

BEFORE THE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Application of	]	
Westar Energy, Inc. and Kansas Gas and	]	KCC Docket No. 15-WSEE-115-RTS
Electric Company to Make Certain	]	
Changes in Their Charges for Electric Service	]	

CROSS-ANSWERING TESTIMONY OF  
BRIAN KALCIC

ON BEHALF OF  
THE CITIZENS' UTILITY RATEPAYER BOARD

July 22, 2015

1 **Q. Please state your name and business address.**

2 A. Brian Kalcic, 225 S. Meramec Avenue, St. Louis, Missouri 63105.

3

4 **Q. Are you the same Brian Kalcic who filed direct testimony in this docket on July 9,**  
5 **2015?**

6 A. Yes.

7

8 **Q. What is the subject of your cross-answering testimony?**

9 A. I will comment on the class cost of service and revenue allocation positions of various  
10 parties to this proceeding.

11

12 **Q. Please identify the witnesses that are sponsoring class cost of service and/or revenue**  
13 **allocations positions.**

14 A. The following witnesses present class cost of service or revenue allocation positions: a)  
15 Steve W. Chriss on behalf of Wal-Mart Stores, Inc. (“Wal-Mart”); b) Michael P. Gorman  
16 on behalf of Kansas Industrial Consumers (“KIC”), Unified School District #259 (“USD  
17 259”) and Kansas Association of Schools Boards (“KASB”); c) Jeffry Pollock on behalf of  
18 Occidental Chemical Corporation (“OxyChem”); d) Robert R. Stephens on behalf of  
19 Frontier El Dorado Refining LLC (“Frontier”); e) Jeff N. Hoppe on behalf of the U.S.  
20 Department of Defense (“DoD”) and Federal Executive Agencies (“FEA”); f) Dorothy J.  
21 Myrick on behalf of Staff; and g) Robert H. Glass on behalf of Staff.

22

23

1 **Q. Have you prepared a summary of the parties' revenue allocation positions?**

2 A. Yes, in Schedule BK-1(CA).

3

4 **Q. Please describe Schedule BK-1(CA).**

5 A. Due to differences in the parties' presentations, Schedule BK-1(CA) provides a summary of  
6 the parties' revenue allocation positions *as a percentage of the total allowed increase in*  
7 *base revenue*. For example, as shown in column 1 of Schedule BK-1(CA), the Residential  
8 class would receive 61.1% of the Company's requested base revenue increase. In addition,  
9 Schedule BK-1(CA) references the cost-of-service study ("COSS") used as the basis for  
10 each party's position.

11

12 **Q. Schedule BK-1(CA) shows that DoD/FEA and KIC/USD259/KASB sponsor (at least**  
13 **partial) alternative class revenue allocation proposals. How did these parties**  
14 **determine their class revenue allocation positions?**

15 A. DoD/FEA used the Company's filed AED COSS to guide its revenue allocation proposal,  
16 which seeks to implement a greater degree of movement toward class cost of service than  
17 under Westar's proposal. KIC/USD259/KASB generally relied upon the Company's 4CP  
18 COSS to determine that (i) the HLF and Special Contract classes should receive no  
19 increase, and (ii) the Public Schools increase should be limited to no more than Westar's  
20 approved system average increase.

21

22 **Q. How did Wal-Mart witness Chriss and Frontier witness Stephens determine that**  
23 **Westar's proposed revenue allocation was generally acceptable?**

1 A. Mr. Chriss evaluated the Company's proposal against the results of Westar's AED COSS,  
2 while Mr. Stephens used a corrected version of Westar's 4CP COSS.

3

4 **Q. Has the KCC approved the use of either the AED or 4CP cost methodology?**

5 A. No. As discussed in my direct testimony, (i) the KCC specifically rejected the 4CP cost  
6 methodology in two fully litigated Kansas City Power & Light Company ("KCPL") rate  
7 proceedings in Docket Nos. 10-KCPE-415-RTS and 12-KCPE-764-RTS, and (ii) the  
8 Company's AED methodology is essentially a demand-based allocation methodology that  
9 produces results similar to the 4CP methodology. Neither methodology gives any weight to  
10 energy use when allocating production plant to rate classes.

11

12 **Q. Does either methodology comport with the BIP methodology that the KCC approved**  
13 **in the above-referenced KCPL rate proceedings?**

14 A. No. Unlike the BIP cost methodology, neither the AED nor 4CP methodology allocates  
15 production plant to rate classes on the basis of energy use.

16

17 **Q. Accordingly, should the Commission rely upon either the AED or 4CP cost**  
18 **methodology when evaluating alternative class revenue allocation proposals in this**  
19 **case?**

20 A. No.

21

22 **Q. On pages 12-26 of his direct testimony, OxyChem witness Jeffrey Pollock discusses**  
23 **certain alleged deficiencies in the Company's filed AED COSS. Mr. Pollock proceeds**

1           **to correct such deficiencies in his recommended AED/4CP cost study, which is**  
2           **summarized in Exhibit JP-8. Do you have any comment on Exhibit JP-8?**

3    A.    Yes. CURB takes no position with respect to the alleged deficiencies in the Company's  
4           COSS cited by Mr. Pollock. At best, however, Exhibit JP-8 presents the cost-of-service  
5           results that follow from a "correct" application of the AED/4CP methodology to Westar's  
6           system.

7  
8    **Q.    Has the KCC adopted the AED/4CP cost methodology advocated by Mr. Pollock in a**  
9           **litigated electric rate proceeding?**

10   A.    Counsel advises that it has not.

11  
12   **Q.    Does the AED/4CP cost methodology produce results consistent with the KCC-**  
13           **approved BIP cost methodology?**

14   A.    No, because the AED/4CP method fails to give weight to class energy use when allocating  
15           production plant to rate classes.

16  
17   **Q.    Should the Commission rely upon OxyChem's AED/4CP cost methodology to**  
18           **evaluating alternative class revenue allocation proposals in this case?**

19   A.    No.

20

21           **KCC Staff**

22   **Q.    Mr. Kalcic, have you reviewed the COSS sponsored by Staff witness Dorothy J.**  
23           **Myrick?**

1 A. Yes.

2

3 **Q. What methodology does Ms. Myrick employ in Staff's COSS?**

4 A. Ms. Myrick indicates that Staff's cost study employs the same "hybrid" peak and average  
5 ("P&A") methodology that formed the basis of Staff's COSS in Westar Docket No. 12-  
6 WSEE-112-RTS.<sup>1</sup>

7

8 **Q. Do you find that Staff's COSS in this proceeding reflects the same cost-of-service**  
9 **methodology that Staff employed in Westar's most recent rate proceeding at Docket**  
10 **No. 13-WSEE-629-RTS ("Docket 629")?**

11 A. No. Based upon my review, I find that Staff's current cost study differs from the  
12 methodology employed in Docket 629 in at least one important respect, namely, the manner  
13 in which Staff allocates the Company's (i) Provision for Deferred Income Taxes ("DIT")  
14 and (ii) Investment Tax Credit ("ITC") to rate classes.

