26.0	Total Plant - Demand	22,532	10,012	5,331	3,381	490	3,322	22
127	Property Insurance	26.0	Total Plant - Demand	0	-	-	-	-	-	-
128	Injuries and Damages	32.0	Payroll - Demand	0	-	-	-	-	-	-
129	Employee Pensions and Benefits	32.0	Payroll - Demand	148,580	65,968	35,119	22,365	3,130	22,018	247
130	Franchise Requirements	50.0		0	-	-	-	-	-	-
131	Regulatory Commission Expenses	48.0	G&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
132	Duplicate Charges - Credit	00.0		0	-	-	-	-	-	-
133	Institutional or Goodwill Advertising Expens	48.0	G&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
134	Misc. General Expenses	48.0	G&M Lease A&G and Fuel - Demand	134,717	59,578	31,855	20,255	2,750	20,178	192
135	Rents	48.0	G&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
136	Maintenance									
137	Maintenance of General Plant	36.0	General Plant - Demand	708,681	313,832	167,178	106,023	16,705	104,161	884
138	Total A&G			25,284,054	11,225,900	6,000,053	3,820,476	535,404	3,790,909	41,909
139	Total Payroll			0	0	0	0	0	0	0
140	Fuel			0	0	0	0	0	0	0
141	Total Operations Expenses			59,241,000	26,220,765	14,000,851	8,812,804	1,255,813	8,745,902	101,006
142	Total Maintenance Expenses			40,075,149	17,049,131	9,471,058	6,035,837	842,855	5,990,151	96,004
143										
144										
145										
146										
147										
148										
149										
150	PAYROLL EXPENSES - DEMAND			101,660,431	44,908,561	24,005,461	15,286,700	2,143,066	15,048,270	168,367

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LP/	Lighting
		Factor	Base	Company		General Service	General Service	Schools	LTMCS	Service
Energy										
1	Steam Production:									
2	Operation									
3	Op. Sup. & Eng.	4.0	Energy (MWH) @ Generation	0						
4	Fuel	4.0	Energy (MWH) @ Generation	3,403,000	1,165,384	834,135	865,083	105,004	785,673	29,729
5	Steam Expenses	4.0	Energy (MWH) @ Generation	0						
6	Steam from Other Sources	4.0	Energy (MWH) @ Generation	0						
7	Steam Transferred - Credit	4.0	Energy (MWH) @ Generation	0						
8	Electric Expenses	4.0	Energy (MWH) @ Generation	0						
9	Miscellaneous Steam Power Expenses	4.0	Energy (MWH) @ Generation	0						
10	Rents	4.0	Energy (MWH) @ Generation	0						
11	Maintenance									
12	Maint. Sup. & Eng.	4.0	Energy (MWH) @ Generation	0						
13	Structures	4.0	Energy (MWH) @ Generation	0						
14	Boiler Plant	4.0	Energy (MWH) @ Generation	0						
15	Electric Plant	4.0	Energy (MWH) @ Generation	0						
16	Miscellaneous Steam Plant	4.0	Energy (MWH) @ Generation	0						
17	Total Steam Production			3,403,000	1,165,384	834,135	865,083	105,004	785,673	29,729
18	Nuclear Production:									
19	Operation									
20	Op. Sup. & Eng.	4.0	Energy (MWH) @ Generation	0						
21	Fuel	4.0	Energy (MWH) @ Generation	0						
22	Steam Expenses	4.0	Energy (MWH) @ Generation	0						
23	Steam from Other Sources	4.0	Energy (MWH) @ Generation	0						
24	Steam Transferred - Credit	4.0	Energy (MWH) @ Generation	0						
25	Electric Expenses	4.0	Energy (MWH) @ Generation	0						
26	Miscellaneous Nuclear Power Expenses	4.0	Energy (MWH) @ Generation	0						
27	Rents	00.0		0						
28	Maintenance									
29	Maint. Sup. & Eng.	4.0	Energy (MWH) @ Generation	0						
30	Structures	4.0	Energy (MWH) @ Generation	0						
31	Reactor Plant	4.0	Energy (MWH) @ Generation	0						
32	Electric Plant	4.0	Energy (MWH) @ Generation	0						
33	Miscellaneous Nuclear Plant	4.0	Energy (MWH) @ Generation	0						
34	Total Nuclear Production			0						
35	Other Production:									
36	Operation									
37	Op. Sup. & Eng.	00.0		0						
38	Fuel	4.0	Energy (MWH) @ Generation	61,387	20,637	11,436	12,636	1,804	14,167	618
39	Generation Expenses	00.0		0						
40	Miscellaneous Other Power Expenses	00.0		0						
41	Rents	00.0		0						
42	Maintenance									
43	Maint. Sup. & Eng.	00.0		0						
44	Structures	00.0		0						
45	Generating and Electric Plant	00.0		0						
46	Miscellaneous Other Power Generation	00.0		0						
47	Total Other Production			61,387	20,637	11,436	12,636	1,804	14,167	618
48	Other Power Supply:									
49	Operation									
50	Purchased Power	4.0	Energy (MWH) @ Generation	0						
51	System Control and Load Dispatching	4.0	Energy (MWH) @ Generation	823,206	279,451	153,877	198,119	25,307	190,905	6,946
52	Other Expenses	4.0	Energy (MWH) @ Generation	846,202	287,004	158,011	173,204	23,145	186,753	7,150
53	Total Other Power Supply			1,671,408	567,355	311,904	371,322	48,452	377,658	14,100
54	Transmission:									
55	Operation									
56	Supervision & Eng.	00.0		0						
57	Load Dispatching	00.0		0						
58	Station Expenses	00.0		0						
59	Overhead Line Expenses	00.0		0						
60	Underground Line Expenses	00.0		0						
61	Transmission of Electricity by Others	00.0		0						
62	Miscellaneous Transmission Expenses	00.0		0						
63	Rents	00.0		0						
64	Maintenance									
65	Reserve & Engineering	00.0		0						
66	Structures	00.0		0						
67	Station Equipment	00.0		0						
68	Overhead Lines	00.0		0						
69	Underground Lines	00.0		0						
70	Miscellaneous Transmission Expenses	00.0		0						
71	Total Transmission Expense			0						

WESTAR ENERGY										
CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76										
77	Distribution									
78	Operation									
79	Supervision & Eng	40.0	Distribution Operations - Energy	172,143	58,430	32,070	25,152	6,310	20,728	1,453
80	Load Dispatching	4.0	Energy (MWH) @ Generation	1,823,861	619,071	320,778	372,438	56,263	420,921	15,364
81	Station Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
82	Overhead Line Expenses	19.0	Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
83	Underground Line Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
84	Street Lighting and Signal Systems	80.0	Lighting Service Direct	0	-	-	-	-	-	-
85	Meter Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
86	Customer Installations Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
87	Miscellaneous Distribution Expenses	4.0	Energy (MWH) @ Generation	201,005	68,227	37,448	41,040	6,201	49,369	1,600
88	Rents	40.0	Distribution Operations - Energy	0	-	-	-	-	-	-
89	Maintenance									
90	Supervision & Engineering	43.0	Distribution Maintenance - Energy	0	-	-	-	-	-	-
91	Structures	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
92	Station Equipment	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
93	Overhead Lines	19.0	Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
94	Underground Lines	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
95	Line Transformers	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
96	Street Lighting and Signal Systems	80.0	Lighting Service Direct	0	-	-	-	-	-	-
97	Meters	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
98	Miscellaneous Distribution Expenses	43.0	Distribution Maintenance - Energy	0	-	-	-	-	-	-
99	Total Distribution			2,197,000	745,729	406,294	448,632	67,774	507,038	16,543
100	Customer Accounts									
101	Operation									
102	Supervision	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
103	Meter Reading Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
104	Customer Records and Collection Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
105	Uncollectible Accounts	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
107	Total Customer Accounts			0	-	-	-	-	-	-
108	Customer Service and Information									
109	Operation									
110	Supervision	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
111	Customer Assistance Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
112	Informational Advertising Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
113	Misc. Customer Service and Information	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
114	Total Customer Service and Information			0	-	-	-	-	-	-
115	Sales									
116	Operation									
117	Supervision	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
118	Demonstration & Selling Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
119	Promotional Advertising Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
120	Miscellaneous Sales Promotional Expenses	4.0	Energy (MWH) @ Generation	0	-	-	-	-	-	-
121	Total Sales			0	-	-	-	-	-	-
122	Administrative & General									
123	Operation									
124	Salaries	33.0	Payroll - Energy	2,345,878	795,292	437,040	470,052	72,396	541,418	19,800
125	Office Supplies and Expenses	33.0	Payroll - Energy	358	125	90	76	11	85	3
126	Administrative Expenses Transferred - Cre	33.0	Payroll - Energy	0	-	-	-	-	-	-
127	Outside Services Employed	27.0	Total Plant - Energy	0	-	-	-	-	-	-
128	Property Insurance	27.0	Total Plant - Energy	0	-	-	-	-	-	-
129	Injuries and Damages	33.0	Payroll - Energy	0	-	-	-	-	-	-
130	Employee Pensions and Benefits	33.0	Payroll - Energy	14,304	4,855	2,805	2,921	441	3,301	121
131	Franchise Requirements	60.0	O&M Lease A&G and Fuel - Energy	0	-	-	-	-	-	-
132	Regulatory Commission Expenses	60.0	O&M Lease A&G and Fuel - Energy	0	-	-	-	-	-	-
133	Duplicate Charges - Credit	60.0	O&M Lease A&G and Fuel - Energy	0	-	-	-	-	-	-
134	Institutional or Goodwill Advertising Expens	60.0	O&M Lease A&G and Fuel - Energy	0	-	-	-	-	-	-
135	Misc. General Expenses	24,244	O&M Lease A&G and Fuel - Energy	24,244	8,220	4,817	4,951	745	5,565	205
136	Rents	60.0	O&M Lease A&G and Fuel - Energy	0	-	-	-	-	-	-
137	Maintenance									
138	Maintenance of General Plant	37.0	General Plant - Energy	0	-	-	-	-	-	-
139	Total ABG			2,384,804	809,502	444,298	488,999	73,670	550,369	20,129
140	Total Payroll									
141	Fuel			3,465,206	1,176,221	645,571	707,818	106,868	799,741	29,247
142	Total Operations Expenses			8,047,190	2,731,451	1,490,181	1,643,249	248,242	1,857,178	67,819
143	Total Maintenance Expenses			0	0	0	0	0	0	0
144										
145										
146										
147										
148										
149										
150	PAYROLL EXPENSES - ENERGY			0,718,000	3,208,806	1,810,555	1,984,571	290,804	2,242,036	82,027

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Total Payroll Expenses								
		Total	Residential	Small	Medium	Public	High LV/ LT/MCS	Lighting
		Company		General Service	General Service	Schools		Service
1	Steam Production							
2	Operation							
3	Op., Sup., & Eng.							
4	Fuel	5,204,908	2,319,408	1,244,002	702,623	103,807	803,563	725
5	Steam Expenses	3,403,909	1,155,384	534,136	995,063	105,004	785,673	28,729
6	Steam from Other Sources	15,282,114	6,732,412	3,012,908	2,300,702	301,678	2,332,613	2,103
7	Steam Transferred - Credit	0						
8	Electric Expenses	1,004,307	836,997	450,214	286,704	37,681	200,699	292
9	Miscellaneous Steam Power Expenses	1,817,510	800,099	429,873	273,924	35,867	277,407	290
10	Rents	443	196	106	67	0	98	0
11	Maintenance							
12	Maint. Sup. & Eng.	7,238,001	3,222,732	1,736,770	1,104,739	144,809	1,120,013	1,010
13	Structures	1,219,076	527,054	290,190	183,530	24,057	189,068	168
14	Boiler Plant	12,255,006	5,309,106	2,867,319	1,845,068	241,661	1,870,678	1,687
15	Electric Plant	3,079,713	1,753,230	940,835	590,140	78,535	907,425	548
16	Miscellaneous Steam Plant	1,638,318	835,910	458,233	291,811	38,251	296,949	297
17	Total Steam Production	54,404,054	23,623,090	12,990,963	8,375,286	1,111,538	8,056,740	35,748
18	Nuclear Production							
19	Operation							
20	Op., Sup., & Eng.	221,470	97,567	52,367	33,342	4,370	33,803	30
21	Fuel	0						
22	Steam Expenses	0						
23	Steam from Other Sources	0						
24	Steam Transferred - Credit	0						
25	Electric Expenses	0						
26	Miscellaneous Nuclear Power Expenses	0						
27	Rents	0						
28	Maintenance							
29	Maint. Sup. & Eng.	811,871	357,707	191,958	122,241	16,023	123,931	112
30	Structures	0						
31	Reactor Plant	0						
32	Electric Plant	137,872	80,738	32,594	20,798	2,721	21,043	18
33	Miscellaneous Nuclear Plant	0						
34	Total Nuclear Production	1,171,313	518,012	278,907	178,340	23,116	178,778	161
35	Other Production							
36	Operation							
37	Op., Sup., & Eng.	379,556	187,210	80,730	57,142	7,400	67,932	52
38	Fuel	81,387	20,837	11,438	12,835	1,894	14,187	518
39	Generation Expenses	305,007	134,785	72,319	45,054	5,037	46,981	42
40	Miscellaneous Other Power Expenses	532,426	234,556	125,870	80,156	10,507	81,204	73
41	Rents	0						
42	Maintenance							
43	Maint. Sup. & Eng.	284,034	125,129	87,148	42,781	5,505	43,352	39
44	Structures	0						
45	Generating and Electric Plant	824,498	275,117	147,830	94,017	12,324	95,317	86
46	Miscellaneous Other Power Generation	721,851	322,418	173,018	110,181	14,442	111,704	101
47	Total Other Production	2,919,959	1,280,039	587,158	442,846	58,298	450,428	411
48	Other Power Supply							
49	Operation							
50	Purchased Power	0						
51	System Control and Load Dispatching	1,751,097	668,450	372,858	307,888	43,718	331,707	7,078
52	Other Expenses	1,804,955	799,275	384,137	317,201	45,041	241,741	7,291
53	Total Other Power Supply	3,556,052	1,467,725	756,995	625,089	88,759	673,448	14,369
54	Transmission							
55	Operation							
56	Supervision & Eng.	642,319	281,487	150,243	100,803	11,922	116,339	2,394
57	Load Dispatching	1,041,539	424,009	243,823	183,715	19,333	187,029	2,853
58	Station Expenses	331,715	134,821	77,464	52,099	6,147	56,488	1,218
59	Overhead Line Expenses	308,025	125,306	72,040	48,417	5,717	55,311	1,134
60	Underground Line Expenses	288,818	109,476	62,802	42,270	4,992	48,280	990
61	Transmission of Electricity by Others	0						
62	Miscellaneous Transmission Expenses	820,319	330,951	181,878	128,042	15,228	147,902	3,019
63	Rents	0						
64	Maintenance							
65	Supervision & Engineering	1,054,872	429,355	248,995	165,779	19,676	196,384	3,882
66	Structures	193,853	78,848	46,304	30,444	3,565	34,770	713
67	Station Equipment	2,232,851	908,991	522,278	350,972	41,445	400,647	8,218
68	Overhead Lines	822,454	334,824	192,340	129,290	15,298	147,688	3,027
69	Underground Lines	298,265	109,459	62,802	42,262	4,991	48,280	990
70	Miscellaneous Transmission Expenses	152	62	36	24	3	27	1
71	Total Transmission Expense	7,084,084	3,250,670	1,807,730	1,255,125	148,214	1,433,841	29,380

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

79									
77	Distribution								
78	Operation								
79	Supervision & Eng.	3,303,848	2,362,771	500,661	156,828	162,703	161,890	57,108	
80	Load Dispatching	3,800,556	1,506,464	826,042	872,033	117,567	633,908	31,724	
81	Station Expenses	406,231	235,825	118,949	72,297	14,790	61,338	3,940	
82	Overhead Line Expenses	3,821,447	2,011,407	591,452	160,221	30,691	110,335	8,941	
83	Underground Line Expenses	1,562,274	1,286,565	225,423	40,828	11,334	27,115	2,309	
84	Street Lighting and Signal Systems	281,115	-	-	-	-	-	-	
84	Meter Expenses	6,818,006	4,822,566	777,720	11,106	967,349	218,952	281,115	
85	Customer Installations Expenses	141,887	123,734	17,426	200	363	28	20	
86	Miscellaneous Distribution Expenses	3,092,873	2,758,924	595,101	186,730	178,208	177,122	80,080	
87	Rents	0	-	-	-	-	-	-	
88	Maintenance								
89	Supervision & Engineering	1,650,797	1,103,797	247,895	77,252	18,551	63,786	40,748	
90	Structures	2,880	1,373	697	421	88	290	73	
91	Station Equipment	2,183,034	1,027,629	514,561	315,088	64,505	233,718	17,174	
92	Overhead Lines	6,034,791	5,283,338	1,073,310	290,754	70,930	200,225	16,225	
93	Underground Lines	1,095,168	1,306,447	240,131	43,172	12,074	28,684	2,490	
94	Line Transferring	418,705	294,807	74,740	29,048	6,024	20,968	1,840	
96	Street Lighting and Signal Systems	326,795	-	-	-	-	-	-	
96	Meters	800,791	637,708	194,213	11,305	15,005	10,873	-	
97	Miscellaneous Distribution Expenses	1,604,835	1,135,141	254,998	78,448	16,078	55,314	51,158	
98	Total Distribution	39,949,955	29,840,823	6,260,876	2,160,804	1,709,023	1,803,570	919,072	
100	Customer Accounts								
101	Operation								
102	Supervision	1,008,425	1,714,813	241,504	4,014	5,303	424	367	
103	Meter Reading Expenses	5,003,424	4,415,538	621,856	10,338	13,655	1,062	944	
104	Customer Reason and Collection Expenses	8,603,810	7,415,712	1,044,267	17,359	22,934	1,834	1,589	
105	Unproductive Accounts	0	-	-	-	-	-	-	
109	Miscellaneous Customer Accounts Exp.	150	131	18	0	0	0	0	
107	Total Customer Accounts	15,633,810	13,646,195	1,907,706	31,700	41,893	3,350	2,897	
108									
109	Customer Service and Information								
110	Operation								
111	Supervision	860,363	741,973	104,436	1,730	2,293	183	159	
112	Customer Assistance Expenses	2,208,215	1,925,753	271,212	4,508	5,956	478	412	
113	Informational Advertising Expenses	65,201	48,138	6,779	113	146	12	10	
114	Misc. Customer Service and Information	0	-	-	-	-	-	-	
115	Total Customer Service and Information	3,113,901	2,715,964	382,431	6,356	8,398	671	581	
116									
117	Sales								
118	Operation								
119	Supervision	0	-	-	-	-	-	-	
120	Demonstration & Selling Expenses	0	-	-	-	-	-	-	
121	Promotional Advertising Expenses	0	-	-	-	-	-	-	
122	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-	-	
123	Total Sales	0	-	-	-	-	-	-	
124									
125	Administrative & General								
126	Operation								
127	Salaries	41,147,219	23,438,014	7,643,983	4,178,074	1,020,158	4,246,104	320,886	
128	Office Supplies and Expenses	6,452	3,975	1,246	656	180	690	50	
129	Administrative Expenses Transferred - Credit	0	-	-	-	-	-	-	
130	Outside Services Employed	29,005	19,293	5,878	3,363	484	3,327	321	
131	Property Insurance	0	-	-	-	-	-	-	
132	Injuries and Damages	0	-	-	-	-	-	-	
133	Employee Pensions and Benefits	250,891	142,911	48,458	25,475	6,220	25,800	1,867	
134	Franchise Requirements	0	-	-	-	-	-	-	
135	Regulatory Commission Expenses	0	-	-	-	-	-	-	
136	Duplicate Charges - Credit	0	-	-	-	-	-	-	
137	Institutional or Goodwill Advertising Expense	0	-	-	-	-	-	-	
138	Misc. General Expenses	104,915	97,708	40,701	25,280	4,180	25,911	1,094	
136	Rents	0	-	-	-	-	-	-	
140	Maintenance								
141	Maintenance of General Plant	836,143	416,809	184,303	105,404	15,190	104,308	10,070	
142	Total ASG	42,462,298	24,111,400	8,224,546	4,336,283	1,046,373	4,406,208	334,377	
143									
144	Total Payroll								
145									
146	Fuel	3,465,206	1,179,221	645,571	707,818	100,898	796,741	29,247	
147	Total Operations Expenses	117,029,736	89,846,137	21,463,425	10,655,126	3,256,234	10,877,636	824,841	
148	Total Maintenance Expenses	50,161,853	29,877,345	10,753,011	9,096,128	883,423	5,873,801	468,148	
149									
150	TOTAL PAYROLL EXPENSES	171,063,378	97,381,512	33,066,382	17,400,430	4,236,509	17,880,030	1,337,603	

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

Customer		Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV/LTM/CB	Lighting Service
1	Intangible Plant									
2	Organization	00.0		0						
3	Franchise and Contracts	00.0		0						
4	Miscellaneous Intangible Plant	00.0		0						
5	Total Intangible Plant			0						
6	Production Plant									
7	Steam Production	00.0		0						
8	Turbine Production	00.0		0						
9	Other Production Plant	00.0		0						
10	Total Production Plant			0						
11	Transmission									
12	Land & Land Rights	00.0		0						
13	Structures & Improvements	00.0		0						
14	Station Equipment	00.0		0						
15	Towers & Structures	00.0		0						
16	Poles & Fittings	00.0		0						
17	Overhead Conductors & Devices	00.0		0						
18	Underground Conduit	00.0		0						
19	Underground Conductors & Devices	00.0		0						
20	Road and Trails	00.0		0						
21	Total Transmission Plant			0						
22	Distribution									
23	Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	0						
24	Structures & Improvements	1.2	Distribution Customers	0						
25	Station Equipment	1.2	Distribution Customers	0						
26	Storage Batteries Equipment	1.2	Distribution Customers	0						
27	Poles, Towers & Structures	1.2	Distribution Customers	4,412,219	3,847,724	541,802	9,007	11,600	874	823
28	Overhead Conductors & Devices	1.2	Distribution Customers	3,343,462	2,915,703	410,631	8,825	9,017	653	624
29	Underground Conduit	1.2	Distribution Customers	1,134,901	998,792	136,366	2,317	3,081	226	212
30	Underground Conductors & Devices	1.2	Distribution Customers	3,318,478	2,802,916	492,563	8,774	8,950	658	619
31	Line Transformers	1.2	Distribution Customers	3,124,700	2,724,020	383,764	6,378	6,427	610	583
32	Services	7.0	Services	2,866,196	2,200,716	678,444	9,906	8,420		
33	Meters	8.0	Meters	2,092,418	1,534,833	467,433	27,424	37,558	29,169	
34	Installations on Customer Premises	00.0	Lighting Service Direct							(43,236)
35	Leased Customer Property	00.0	Lighting Service Direct	807,295						807,295
36	Street Lighting & Sign Systems	00.0	Lighting Service Direct	2,308,742						2,308,742
37	Total Distribution Plant			23,415,264	17,167,803	2,827,121	98,331	87,342	29,207	3,135,650
38	General Plant									
39	Land & Land Rights	20.0	PTD Plant - Customer	0						
40	Structures & Improvements	20.0	PTD Plant - Customer	214,300	198,730	26,340	632	803	244	15,536
41	Office Furniture and Equipment	20.0	PTD Plant - Customer	642,062	427,263	71,768	1,560	2,034	817	38,240
42	Transportation Equipment	20.0	PTD Plant - Customer	0						
43	Stores Equipment	20.0	PTD Plant - Customer	18,350	14,455	2,420	14	80	21	1,331
44	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	92,644	72,947	12,296	273	347	106	6,716
45	Laboratory Equipment	20.0	PTD Plant - Customer	4,900	3,779	535	14	18	5	349
46	Power Operated Equipment	20.0	PTD Plant - Customer	0						
47	Communication Equipment	20.0	PTD Plant - Customer	688,178	541,858	91,038	2,028	2,680	782	49,689
48	Miscellaneous Equipment	20.0	PTD Plant - Customer	2,744	2,180	365	8	10	3	199
49	Other Tangible Property	20.0	PTD Plant - Customer	0						
50	Other - Plant Related	20.0	PTD Plant - Customer	149,378	117,610	18,781	440	600	170	10,828
51	Other - Payroll Related	20.0	PTD Plant - Customer	0						
52	Total General Plant			1,713,000	1,348,836	228,618	5,049	6,421	1,848	124,168
53	Amortization - Plant Related	20.0	PTD Plant - Customer	5,401,814	4,253,143	714,672	15,919	20,248	8,141	391,581
54	Amortization - Labor Related	31.0	Payroll - Customer	(4,200,445)	(3,527,641)	(619,385)	(8,267)	(128,888)	(27,849)	(77,446)
55	DEP. AND AMORT. EXPENSE - CUSTOMER			26,236,483	19,242,041	3,348,926	80,042	(14,867)	6,348	3,573,883

WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011										
ALLOCATION OF DEPRECIATION EXPENSE										
Demand										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LP/ LT/MCS	Lighting Service	
1		Intangible Plant								
2		Organization	99.0	0	0	0	0	0	0	
3		Franchise and Consents	99.0	0	0	0	0	0	0	
4		Miscellaneous Intangible Plant	99.0	0	0	0	0	0	0	
5		Total Intangible Plant	0	0	0	0	0	0	0	
6		Production Plant								
7		Steam Production	3.0 Demand - ACP	23,574,624	29,007,285	15,026,828	9,571,075	1,254,575	8,703,411	8,740
8		Turbine Production	3.0 Demand - ACP	22,011,712	8,907,081	5,203,738	3,313,834	434,377	3,356,853	3,029
9		Other Production Plant	3.0 Demand - ACP	28,031,804	12,349,184	6,826,634	4,220,151	553,177	4,278,501	3,858
10		Total Production Plant		113,818,140	50,063,551	26,860,200	17,105,060	2,242,129	17,341,565	15,836
11		Transmission								
12		Land & Land Rights	99.0	0	0	0	0	0	0	
13		Structures & Improvements	99.0	0	0	0	0	0	0	
14		Station Equipment	99.0	0	0	0	0	0	0	
15		Towers & Fixtures	99.0	0	0	0	0	0	0	
16		Poles & Fixtures	99.0	0	0	0	0	0	0	
17		Overhead Conductors & Devices	99.0	0	0	0	0	0	0	
18		Underground Conductors & Devices	99.0	0	0	0	0	0	0	
19		Road and Trails	99.0	0	0	0	0	0	0	
20		Total Transmission Plant		0	0	0	0	0	0	0
21		Distribution								
22		Land & Land Rights	12.0 Dem'n Plant w/o Land - Demand	0	0	0	0	0	0	0
23		Structures & Improvements	2.0 Demand - NCP	345,340	194,114	82,152	50,305	10,299	35,727	2,742
24		Station Equipment	2.0 Demand - NCP	3,111,964	1,479,969	740,308	453,323	92,809	321,851	24,709
25		Storage Battery Equipment	2.0 Demand - NCP	0	0	0	0	0	0	0
26		Poles, Towers & Fixtures	2.0 Demand - NCP	2,800,863	1,373,812	687,703	421,111	86,210	296,074	22,663
27		Overhead Conductors & Devices	2.0 Demand - NCP	1,285,448	810,878	305,793	187,251	38,334	132,888	10,208
28		Underground Conductors & Devices	2.0 Demand - NCP	221,032	105,040	52,581	32,198	6,592	22,857	1,755
29		Line Transformers	2.0 Demand - NCP	646,251	307,115	153,736	94,139	19,272	66,858	5,131
30		Services	2.0 Demand - NCP	2,827,402	1,361,176	686,065	426,433	87,300	302,854	23,243
31		Waters	2.0 Demand - NCP	0	0	0	0	0	0	0
32		Installations on Customer Premises	99.0 Lighting Service Direct	0	0	0	0	0	0	0
33		Leased Customer Property	99.0 Lighting Service Direct	0	0	0	0	0	0	0
34		Street Lighting & Signal Systems	99.0 Lighting Service Direct	0	0	0	0	0	0	0
35		Total Distribution Plant		11,428,330	5,431,034	2,718,009	1,864,790	340,811	1,182,318	90,740
36		General Plant								
37		Land & Land Rights	21.0 PTD Plant - Demand	0	0	0	0	0	0	0
38		Structures & Improvements	21.0 PTD Plant - Demand	1,189,780	519,657	278,728	175,401	24,341	174,416	1,133
39		Office Furniture and Equipment	21.0 PTD Plant - Demand	3,852,187	1,315,005	700,751	444,414	81,937	436,810	2,808
40		Transportation Equipment	21.0 PTD Plant - Demand	0	0	0	0	0	0	0
41		Stores Equipment	21.0 PTD Plant - Demand	100,212	44,518	23,707	15,008	2,085	14,771	97
42		Tools, Shop and Garage Equipment	21.0 PTD Plant - Demand	595,710	224,054	119,633	75,871	10,523	74,539	490
43		Laboratory Equipment	21.0 PTD Plant - Demand	29,200	11,639	6,198	3,931	545	3,862	25
44		Power Operated Equipment	21.0 PTD Plant - Demand	0	0	0	0	0	0	0
45		Communication Equipment	21.0 PTD Plant - Demand	3,766,490	1,668,763	888,655	593,583	78,195	563,886	3,838
46		Miscellaneous Equipment	21.0 PTD Plant - Demand	14,978	6,654	3,543	2,247	312	2,208	15
47		Other Tangible Property	21.0 PTD Plant - Demand	0	0	0	0	0	0	0
48		Other - Plant Related	21.0 PTD Plant - Demand	816,396	362,223	192,862	122,332	16,695	120,184	790
49		Other - Payroll Related	99.0	0	0	0	0	0	0	0
50		Total General Plant		9,350,842	4,154,012	2,212,108	1,462,914	194,674	1,378,278	9,055
51		Amortization - Plant Related	21.0 PTD Plant - Demand	29,455,355	13,098,416	6,975,213	4,423,894	613,829	4,345,982	28,551
52		Amortization - Labor Related	32.0 Payroll - Demand	(7,243,430)	(3,202,436)	(1,712,093)	(1,080,290)	(152,896)	(1,073,291)	(12,053)
53		DEP. AND AMORT. EXPENSE - DEMAND		156,839,328	66,834,176	37,064,097	23,506,100	3,238,173	23,174,861	131,629

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

Energy									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV LTMCS	Lighting Service
1									
2									
3	00.0		0						
4	00.0		0						
5	00.0		0						
6	00.0		0						
7			0						
8			0						
9			0						
10			0						
11	4.0	Energy (MWH) @ Generation	0						
12	4.0	Energy (MWH) @ Generation	0						
13	4.0	Energy (MWH) @ Generation	0						
14			0						
15			0						
16			0						
17			0						
18			0						
19	00.0		0						
20	00.0		0						
21	00.0		0						
22	00.0		0						
23	00.0		0						
24	00.0		0						
25	00.0		0						
26	00.0		0						
27	00.0		0						
28			0						
29			0						
30			0						
31			0						
32			0						
33	13.0	Dist'n Plant w/o Land - Energy	0						
34	4.0	Energy (MWH) @ Generation	0						
35	4.0	Energy (MWH) @ Generation	0						
36	4.0	Energy (MWH) @ Generation	0						
37	4.0	Energy (MWH) @ Generation	0						
38	4.0	Energy (MWH) @ Generation	0						
39	4.0	Energy (MWH) @ Generation	0						
40	4.0	Energy (MWH) @ Generation	0						
41	4.0	Energy (MWH) @ Generation	0						
42	4.0	Energy (MWH) @ Generation	0						
43	4.0	Energy (MWH) @ Generation	0						
44	00.0	Lighting Service Direct	0						
45	00.0	Lighting Service Direct	0						
46	00.0	Lighting Service Direct	0						
47			0						
48			0						
49			0						
50			0						
51			0						
52	22.0	PTD Plant - Energy	0						
53	22.0	PTD Plant - Energy	0						
54	22.0	PTD Plant - Energy	0						
55	22.0	PTD Plant - Energy	0						
56	22.0	PTD Plant - Energy	0						
57	22.0	PTD Plant - Energy	0						
58	22.0	PTD Plant - Energy	0						
59	22.0	PTD Plant - Energy	0						
60	22.0	PTD Plant - Energy	0						
61	22.0	PTD Plant - Energy	0						
62	22.0	PTD Plant - Energy	0						
63	22.0	PTD Plant - Energy	0						
64	00.0		0						
65			0						
66			0						
67			0						
68	22.0	PTD Plant - Energy	0						
69	33.0	Payroll - Energy	(97,355)	(236,702)	(120,814)	(142,401)	(21,512)	(190,830)	(5,880)
70			(97,355)	(236,702)	(120,814)	(142,401)	(21,512)	(190,830)	(5,880)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LPI LTMCS	Lighting Service
1	Intangible Plant:							
2	Organization	0	-	-	-	-	-	-
3	Franchise and Consents	0	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	0	-	-	-	-	-	-
5	Total Intangible Plant	0	-	-	-	-	-	-
6	Production Plant:							
7	Steam Production	63,374,824	28,007,285	15,028,529	9,571,075	1,254,578	9,703,411	8,740
8	Turbine Production	22,011,712	9,907,081	5,203,738	3,313,834	434,377	3,359,953	3,020
9	Other Production Plant	28,031,804	12,346,184	6,628,934	4,220,151	553,177	4,278,501	3,858
10	Total Production Plant	113,818,140	50,260,551	26,861,201	17,105,060	2,242,128	17,341,865	15,628
11	Transmission:							
12	Land & Land Rights	0	-	-	-	-	-	-
13	Structures & Improvements	345,340	104,114	82,182	50,305	10,200	35,727	2,742
14	Station Equipment	3,111,984	1,478,868	740,308	453,323	92,805	321,851	24,706
15	Storage Battery Equipment	0	-	-	-	-	-	-
16	Poles, Towers & Structures	7,300,082	5,221,538	1,228,585	430,117	98,110	200,848	23,778
17	Overhead Conductors & Devices	4,828,910	3,626,581	718,424	194,078	47,351	133,846	10,830
18	Underground Conduit	1,250,023	1,036,822	191,978	34,514	9,863	23,092	1,987
19	Underground Conductors & Devices	3,984,729	3,201,030	561,206	100,913	28,222	91,515	5,750
20	Line Transformers	9,052,102	4,118,108	1,080,158	432,812	95,727	303,473	23,626
21	Service	2,855,199	2,280,719	378,444	9,809	8,429	-	-
22	Meters	2,083,418	1,534,833	497,439	27,424	37,658	28,198	-
23	Installations on Customer Premises	(43,230)	-	-	-	-	-	(43,230)
24	Leased Customer Property	807,285	-	-	-	-	-	807,285
25	Street Lighting & Signal Systems	2,368,742	-	-	-	-	-	2,368,742
26	Total Transmission Plant	34,843,584	22,598,837	5,848,700	1,733,081	426,153	1,211,523	3,228,361
27	General Plant:							
28	Land & Land Rights	0	-	-	-	-	-	-
29	Structures & Improvements	1,384,080	848,303	305,079	178,133	25,144	172,883	10,968
30	Office Furniture and Equipment	3,504,940	1,743,180	772,539	448,014	93,671	437,227	42,700
31	Transportation Equipment	0	-	-	-	-	-	-
32	Stores Equipment	118,571	88,973	28,135	15,080	2,154	14,792	1,428
33	Tools, Shop and Garage Equipment	588,354	297,801	131,886	78,144	10,870	74,544	7,206
34	Laboratory Equipment	31,000	15,418	6,833	3,945	683	3,887	373
35	Power Operated Equipment	0	-	-	-	-	-	-
36	Communication Equipment	4,444,895	2,210,821	879,883	565,811	80,744	554,406	53,527
37	Miscellaneous Equipment	17,722	8,814	3,809	2,256	322	2,211	219
38	Other Tangible Property	0	-	-	-	-	-	-
39	Other - Plant Related	984,782	479,836	212,953	122,772	17,528	120,353	11,819
40	Other - Payroll Related	0	-	-	-	-	-	-
41	Total General Plant	11,064,002	5,502,848	2,438,727	1,407,883	200,995	1,380,228	133,243
42	Amortization - Plant Related	34,886,990	17,351,559	7,898,785	4,438,383	633,777	4,252,123	420,142
43	Amortization - Labor Related	(12,231,230)	(5,987,079)	(2,381,363)	(1,241,950)	(303,248)	(1,252,178)	(95,285)
44	TOTAL DEP. AND AMORT. EXPENSE	182,181,456	88,530,515	40,273,109	23,443,741	3,201,806	23,023,280	3,700,027

