

In the Matter of the Application of Westar)
Energy, Inc. and Kansas Gas and Electric)
Company to Make Certain Changes in their)
Charges for Electric Service.) DCKT NO. 17-WSEE-147-RTS

WESTAR ENERGY, INC.

STAFF SCHEDULES

PREPARED BY

KANSAS CORPORATION COMMISSION

WESTAR ENERGY
ELECTRIC OPERATIONS
DCKT NO. 17-WSEE-147-RTS

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WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF REVENUE REQUIREMENT
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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LINE NO.	DESCRIPTION	A STAFF ADJUSTED
***	*****	*****
1	PROFORMA RATE BASE	\$5,094,782,289
2	STAFF RATE OF RETURN	<u>7.6454%</u>
3	OPERATING INCOME REQUIRED	389,516,485
4	STAFF ADJUSTED OPERATING INCOME	<u>379,652,705</u>
5	DIFFERENCE	9,863,780
6	INCOME TAX FACTOR	<u>0.604500</u>
7	PROFORMA REVENUE REQUIREMENT INCREASE/(DECREASE)	<u><u>\$16,317,254</u></u>

WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF ADJUSTED AND PRO FORMA RATE BASE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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LINE NO.	DESCRIPTION	A TOTAL COMPANY ADJUSTED	B APPLICANT PRO FORMA ADJUSTMENTS	C APPLICANT ADJUSTED KS JURISDICTIONAL	D STAFF ADJUSTMENTS	E STAFF ADJUSTED JURISDICTIONAL
***	*****	*****	*****	*****	*****	*****
	<u>ELECTRIC PLANT IN SERVICE:</u>					
1	INTANGIBLE	\$104,183,377	\$1,934	\$104,185,311	\$173	\$104,185,484
2	STEAM PRODUCTION PLANT	4,023,720,578	66,771,940	4,090,492,518	(6,622,532)	4,083,869,986
3	NUCLEAR PRODUCTION PLANT	1,810,701,176	2,101,436	1,812,802,612	(629,498)	1,812,173,114
4	OTHER PRODUCTION PLANT	862,841,552	0	862,841,552	0	862,841,552
5	TRANSMISSION PLANT	0	0	0	0	0
6	DISTRIBUTION PLANT	2,064,291,265	50,122,012	2,114,413,277	(242,033)	2,114,171,244
7	GENERAL PLANT	285,134,954	1,328,265	286,463,219	(262,945)	286,200,274
8	TOTAL ELECTRIC PLANT IN SERVICE	\$9,150,872,902	\$120,325,587	\$9,271,198,489	(\$7,756,835)	\$9,263,441,654
9	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	3,212,449,698	(6,588,062)	3,205,861,636	(811,955)	3,205,049,681
10	NET ELECTRIC PLANT IN SERVICE	\$5,938,423,204	\$126,913,649	\$6,065,336,853	(\$6,944,880)	\$6,058,391,973
	<u>WORKING CAPITAL:</u>					
11	MATERIALS & SUPPLIES - 13 MONTH AVG.	\$142,541,478	\$0	\$142,541,478	\$0	\$142,541,478
12	PREPAYMENTS - 13 MONTH AVG.	12,293,890	0	12,293,890	0	12,293,890
13	WORKING FUNDS - 13 MONTH AVG.	0	0	0	0	0
14	FOSSIL FUEL - 13 MONTH AVG.	94,260,443	0	94,260,443	0	94,260,443
15	NUCLEAR FUEL - 13 MONTH AVG.	72,313,256	0	72,313,256	0	72,313,256
16	REGULATORY ASSETS	21,122,949	0	21,122,949	0	21,122,949
17	LESS: COST FREE CAPITAL	1,306,141,700	0	1,306,141,700	0	1,306,141,700
18	TOTAL RATE BASE	\$4,974,813,520	\$126,913,649	\$5,101,727,169	(\$6,944,880)	\$5,094,782,289

WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF ADJUSTMENTS TO RATE BASE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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LINE NO.	DESCRIPTION	KANSAS JURISDICTIONAL	STAFF ADJUSTMENT NO. 1	STAFF ADJUSTMENT NO. 2	STAFF ADJUSTMENT NO. 3	STAFF ADJUSTMENT NO. 4	TOTAL STAFF ADJUSTMENTS	STAFF ADJUSTED

	<u>ELECTRIC PLANT IN SERVICE:</u>							
1	INTANGIBLE	\$104,185,311				\$173	\$173	\$104,185,484
2	STEAM PRODUCTION PLANT	4,090,492,518				(6,622,532)	(6,622,532)	4,083,869,986
3	NUCLEAR PRODUCTION PLANT	1,812,802,612	(629,498)				(629,498)	1,812,173,114
4	OTHER PRODUCTION PLANT	862,841,552					0	862,841,552
5	TRANSMISSION PLANT	0					0	0
6	DISTRIBUTION PLANT	2,114,413,277			(242,033)		(242,033)	2,114,171,244
7	GENERAL PLANT	286,463,219			(266,802)	3,857	(262,945)	286,200,274
8	TOTAL ELECTRIC PLANT IN SERVICE	\$9,271,198,489	(\$629,498)	\$0	(\$508,835)	(\$6,618,502)	(\$7,756,835)	\$9,263,441,654
9	LESS: ACCUM. PROV. FOR DEPR. & AMORT.	3,205,861,636	143,437	636,089	266,242	(1,857,723)	(811,955)	3,205,049,681
10	NET ELECTRIC PLANT IN SERVICE	\$6,065,336,853	(\$772,935)	(\$636,089)	(\$775,077)	(\$4,760,779)	(\$6,944,880)	\$6,058,391,973
	<u>WORKING CAPITAL:</u>							
11	MATERIALS & SUPPLIES - 13 MONTH AVG.	\$142,541,478					0	\$142,541,478
12	PREPAYMENTS - 13 MONTH AVG.	12,293,890					0	12,293,890
13	WORKING FUNDS - 13 MONTH AVG.	0					0	0
14	FOSSIL FUEL - 13 MONTH AVG.	94,260,443					0	94,260,443
15	NUCLEAR FUEL - 13 MONTH AVG.	72,313,256					0	72,313,256
16	REGULATORY ASSETS	21,122,949					0	21,122,949
17	LESS: COST FREE CAPITAL	1,306,141,700					0	1,306,141,700
18	TOTAL RATE BASE - KANSAS	\$5,101,727,169	(\$772,935)	(\$636,089)	(\$775,077)	(\$4,760,779)	(\$6,944,880)	\$5,094,782,289

WESTAR ENERGY
ELECTRIC OPERATIONS
EXPLANATION OF STAFF ADJUSTMENTS TO RATE BASE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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LINE NO.		INCREASE / (DECREASE) TO RATE BASE

	<u>STAFF ADJUSTMENT NO. 1</u> (Rehagen)	
1	NUCLEAR PRODUCTION PLANT	(629,498)
2	ACCUM. PROV. FOR DEPR. & AMORT.	(143,437)
3	To update and correct plant and accumulated depreciation balances for Wolf Creek through February 2017	
4	<u>STAFF ADJUSTMENT NO. 2</u> (Luke Fry)	
5	ACCUM. PROV. FOR DEPR. & AMORT.	(636,089)
6	To update accumulated depreciation balance for Environmental Cost Recovery Rider through February 2017	
7	<u>STAFF ADJUSTMENT NO. 3</u> (Luke Fry)	
8	DISTRIBUTION PLANT	(242,033)
9	GENERAL PLANT	(266,802)
10	ACCUM. PROV. FOR DEPR. & AMORT.	(266,242)
11	To update plant and accumulated depreciation balances for Grid Resiliency through February 2017	
12	<u>STAFF ADJUSTMENT NO. 4</u> (Luke Fry)	
13	INTANGIBLE	173
14	STEAM PRODUCTION PLANT	(6,622,532)
15	GENERAL PLANT	3,857
16	ACCUM. PROV. FOR DEPR. & AMORT.	1,857,723
17	To update and correct plant and accumulated depreciation balances for LaCygne Environmental Retrofit through February 2017	

WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF ADJUSTED AND PRO FORMA OPERATING INCOME STATEMENT
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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LINE NO.	DESCRIPTION	A TOTAL COMPANY ADJUSTED	B APPLICANT PRO FORMA ADJUSTMENTS	E APPLICANT ADJUSTED KS JURISDICTIONAL	F STAFF ADJUSTMENTS	G STAFF ADJUSTED JURISDICTIONAL	H STAFF PRO FORMA ADJUSTMENTS	I STAFF PRO FORMA
***	*****	*****	*****	*****	*****	*****	*****	*****
	<u>OPERATING REVENUES:</u>							
1	ELECTRIC REVENUES	\$2,171,510,526	\$0	\$2,171,510,526	\$0	\$2,171,510,526	\$16,317,254	\$2,187,827,780
2	SALES FOR RESALE	0	0	0	0	0		0
3	SERVICE & OTHER REVENUE	47,239,411	0	47,239,411	0	47,239,411		47,239,411
4	TOTAL REVENUES	2,218,749,937	0	2,218,749,937	0	2,218,749,937	16,317,254	2,235,067,191
	<u>OPERATING EXPENSES:</u>							
5	PRODUCTION STEAM	574,128,611	0	574,128,611	0	574,128,611		574,128,611
6	PRODUCTION NUCLEAR	132,307,101	0	132,307,101	0	132,307,101		132,307,101
7	PRODUCTION OTHER	46,133,336	0	46,133,336	0	46,133,336		46,133,336
8	PRODUCTION PURCHASED POWER	212,980,598	0	212,980,598	0	212,980,598		212,980,598
9	TRANSMISSION	8,863,368	0	8,863,368	0	8,863,368		8,863,368
10	DISTRIBUTION	99,736,578	0	99,736,578	0	99,736,578		99,736,578
11	CUSTOMER ACCOUNTS	30,196,323	0	30,196,323	0	30,196,323		30,196,323
12	CUSTOMER SERVICE AND INFORMATION	3,918,467	0	3,918,467	0	3,918,467		3,918,467
13	SALES	26	0	26	0	26		26
14	ADMINISTRATIVE AND GENERAL	187,709,130	0	187,709,130	0	187,709,130		187,709,130
15	TOTAL O & M	1,295,973,538	0	1,295,973,538	0	1,295,973,538	0	1,295,973,538
16	DEPRECIATION AND AMORTIZATION	268,374,358	3,576,680	271,951,038	(361,197)	271,589,841		271,589,841
17	TAXES OTHER THAN INCOME TAXES	120,673,329	0	120,673,329	0	120,673,329		120,673,329
18	GAINS FROM DISPOSITIONS OF ALLOWANCES	(665,523)	0	(665,523)	0	(665,523)		(665,523)
19	INCOME TAXES - CURRENT	(71,906,252)	(18,787,190)	(90,693,441)	72,258	(90,621,183)	6,453,474	(84,167,709)
20	PROVISION FOR DEFERRED INCOME TAXES	228,366,781	16,053,256	244,420,037	142,853	244,562,890		244,562,890
21	INVESTMENT TAX CREDIT - NET	(2,415,660)	0	(2,415,660)	0	(2,415,660)		(2,415,660)
22	TOTAL OPERATING EXPENSES	1,838,400,571	842,746	1,839,243,318	(146,086)	1,839,097,232	6,453,474	1,845,550,706
23	OPERATING INCOME	\$380,349,366	(\$842,746)	\$379,506,619	\$146,086	\$379,652,705	\$9,863,780	\$389,516,485

WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF ADJUSTMENTS TO INCOME STATEMENT
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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SCHEDULE B-2
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LINE NO.	DESCRIPTION	A KANSAS JURISDICTIONAL	B STAFF ADJUSTMENT NO. 1	C STAFF ADJUSTMENT NO. 2	D STAFF ADJUSTMENT NO. 3	E STAFF ADJUSTMENT NO. 4	F TOTAL ADJUSTMENTS	G STAFF ADJUSTED