15

16 **Q. Does Staff's COSS in this proceeding reflect the same methodology that Staff**  
17 **employed in KCPL's current rate proceeding at Docket No. 15-KCPE-116-RTS**  
18 **("KCPL Docket 116")?**

19 A. No. Once again, Staff's COSS in this proceeding differs with respect to the methodology  
20 used to allocate DIT and ITC to rate classes.

21

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<sup>1</sup> See Exhibit DJM-E1.

1 **Q. In your direct testimony, you recommended that the KCC rely upon Staff's cost-of-**  
2 **service results to determine an appropriate class revenue allocation in this case. Did**  
3 **CURB anticipate that Staff would change its cost-of-service methodology in this**  
4 **proceeding, when you made that recommendation?**

5 A. No, it did not.

6

7 **Q. How does Ms. Myrick allocate DIT and ITC in this proceeding?**

8 A. Ms. Myrick employs a two-step process. First, Ms. Myrick *calculates* the current income  
9 tax responsibility of each class by applying State and Federal income tax rates to each  
10 class's net operating income before taxes, as determined in Staff's COSS. Second, Ms.  
11 Myrick allocates DIT and ITC to rate classes in proportion to each class's responsibility for  
12 current income taxes.

13

14 **Q. How did Staff allocate DIT and ITC to rate classes in Docket 629?**

15 A. Staff allocated DIT and ITC to rate classes in proportion to each class's allocated share of  
16 Total Plant in Service ("Total Plant").

17

18 **Q. Are Westar's deferred income taxes related to its current income tax liability?**

19 A. No. Deferred income taxes represent income tax that is deferred due to the timing  
20 difference for deductions (depreciation) for book versus income tax purposes. For  
21 example, when there is a larger deduction for calculating income tax compared to the  
22 deduction for book (accounting) purposes, a utility reports lower taxable income and a  
23 *lower* amount of income tax owed compared to the income tax expense reported for book

1 purposes. Over time, the impact of this timing difference will *reverse*, and a utility will  
2 owe *more* income tax than the amount recorded on its books.

3 In this proceeding, Staff includes (a provision for) DIT in the amount of \$227.7  
4 million, to reverse a portion of Westar's previously deferred taxes. While the DIT owed at  
5 this time is in addition to Westar's current income tax liability, as explained above DIT is  
6 unrelated to current income taxes.

7  
8 **Q. Is Westar's ITC related to its current income tax liability?**

9 A. No. While the Company's ITC serves as a reduction to current income tax, the adjustment  
10 itself reflects the amortization of Westar's ITC balance over the life of the utility assets that  
11 generated the tax credit. As such, Westar's ITC is independent of its current income tax  
12 liability.

13  
14 **Q. Why then did Staff choose to allocate DIT and ITC in proportion to each class's  
15 responsibility for current income taxes?**

16 A. In response to CURB DR 2(a) to Staff, Ms. Myrick states that allocating all income tax  
17 adjustments on the basis of current income taxes provides "a consistent approach based on  
18 my best judgment."

19  
20 **Q. Do you agree with Staff's method of allocating DIT and ITC in its COSS?**

21 A. No. Since there is no fundamental link between DIT and ITC and Westar's current income  
22 tax liability, there is no reasonable basis for allocating DIT and ITC in proportion to each  
23 class's responsibility for current income taxes.



1

2 **Q. How should Staff's COSS allocate DIT and ITC?**

3 A. Consistent with (i) the cost-of-service methodology employed by Staff in Docket 629 and  
 4 KCPL Docket 116 and (ii) the genesis of an electric utility's DIT and ITC adjustments, DIT  
 5 and ITC should be allocated on the basis of Total Plant in Staff's COSS.

6

7 **Q. What is the total amount of Staff's DIT and ITC adjustments in its COSS?**

8 A. The two income tax adjustments total \$225.3 million.

9

10 **Q. Did Staff rerun its filed COSS with DIT and ITC allocated on Total Plant?**

11 A. Yes, in response to CURB DR 2(c). The results of Staff's filed COSS versus its revised  
 12 COSS are summarized in Table A below.

13

14

TABLE A

15

Summary of Class Rates of Return at Present Rates  
 KCC Staff Filed vs. Revised COSS

16

<i>Class</i>	<i>KCC Staff Filed COSS</i>	<i>Relative ROR</i>	<i>KCC Staff Revised COSS</i>	<i>Relative ROR</i>
	(1)	(2)	(3)	(4)
Residential	-1.52%	(0.27)	5.56%	1.00
SGS	16.08%	2.88	5.71%	1.02
MGS	15.91%	2.85	5.66%	1.01
Public Schools	7.95%	1.42	5.57%	1.00
LGS/ILP/LTM/ICS/SC	5.47%	0.98	5.47%	0.98
Lighting	19.41%	3.48	5.87%	1.05
Total Company	5.58%	1.00	5.58%	1.00

17

Source: Page 1 of Exhibit DJM-E2, and Staff response to CURB-DR-2c.

18

1 **Q. What do the results in Table A indicate?**

2 A. Due to (i) the difference in (the Total Plant and current income tax) allocation factors and  
3 (ii) the aggregate size of the tax adjustments at issue, revising Staff's COSS to reflect an  
4 allocation of DIT and ITC on Total Plant essentially reverses the results of Staff's filed  
5 COSS. In particular, the Residential class rate of return increases from -1.52% to 5.56%,  
6 and the rates of return of all other classes except LGS decrease, toward Staff's system  
7 average rate of return of 5.58%.<sup>2</sup>

8

9 **Q. Should the KCC rely upon Staff's filed COSS to determine an appropriate class**  
10 **revenue allocation in this proceeding?**

11 A. No, because Staff's cost-of-service methodology is inconsistent with the methodology  
12 employed by Staff in Docket 629 and KCPL Docket 116.