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Customer								
		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LFI/	HLF
		Factor	Basis	Company		General Service	General Service	Schools	LTM/CS	Secondary
1	Taxes Other Than Income:									
2										
3	Payroll	31.0	Payroll - Customer	4,327,330	3,557,867	523,850	9,337	129,975	28,188	78,112
4	Real Estate and Personal Property	25.0	Total Plant - Customer	9,789,992	7,708,481	1,295,104	28,852	36,698	11,131	709,726
5	Other	25.0	Total Plant - Customer	0	-	-	-	-	-	-
6										
7	Total Taxes, Other			14,117,322	11,266,348	1,818,955	38,189	166,673	39,319	787,838
8										
9	Pre-Tax Adjustments:									
10										
11	Rate Base Related	28.0	Rate Base - Customer	(18,663,876)	(14,699,570)	(2,450,398)	(55,489)	(67,589)	(21,512)	(1,369,318)
12	CIAC	11.0	Dist'n Plant w/o Land - Customer	(261,244)	(205,699)	(34,560)	(770)	(979)	(297)	(18,939)
13	Plant Related	25.0	Total Plant - Customer	16,500,873	12,992,520	2,182,877	48,630	61,853	18,760	1,198,232
14	Payroll Related	31.0	Payroll - Customer	1,109,555	912,260	134,319	2,394	33,327	7,228	20,028
15	Other	1.0	Customers	0	-	-	-	-	-	-
16										
17	Total Pre-Tax Adjustments			(1,314,692)	(1,000,490)	(187,762)	(5,235)	26,611	4,179	(171,996)
18										
19	Income Taxes:									
20										
21	State Income Taxes	76.0	Net Taxable Income	7,471,331	634,920	1,620,714	2,926,697	429,875	1,415,520	443,606
22	Federal Income Taxes	76.0	Net Taxable Income	36,033,651	3,062,171	7,816,577	14,115,232	2,073,253	6,826,942	2,139,476
23										
24	Total Income Taxes			43,504,982	3,697,092	9,437,291	17,041,929	2,503,128	8,242,461	2,583,081
25										
26	Income Tax Adjustments:									
27										
28	Deferred Income Taxes	17.0	Net Plant - Customer	6,897,666	5,456,382	902,762	20,228	25,960	7,958	484,376
29	Investment Tax Credits	17.0	Net Plant - Customer	(357,054)	(282,447)	(46,731)	(1,047)	(1,344)	(412)	(25,073)
30										
31	Total Adjustments			6,540,612	5,173,938	856,031	19,181	24,616	7,546	459,302

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	HLF Secondary
1		Taxes Other Than Income:							
2									
3	32.0	Payroll - Demand	7,305,711	3,230,371	1,726,812	1,099,671	154,182	1,082,518	12,157
4	26.0	Real Estate and Personal Property	53,439,842	23,739,828	12,642,014	8,017,537	1,111,972	7,876,744	51,747
5	26.0	Other	0	-	-	-	-	-	-
6									
7		Total Taxes, Other	60,745,553	26,970,200	14,368,827	9,117,207	1,266,154	8,959,262	63,904
8									
9		Pre-Tax Adjustments:							
10									
11	29.0	Rate Base Related	(104,937,410)	(46,620,856)	(24,824,751)	(15,743,065)	(2,184,502)	(15,461,974)	(102,263)
12	12.0	CIAC	(151,828)	(72,153)	(36,118)	(22,117)	(4,528)	(15,707)	(1,206)
13	26.0	Plant Related	90,071,988	40,013,096	21,307,910	13,513,428	1,874,210	13,276,124	87,219
14	32.0	Payroll Related	1,873,231	828,288	442,766	281,963	39,533	277,564	3,117
15	3.0	Other	0	-	-	-	-	-	-
16									
17		Total Pre-Tax Adjustments	(13,144,020)	(5,851,624)	(3,110,193)	(1,969,791)	(275,286)	(1,923,993)	(13,133)
18									
19		Income Taxes:							
20									
21	76.0	State Income Taxes	40,936,379	3,478,810	8,880,098	16,035,746	2,355,340	7,755,813	2,430,572
22	76.0	Federal Income Taxes	197,432,988	16,778,029	42,828,026	77,339,164	11,359,620	37,405,687	11,722,462
23									
24		Total Income Taxes	238,369,367	20,256,839	51,708,124	93,374,910	13,714,960	45,181,500	14,153,034
25									
26		Income Tax Adjustments:							
27									
28	18.0	Deferred Income Taxes	36,890,832	16,390,405	8,727,187	5,534,390	768,287	5,434,362	36,222
29	18.0	Investment Tax Credits	(1,909,634)	(848,441)	(451,758)	(286,485)	(39,769)	(281,307)	(1,875)
30									
31		Total Adjustments	34,981,198	15,541,964	8,275,429	5,247,905	728,498	5,153,055	34,347

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

Energy									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LFM/LTS	HLF Secondary
1	Taxes Other Than Income:								
2									
3	33.0	Payroll - Energy	703,350	238,737	131,031	143,625	21,697	162,323	5,936
4	27.0	Total Plant - Energy	0	-	-	-	-	-	-
5	27.0	Total Plant - Energy	0	-	-	-	-	-	-
6									
7		Total Taxes, Other	703,350	238,737	131,031	143,625	21,697	162,323	5,936
8									
9	Pre-Tax Adjustments:								
10									
11	30.0	Rate Base - Energy	(4,237,624)	(1,438,371)	(789,452)	(865,329)	(130,723)	(977,983)	(35,766)
12	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
13	27.0	Total Plant - Energy	0	-	-	-	-	-	-
14	33.0	Payroll - Energy	180,343	61,214	33,597	36,826	5,563	41,621	1,522
15	4.0	Energy (MWh) @ Generation	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16									
17		Total Pre-Tax Adjustments	(265,486,528)	(90,113,752)	(49,459,086)	(54,212,710)	(8,189,780)	(61,270,473)	(2,240,727)
18									
19	Income Taxes:								
20									
21	76.0	Net Taxable Income	(36,159,019)	(3,072,740)	(7,843,555)	(14,163,950)	(2,080,409)	(6,850,504)	(2,146,860)
22	76.0	Net Taxable Income	(174,387,328)	(14,819,589)	(37,828,861)	(68,311,634)	(10,033,652)	(33,039,452)	(10,354,140)
23									
24		Total Income Taxes	(210,545,346)	(17,892,329)	(45,672,416)	(82,475,584)	(12,114,061)	(39,889,957)	(12,501,000)
25									
26	Income Tax Adjustments:								
27									
28	19.0	Net Plant - Energy	0	-	-	-	-	-	-
29	19.0	Net Plant - Energy	0	-	-	-	-	-	-
30									
31		Total Adjustments	0	-	-	-	-	-	-

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

Total Taxes Other								
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Taxes Other Than Income:							
2								
3	Payroll	12,336,391	7,026,976	2,381,694	1,252,633	305,855	1,273,029	96,205
4	Real Estate and Personal Property	63,229,834	31,448,309	13,937,118	8,046,389	1,148,669	7,887,875	761,474
5	Other	0	-	-	-	-	-	-
6								
7	Total Taxes, Other	75,566,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,679
8								
9	Pre-Tax Adjustments:							
10								
11	Rate Base Related	(127,838,910)	(62,758,797)	(28,064,601)	(16,663,882)	(2,382,814)	(16,461,468)	(1,507,347)
12	CIAC	(413,072)	(277,852)	(70,678)	(22,887)	(5,507)	(16,004)	(20,144)
13	Plant Related	106,572,861	53,005,616	23,490,787	13,562,058	1,936,064	13,294,885	1,283,451
14	Payroll Related	3,183,129	1,801,761	610,682	321,183	78,423	326,413	24,668
15	Other	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16								
17	Total Pre-Tax Adjustments	(279,945,239)	(96,965,868)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,856)
18								
19	Income Taxes:							
20								
21	State Income Taxes	12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828	727,318
22	Federal Income Taxes	59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176	3,507,798
23								
24	Total Income Taxes	71,329,003	6,061,601	15,472,999	27,941,255	4,104,027	13,514,005	4,235,116
25								
26	Income Tax Adjustments:							
27								
28	Deferred Income Taxes	43,788,497	21,846,787	9,629,949	5,554,617	794,227	5,442,320	520,598
29	Investment Tax Credits	(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)	(26,948)
30								
31	Total Adjustments	41,521,809	20,715,900	9,131,459	5,267,086	753,114	5,160,602	493,649

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF REVENUES

Total Revenues									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Schedule Revenue:								
2									
3	Total Rate Schedule Revenue	Input	1,467,425,441	612,080,402	294,847,217	258,014,967	41,086,548	238,910,609	22,485,697
4	Other Operating Revenue:								
5									
6									
7	4.0	Energy (MWh) @ Generation	3,170,336	1,076,103	590,621	647,387	97,799	731,668	26,758
8	4.0	Miscellaneous Service Revenues Retail	3,961,521	1,344,654	738,016	808,948	122,206	914,262	33,436
9	4.0	Miscellaneous Service Revenues	876,215	297,413	163,235	178,924	27,030	202,218	7,395
10	4.0	Rent From Electric Property	3,234,251	1,097,798	602,528	660,438	99,771	746,419	27,297
11	4.0	Other Revenues	56,290,284	19,106,539	10,486,657	11,494,553	1,736,454	12,990,988	475,094
12	9.0	Other Revenues Transmission	0	-	-	-	-	-	-
13	4.0	Other Revenues Plant Allocated	0	-	-	-	-	-	-
14	3.0	Sales for Resale Demand	145,442,673	64,073,591	34,383,764	21,896,201	2,870,150	22,198,952	20,016
15	4.0	Sales for Resale Energy	204,669,817	69,470,814	38,129,174	41,793,855	6,313,694	47,234,850	1,727,429
16	9.0	Ancillary Charge Transco	756,573	308,000	176,967	118,922	14,043	135,856	2,785
17	3.0	Ancillary Charge Genco	7,268	3,202	1,718	1,094	143	1,109	1
18									
19	Total Other Operating Revenue		418,408,938	156,778,113	85,272,680	77,600,322	11,281,290	85,156,322	2,320,211
20									
21	Adjustments:								
22									
23	6.0	Revenue Estimate Allocator	(1,423,899)	-	-	(657,225)	-	(766,674)	-
24	6.2	Energy Efficiency Revenues	4,777,178	1,629,542	864,950	954,951	140,192	1,187,543	-
25	5.0	Regulatory Liability	16,145,913	5,378,731	2,951,498	3,319,916	489,406	3,872,788	133,574
26	4.0	Prov for rate refund	(30,144,599)	(10,231,943)	(5,615,819)	(6,155,568)	(929,906)	(6,956,940)	(254,423)
27									
28	Total Other Revenue Adjustments		(10,645,407)	(3,223,670)	(1,799,371)	(2,537,926)	(300,309)	(2,663,282)	(120,849)
29									
30	TOTAL OPERATING REVENUES		1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1.0	Input Customers	Value 686,347	598,526	84,293	1,401	1,851	148	128
		% 100.0000%	87.2046%	12.2814%	0.2041%	0.2697%	0.0216%	0.0186%
1.2	Input Distribution Customers	Value 686,335	598,526	84,293	1,401	1,851	136	128
		% 100.0000%	87.2061%	12.2816%	0.2041%	0.2697%	0.0198%	0.0186%
2.0	Input Demand - NCP	Value 4,894,949	2,326,205	1,164,452	713,045	145,975	506,406	38,866
		% 100.0000%	47.5228%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
3.0	Input Demand - 4CP	Value 17,163,464	7,561,225	4,057,574	2,583,937	338,702	2,619,664	2,362
		% 100.0000%	44.0542%	23.6408%	15.0549%	1.9734%	15.2630%	0.0138%
4.0	Input Energy (MWh) @ Generation	Value 20,780,462	1,081,07	1,081,30	1,053,70	1,079,80	1,017,76	1,082,46
		% 100.0000%	33.9429%	18.6206%	20.4201%	3.0848%	23.0786%	0.8440%
5.0	Input Energy (kWh) Sales	Value 19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,682,512	4,697,792,089	162,028,204
		% 100.0000%	33.3133%	18.2802%	20.5620%	3.0311%	23.9862%	0.8273%
6.0	Internally Generated Revenue Estimate Allocator	Value 8,724,936,010	0	-	4,027,143,921	-	4,697,792,089	-
		% 100.0000%	0.0000%	0.0000%	46.1567%	0.0000%	53.8433%	0.0000%
6.2	Input Energy Efficiency Allocator	Value 2,131,010	726,908	385,838	425,986	62,537	529,741	-
		% 100.0000%	34.1110%	18.1059%	19.9899%	2.9346%	24.8587%	0.0000%
7.0	Input Services	Value 430,373,525	340,765,605	86,889,439	1,447,950	1,270,531	-	-
		% 100.0000%	79.1790%	20.1893%	0.3364%	0.2952%	0.0000%	0.0000%
8.0	Input Meters	Value 81,063,248	59,433,234	18,100,370	1,061,956	1,454,375	1,013,313	-
		% 100.0000%	73.3171%	22.3287%	1.3100%	1.7941%	1.2500%	0.0000%
8.5	Input Meter Reading	Value 5,687,972	4,023,957	648,932	9,267	823,841	181,975	-
		% 100.0000%	70.7450%	11.4088%	0.1629%	14.4839%	3.1993%	0.0000%
9.0	Input 12 CP Demand	Value 40,799,819	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
		% 100.0000%	40.7099%	23.3906%	15.7186%	1.8562%	17.9567%	0.3689%
11.0	Internally Generated Dist'n Plant w/ Land - Customer	Value 1,124,940,911	885,760,232	148,816,832	3,315,344	4,216,814	1,278,985	81,552,703
		% 100.0000%	78.7384%	13.2289%	0.2947%	0.3748%	0.1137%	7.2495%
12.0	Internally Generated Dist'n Plant w/ Land - Demand	Value 653,785,985	310,695,794	155,528,193	95,236,729	19,496,929	67,637,315	5,191,024
		% 100.0000%	47.5228%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
13.0	Internally Generated Dist'n Plant w/ Land - Energy	Value 0	0	0	0	0	0	0
		% 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14.0	Internally Generated Overhead Lines & Transformers - Customer	Value 587,392,463	512,242,070	72,141,262	1,199,031	1,584,159	116,394	109,547
		% 100.0000%	87.2061%	12.2816%	0.2041%	0.2697%	0.0198%	0.0186%
15.0	Internally Generated Overhead Lines & Transformers - Demand	Value 384,856,518	182,893,645	91,552,955	56,061,887	11,477,028	39,815,264	3,055,739
		% 100.0000%	47.5228%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
16.0	Internally Generated Overhead Lines & Transformers - Energy	Value 0	0	0	0	0	0	0
		% 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17.0	Internally Generated Net Plant - Customer	Value 745,225,311	589,508,744	97,534,663	2,185,424	2,804,704	859,793	52,332,084
		% 100.0000%	79.1048%	13.0879%	0.2933%	0.3764%	0.1154%	7.0223%
18.0	Internally Generated Net Plant - Demand	Value 3,985,693,652	1,770,822,942	942,887,207	597,936,680	83,003,731	587,129,702	3,913,391
		% 100.0000%	44.4295%	23.6588%	15.0021%	2.0825%	14.7309%	0.0982%
19.0	Internally Generated Net Plant - Energy	Value 0	0	0	0	0	0	0
		% 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20.0	Internally Generated PTD Plant - Customer	Value 1,129,858,064	889,631,918	149,467,315	3,329,836	4,235,246	1,284,576	81,909,173
		% 100.0000%	78.7384%	13.2289%	0.2947%	0.3748%	0.1137%	7.2495%
21.0	Internally Generated PTD Plant - Demand	Value 6,167,465,184	2,739,801,597	1,459,008,489	925,299,843	128,332,104	909,051,044	5,972,108
		% 100.0000%	44.4235%	23.6565%	15.0029%	2.0808%	14.7395%	0.0968%
22.0	Internally Generated PTD Plant - Energy	Value 0	0	0	0	0	0	0
		% 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25.0	Internally Generated Total Plant - Customer	Value 1,178,121,780	927,633,986	155,852,053	3,472,075	4,416,161	1,339,448	85,408,056
		% 100.0000%	78.7384%	13.2289%	0.2947%	0.3748%	0.1137%	7.2495%
26.0	Internally Generated Total Plant - Demand	Value 6,430,918,440	2,856,836,656	1,521,332,397	964,825,523	133,814,017	947,882,630	6,227,216
		% 100.0000%	44.4235%	23.6565%	15.0029%	2.0808%	14.7395%	0.0968%
27.0	Internally Generated Total Plant - Energy	Value 0	0	0	0	0	0	0
		% 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28.0	Internally Generated Rate Base - Customer	Value 597,381,776	470,494,735	78,430,835	1,776,057	2,163,349	688,530	43,828,270
		% 100.0000%	78.7595%	13.1291%	0.2973%	0.3621%	0.1153%	7.3367%
29.0	Internally Generated Rate Base - Demand	Value 3,358,771,831	1,492,211,469	794,575,240	503,894,261	69,920,187	494,897,290	3,273,185
		% 100.0000%	44.4273%	23.6567%	15.0023%	2.0817%	14.7345%	0.0975%
30.0	Internally Generated Rate Base - Energy	Value 135,635,237	46,038,495	25,268,306	27,696,900	4,184,102	31,302,662	1,144,772
		% 100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
31.0	Internally Generated Payroll - Customer	Value 45,120,907	37,097,748	5,462,169	97,355	1,355,249	293,917	814,469
		% 100.0000%	82.2185%	12.1056%	0.2158%	3.0036%	0.6514%	1.8051%

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LFI LTM/ICS	Lighting Service
32.0	Internally Generated Payroll - Demand	Value 76,176,377 %	33,882,981 44.2171%	18,005,407 23.6365%	11,466,228 15.0522%	1,607,652 2.1104%	11,287,371 14.8174%	126,758 0.1664%
33.0	Internally Generated Payroll - Energy	Value 7,333,804 %	2,489,304 100.0000%	1,366,250 18.6296%	1,497,573 20.4201%	226,235 3.0848%	1,692,537 23.0786%	61,898 0.8440%
34.0	Internally Generated Tot. Revenues	Value 1,875,188,972 %	765,634,845 40.8297%	378,320,527 20.1751%	333,077,363 17.7823%	52,067,529 2.7767%	321,403,649 17.1398%	24,685,059 1.3164%
	Customer Return @ Class Return	9.9061%	32,166,953	19,577,185	5,441,785	282,124	358,834	97,198
	Demand Return @ Class Return	85.9830%	279,203,175	62,090,598	55,130,197	80,042,897	11,597,639	69,863,145
	Energy Return @ Class Return	4.1109%	13,348,801	1,915,652	1,753,197	4,399,614	694,016	4,418,902
	Total Return	100.0000%	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244
	Customer Return @ Overall Return	14.5995%	47,407,427	37,337,839	6,224,167	140,948	171,680	54,641
	Demand Return @ Overall Return	82.0857%	266,547,670	118,419,927	63,056,439	39,988,381	5,548,773	39,274,394
	Energy Return @ Overall Return	3.3148%	10,763,833	3,853,554	2,005,259	2,197,989	332,045	2,484,138
	Total Return	100.0000%	324,718,929	159,411,320	71,285,866	42,327,316	6,052,499	41,813,172
	Customer Return Difference	(15,240,473)	(17,760,655)	(782,383)	141,179	187,153	42,557	2,931,675
	Demand Return Difference	12,655,505	(56,329,329)	(7,926,242)	40,054,515	6,048,866	30,588,751	218,943
	Energy Return Difference	2,584,968	(1,737,902)	(252,063)	2,201,624	381,971	1,934,764	76,574
	Total Return Difference	(0)	(75,827,886)	(8,960,687)	42,397,318	6,597,990	32,566,072	3,227,192
	Customer Return	47,407,427	28,267,327	4,915,949	6,330,753	1,134,956	4,809,133	3,949,308
	Demand Return	266,547,670	58,176,108	55,701,000	74,790,499	10,964,777	66,006,468	2,908,818
	Energy Return	10,763,833	1,140,000	1,708,229	3,603,382	550,756	3,563,643	197,823
	Total Return	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
	Customer Return @ Requested Return	14.5995%	50,209,348	39,544,617	6,592,034	149,276	181,827	57,870
	Demand Return @ Requested Return	82.0857%	282,301,435	125,418,899	68,783,263	42,351,815	5,876,723	41,595,628
	Energy Return @ Requested Return	3.3148%	11,400,008	3,869,490	2,123,776	2,327,897	351,670	2,630,958
	Total Return	100.0000%	343,910,791	168,833,006	75,499,074	44,828,987	6,410,220	44,284,456
	Customer Return @ Requested Return	11.9882%	41,228,757	28,351,947	6,592,033	244,865	296,914	74,647
	Demand Return @ Requested Return	84.2804%	289,849,434	89,920,453	68,783,254	69,472,029	9,596,354	53,654,019
	Energy Return @ Requested Return	3.7314%	12,832,600	2,774,273	2,123,776	3,818,579	574,257	3,199,887
	Total Return	100.0000%	343,910,791	121,046,673	75,499,063	73,535,473	10,487,524	57,122,327
	Customer Return Difference	(8,980,591)	(11,192,671)	(1)	95,590	115,086	16,776	1,884,629
	Demand Return Difference	7,547,999	(35,498,446)	(9)	27,120,215	3,719,632	12,058,391	148,216
	Energy Return Difference	1,432,592	(1,095,217)	(0)	1,490,682	222,587	782,703	51,837
	Total Return Difference	(0)	(47,788,333)	(11)	28,706,486	4,057,305	12,837,671	2,164,662
	Customer Return	50,209,348	33,815,890	6,592,033	3,590,670	668,226	1,596,901	3,945,627
	Demand Return	282,301,435	85,144,380	66,783,254	66,545,759	9,296,236	52,415,438	2,116,367
	Energy Return	11,400,008	2,086,403	2,123,776	3,399,044	503,063	3,199,887	177,736
	Total Return	343,910,791	121,046,673	75,499,063	73,535,473	10,487,524	57,122,327	6,239,730
35.0	Internally Generated General Plant - Customer	Value 39,982,241 %	31,481,368 100.0000%	5,289,194 13.2289%	117,833 0.2947%	149,872 0.3748%	45,457 0.1137%	2,898,517 7.2495%
36.0	Internally Generated General Plant - Demand	Value 218,247,835 %	96,953,246 44.4235%	51,629,873 23.6565%	32,743,547 15.0029%	4,541,283 2.0808%	32,168,552 14.7395%	211,335 0.0968%
37.0	Internally Generated General Plant - Energy	Value 0 %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
38.0	Internally Generated Distribution Operations - Customer	Value 21,612,176 %	17,246,776 79.8012%	2,535,753 11.7330%	40,173 0.1859%	1,107,444 5.1242%	239,140 1.1065%	442,890 2.0493%
39.0	Internally Generated Distribution Operations - Demand	Value 7,451,332 %	3,541,063 47.5226%	1,772,587 23.7889%	1,085,432 14.5670%	222,210 2.9822%	770,876 10.3455%	59,163 0.7940%
40.0	Internally Generated Distribution Operations - Energy	Value 1,552,929 %	527,109 33.9429%	289,305 18.6296%	317,110 20.4201%	47,905 3.0848%	358,394 23.0786%	13,107 0.8440%
41.0	Internally Generated Distribution Maintenance - Customer	Value 29,342,569 %	24,322,167 82.8904%	3,549,875 12.0980%	68,738 0.2343%	91,473 0.3117%	18,317 0.0624%	1,291,988 4.4032%
42.0	Internally Generated Distribution Maintenance - Demand	Value 14,531,715 %	6,905,842 47.5226%	3,456,928 23.7889%	2,116,829 14.5670%	433,359 2.9822%	1,503,376 10.3455%	115,381 0.7940%
43.0	Internally Generated Distribution Maintenance - Energy	Value 0 %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
45.0	Internally Generated Distribution O&M - Customer	Value 61,004,204 %	49,660,770 81.4055%	7,273,267 11.9226%	128,722 0.2110%	1,601,334 2.6250%	344,240 0.5643%	1,995,871 3.2177%
46.0	Internally Generated Distribution O&M - Demand	Value 25,799,707 %	12,260,679 47.5226%	6,137,455 23.7889%	3,758,232 14.5670%	769,388 2.9822%	2,669,104 10.3455%	204,848 0.7940%
47.0	Internally Generated Distribution O&M - Energy	Value 2,107,000 %	715,176 33.9429%	392,526 18.6296%	430,252 20.4201%	64,997 3.0848%	486,265 23.0786%	17,783 0.8440%
48.0	Internally Generated O&M Less A&G and Fuel - Customer	Value 91,308,005 %	76,087,072 83.3301%	10,994,997 12.0417%	190,580 0.2087%	1,683,059 1.8433%	350,775 0.3842%	2,001,523 2.1921%
49.0	Internally Generated O&M Less A&G and Fuel - Demand	Value 370,970,350 %	164,060,733 44.2248%	87,718,842 23.6458%	55,775,223 15.0350%	7,571,761 2.0411%	55,583,677 14.9779%	280,114 0.0755%

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

SUMMARY OF RESULTS

P&A APPROACH

		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Operating Revenues	1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
2								
3	Operating Expenses:							
4								
5	O & M Expense	1,179,871,549	501,363,153	241,780,067	192,311,572	31,784,903	203,698,809	8,933,046
6	Depreciation	182,181,456	83,758,469	40,566,420	25,408,880	3,586,438	24,980,743	3,880,505
7	Taxes Other Than Income Taxes	75,566,225	33,386,131	16,290,442	11,463,935	1,881,966	11,466,836	1,076,915
8								
9	Total Operating Expenses	1,437,619,230	618,507,753	298,636,929	229,184,386	37,253,307	240,146,389	13,890,467
10								
11	Income Before Taxes	437,569,742	147,127,092	79,683,598	103,892,976	14,814,222	81,257,260	10,794,593
12								
13	Pre-Tax Adjustments	(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
14								
15	Net Taxable Income	157,624,502	51,568,565	26,855,072	47,127,891	6,262,820	17,494,132	8,316,022
16								
17	Income Taxes:							
18								
19	State Income Taxes	7.05%	12,249,691	4,007,619	2,087,025	3,662,515	486,711	1,359,546
20	Federal Income Taxes	32.50%	59,079,312	19,328,438	10,065,562	17,664,027	2,347,370	6,556,984
21	Deferred Income Taxes		43,788,497	18,547,654	9,588,042	6,963,109	1,072,568	6,952,530
22	Investment Tax Credit Adjustments		(2,266,688)	(960,109)	(496,320)	(360,442)	(55,521)	(359,894)
23								
24	Total Income Taxes	112,850,812	40,923,601	21,244,310	27,929,209	3,851,128	14,509,165	4,393,399
25								
26	Net Operating Income	324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,095	6,401,194
27								
28	Total Rate Base	4,091,788,645	1,709,320,860	893,823,021	661,338,750	101,563,690	664,375,541	61,366,782
29								
30	Rate of Return	7.9359%	6.2132%	6.5381%	11.4864%	10.7943%	10.0467%	10.4310%
31	Relative Rate of Return	1.00	0.78	0.82	1.45	1.36	1.27	1.31
32								
33	Equalized ROR:							
34								
35	Net Income Increase	19,191,814	37,463,219	16,685,643	(20,378,907)	(2,426,767)	(10,907,996)	(1,243,378)
36	Income Taxes	12,556,431	24,510,675	10,916,744	(13,333,098)	(1,587,736)	(7,136,662)	(813,492)
37	Revenue Increase	31,748,245	61,973,893	27,602,386	(33,712,004)	(4,014,503)	(18,044,658)	(2,056,869)
38	Allowance for Unc. Accounts	0.4022%	128,207	250,266	111,465	(136,137)	(16,212)	(72,869)
39	Gross Revenue After Increase	1,906,937,217	827,608,738	405,922,913	299,365,359	48,053,026	303,358,991	22,628,190
40	Rate of Return	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%
41	Percent Increase	1.6931%	8.0944%	7.2960%	-10.1214%	-7.7102%	-5.6143%	-8.3324%
42								
43	Proposed Rate Levels:							
44								
45	Net Income Increase	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
46	Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
47	Allowance for Unc. Accounts	128,207	250,266	88,006	(74,747)	(14,583)	(115,281)	(5,453)
48	Gross Revenue After Increase	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821
49	Revenue Increase	31,748,323	61,973,927	21,793,027	(18,509,779)	(3,611,191)	(28,547,423)	(1,350,238)
50	Rate of Return	8.4049%	8.4049%	8.0120%	9.7945%	8.6449%	7.4493%	9.1010%
51	Relative Rate of Return	1.00	1.00	0.95	1.17	1.03	0.89	1.08
52	Percent Increase	1.6931%	8.0944%	5.7605%	-5.5572%	-6.9356%	-8.8821%	-5.4699%

WESTAR ENERGY**CLASS COST OF SERVICE STUDY****TEST YEAR ENDING 3/31/2011****SUMMARY OF CUSTOMER COSTS****P & A Approach**