	<u>OPERATING REVENUES:</u>							
1	ELECTRIC REVENUES	\$2,171,510,526					\$0	\$2,171,510,526
2	SALES FOR RESALE	0					\$0	\$0
3	SERVICE & OTHER REVENUE	47,239,411					0	47,239,411
4	TOTAL REVENUES	\$2,218,749,937	\$0	\$0	\$0	\$0	\$0	\$2,218,749,937
5	<u>OPERATING EXPENSES:</u>							
5	PRODUCTION STEAM	\$574,128,611					\$0	\$574,128,611
6	PRODUCTION NUCLEAR	132,307,101					0	132,307,101
7	PRODUCTION OTHER	46,133,336					0	46,133,336
8	PRODUCTION PURCHASED POWER	212,980,598					0	212,980,598
9	TRANSMISSION	8,863,368					0	8,863,368
10	DISTRIBUTION	99,736,578					0	99,736,578
11	CUSTOMER ACCOUNTS	30,196,323					0	30,196,323
12	CUSTOMER SERVICE AND INFORMATION	3,918,467					0	3,918,467
13	SALES	26					0	26
14	ADMINISTRATIVE AND GENERAL	187,709,130					0	187,709,130
15	TOTAL O & M	\$1,295,973,538	\$0	\$0	\$0	\$0	\$0	\$1,295,973,538
16	DEPRECIATION AND AMORTIZATION	\$271,951,038	(\$9,757)	(\$123,272)	(\$228,168)		(\$361,197)	\$271,589,841
17	TAXES OTHER THAN INCOME TAXES	120,673,329					0	120,673,329
18	GAINS FROM DISPOSITIONS OF ALLOWANCES	(665,523)					0	(665,523)
19	INCOME TAXES - CURRENT	(90,693,441)				72,258	72,258	(90,621,183)
20	PROVISION FOR DEFERRED INCOME TAXES	244,420,037	3,859	48,754	90,240		142,853	244,562,890
21	INVESTMENT TAX CREDIT - NET	(2,415,660)					0	(2,415,660)
22	TOTAL OPERATING EXPENSES	\$1,839,243,318	(\$5,898)	(\$74,518)	(\$137,928)	\$72,258	(\$146,086)	\$1,839,097,232
23	OPERATING INCOME	\$379,506,619	\$5,898	\$74,518	\$137,928	(\$72,258)	\$146,086	\$379,652,705

WESTAR ENERGY
ELECTRIC OPERATIONS
EXPLANATION OF STAFF ADJUSTMENTS TO OPERATIONS
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

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SCHEDULE B-3
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LINE NO.		INCREASE / (DECREASE) TO OPERATING INCOME

1	<u>STAFF ADJUSTMENT NO. 1</u> (Rehagen)	
2	DEPRECIATION AND AMORTIZATION	9,757
3	PROVISION FOR DEFERRED INCOME TAXES	(3,859)
4	To update depreciation for Wolf Creek plant balances through February 2017	
5	<u>STAFF ADJUSTMENT NO. 2</u> (Luke Fry)	
6	DEPRECIATION AND AMORTIZATION	123,272
7	PROVISION FOR DEFERRED INCOME TAXES	(48,754)
8	To update depreciation for Grid Resiliency plant balances through February 2017	
9	<u>STAFF ADJUSTMENT NO. 3</u> (Luke Fry)	
10	DEPRECIATION AND AMORTIZATION	228,168
11	PROVISION FOR DEFERRED INCOME TAXES	(90,240)
12	To update depreciation for LaCygne Environmental Retrofit plant balances through February 2017	
13	<u>STAFF ADJUSTMENT NO. 4</u> (Luke Fry)	
14	INCOME TAXES - CURRENT	(72,258)
15	To reflect Staff's income tax impact of all Staff adjustments.	