13

14 **Q. What COSS should the KCC rely upon in this proceeding?**

15 A. The KCC should rely upon the results of Staff's revised COSS (shown in Table A) to  
16 determine an appropriate class revenue allocation. While Staff's revised COSS does not  
17 employ the KCC-approved BIP cost methodology, CURB finds that Staff's revised COSS  
18 produces results that are more consistent with the BIP methodology than any other COSS  
19 entered in this proceeding.

20

21 **Q. Mr. Kalcic, have you reviewed the class revenue allocation sponsored in the direct**  
22 **testimony of Staff witness Robert H. Glass?**

---

<sup>2</sup> As it happens, the LGS class's share of Total Plant (22.59%) is virtually identical to its share of current income taxes (22.58%), with the result that the LGS class's rate of return is unchanged across the two cost studies.

1 A. Yes, I have.

2

3 **Q. How did Dr. Glass arrive at Staff's proposed class revenue allocation in this**  
4 **proceeding?**

5 A. Dr. Glass used the results of Staff's filed COSS, tempered by gradualism considerations, to  
6 develop Staff's proposed revenue allocation.

7

8 **Q. Does Dr. Glass indicate whether Staff's proposed revenue allocation results in a**  
9 **movement toward equalizing class rates of return?**

10 A. Yes. Dr. Glass states that Staff's revenue allocation provides for a "partial" movement  
11 toward equalizing class rates of return, based on Staff's filed COSS.

12

13 **Q. Does Staff's proposed revenue allocation provide for appropriate movement toward**  
14 **class cost of service, as measured by Staff's revised COSS?**

15 A. No. Table B below shows Staff's proposed class rates of return under Staff's filed versus  
16 revised COSSs. As shown in columns 3-4 of Table B, Staff's proposed revenue allocation  
17 would move the Residential class "too far," i.e., would cause the Residential class's rate of  
18 return to move above Staff's proposed system average rate of return of 6.25%. Conversely,  
19 Staff's proposed revenue allocation would cause all non-residential class rates of return to  
20 move from above the system average rate of return (see Table A) to below the system  
21 average rate of return, except in the case of the LGS class.

22

23

TABLE B

Summary of Class Rates of Return at Staff Proposed Revenue Levels  
KCC Staff Filed vs. Revised COSS

<i>Class</i>	<i>KCC Staff Filed COSS</i>	<i>Relative ROR</i>	<i>KCC Staff Revised COSS</i>	<i>Relative ROR</i>
	(1)	(2)	(3)	(4)
Residential	-0.31%	(0.05)	6.76%	1.08
SGS	16.08%	2.57	5.71%	0.91
MGS	15.91%	2.54	5.66%	0.91
Public Schools	8.23%	1.32	5.85%	0.94
LGS/ILP/LTM/ICS/SC	6.02%	0.96	6.02%	0.96
Lighting	19.41%	3.10	5.87%	0.94
Total Company	6.25%	1.00	6.25%	1.00

Source: Page 2 of Exhibit DJM-E2, and Staff response to CURB-DR-2c.

Q. Should the KCC adopt Staff's proposed revenue allocation in this proceeding?

A. No, since it would assign too much of Staff's overall recommended revenue increase to the Residential class.

Q. Does this conclude your cross-answering testimony?

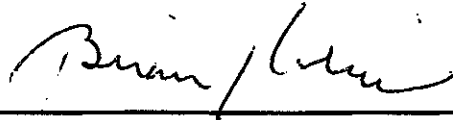
A. Yes.

VERIFICATION

STATE OF MISSOURI )  
 ) ss:  
COUNTY OF ST. LOUIS )

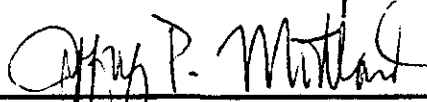
I, Brian Kalcic, of lawful age, being first duly sworn upon his oath states:

That he is a consultant for the Citizens' Utility Ratepayer Board; that he has read the above and foregoing Cross-Answering Testimony, and, upon information and belief, states that the matters therein appearing are true and correct.



Brian Kalcic

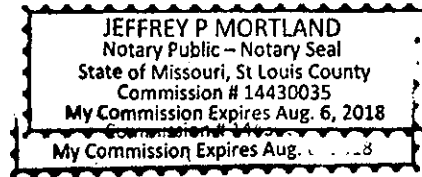
SUBSCRIBED AND SWORN to before me this 21 day of JULY, 2015.



Notary Public

My Commission expires:

8-6-2018



**SCHEDULE BK-1(CA)**

WESTAR ENERGY, INC.

Comparison of Alternative Class Revenue Allocation Positions  
 Basis: Percentage of Total Increase Assigned to Classes

Line	Class	Proposed Base Revenue Increases (% of Total)						
		Per Westar (As Filed) 1	Per Staff 1/ 2	Per Dod & DoD/FEA 2/ 3	Per Wal-Mart 3/ 4	Per KIC, USD 259 & KASB 4/ 5	Per OxyChem 6/ 6	Per FEDR 6/ 7
1	Residential	61.1%	80.2%	80.4%	Does Not Oppose Westar's Proposal			
2	Small General Service	13.7%	0.0%	5.8%				
3	Medium General Service	7.0%	0.0%	3.0%				
4	Public Schools	3.3%	1.2%	2a/			4a/	
5	HLF Service	11.2%	18.5%	4.7%			0.00%	
6	Special Contracts	2.0%		6.1%			0.00%	
7	Lighting Service	1.6%	0.0%	0.0%				
8	Total Company	100.0%	100.0%	100.0%				

No Specific Proposal 5/

Generally Accepts Westar's Proposal 6a/

Source: Section 16 Dir. Test. of Exhibit JHN-2 Dir. Test. of Dir. Test. of Dir. Test. of Dir. Test. of  
 R. Glass S. Chriss M. Gorman J. Pollock R. Stephens  
 Table 3 at pg. 34 at pg. 7 at pgs. 20-22

Notes:

- 1/ Based on Staff's filed P&A COSS.
- 2/ Based on Westar's AED COSS.
- 2a/ Included in SGS class.
- 3/ Accepts Westar's AED COSS.
- 4/ Based on Westar's 4CP COSS.
- 4a/ Public Schools increase no more than the system average.
- 5/ Corrects Westar AED COSS in Exh. JP-8.
- 6/ Based on Corrected 4CP COSS.
- 6a/ No increase to FEDR.