		Total		Small	Medium	Public	High LF/	Lighting	
		Company	Residential	General Service	General Service	Schools	LTM/CS	Service	
		\$							
1	Rate Base	135,647,155	67,833,971	21,722,382	833,529	918,081	597,035	43,742,157	
2									
3	Return @ Realized ROR	10,764,779	4,407,049	1,309,692	844,561	169,100	512,295	3,522,081	
4	O & M Expense	90,805,931	72,248,578	10,878,831	201,223	3,299,853	728,209	3,449,236	
5	Depreciation	17,697,872	11,793,234	2,299,878	62,606	(37,893)	7,655	3,572,390	
6	Taxes Other Than Income Taxes	6,117,770	4,290,251	836,481	21,860	145,099	37,734	786,346	
7									
8	Total Income Tax Adjustments	1,216,108	1,206,522	143,061	(69)	33,437	4,681	(171,524)	
9									
10	Income Before Taxes	23,763,319	9,053,244	3,496,443	4,233,558	629,776	1,773,447	4,576,851	
11									
12	Income Taxes:								
13									
14	State Income Taxes	7.05%	1,941,261	635,105	330,740	580,414	77,131	215,453	102,418
15	Federal Income Taxes	32.50%	9,362,551	3,063,060	1,595,133	2,799,294	371,998	1,039,113	493,953
16	Deferred Income Taxes		1,787,245	999,783	275,120	9,796	12,177	6,945	483,423
17	Investment Tax Credit Adjustments		(92,516)	(51,753)	(14,241)	(507)	(630)	(360)	(25,024)
18									
19	Total Income Taxes	12,998,540	4,646,195	2,186,750	3,388,997	460,676	1,261,152	1,054,770	
20									
21	Total Customer-Related Costs @ Realized ROR	138,384,891	97,385,307	17,511,633	4,519,248	4,036,835	2,547,045	12,384,824	
22	Customers	686,347	598,526	84,293	1,401	1,851	148	128	
23	Dollars/Customer/Month	\$ 16.80	\$ 13.56	\$ 17.31	\$ 268.81	\$ 181.74	\$ 1,434.15	\$ 8,063.04	
24									
25									
26	Incremental Return @ Equalized ROR	636,229	1,294,328	516,052	(774,504)	(91,936)	(462,115)	154,404	
27	Incremental Income Taxes	416,259	846,827	337,632	(506,727)	(60,150)	(302,343)	101,020	
28									
29	Total Customer-Related Costs @ Equalized ROR	139,437,380	99,526,462	18,365,317	3,238,017	3,884,749	1,782,587	12,640,248	
30	Customers	686,347	598,526	84,293	1,401	1,851	148	128	
31	Dollars/Customer/Month	\$ 16.93	\$ 13.86	\$ 18.16	\$ 192.60	\$ 174.89	\$ 1,003.71	\$ 8,229.33	
32									
33									
34	Incremental Return @ Proposed Rates	636,231	1,294,329	397,313	(463,783)	(83,693)	(676,783)	168,847	
35	Incremental Income Taxes	416,260	846,827	259,946	(303,435)	(54,757)	(442,792)	110,470	
36									
37	Total Customer-Related Costs @ Proposed Rates	139,437,382	99,526,463	18,168,892	3,752,030	3,898,386	1,427,470	12,664,141	
38	Customers	686,347	598,526	84,293	1,401	1,851	148	128	
39	Dollars/Customer/Month	\$ 16.93	\$ 13.86	\$ 17.96	\$ 223.18	\$ 175.51	\$ 803.76	\$ 8,244.88	

WESTAR ENERGY**CLASS COST OF SERVICE STUDY****TEST YEAR ENDING 3/31/2011****SUMMARY OF DEMAND COSTS****P & A Approach**

			Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base		2,671,386,418	1,205,404,121	632,755,870	398,156,489	61,013,236	367,275,512	6,781,191
2									
3	Return @ Realized ROR		211,997,689	76,435,039	42,058,212	46,926,969	6,737,285	38,302,366	1,537,818
4	O & M Expense		556,699,062	248,414,077	131,723,460	83,400,374	12,062,503	80,108,055	990,594
5	Depreciation		151,419,817	67,531,018	35,832,814	22,678,635	3,221,337	21,958,159	197,855
6	Taxes Other Than Income Taxes		49,809,413	22,429,825	11,795,285	7,431,756	1,131,038	6,896,694	124,814
7									
8	Total Income Tax Adjustments		(11,688,908)	(5,298,364)	(2,769,941)	(1,738,378)	(272,101)	(1,577,445)	(32,679)
9									
10	Income Before Taxes		428,539,221	150,742,361	80,806,750	107,485,836	14,870,004	63,073,177	11,561,094
11									
12	Income Taxes:								
13									
14	State Income Taxes	7.05%	32,395,265	10,598,462	5,519,302	9,685,807	1,287,146	3,595,425	1,709,123
15	Federal Income Taxes	32.50%	156,239,857	51,115,563	26,619,165	46,713,899	6,207,804	17,340,456	8,242,970
16	Deferred Income Taxes		29,429,830	13,280,769	6,970,917	4,386,211	672,585	4,044,280	75,068
17	Investment Tax Credit Adjustments		(1,523,419)	(667,472)	(360,846)	(227,050)	(34,816)	(209,350)	(3,886)
18									
19	Total Income Taxes		216,541,532	74,307,322	38,748,537	60,558,867	8,132,719	24,770,811	10,023,275
20									
21	Total Demand-Related Costs @ Realized ROR		1,186,467,514	489,117,281	260,158,309	220,996,600	31,284,882	172,036,085	12,874,357
22	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
23	Dollars/kW/Month		\$ 2.42	\$ 2.45	\$ 2.27	\$ 2.87	\$ 3.44	\$ 1.96	\$ 7.14
24									
25									
26	Incremental Return @ Equalized ROR		12,529,668	24,877,972	11,124,286	(13,462,314)	(1,609,183)	(7,433,227)	(967,866)
27	Incremental Income Taxes		8,197,657	16,276,655	7,278,172	(8,807,850)	(1,052,824)	(4,863,261)	(633,236)
28									
29	Total Demand-Related Costs @ Equalized ROR		1,207,194,838	530,271,908	278,560,767	198,726,437	28,622,875	159,739,597	11,273,255
30	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
31	Dollars/kW/Month		\$ 2.47	\$ 2.66	\$ 2.43	\$ 2.58	\$ 3.15	\$ 1.82	\$ 6.26
32									
33									
34	Incremental Return @ Proposed Rates		12,529,698	24,877,986	8,834,334	(7,469,851)	(1,450,204)	(11,573,242)	(689,324)
35	Incremental Income Taxes		8,197,677	16,276,664	5,779,949	(4,887,223)	(948,810)	(7,571,906)	(450,997)
36									
37	Total Demand-Related Costs @ Proposed Rates		1,207,194,889	530,271,931	274,772,592	208,639,526	28,885,867	152,890,937	11,734,036
38	12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
39	Dollars/kW/Month		\$ 2.47	\$ 2.66	\$ 2.40	\$ 2.71	\$ 3.18	\$ 1.74	\$ 6.51

WESTAR ENERGY								
CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF ENERGY COSTS								
P & A Approach								
		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ACS	Service
		\$						
1	Rate Base	1,284,755,071	436,082,768	239,344,769	262,348,733	39,632,374	296,502,994	10,843,434
2								
3	Return @ Realized ROR	101,956,462	25,361,402	15,071,384	28,192,237	4,056,710	27,933,434	1,341,295
4	O & M Expense	532,366,556	180,700,498	99,177,776	108,709,975	16,422,547	122,862,545	4,493,216
5	Depreciation	13,063,767	4,434,218	2,433,728	2,667,639	402,994	3,014,930	110,259
6	Taxes Other Than Income Taxes	19,639,042	6,666,055	3,658,676	4,010,319	605,829	4,532,409	165,755
7								
8	Total Income Tax Adjustments	(269,472,440)	(91,466,685)	(50,201,646)	(55,026,639)	(8,312,738)	(62,190,364)	(2,274,369)
9								
10	Income Before Taxes	(14,732,799)	(12,668,514)	(4,619,594)	(7,826,418)	(685,557)	16,410,636	(5,343,352)
11								
12	Income Taxes:							
13								
14	State Income Taxes	7.05% (22,086,835)	(7,225,947)	(3,763,016)	(6,603,706)	(877,566)	(2,451,332)	(1,165,267)
15	Federal Income Taxes	32.50% (106,523,096)	(34,850,186)	(18,148,736)	(31,849,166)	(4,232,432)	(11,822,585)	(5,619,992)
16	Deferred Income Taxes	12,571,423	4,267,102	2,342,006	2,567,102	387,806	2,901,304	106,104
17	Investment Tax Credit Adjustments	(650,753)	(220,884)	(121,233)	(132,885)	(20,075)	(150,184)	(5,492)
18								
19	Total Income Taxes	(116,689,260)	(38,029,916)	(19,690,978)	(36,018,655)	(4,742,266)	(11,522,798)	(6,684,647)
20								
21	Total Energy-Related Costs @ Realized ROR	550,336,567	179,132,257	100,650,585	107,561,515	16,745,812	146,820,519	(574,122)
22	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
23	Dollars/kWh	\$ 0.0281	\$ 0.0275	\$ 0.0281	\$ 0.0267	\$ 0.0282	\$ 0.0313	\$ (0.0035)
24								
25								
26	Incremental Return @ Equalized ROR	6,025,917	11,290,919	5,045,305	(6,142,089)	(725,648)	(3,012,654)	(429,915)
27	Incremental Income Taxes	3,942,515	7,387,193	3,300,940	(4,018,521)	(474,762)	(1,971,058)	(281,276)
28								
29	Total Energy-Related Costs @ Equalized ROR	560,304,999	197,810,369	108,996,829	97,400,905	15,545,402	141,836,807	(1,285,313)
30	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
31	Dollars/MWh	\$ 0.0286	\$ 0.0303	\$ 0.0304	\$ 0.0242	\$ 0.0262	\$ 0.0302	\$ (0.0079)
32								
33								
34	Incremental Return @ Proposed Rates	6,025,932	11,290,924	3,942,237	(3,255,527)	(649,068)	(5,006,892)	(295,742)
35	Incremental Income Taxes	3,942,525	7,387,197	2,579,247	(2,129,960)	(424,659)	(3,275,808)	(193,492)
36								
37	Total Energy-Related Costs @ Proposed Rates	560,305,024	197,810,378	107,172,070	102,176,028	15,672,085	138,537,819	(1,063,356)
38	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
39	Dollars/MWh	\$ 0.0286	\$ 0.0303	\$ 0.0299	\$ 0.0254	\$ 0.0264	\$ 0.0295	\$ (0.0066)

WESTAR ENERGY								
CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF CLASSIFIED COSTS								
P & A Approach								
		Total	Residential	Small	Medium	Public	High LF/	Lighting
		Company		General Service	General Service	Schools	LTM/MCS	Service
		\$						
1	Rate Base	4,091,788,645	1,709,320,860	893,823,021	661,338,750	101,563,690	664,375,541	61,366,782
2								
3	Return @ Realized ROR	324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,095	6,401,194
4	O & M Expense	1,179,871,549	501,363,153	241,780,067	192,311,572	31,784,903	203,698,809	8,933,046
5	Depreciation	182,181,456	83,758,469	40,566,420	25,408,880	3,586,438	24,980,743	3,880,505
6	Taxes Other Than Income Taxes	75,566,225	33,386,131	16,290,442	11,463,935	1,881,966	11,466,836	1,076,915
7								
8	Total Income Tax Adjustments	(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
9								
10	Income Before Taxes	437,569,742	147,127,092	79,683,598	103,892,976	14,814,222	81,257,260	10,794,593
11								
12	Income Taxes:							
13								
14	State Income Taxes	12,249,691	4,007,619	2,087,025	3,662,515	486,711	1,359,546	646,274
15	Federal Income Taxes	59,079,312	19,328,438	10,065,562	17,664,027	2,347,370	6,556,984	3,116,932
16	Deferred Income Taxes	43,788,497	18,547,654	9,588,042	6,963,109	1,072,568	6,952,530	664,595
17	Investment Tax Credit Adjustments	(2,266,688)	(960,109)	(496,320)	(360,442)	(55,521)	(359,894)	(34,402)
18								
19	Total Income Taxes	112,850,812	40,923,601	21,244,310	27,929,209	3,851,128	14,509,165	4,393,399
20								
21	Total Costs @ Realized ROR	1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
22								
23								
24	Incremental Return @ Equalized ROR	19,191,814	37,463,219	16,685,643	(20,378,907)	(2,426,767)	(10,907,996)	(1,243,378)
25	Incremental Income Taxes	12,556,431	24,510,675	10,916,744	(13,333,098)	(1,587,736)	(7,136,662)	(813,492)
26								
27	Total Costs @ Equalized ROR	1,906,937,217	827,608,738	405,922,913	299,365,359	48,053,026	303,358,991	22,628,190
28								
29								
30	Incremental Return @ Proposed Rates	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
31	Incremental Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
32								
33	Total Costs @ Proposed Rates	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Test Year \$	Classif. Factor	Classif. Base	Customer \$	Demand \$	Energy \$
1 Intangible Plant:						
2						
3 Organization	43,148	5.5	PTD Plant	1,891	28,336	12,922
4 Franchises and Consents	0	99.0	-	-	-	-
5 Miscellaneous Intangible Plant	53,443,748	5.5	PTD Plant	2,341,794	35,096,940	16,005,014
6						
7 Total Intangible Plant	53,486,896			2,343,685	35,125,275	16,017,935
8						
9 Production Plant						
10						
11 Steam Production	3,140,278,596	4.0	Retail Annual Load Factor	-	1,664,347,656	1,475,930,940
12 Nuclear Production	1,509,420,732	4.0	Retail Annual Load Factor	-	799,992,988	709,427,744
13 Other Production Plant	861,122,152	2.0	Demand	-	861,122,152	-
14						
15 Total Production Plant	5,510,821,480			-	3,325,462,796	2,185,358,684
16						
17 Transmission:						
18						
19 Land & Land Rights	0	99.0	-	-	-	-
20 Structures & Improvements	0	99.0	-	-	-	-
21 Station Equipment	0	99.0	-	-	-	-
22 Towers & Fixtures	0	99.0	-	-	-	-
23 Poles & Fixtures	0	99.0	-	-	-	-
24 Overhead Conductors & Devices	0	99.0	-	-	-	-
25 Underground Conduit	0	99.0	-	-	-	-
26 Underground Conductors & Devices	0	99.0	-	-	-	-
27 Road and Trails	0	99.0	-	-	-	-
28						
29 Total Transmission Plant	0			0	0	0
30						
31 Distribution:						
32						
33 Land & Land Rights	7,774,872	5.0	Distribution Plant Without Land	1,391,570	6,383,302	-
34 Structures & Improvements	20,176,567	2.0	Demand	-	20,176,567	-
35 Station Equipment	206,067,845	2.0	Demand	-	206,067,845	-
36 Storage Battery Equipment	0	99.0	-	-	-	-
37 Poles, Towers & Fixtures	368,770,248	2.0	Demand	-	368,770,248	-
38 Overhead Conductors & Devices	257,382,145	2.0	Demand	-	257,382,145	-
39 Underground Conduit	76,279,019	2.0	Demand	-	76,279,019	-
40 Underground Conductors & Devices	185,592,481	2.0	Demand	-	185,592,481	-
41 Line Transformers	346,096,588	2.0	Demand	-	346,096,588	-
42 Services	147,429,066	1.0	Customer	147,429,066	-	-
43 Meters	89,530,659	1.0	Customer	89,530,659	-	-
44 Installations on Customer Premises	0	99.0	-	-	-	-
45 Leased Customer Property	21,540,195	1.0	Customer	21,540,195	-	-
46 Street Lighting & Signal Systems	59,862,083	1.0	Customer	59,862,083	-	-
47						
48 Total Distribution Plant	1,766,501,768			319,753,573	1,466,748,195	0
49						
50 General Plant:						
51						
52 Land & Land Rights	4,090,819	5.5	PTD Plant	179,251	2,686,474	1,225,094
53 Structures & Improvements	93,939,701	5.5	PTD Plant	4,116,243	61,690,959	28,132,499
54 Office Furniture and Equipment	51,846,687	5.5	PTD Plant	2,271,814	34,048,137	15,526,735
55 Transportation Equipment	9,217,121	5.5	PTD Plant	403,875	6,052,958	2,760,288
56 Stores Equipment	2,795,836	5.5	PTD Plant	122,508	1,836,048	837,280
57 Tools, Shop and Garage Equipment	14,475,031	5.5	PTD Plant	634,266	9,505,869	4,334,896
58 Laboratory Equipment	696,649	5.5	PTD Plant	30,526	457,495	208,628
59 Power Operated Equipment	4,543,210	5.5	PTD Plant	199,074	2,983,583	1,360,573
60 Communication Equipment	76,188,070	5.5	PTD Plant	3,338,403	50,033,320	22,816,347
61 Miscellaneous Equipment	436,953	5.5	PTD Plant	19,146	286,950	130,856
62 Other Tangible Property	0	99.0	-	-	-	-
63 Other - Plant Related	0	99.0	-	-	-	-
64 Other - Payroll Related	0	99.0	-	-	-	-
65						
66 Total General Plant	258,230,076			11,315,106	169,581,772	77,333,197
67						
68 TOTAL PLANT IN SERVICE	7,609,040,220			333,412,365	4,996,918,038	2,278,709,817

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Intangible Plant						
2						
3 Organization	0	99.0	-	-	-	-
4 Franchises and Consents	0	99.0	-	-	-	-
5 Miscellaneous Intangible Plant	22,833,676	5.5	PTD Plant	1,000,524	14,995,059	6,838,093
6						
7 Total Intangible Plant	22,833,676			1,000,524	14,995,059	6,838,093
8						
9 Production Plant						
10						
11 Steam Production	1,132,897,638	4.0	Retail Annual Load Factor	-	600,435,748	532,461,890
12 Nuclear Production	720,691,364	4.0	Retail Annual Load Factor	-	381,966,423	338,724,941
13 Other Production Plant	213,880,246	2.0	Demand	-	213,880,246	-
14						
15 Total Production Plant	2,067,469,248			-	1,196,282,417	871,186,831
16						
17 Transmission:						
18						
19 Land & Land Rights	0	99.0	-	-	-	-
20 Structures & Improvements	0	99.0	-	-	-	-
21 Station Equipment	0	99.0	-	-	-	-
22 Towers & Fixtures	0	99.0	-	-	-	-
23 Poles & Fixtures	0	99.0	-	-	-	-
24 Overhead Conductors & Devices	0	99.0	-	-	-	-
25 Underground Conduit	0	99.0	-	-	-	-
26 Underground Conductors & Devices	0	99.0	-	-	-	-
27 Road and Trails	0	99.0	-	-	-	-
28						
29 Total Transmission Plant	0			0	0	0
30						
31 Distribution:						
32						
33 Land & Land Rights	64,703	5.0	Distribution Plant Without Land	11,581	53,122	-
34 Structures & Improvements	6,186,069	2.0	Demand	-	6,186,069	-
35 Station Equipment	73,039,596	2.0	Demand	-	73,039,596	-
36 Storage Battery Equipment	0	99.0	-	-	-	-
37 Poles, Towers & Fixtures	130,553,774	2.0	Demand	-	130,553,774	-
38 Overhead Conductors & Devices	84,376,150	2.0	Demand	-	84,376,150	-
39 Underground Conduit	20,865,137	2.0	Demand	-	20,865,137	-
40 Underground Conductors & Devices	46,284,709	2.0	Demand	-	46,284,709	-
41 Line Transformers	151,555,116	2.0	Demand	-	151,555,116	-
42 Services	70,216,960	1.0	Customer	70,216,960	-	-
43 Meters	31,701,668	1.0	Customer	31,701,668	-	-
44 Installations on Customer Premises	(204,265)	1.0	Customer	(204,265)	-	-
45 Leased Customer Property	6,606,483	1.0	Customer	6,606,483	-	-
46 Street Lighting & Signal Systems	24,771,691	1.0	Customer	24,771,691	-	-
47 PCB ARO	0	2.0	Demand	-	-	-
48						
49 Total Distribution Plant	646,017,791			133,104,118	512,913,673	0
50						
51 General Plant:						
52						
53 Land & Land Rights	25	5.5	PTD Plant	1	16	7
54 Structures & Improvements	33,501,963	5.5	PTD Plant	1,467,987	22,001,009	10,032,967
55 Office Furniture and Equipment	45,535,915	5.5	PTD Plant	1,995,289	29,903,802	13,636,823
56 Transportation Equipment	8,222,859	5.5	PTD Plant	360,309	5,400,018	2,462,533
57 Stores Equipment	276,915	5.5	PTD Plant	12,134	181,852	82,929
58 Tools, Shop and Garage Equipment	3,877,531	5.5	PTD Plant	169,905	2,546,406	1,161,220
59 Laboratory Equipment	(1,543,596)	5.5	PTD Plant	(67,637)	(1,013,692)	(462,267)
60 Power Operated Equipment	3,264,661	5.5	PTD Plant	143,051	2,143,929	977,681
61 Communication Equipment	48,370,108	5.5	PTD Plant	2,119,478	31,765,040	14,485,590
62 Miscellaneous Equipment	294,160	5.5	PTD Plant	12,889	193,177	88,093
63 Other Tangible Property	0	99.0	-	-	-	-
64 Other - Plant Related	0	99.0	-	-	-	-
65 Other - Payroll Related	0	99.0	-	-	-	-
66						
67 Total General Plant	141,800,541			6,213,406	93,121,558	42,465,577
68						
69 TOTAL RESERVE	2,878,121,256			140,318,048	1,817,312,708	920,490,501

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF OTHER RATE BASE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Rate Base Additions:						
2						
3 Construction Work in Progress:						
4 Production	0	99.0	-	-	-	-
5 Transmission	0	99.0	-	-	-	-
6 Distribution	0	99.0	-	-	-	-
7 General	0	99.0	-	-	-	-
8 Total Construction Work in Progress	0			0	0	0
9 Materials & Supplies	106,946,033	5.5	PTD Plant	4,686,153	70,232,322	32,027,558
10 Prepayments	9,737,585	6.3	Net Plant	397,443	6,544,538	2,795,604
11 Regulatory Assets	14,929,609	6.3	Net Plant	609,358	10,034,047	4,286,204
12 Fuel Stock	136,313,492	3.0	Energy	-	-	136,313,492
13 Cash Working Capital	0	99.0	-	-	-	-
14						
15 Total Rate Base Additions	267,926,719			5,692,955	88,810,907	175,422,857
16						
17 Rate Base Deductions:						
18						
19 Deferred ITC	(1,410,144)	6.3	Net Plant	(57,556)	(947,744)	(404,844)
20 Accumulated DIT	858,718,388	6.3	Net Plant	35,048,847	577,135,061	246,532,480
21 Accumulated Provisions for Depreciation	7,249,230	6.3	Net Plant	295,880	4,872,138	2,081,212
22 Customer Advances	7,283,815	5.0	Distribution Plant Without Land	1,303,680	5,980,135	-
23 Customer Deposits	23,321,523	1.0	Customer	23,321,523	-	-
24 Accrued Vacation	11,896,225	9.0	Total Labor	3,227,742	7,990,229	678,254
25 Vulcan Capacity	0	99.0	-	-	-	-
26						
27 Total Rate Base Deductions	907,057,037			63,140,116	595,029,819	248,887,102
28						
29 NET OTHER RATE BASE	(639,130,319)			(57,447,162)	(508,218,912)	(73,464,245)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF O&M EXPENSE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Steam Production:						
2 Operation						
3 Op., Sup., & Eng.	6,014,009	2.0	Demand	-	6,014,009	-
4 Fuel	413,545,706	3.0	Energy	-	-	413,545,706
5 Steam Expenses	19,750,255	2.0	Demand	-	19,750,255	-
6 Steam Transferred - Credit	0	99.0	-	-	-	-
7 Gain from dsp of Emission Allow & of renewable energy credits	(459,123)	3.0	Energy	-	-	(459,123)
8 Electric Expenses	5,856,741	2.0	Demand	-	5,856,741	-
9 Miscellaneous Steam Power Expenses	10,366,723	2.0	Demand	-	10,366,723	-
10 Rents	27,906,827	2.0	Demand	-	27,906,827	-
11 Emissions Allowance	2,761	3.0	Energy	-	-	2,761
12 Maintenance						
13 Maint. Sup., & Eng.	9,204,322	2.0	Demand	-	9,204,322	-
14 Structures	5,245,205	2.0	Demand	-	5,245,205	-
15 Boiler Plant	40,750,506	2.0	Demand	-	40,750,506	-
16 Electric Plant	11,213,036	2.0	Demand	-	11,213,036	-
17 Miscellaneous Steam Plant	5,342,375	2.0	Demand	-	5,342,375	-
18 Total Steam Production	554,739,346			0	141,650,001	413,089,344
19						
20 Nuclear Production:						
21 Operation						
22 Op., Sup., & Eng.	6,609,005	2.0	Demand	-	6,609,005	-
23 Fuel	28,844,491	2.0	Demand	-	28,844,491	-
24 Coolants & Water	2,656,156	2.0	Demand	-	2,656,156	-
25 Steam Expenses	14,149,961	2.0	Demand	-	14,149,961	-
26 Steam Transferred - Credit	0	99.0	-	-	-	-
27 Electric Expenses	973,821	2.0	Demand	-	973,821	-
28 Miscellaneous Nuclear Power Expenses	24,682,589	2.0	Demand	-	24,682,589	-
29 Rents	0	99.0	-	-	-	-
30 Maintenance						
31 Maint. Sup., & Eng.	8,457,565	2.0	Demand	-	8,457,565	-
32 Structures	2,557,854	2.0	Demand	-	2,557,854	-
33 Reactor Plant	18,443,461	2.0	Demand	-	18,443,461	-
34 Electric Plant	6,488,679	2.0	Demand	-	6,488,679	-
35 Miscellaneous Nuclear Plant	2,479,175	2.0	Demand	-	2,479,175	-
36 Total Nuclear Production	116,342,758			0	116,342,758	0
37						
38 Other Production:						
39 Operation						
40 Op., Sup., & Eng.	362,517	2.0	Demand	-	362,517	-
41 Fuel	36,900,079	3.0	Energy	-	-	36,900,079
42 Generation Expenses	319,280	2.0	Demand	-	319,280	-
43 Miscellaneous Other Power Expenses	1,263,885	2.0	Demand	-	1,263,885	-
44 Rents	652,253	2.0	Demand	-	652,253	-
45 Maintenance						
46 Maint. Sup., & Eng.	277,820	2.0	Demand	-	277,820	-
47 Structures	0	99.0	-	-	-	-
48 Generating and Electric Plant	5,787,271	2.0	Demand	-	5,787,271	-
49 Miscellaneous Other Power Generation	1,420,223	2.0	Demand	-	1,420,223	-
50 Total Other Production	46,983,327			0	10,083,249	36,900,079
51						
52 Other Power Supply:						
53 Operation						
54 Purchased Power	123,875,860	4.0	Retail Annual Load Factor	-	65,654,206	58,221,654
55 System Control and Load Dispatching	1,689,116	2.0	Demand	-	1,689,116	-
56 Other Expenses	3,612,965	4.0	Retail Annual Load Factor	-	1,914,871	1,698,093
57 Total Other Power Supply	129,177,941			0	69,258,193	59,919,748
58						
59 Transmission:						
60 Operation						
61 Supervision & Eng.	0	99.0	-	-	-	-
62 Load Dispatching	2,169,201	2.0	Demand	-	2,169,201	-
63 Station Expenses	0	99.0	-	-	-	-
64 Overhead Line Expenses	0	99.0	-	-	-	-
65 Underground Line Expenses	0	99.0	-	-	-	-
66 Transmission of Electricity by Others	5,667,241	2.0	Demand	-	5,667,241	-
67 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
68 Rents	0	99.0	-	-	-	-
69 Maintenance						
70 Supervision & Engineering	0	99.0	-	-	-	-
71 Structures	0	99.0	-	-	-	-
72 Station Equipment	0	99.0	-	-	-	-
73 Overhead Lines	0	99.0	-	-	-	-
74 Underground Lines	0	99.0	-	-	-	-
75 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
76 Total Transmission Expense	7,836,442			0	7,836,442	0
77						

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF O&M EXPENSE

	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
78 Distribution:						
79 Operation						
80 Supervision & Eng.	3,712,414	7.0	Distribution O&M - Operations	968,463	2,555,650	188,301
81 Load Dispatching	3,304,104	4.0	Retail Annual Load Factor	-	1,751,175	1,552,929
82 Station Expenses	1,072,659	2.0	Demand	-	1,072,659	-
83 Overhead Line Expenses	14,405,447	2.0	Demand	-	14,405,447	-
84 Underground Line Expenses	3,847,272	2.0	Demand	-	3,847,272	-
85 Street Lighting and Signal Systems	440,319	1.0	Customer	440,319	-	-
86 Meter Expenses	7,389,398	1.0	Customer	7,389,398	-	-
87 Customer Installations Expenses	157,238	1.0	Customer	157,238	-	-
88 Miscellaneous Distribution Expenses	6,870,503	7.0	Distribution O&M - Operations	1,792,318	4,729,699	348,488
89 Rents	340,756	7.0	Distribution O&M - Operations	88,894	234,579	17,284
90 Maintenance						
91 Supervision & Engineering	1,528,965	7.1	Distribution O&M - Maintenance	80,989	1,447,976	-
92 Structures	64,328	2.0	Demand	-	64,328	-
93 Station Equipment	4,312,012	2.0	Demand	-	4,312,012	-
94 Overhead Lines	32,835,488	2.0	Demand	-	32,835,488	-
95 Underground Lines	3,310,082	2.0	Demand	-	3,310,082	-
96 Line Transformers	1,028,358	2.0	Demand	-	1,028,358	-
97 Street Lighting and Signal Systems	1,286,959	1.0	Customer	1,286,959	-	-
98 Meters	1,037,057	1.0	Customer	1,037,057	-	-
99 Miscellaneous Distribution Expenses	1,967,552	7.1	Distribution O&M - Maintenance	104,221	1,863,331	-
100 Total Distribution	88,910,911			13,345,856	73,458,056	2,107,000
101						
102 Customer Accounts:						
103 Operation						
104 Supervision	1,913,687	1.0	Customer	1,913,687	-	-
105 Meter Reading Expenses	5,612,089	1.0	Customer	5,612,089	-	-
106 Customer Records and Collection Expenses	11,495,940	1.0	Customer	11,495,940	-	-
107 Uncollectible Accounts	7,363,441	1.0	Customer	7,363,441	-	-
108 Miscellaneous Customer Accounts Exp.	130,261	1.0	Customer	130,261	-	-
109 Total Customer Accounts	26,515,418			28,515,418	0	0
110						
111 Customer Service and Information:						
112 Operation						
113 Supervision	879,717	1.0	Customer	879,717	-	-
114 Customer Assistance Expenses	2,546,094	1.0	Customer	2,546,094	-	-
115 Informational Advertising Expenses	359,151	1.0	Customer	359,151	-	-
116 Misc. Customer Service and Information	1,103	1.0	Customer	1,103	-	-
117 Total Customer Service and Information	3,786,066			3,786,066	0	0
118						
119 Sales:						
120 Operation						
121 Supervision	0	1.0	Customer	-	-	-
122 Demonstration & Selling Expenses	2,317	1.0	Customer	2,317	-	-
123 Promotional Advertising Expenses	0	1.0	Customer	-	-	-
124 Miscellaneous Sales Promotion Expenses	0	1.0	Customer	-	-	-
125 Total Sales	2,317			2,317	0	0
126						
127 Administrative & General:						
128 Operation						
129 Salaries	53,929,268	9.0	Total Labor	14,632,353	36,222,179	3,074,737
130 Office Supplies and Expenses	12,121,279	9.0	Total Labor	3,289,805	8,141,389	691,086
131 Administrative Expenses Transferred - Credit	(1,854,666)	9.0	Total Labor	(503,217)	(1,245,706)	(105,742)
132 Outside Services Employed	10,410,328	6.0	Total Plant	456,159	6,836,546	3,117,629
133 Property Insurance	10,755,689	6.0	Total Plant	471,292	7,063,348	3,221,049
134 Injuries and Damages	7,362,031	9.0	Total Labor	1,997,502	4,944,788	419,741
135 Employee Pensions and Benefits	95,269,045	9.0	Total Labor	25,848,863	63,988,489	5,431,693
136 Franchise Requirements	0	99.0	-	-	-	-
137 Regulatory Commission Expenses	3,310,395	8.0	O&M Less Fuel	291,912	2,606,724	411,759
138 Duplicate Charges - Credit	0	99.0	-	-	-	-
139 Institutional or Goodwill Advertising Expense	1,219,394	8.0	O&M Less Fuel	107,527	960,194	151,672
140 Misc. General Expenses	6,228,545	8.0	O&M Less Fuel	549,235	4,904,581	774,729
141 Rents	(6,384,791)	8.0	O&M Less Fuel	(563,013)	(5,027,615)	(794,163)
142 Maintenance						
143 Maintenance of General Plant	13,210,507	5.8	General Plant	578,857	8,675,446	3,956,204
144 Total A&G	205,577,023			47,156,274	138,070,364	20,350,385
145						
146 Total O&M Expenses:						
147						
148 Fuel	479,290,276			0	28,844,491	450,445,785
149 Total Operations Expenses	522,329,711			87,717,847	356,650,057	77,961,807
150 Total Maintenance Expenses	148,279,631			3,088,083	141,235,344	3,956,204
151						
152 TOTAL O&M EXPENSES	1,179,871,549			90,805,931	556,699,062	532,366,556