WESTAR ENERGY
ELECTRIC OPERATIONS
STAFF ADJUSTED AND PRO FORMA CALCULATION OF TAXABLE INCOME
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

DKT NO. 17-WSEE-147-RTS
SCHEDULE B-4
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LINE NO.	DESCRIPTION	A TOTAL COMPANY ADJUSTED	B APPLICANT PRO FORMA ADJUSTMENTS	C APPLICANT ADJUSTED KS JURISDICTIONAL	D STAFF TEST YEAR ADJUSTMENTS	E STAFF ADJUSTED	F STAFF PRO FORMA ADJUSTMENTS	G STAFF PRO FORMA
***	*****	*****	*****	*****	*****	*****	*****	*****
1	OPERATING INCOME BEFORE INCOME TAXES	\$534,394,235	(\$3,576,680)	\$530,817,555	\$361,197	\$531,178,752	\$16,317,254	\$547,496,006
	INCREASE (DECREASE) TO OPERATING INCOME BEFORE INCOME TAXES:							
2	INTEREST ON DEBT	(130,872,419)	(3,338,718)	(134,211,137)	182,699	(134,028,438)	0	(134,028,438)
3	BOOK DEPRECIATION AND AMORTIZATION	271,725,119	3,576,680	275,301,799	(361,197)	274,940,602		274,940,602
4	BOOK DEPRECIATION TO CLEARING	1,235,512	0	1,235,512		1,235,512		1,235,512
5	ACCELERATED TAX DEPRECIATION	(660,129,689)	(44,163,659)	(704,293,348)		(704,293,348)		(704,293,348)
7	REMOVAL COSTS	(7,447,066)	0	(7,447,066)		(7,447,066)		(7,447,066)
8	SALVAGE	657,274	0	657,274		657,274		657,274
9	AFUDC EQUITY	(14,150,980)	0	(14,150,980)		(14,150,980)		(14,150,980)
10	CAPITALIZED INTEREST	16,672	0	16,672		16,672		16,672
11	CONTRIBUTIONS IN AID	7,165,748	0	7,165,748		7,165,748		7,165,748
12	BUSINESS EXPENSES	1,150,874	0	1,150,874		1,150,874		1,150,874
13	PENSION	2,866,052	0	2,866,052		2,866,052		2,866,052
14	POST RETIREMENT	(435,504)	0	(435,504)		(435,504)		(435,504)
15	REPAIRS	(11,439,756)	0	(11,439,756)		(11,439,756)		(11,439,756)
16	ICE STORM	11,064,475	0	11,064,475		11,064,475		11,064,475
17	SECTION 199 DOMESTIC MANUFACTURING DEDUCTION	0		0		0		0
18	RESERVES	12,196,389	0	12,196,389		12,196,389		12,196,389
19	NONQUALIFIED DEFERRED COMPENSATION	(1,651,735)	0	(1,651,735)		(1,651,735)		(1,651,735)
20	OTHER	10,207,373	0	10,207,373		10,207,373		10,207,373
21	SUBTOTAL OF ADJUSTMENTS	(507,841,661)	(43,925,697)	(551,767,358)	(178,498)	(551,945,856)	0	(551,945,856)
22	TAXABLE INCOME	26,552,574	(47,502,377)	(20,949,803)	182,699	(20,767,103)	16,317,254	(4,449,849)
23	KANSAS TAX RATE	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
24	KANSAS INCOME TAX	1,858,680	(3,325,166)	(1,466,486)	12,789	(1,453,697)	1,142,208	(311,489)
25	ADJUSTMENTS	(15,194,729)	0	(15,194,729)	0	(15,194,729)		(15,194,729)
26	KANSAS INCOME TAX - CURRENT	(13,336,049)	(3,325,166)	(16,661,215)	\$12,789	(\$16,648,426)	\$1,142,208	(\$15,506,218)
27	TAXABLE FEDERAL INCOME	\$39,888,623	(\$44,177,211)	(\$4,288,587)	\$169,910	(\$4,118,677)	\$15,175,046	\$11,056,369
28	FEDERAL TAX RATE	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
29	FEDERAL INCOME TAX	13,961,018	(15,462,024)	(1,501,006)	59,469	(1,441,537)	5,311,266	3,869,729
30	FEDERAL INCOME TAX	0	0	0	0	0		0
31	GENERAL BUSINESS CREDITS	0	0	0	0	0		0
32	ADJUSTMENTS	(72,531,220)	0	(72,531,220)	0	(72,531,220)		(72,531,220)
33	FEDERAL INCOME TAX - CURRENT	(\$58,570,202)	(15,462,024)	(\$74,032,226)	\$59,469	(\$73,972,757)	\$5,311,266	(\$68,661,491)
	SUMMARY OF INCOME TAXES - CURRENT							
34	KANSAS INCOME TAX	(\$13,336,049)	(\$3,325,166)	(\$16,661,215)	\$12,789	(\$16,648,426)	\$1,142,208	(\$15,506,218)
35	FEDERAL INCOME TAX	(58,570,202)	(15,462,024)	(74,032,226)	59,469	(73,972,757)	5,311,266	(68,661,491)
36	TOTAL CURRENT TAX	(\$71,906,251)	(\$18,787,190)	(\$90,693,441)	\$72,258	(\$90,621,183)	\$6,453,474	(\$84,167,709)