**KCC DATA REQUEST RESPONSES**

**CURB-1\***  
**CURB-2**

**\* Confidential response – not included**



# Citizens' Utility Ratepayer Board

**Board Members:**  
Robert L. Harvey, Chair  
Brian Weber, Vice-Chair  
Ellen K. Janoski, Member  
Bob Kovar, Member  
James L. Mullin II, Member



**State of Kansas**  
*Sam Brownback, Governor*

David Springe, Consumer Counsel  
1500 S.W. Arrowhead Road  
Topeka, Kansas 66604-4027  
Phone: (785) 271-3200  
Fax: (785) 271-3116  
<http://curb.kansas.gov>

July 14, 2015

Michael Neeley  
Litigation Counsel  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, KS 66604  
(via e-mail)

In re: 15-WSEE-115-RTS

Dear Mr. Neeley:

Please find attached to this cover letter CURB data requests 1 and 2 to KCC Staff in the above-referenced docket. If possible, please provide **two copies** of each response by Tuesday, July 28, 2015 to:

David Springe  
Consumer Counsel  
Citizens' Utility Ratepayer Board  
1500 SW Arrowhead Rd.  
Topeka, KS 66604

Where applicable and available, please provide access to responses provided in the DREAM system, or please provide data in an electronic format via CD.

If you have any questions concerning these data requests, please contact me at (785) 271-3200 or [d.smith@curb.kansas.gov](mailto:d.smith@curb.kansas.gov). Thank you for your cooperation.

Sincerely,

David Springe  
Consumer Counsel  
Citizens' Utility Ratepayer Board  
1500 S.W. Arrowhead Road  
Topeka, KS 66604

cc: Parties of Record  
Attachment

DATA REQUESTS TO KCC STAFF  
FROM THE CITIZENS' UTILITY RATEPAYER BOARD  
DOCKET NO. 15-WSEE-115-RTS

CURB-1

Reference Exhibit DJM-E2 at page 14.

- a. Please provide a detailed breakdown of Staff's "Rider / Other Revenue" total of \$[REDACTED] million by source/type of revenue.

**Sent by Secure File Transfer - Confidential Response to CURB-1 (a) (b)**

- b. Please provide a detailed breakdown of Staff's "Asset Based Sales, Sales for Resale" total of \$[REDACTED] million by source/type of revenue.

**Sent by Secure File Transfer - Confidential Response to CURB-1 (a) (b)**

- c. Please provide Staff's rationale for allocating all revenues identified in parts (a) and (b) to rate classes on the basis of Allocator 4 (Energy @ Generation).

**I estimate that the majority, approximately \$[REDACTED] million, of Rider / Other Revenue, \$[REDACTED], is RECA revenue. The rider recovers fuel and purchased power cost on a kWh basis. Therefore, the total revenue was allocated on energy.**

- (a) Asset Based Sales, Sales for Resale, [REDACTED], contains confidential information which could not be disclosed in a public document. Therefore, it was not subdivided and the energy allocator was used to allocate the revenues.

- d. Please provide Staff's rationale for allocating all components of "Total Service & Other Revenue," with the exception of "Misc Transmission" revenue, to rate classes on the basis of Allocator 4 (Energy @ Generation).

**There are several methods that can be used to select an allocator. When there is no clear relationship between the source of the revenue and allocation on a customer, demand or energy basis, I use annual energy consumption for the class allocator. This methodology is nearly identical to the allocation of Other Operating Revenue and Provision for Rate Refund in Docket No. 12-WSEE-112-RTS.**

CURB-2

Reference Exhibit DJM-E1 at page 1.

- a. Please provide Staff's rationale for allocating its "Provision for Deferred Income Taxes" total of \$227.711 million to rate classes in proportion to each class's assignment of "Income Taxes – Current."

**The state income tax adjustment was allocated on the same class percentages as state income tax prior to the adjustment.**

**The federal income tax adjustment was allocated on the same class percentages as federal income tax prior to the adjustment.**

**The provision for deferred income taxes, \$227,711,578, and investment tax credit, (\$2,415,660) were allocated on the same class percentages as total income tax.**

**Due to the fact that there were many problems, and lots of frustration in tying out numbers right up to the time that testimony was due, I considered this technique of allocating the income tax adjustments to be a consistent approach based on my best judgement.**

- b. Please provide Staff's rationale for allocating its "Investment Tax Credit" total of -\$2.416 million to rate classes in proportion to each class's assignment of "Income Taxes -- Current."

**See answer to question CURB - 2 (a)**

- c. Please provide a revised page 1 of Exhibit DJM-E1 that reflects an allocation of Staff's (i) Provision for Deferred Income Taxes and (ii) Investment Tax Credit lines to rate classes on the basis of "Total Plant in Service" (shown on page 7 of Exhibit DJM-E1), which is the allocation method used in Staff's Class Cost-of-Service Study submitted in KCPL Docket No. 15-KCPE-116-RTS.

**See attachment: Response CURB - 2 (c)\_ ADJ CCOS 15WSEE115RTS (tot plant)**

Submitted By: David Springe

Submitted To: Michael Neeley

Prepared By: Dorothy J. Myrick

TEST YEAR ENDING  
September 30, 2014

WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

PLANT IN SERVICE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<u>PRODUCTION PLANT</u>										
STEAM PRODUCTION										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		2,047,189,192	3	1,080,452,942	340,030,837	196,809,133	23,242,824	406,409,124	244,312	20
ENERGY		1,974,793,503	4	657,203,774	371,967,365	263,838,178	64,179,031	597,916,286	19,688,849	20
TOTAL	C-4.0	4,021,982,695		1,737,656,716	711,998,202	460,647,311	87,421,855	1,004,325,410	19,933,161	40
NUCLEAR PRODUCTION										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		921,646,899	3	486,421,141	153,082,269	88,603,695	10,463,946	182,965,849	109,989	10
ENERGY		889,054,277	4	295,873,885	167,460,130	118,780,247	28,893,473	269,182,591	8,863,942	9
TOTAL	C-4.0	1,810,701,176		782,295,026	320,542,399	207,383,942	39,357,419	452,148,440	8,973,931	19
TURBINE PRODUCTION										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		585,118,704	3	308,810,357	97,186,134	56,251,130	6,643,163	116,158,087	69,828	5
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	585,118,704		308,810,357	97,186,134	56,251,130	6,643,163	116,158,087	69,828	5
WIND PRODUCTION										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		277,722,848	4	92,425,108	52,311,209	37,104,583	9,025,745	84,087,280	2,768,919	4
TOTAL	C-3.0	277,722,848		92,425,108	52,311,209	37,104,583	9,025,745	84,087,280	2,768,919	4
<u>TOTAL PRODUCTION PLANT</u>										
CUSTOMER		0		0	0	0	0	0	0	0
DEMAND		3,553,954,795		1,875,684,440	590,299,240	341,663,958	40,349,933	705,533,060	424,129	35
ENERGY		3,141,570,628		1,045,502,767	591,738,704	419,723,008	102,098,249	951,186,157	31,321,710	33
TOTAL		6,695,525,423		2,921,187,207	1,182,037,944	761,386,966	142,448,182	1,656,719,217	31,745,839	68
<u>TOTAL TRANSMISSION PLANT</u>										
CUSTOMER	350-359	0	1	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0