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF PAYROLL

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Steam Production:						
2 Operation						
3 Op., Sup., & Eng.	5,264,898	2.0	Demand	-	5,264,898	-
4 Fuel	3,403,909	3.0	Energy	-	-	3,403,909
5 Steam Expenses	15,282,114	2.0	Demand	-	15,282,114	-
6 Steam from Other Sources	0	99.0	-	-	-	-
7 Steam Transferred - Credit	0	3.0	Energy	-	-	-
8 Electric Expenses	1,904,397	2.0	Demand	-	1,904,397	-
9 Miscellaneous Steam Power Expenses	1,817,510	2.0	Demand	-	1,817,510	-
10 Rents	443	2.0	Demand	-	443	-
11 Maintenance						
12 Maint. Sup., & Eng.	7,338,081	2.0	Demand	-	7,338,081	-
13 Structures	1,219,076	2.0	Demand	-	1,219,076	-
14 Boiler Plant	12,255,605	2.0	Demand	-	12,255,605	-
15 Electric Plant	3,979,713	2.0	Demand	-	3,979,713	-
16 Miscellaneous Steam Plant	1,938,318	2.0	Demand	-	1,938,318	-
17 Total Steam Production	54,404,064			0	51,000,155	3,403,909
18						
19 Nuclear Production:						
20 Operation						
21 Op., Sup., & Eng.	221,470	2.0	Demand	-	221,470	-
22 Fuel	0	2.0	Demand	-	-	-
23 Steam Expenses	0	2.0	Demand	-	-	-
24 Steam from Other Sources	0	2.0	Demand	-	-	-
25 Steam Transferred - Credit	0	2.0	Demand	-	-	-
26 Electric Expenses	0	99.0	-	-	-	-
27 Miscellaneous Nuclear Power Expenses	0	2.0	Demand	-	-	-
28 Rents	0	2.0	Demand	-	-	-
29 Maintenance						
30 Maint. Sup., & Eng.	811,971	2.0	Demand	-	811,971	-
31 Structures	0	2.0	Demand	-	-	-
32 Reactor Plant	0	2.0	Demand	-	-	-
33 Electric Plant	137,872	2.0	Demand	-	137,872	-
34 Miscellaneous Nuclear Plant	0	2.0	Demand	-	-	-
35 Total Nuclear Production	1,171,313			0	1,171,313	0
36						
37 Other Production:						
38 Operation						
39 Op., Sup., & Eng.	379,556	2.0	Demand	-	379,556	-
40 Fuel	61,387	3.0	Energy	-	-	61,387
41 Generation Expenses	305,907	2.0	Demand	-	305,907	-
42 Miscellaneous Other Power Expenses	532,426	2.0	Demand	-	532,426	-
43 Rents	0	2.0	Demand	-	-	-
44 Maintenance						
45 Maint. Sup., & Eng.	284,034	2.0	Demand	-	284,034	-
46 Structures	0	99.0	-	-	-	-
47 Generating and Electric Plant	624,498	2.0	Demand	-	624,498	-
48 Miscellaneous Other Power Generation	731,861	2.0	Demand	-	731,861	-
49 Total Other Production	2,919,669			0	2,858,281	61,387
50						
51 Other Power Supply:						
52 Operation						
53 Purchased Power	0	4.0	Retail Annual Load Factor	-	-	-
54 System Control and Load Dispatching	1,751,697	4.0	Retail Annual Load Factor	-	928,399	823,298
55 Other Expenses	1,804,685	4.0	Retail Annual Load Factor	-	956,483	848,202
56 Total Other Power Supply	3,556,382			0	1,884,882	1,671,499
57						
58 Transmission:						
59 Operation						
60 Supervision & Eng.	642,319	2.0	Demand	-	642,319	-
61 Load Dispatching	1,041,539	2.0	Demand	-	1,041,539	-
62 Station Expenses	331,175	2.0	Demand	-	331,175	-
63 Overhead Line Expenses	308,025	2.0	Demand	-	308,025	-
64 Underground Line Expenses	268,918	2.0	Demand	-	268,918	-
65 Transmission of Electricity by Others	0	99.0	-	-	-	-
66 Miscellaneous Transmission Expenses	820,319	2.0	Demand	-	820,319	-
67 Rents	0	99.0	-	-	-	-
68 Maintenance						
69 Supervision & Engineering	1,054,672	2.0	Demand	-	1,054,672	-
70 Structures	193,683	2.0	Demand	-	193,683	-
71 Station Equipment	2,232,851	2.0	Demand	-	2,232,851	-
72 Overhead Lines	822,464	2.0	Demand	-	822,464	-
73 Underground Lines	268,868	2.0	Demand	-	268,868	-
74 Miscellaneous Transmission Expenses	152	2.0	Demand	-	152	-
75 Total Transmission Expense	7,984,984			0	7,984,984	0
76						

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF PAYROLL

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
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**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

CLASSIFICATION OF DEPRECIATION EXPENSE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Intangible Plant:						
2						
3 Organization	0	99.0	-	-	-	-
4 Franchises and Consents	0	99.0	-	-	-	-
5 Miscellaneous Intangible Plant	0	99.0	-	-	-	-
6						
7 Total Intangible Plant	0			0	0	0
8						
9 Production Plant						
10						
11 Steam Production	63,574,624	2.0	Demand	-	63,574,624	-
12 Turbine Production	22,011,712	2.0	Demand	-	22,011,712	-
13 Other Production Plant	28,031,804	2.0	Demand	-	28,031,804	-
14						
15 Total Production Plant	113,618,140			-	113,618,140	-
16						
17 Transmission:						
18						
19 Land & Land Rights	0	99.0	-	-	-	-
20 Structures & Improvements	0	99.0	-	-	-	-
21 Station Equipment	0	99.0	-	-	-	-
22 Towers & Fixtures	0	99.0	-	-	-	-
23 Poles & Fixtures	0	99.0	-	-	-	-
24 Overhead Conductors & Devices	0	99.0	-	-	-	-
25 Underground Conduit	0	99.0	-	-	-	-
26 Underground Conductors & Devices	0	99.0	-	-	-	-
27 Road and Trails	0	99.0	-	-	-	-
28						
29 Total Transmission Plant	0			0	0	0
30						
31 Distribution:						
32						
33 Land & Land Rights	0	99.0	-	-	-	-
34 Structures & Improvements	345,340	2.0	Demand	-	345,340	-
35 Station Equipment	3,111,994	2.0	Demand	-	3,111,994	-
36 Storage Battery Equipment	0	99.0	-	-	-	-
37 Poles, Towers & Fixtures	7,303,082	4.8	Poles, Towers and Fixtures	-	7,303,082	-
38 Overhead Conductors & Devices	4,628,910	4.6	Overhead Conductors	3,343,462	1,285,448	-
39 Underground Conduit	1,356,023	4.7	Underground Conductors	1,134,991	221,032	-
40 Underground Conductors & Devices	3,964,729	4.7	Underground Conductors	3,318,478	646,251	-
41 Line Transformers	6,052,102	4.5	Line Transformers	3,124,700	2,927,402	-
42 Services	2,855,195	1.0	Customer	2,855,195	-	-
43 Meters	2,093,418	1.0	Customer	2,093,418	-	-
44 Installations on Customer Premises	(43,236)	1.0	Customer	(43,236)	-	-
45 Leased Customer Property	807,285	1.0	Customer	807,285	-	-
46 Street Lighting & Signal Systems	2,368,742	1.0	Customer	2,368,742	-	-
47						
48 Total Distribution Plant	34,843,584			19,003,035	15,840,549	0
49						
50 General Plant:						
51						
52 Land & Land Rights	0	99.0	-	-	-	-
53 Structures & Improvements	1,384,080	5.5	PTD Plant	60,647	908,936	414,496
54 Office Furniture and Equipment	3,504,849	5.5	PTD Plant	153,575	2,301,663	1,049,611
55 Transportation Equipment	0	99.0	-	-	-	-
56 Stores Equipment	118,571	5.5	PTD Plant	5,196	77,866	35,509
57 Tools, Shop and Garage Equipment	598,354	5.5	PTD Plant	26,219	392,944	179,192
58 Laboratory Equipment	31,000	5.5	PTD Plant	1,358	20,358	9,284
59 Power Operated Equipment	0	99.0	-	-	-	-
60 Communication Equipment	4,444,665	5.5	PTD Plant	194,756	2,918,848	1,331,062
61 Miscellaneous Equipment	17,722	5.5	PTD Plant	777	11,638	5,307
62 Other Tangible Property	0	99.0	-	-	-	-
63 Other - Plant Related	964,762	5.5	PTD Plant	42,274	633,567	288,921
64 Other - Payroll Related	0	99.0	-	-	-	-
65						
66 Total General Plant	11,064,002			484,802	7,265,819	3,313,381
67						
68 Amortization - Plant Related	34,886,969	5.5	PTD Plant	1,528,675	22,910,554	10,447,741
69 Amortization - Labor Related	(12,231,239)	9.0	Total Labor	(3,318,639)	(8,215,244)	(697,355)
70						
71 TOTAL DEPRECIATION & AMORTIZATION	182,181,456			17,697,872	151,419,817	13,063,767

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Taxes Other Than Income:						
2						
3 Payroll	12,336,391	9.0	Total Labor	3,347,170	8,285,871	703,350
4 Real Estate and Personal Property	63,229,834	6.0	Total Plant	2,770,600	41,523,542	18,935,692
5 Other	0	99.0	-	-	-	-
6						
7 Total Taxes, Other	75,566,225			6,117,770	49,809,413	19,639,042
8						
9 Pre-Tax Adjustments:						
10						
11 Rate Base Related	(127,838,910)	6.5	Rate Base	(4,237,996)	(83,461,576)	(40,139,338)
12 CIAC	(413,072)	5.0	Distribution Plant Without Land	(73,933)	(339,139)	-
13 Plant Related	106,572,861	6.0	Total Plant	4,669,802	69,987,257	31,915,802
14 Payroll Related	3,163,129	9.0	Total Labor	858,236	2,124,550	180,343
15 Other	(261,429,248)	3.0	Energy	-	-	(261,429,248)
16						
17 Total Pre-Tax Adjustments	(279,945,239)			1,216,108	(11,688,908)	(269,472,440)
18						
19 Income Taxes:						
20						
21 State Income Taxes	12,249,691	10.0	Taxable Income	1,941,261	32,395,265	(22,086,835)
22 Federal Income Taxes	59,079,312	10.0	Taxable Income	9,362,551	156,239,857	(106,523,096)
23						
24 Total Income Taxes	71,329,003			11,303,811	188,635,122	(128,609,930)
25						
26 Income Tax Adjustments:						
27						
28 Deferred Income Taxes	43,788,497	6.3	Net Plant	1,787,245	29,429,830	12,571,423
29 Investment Tax Credits	(2,266,688)	6.3	Net Plant	(92,516)	(1,523,419)	(650,753)
30						
31 Total Adjustments	41,521,809			1,694,729	27,906,410	11,920,670

WESTAR ENERGY					
CLASS COST OF SERVICE STUDY					
TEST YEAR ENDING 3/31/2011					
SUMMARY OF CLASSIFICATION					
		Test Year	Customer	Demand	Energy
		\$	\$	\$	\$
1					
2					
3					
4					
5					
6					
7	Operating Revenues	1,875,188,972	138,384,891	1,186,467,514	550,336,567
8					
9	Operating Expenses:				
10					
11	O & M Expense	1,179,871,549	90,805,931	556,699,062	532,366,556
12	Depreciation	182,181,456	17,697,872	151,419,817	13,063,767
13	Taxes Other Than Income Taxes	75,566,225	6,117,770	49,809,413	19,639,042
14					
15	Total Operating Expenses	1,437,619,230	114,621,572	757,928,292	565,069,365
16					
17	Income Before Taxes	437,569,742	23,763,319	428,539,221	(14,732,799)
18					
19	Pre-Tax Adjustments	(279,945,239)	1,216,108	(11,688,908)	(269,472,440)
20					
21	Net Taxable Income	157,624,502	24,979,427	416,850,313	(284,205,238)
22					
23	Income Taxes:				
24					
25	State Income Taxes	12,249,691	1,941,261	32,395,265	(22,086,835)
26	Federal Income Taxes	59,079,312	9,362,551	156,239,857	(106,523,096)
27	Deferred Income Taxes	43,788,497	1,787,245	29,429,830	12,571,423
28	Investment Tax Credit Adjustments	(2,266,688)	(92,516)	(1,523,419)	(650,753)
29					
30	Total Income Taxes	112,850,812	12,998,540	216,541,532	(116,689,260)
31					
32	Net Operating Income	324,718,929	10,764,779	211,997,689	101,956,462
33					
34	Total Rate Base	4,091,788,645	135,647,155	2,671,386,418	1,284,755,071
35					
36	Rate of Return	7.9359%	7.9359%	7.9359%	7.9359%

WESTAR ENERGY						
CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 3/31/2011						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Energy
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Energy	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0.0000	53.0000	47.0000
4.0	Retail Annual Load Factor	%	100.0000%	0.0000%	53.0000%	47.0000%
	Input	Values	100.00	51.63	48.37	0.00
4.5	Line Transformers	%	100.0000%	51.6300%	48.3700%	0.0000%
	Input	Values	100.00	72.23	27.77	0.00
4.6	Overhead Conductors	%	100.0000%	72.2300%	27.7700%	0.0000%
	Input	Values	100.00	83.70	16.30	0.00
4.7	Underground Conductors	%	100.0000%	83.7000%	16.3000%	0.0000%
	Internally Generated	Values	603,478,733	-	603,478,733	-
4.8	Poles, Towers and Fixtures	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,778,726,896	318,362,003	1,460,364,893	0
5.0	Distribution Plant Without Land	%	100.0000%	17.8983%	82.1017%	0.0000%
	Internally Generated	Values	972,248,981	-	972,248,981	-
5.1	Overhead Lines	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	7,297,323,248	319,753,573	4,792,210,991	2,185,358,684
5.5	PTD Plant	%	100.0000%	4.3818%	65.6708%	29.9474%
	Internally Generated	Values	5,510,821,480	0	3,325,462,796	2,185,358,684
5.6	Production Plant	%	100.0000%	0.0000%	60.3442%	39.6558%
	Internally Generated	Values	258,230,076	11,315,106	169,581,772	77,333,197
5.8	General Plant	%	100.0000%	4.3818%	65.6708%	29.9474%
	Internally Generated	Values	7,609,040,220	333,412,365	4,996,918,038	2,278,709,817
6.0	Total Plant	%	100.0000%	4.3818%	65.6708%	29.9474%
	Internally Generated	Values	4,730,918,963	193,094,317	3,179,605,330	1,358,219,316
6.3	Net Plant	%	100.0000%	4.0815%	67.2090%	28.7094%
	Internally Generated	Values	4,091,788,645	135,647,155	2,671,386,418	1,284,755,071
6.5	Rate Base	%	100.0000%	3.3151%	65.2865%	31.3984%
	Internally Generated	Values	30,616,437	7,986,955	21,076,553	1,552,929
7.0	Distribution O&M - Operations	%	100.0000%	26.0871%	68.8406%	5.0722%
	Internally Generated	Values	43,874,284	2,324,016	41,550,267	0
7.1	Distribution O&M - Maintenance	%	100.0000%	5.2970%	94.7030%	0.0000%
	Internally Generated	Values	88,910,911	13,345,856	73,458,055	2,107,000
7.2	Total Distribution O&M	%	100.0000%	15.0104%	82.6198%	2.3698%
	Internally Generated	Values	847,243,372	0	337,334,201	509,909,171
7.3	Production O&M	%	100.0000%	0.0000%	39.8155%	60.1845%
	Internally Generated	Values	495,004,250	43,649,657	389,784,208	61,570,386
8.0	O&M Less Fuel	%	100.0000%	8.8180%	78.7436%	12.4384%
	Internally Generated	Values	128,631,089	34,900,816	86,396,469	7,333,804
9.0	Total Labor	%	100.0000%	27.1325%	67.1661%	5.7014%
	Internally Generated	Values	157,624,502	24,979,427	416,850,313	(284,205,238)
10.0	Taxable Income	%	100.0000%	15.8474%	264.4578%	-180.3052%
	Input	Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

Customer	Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTMACS	Lighting Service
1		Intangible Plant:							
2		Organization	1,891	1,063	295	10	12	7	483
3	20.0	PTD Plant - Customer	0	0	0	0	0	0	0
4	99.0	-	2,341,794	1,341,501	365,693	12,278	15,017	8,232	568,776
5		Miscellaneous Intangible Plant							
6	20.0	PTD Plant - Customer	0	0	0	0	0	0	0
7	99.0	-	2,343,685	1,342,584	366,288	12,288	15,029	8,239	569,259
8		Total Intangible Plant							
9		Production Plant							
10		Steam Production	0	-	-	-	-	-	-
11	99.0	-	0	-	-	-	-	-	-
12		Nuclear Production	0	-	-	-	-	-	-
13	99.0	-	0	-	-	-	-	-	-
14		Other Production Plant							
15	99.0	-	0	0	0	0	0	0	0
16		Total Production Plant							
17		Transmission:							
18		Land & Land Rights	0	-	-	-	-	-	-
19	99.0	-	0	-	-	-	-	-	-
20		Structures & Improvements	0	-	-	-	-	-	-
21	99.0	-	0	-	-	-	-	-	-
22		Towers & Poles	0	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-
24		Overhead Conductors & Devices	0	-	-	-	-	-	-
25	99.0	-	0	-	-	-	-	-	-
26		Underground Conduit	0	-	-	-	-	-	-
27	99.0	-	0	-	-	-	-	-	-
28		Underground Conductors & Devices	0	-	-	-	-	-	-
29	99.0	-	0	-	-	-	-	-	-
30		Road and Trails	0	-	-	-	-	-	-
31		Total Transmission Plant	0	-	-	-	-	-	-
32		Distribution:							
33		Land & Land Rights	1,301,570	797,163	217,485	7,295	8,924	4,892	355,612
34	11.0	Dist'n Plant w/o Land - Customer	0	-	-	-	-	-	-
35	1.2	Distribution Customers	0	-	-	-	-	-	-
36		Station Equipment	0	-	-	-	-	-	-
37	1.2	Distribution Customers	0	-	-	-	-	-	-
38		Storage Battery Equipment	0	-	-	-	-	-	-
39	1.2	Distribution Customers	0	-	-	-	-	-	-
40		Overhead Conductors & Devices	0	-	-	-	-	-	-
41	1.2	Distribution Customers	0	-	-	-	-	-	-
42		Underground Conduit	0	-	-	-	-	-	-
43	1.2	Distribution Customers	0	-	-	-	-	-	-
44		Underground Conductors & Devices	0	-	-	-	-	-	-
45	1.2	Distribution Customers	0	-	-	-	-	-	-
46		Line Transformers	0	-	-	-	-	-	-
47	7.0	Services	147,429,068	116,732,912	20,764,600	406,011	435,234	-	-
48	8.0	Meters	86,530,659	63,641,295	19,991,033	1,172,882	1,608,200	1,119,158	-
49	80.0	Lighting Service Discd	0	-	-	-	-	-	-
50	60.0	Lighting Service Discd	21,540,195	-	-	-	-	-	21,540,195
51	60.0	Lighting Service Discd	59,862,083	-	-	-	-	-	59,862,083
52		Total Distribution Plant	319,753,573	183,171,370	49,973,427	1,676,188	2,050,448	1,124,050	81,758,000
53		General Plant:							
54		Land & Land Rights	179,251	102,884	28,015	940	1,149	630	45,833
55	20.0	PTD Plant - Customer	4,116,243	2,357,897	643,217	21,578	26,366	14,470	1,052,486
56	20.0	PTD Plant - Customer	2,271,814	1,301,413	355,056	11,908	14,568	7,896	580,892
57	20.0	PTD Plant - Customer	403,875	231,361	62,121	2,117	2,560	1,420	103,267
58	20.0	PTD Plant - Customer	122,508	70,179	19,146	642	786	431	31,324
59	20.0	PTD Plant - Customer	634,266	363,340	99,128	3,325	4,067	2,230	162,178
60	20.0	PTD Plant - Customer	30,525	17,487	4,771	160	198	107	7,895
61	20.0	PTD Plant - Customer	199,074	114,040	31,313	1,044	1,277	700	50,601
62	20.0	PTD Plant - Customer	3,338,403	1,912,410	521,750	17,500	21,408	11,798	853,599
63	20.0	PTD Plant - Customer	19,146	10,968	2,992	100	123	67	4,866
64	99.0	-	0	-	-	-	-	-	-
65	99.0	-	0	-	-	-	-	-	-
66	99.0	-	0	-	-	-	-	-	-
67		Total General Plant	11,315,106	6,481,878	1,768,408	59,315	72,559	39,777	2,893,170
68		TOTAL PLANT IN SERVICE - CUSTOMER	333,412,363	190,995,832	52,108,123	1,747,789	2,136,038	1,172,066	85,250,519

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF PLANT IN SERVICE

Demand		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV LT/MCS	Lighting Service
1	Intangible Plant:									
2	Organization	21.0	PTD Plant - Demand	29,326	12,784	6,712	4,224	647	3,968	72
4	Franchise and Consents	99.0	-	0	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	21.0	PTD Plant - Demand	35,066,940	15,834,247	6,313,093	5,231,386	800,962	4,826,606	88,643
6										
7	Total Intangible Plant			35,125,275	15,847,031	6,319,805	5,235,609	801,609	4,830,574	88,715
8										
9	Production Plant									
10										
11	Steam Production	3.0	Demand - ACP	1,664,347,656	733,214,871	393,464,555	250,583,222	32,844,056	254,000,806	228,046
12	Nuclear Production	3.0	Demand - ACP	759,962,998	352,430,427	180,124,480	120,437,878	15,786,675	122,103,123	110,064
13	Other Production Plant	3.0	Demand - ACP	861,122,152	379,360,385	203,573,863	129,840,763	16,993,291	131,433,293	118,507
14										
15	Total Production Plant			3,325,462,706	1,465,005,684	786,164,916	500,843,993	65,624,922	507,566,232	457,647
16										
17	Transmission:									
18										
19	Land & Land Rights	99.0	-	0	-	-	-	-	-	-
20	Structures & Improvements	99.0	-	0	-	-	-	-	-	-
21	Station Equipment	99.0	-	0	-	-	-	-	-	-
22	Towers & Poles	99.0	-	0	-	-	-	-	-	-
23	Poles & Poles	99.0	-	0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0	-	0	-	-	-	-	-	-
25	Underground Conduit	99.0	-	0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0	-	0	-	-	-	-	-	-
27	Road and Trails	99.0	-	0	-	-	-	-	-	-
28										
29	Total Transmission Plant			0	-	-	-	-	-	-
30										
31	Distribution:									
32										
33	Land & Land Rights	12.0	Dist'n Plant w/o Land - Demand	6,383,302	3,033,508	1,518,514	929,853	190,360	890,383	50,683
34	Structures & Improvements	2.0	Demand - NCP	20,176,567	9,586,420	4,790,774	2,938,112	601,697	2,987,363	160,201
35	Station Equipment	2.0	Demand - NCP	206,067,845	97,828,702	49,021,179	30,017,816	6,145,268	21,918,713	1,636,167
36	Storage Battery Equipment	2.0	Demand - NCP	0	0	0	0	0	0	0
37	Poles, Towers & Poles	2.0	Demand - NCP	368,770,248	175,246,039	87,728,216	53,718,607	10,967,310	38,151,052	2,928,015
38	Overhead Conductors & Devices	2.0	Demand - NCP	257,382,145	122,314,569	61,228,263	37,462,749	7,875,541	26,627,425	2,043,600
39	Underground Conduit	2.0	Demand - NCP	78,279,019	38,246,738	18,145,904	11,111,533	2,274,781	7,891,433	605,651
40	Underground Conductors & Devices	2.0	Demand - NCP	185,562,451	89,198,299	44,130,324	27,035,179	5,334,860	18,200,436	1,473,394
41	Line Transformers	2.0	Demand - NCP	346,096,588	164,473,028	82,332,412	50,415,744	10,321,148	35,805,392	2,747,997
42	Services	2.0	Demand - NCP	0	0	0	0	0	0	0
43	Meters	2.0	Demand - NCP	0	0	0	0	0	0	0
44	Installations on Customer Premises	60.0	Lighting Service Direct	0	0	0	0	0	0	0
45	Leased Customer Property	60.0	Lighting Service Direct	0	0	0	0	0	0	0
46	Street Lighting & Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
47										
48	Total Distribution Plant			1,466,746,195	697,036,196	348,922,586	213,660,562	43,740,744	151,742,178	11,645,898
49										
50	General Plant:									
51										
52	Land & Land Rights	21.0	PTD Plant - Demand	2,686,474	1,212,023	636,321	400,433	61,309	369,603	6,785
53	Structures & Improvements	21.0	PTD Plant - Demand	81,890,959	27,832,338	14,912,177	9,192,368	1,467,875	8,467,361	155,811
54	Office Furniture and Equipment	21.0	PTD Plant - Demand	34,046,137	15,361,072	8,064,673	5,075,056	777,027	4,684,314	85,804
55	Transportation Equipment	21.0	PTD Plant - Demand	6,052,858	2,730,837	1,433,709	902,228	138,137	832,761	15,288
56	Store Equipment	21.0	PTD Plant - Demand	1,836,048	826,347	434,888	273,673	41,601	232,802	4,637
57	Tool, Shop and Garage Equipment	21.0	PTD Plant - Demand	9,505,369	4,289,844	2,251,569	1,418,900	218,337	1,307,810	24,009
58	Laboratory Equipment	21.0	PTD Plant - Demand	457,465	206,402	108,383	68,192	10,441	62,942	1,155
59	Power Operated Equipment	21.0	PTD Plant - Demand	2,983,583	1,348,057	706,659	444,716	68,089	410,478	7,535
60	Communication Equipment	21.0	PTD Plant - Demand	50,003,320	22,572,907	11,850,638	7,457,733	1,141,831	8,883,543	128,368
61	Miscellaneous Equipment	21.0	PTD Plant - Demand	289,350	129,460	67,967	42,771	6,349	39,478	725
62	Other Tangible Property	99.0	-	0	-	-	-	-	-	-
63	Other - Plant Released	99.0	-	0	-	-	-	-	-	-
64	Other - Payroll Released	99.0	-	0	-	-	-	-	-	-
65										
66	Total General Plant	99.0	-	169,581,772	78,508,087	40,167,295	25,277,067	3,870,087	23,300,919	428,308
67										
68	TOTAL PLANT IN SERVICE - DEMAND			4,968,918,038	2,254,366,997	1,183,574,604	744,817,262	114,098,772	667,471,838	12,820,568

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF PLANT IN SERVICE

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LT&MCS	Lighting Service
1	Intangible Plant:									
2	Organization	22.0	PTD Plant - Energy	12,822	4,386	2,407	2,630	309	2,982	106
3	Franchise and Consents	99.0	-	0	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	22.0	PTD Plant - Energy	18,005,014	5,432,561	2,961,870	3,268,246	493,726	3,693,727	135,084
5										
6										
7	Total Intangible Plant			18,017,835	5,436,947	2,964,078	3,270,884	494,124	3,696,709	135,190
8	Production Plant									
9										
10										
11	Steam Production	4.0	Energy (MWh) @ Generation	1,475,620,940	500,973,348	274,960,074	391,387,105	45,529,804	340,823,635	12,456,974
12	Nuclear Production	4.0	Energy (MWh) @ Generation	706,427,744	240,800,150	132,163,372	144,866,110	21,894,565	163,725,721	5,987,526
13	Other Production Plant	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
14										
15	Total Production Plant			2,182,048,684	741,773,498	407,123,847	446,253,215	67,414,369	504,549,356	18,444,500
16										
17	Transmission:									
18										
19	Land & Land Rights	99.0	-	0	-	-	-	-	-	-
20	Structures & Improvements	99.0	-	0	-	-	-	-	-	-
21	Station Equipment	99.0	-	0	-	-	-	-	-	-
22	Towers & Fixtures	99.0	-	0	-	-	-	-	-	-
23	Poles & Fixtures	99.0	-	0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0	-	0	-	-	-	-	-	-
25	Underground Conduit	99.0	-	0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0	-	0	-	-	-	-	-	-
27	Road and Trails	99.0	-	0	-	-	-	-	-	-
28										
29	Total Transmission Plant			0	-	-	-	-	-	-
30										
31	Distribution:									
32										
33	Land & Land Rights	12.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
34	Structures & Improvements	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
35	Station Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
36	Storage Battery Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
37	Poles, Towers & Fixtures	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
38	Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
39	Underground Conduit	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
40	Underground Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
41	Line Transformers	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
42	Service	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
43	Meters	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
44	Installations on Customer Premises	60.0	Lighting Service Direct	0	-	-	-	-	-	-
45	Leased Customer Property	60.0	Lighting Service Direct	0	-	-	-	-	-	-
46	Street Lighting & Signal Systems	60.0	Lighting Service Direct	0	-	-	-	-	-	-
47										
48	Total Distribution Plant			0	0	0	0	0	0	0
49										
50	General Plant:									
51										
52	Land & Land Rights	22.0	PTD Plant - Energy	1,225,064	415,832	228,230	250,166	37,792	282,734	10,340
53	Structures & Improvements	22.0	PTD Plant - Energy	26,132,468	6,548,978	5,240,973	5,744,665	867,837	6,462,578	237,441
54	Office Furniture and Equipment	22.0	PTD Plant - Energy	15,520,735	5,270,220	2,862,566	3,170,589	478,072	3,593,347	131,047
55	Transportation Equipment	22.0	PTD Plant - Energy	2,760,288	936,621	514,231	563,655	85,150	637,026	23,297
56	Stores Equipment	22.0	PTD Plant - Energy	837,280	284,197	155,982	170,974	25,829	193,232	7,067
57	Tools, Shop and Garage Equipment	22.0	PTD Plant - Energy	4,334,898	1,471,366	807,574	895,192	133,724	1,060,432	36,597
58	Laboratory Equipment	22.0	PTD Plant - Energy	209,628	70,814	38,367	42,902	6,436	49,148	1,781
59	Power Operated Equipment	22.0	PTD Plant - Energy	1,360,573	461,818	253,469	277,831	41,971	314,001	11,483
60	Communication Equipment	22.0	PTD Plant - Energy	22,816,347	7,744,523	4,250,595	4,856,129	703,843	5,266,685	192,572
61	Miscellaneous Equipment	22.0	PTD Plant - Energy	130,896	44,416	24,878	28,721	4,037	30,200	1,104
62	Other Tangible Property	99.0	-	0	-	-	-	-	-	-
63	Other - Plant Related	99.0	-	0	-	-	-	-	-	-
64	Other - Payroll Related	99.0	-	0	-	-	-	-	-	-
65										
66	Total General Plant	99.0	-	77,353,167	26,240,108	14,406,868	15,791,544	2,395,599	17,847,390	652,696
67										
68	TOTAL PLANT IN SERVICE - ENERGY			2,278,708,817	773,456,554	424,514,562	465,315,843	70,294,083	525,693,454	19,232,491

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PLANT IN SERVICE

	Total Plant in Service						
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LT&ACS	Lighting Service
1 Intangible Plant:							
2 Organization	43,148	18,253	9,414	6,872	1,057	6,887	664
4 Franchises and Consents	0	0	0	0	0	0	0
5 Miscellaneous Intangible Plant	53,443,748	22,808,309	11,660,757	8,511,907	1,306,705	8,530,587	822,502
6							
7 Total Intangible Plant	53,486,896	22,826,562	11,670,171	8,518,780	1,310,762	8,537,474	823,166
8							
9 Production Plant							
10							
11 Steam Production	3,140,278,568	1,234,188,210	668,404,629	551,952,427	78,373,860	504,653,441	12,688,020
12 Nuclear Production	1,509,420,732	303,230,578	321,288,052	265,303,088	37,871,540	285,828,854	6,097,720
13 Other Production Plant	861,122,152	379,360,385	209,575,883	129,840,793	18,863,281	131,433,293	118,507
14							
15 Total Production Plant	5,510,821,490	2,206,779,162	1,199,268,565	946,897,208	133,038,681	1,011,915,588	18,902,247
16							
17 Transmission:							
18							
19 Land & Land Rights	0	0	0	0	0	0	0
20 Structures & Improvements	0	0	0	0	0	0	0
21 Station Equipment	0	0	0	0	0	0	0
22 Towers & Fixtures	0	0	0	0	0	0	0
23 Poles & Fixtures	0	0	0	0	0	0	0
24 Overhead Conductors & Devices	0	0	0	0	0	0	0
25 Underground Conduit	0	0	0	0	0	0	0
26 Underground Conductors & Devices	0	0	0	0	0	0	0
27 Road and Trails	0	0	0	0	0	0	0
28							
29 Total Transmission Plant	0	0	0	0	0	0	0
30							
31 Distribution:							
32							
33 Land & Land Rights	7,774,872	3,830,871	1,735,989	937,148	199,284	683,275	408,465
34 Structures & Improvements	20,178,567	9,588,420	4,799,774	2,939,112	601,667	2,087,383	180,201
35 Station Equipment	206,087,845	97,929,702	46,021,179	30,017,816	8,145,268	21,318,713	1,838,167
36 Storage Battery Equipment	0	0	0	0	0	0	0
37 Poles, Towers & Fixtures	368,770,248	175,240,038	87,728,216	53,718,807	10,997,310	38,151,082	2,828,015
38 Overhead Conductors & Devices	257,382,145	122,314,588	61,228,263	37,492,749	7,873,541	28,627,425	2,943,800
39 Underground Conduit	78,279,019	38,240,738	18,145,904	11,111,533	2,274,761	7,861,433	805,851
40 Underground Conductors & Devices	185,562,491	88,198,298	44,150,824	27,035,179	5,334,880	18,200,438	1,473,584
41 Line Transformers	346,098,588	164,473,808	82,232,412	50,415,744	10,321,146	35,805,382	2,747,087
42 Services	147,428,068	116,732,912	29,784,808	498,011	435,234	0	0
43 Meters	80,530,659	65,841,265	18,981,033	1,172,882	1,606,200	1,119,158	0
44 Installations on Customer Premises	0	0	0	0	0	0	0
45 Leased Customer Property	21,540,165	0	0	0	0	0	21,540,165
46 Street Lighting & Signal Systems	50,862,083	0	0	0	0	0	50,862,083
47							
48 Total Distribution Plant	1,786,501,768	880,207,588	368,886,013	215,336,760	45,791,192	152,868,228	69,403,988
49							
50 General Plant:							
51							
52 Land & Land Rights	4,000,819	1,730,539	862,565	681,530	100,251	652,967	62,958
53 Structures & Improvements	82,938,701	39,730,313	20,468,487	14,561,639	2,302,108	14,984,437	1,445,738
54 Office Furniture and Equipment	51,846,687	21,822,704	11,312,298	8,257,548	1,270,587	8,273,648	797,924
55 Transportation Equipment	9,217,121	3,869,119	2,011,080	1,467,997	225,877	1,471,215	141,852
56 Store Equipment	2,795,838	1,162,722	610,018	448,286	69,515	446,265	43,028
57 Tools, Shop and Garage Equipment	14,475,001	6,123,372	3,158,271	2,205,417	354,738	2,310,474	222,772
58 Laboratory Equipment	698,848	294,703	152,500	110,954	17,072	111,197	10,721
59 Power Operated Equipment	4,543,210	1,821,914	991,272	723,590	111,367	725,177	69,820
60 Communication Equipment	78,188,070	32,229,840	16,823,283	12,134,382	1,887,062	12,160,963	1,172,538
61 Miscellaneous Equipment	436,953	184,844	65,338	69,303	10,708	69,745	6,725
62 Other Tangible Property	0	0	0	0	0	0	0
63 Other - Plant Related	0	0	0	0	0	0	0
64 Other - Payroll Related	0	0	0	0	0	0	0
65							
66 Total General Plant	258,230,076	109,230,072	58,342,570	41,127,928	6,328,246	41,218,096	3,974,178
67							
68 TOTAL PLANT IN SERVICE	7,809,040,220	3,218,852,383	1,660,197,318	1,211,880,694	186,468,861	1,214,537,356	117,102,578