WESTAR ENERGY
ELECTRIC OPERATIONS
INTEREST EXPENSE CALCULATION
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

LINE NO.	DESCRIPTION	A STAFF ADJUSTED	B STAFF PRO FORMA
*****	*****	*****	*****
1	RATE BASE	\$5,094,782,289	\$5,094,782,289
2	WEIGHTED COST OF LT DEBT	<u>2.6307%</u>	<u>2.6307%</u>
3	INTEREST EXPENSE	<u>\$134,028,438</u>	<u>\$134,028,438</u>


WESTAR ENERGY
ELECTRIC OPERATIONS
CAPITAL STRUCTURE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2014

LINE NO.	DESCRIPTION	A TOTAL COMPANY	B KGE ELECTRIC DEPARTMENT	C STAFF ADJUSTMENTS	D STAFF ADJUSTED	E CAPITALIZATION RATIO'S	F COST OF CAPITAL	G WEIGHTED COST OF CAPITAL
*****	*****	*****	*****	*****	*****	*****	*****	*****
1	LONG TERM DEBT	\$3,215,356,038	\$3,090,539,104	\$0	\$3,090,539,104	46.2524%	5.6877%	2.6307%
2	PREFERRED STOCK	0	0	0	0	0.0000%	0.0000%	0.0000%
3	COMMON EQUITY	3,264,878,394	3,549,345,861	0	3,549,345,861	53.1188%	9.3500%	4.9666%
4	POST 1970 ITC	42,801,587	42,019,370	0	42,019,370	0.6289%	7.6454%	0.0481%
5	TOTAL	\$6,523,036,019	\$6,681,904,335	\$0	\$6,681,904,335	100.0001%		7.6454%

VERIFICATION

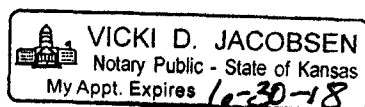
STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

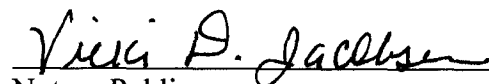
Kristina Luke Fry, being duly sworn upon her oath deposes and states that she is the Managing Auditor for the Utilities Division of the State Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Staff Schedules*, and that the statements contained therein are true and correct to the best of her knowledge, information and belief.



Kristina Luke Fry
Managing Auditor, Utilities Division
Kansas Corporation Commission
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 11th day of April, 2017.





Notary Public

My Appointment Expires: June 30, 2018

CERTIFICATE OF SERVICE

17-WSEE-147-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff's Schedules was served via electronic service this 11th day of April, 2017, to the following:

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17-WSEE-147-RTS

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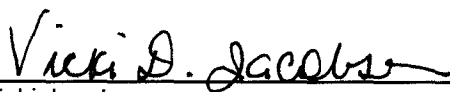
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Vicki Jacobsen