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WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

DISTRIBUTION PLANT

STRUCTURES & IMPROVEMENTS	361									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		23,303,537	2	11,183,583	3,987,034	2,065,004	1,513,584	4,308,937	245,394	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	23,303,537		11,183,583	3,987,034	2,065,004	1,513,584	4,308,937	245,394	1
STATION EQUIPMENT	362									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		260,297,048	2	124,918,964	44,534,579	23,065,793	16,906,504	48,130,189	2,741,019	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	260,297,048		124,918,964	44,534,579	23,065,793	16,906,504	48,130,189	2,741,019	0
STORAGE BATTERY EQUIPMENT	363									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	2	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0
POLES, TOWERS & FIXTURES	364									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		468,790,443	2	224,976,875	80,205,999	41,541,092	30,448,319	86,681,631	4,936,527	0
ENERGY		(0)	5	0	0	0	0	0	0	(0)
TOTAL	C-2.0	468,790,443		224,976,875	80,205,999	41,541,092	30,448,319	86,681,631	4,936,527	(0)
OVERHEAD CONDUCTORS & DEVICES	365									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		304,918,147	2	146,333,042	52,168,864	27,019,818	19,804,681	56,380,847	3,210,895	0
ENERGY		(0)	5	0	0	0	0	0	0	(0)
TOTAL	C-2.0	304,918,147		146,333,042	52,168,864	27,019,818	19,804,681	56,380,847	3,210,895	(0)
UNDERGROUND CONDUIT	366									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		86,359,636	2	41,444,789	14,775,388	7,652,617	5,609,128	15,968,316	909,397	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	86,359,636		41,444,789	14,775,388	7,652,617	5,609,128	15,968,316	909,397	1

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REVISED EXHIBIT DJM-E2

UNDERGRD CONDUCTORS & DEVICES	367									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		222,734,373	2	106,892,288	38,107,929	19,737,239	14,466,778	41,184,668	2,345,471	0
ENERGY		(0)	5	0	0	0	0	0	0	(0)
TOTAL	C-2.0	222,734,373		106,892,288	38,107,929	19,737,239	14,466,778	41,184,668	2,345,471	(0)
LINE TRANSFORMERS	368									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		405,618,052	2	194,659,859	69,397,748	35,943,174	26,345,221	75,000,749	4,271,300	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	405,618,052		194,659,859	69,397,748	35,943,174	26,345,221	75,000,749	4,271,300	1
SERVICES	369									
CUSTOMER		163,753,697	7	142,682,168	20,123,484	389,113	540,104	18,827	0	1
DEMAND		0	2	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-1.0	163,753,697		142,682,168	20,123,484	389,113	540,104	18,827	0	1
METERS	370									
CUSTOMER		27,575,213	8	23,750,989	3,349,771	221,370	222,901	30,183	0	(1)
DEMAND		0	2	0	0	0	0	0	0	0
ENERGY		(0)	5	0	0	0	0	0	0	(0)
TOTAL	C-1.0	27,575,213		23,750,989	3,349,771	221,370	222,901	30,183	0	(1)
INSTALLATIONS ON CUST PREMISES	371									
CUSTOMER		0	61	0	0	0	0	0	0	0
DEMAND		0	61	0	0	0	0	0	0	0
ENERGY		0	61	0	0	0	0	0	0	0
TOTAL	C-1.0	0		0	0	0	0	0	0	0
LEASED CUSTOMER PROPERTY	372									
CUSTOMER		22,402,876	61	0	0	0	0	0	22,402,876	0
DEMAND		0	61	0	0	0	0	0	0	0
ENERGY		(0)	61	0	0	0	0	0	0	(0)
TOTAL	C-1.0	22,402,876		0	0	0	0	0	22,402,876	(0)

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WESTAR ENERGY, INC.  
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REVISED EXHIBIT DJM-E2

STREET LTG AND SIGNAL SYSTEMS		373									
CUSTOMER		64,656,623	61	0	0	0	0	0	64,656,623	0	
DEMAND		0	61	0	0	0	0	0	0	0	
ENERGY		(0)	61	0	0	0	0	0	0	(0)	
TOTAL	C-1.0	64,656,623		0	0	0	0	0	64,656,623	(0)	
<u>DISTRIBUTION PLANT w/o LAND &amp; RIGHTS</u>											
CUSTOMER		278,388,409		166,433,157	23,473,255	610,483	763,005	49,010	87,059,499	0	
DEMAND		1,772,021,236		850,409,400	303,177,541	157,024,737	115,094,215	327,655,337	18,660,003	3	
ENERGY		(1)		0	0	0	0	0	0	(1)	
TOTAL		2,050,409,644		1,016,842,557	326,650,796	157,635,220	115,857,220	327,704,347	105,719,502	2	
LAND & LAND RIGHTS		360									
CUSTOMER		1,893,751	11	1,132,170	159,678	4,153	5,190	333	592,227	0	
DEMAND		12,054,263	12	5,784,952	2,062,380	1,068,169	782,934	2,228,892	126,936	0	
ENERGY		(0)	13	0	0	0	0	0	0	(0)	
TOTAL	C-5.0	13,948,014		6,917,122	2,222,058	1,072,322	788,124	2,229,225	719,163	(0)	
<u>TOTAL DISTRIBUTION PLANT</u>											
CUSTOMER		280,282,160		167,565,327	23,632,933	614,636	768,195	49,343	87,651,726	0	
DEMAND		1,784,075,499		856,194,352	305,239,921	158,092,906	115,877,149	329,884,229	18,786,939	3	
ENERGY		(1)		0	0	0	0	0	0	(1)	
TOTAL		2,064,357,658		1,023,759,679	328,872,854	158,707,542	116,645,344	329,933,572	106,438,665	2	
<u>SUBTOTAL PLANT (PROD, TRANS, DIST)</u>											
CUSTOMER		280,282,160		167,565,327	23,632,933	614,636	768,195	49,343	87,651,726	0	
DEMAND	33.2100%	5,338,030,294		2,731,878,792	895,539,161	499,756,864	156,227,082	1,035,417,289	19,211,068	38	
ENERGY		3,141,570,627		1,045,502,767	591,738,704	419,723,008	102,098,249	951,186,157	31,321,710	32	
TOTAL		8,759,883,081		3,944,946,886	1,510,910,798	920,094,508	259,093,526	1,986,652,789	138,184,504	70	
<u>GENERAL PLANT - PLANT RELATED</u>											
CUSTOMER		4,545,709	20	2,717,630	383,287	9,968	12,459	800	1,421,565	0	
DEMAND		86,573,931	21	44,306,509	14,524,148	8,105,221	2,533,742	16,792,738	311,572	1	
ENERGY		50,951,025	22	16,956,308	9,597,013	6,807,206	1,655,863	15,426,650	507,986	(1)	
TOTAL	C-5.5	142,070,665		63,980,447	24,504,448	14,922,395	4,202,064	32,220,188	2,241,123	0	