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF RESERVE FOR DEPRECIATION

Customer		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High Lf/LTM/CS	Lighting Service
1	Intangible Plant:									
2	Organization	99.0 -		0	-	-	-	-	-	-
4	Franchises and Consents	99.0 -		0	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	20.0	PTD Plant - Customer	1,000,524	573,152	158,369	5,245	6,416	3,517	255,825
7	Total Intangible Plant			1,000,524	573,152	158,369	5,245	6,416	3,517	255,825
9	Production Plant									
10	Steam Production	99.0 -		0	-	-	-	-	-	-
12	Turbine Production	99.0 -		0	-	-	-	-	-	-
13	Other Production Plant	99.0 -		0	-	-	-	-	-	-
14	Total Production Plant			0	0	0	0	0	0	0
16	Transmission:									
17	Land & Land Rights	99.0 -		0	-	-	-	-	-	-
20	Structures & Improvements	99.0 -		0	-	-	-	-	-	-
21	Station Equipment	99.0 -		0	-	-	-	-	-	-
22	Towers & Fittings	99.0 -		0	-	-	-	-	-	-
23	Poles & Fittings	99.0 -		0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0 -		0	-	-	-	-	-	-
25	Underground Conduit	99.0 -		0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0 -		0	-	-	-	-	-	-
27	Road and Trails	99.0 -		0	-	-	-	-	-	-
28	Total Transmission Plant			0	0	0	0	0	0	0
30	Distribution:									
31	Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	11,581	6,634	1,810	61	74	41	2,981
32	Structures & Improvements	1.2	Distribution Customers	0	-	-	-	-	-	-
35	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
36	Storage Battery Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
37	Poles, Towers & Fittings	1.2	Distribution Customers	0	-	-	-	-	-	-
38	Overhead Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-
39	Underground Conduit	1.2	Distribution Customers	0	-	-	-	-	-	-
40	Underground Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-
41	Line Transformers	1.2	Distribution Customers	0	-	-	-	-	-	-
42	Services	7.0	Services	70,218,960	55,597,111	14,176,319	236,238	207,292	-	-
43	Meters	8.0	Meters	31,701,868	23,242,748	7,078,571	416,303	568,767	398,280	-
44	Installations on Customer Premises	80.0	Lighting Service Direct (204,265)	-	-	-	-	-	-	(204,265)
45	Leased Customer Property	80.0	Lighting Service Direct	6,506,483	-	-	-	-	-	6,506,483
46	Street Lighting & Signal Systems	80.0	Lighting Service Direct	24,771,691	-	-	-	-	-	24,771,691
47	PCB ARO	11.0	Dist'n Plant w/o Land - Customer	0	-	-	-	-	-	-
48	Total Distribution Plant			133,104,118	79,846,493	21,266,609	651,602	776,133	398,320	31,178,870
50	General Plant:									
51	Land & Land Rights	20.0	PTD Plant - Customer	1	1	0	0	0	0	0
52	Structures & Improvements	20.0	PTD Plant - Customer	1,467,987	840,939	229,428	7,695	9,414	5,161	375,351
53	Office Furniture and Equipment	20.0	PTD Plant - Customer	1,995,289	1,143,005	311,836	10,460	12,795	7,014	510,177
54	Transportation Equipment	20.0	PTD Plant - Customer	360,309	206,403	56,312	1,889	2,311	1,267	92,128
55	Store Equipment	20.0	PTD Plant - Customer	12,134	6,951	1,696	64	78	43	3,103
56	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	169,903	97,331	26,554	891	1,090	597	43,443
57	Laboratory Equipment	20.0	PTD Plant - Customer	(67,837)	(38,746)	(10,571)	(355)	(434)	(238)	(17,294)
58	Power Operated Equipment	20.0	PTD Plant - Customer	143,051	81,947	22,367	750	917	503	36,577
59	Communication Equipment	20.0	PTD Plant - Customer	2,119,479	1,214,146	337,247	11,111	13,591	7,451	541,931
60	Miscellaneous Equipment	20.0	PTD Plant - Customer	12,859	7,384	2,014	68	83	46	3,296
61	Other - Plant Related	99.0 -		0	-	-	-	-	-	-
62	Other - Plant Related	99.0 -		0	-	-	-	-	-	-
63	Other - Payroll Related	99.0 -		0	-	-	-	-	-	-
64	Total General Plant			6,213,406	3,559,360	971,076	32,571	39,844	21,842	1,588,712
65	DEPRECIATION RESERVE - CUSTOMER			140,318,046	82,979,005	22,384,145	689,418	822,393	421,680	33,021,407

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF RESERVE FOR DEPRECIATION

Demand		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/CS	Lighting Service
1	Intangible Plant:									
2	Organization	99.0 -		0	-	-	-	-	-	-
3	Franchise and Consents	99.0 -		0	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	21.0	PTD Plant - Demand	14,995,059	8,785,133	3,551,744	2,235,093	342,209	2,063,008	37,873
5										
6	Total Intangible Plant			14,995,059	8,785,133	3,551,744	2,235,093	342,209	2,063,008	37,873
7										
8	Production Plant									
9										
10	Steam Production	3.0	Demand - 4CP	800,435,748	264,513,103	141,947,817	90,394,802	11,848,034	91,844,861	82,831
11	Turbine Production	3.0	Demand - 4CP	381,968,423	169,272,212	90,290,793	57,504,636	7,537,884	58,299,832	52,568
12	Other Production Plant	3.0	Demand - 4CP	213,820,248	94,223,209	50,862,931	32,199,386	4,220,600	32,644,596	29,434
13										
14	Total Production Plant			1,396,224,417	527,012,524	282,810,341	180,098,724	23,607,307	182,588,890	164,631
15										
16	Transmission:									
17										
18	Land & Land Rights	99.0 -		0	-	-	-	-	-	-
19	Structures & Improvements	99.0 -		0	-	-	-	-	-	-
20	Station Equipment	99.0 -		0	-	-	-	-	-	-
21	Towers & Structures	99.0 -		0	-	-	-	-	-	-
22	Poles & Structures	99.0 -		0	-	-	-	-	-	-
23	Overhead Conductors & Devices	99.0 -		0	-	-	-	-	-	-
24	Underground Conduit	99.0 -		0	-	-	-	-	-	-
25	Underground Conductors & Devices	99.0 -		0	-	-	-	-	-	-
26	Road and Trails	99.0 -		0	-	-	-	-	-	-
27										
28	Total Transmission Plant			0	0	0	0	0	0	0
29										
30	Distribution:									
31										
32	Land & Land Rights	12.0	Dirtn Plant w/o Land - Demand	53,122	25,245	12,837	7,738	1,564	5,496	422
33	Structures & Improvements	2.0	Demand - NCP	8,186,069	2,930,778	1,471,595	901,122	184,478	639,979	49,117
34	Station Equipment	2.0	Demand - NCP	73,039,596	34,710,281	17,375,283	10,639,647	2,178,156	7,558,299	579,930
35	Storage Battery Equipment	2.0	Demand - NCP	0	0	0	0	0	0	0
36	Poles, Towers & Structures	2.0	Demand - NCP	130,553,774	82,042,487	31,057,247	19,017,713	3,893,319	13,506,418	1,028,590
37	Overhead Conductors & Devices	2.0	Demand - NCP	84,378,150	40,097,701	20,072,119	12,261,038	2,516,230	8,729,120	669,842
38	Underground Conduit	2.0	Demand - NCP	20,865,137	9,915,846	4,963,577	3,039,416	622,231	2,158,599	165,668
39	Underground Conductors & Devices	2.0	Demand - NCP	48,264,709	21,995,876	11,010,802	6,742,274	1,380,263	4,788,378	387,498
40	Line Transformers	2.0	Demand - NCP	151,555,118	72,022,861	36,053,225	22,016,970	4,519,813	15,876,108	1,203,239
41	Services	2.0	Demand - NCP	0	0	0	0	0	0	0
42	Meters	2.0	Demand - NCP	0	0	0	0	0	0	0
43	Installations on Customer Premises	60.0	Lighting Service Direct	0	0	0	0	0	0	0
44	Leased Customer Property	60.0	Lighting Service Direct	0	0	0	0	0	0	0
45	Street Lighting & Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
46	PCB APO	12.0	Dirtn Plant w/o Land - Demand	0	0	0	0	0	0	0
47										
48	Total Distribution Plant			512,913,673	243,749,875	122,016,265	74,715,919	15,295,895	53,063,394	4,072,506
49										
50	General Plant:									
51										
52	Land & Land Rights	21.0	PTD Plant - Demand	18	7	4	2	0	2	0
53	Structures & Improvements	21.0	PTD Plant - Demand	22,001,009	9,925,920	5,211,179	3,276,368	502,094	3,028,881	55,567
54	Office Furniture and Equipment	21.0	PTD Plant - Demand	29,803,802	13,491,324	7,083,042	4,457,321	682,447	4,114,140	75,527
55	Transportation Equipment	21.0	PTD Plant - Demand	5,400,018	2,436,258	1,279,053	804,901	123,236	742,630	13,639
56	Stone Equipment	21.0	PTD Plant - Demand	181,852	82,044	43,074	27,196	4,150	25,019	456
57	Tools, Shop and Garage Equipment	21.0	PTD Plant - Demand	3,548,408	1,148,830	603,144	379,555	58,113	350,332	8,431
58	Laboratory Equipment	21.0	PTD Plant - Demand	(1,013,692)	(457,335)	(240,104)	(181,096)	(23,134)	(129,463)	(2,580)
59	Power Operated Equipment	21.0	PTD Plant - Demand	2,143,929	987,250	607,813	310,584	48,928	294,980	5,415
60	Communication Equipment	21.0	PTD Plant - Demand	31,785,040	14,331,038	7,523,997	4,734,740	724,923	4,370,208	80,228
61	Miscellaneous Equipment	21.0	PTD Plant - Demand	193,177	87,153	45,766	28,794	4,409	28,577	468
62	Other - Plant Related	99.0 -		0	-	-	-	-	-	-
63	Other - Payroll Related	99.0 -		0	-	-	-	-	-	-
64										
65	Total General Plant			93,121,556	42,012,488	22,056,858	13,880,264	2,125,166	12,811,587	235,194
66										
67	DEPRECIATION RESERVE - DEMAND			1,617,312,708	819,539,820	430,435,227	270,830,001	41,370,577	250,528,878	4,510,204

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
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ALLOCATION OF RESERVE FOR DEPRECIATION

Energy		Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High L/I/ LT&RCS	Lighting Service
1	Intangible Plant:									
2	Organization	99.0 -		0	-	-	-	-	-	-
3	Franchise and Consents	99.0 -		0	-	-	-	-	-	-
4	Miscellaneous Intangible Plant	22.0	PTD Plant - Energy	8,838,063	2,321,045	1,273,910	1,396,348	210,943	1,578,133	57,714
5	Total Intangible Plant			8,838,063	2,321,045	1,273,910	1,396,348	210,943	1,578,133	57,714
6	Production Plant									
7	Steam Production	4.0	Energy (MWh) @ Generation	532,461,890	180,732,857	99,195,538	108,729,442	18,425,489	122,884,547	4,494,020
8	Turbine Production	4.0	Energy (MWh) @ Generation	338,724,941	114,972,973	63,103,112	69,168,094	10,449,353	78,172,846	2,858,885
9	Other Production Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
10	Total Production Plant			871,186,831	295,705,830	162,298,648	177,897,536	28,874,842	201,057,392	7,352,905
11	Transmission									
12	Land & Land Rights	99.0 -		0	-	-	-	-	-	-
13	Structures & Improvements	99.0 -		0	-	-	-	-	-	-
14	Station Equipment	99.0 -		0	-	-	-	-	-	-
15	Towers & Structures	99.0 -		0	-	-	-	-	-	-
16	Poles & Fittings	99.0 -		0	-	-	-	-	-	-
17	Overhead Conductors & Devices	99.0 -		0	-	-	-	-	-	-
18	Underground Conduit	99.0 -		0	-	-	-	-	-	-
19	Underground Conductors & Devices	99.0 -		0	-	-	-	-	-	-
20	Road and Trails	99.0 -		0	-	-	-	-	-	-
21	Total Transmission Plant			0	0	0	0	0	0	0
22	Distribution:									
23	Land & Land Rights	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
24	Structures & Improvements	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
25	Station Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
26	Storage Battery Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
27	Poles, Towers & Fittings	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
28	Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
29	Underground Conduit	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
30	Underground Conductors & Devices	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
31	Line Transformers	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
32	Services	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
33	Meters	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
34	Installations on Customer Premises	60.0	Lighting Service Direct	0	-	-	-	-	-	-
35	Leased Customer Property	60.0	Lighting Service Direct	0	-	-	-	-	-	-
36	Street Lighting & Signal Systems	60.0	-	0	-	-	-	-	-	-
37	PCB ARO	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
38	Total Distribution Plant			0	0	0	0	0	0	0
39	General Plant									
40	Land & Land Rights	22.0	PTD Plant - Energy	7	3	1	2	0	2	0
41	Structures & Improvements	22.0	PTD Plant - Energy	10,032,967	3,405,477	1,869,102	2,048,746	309,490	2,315,465	84,679
42	Office Furniture and Equipment	22.0	PTD Plant - Energy	13,636,823	4,828,729	2,540,488	2,784,859	420,871	3,147,193	115,096
43	Transportation Equipment	22.0	PTD Plant - Energy	2,462,533	635,854	458,780	502,852	75,955	568,317	20,784
44	Store Equipment	22.0	PTD Plant - Energy	82,929	28,148	15,449	18,934	2,558	19,139	700
45	Tools, Shop and Garage Equipment	22.0	PTD Plant - Energy	1,181,220	394,151	218,321	237,153	35,922	267,953	9,801
46	Laboratory Equipment	22.0	PTD Plant - Energy	(462,267)	(156,907)	(86,118)	(94,398)	(14,260)	(106,695)	(3,902)
47	Power Operated Equipment	22.0	PTD Plant - Energy	977,681	331,853	182,138	199,844	30,160	225,636	8,252
48	Communication Equipment	22.0	PTD Plant - Energy	14,485,590	4,916,825	2,669,608	2,957,977	446,894	3,343,086	122,260
49	Miscellaneous Equipment	22.0	PTD Plant - Energy	88,093	29,901	18,411	17,809	2,719	20,331	744
50	Other Tangible Property	99.0 -		0	-	-	-	-	-	-
51	Other - Plant Related	99.0 -		0	-	-	-	-	-	-
52	Other - Payroll Related	99.0 -		0	-	-	-	-	-	-
53	Total General Plant			42,465,577	14,414,038	7,911,168	8,671,529	1,309,896	9,900,444	358,413
54	DEPRECIATION RESERVE - CUSTOMER			920,490,501	312,440,911	171,483,728	187,965,412	28,395,470	212,435,970	7,769,013

WESTAR ENERGY
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ALLOCATION OF RESERVE FOR DEPRECIATION

Total Reserve for Depreciation							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1 Intangible Plant:							
2 Organization	0	0	0	0	0	0	0
3 Franchises and Concessions	0	0	0	0	0	0	0
4 Miscellaneous Intangible Plant	22,833,676	9,659,330	4,982,022	3,836,686	559,567	3,844,658	351,412
5							
6							
7 Total Intangible Plant	22,833,676	9,659,330	4,982,022	3,836,686	559,567	3,844,658	351,412
8							
9 Production Plant:							
10							
11 Steam Production	1,122,897,638	445,249,960	241,143,154	199,124,244	28,274,422	214,529,208	4,576,852
12 Turbine Production	720,661,364	283,245,165	153,402,905	126,672,830	17,988,737	136,472,477	2,911,431
13 Other Production Plant	213,880,246	94,223,209	50,562,931	32,199,386	4,220,690	32,844,596	29,434
14							
15 Total Production Plant	2,067,469,248	822,718,354	446,108,989	357,996,259	60,483,848	383,846,281	7,517,517
16							
17 Transmission:							
18							
19 Land & Land Rights	0	0	0	0	0	0	0
20 Structures & Improvements	0	0	0	0	0	0	0
21 Station Equipment	0	0	0	0	0	0	0
22 Towers & Structures	0	0	0	0	0	0	0
23 Poles & Foundations	0	0	0	0	0	0	0
24 Overhead Conductors & Devices	0	0	0	0	0	0	0
25 Underground Conduit	0	0	0	0	0	0	0
26 Underground Conductors & Devices	0	0	0	0	0	0	0
27 Road and Trails	0	0	0	0	0	0	0
28							
29 Total Transmission Plant	0	0	0	0	0	0	0
30							
31 Distribution:							
32							
33 Land & Land Rights	64,703	31,879	14,447	7,799	1,658	5,536	3,383
34 Structures & Improvements	6,188,069	2,939,778	1,471,596	901,122	184,478	839,879	40,117
35 Station Equipment	73,039,596	34,710,281	17,375,283	10,839,847	2,178,156	7,556,299	579,930
36 Storage Battery Equipment	0	0	0	0	0	0	0
37 Poles, Towers & Structures	130,553,774	82,042,467	31,057,247	19,017,713	3,893,319	13,508,418	1,038,550
38 Overhead Conductors & Devices	84,376,150	40,997,701	20,072,119	12,291,038	2,516,230	8,729,120	669,042
39 Underground Conduit	20,865,137	9,915,848	4,963,577	3,039,418	622,231	2,159,599	165,868
40 Underground Conductors & Devices	46,284,709	21,995,878	11,010,602	6,742,274	1,380,283	4,798,278	367,498
41 Line Transformers	151,555,116	72,022,961	36,053,225	22,076,970	4,519,813	15,679,108	1,203,329
42 Services	70,216,980	55,597,111	14,176,319	238,238	207,292	0	0
43 Meters	31,701,668	23,242,748	7,078,571	415,303	568,767	396,280	0
44 Installations on Customer Premises	(204,265)	0	0	0	0	0	(204,265)
45 Leased Customer Property	6,606,463	0	0	0	0	0	6,606,463
46 Street Lighting & Signal Systems	24,771,691	0	0	0	0	0	24,771,691
47 PCB ARO	0	0	0	0	0	0	0
48							
49 Total Distribution Plant	646,017,791	322,596,168	143,272,984	75,367,521	16,072,028	63,459,715	35,249,378
50							
51 General Plant:							
52							
53 Land & Land Rights	25	10	5	4	1	4	0
54 Structures & Improvements	33,501,963	14,172,336	7,309,709	5,335,808	821,007	5,347,608	515,597
55 Office Furniture and Equipment	45,535,915	19,283,059	9,635,367	7,252,439	1,115,914	7,289,337	700,800
56 Transportation Equipment	8,222,859	3,478,518	1,794,125	1,309,643	201,511	1,312,514	126,550
57 Stone Equipment	276,915	117,143	60,419	44,104	8,786	44,201	4,262
58 Tools, Shop and Garage Equipment	3,877,631	1,640,312	848,929	617,569	95,924	618,923	59,676
59 Laboratory Equipment	(1,543,599)	(852,987)	(338,793)	(245,846)	(37,828)	(246,385)	(23,756)
60 Power Operated Equipment	3,264,861	1,381,049	712,308	519,956	80,005	521,098	50,243
61 Communication Equipment	48,370,108	20,462,007	10,653,752	7,703,839	1,185,369	7,720,725	744,419
62 Miscellaneous Equipment	294,180	124,438	64,152	49,850	7,209	49,953	4,527
63 Other Tangible Property	0	0	0	0	0	0	0
64 Other - Plant Related	0	0	0	0	0	0	0
65 Other - Payroll Related	0	0	0	0	0	0	0
66							
67 Total General Plant	141,800,541	59,985,885	30,939,103	22,584,365	3,474,967	22,833,874	2,182,319
68							
69 TOTAL DEPRECIATION RESERVE	2,878,121,256	1,214,959,737	624,303,068	469,584,931	70,586,439	463,384,528	46,300,623

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF OTHER RATE BASE

		Customer								
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMCS	Lighting Service
1	Rate Base Additions:									
2										
3	Construction Work in Progress:									
4	Production	99.0	-	0	-	-	-	-	-	-
5	Transmission	99.0	-	0	-	-	-	-	-	-
6	Distribution	99.0	-	0	-	-	-	-	-	-
7	General	99.0	-	0	-	-	-	-	-	-
8	Total Construction Work in Progress	99.0	-	0	-	-	-	-	-	-
9	Materials & Supplies	20.0	PTD Plant - Customer	4,686,153	2,684,471	732,386	24,565	30,050	16,474	1,198,207
10	Prepayments	17.0	Net Plant - Customer	397,443	222,330	61,180	2,178	2,708	1,545	107,502
11	Regulatory Assets	17.0	Net Plant - Customer	609,358	340,874	93,802	3,340	4,152	2,368	164,822
12	Fuel Stock	99.0	-	0	-	-	-	-	-	-
13	Cash Working Capital	99.0	-	0	-	-	-	-	-	-
14										
15	Total Rate Base Additions			5,692,955	3,247,675	887,368	30,084	36,910	20,386	1,470,532
16										
17	Rate Base Deductions:									
18										
19	Deferred ITC	17.0	Net Plant - Customer	(57,556)	(32,197)	(8,860)	(315)	(392)	(224)	(15,568)
20	Accumulated DIT	17.0	Net Plant - Customer	35,048,847	19,606,301	5,395,245	192,107	238,804	136,204	9,480,187
21	Accumulated Provisions for Depreciation	17.0	Net Plant - Customer	295,880	165,515	45,546	1,622	2,016	1,150	80,031
22	Customer Advances	11.0	Dist'n Plant w/o Land - Customer	1,303,680	746,815	203,749	6,834	8,360	4,583	333,339
23	Customer Deposits	1.0	Customers	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24	Accrued Vacation	31.0	Payroll - Customer	3,227,742	2,606,660	389,075	7,074	122,789	26,995	75,149
25	Vulcan Capacity	99.0	-	0	-	-	-	-	-	-
26										
27	Total Rate Base Deductions			63,140,116	43,430,530	8,888,964	254,926	434,473	173,737	9,957,487
28										
29	NET OTHER RATE BASE - CUSTOMER			(57,447,162)	(40,182,856)	(8,001,596)	(224,842)	(397,562)	(153,351)	(8,486,955)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF OTHER RATE BASE

		Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTMCS	Lighting Service		
1		Rate Base Additions:									
2											
3		Construction Work in Progress:									
4	99.0 -	Production	0	-	-	-	-	-	-		
5	99.0 -	Transmission	0	-	-	-	-	-	-		
6	99.0 -	Distribution	0	-	-	-	-	-	-		
7	99.0 -	General	0	-	-	-	-	-	-		
8	99.0 -	Total Construction Work in Progress	0	-	-	-	-	-	-		
9		Materials & Supplies	21.0	PTD Plant - Demand	70,232,322	31,685,838	16,635,292	10,468,502	1,602,801	9,662,505	177,384
10	18.0	Prepayments	18.0	Net Plant - Demand	6,544,538	2,953,347	1,550,176	975,396	149,568	899,358	16,693
11	18.0	Regulatory Assets	18.0	Net Plant - Demand	10,034,047	4,528,054	2,376,721	1,495,471	229,317	1,378,890	25,594
12	99.0 -	Fuel Stock	0	-	-	-	-	-	-	-	-
13	99.0 -	Cash Working Capital	0	-	-	-	-	-	-	-	-
14		Total Rate Base Additions	86,810,907	39,167,239	20,562,190	12,939,368	1,991,686	11,940,752	219,671		
15		Rate Base Deductions:									
16											
17		Deferred ITC	18.0	Net Plant - Demand	(947,744)	(427,688)	(224,488)	(141,251)	(21,660)	(130,240)	(2,417)
18		Accumulated DIT	18.0	Net Plant - Demand	577,135,061	260,443,136	136,703,488	86,016,007	13,189,753	79,310,552	1,472,125
19		Accumulated Provisions for Depreciation	18.0	Net Plant - Demand	4,872,138	2,198,645	1,154,042	726,142	111,347	669,535	12,428
20	12.0	Customer Advances	12.0	Dist'n Plant w/o Land - Demand	5,980,135	2,841,913	1,422,606	871,124	178,337	618,674	47,482
21	99.0 -	Customer Deposits	0	-	-	-	-	-	-	-	-
22	32.0	Accrued Vacation	32.0	Payroll - Demand	7,990,229	3,564,288	1,890,048	1,198,119	176,868	1,141,677	19,228
23	99.0 -	Vulcan Capacity	0	-	-	-	-	-	-	-	-
24		Total Rate Base Deductions	595,029,819	268,620,294	140,945,696	88,670,140	13,634,645	81,610,198	1,548,844		
25		NET OTHER RATE BASE - DEMAND	(508,218,912)	(229,453,056)	(120,383,506)	(75,730,772)	(11,652,960)	(69,669,446)	(1,329,173)		

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF OTHER RATE BASE

Energy

	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Rate Base Additions:								
2									
3	Construction Work in Progress:								
4	99.0	-	0	-	-	-	-	-	-
5	99.0	-	0	-	-	-	-	-	-
6	99.0	-	0	-	-	-	-	-	-
7	99.0	-	0	-	-	-	-	-	-
8	99.0	-	0	-	-	-	-	-	-
9	4.0	Energy (MWh) @ Generation	32,027,558	10,871,073	5,966,607	6,540,071	987,992	7,391,500	270,315
10	4.0	Energy (MWh) @ Generation	2,795,604	948,908	520,810	570,866	86,239	645,185	23,595
11	4.0	Energy (MWh) @ Generation	4,286,204	1,454,861	798,503	875,249	132,222	989,194	36,176
12	4.0	Energy (MWh) @ Generation	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13	99.0	-	0	-	-	-	-	-	-
14									
15	Total Rate Base Additions		175,422,857	59,543,556	32,680,582	35,821,586	5,411,478	40,485,073	1,480,583
16									
17	Rate Base Deductions:								
18									
19	4.0	Energy (MWh) @ Generation	(404,844)	(137,416)	(75,421)	(82,670)	(12,489)	(93,432)	(3,417)
20	4.0	Energy (MWh) @ Generation	246,532,480	83,680,204	45,929,022	50,342,268	7,605,082	56,896,151	2,080,754
21	4.0	Energy (MWh) @ Generation	2,081,212	706,423	387,721	424,986	64,202	480,314	17,566
22	99.0	-	0	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-
24	33.0	Payroll - Energy	678,254	230,219	126,356	138,500	20,923	156,531	5,725
25	99.0	-	0	-	-	-	-	-	-
26									
27	Total Rate Base Deductions		248,887,102	84,479,430	46,366,679	50,823,085	7,677,718	57,439,564	2,100,627
28									
29	NET OTHER RATE BASE - ENERGY		(73,464,245)	(24,935,874)	(13,686,097)	(15,001,499)	(2,266,239)	(18,954,491)	(620,044)

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF OTHER RATE BASE

Total Other Rate Base

	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1 Rate Base Additions:							
2							
3 Construction Work in Progress:							
4 Production	0	-	-	-	-	-	-
5 Transmission	0	-	-	-	-	-	-
6 Distribution	0	-	-	-	-	-	-
7 General	0	-	-	-	-	-	-
8 Total Construction Work in Progress	0	-	-	-	-	-	-
9 Materials & Supplies	106,946,033	45,241,382	23,334,286	17,033,138	2,620,844	17,070,478	1,645,906
10 Prepayments	9,737,585	4,124,584	2,132,167	1,548,440	238,515	1,546,087	147,791
11 Regulatory Assets	14,929,609	6,323,789	3,269,026	2,374,059	365,690	2,370,452	226,592
12 Fuel Stock	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13 Cash Working Capital	0	-	-	-	-	-	-
14							
15 Total Rate Base Additions	267,926,719	101,958,469	54,130,140	48,791,038	7,430,074	52,446,211	3,170,786
16							
17 Rate Base Deductions:							
18							
19 Deferred ITC	(1,410,144)	(597,300)	(308,769)	(224,237)	(34,540)	(223,896)	(21,402)
20 Accumulated DIT	858,716,388	363,729,641	188,026,755	136,550,381	21,033,639	136,342,907	13,033,065
21 Accumulated Provisions for Depreciation	7,249,230	3,070,583	1,587,310	1,152,750	177,565	1,150,998	110,024
22 Customer Advances	7,283,815	3,588,728	1,626,354	877,958	186,697	623,257	380,821
23 Customer Deposits	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24 Accrued Vacation	11,896,225	6,401,167	2,405,480	1,343,694	320,580	1,325,204	100,101
25 Vulcan Capacity	0	-	-	-	-	-	-
26							
27 Total Rate Base Deductions	907,057,037	396,530,255	196,201,339	139,748,151	21,746,836	139,223,499	13,606,958
28							
29 NET OTHER RATE BASE	(639,130,319)	(294,571,786)	(142,071,199)	(90,957,113)	(14,316,761)	(86,777,288)	(10,436,172)

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF O&M EXPENSES

Customer		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTWRCS	Lighting Service
1	Steam Production:									
2	Operation									
3	Op., Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
4	Fuel	90.0 -		0	-	-	-	-	-	-
5	Steam Expenses	90.0 -		0	-	-	-	-	-	-
6	Steam Transferred - Credit	90.0 -		0	-	-	-	-	-	-
7	Gain from disp of Emission Allow & of renewable energy credits	90.0 -		0	-	-	-	-	-	-
8	Electric Expenses	90.0 -		0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expenses	90.0 -		0	-	-	-	-	-	-
10	Rents	90.0 -		0	-	-	-	-	-	-
11	Emissions Allowance	90.0 -		0	-	-	-	-	-	-
12	Maintenance									
13	Maint. Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
14	Structures	90.0 -		0	-	-	-	-	-	-
15	Boiler Plant	90.0 -		0	-	-	-	-	-	-
16	Electric Plant	90.0 -		0	-	-	-	-	-	-
17	Miscellaneous Steam Plant	90.0 -		0	-	-	-	-	-	-
18	Total Steam Production			0	-	-	-	-	-	-
19										
20	Nuclear Production:									
21	Operation									
22	Op., Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
23	Fuel	90.0 -		0	-	-	-	-	-	-
24	Steam Expenses	90.0 -		0	-	-	-	-	-	-
25	Steam from Other Sources	90.0 -		0	-	-	-	-	-	-
26	Steam Transferred - Credit	90.0 -		0	-	-	-	-	-	-
27	Electric Expenses	90.0 -		0	-	-	-	-	-	-
28	Miscellaneous Nuclear Power Expenses	90.0 -		0	-	-	-	-	-	-
29	Rents	90.0 -		0	-	-	-	-	-	-
30	Maintenance									
31	Maint. Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
32	Structures	90.0 -		0	-	-	-	-	-	-
33	Reactor Plant	90.0 -		0	-	-	-	-	-	-
34	Electric Plant	90.0 -		0	-	-	-	-	-	-
35	Miscellaneous Nuclear Plant	90.0 -		0	-	-	-	-	-	-
36	Total Nuclear Production			0	-	-	-	-	-	-
37										
38	Other Production:									
39	Operation									
40	Op., Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
41	Fuel	90.0 -		0	-	-	-	-	-	-
42	Generation Expenses	90.0 -		0	-	-	-	-	-	-
43	Miscellaneous Other Power Expenses	90.0 -		0	-	-	-	-	-	-
44	Rents	90.0 -		0	-	-	-	-	-	-
45	Maintenance									
46	Maint. Sup., & Eng.	90.0 -		0	-	-	-	-	-	-
47	Structures	90.0 -		0	-	-	-	-	-	-
48	Generating and Electric Plant	90.0 -		0	-	-	-	-	-	-
49	Miscellaneous Other Power Generation	90.0 -		0	-	-	-	-	-	-
50	Total Other Production			0	-	-	-	-	-	-
51										
52	Other Power Supply:									
53	Operation									
54	Purchased Power	90.0 -		0	-	-	-	-	-	-
55	System Control and Load Dispatching	90.0 -		0	-	-	-	-	-	-
56	Other Expenses	90.0 -		0	-	-	-	-	-	-
57	Total Other Power Supply			0	-	-	-	-	-	-
58										
59	Transmission:									
60	Operation									
61	Supervision & Eng.	90.0 -		0	-	-	-	-	-	-
62	Load Dispatching	90.0 -		0	-	-	-	-	-	-
63	Station Expenses	90.0 -		0	-	-	-	-	-	-
64	Overhead Line Expenses	90.0 -		0	-	-	-	-	-	-
65	Underground Line Expenses	90.0 -		0	-	-	-	-	-	-
66	Transmission of Electricity by Others	90.0 -		0	-	-	-	-	-	-
67	Miscellaneous Transmission Expenses	90.0 -		0	-	-	-	-	-	-
68	Rents	90.0 -		0	-	-	-	-	-	-
69	Maintenance									
70	Supervision & Engineering	90.0 -		0	-	-	-	-	-	-
71	Structures	90.0 -		0	-	-	-	-	-	-
72	Station Equipment	90.0 -		0	-	-	-	-	-	-
73	Overhead Lines	90.0 -		0	-	-	-	-	-	-
74	Underground Lines	90.0 -		0	-	-	-	-	-	-
75	Miscellaneous Transmission Expenses	90.0 -		0	-	-	-	-	-	-
76	Total Transmission Expense			0	-	-	-	-	-	-
77										
78	Distribution:									
79	Operation									
80	Supervision & Eng	30.0 Distribution Operations - Customer		958,463	850,508	104,566	1,460	129,828	28,670	53,365
81	Load Dispatching	90.0 -		0	-	-	-	-	-	-
82	Station Expenses	90.0 -		0	-	-	-	-	-	-
83	Overhead Line Expenses	1.2 Distribution Customers		0	-	-	-	-	-	-
84	Underground Line Expenses	1.2 Distribution Customers		0	-	-	-	-	-	-
85	Street Lighting and Signal Systems	60.0 Lighting Service Direct		440,319	-	-	-	-	-	440,319
86	Meter Expenses	8.5 Meter Reading		7,390,306	5,227,630	843,045	12,099	1,070,274	236,469	-
87	Customer Installation Expenses	1.2 Distribution Customers		157,236	187,121	18,311	361	494	31	58
88	Miscellaneous Distribution Expenses	30.0 Distribution Operations - Customer		1,792,318	1,293,881	192,518	2,774	240,271	53,056	98,617
89	Rents	30.0 Distribution Operations - Customer		88,864	56,709	8,508	138	11,817	2,632	4,901
90	Maintenance									
91	Supervision & Engineering	41.0 Distribution Maintenance - Customer		80,996	26,467	8,070	473	648	452	44,849
92	Structures	1.2 Distribution Customers		0	-	-	-	-	-	-
93	Station Equipment	1.2 Distribution Customers		0	-	-	-	-	-	-
94	Overhead Lines	14.0 Overhead Lines & Transformers - Customer		0	-	-	-	-	-	-
95	Underground Lines	1.2 Distribution Customers		0	-	-	-	-	-	-
96	Line Transformers	1.2 Distribution Customers		0	-	-	-	-	-	-
97	Street Lighting and Signal Systems	60.0 Lighting Service Direct		1,286,959	-	-	-	-	-	1,286,959
98	Meters	8.0 Meters		1,037,057	760,341	231,561	13,586	16,606	12,964	-
99	Miscellaneous Distribution Expenses	41.0 Distribution Maintenance - Customer		104,221	34,068	10,394	609	834	581	57,714
100	Total Distribution			13,345,856	8,928,783	1,420,053	31,438	1,472,802	334,797	1,986,963