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GENERAL PLANT - PAYROLL RELATED

CUSTOMER		35,174,069	31	29,949,566	4,230,635	99,346	119,829	11,394	763,302	(3)
DEMAND		80,477,853	32	40,104,949	13,665,992	7,518,406	2,964,552	15,729,116	494,840	(2)
ENERGY		27,412,367	33	9,122,731	5,163,327	3,662,371	890,877	8,299,753	273,304	4
TOTAL	C-9.0	143,064,289		79,177,246	23,059,954	11,280,123	3,975,258	24,040,263	1,531,446	(1)

TOTAL GENERAL PLANT

CUSTOMER		39,719,778		32,667,196	4,613,922	109,314	132,288	12,194	2,184,867	(3)
DEMAND		167,051,784		84,411,458	28,190,140	15,623,627	5,498,294	32,521,854	806,412	(1)
ENERGY		78,363,392		26,079,039	14,760,340	10,469,577	2,546,740	23,726,403	781,290	3
TOTAL		285,134,954		143,157,693	47,564,402	26,202,518	8,177,322	56,260,451	3,772,569	(1)

INTANGIBLE PLANT

CUSTOMER	301-303	3,210,108	20	1,919,147	270,671	7,040	8,798	565	1,003,887	0
DEMAND		61,137,141	21	31,288,556	10,256,724	5,723,779	1,789,288	11,858,766	220,027	1
ENERGY		35,980,808	22	11,974,276	6,777,259	4,807,141	1,169,344	10,894,056	358,732	0
TOTAL	C-5.5	100,328,057		45,181,979	17,304,654	10,537,960	2,967,430	22,753,387	1,582,646	1

TOTAL PLANT IN SERVICE

CUSTOMER		323,212,046		202,151,670	28,517,526	730,990	909,281	62,102	90,840,480	(3)
DEMAND		5,566,219,219		2,847,578,806	933,986,025	521,104,270	163,514,664	1,079,797,909	20,237,507	38
ENERGY		3,255,914,827		1,083,556,082	613,276,303	434,999,726	105,814,333	985,806,616	32,461,732	35
TOTAL		9,145,346,092		4,133,286,558	1,575,779,854	956,834,986	270,238,278	2,065,666,627	143,539,719	70
		1.00000000		0.451955182	0.172304015	0.104625345	0.029549267	0.225870799	0.015695384	0

ACCUMULATED RESERVE FOR DEPRECIATION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE
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TOTAL PRODUCTION - ACCUM DEPREC

CUSTOMER		0	73	0	0	0	0	0	0	0
DEMAND		1,236,324,088	74	652,499,538	205,349,030	118,855,586	14,036,643	245,435,738	147,543	12
ENERGY		1,092,866,887	75	363,701,947	205,849,784	146,010,207	35,517,201	330,891,766	10,895,970	12
TOTAL	C-5.6	2,329,190,975		1,016,201,483	411,198,814	264,865,793	49,553,844	576,327,504	11,043,513	24

TOTAL TRANSMISSION - ACCUM DEPREC

CUSTOMER		0	1	0	0	0	0	0	0	0
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DEMAND		0	9	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION - ACCUM DEPREC</b>										
CUSTOMER		94,920,675	11	56,747,864	8,003,556	208,153	260,158	16,711	29,684,233	0
DEMAND		604,197,052	12	289,959,760	103,372,901	53,539,925	39,243,088	111,718,971	6,362,406	1
ENERGY		0	13	0	0	0	0	0	0	0
TOTAL	C-5.0	699,117,727		346,707,624	111,376,457	53,748,078	39,503,246	111,735,682	36,046,639	1
<b>TOTAL GENERAL - ACCUM DEPREC 301-303</b>										
CUSTOMER		21,428,715	35	17,623,866	2,489,199	58,975	71,369	6,579	1,178,730	(3)
DEMAND		90,123,995	36	45,539,758	15,208,506	8,428,905	2,966,315	17,545,454	435,057	0
ENERGY		42,276,842	37	14,069,572	7,963,164	5,648,309	1,373,959	12,800,332	421,504	2
TOTAL	C-5.8	153,829,552		77,233,196	25,660,869	14,136,189	4,411,643	30,352,365	2,035,291	(1)
<b>AMORTIZATION &amp; INTANGIBLE</b>										
CUSTOMER		969,848	20	579,819	81,776	2,127	2,658	171	303,297	0
DEMAND		18,470,955	21	9,453,002	3,098,795	1,729,287	540,586	3,582,810	66,475	0
ENERGY		10,870,641	22	3,617,708	2,047,568	1,452,349	353,286	3,291,348	108,381	1
TOTAL	C-5.5	30,311,444		13,650,529	5,228,139	3,183,763	896,530	6,874,329	478,153	1
<b>TOTAL ACCUMULATED RESERVE FOR DEPR.</b>										
CUSTOMER		117,319,238		74,951,549	10,574,531	269,255	334,185	23,461	31,166,260	(3)
DEMAND		1,949,116,090		997,452,056	327,029,232	182,553,703	56,786,632	378,282,973	7,011,481	13
ENERGY		1,146,014,370		381,389,227	215,860,516	153,110,865	37,244,446	346,983,446	11,425,855	15
TOTAL		3,212,449,698		1,453,792,832	553,464,279	335,933,823	94,365,263	725,289,880	49,603,596	25

WORKING CAPITAL	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE
DESCRIPTION									

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"COST FREE" RATE BASE ITEMS

PRE 71 ITC	225										
CUSTOMER		1	17	1	0	0	0	0	0	0	
DEMAND		10	18	5	2	1	0	2	0	0	
ENERGY		6	19	2	1	1	0	2	0	0	
TOTAL	C-6.3	17		8	3	2	0	4	0	0	
INTEREST ON CUSTOMER DEPOSITS	235										
CUSTOMER		23,417,576	15	15,682,989	4,176,932	3,540,902	16,753	0	0	0	
DEMAND		0	3	0	0	0	0	0	0	0	
ENERGY		(0)	4	0	0	0	0	0	0	(0)	
TOTAL	C-1.0	23,417,576		15,682,989	4,176,932	3,540,902	16,753	0	0	(0)	
CUSTOMER ADVANCES	252										
CUSTOMER		591,226	11	353,462	49,851	1,297	1,620	104	184,892	0	
DEMAND		3,763,323	12	1,806,054	643,872	333,481	244,431	695,857	39,629	(1)	
ENERGY		(0)	13	0	0	0	0	0	0	(0)	
TOTAL	C-5.0	4,354,549		2,159,516	693,723	334,778	246,051	695,961	224,521	(1)	
ADIT											
CUSTOMER		43,706,545	17	27,001,807	3,808,906	98,016	122,080	8,203	12,667,533	0	
DEMAND		767,831,989	18	392,741,501	128,843,667	71,866,894	22,656,027	148,916,300	2,807,593	7	
ENERGY		447,885,783	19	149,054,686	84,362,691	59,838,848	14,555,889	135,608,206	4,465,457	6	
TOTAL	C-6.3	1,259,424,317		568,797,994	217,015,264	131,803,758	37,333,996	284,532,709	19,940,583	13	
ACC. PROVISIONS	228										
CUSTOMER		409,125	17	252,757	35,654	918	1,143	77	118,577	(1)	
DEMAND		7,187,463	18	3,676,345	1,206,070	672,726	212,077	1,393,964	26,281	0	
ENERGY		4,192,534	19	1,395,260	789,696	560,135	136,254	1,269,391	41,800	(2)	
TOTAL	C-6.3	11,789,122		5,324,362	2,031,420	1,233,779	349,474	2,663,432	186,658	(3)	
ACCRUED VACATION	242										
CUSTOMER		3,276,812	31	2,790,098	394,125	9,255	11,163	1,061	71,109	1	
DEMAND		7,497,307	32	3,736,172	1,273,122	700,414	276,177	1,465,322	46,099	1	
ENERGY		2,553,734	33	849,873	481,015	341,186	82,994	773,204	25,461	1	
TOTAL	C-9.0	13,327,853		7,376,143	2,148,262	1,050,855	370,334	2,239,587	142,669	3	
KCC AFUDC											
CUSTOMER		133,298	17	82,351	11,617	299	372	25	38,634	0	
DEMAND		2,341,765	18	1,197,799	392,953	219,183	69,097	454,171	8,563	(1)	
ENERGY		1,365,980	19	454,593	257,293	182,499	44,393	413,583	13,619	(0)	
TOTAL	C-6.3	3,841,043		1,734,743	661,863	401,981	113,862	867,779	60,816	(1)	
<u>TOTAL "COST FREE" RB ITEMS</u>											
CUSTOMER		71,534,583		46,163,465	8,477,085	3,650,687	153,131	9,470	13,080,745	0	
DEMAND		788,621,857		403,157,876	132,359,686	73,792,699	23,457,809	152,925,616	2,928,165	6	

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ENERGY			455,998,036		151,754,414	85,890,696	60,922,669	14,819,530	138,064,386	4,546,337	4
TOTAL			1,316,154,476		601,075,755	226,727,467	138,366,055	38,430,470	290,999,472	20,555,247	10
<u>OTHER WORKING CAPITAL</u>											
FUEL STOCK - Includes NUCLEAR	151										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		159,538,322	4	53,093,747	30,050,255	21,314,786	5,184,853	48,304,069	1,590,610		2
TOTAL	C-3.0	159,538,322		53,093,747	30,050,255	21,314,786	5,184,853	48,304,069	1,590,610		2
MATERIALS & SUPPLIES	154										
CUSTOMER		4,560,773	20	2,726,636	384,557	10,001	12,500	803	1,426,276		0
DEMAND		86,860,831	21	44,453,337	14,572,280	8,132,081	2,542,139	16,848,388	312,604		2
ENERGY		51,119,874	22	17,012,500	9,628,817	6,829,764	1,661,350	15,477,773	509,669		1
TOTAL	C-5.5	142,541,478		64,192,473	24,585,654	14,971,846	4,215,989	32,326,964	2,248,549		3
PREPAYMENTS	165										
CUSTOMER		426,642	17	263,578	37,181	957	1,192	80	123,654		0
DEMAND		7,495,204	18	3,833,752	1,257,709	701,530	221,157	1,453,649	27,406		1
ENERGY		4,372,044	19	1,455,000	823,508	584,118	142,088	1,323,742	43,590		(2)
TOTAL	C-6.3	12,293,890		5,552,330	2,118,398	1,286,605	364,437	2,777,471	194,650		(1)
WORKING FUNDS	135										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-3.0	0		0	0	0	0	0	0	0	0
REGULATORY ASSETS											
CUSTOMER		733,042	17	452,872	63,883	1,644	2,048	138	212,459		(2)
DEMAND		12,878,008	18	6,587,025	2,160,954	1,205,345	379,985	2,497,611	47,089		(1)
ENERGY		7,511,899	19	2,499,931	1,414,923	1,003,612	244,130	2,274,408	74,894		1
TOTAL	C-6.3	21,122,949		9,539,828	3,639,760	2,210,601	626,163	4,772,157	334,442		(2)
<u>TOTAL WORKING CAPITAL</u>											
CUSTOMER		5,720,457		3,443,086	485,621	12,602	15,740	1,021	1,762,389		(2)
DEMAND		107,234,043		54,874,114	17,990,943	10,038,956	3,143,281	20,799,648	387,099		2
ENERGY		222,542,139		74,061,178	41,917,503	29,732,280	7,232,421	67,379,992	2,218,763		2
TOTAL		335,496,639		132,378,378	60,394,067	39,783,838	10,391,442	88,180,661	4,368,251		2