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

101										
102	Customer Accounts:									
103	Operation									
104	Supervision	1.0	Customers	1,913,887	1,868,823	235,028	3,908	5,181	413	357
105	Meter Reading Expenses	1.0	Customers	5,512,089	4,863,998	689,243	11,456	15,105	1,210	1,047
106	Customer Records and Collection Expenses	1.0	Customers	11,465,040	10,024,986	1,411,852	23,464	31,033	2,479	2,144
107	Uncollectible Accounts	1.0	Customers	7,363,441	6,421,257	904,333	15,031	19,858	1,588	1,373
108	Miscellaneous Customer Accounts Exp.	1.0	Customers	130,281	113,593	15,966	288	351	28	24
109	Total Customer Accounts			26,515,418	23,122,658	3,258,464	54,124	71,509	5,718	4,945
110										
111	Customer Service and Information:									
112	Operation									
113	Supervision	1.0	Customers	879,717	787,154	108,042	1,798	2,372	190	164
114	Customer Assistance Expenses	1.0	Customers	2,548,084	2,220,911	312,688	5,197	6,887	548	475
115	Informational Advertising Expenses	1.0	Customers	359,151	313,108	44,100	733	969	77	67
116	Misc. Customer Service and Information	1.0	Customers	1,103	982	135	2	3	0	0
117	Total Customer Service and Information			3,788,068	3,301,823	464,962	7,728	10,211	816	706
118										
119	Sales:									
120	Operation									
121	Supervision	1.0	Customers	0	-	-	-	-	-	-
122	Demonstration & Selling Expenses	1.0	Customers	2,317	2,021	285	5	6	0	0
123	Promotional Advertising Expenses	1.0	Customers	0	-	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	1.0	Customers	0	-	-	-	-	-	-
125	Total Sales			2,317	2,021	285	5	6	0	0
126										
127	Administrative & General:									
128	Operation									
129	Salaries	31.0	Payroll - Customer	14,832,353	11,816,797	1,769,797	32,070	356,640	122,377	340,872
130	Office Supplies and Expenses	31.0	Payroll - Customer	3,288,885	2,855,973	366,438	7,208	125,112	27,508	76,570
131	Administrative Expenses Transferred - Credit	31.0	Payroll - Customer	(503,217)	(405,388)	(60,650)	(1,103)	(18,143)	(4,230)	(11,714)
132	Outside Services Employed	25.0	Total Plant - Customer	456,159	281,311	71,282	2,381	2,825	1,604	118,638
133	Property Insurance	471.202	269,980	73,857	3,022	1,857	120,505			
134	Injuries and Damages	31.0	Payroll - Customer	1,997,502	1,813,143	240,781	4,376	75,088	16,708	46,508
135	Employee Pensions and Benefits	31.0	Payroll - Customer	29,848,863	29,875,027	3,115,846	58,634	983,305	216,186	601,815
136	Franchise Requirements	99.0	-	0	-	-	-	-	-	-
137	Regulatory Commission Expenses	46.0	O&M Less A&G and Fuel - Customer	291,912	230,867	34,288	624	10,386	2,283	13,328
138	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-
139	Institutional or Goodwill Advertising Expense	48.0	O&M Less A&G and Fuel - Customer	107,527	85,052	12,698	230	3,829	841	4,999
140	Misc. General Expenses	48.0	O&M Less A&G and Fuel - Customer	546,235	494,435	64,608	1,174	10,560	4,285	25,073
141	Rents	48.0	O&M Less A&G and Fuel - Customer	(563,013)	(445,303)	(88,321)	(1,203)	(20,051)	(4,403)	(25,702)
142	Maintenance									
143	Maintenance of General Plant	35.0	General Plant - Customer	578,857	391,599	90,468	3,034	3,712	2,035	148,008
144	Total A&G			47,158,274	37,722,464	5,737,048	107,928	1,745,325	396,878	1,458,602
145										
146	Total O&M Expenses:									
147	Fuel			0	0	0	0	0	0	0
148	Total Operations Expenses			67,717,847	71,068,043	10,538,347	183,520	3,276,052	712,178	1,911,706
149	Total Maintenance Expenses			3,088,063	1,152,534	340,484	17,703	23,801	16,032	1,537,530
150										
151										
152	O&M EXPENSES - CUSTOMER			90,805,911	72,248,578	10,878,831	201,223	3,299,853	728,210	3,449,236

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

101									
102	Customer Accounts:								
103	Operation								
104	Supervision	3.0 Demand - ACP	0	-	-	-	-	-	-
105	Meter Reading Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
106	Customer Records and Collection Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
107	Uncollectible Accounts	3.0 Demand - ACP	0	-	-	-	-	-	-
108	Miscellaneous Customer Accounts Exp.	3.0 Demand - ACP	0	-	-	-	-	-	-
109	Total Customer Accounts		0	-	-	-	-	-	-
110									
111	Customer Service and Information:								
112	Operation								
113	Supervision	3.0 Demand - ACP	0	-	-	-	-	-	-
114	Customer Assistance Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
115	Informational Advertising Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
116	Misc. Customer Service and Information	3.0 Demand - ACP	0	-	-	-	-	-	-
117	Total Customer Service and Information		0	-	-	-	-	-	-
118									
119	Sales:								
120	Operation								
121	Supervision	3.0 Demand - ACP	0	-	-	-	-	-	-
122	Demonstration & Selling Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
123	Promotional Advertising Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	3.0 Demand - ACP	0	-	-	-	-	-	-
125	Total Sales		0	-	-	-	-	-	-
126									
127	Administrative & General:								
128	Operation								
129	Salaries	32.0 Payroll - Demand	36,222,179	16,158,020	8,568,174	5,431,446	801,797	5,175,576	87,165
130	Office Supplies and Expenses	32.0 Payroll - Demand	6,141,260	3,631,718	1,825,805	1,220,788	189,214	1,162,278	19,561
131	Administrative Expenses Transferred - Credit	32.0 Payroll - Demand	(1,245,700)	(555,688)	(294,668)	(186,781)	(27,574)	(177,962)	(2,969)
132	Outside Services Employed	26.0 Total Plant - Demand	8,836,546	3,084,359	1,810,311	1,019,024	156,020	940,566	17,267
133	Property Insurance	26.0 Total Plant - Demand	7,063,346	3,186,662	1,873,021	1,052,830	161,166	971,769	17,840
134	Injuries and Damages	32.0 Payroll - Demand	4,944,788	2,205,775	1,160,665	741,461	109,455	706,532	11,869
135	Employee Penalties and Benefits	32.0 Payroll - Demand	63,989,469	28,544,029	15,126,155	9,504,951	1,418,419	8,142,943	153,982
136	Franchise Requirements	00.0 -	0	-	-	-	-	-	-
137	Regulatory Commission Expenses	49.0 O&M Lease A&G and Fuel - Demand	2,608,724	1,162,604	616,805	360,521	55,908	378,686	4,100
138	Duplicate Charges - Credit	00.0 -	0	-	-	-	-	-	-
139	Institutional or Goodwill Advertising Expense	49.0 O&M Lease A&G and Fuel - Demand	980,164	428,240	227,202	143,853	20,627	138,753	1,510
140	Misc. General Expenses	49.0 O&M Lease A&G and Fuel - Demand	4,804,581	2,187,453	1,160,525	734,788	105,261	706,739	7,715
141	Plants	49.0 O&M Lease A&G and Fuel - Demand	(5,027,615)	(2,242,326)	(1,160,638)	(753,221)	(108,004)	(726,518)	(7,909)
142	Maintenance								
143	Maintenance of General Plant	36.0 General Plant - Demand	8,675,446	3,913,969	2,054,874	1,293,122	197,988	1,163,561	21,911
144	Total A&G		138,070,364	61,704,879	32,867,243	20,662,770	3,069,464	19,813,862	332,076
145									
146	Total O&M Expenses:								
147									
148	Fuel		28,844,461	12,707,207	6,819,059	4,342,500	569,214	4,402,542	8,970
149	Total Operations Expenses		356,850,057	158,638,051	84,358,974	53,515,102	7,635,422	51,911,186	592,321
150	Total Maintenance Expenses		141,235,344	63,868,144	33,456,485	21,030,954	3,266,458	19,220,124	360,178
151									
152	O&M EXPENSES - DEMAND		556,869,062	248,414,077	131,723,460	83,400,374	12,062,503	80,108,055	960,594

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

Energy

	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LFI LT/MCS	Lighting Service
1	Steam Production:								
2	Operation								
3	Op., Sup., & Eng.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
4	Fuel	4.0 Energy (MWh) @ Generation	413,543,708	140,388,229	77,041,923	84,446,586	12,737,138	95,440,402	3,400,358
5	Steam Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
6	Steam Transmitted - Credit	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
7	Gain from disp of Emission Allow & of renewable energy credits	4.0 Energy (MWh) @ Generation	(450,123)	(155,840)	(85,539)	(92,754)	(14,183)	(105,959)	(3,875)
8	Electric Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
10	Rents	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
11	Emissions Allowance	4.0 Energy (MWh) @ Generation	2,781	937	514	564	85	637	23
12	Maintenance								
13	Maint. Sup., & Eng.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
14	Structure	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
15	Boiler Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
16	Electric Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
17	Miscellaneous Steam Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
18	Total Steam Production		413,093,585	140,214,387	76,956,905	84,353,406	12,743,060	95,335,060	3,486,507
19	Nuclear Production:								
20	Operation								
21	Op., Sup., & Eng.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
22	Fuel	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
23	Coolants & Water	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
24	Steam Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
25	Steam Transmitted - Credit	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
26	Electric Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
27	Miscellaneous Nuclear Power Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
28	Rents	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
29	Maintenance								
30	Maint. Sup., & Eng.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
31	Structure	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
32	Reactor Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
33	Electric Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
34	Miscellaneous Nuclear Plant	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
35	Total Nuclear Production		0	0	0	0	0	0	0
36	Other Production:								
37	Operation								
38	Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-
39	Fuel	4.0 Energy (MWh) @ Generation	38,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
40	Generation Expenses	99.0 -	0	-	-	-	-	-	-
41	Miscellaneous Other Power Expenses	99.0 -	0	-	-	-	-	-	-
42	Rents	99.0 -	0	-	-	-	-	-	-
43	Maintenance								
44	Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-
45	Structure	99.0 -	0	-	-	-	-	-	-
46	Generating and Electric Plant	99.0 -	0	-	-	-	-	-	-
47	Miscellaneous Other Power Generation	99.0 -	0	-	-	-	-	-	-
48	Total Other Production		38,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
49	Other Power Supply:								
50	Operation								
51	Purchased Power	4.0 Energy (MWh) @ Generation	58,221,654	19,762,101	10,846,463	11,888,041	1,706,039	13,436,720	401,365
52	System Control and Load Dispatching	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
53	Other Expenses	4.0 Energy (MWh) @ Generation	1,668,063	576,382	318,348	346,753	52,383	361,866	14,332
54	Total Other Power Supply		59,889,717	20,338,483	11,164,811	12,235,694	1,848,416	13,828,616	505,727
55	Transmission:								
56	Operation								
57	Supervision & Eng.	99.0 -	0	-	-	-	-	-	-
58	Load Dispatching	99.0 -	0	-	-	-	-	-	-
59	Station Expenses	99.0 -	0	-	-	-	-	-	-
60	Overhead Line Expenses	99.0 -	0	-	-	-	-	-	-
61	Underground Line Expenses	99.0 -	0	-	-	-	-	-	-
62	Transmission of Electricity by Others	99.0 -	0	-	-	-	-	-	-
63	Miscellaneous Transmission Expenses	99.0 -	0	-	-	-	-	-	-
64	Rents	99.0 -	0	-	-	-	-	-	-
65	Maintenance								
66	Supervision & Engineering	99.0 -	0	-	-	-	-	-	-
67	Structure	99.0 -	0	-	-	-	-	-	-
68	Station Equipment	99.0 -	0	-	-	-	-	-	-
69	Overhead Lines	99.0 -	0	-	-	-	-	-	-
70	Underground Lines	99.0 -	0	-	-	-	-	-	-
71	Miscellaneous Transmission Expenses	99.0 -	0	-	-	-	-	-	-
72	Total Transmission Expense		0	-	-	-	-	-	-
73	Distribution:								
74	Operation								
75	Supervision & Eng.	40.0 Distribution Operations - Energy	188,301	63,913	35,080	36,451	5,809	43,457	1,589
76	Load Dispatching	4.0 Energy (MWh) @ Generation	1,552,929	527,109	289,305	317,110	47,905	358,394	13,107
77	Station Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
78	Overhead Line Expenses	16.0 Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
79	Underground Line Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
80	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
81	Meter Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
82	Customer Installations Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
83	Miscellaneous Distribution Expenses	4.0 Energy (MWh) @ Generation	348,498	118,296	64,922	71,161	10,750	80,428	2,941
84	Rents	40.0 Distribution Operations - Energy	17,294	5,867	3,220	3,529	533	3,989	148
85	Maintenance								
86	Supervision & Engineering	43.0 Distribution Maintenance - Energy	0	-	-	-	-	-	-
87	Structure	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
88	Station Equipment	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
89	Overhead Lines	16.0 Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
90	Underground Lines	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
91	Line Transformers	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
92	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
93	Meters	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
94	Miscellaneous Distribution Expenses	43.0 Distribution Maintenance - Energy	0	-	-	-	-	-	-
95	Total Distribution		2,107,000	715,178	382,526	430,252	64,907	488,265	17,783

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

101										
102	Customer Accounts:									
103	Operation									
104	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
105	Meter Reading Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
106	Customer Records and Collection Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
107	Uncollectible Accounts	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
108	Miscellaneous Customer Accounts Exp.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
109	Total Customer Accounts		0	-	-	-	-	-	-	-
110										
111	Customer Service and Information:									
112	Operation									
113	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
114	Customer Assistance Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
115	Informational Advertising Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
116	Misc. Customer Service and Information	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
117	Total Customer Service and Information		0	-	-	-	-	-	-	-
118										
119	Sales:									
120	Operation									
121	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
122	Demonstration & Selling Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
123	Promotional Advertising Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
125	Total Sales		0	-	-	-	-	-	-	-
126										
127	Administrative & General:									
128	Operation									
129	Salaries	33.0 Payroll - Energy	3,074,737	1,043,654	572,811	627,865	84,850	706,605	25,951	
130	Office Supplies and Expenses	33.0 Payroll - Energy	861,096	234,574	128,747	141,121	21,319	150,463	5,833	
131	Administrative Expenses Transferred - Credit	33.0 Payroll - Energy	(105,742)	(25,862)	(19,656)	(21,563)	(3,262)	(24,404)	(862)	
132	Outside Services Employed	27.0 Total Plant - Energy	3,117,823	1,058,211	560,801	636,629	86,173	719,502	26,313	
133	Property Insurance	27.0 Total Plant - Energy	3,221,046	1,063,317	600,069	657,743	86,364	743,372	27,186	
134	Injuries and Damages	33.0 Payroll - Energy	419,741	142,472	78,198	85,712	12,948	86,870	3,543	
135	Employee Pensions and Benefits	33.0 Payroll - Energy	3,431,869	1,043,672	1,011,903	1,106,159	167,558	1,253,557	43,944	
136	Franchise Requirements	00.0 -	0	-	-	-	-	-	-	
137	Regulatory Commission Expenses	30.0 O&M Less A&G and Fuel - Energy	411,756	139,783	78,709	84,082	12,702	95,028	3,475	
138	Duplicate Charges - Credit	00.0 -	0	-	-	-	-	-	-	
139	Duplicate Charges - Credit	50.0 O&M Less A&G and Fuel - Energy	151,672	51,482	28,256	30,972	4,879	35,004	1,280	
140	Misc. General Expenses	30.0 O&M Less A&G and Fuel - Energy	774,729	262,985	144,329	158,201	23,899	178,796	6,539	
141	Rents	50.0 O&M Less A&G and Fuel - Energy	(794,163)	(269,562)	(147,949)	(162,159)	(24,408)	(183,281)	(6,703)	
142	Maintenance									
143	Maintenance of General Plant	37.0 General Plant - Energy	3,956,204	1,342,849	737,025	807,862	122,042	913,035	33,301	
144	Total A&G		20,350,385	6,907,505	3,791,196	4,155,576	627,773	4,686,576	171,759	
145										
146	Total O&M Expenses:									
147										
148	Fuel		450,445,785	152,864,236	83,916,261	91,981,642	13,865,439	103,956,409	3,801,798	
149	Total Operations Expenses		77,061,807	26,462,476	14,523,975	15,919,907	2,404,081	17,902,464	658,004	
150	Total Maintenance Expenses		3,956,204	1,342,849	737,025	807,862	122,042	913,035	33,301	
151										
152	O&M EXPENSES - ENERGY		\$32,368,556	\$80,700,468	\$99,177,778	\$108,700,975	\$16,422,547	\$122,862,545	\$4,463,216	

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

101								
102	Customer Accounts:							
103	Operation							
104	Supervision	1,613,667	1,666,823	235,028	3,906	5,161	413	357
105	Meter Reading Expenses	5,612,069	4,863,969	696,243	11,456	15,135	1,210	1,047
106	Customer Records and Collection Expense	11,426,944	10,924,986	1,411,862	23,466	31,033	2,479	2,144
107	Uncollectible Accounts	7,363,441	6,421,257	904,333	15,031	19,858	1,568	1,373
108	Miscellaneous Customer Accounts Exp.	130,261	113,563	13,966	268	351	29	24
109	Total Customer Accounts	26,515,418	23,122,658	3,256,464	54,124	71,509	5,718	4,943
110								
111	Customer Service and Information:							
112	Operation							
113	Supervision	879,717	767,154	108,042	1,796	2,372	190	164
114	Customer Assistance Expenses	2,546,064	2,220,311	312,696	5,107	6,867	549	475
115	Informational Advertising Expenses	356,151	313,106	44,109	733	969	77	67
116	Misc. Customer Service and Information	1,103	962	133	2	3	0	0
117	Total Customer Service and Information	3,786,066	3,301,629	464,962	7,728	10,211	816	706
118								
119	Sales:							
120	Operation							
121	Supervision	0	-	-	-	-	-	-
122	Demonstration & Selling Expenses	2,317	2,021	285	5	6	0	0
123	Promotional Advertising Expenses	0	-	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-	-
125	Total Sales	2,317	2,021	285	5	6	0	0
126								
127	Administrative & General:							
128	Operation							
129	Salaries	53,620,268	29,016,471	10,904,783	6,091,362	1,453,287	6,007,559	453,788
130	Office Supplies and Expenses	12,121,279	8,522,265	2,450,987	1,366,114	298,844	1,350,274	101,964
131	Administrative Expenses Transferred - Credit	(1,054,666)	(607,366)	(373,323)	(206,467)	(46,989)	(206,504)	(15,506)
132	Outside Services Employed	10,410,326	4,403,861	2,271,403	1,656,036	255,119	1,661,672	160,216
133	Property Insurance	10,755,689	4,546,979	2,346,737	1,713,043	263,581	1,716,798	163,531
134	Injuries and Damages	7,362,031	3,961,360	1,488,841	831,551	196,362	820,108	81,948
135	Employee Pensions and Benefits	95,266,045	51,262,739	19,263,304	10,760,764	2,567,311	10,612,668	801,541
136	Franchise Requirements	0	-	-	-	-	-	-
137	Regulatory Commission Expenses	3,310,365	1,533,264	727,900	473,237	79,096	473,997	20,902
138	Duplicate Charges - Credit	0	-	-	-	-	-	-
139	Institutional or Goodwill Advertising Expense	1,210,294	864,782	358,124	175,055	26,135	174,568	7,699
140	Misc. General Expenses	6,228,545	2,894,853	1,359,552	894,163	146,820	861,830	36,327
141	Rents	(6,394,791)	(2,857,221)	(1,403,908)	(916,504)	(152,553)	(914,202)	(40,313)
142	Maintenance							
143	Maintenance of General Plant	13,210,507	5,598,441	2,862,267	2,104,016	323,740	2,108,630	203,310
144	Total A&G	205,577,023	106,334,879	42,195,467	24,946,293	5,442,592	24,697,346	1,963,436
145								
146	Total O&M Expenses:							
147								
148	Fuel	479,290,276	165,601,442	60,735,200	66,324,142	14,464,653	108,356,651	3,805,768
149	Total Operations Expenses	522,320,711	256,194,571	106,422,297	69,618,529	13,316,465	70,615,829	3,162,091
150	Total Maintenance Expenses	148,279,631	66,363,527	34,536,994	21,856,519	3,412,301	20,146,161	1,961,069
151								
152	TOTAL O&M EXPENSES	1,179,871,549	501,363,153	241,780,067	192,311,572	31,784,903	203,668,009	8,823,046

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Customer	Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LYMCS	Lighting Service
1 Steam Production:									
2 Operation									
3 Op. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
4 Fuel	90.0 -		0	-	-	-	-	-	-
5 Steam Expenses	90.0 -		0	-	-	-	-	-	-
6 Steam from Other Sources	90.0 -		0	-	-	-	-	-	-
7 Steam Transferred - Credit	90.0 -		0	-	-	-	-	-	-
8 Electric Expenses	90.0 -		0	-	-	-	-	-	-
9 Miscellaneous Steam Power Expenses	90.0 -		0	-	-	-	-	-	-
10 Rents	90.0 -		0	-	-	-	-	-	-
11 Maintenance									
12 Maint. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
13 Structures	90.0 -		0	-	-	-	-	-	-
14 Boiler Plant	90.0 -		0	-	-	-	-	-	-
15 Electric Plant	90.0 -		0	-	-	-	-	-	-
16 Miscellaneous Steam Plant	90.0 -		0	-	-	-	-	-	-
17 Total Steam Production			0	-	-	-	-	-	-
18									
19 Nuclear Production:									
20 Operation									
21 Op. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
22 Fuel	90.0 -		0	-	-	-	-	-	-
23 Steam Expenses	90.0 -		0	-	-	-	-	-	-
24 Steam from Other Sources	90.0 -		0	-	-	-	-	-	-
25 Steam Transferred - Credit	90.0 -		0	-	-	-	-	-	-
26 Electric Expenses	90.0 -		0	-	-	-	-	-	-
27 Miscellaneous Nuclear Power Expenses	90.0 -		0	-	-	-	-	-	-
28 Rents	90.0 -		0	-	-	-	-	-	-
29 Maintenance									
30 Maint. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
31 Structures	90.0 -		0	-	-	-	-	-	-
32 Reactor Plant	90.0 -		0	-	-	-	-	-	-
33 Electric Plant	90.0 -		0	-	-	-	-	-	-
34 Miscellaneous Nuclear Plant	90.0 -		0	-	-	-	-	-	-
35 Total Nuclear Production			0	-	-	-	-	-	-
36									
37 Other Production:									
38 Operation									
39 Op. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
40 Fuel	90.0 -		0	-	-	-	-	-	-
41 Generation Expenses	90.0 -		0	-	-	-	-	-	-
42 Miscellaneous Other Power Expenses	90.0 -		0	-	-	-	-	-	-
43 Rents	90.0 -		0	-	-	-	-	-	-
44 Maintenance									
45 Maint. Sup. & Eng.	90.0 -		0	-	-	-	-	-	-
46 Structures	90.0 -		0	-	-	-	-	-	-
47 Generating and Electric Plant	90.0 -		0	-	-	-	-	-	-
48 Miscellaneous Other Power Generation	90.0 -		0	-	-	-	-	-	-
49 Total Other Production			0	-	-	-	-	-	-
50									
51 Other Power Supply:									
52 Operation									
53 Purchased Power	90.0 -		0	-	-	-	-	-	-
54 System Control and Load Dispatching	90.0 -		0	-	-	-	-	-	-
55 Other Expenses	90.0 -		0	-	-	-	-	-	-
56 Total Other Power Supply			0	-	-	-	-	-	-
57									
58 Transmission:									
59 Operation									
60 Supervision & Eng.	90.0 -		0	-	-	-	-	-	-
61 Load Dispatching	90.0 -		0	-	-	-	-	-	-
62 Station Expenses	90.0 -		0	-	-	-	-	-	-
63 Overhead Line Expenses	90.0 -		0	-	-	-	-	-	-
64 Underground Line Expenses	90.0 -		0	-	-	-	-	-	-
65 Transmission of Electricity by Others	90.0 -		0	-	-	-	-	-	-
66 Miscellaneous Transmission Expenses	90.0 -		0	-	-	-	-	-	-
67 Rents	90.0 -		0	-	-	-	-	-	-
68 Maintenance									
69 Supervision & Engineering	90.0 -		0	-	-	-	-	-	-
70 Structures	90.0 -		0	-	-	-	-	-	-
71 Station Equipment	90.0 -		0	-	-	-	-	-	-
72 Overhead Lines	90.0 -		0	-	-	-	-	-	-
73 Underground Lines	90.0 -		0	-	-	-	-	-	-
74 Miscellaneous Transmission Expenses	90.0 -		0	-	-	-	-	-	-
75 Total Transmission Expense			0	-	-	-	-	-	-

**WESTAR ENERGY
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ALLOCATION OF PAYROLL

76									
77	Distribution:								
78	Operation								
79	Supervision & Eng	38.0 Distribution Operations - Customer	885,337	594,885	95,593	1,370	118,687	26,210	48,813
80	Load Dispatching	99.0 -	0	-	-	-	-	-	-
81	Station Expenses	99.0 -	0	-	-	-	-	-	-
82	Overhead Line Expenses	1.2 Distribution Customers	2,780,231	2,407,090	339,001	5,634	7,444	547	515
83	Underground Line Expenses	1.2 Distribution Customers	1,332,733	1,162,228	183,601	2,720	3,594	264	240
84	Street Lighting and Signal Systems	80.0 Lighting Service Direct	281,115	-	-	-	-	-	281,115
84	Meter Expenses	8.5 Meter Reading	8,816,889	4,822,525	777,728	11,108	987,349	218,092	-
85	Customer Installations Expenses	1.2 Distribution Customers	141,887	123,734	17,428	290	383	28	28
86	Miscellaneous Distribution Expenses	38.0 Distribution Operations - Customer	1,033,501	694,363	111,820	1,800	136,587	30,604	56,997
87	Rents	38.0 Distribution Operations - Customer	0	-	-	-	-	-	-
88	Maintenance								
89	Supervision & Engineering	41.0 Distribution Maintenance - Customer	82,148	28,875	6,185	480	658	468	45,489
90	Structures	1.2 Distribution Customers	0	-	-	-	-	-	-
91	Station Equipment	1.2 Distribution Customers	0	-	-	-	-	-	-
92	Overhead Lines	14.0 Overhead Lines & Transformers - Customer	0	-	-	-	-	-	-
93	Underground Lines	1.2 Distribution Customers	1,419,683	1,238,059	174,361	2,508	3,829	281	285
94	Line Transformers	1.2 Distribution Customers	218,209	188,547	26,554	441	583	43	40
95	Street Lighting and Signal Systems	80.0 Lighting Service Direct	328,785	-	-	-	-	-	328,785
96	Meters	8.0 Meters	892,791	637,708	194,213	11,325	15,808	10,873	-
97	Miscellaneous Distribution Expenses	41.0 Distribution Maintenance - Customer	84,478	27,638	8,417	484	678	471	48,781
98	Total Distribution		18,253,104	11,923,548	1,918,777	38,428	1,277,398	287,871	808,086
99									
100	Customer Accounts:								
101	Operation								
102	Supervision	1.0 Customers	1,988,425	1,714,813	241,504	4,014	5,303	424	307
103	Meter Reading Expenses	1.0 Customers	5,083,424	4,415,538	621,859	10,338	13,658	1,002	844
104	Customer Records and Collection Expenses	1.0 Customers	8,503,810	7,418,712	1,044,387	17,358	22,934	1,834	1,506
105	Uncollectible Accounts	1.0 Customers	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	1.0 Customers	180	131	18	0	0	0	0
107	Total Customer Accounts		15,533,810	13,548,183	1,907,769	31,708	41,893	3,359	2,657
108									
109	Customer Service and Information:								
110	Operation								
111	Supervision	1.0 Customers	850,383	741,873	104,439	1,738	2,293	183	159
112	Customer Assistance Expenses	1.0 Customers	2,208,318	1,923,763	271,212	4,608	5,956	478	412
113	Informational Advertising Expenses	1.0 Customers	59,201	45,138	6,779	113	149	12	10
114	Misc. Customer Service and Information	1.0 Customers	0	-	-	-	-	-	-
115	Total Customer Service and Information		3,113,901	2,715,464	382,431	6,356	8,398	671	581
116									
117	Sales:								
118	Operation								
119	Supervision	1.0 Customers	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	1.0 Customers	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	1.0 Customers	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	1.0 Customers	0	-	-	-	-	-	-
123	Total Sales		0	-	-	-	-	-	-
124									
125	Administrative & General:								
126	Operation								
127	Salaries	31.0 Payroll - Customer	11,164,265	9,016,038	1,345,751	24,469	424,708	93,372	259,927
128	Office Supplies and Expenses	31.0 Payroll - Customer	1,751	1,414	211	4	67	15	41
129	Administrative Expenses Transferred - Credit	31.0 Payroll - Customer	0	-	-	-	-	-	-
130	Outside Services Employed	28.0 Total Plant - Customer	1,188	889	183	6	7	4	299
131	Property Insurance	25.0 Total Plant - Customer	0	-	-	-	-	-	-
132	Injuries and Damages	31.0 Payroll - Customer	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	31.0 Payroll - Customer	66,073	54,974	8,208	149	2,500	560	1,585
134	Franchise Requirements	99.0 -	0	-	-	-	-	-	-
135	Regulatory Commission Expenses	48.0 O&M Lease A&G and Fuel - Customer	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	99.0 -	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expenses	48.0 O&M Lease A&G and Fuel - Customer	0	-	-	-	-	-	-
138	Misc. General Expenses	48.0 O&M Lease A&G and Fuel - Customer	17,188	13,598	2,025	37	612	134	788
139	Rents	48.0 O&M Lease A&G and Fuel - Customer	0	-	-	-	-	-	-
140	Maintenance								
141	Maintenance of General Plant	35.0 General Plant - Customer	38,638	20,888	5,726	192	233	129	9,388
142	Total A&G		11,289,862	9,107,879	1,362,101	24,857	428,218	94,223	272,004
143									
144	Total Payroll:								
145	Fuel		0	0	0	0	0	0	0
147	Total Operations Expenses		43,182,149	38,153,070	5,151,621	85,450	1,734,319	373,860	683,829
148	Total Maintenance Expenses		3,037,749	2,139,813	417,458	15,900	21,586	12,255	430,739
149									
150	PAYROLL EXPENSES - CUSTOMER		48,189,898	37,292,883	5,569,077	101,350	1,755,905	386,115	1,084,568

WESTAR ENERGY
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ALLOCATION OF PAYROLL

Demand	Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LT/MCS	Lighting Service
Steam Production:									
1	Operation								
2	Op. Sup. & Eng.	3.0 Demand - ACP	5,284,868	2,319,408	1,244,862	792,823	103,897	803,583	725
3	Fuel	90.0 -	0	0	0	0	0	0	0
4	Steam Expenses	3.0 Demand - ACP	15,282,114	6,732,412	3,612,809	2,300,702	301,878	2,332,313	2,103
5	Steam from Other Sources	90.0 -	0	0	0	0	0	0	0
6	Steam Transferred - Credit	3.0 Demand - ACP	0	0	0	0	0	0	0
7	Electric Expenses	3.0 Demand - ACP	1,904,387	838,987	450,214	288,704	37,581	290,650	262
8	Miscellaneous Steam Power Expenses	3.0 Demand - ACP	1,817,510	800,680	426,873	273,624	35,857	277,407	250
9	Rents	3.0 Demand - ACP	443	196	108	67	9	68	0
10	Maintenance								
11	Maint. Sup. & Eng.	3.0 Demand - ACP	7,338,081	3,232,752	1,734,778	1,104,758	144,800	1,120,013	1,010
12	Structures	3.0 Demand - ACP	1,219,078	537,054	285,190	183,530	24,037	186,008	168
13	Boiler Plant	3.0 Demand - ACP	12,255,605	5,399,108	2,897,319	1,845,065	241,851	1,870,578	1,667
14	Electric Plant	3.0 Demand - ACP	3,979,713	1,783,230	940,835	598,140	78,535	807,425	548
15	Miscellaneous Steam Plant	3.0 Demand - ACP	1,838,318	853,910	458,233	291,811	38,251	295,846	267
16	Total Steam Production		61,000,155	22,467,705	12,056,828	7,678,005	1,005,432	7,784,167	7,019
Nuclear Production:									
17	Operation								
18	Op. Sup. & Eng.	3.0 Demand - ACP	221,470	97,587	52,357	33,342	4,370	33,603	30
19	Fuel	3.0 Demand - ACP	0	0	0	0	0	0	0
20	Steam Expenses	3.0 Demand - ACP	0	0	0	0	0	0	0
21	Steam from Other Sources	3.0 Demand - ACP	0	0	0	0	0	0	0
22	Steam Transferred - Credit	3.0 Demand - ACP	0	0	0	0	0	0	0
23	Electric Expenses	3.0 Demand - ACP	0	0	0	0	0	0	0
24	Miscellaneous Nuclear Power Expenses	3.0 Demand - ACP	0	0	0	0	0	0	0
25	Rents	3.0 Demand - ACP	0	0	0	0	0	0	0
26	Maintenance								
27	Maint. Sup. & Eng.	3.0 Demand - ACP	811,971	357,707	191,956	122,241	16,023	123,931	112
28	Structures	3.0 Demand - ACP	0	0	0	0	0	0	0
29	Reactor Plant	3.0 Demand - ACP	0	0	0	0	0	0	0
30	Electric Plant	3.0 Demand - ACP	137,872	60,738	32,594	20,756	2,721	21,043	19
31	Miscellaneous Nuclear Plant	3.0 Demand - ACP	0	0	0	0	0	0	0
32	Total Nuclear Production		1,171,313	516,012	276,907	176,340	23,115	178,778	161
Other Production:									
33	Operation								
34	Op. Sup. & Eng.	3.0 Demand - ACP	379,558	187,210	89,730	57,142	7,490	57,032	52
35	Fuel	90.0 -	0	0	0	0	0	0	0
36	Generation Expenses	3.0 Demand - ACP	305,907	134,785	72,319	48,054	6,037	46,601	42
37	Miscellaneous Other Power Expenses	3.0 Demand - ACP	532,428	234,586	128,870	80,156	10,507	81,284	73
38	Rents	3.0 Demand - ACP	0	0	0	0	0	0	0
39	Maintenance								
40	Maint. Sup. & Eng.	3.0 Demand - ACP	284,034	125,129	67,148	42,761	5,605	43,352	39
41	Structures	3.0 Demand - ACP	0	0	0	0	0	0	0
42	Generating and Electric Plant	3.0 Demand - ACP	824,468	275,117	147,838	94,017	12,324	95,317	86
43	Miscellaneous Other Power Generation	3.0 Demand - ACP	731,281	322,415	173,018	110,181	14,442	111,704	101
44	Total Other Production		2,858,281	1,259,193	675,720	430,310	56,405	438,290	383
Other Power Supply:									
45	Operation								
46	Purchased Power	3.0 Demand - ACP	0	0	0	0	0	0	0
47	System Control and Load Dispatching	3.0 Demand - ACP	928,399	408,909	219,481	139,789	18,321	141,702	128
48	Other Expenses	3.0 Demand - ACP	958,483	421,371	228,120	143,997	18,875	143,988	132
49	Total Other Power Supply		1,886,882	830,280	447,601	283,787	37,196	287,690	259
Transmission:									
50	Operation								
51	Supervision & Eng.	9.0 12 CP Demand	642,319	261,487	150,243	100,963	11,822	115,339	2,364
52	Load Dispatching	9.0 12 CP Demand	1,041,539	424,009	243,823	163,715	19,333	187,026	3,833
53	Station Expenses	9.0 12 CP Demand	331,175	134,821	77,484	52,056	6,147	59,468	1,219
54	Overhead Line Expenses	9.0 12 CP Demand	328,025	123,398	72,046	48,417	5,717	55,311	1,134
55	Underground Line Expenses	9.0 12 CP Demand	268,918	109,476	62,902	42,270	4,992	48,289	990
56	Transmission of Electricity by Others	90.0 -	0	0	0	0	0	0	0
57	Miscellaneous Transmission Expenses	9.0 12 CP Demand	800,319	333,851	191,878	128,942	15,228	147,302	3,019
58	Rents	90.0 -	0	0	0	0	0	0	0
59	Maintenance								
60	Supervision & Engineering	9.0 12 CP Demand	1,054,872	428,358	246,805	165,779	19,578	189,354	3,882
61	Structures	9.0 12 CP Demand	163,683	78,848	45,304	30,444	3,595	34,779	713
62	Station Equipment	9.0 12 CP Demand	2,232,851	908,961	522,278	350,972	41,445	400,947	8,218
63	Overhead Lines	9.0 12 CP Demand	822,484	334,824	192,380	129,280	15,268	147,886	3,027
64	Underground Lines	9.0 12 CP Demand	268,898	108,458	62,800	42,262	4,991	48,290	990
65	Miscellaneous Transmission Expenses	9.0 12 CP Demand	152	62	36	24	3	27	1
66	Total Transmission Expense		7,984,984	3,280,676	1,867,739	1,255,125	148,214	1,433,841	29,369

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ALLOCATION OF PAYROLL

76										
77	Distribution:									
78	Operation									
79	Supervision & Eng	30.0	Distribution Operations - Demand	2,336,345	1,110,291	555,701	340,534	69,673	241,708	18,550
80	Load Dispatching	2.0	Demand - NCP	2,056,894	977,394	490,284	299,569	61,334	212,775	16,330
81	Station Expenses	2.0	Demand - NCP	466,237	235,825	118,049	72,287	14,799	51,338	3,940
82	Overhead Line Expenses	15.0	Overhead Lines & Transformers - Demand	1,061,219	534,317	252,451	154,587	31,847	106,788	6,426
83	Underground Line Expenses	2.0	Demand - NCP	259,541	123,340	61,742	37,807	7,740	26,851	2,051
84	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	-	-	-	-	-	-
84	Meter Expenses	2.0	Demand - NCP	0	-	-	-	-	-	-
85	Customer Installations Expenses	2.0	Demand - NCP	0	-	-	-	-	-	-
86	Miscellaneous Distribution Expenses	30.0	Distribution Operations - Demand	2,728,067	1,296,447	646,978	397,306	81,355	282,232	21,661
87	Rents	30.0	Distribution Operations - Demand	0	-	-	-	-	-	-
88	Maintenance									
89	Supervision & Engineering	42.0	Distribution Maintenance - Demand	1,458,651	697,941	349,375	213,838	43,707	151,830	11,661
90	Structures	2.0	Demand - NCP	2,889	1,373	687	421	86	290	23
91	Station Equipment	2.0	Demand - NCP	2,163,034	1,027,929	514,561	315,088	64,505	223,779	17,174
92	Overhead Lines	15.0	Overhead Lines & Transformers - Demand	8,934,791	3,295,560	1,649,707	1,010,198	209,006	717,436	55,062
93	Underground Lines	2.0	Demand - NCP	276,475	131,388	65,770	42,274	8,245	28,603	2,195
94	Line Transformers	2.0	Demand - NCP	202,557	98,260	48,188	29,508	6,041	20,955	1,608
95	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	-	-	-	-	-	-
96	Meters	2.0	Demand - NCP	0	-	-	-	-	-	-
97	Miscellaneous Distribution Expenses	42.0	Distribution Maintenance - Demand	1,510,358	717,780	359,298	220,013	45,041	156,254	11,962
98	Total Distribution			21,496,853	10,219,854	5,113,855	3,131,438	641,070	2,223,953	170,664
99										
100	Customer Accounts:									
101	Operation									
102	Supervision	3.0	Demand - 4CP	0	-	-	-	-	-	-
103	Meter Reading Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
104	Customer Records and Collection Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
105	Uncollectible Accounts	3.0	Demand - 4CP	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	3.0	Demand - 4CP	0	-	-	-	-	-	-
107	Total Customer Accounts			0	-	-	-	-	-	-
108										
109	Customer Service and Information:									
110	Operation									
111	Supervision	3.0	Demand - 4CP	0	-	-	-	-	-	-
112	Customer Assistance Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
113	Informational Advertising Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
114	Misc. Customer Service and Information	3.0	Demand - 4CP	0	-	-	-	-	-	-
115	Total Customer Service and Information			0	-	-	-	-	-	-
116										
117	Sales									
118	Operation									
119	Supervision	3.0	Demand - 4CP	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	3.0	Demand - 4CP	0	-	-	-	-	-	-
123	Total Sales			0	-	-	-	-	-	-
124										
125	Administrative & General:									
126	Operation									
127	Salaries	32.0	Payroll - Demand	27,639,977	12,328,326	6,537,386	4,144,112	811,759	3,948,887	86,506
128	Office Supplies and Expenses	32.0	Payroll - Demand	4,534	1,933	1,025	550	95	619	10
129	Administrative Expenses Transferred - Cred	32.0	Payroll - Demand	0	-	-	-	-	-	-
130	Outside Services Employed	26.0	Total Plant - Demand	17,511	7,900	4,148	2,610	400	2,408	44
131	Property Insurance	26.0	Total Plant - Demand	0	-	-	-	-	-	-
132	Injuries and Damages	32.0	Payroll - Demand	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	32.0	Payroll - Demand	186,514	75,171	39,861	25,268	3,730	24,078	406
134	Franchise Requirements	90.0	-	0	-	-	-	-	-	-
135	Regulatory Commission Expenses	48.0	O&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	90.0	-	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expense	48.0	O&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
138	Misc. General Expenses	48.0	O&M Lease A&G and Fuel - Demand	153,483	68,454	36,517	22,904	3,297	22,179	241
139	Rents	48.0	O&M Lease A&G and Fuel - Demand	0	-	-	-	-	-	-
140	Maintenance									
141	Maintenance of General Plant	38.0	General Plant - Demand	648,102	247,731	130,081	81,847	12,531	75,545	1,387
142	Total A&G			28,529,921	12,729,518	8,748,800	4,277,481	831,813	4,073,717	88,594
143										
144	Total Payroll:									
145										
146	Fuel	0		0	0	0	0	0	0	0
147	Total Operations Expenses	66,818,464		29,348,740	15,568,550	8,871,079	1,452,130	9,425,723	154,242	
148	Total Maintenance Expenses	46,863,701		20,933,911	11,088,348	7,023,521	1,047,627	6,650,148	121,949	
149										
150	PAYROLL EXPENSES - DEMAND			114,928,389	51,289,325	27,185,450	17,232,465	2,544,245	16,418,406	278,400

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Energy		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV LT/MC/B	Lighting Service
1	Steam Production:									
2	Operation									
3	Op. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
4	Fuel	4.0	Energy (MWh) @ Generation	3,403,909	1,155,384	634,135	695,063	105,004	785,573	28,729
5	Steam Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
6	Steam from Other Sources	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
7	Steam Transferred - Credit	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
8	Electric Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
10	Rents	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
11	Maintenance									
12	Maint. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
13	Structures	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
14	Boiler Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
15	Electric Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
16	Miscellaneous Steam Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
17	Total Steam Production			3,403,909	1,155,384	634,135	695,063	105,004	785,573	28,729
18	Nuclear Production:									
19	Operation									
20	Op. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
21	Fuel	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
22	Steam Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
23	Steam from Other Sources	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
24	Steam Transferred - Credit	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
25	Electric Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
26	Miscellaneous Nuclear Power Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
27	Rents	90.0	-	0	-	-	-	-	-	-
28	Maintenance									
29	Maint. Sup. & Eng.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
30	Structures	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
31	Reactor Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
32	Electric Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
33	Miscellaneous Nuclear Plant	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
34	Total Nuclear Production			0	-	-	-	-	-	-
35	Other Production:									
36	Operation									
37	Op. Sup. & Eng.	90.0	-	0	-	-	-	-	-	-
38	Fuel	4.0	Energy (MWh) @ Generation	61,367	20,637	11,430	12,535	1,694	14,167	518
39	Generation Expenses	90.0	-	0	-	-	-	-	-	-
40	Miscellaneous Other Power Expenses	90.0	-	0	-	-	-	-	-	-
41	Rents	90.0	-	0	-	-	-	-	-	-
42	Maintenance									
43	Maint. Sup. & Eng.	90.0	-	0	-	-	-	-	-	-
44	Structures	90.0	-	0	-	-	-	-	-	-
45	Generating and Electric Plant	90.0	-	0	-	-	-	-	-	-
46	Miscellaneous Other Power Generation	90.0	-	0	-	-	-	-	-	-
47	Total Other Production			61,367	20,637	11,430	12,535	1,694	14,167	518
48	Other Power Supply:									
49	Operation									
50	Purchased Power	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
51	System Control and Load Dispatching	4.0	Energy (MWh) @ Generation	823,296	279,451	153,377	168,118	25,397	190,005	6,949
52	Other Expenses	4.0	Energy (MWh) @ Generation	848,202	287,604	158,017	173,204	26,165	199,759	7,159
53	Total Other Power Supply			1,671,498	567,055	311,394	341,322	51,562	389,764	14,108
54	Transmission:									
55	Operation									
56	Supervision & Eng.	90.0	-	0	-	-	-	-	-	-
57	Load Dispatching	90.0	-	0	-	-	-	-	-	-
58	Station Expenses	90.0	-	0	-	-	-	-	-	-
59	Overhead Line Expenses	90.0	-	0	-	-	-	-	-	-
60	Underground Line Expenses	90.0	-	0	-	-	-	-	-	-
61	Transmission of Electricity by Others	90.0	-	0	-	-	-	-	-	-
62	Miscellaneous Transmission Expenses	90.0	-	0	-	-	-	-	-	-
63	Rents	90.0	-	0	-	-	-	-	-	-
64	Maintenance									
65	Supervision & Engineering	90.0	-	0	-	-	-	-	-	-
66	Structures	90.0	-	0	-	-	-	-	-	-
67	Station Equipment	90.0	-	0	-	-	-	-	-	-
68	Overhead Lines	90.0	-	0	-	-	-	-	-	-
69	Underground Lines	90.0	-	0	-	-	-	-	-	-
70	Miscellaneous Transmission Expenses	90.0	-	0	-	-	-	-	-	-
71	Total Transmission Expense			0	-	-	-	-	-	-

WESTAR ENERGY
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ALLOCATION OF PAYROLL

76									
77	Distribution:								
78	Operation								
79	Supervision & Eng	40.0 Distribution Operations - Energy	172,143	58,430	32,070	35,152	5,310	39,728	1,453
80	Load Dispatching	4.0 Energy (MWh) @ Generation	1,823,861	619,071	339,778	372,435	96,263	420,921	15,394
81	Station Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
82	Overhead Line Expenses	18.0 Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
83	Underground Line Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
84	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
84	Meter Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
85	Customer Installations Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
86	Miscellaneous Distribution Expenses	4.0 Energy (MWh) @ Generation	201,005	68,227	37,446	41,046	8,201	48,359	1,696
87	Rents	40.0 Distribution Operations - Energy	0	-	-	-	-	-	-
88	Maintenance								
89	Supervision & Engineering	43.0 Distribution Maintenance - Energy	0	-	-	-	-	-	-
90	Structures	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
91	Station Equipment	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
92	Overhead Lines	18.0 Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
93	Underground Lines	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
94	Line Transformers	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
95	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
96	Meters	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
97	Miscellaneous Distribution Expenses	43.0 Distribution Maintenance - Energy	0	-	-	-	-	-	-
98	Total Distribution		2,197,009	745,728	409,294	448,632	87,774	807,038	18,543
99									
100	Customer Accounts:								
101	Operation								
102	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
103	Meter Reading Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
104	Customer Records and Collection Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
105	Uncollectible Accounts	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
107	Total Customer Accounts		0	-	-	-	-	-	-
108									
109	Customer Service and Information:								
110	Operation								
111	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
112	Customer Assistance Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
113	Informational Advertising Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
114	Misc. Customer Service and Information	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
115	Total Customer Service and Information		0	-	-	-	-	-	-
116									
117	Sales:								
118	Operation								
119	Supervision	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
123	Total Sales		0	-	-	-	-	-	-
124									
125	Administrative & General								
126	Operation								
127	Salaries	33.0 Payroll - Energy	2,348,976	796,292	437,046	479,052	72,369	541,418	19,800
128	Office Supplies and Expenses	33.0 Payroll - Energy	365	125	69	75	11	85	3
129	Administrative Expenses Transferred - Cred	33.0 Payroll - Energy	0	-	-	-	-	-	-
130	Outside Services Employed	27.0 Total Plant - Energy	7,988	2,711	1,488	1,631	249	1,843	67
131	Property Insurance	27.0 Total Plant - Energy	0	-	-	-	-	-	-
132	Injuries and Damages	33.0 Payroll - Energy	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	33.0 Payroll - Energy	14,304	4,656	2,665	2,921	441	3,301	121
134	Franchise Requirements	90.0 -	0	-	-	-	-	-	-
135	Regulatory Commission Expense	50.0 O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	90.0 -	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expense	50.0 O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
138	Misc. General Expenses	50.0 O&M Less A&G and Fuel - Energy	24,244	8,229	4,817	4,951	745	5,995	205
139	Rents	50.0 O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
140	Maintenance								
141	Maintenance of General Plant	37.0 General Plant - Energy	250,403	84,904	46,849	51,133	7,724	67,789	2,113
142	Total A&G		2,643,283	897,206	492,433	539,762	81,540	610,032	22,310
143									
144	Total Payroll:								
145									
146	Fuel		3,485,296	1,176,221	645,571	707,818	105,698	799,741	29,247
147	Total Operations Expenses		8,068,185	2,734,161	1,500,849	1,644,880	248,498	1,856,021	67,096
148	Total Maintenance Expenses		250,403	84,904	46,849	51,133	7,724	67,789	2,113
149									
150	PAYROLL EXPENSES - ENERGY		8,777,087	3,396,510	1,858,602	2,037,336	307,775	2,302,568	84,207

WESTAR ENERGY
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ALLOCATION OF PAYROLL

Total Payroll Expense							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV LT&MS	Lighting Service
1 Steam Production:							
2 Operation							
3 Op. Sup. & Eng	5,264,898	2,310,408	1,244,862	792,823	103,697	803,553	725
4 Fuel	3,403,900	1,155,384	634,135	665,083	105,004	785,573	28,729
5 Steam Expenses	15,282,114	6,732,412	3,612,809	2,300,702	301,576	2,332,513	2,103
6 Steam from Other Sources	0	-	-	-	-	-	-
7 Steam Transferred - Credit	0	-	-	-	-	-	-
8 Electric Expenses	1,904,337	838,967	450,214	286,704	37,581	280,669	262
9 Miscellaneous Steam Power Expenses	1,817,510	800,958	429,873	273,824	35,867	277,407	250
10 Rents	443	198	108	67	0	68	0
11 Maintenance							
12 Maint. Sup. & Eng.	7,338,081	3,232,732	1,734,779	1,104,736	144,609	1,120,019	1,010
13 Structures	1,210,078	537,054	286,168	183,530	24,657	186,005	168
14 Boiler Plant	12,256,608	5,399,108	2,807,319	1,845,085	241,831	1,870,878	1,587
15 Electric Plant	3,979,713	1,753,230	940,835	569,140	76,535	807,425	548
16 Miscellaneous Steam Plant	1,938,318	853,810	438,233	291,811	39,251	295,846	267
17 Total Steam Production	54,404,084	23,823,059	12,660,983	8,375,088	1,111,438	8,559,740	35,748
18							
19 Nuclear Production:							
20 Operation							
21 Op. Sup. & Eng.	221,470	97,587	52,357	33,342	4,370	33,803	30
22 Fuel	0	-	-	-	-	-	-
23 Steam Expenses	0	-	-	-	-	-	-
24 Steam from Other Sources	0	-	-	-	-	-	-
25 Steam Transferred - Credit	0	-	-	-	-	-	-
26 Electric Expenses	0	-	-	-	-	-	-
27 Miscellaneous Nuclear Power Expenses	0	-	-	-	-	-	-
28 Rents	0	-	-	-	-	-	-
29 Maintenance							
30 Maint. Sup. & Eng.	811,971	357,707	191,958	122,241	16,023	123,931	112
31 Structures	0	-	-	-	-	-	-
32 Reactor Plant	0	-	-	-	-	-	-
33 Electric Plant	137,872	60,738	32,594	20,758	2,721	21,043	19
34 Miscellaneous Nuclear Plant	0	-	-	-	-	-	-
35 Total Nuclear Production	1,171,313	516,012	276,907	178,340	23,115	178,778	161
36							
37 Other Production:							
38 Operation							
39 Op. Sup. & Eng.	379,556	167,210	89,730	57,142	7,480	57,932	52
40 Fuel	61,387	20,837	11,438	12,533	1,894	14,167	518
41 Generation Expenses	305,907	134,785	72,319	46,084	6,037	46,881	42
42 Miscellaneous Other Power Expenses	532,428	234,556	128,870	80,196	10,807	81,264	73
43 Rents	0	-	-	-	-	-	-
44 Maintenance							
45 Maint. Sup. & Eng.	284,034	125,129	67,148	42,781	5,608	43,352	39
46 Structures	0	-	-	-	-	-	-
47 Generating and Electric Plant	624,468	275,117	147,830	94,017	12,324	95,317	86
48 Miscellaneous Other Power Generation	731,861	322,415	173,018	110,181	14,442	111,704	101
49 Total Other Production	2,919,669	1,280,029	687,156	442,848	56,299	450,428	911
50							
51 Other Power Supply							
52 Operation							
53 Purchased Power	0	-	-	-	-	-	-
54 System Control and Load Dispatching	1,751,897	888,480	372,858	307,888	43,718	331,707	7,076
55 Other Expenses	1,804,885	709,275	384,137	317,201	45,041	341,741	7,291
56 Total Other Power Supply	3,556,782	1,597,755	756,994	625,089	88,759	673,448	14,367
57							
58 Transmission:							
59 Operation							
60 Supervision & Eng.	842,319	261,487	150,243	100,983	11,822	115,339	2,364
61 Load Dispatching	1,041,539	424,029	243,823	163,715	19,333	187,028	3,833
62 Station Expenses	331,175	134,821	77,464	52,056	6,147	69,468	1,219
63 Overhead Line Expenses	328,025	125,998	72,049	48,417	5,717	35,311	1,134
64 Underground Line Expenses	298,919	109,478	62,932	42,270	4,992	48,205	990
65 Transmission of Electricity by Others	0	-	-	-	-	-	-
66 Miscellaneous Transmission Expenses	820,319	333,951	191,978	128,942	15,226	147,932	3,019
67 Rents	0	-	-	-	-	-	-
68 Maintenance							
69 Supervision & Engineering	1,054,872	429,358	248,695	165,779	19,578	189,384	3,862
70 Structures	161,683	78,948	45,324	30,444	3,666	34,779	713
71 Station Equipment	2,232,851	908,891	522,278	350,972	41,445	400,647	8,218
72 Overhead Lines	822,464	334,824	192,380	129,280	15,268	147,688	3,027
73 Underground Lines	268,868	109,438	62,860	42,262	4,961	48,280	990
74 Miscellaneous Transmission Expenses	152	62	36	24	3	27	1
75 Total Transmission Expense	7,964,984	3,259,678	1,867,739	1,255,125	148,214	1,433,841	29,389

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ALLOCATION OF PAYROLL

76									
77	Distribution:								
78	Operation								
79	Supervision & Eng.	3,303,845	1,783,408	803,452	378,858	103,871	307,644	88,816	
80	Load Dispatching	3,880,588	1,506,484	829,042	872,033	117,807	633,606	31,724	
81	Station Expenses	406,237	235,825	118,049	72,287	14,799	51,338	3,940	
82	Overhead Line Expenses	3,821,447	2,811,407	961,452	180,221	39,091	110,335	8,941	
83	Underground Line Expenses	1,592,274	1,205,565	225,423	40,528	11,534	27,115	2,300	
84	Street Lighting and Signal Systems	281,115	-	-	-	-	-	281,115	
85	Meter Expenses	8,816,869	4,822,568	777,728	11,108	987,349	218,002	-	
86	Customer Installations Expenses	141,887	123,754	17,428	290	383	28	26	
87	Miscellaneous Distribution Expenses	3,982,873	2,050,087	796,043	440,042	226,143	359,225	80,354	
88	Rents	0	-	-	-	-	-	-	
89	Maintenance	-	-	-	-	-	-	-	
90	Supervision & Engineering	1,540,707	724,818	357,860	214,418	44,455	152,397	57,150	
91	Structures	2,889	1,373	687	421	86	209	23	
92	Station Equipment	2,163,034	1,027,829	814,581	315,088	84,508	223,776	17,174	
93	Overhead Lines	8,934,761	3,395,590	1,846,707	1,010,188	206,808	717,438	55,082	
94	Underground Lines	1,898,166	1,380,447	240,131	43,172	12,074	28,884	2,490	
95	Line Transformers	418,765	284,807	74,740	29,948	8,824	20,969	1,849	
96	Street Lighting and Signal Systems	328,795	-	-	-	-	-	328,795	
97	Meters	885,791	637,708	194,213	11,398	15,808	10,873	-	
98	Miscellaneous Distribution Expenses	1,594,835	745,398	387,714	220,607	45,718	158,725	68,773	
99	Total Distribution	39,948,988	22,888,128	7,439,926	3,818,498	1,988,239	3,018,862	908,312	
100	Customer Accounts:								
101	Operation								
102	Supervision	1,099,425	1,714,813	241,804	4,014	5,303	424	387	
103	Meter Reading Expenses	8,083,424	4,415,538	821,858	10,338	13,858	1,082	944	
104	Customer Records and Collection Expenses	8,933,810	7,415,712	1,044,387	17,358	22,934	1,834	1,888	
105	Uncollected Accounts	0	-	-	-	-	-	-	
106	Miscellaneous Customer Accounts Exp.	160	181	18	0	0	0	0	
107	Total Customer Accounts	18,333,810	13,546,183	1,807,769	31,708	41,893	3,350	2,897	
108	Customer Service and Information:								
109	Operation								
110	Supervision	850,383	741,373	104,439	1,738	2,293	183	159	
111	Customer Assistance Expenses	2,208,316	1,925,753	271,212	4,508	5,958	478	412	
112	Informational Advertising Expenses	85,201	48,138	8,779	113	149	12	10	
113	Misc. Customer Service and Information	0	-	-	-	-	-	-	
114	Total Customer Service and Information	3,113,901	2,715,464	382,431	8,358	8,398	671	581	
115	Sales:								
116	Operation								
117	Supervision & Selling Expenses	0	-	-	-	-	-	-	
118	Promotional Advertising Expenses	0	-	-	-	-	-	-	
119	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-	-	
120	Total Sales	0	-	-	-	-	-	-	
121	Administrative & General:								
122	Operation								
123	Salaries	41,147,219	22,140,658	8,320,185	4,847,632	1,108,836	4,585,877	348,233	
124	Office Supplies and Expenses	8,482	8,472	1,305	729	174	719	54	
125	Administrative Expenses Transferred - Credit	0	-	-	-	-	-	-	
126	Outside Services Employed	28,688	11,280	5,818	4,247	683	4,258	410	
127	Property Insurance	0	-	-	-	-	-	-	
128	Injuries and Damages	0	-	-	-	-	-	-	
129	Employee Pensions and Benefits	250,891	135,001	50,732	28,339	6,761	27,949	2,111	
130	Franchise Requirements	0	-	-	-	-	-	-	
131	Regulatory Commission Expenses	0	-	-	-	-	-	-	
132	Duplicate Charges - Credit	0	-	-	-	-	-	-	
133	Institutional or Goodwill Advertising Expense	0	-	-	-	-	-	-	
134	Misc. General Expenses	194,915	90,278	42,850	27,082	4,857	27,909	1,231	
135	Rents	0	-	-	-	-	-	-	
136	Maintenance								
137	Maintenance of General Plant	836,143	353,713	182,436	133,171	20,491	133,463	12,868	
138	Total A/G	42,482,288	22,734,400	8,803,334	4,842,100	1,141,572	4,777,972	352,908	
139	Total Payroll:								
140	Fuel	3,465,298	1,178,221	645,371	707,818	108,698	798,741	29,247	
141	Total Operations Expenses	117,028,798	87,233,871	22,220,820	11,801,409	3,434,937	11,858,605	878,057	
142	Total Maintenance Expenses	50,181,853	23,158,718	11,580,453	7,090,554	1,077,137	6,720,190	554,801	
143	Total	171,063,373	91,946,718	34,813,215	19,371,150	4,807,924	19,107,069	1,445,274	

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

		Customer							
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTAPCS	Lighting Services
1		Intangible Plant							
2									
3	99.0 -	Organization	0	-	-	-	-	-	-
4	99.0 -	Franchises and Consents	0	-	-	-	-	-	-
5	99.0 -	Miscellaneous Intangible Plant	0	-	-	-	-	-	-
6									
7		Total Intangible Plant	0	-	-	-	-	-	-
8									
9		Production Plant							
10									
11	99.0 -	Steam Production	0	-	-	-	-	-	-
12	99.0 -	Turbine Production	0	-	-	-	-	-	-
13	99.0 -	Other Production Plant	0	-	-	-	-	-	-
14									
15		Total Production Plant	0	-	-	-	-	-	-
16									
17		Transmission							
18									
19	99.0 -	Land & Land Rights	0	-	-	-	-	-	-
20	99.0 -	Structures & Improvements	0	-	-	-	-	-	-
21	99.0 -	Station Equipment	0	-	-	-	-	-	-
22	99.0 -	Towers & Poles	0	-	-	-	-	-	-
23	99.0 -	Poles & Poles	0	-	-	-	-	-	-
24	99.0 -	Overhead Conductors & Devices	0	-	-	-	-	-	-
25	99.0 -	Underground Conduit	0	-	-	-	-	-	-
26	99.0 -	Underground Conductors & Devices	0	-	-	-	-	-	-
27	99.0 -	Road and Trails	0	-	-	-	-	-	-
28									
29		Total Transmission Plant	0	-	-	-	-	-	-
30									
31		Distribution							
32									
33	11.0	Land & Land Rights	0	-	-	-	-	-	-
34	1.2	Structures & Improvements	0	-	-	-	-	-	-
35	1.2	Station Equipment	0	-	-	-	-	-	-
36	1.2	Storage Battery Equipment	0	-	-	-	-	-	-
37	1.2	Poles, Towers & Poles	0	-	-	-	-	-	-
38	1.2	Overhead Conductors & Devices	3,343,462	2,915,703	410,631	8,825	9,017	663	624
39	1.2	Underground Conduit	1,134,991	969,782	139,395	2,317	3,081	225	212
40	1.2	Underground Conductors & Devices	3,318,478	2,893,915	407,563	8,774	8,980	636	619
41	1.2	Line Transformers	3,124,700	2,724,929	393,764	6,378	6,407	619	583
42	7.0	Services	2,853,195	2,260,718	576,444	9,808	8,429	-	-
43	8.0	Meters	2,093,418	1,534,833	467,433	27,424	37,558	28,168	-
44	80.0	Installations on Customer Premises	(43,236)	-	-	-	-	-	(43,236)
45	80.0	Leased Customer Property	807,295	-	-	-	-	-	807,295
46	80.0	Street Lighting & Signal Systems	2,368,742	-	-	-	-	-	2,368,742
47									
48		Total Distribution Plant	19,033,035	13,310,878	2,365,229	59,323	75,442	28,332	3,134,828
49									
50		General Plant							
51									
52	20.0	Land & Land Rights	0	-	-	-	-	-	-
53	20.0	Structures & Improvements	60,847	34,742	9,478	318	399	213	18,507
54	20.0	Office Furniture and Equipment	153,575	87,978	24,002	905	985	540	39,206
55	20.0	Transportation Equipment	0	-	-	-	-	-	-
56	20.0	Stores Equipment	5,196	2,978	812	27	33	18	1,328
57	20.0	Tools, Shop and Garage Equipment	26,219	15,019	4,098	137	168	92	6,704
58	20.0	Laboratory Equipment	1,368	778	212	7	9	5	347
59	20.0	Power Operated Equipment	0	-	-	-	-	-	-
60	20.0	Communication Equipment	194,758	111,568	30,438	1,021	1,249	685	49,797
61	20.0	Miscellaneous Equipment	777	445	121	4	5	3	199
62	20.0	Other Tangible Property	0	-	-	-	-	-	-
63	20.0	Other - Plant Related	42,274	24,217	6,607	222	271	149	10,909
64	20.0	Other - Payroll Related	0	-	-	-	-	-	-
65									
66		Total General Plant	484,802	277,719	75,786	2,841	3,109	1,704	123,959
67									
68	20.0	Amortization - Plant Related	1,528,875	875,704	236,912	8,014	8,803	3,374	380,868
69	31.0	Amortization - Labor Related	(3,318,639)	(2,880,087)	(400,030)	(7,274)	(126,247)	(27,750)	(77,268)
70									
71		DEP, AND AMORT. EXPENSE - CUSTOMER	17,897,872	11,793,234	2,299,876	62,808	(37,863)	7,855	3,572,300

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011
ALLOCATION OF DEPRECIATION EXPENSE

		Energy							
	Allocation Factor	Allocation Base	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV LT/WCS	Lighting Service
1									
2									
3	00.0 -	Organization	0	-	-	-	-	-	-
4	00.0 -	Franchise and Consents	0	-	-	-	-	-	-
5	00.0 -	Miscellaneous Intangible Plant	0	-	-	-	-	-	-
6									
7		Total Intangible Plant	0	-	-	-	-	-	-
8									
9		Production Plant							
10									
11	4.0 Energy (MWh) @ Generation	Steam Production	0	-	-	-	-	-	-
12	4.0 Energy (MWh) @ Generation	Turbine Production	0	-	-	-	-	-	-
13	4.0 Energy (MWh) @ Generation	Other Production Plant	0	-	-	-	-	-	-
14		Total Production Plant	0	-	-	-	-	-	-
15									
16		Transmission:							
17									
18	00.0 -	Land & Land Rights	0	-	-	-	-	-	-
19	00.0 -	Structures & Improvements	0	-	-	-	-	-	-
20	00.0 -	Station Equipment	0	-	-	-	-	-	-
21	00.0 -	Towers & Poles	0	-	-	-	-	-	-
22	00.0 -	Poles & Structures	0	-	-	-	-	-	-
23	00.0 -	Overhead Conductors & Devices	0	-	-	-	-	-	-
24	00.0 -	Underground Conduit	0	-	-	-	-	-	-
25	00.0 -	Underground Conductors & Devices	0	-	-	-	-	-	-
26	00.0 -	Road and Trails	0	-	-	-	-	-	-
27		Total Transmission Plant	0	-	-	-	-	-	-
28									
29		Distribution:							
30									
31									
32	13.0 Distn Plant w/o Land - Energy	Land & Land Rights	0	-	-	-	-	-	-
33	4.0 Energy (MWh) @ Generation	Structures & Improvements	0	-	-	-	-	-	-
34	4.0 Energy (MWh) @ Generation	Station Equipment	0	-	-	-	-	-	-
35	4.0 Energy (MWh) @ Generation	Storage Battery Equipment	0	-	-	-	-	-	-
36	4.0 Energy (MWh) @ Generation	Poles, Towers & Poles	0	-	-	-	-	-	-
37	4.0 Energy (MWh) @ Generation	Overhead Conductors & Devices	0	-	-	-	-	-	-
38	4.0 Energy (MWh) @ Generation	Underground Conduit	0	-	-	-	-	-	-
39	4.0 Energy (MWh) @ Generation	Underground Conductors & Devices	0	-	-	-	-	-	-
40	4.0 Energy (MWh) @ Generation	Line Transformers	0	-	-	-	-	-	-
41	4.0 Energy (MWh) @ Generation	Services	0	-	-	-	-	-	-
42	4.0 Energy (MWh) @ Generation	Meters	0	-	-	-	-	-	-
43	4.0 Energy (MWh) @ Generation	Installations on Customer Premises	0	-	-	-	-	-	-
44	60.0 Lighting Service Direct	Leased Customer Property	0	-	-	-	-	-	-
45	60.0 Lighting Service Direct	Street Lighting & Signal Systems	0	-	-	-	-	-	-
46		Total Distribution Plant	0	-	-	-	-	-	-
47									
48		General Plant:							
49									
50									
51	22.0 PTD Plant - Energy	Land & Land Rights	0	-	-	-	-	-	-
52	22.0 PTD Plant - Energy	Structures & Improvements	414,466	140,692	77,210	84,641	12,780	95,660	3,498
53	22.0 PTD Plant - Energy	Office Furniture and Equipment	1,049,611	356,268	195,538	214,332	32,379	242,235	8,859
54	22.0 PTD Plant - Energy	Transportation Equipment	0	-	-	-	-	-	-
55	22.0 PTD Plant - Energy	Stores Equipment	35,509	12,053	6,615	7,251	1,005	8,195	300
56	22.0 PTD Plant - Energy	Tools, Shop and Garage Equipment	179,192	60,823	33,383	38,501	5,528	41,355	1,512
57	22.0 PTD Plant - Energy	Laboratory Equipment	9,284	3,151	1,730	1,898	268	2,143	78
58	22.0 PTD Plant - Energy	Power Operated Equipment	0	-	-	-	-	-	-
59	22.0 PTD Plant - Energy	Communication Equipment	1,331,062	481,801	247,972	271,805	41,001	307,190	11,254
60	22.0 PTD Plant - Energy	Miscellaneous Equipment	5,307	1,801	989	1,084	164	1,226	45
61	22.0 PTD Plant - Energy	Other Tangible Property	0	-	-	-	-	-	-
62	22.0 PTD Plant - Energy	Other - Plant Related	288,921	98,066	53,825	58,008	8,613	66,679	2,459
63	00.0 -	Other - Payroll Related	0	-	-	-	-	-	-
64		Total General Plant	3,313,351	1,124,857	617,270	676,597	102,212	784,661	27,965
65									
66	22.0 PTD Plant - Energy	Amortization - Plant Related	10,447,741	3,546,203	1,948,379	2,133,443	322,294	2,411,186	86,180
67	33.0 Payroll - Energy	Amortization - Labor Related	(897,358)	(228,705)	(129,814)	(142,401)	(21,512)	(180,936)	(5,888)
68		DEP. AND AMORT. EXPENSE - ENERGY	13,063,787	4,434,218	2,433,728	2,667,539	402,994	3,014,930	110,259

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMWCS	Lighting Service
1 Intangible Plant							
2							
3 Organization	0	-	-	-	-	-	-
4 Franchises and Consents	0	-	-	-	-	-	-
5 Miscellaneous Intangible Plant	0	-	-	-	-	-	-
6							
7 Total Intangible Plant	0	-	-	-	-	-	-
8							
9 Production Plant							
10							
11 Steam Production	63,574,524	28,027,285	15,029,529	9,571,075	1,254,875	9,705,411	6,749
12 Turbine Production	22,011,712	9,697,081	5,203,738	3,313,854	434,377	3,356,653	3,029
13 Other Production Plant	28,031,804	12,349,194	6,628,934	4,220,151	653,177	4,278,501	3,858
14							
15 Total Production Plant	113,618,140	50,053,551	28,862,200	17,105,080	2,242,129	17,341,566	13,636
16							
17 Transmission:							
18							
19 Land & Land Rights	0	-	-	-	-	-	-
20 Structures & Improvements	0	-	-	-	-	-	-
21 Station Equipment	0	-	-	-	-	-	-
22 Towers & Poles	0	-	-	-	-	-	-
23 Poles & Structures	0	-	-	-	-	-	-
24 Overhead Conductors & Devices	0	-	-	-	-	-	-
25 Underground Conduit	0	-	-	-	-	-	-
26 Underground Conductors & Devices	0	-	-	-	-	-	-
27 Road and Trails	0	-	-	-	-	-	-
28							
29 Total Transmission Plant	0	-	-	-	-	-	-
30							
31 Distribution:							
32							
33 Land & Land Rights	0	-	-	-	-	-	-
34 Structures & Improvements	345,340	164,114	82,152	50,308	10,299	35,727	2,742
35 Station Equipment	3,111,994	1,478,896	740,308	453,323	92,805	321,851	24,709
36 Storage Battery Equipment	0	-	-	-	-	-	-
37 Poles, Towers & Structures	7,303,062	3,470,611	1,737,320	1,063,837	217,789	755,539	67,988
38 Overhead Conductors & Devices	4,828,910	3,528,581	1,716,424	104,078	47,351	133,849	10,530
39 Underground Conduit	1,359,023	1,094,822	191,978	34,514	9,553	23,092	1,987
40 Underground Conductors & Devices	3,994,729	3,201,030	561,298	100,913	28,222	87,515	6,750
41 Line Transformers	6,052,102	4,116,108	1,980,159	432,812	95,727	303,473	23,608
42 Services	2,855,195	2,280,716	578,444	-	9,808	6,429	-
43 Meters	2,093,418	1,534,833	467,433	27,424	37,556	26,186	-
44 Installations on Customer Premises	(43,238)	-	-	-	-	-	(43,238)
45 Leased Customer Property	807,285	-	-	-	-	-	807,285
46 Street Lighting & Signal Systems	2,368,742	-	-	-	-	-	2,368,742
47							
48 Total Distribution Plant	34,843,594	20,847,712	6,153,815	2,368,811	647,833	1,867,114	3,280,801
49							
50 General Plant:							
51							
52 Land & Land Rights	0	-	-	-	-	-	-
53 Structures & Improvements	1,384,080	585,507	301,069	220,440	33,919	220,924	21,301
54 Office Furniture and Equipment	3,904,849	1,482,656	784,714	558,212	85,891	559,436	53,940
55 Transportation Equipment	0	-	-	-	-	-	-
56 Stores Equipment	118,571	80,159	25,871	18,885	2,008	16,028	1,825
57 Tools, Shop and Garage Equipment	598,354	253,122	130,653	95,299	14,663	86,508	6,209
58 Laboratory Equipment	31,000	13,114	6,784	4,637	760	4,948	477
59 Power Operated Equipment	0	-	-	-	-	-	-
60 Communication Equipment	4,444,885	1,880,227	969,770	707,895	108,922	709,447	68,404
61 Miscellaneous Equipment	17,722	7,497	3,967	2,822	434	2,829	273
62 Other Tangible Property	0	-	-	-	-	-	-
63 Other - Plant Related	964,762	408,123	210,499	153,656	23,643	153,993	14,848
64							
65							
66 Total General Plant	11,084,002	4,880,405	2,414,027	1,762,147	271,137	1,788,010	170,276
67							
68 Amortization - Plant Related	34,866,999	14,736,235	7,611,900	5,556,396	854,948	5,566,577	536,913
69 Amortization - Labor Related	(12,291,238)	(6,581,435)	(2,479,291)	(1,381,534)	(329,856)	(1,362,523)	(102,920)
70							
70 TOTAL DEP. AND AMORT. EXPENSE	182,181,456	83,758,489	40,586,420	25,408,860	3,586,438	24,980,743	3,880,505

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Customer							
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1		Taxes Other Than Income:							
2									
3		Payroll							
4	31.0	Payroll - Customer	3,347,170	2,703,108	403,471	7,338	127,332	27,994	77,929
5	25.0	Real Estate and Personal Property	2,770,600	1,587,143	433,010	14,524	17,767	9,740	708,417
6	25.0	Other	0	-	-	-	-	-	-
7		Total Taxes, Other	6,117,770	4,290,251	836,481	21,860	145,099	37,734	786,346
8									
9		Pre-Tax Adjustments:							
10									
11	28.0	Rate Base Related							
12	11.0	Rate Base - Customer	(4,237,996)	(2,119,323)	(678,668)	(26,042)	(26,683)	(18,653)	(1,366,627)
13	25.0	CIAC	(73,933)	(42,353)	(11,555)	(388)	(474)	(260)	(18,904)
14	25.0	Plant Related	4,669,802	2,675,104	729,831	24,480	29,946	16,416	1,194,026
15	31.0	Payroll Related	858,236	693,094	103,453	1,881	32,649	7,178	19,982
16	1.0	Other	0	-	-	-	-	-	-
17		Total Pre-Tax Adjustments	1,216,108	1,206,522	143,061	(69)	33,437	4,681	(171,524)
18									
19		Income Taxes:							
20									
21	76.0	State Income Taxes	1,941,261	635,105	330,740	580,414	77,131	215,453	102,418
22	76.0	Federal Income Taxes	9,362,551	3,063,060	1,595,133	2,799,294	371,998	1,039,113	493,953
23									
24		Total Income Taxes	11,303,811	3,698,164	1,925,872	3,379,708	449,129	1,254,566	596,371
25									
26		Income Tax Adjustments:							
27									
28	17.0	Deferred Income Taxes	1,787,245	999,783	275,120	9,796	12,177	6,945	483,423
29	17.0	Investment Tax Credits	(92,516)	(51,753)	(14,241)	(507)	(630)	(360)	(25,024)
30									
31		Total Adjustments	1,694,729	948,030	260,878	9,289	11,547	6,586	458,399

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1									
2									
3									
4	32.0	Payroll - Demand	8,285,871	3,696,168	1,959,981	1,242,450	183,412	1,183,920	19,939
5	26.0	Real Estate and Personal Property	41,523,542	18,733,657	9,835,304	6,189,305	947,626	5,712,774	104,875
6	26.0	Other	0	-	-	-	-	-	-
7		Total Taxes, Other	49,809,413	22,429,825	11,795,285	7,431,756	1,131,038	6,896,694	124,814
8									
9		Pre-Tax Adjustments:							
10									
11	29.0	Rate Base Related	(83,461,576)	(37,660,193)	(19,769,061)	(12,439,521)	(1,906,224)	(11,474,713)	(211,863)
12	12.0	CIAC	(339,139)	(161,168)	(80,677)	(49,402)	(10,114)	(35,086)	(2,693)
13	26.0	Plant Related	69,987,257	31,575,275	16,577,246	10,431,974	1,597,209	9,628,789	176,765
14	32.0	Payroll Related	2,124,550	947,721	502,552	318,572	47,028	303,565	5,113
15	3.0	Other	0	-	-	-	-	-	-
16									
17		Total Pre-Tax Adjustments	(11,688,908)	(5,298,364)	(2,769,941)	(1,738,378)	(272,101)	(1,577,445)	(32,679)
18									
19		Income Taxes:							
20									
21	76.0	State Income Taxes	32,395,285	10,598,462	5,519,302	9,685,807	1,287,146	3,595,425	1,709,123
22	76.0	Federal Income Taxes	156,239,857	51,115,563	26,619,165	46,713,899	6,207,804	17,340,456	8,242,970
23									
24		Total Income Taxes	188,635,122	61,714,026	32,138,467	56,399,706	7,494,950	20,935,880	9,952,093
25									
26		Income Tax Adjustments:							
27									
28	18.0	Deferred Income Taxes	29,429,830	13,280,769	6,970,917	4,386,211	672,585	4,044,280	75,068
29	18.0	Investment Tax Credits	(1,523,419)	(687,472)	(360,846)	(227,050)	(34,816)	(209,350)	(3,886)
30									
31		Total Adjustments	27,906,410	12,593,297	6,610,071	4,159,162	637,769	3,834,930	71,182

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

Total Taxes Other							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High L/ LTM/CS	Lighting Service
1 Taxes Other Than Income:							
2							
3 Payroll	12,336,391	6,638,013	2,494,483	1,393,412	332,441	1,374,237	103,805
4 Real Estate and Personal Property	63,229,834	26,748,118	13,795,958	10,070,523	1,549,525	10,092,600	973,111
5 Other	0	-	-	-	-	-	-
6							
7 Total Taxes, Other	75,566,225	33,386,131	16,290,442	11,463,935	1,881,966	11,466,836	1,076,915
8							
9 Pre-Tax Adjustments:							
10							
11 Rate Base Related	(127,838,910)	(53,403,960)	(27,925,529)	(20,662,070)	(3,173,133)	(20,756,948)	(1,917,270)
12 CIAC	(413,072)	(203,520)	(92,232)	(49,790)	(10,588)	(35,346)	(21,597)
13 Plant Related	106,572,861	45,083,519	23,252,864	16,973,704	2,611,699	17,010,913	1,640,163
14 Payroll Related	3,163,129	1,702,029	639,601	357,280	85,240	352,363	26,816
15 Other	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16							
17 Total Pre-Tax Adjustments	(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
18							
19 Income Taxes:							
20							
21 State Income Taxes	12,249,691	4,007,619	2,087,025	3,682,515	486,711	1,359,546	646,274
22 Federal Income Taxes	59,079,312	19,328,438	10,065,562	17,664,027	2,347,370	6,556,884	3,116,932
23							
24 Total Income Taxes	71,329,003	23,336,057	12,152,587	21,326,542	2,834,082	7,916,529	3,763,206
25							
26 Income Tax Adjustments:							
27							
28 Deferred Income Taxes	43,788,497	18,547,654	9,588,042	6,963,109	1,072,568	6,952,530	664,595
29 Investment Tax Credits	(2,268,688)	(960,109)	(496,320)	(360,442)	(55,521)	(359,894)	(34,402)
30							
31 Total Adjustments	41,521,809	17,587,545	9,091,722	6,602,668	1,017,047	6,592,636	630,192

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION OF REVENUES

Total Revenues									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/CS	Lighting Service
1	Rate Schedule Revenue:								
2									
3	Total Rate Schedule Revenue	Input	1,467,425,441	612,080,402	294,847,217	258,014,967	41,066,548	238,910,609	22,485,697
4									
5	Other Operating Revenue:								
6									
7	Delayed Payment Charges	4.0 Energy (MWh) @ Generation	3,170,336	1,076,103	590,621	647,387	97,799	731,668	26,758
8	Miscellaneous Service Revenues Retail	4.0 Energy (MWh) @ Generation	3,961,521	1,344,654	738,016	808,948	122,206	914,262	33,436
9	Miscellaneous Service Revenues	4.0 Energy (MWh) @ Generation	876,215	297,413	163,235	178,924	27,030	202,218	7,395
10	Rent From Electric Property	4.0 Energy (MWh) @ Generation	3,234,251	1,097,798	602,528	660,438	99,771	746,419	27,297
11	Other Revenues	4.0 Energy (MWh) @ Generation	56,290,284	19,106,539	10,486,657	11,494,553	1,736,454	12,980,988	475,094
12	Other Revenues Transmission	9.0 12 CP Demand	0	-	-	-	-	-	-
13	Other Revenues Plant Allocated	4.0 Energy (MWh) @ Generation	0	-	-	-	-	-	-
14	Sales for Resale Demand	3.0 Demand - 4CP	145,442,673	64,073,591	34,383,764	21,896,201	2,870,150	22,198,952	20,016
15	Sales for Resale Energy	4.0 Energy (MWh) @ Generation	204,669,817	69,470,814	38,129,174	41,793,855	6,313,694	47,234,850	1,727,429
16	Ancillary Charge Transco	9.0 12 CP Demand	756,573	308,000	176,967	118,922	14,043	135,856	2,785
17	Ancillary Charge Genco	3.0 Demand - 4CP	7,268	3,202	1,718	1,094	143	1,109	1
18									
19	Total Other Operating Revenue		418,408,938	156,778,113	85,272,680	77,600,322	11,281,290	85,156,322	2,320,211
20									
21	Adjustments:								
22									
23	Estimated Bill	6.0 Revenue Estimate Allocator	(1,423,899)	-	-	(657,225)	-	(766,674)	-
24	Energy Efficiency Revenues	6.2 Energy Efficiency Allocator	4,777,178	1,629,542	864,950	954,951	140,192	1,187,543	-
25	Regulatory Liability	5.0 Energy (kWh) Sales	16,145,913	5,378,731	2,951,498	3,319,916	489,406	3,872,788	133,574
26	Prov for rate refund	4.0 Energy (MWh) @ Generation	(30,144,599)	(10,231,943)	(5,615,819)	(6,155,568)	(929,906)	(6,956,940)	(254,423)
27									
28	Total Other Revenue Adjustments		(10,645,407)	(3,223,670)	(1,799,371)	(2,537,926)	(300,309)	(2,663,282)	(120,849)
29									
30	TOTAL OPERATING REVENUES		1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**
ALLOCATION FACTORS

			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1.0	Input Customers	Value	686,347	598,526	84,293	1,401	1,851	148	128
		%	100.0000%	87.2046%	12.2814%	0.2041%	0.2697%	0.0216%	0.0186%
1.2	Input Distribution Customers	Value	686,335	598,526	84,293	1,401	1,851	136	128
		%	100.0000%	87.2061%	12.2816%	0.2041%	0.2697%	0.0198%	0.0186%
2.0	Input Demand - NCP	Value	4,894,949	2,326,205	1,164,452	713,045	145,975	0.85886	38,866
		%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
3.0	Input Demand - 4CP	Value	17,163,464	7,561,225	4,057,574	2,583,937	338,702	2,619,664	2,362
		%	100.0000%	44.0542%	23.6408%	15.0549%	1.9734%	15.2630%	0.0138%
4.0	Input Energy (MWh) @ Generation	Value	20,780,462	1,081,07	1,081,30	1,053,70	1,079,80	1,017,76	1,082,46
		%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
5.0	Input Energy (kWh) Sales	Value	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
		%	100.0000%	33.3133%	18.2802%	20.5620%	3.0311%	23.9862%	0.8273%
6.0	Internally Generated Revenue Estimate Allocator	Value	8,724,938,010	0	-	4,027,143,921	-	4,697,792,089	-
		%	100.0000%	0.0000%	0.0000%	46.1567%	0.0000%	53.8433%	0.0000%
6.2	Input Energy Efficiency Allocator	Value	2,131,010	726,908	385,838	425,986	62,537	529,741	-
		%	100.0000%	34.1110%	18.1059%	19.9899%	2.9346%	24.8557%	0.0000%
7.0	Input Services	Value	430,373,525	340,765,605	86,889,439	1,447,950	1,270,531	-	-
		%	100.0000%	79.1790%	20.1893%	0.3364%	0.2952%	0.0000%	0.0000%
8.0	Input Meters	Value	81,063,248	59,433,234	18,100,370	1,061,956	1,454,375	1,013,313	-
		%	100.0000%	73.3171%	22.3287%	1.3100%	1.7941%	1.2500%	0.0000%
8.5	Input Meter Reading	Value	5,687,972	4,023,957	648,932	9,267	823,841	181,975	-
		%	100.0000%	70.7450%	11.4088%	0.1629%	14.4839%	3.1993%	0.0000%
9.0	Input 12 CP Demand	Value	40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
		%	100.0000%	40.7099%	23.3906%	15.7186%	1.8562%	17.9567%	0.3680%
11.0	Internally Generated Dist'n Plant w/o Land - Customer	Value	318,362,003	182,374,207	49,755,942	1,668,893	2,041,524	1,119,159	81,402,278
		%	100.0000%	57.2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
12.0	Internally Generated Dist'n Plant w/o Land - Demand	Value	1,460,364,893	694,002,688	347,404,072	212,730,739	43,550,384	151,081,795	11,595,215
		%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
13.0	Internally Generated Dist'n Plant w/o Land - Energy	Value	0	0	0	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14.0	Internally Generated Overhead Lines & Transformers - Customer	Value	0	0	0	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15.0	Internally Generated Overhead Lines & Transformers - Demand	Value	972,248,981	462,037,542	231,286,890	141,627,100	28,993,998	100,583,848	7,719,602
		%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
16.0	Internally Generated Overhead Lines & Transformers - Energy	Value	0	0	0	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17.0	Internally Generated Net Plant - Customer	Value	193,094,317	108,016,827	29,723,978	1,058,371	1,315,643	750,386	52,229,112
		%	100.0000%	55.9399%	15.3935%	0.5481%	0.6813%	0.3886%	27.0485%
18.0	Internally Generated Net Plant - Demand	Value	3,179,605,330	1,434,857,177	753,139,376	473,887,261	72,666,195	438,944,957	8,110,364
		%	100.0000%	45.1269%	23.6866%	14.9040%	2.2854%	13.7421%	0.2551%
19.0	Internally Generated Net Plant - Energy	Value	1,358,219,316	461,018,642	253,030,866	277,350,231	41,898,613	313,457,485	11,463,478
		%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
20.0	Internally Generated PTD Plant - Customer	Value	319,753,573	183,171,370	49,973,427	1,676,188	2,050,448	1,124,050	81,758,090
		%	100.0000%	57.2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
21.0	Internally Generated PTD Plant - Demand	Value	4,792,210,991	2,162,041,880	1,135,087,504	714,304,585	109,365,066	659,308,410	12,103,545
		%	100.0000%	45.1157%	23.6861%	14.9055%	2.2821%	13.7579%	0.2526%
22.0	Internally Generated PTD Plant - Energy	Value	2,185,358,684	741,773,498	407,123,647	446,253,215	67,414,369	504,349,356	18,444,600
		%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
25.0	Internally Generated Total Plant - Customer	Value	333,412,365	190,995,832	52,108,123	1,747,789	2,138,036	1,172,066	85,250,519
		%	100.0000%	57.2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
26.0	Internally Generated Total Plant - Demand	Value	4,996,918,038	2,254,396,997	1,183,574,604	744,817,262	114,036,772	687,471,836	12,620,568
		%	100.0000%	45.1157%	23.6861%	14.9055%	2.2821%	13.7579%	0.2526%
27.0	Internally Generated Total Plant - Energy	Value	2,278,708,817	773,459,554	424,514,592	465,315,643	70,294,083	525,893,454	19,232,491
		%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
28.0	Internally Generated Rate Base - Customer	Value	135,647,155	67,833,971	21,722,382	833,529	918,081	597,035	43,742,157
		%	100.0000%	50.077%	16.0139%	0.6145%	0.6768%	0.4401%	32.2470%
29.0	Internally Generated Rate Base - Demand	Value	2,871,386,418	1,205,404,121	632,755,870	398,156,489	61,013,236	367,275,512	6,781,191
		%	100.0000%	42.1228%	22.0284%	13.9005%	2.1581%	12.7885%	0.2358%
30.0	Internally Generated Rate Base - Energy	Value	1,264,755,071	436,082,768	239,344,769	262,348,733	39,632,374	296,502,994	10,843,434
		%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
	Internally Generated	Value	34,900,816	28,185,204	4,206,977	76,493	1,327,686	291,892	812,563

WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
31.0	Payroll - Customer	100.0000%	80.7580%	12.0541%	0.2192%	3.8042%	0.8363%	2.3282%

**WESTAR ENERGY
CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 3/31/2011**

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
32.0	Internally Generated Payroll - Demand	Value 86,396,469 100.0000%	38,539,810 44.6081%	20,436,650 23.6545%	12,954,984 14.9948%	1,012,431 2.2136%	12,344,689 14.2884%	207,905 0.2406%
33.0	Internally Generated Payroll - Energy	Value 7,333,804 100.0000%	2,489,304 33.9429%	1,366,259 18.6296%	1,497,573 20.4201%	226,235 3.0848%	1,692,537 23.0785%	61,898 0.8440%
34.0	Internally Generated Tot_Revenues	Value 1,875,188,972 100.0000%	765,634,845 40.8297%	378,320,527 20.1751%	333,077,363 17.7623%	52,067,529 2.7767%	321,403,649 17.1398%	24,685,059 1.3164%
	Customer Return @ Class Return	3.2189%	10,452,484	4,214,659	1,420,237	95,742	99,100	4,562,762
	Demand Return @ Class Return	63.4982%	206,190,755	74,894,145	41,370,385	45,733,698	6,585,954	36,899,222
	Energy Return @ Class Return	33.2828%	108,075,691	27,094,686	15,648,666	30,134,327	4,278,039	29,786,890
	Total Return	100.0000%	324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,085
	Customer Return @ Overall Return	3.3151%	10,784,779	5,383,214	1,723,859	66,148	72,858	4,478,320
	Demand Return @ Overall Return	65.2865%	211,997,689	95,659,275	50,214,668	31,597,172	4,841,930	29,148,498
	Energy Return @ Overall Return	31.3984%	101,956,462	34,606,951	18,994,084	20,819,648	3,145,173	23,530,085
	Total Return	100.0000%	324,718,929	135,649,440	70,932,612	52,482,968	8,059,960	52,723,963
	Customer Return Difference		(312,295)	(1,168,555)	(303,622)	29,594	26,243	12,603
	Demand Return Difference		(5,806,935)	(20,765,130)	(8,844,283)	14,136,526	1,744,025	7,752,724
	Energy Return Difference		6,119,230	(7,512,265)	(3,345,418)	9,314,679	1,132,866	6,258,805
	Total Return Difference		(0)	(29,445,950)	(12,493,323)	23,480,800	2,903,134	14,024,132
	Customer Return		10,764,779	4,407,049	1,309,692	844,561	169,100	512,295
	Demand Return		211,997,689	76,435,039	42,058,212	46,926,969	6,737,285	38,302,366
	Energy Return		101,956,462	25,361,402	15,071,384	28,192,237	4,056,710	27,933,434
	Total Return		324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,085
	Customer Return @ Requested Return	3.3151%	11,401,009	5,701,378	1,825,745	70,057	77,164	50,180
	Demand Return @ Requested Return	65.2865%	224,527,388	101,313,025	53,182,505	33,464,659	5,128,102	30,869,144
	Energy Return @ Requested Return	31.3984%	107,982,394	36,652,326	20,116,691	22,050,152	3,331,062	24,920,784
	Total Return	100.0000%	343,910,791	143,666,729	75,124,941	55,584,869	8,538,328	55,840,107
	Customer Return @ Requested Return	3.3812%	11,628,222	5,701,378	1,740,399	81,640	79,368	44,475
	Demand Return @ Requested Return	65.2082%	224,257,873	101,313,025	50,696,452	38,997,306	5,274,563	27,359,372
	Energy Return @ Requested Return	31.4107%	108,024,696	36,652,326	19,176,322	25,695,660	3,426,198	22,087,331
	Total Return	100.0000%	343,910,791	143,666,729	71,613,173	64,774,608	8,780,129	49,491,178
	Customer Return Difference		227,213	0	(85,346)	11,582	2,204	(5,705)
	Demand Return Difference		(269,515)	1	(2,488,054)	5,532,647	146,461	(3,509,771)
	Energy Return Difference		42,302	0	(940,369)	3,645,508	95,137	(2,833,453)
	Total Return Difference		(0)	1	(3,511,768)	9,189,737	243,801	(6,348,929)
	Customer Return		11,401,009	5,701,378	1,707,006	380,778	85,407	(164,488)
	Demand Return		224,527,388	101,313,025	50,892,546	39,457,117	5,287,080	26,729,124
	Energy Return		107,982,394	36,652,326	19,013,621	24,936,710	3,407,641	22,926,542
	Total Return		343,910,791	143,666,729	71,613,173	64,774,606	8,780,129	49,491,177
35.0	Internally Generated General Plant - Customer	Value 11,315,106 100.0000%	6,481,878 57.2852%	1,768,408 15.6287%	59,315 0.5242%	72,559 0.6413%	39,777 0.3515%	2,893,170 25.5691%
36.0	Internally Generated General Plant - Demand	Value 169,581,772 100.0000%	76,508,087 45.1157%	40,167,295 23.6861%	25,277,067 14.9055%	3,870,097 2.2821%	23,330,919 13.7579%	428,308 0.2526%
37.0	Internally Generated General Plant - Energy	Value 77,333,197 100.0000%	26,249,108 33.9429%	14,406,868 18.6296%	15,791,544 20.4201%	2,385,589 3.0848%	17,847,390 23.0786%	652,698 0.8440%
38.0	Internally Generated Distribution Operations - Customer	Value 7,986,955 100.0000%	5,364,752 67.1689%	862,357 10.7971%	12,360 0.1548%	1,070,698 13.4056%	236,440 2.9603%	440,349 5.5133%
39.0	Internally Generated Distribution Operations - Demand	Value 21,076,553 100.0000%	10,016,116 47.5226%	5,013,870 23.7889%	3,070,213 14.5670%	628,536 2.9822%	2,180,471 10.3455%	167,347 0.7940%
40.0	Internally Generated Distribution Operations - Energy	Value 11,552,929 100.0000%	527,109 33.9429%	289,305 18.6296%	317,110 20.4201%	47,905 3.0848%	358,394 23.0786%	13,107 0.8440%
41.0	Internally Generated Distribution Maintenance - Customer	Value 2,324,016 100.0000%	760,341 32.7167%	231,561 9.9638%	13,586 0.5846%	18,606 0.8006%	12,964 0.5578%	1,286,959 55.3765%
42.0	Internally Generated Distribution Maintenance - Demand	Value 41,550,267 100.0000%	19,745,748 47.5226%	9,884,332 23.7889%	6,052,610 14.5670%	1,239,095 2.9822%	4,298,576 10.3455%	329,907 0.7940%
43.0	Internally Generated Distribution Maintenance - Energy	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
45.0	Internally Generated Distribution O&M - Customer	Value 13,345,856 100.0000%	8,099,783 60.6914%	1,420,053 10.6404%	31,438 0.2356%	1,472,802 11.0357%	334,797 2.5086%	1,986,983 14.8884%
46.0	Internally Generated Distribution O&M - Demand	Value 73,458,055 100.0000%	34,909,143 47.5226%	17,474,829 23.7889%	10,700,604 14.5670%	2,190,635 2.9822%	7,599,590 10.3455%	583,253 0.7940%
47.0	Internally Generated Distribution O&M - Energy	Value 2,107,000 100.0000%	715,176 33.9429%	392,526 18.6296%	430,252 20.4201%	64,997 3.0848%	486,265 23.0786%	17,783 0.8440%
48.0	Internally Generated O&M Less A&G and Fuel - Customer	Value 43,649,657 100.0000%	34,526,084 79.0822%	5,141,783 11.7797%	93,296 0.2137%	1,554,528 3.5614%	341,331 0.7820%	1,992,634 4.5651%
49.0	Internally Generated O&M Less A&G and Fuel - Demand	Value 418,628,699 100.0000%	186,709,197 44.6002%	99,056,217 23.6621%	62,717,595 14.9817%	8,993,009 2.1482%	60,494,163 14.4506%	658,518 0.1573%