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RATE BASE SUMMARY	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<u>CUSTOMER RATE BASE</u>										
PLANT IN SERVICE		323,212,046		202,151,670	28,517,526	730,990	909,281	62,102	90,840,480	(3)
ACCUM RESERVE FOR DEPR		117,319,238		74,951,549	10,574,531	269,255	334,185	23,461	31,166,260	(3)
WORKING CAPITAL		5,720,457		3,443,086	485,621	12,602	15,740	1,021	1,762,389	(2)
COST FREE ITEMS		71,534,583		46,163,465	8,477,085	3,650,687	153,131	9,470	13,080,745	0
<b>TOTAL CUSTOMER RATE BASE</b>		<b>140,078,682</b>		<b>84,479,742</b>	<b>9,951,531</b>	<b>(3,176,350)</b>	<b>437,705</b>	<b>30,192</b>	<b>48,355,864</b>	<b>(2)</b>
<u>DEMAND RATEBASE</u>										
PLANT IN SERVICE		5,566,219,219		2,847,578,806	933,986,025	521,104,270	163,514,664	1,079,797,909	20,237,507	38
ACCUM RESERVE FOR DEPR		1,949,116,090		997,452,056	327,029,232	182,553,703	56,786,632	378,282,973	7,011,481	13
WORKING CAPITAL		107,234,043		54,874,114	17,990,943	10,038,956	3,143,281	20,799,648	387,099	2
COST FREE ITEMS		788,621,857		403,157,876	132,359,686	73,792,699	23,457,809	152,925,616	2,928,165	6
<b>TOTAL DEMAND RATE BASE</b>		<b>2,935,715,315</b>		<b>1,501,842,988</b>	<b>492,588,050</b>	<b>274,796,824</b>	<b>86,413,504</b>	<b>569,388,968</b>	<b>10,684,960</b>	<b>21</b>
<u>ENERGY RATE BASE</u>										
PLANT IN SERVICE		3,255,914,827		1,083,556,082	613,276,303	434,999,726	105,814,333	985,806,616	32,461,732	35
ACCUM RESERVE FOR DEPR		1,146,014,370		381,389,227	215,860,516	153,110,865	37,244,446	346,983,446	11,425,855	15
WORKING CAPITAL		222,542,139		74,061,178	41,917,503	29,732,280	7,232,421	67,379,992	2,218,763	2
COST FREE ITEMS		455,998,036		151,754,414	85,890,696	60,922,669	14,819,530	138,064,386	4,546,337	4
<b>TOTAL ENERGY RATE BASE</b>		<b>1,876,444,560</b>		<b>624,473,619</b>	<b>353,442,594</b>	<b>250,698,472</b>	<b>60,982,778</b>	<b>568,138,776</b>	<b>18,708,303</b>	<b>18</b>
<b>TOTAL RATE BASE</b>		<b>4,952,238,557</b>		<b>2,210,796,349</b>	<b>855,982,175</b>	<b>522,318,946</b>	<b>147,833,987</b>	<b>1,137,557,936</b>	<b>77,749,127</b>	<b>37</b>

OPERATING REVENUES CURRENT RATES	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<u>BASE RATE REVENUE WITHOUT RIDERS</u>										
RESIDENTIAL		494,180,076	55	494,180,076	0	0	0	0	0	0
SMALL GENERAL SERVICE		239,377,862	56	0	239,377,862	0	0	0	0	(0)
ST, GSS, RPS, DOR		3,264,732	56	0	3,264,732	0	0	0	0	0
MEDIUM GENERAL SERVICE		134,205,442	58	0	0	134,205,442	0	0	0	0
SCHOOLS & CHURCHES		31,439,401	59	0	0	0	31,439,401	0	0	(0)
HIGH LOAD FACTOR		210,338,962	60	0	0	0	0	210,338,962	0	(0)
LIGHTING		20,852,695	61	0	0	0	0	0	20,852,695	0

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SUBTOTAL	1,133,659,170		494,180,076	242,642,594	134,205,442	31,439,401	210,338,962	20,852,695	0
RESIDENTIAL OPTION ADJUSTMENT	4,000,000	55	4,000,000	0	0	0	0	0	0
ISR CREDIT ADJUSTMENT	65,193	60	0	0	0	0	65,193	0	0
TOTAL RATE REVENUE ADJUSTMENTS	4,065,193		4,000,000	0	0	0	65,193	0	0
RIDER / OTHER REVENUE	478,479,251	4	159,236,077	90,125,203	63,926,225	15,550,150	144,871,115	4,770,476	5
ASSET BASED SALES, SALES FOR RESALE	370,613,207	4	123,338,667	69,807,814	49,515,007	12,044,599	112,212,073	3,695,043	4
TOTAL ELECTRIC REVENUES	1,986,816,821		780,754,820	402,575,611	247,646,674	59,034,150	467,487,343	29,318,214	9
<b>SERVICE &amp; OTHER REVENUE</b>									
PLANT LEASED TO OTHERS	1,896,030	4	630,992	357,132	253,315	61,619	574,069	18,904	(1)
PROVISION FOR RATE REFUND	(25,386,434)	4	(8,448,509)	(4,781,728)	(3,391,702)	(825,037)	(7,686,354)	(253,105)	1
DELAYED PAYMENT CHARGES	3,327,365	4	1,107,334	628,734	444,546	108,136	1,007,440	33,174	1
MISCELLANEOUS SERVICE REVENUES	2,981,232	4	992,143	561,538	398,301	96,887	902,640	29,723	0
RENT FROM ELECTRIC PROPERTY	4,972,346	4	1,654,778	936,579	664,320	161,597	1,505,497	49,575	0
OTHER REVENUES	54,890,791	4	18,267,447	10,339,098	7,333,570	1,783,902	16,619,509	547,266	(1)
SCRAP SALAES	446,491	4	148,591	84,100	59,653	14,511	135,186	4,452	(2)
MISC TRANSMISSION	1,330,553	9	647,590	232,483	136,547	8,936	296,318	8,679	0
ANCILLARY	4,040,054	4	1,344,515	760,975	539,763	131,298	1,223,224	40,280	(1)
TOTAL SERVICE & OTHER REVENUE	48,498,428		16,344,881	9,116,911	6,438,313	1,541,849	14,577,529	478,948	(3)
TOTAL OPERATING REVENUE	2,035,315,249		797,099,701	411,692,522	254,084,987	60,575,999	482,064,872	29,797,162	6

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>PRODUCTION O &amp; M</b>										
<b>STEAM GENERATION</b>										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		70,303,298	3	37,104,243	11,677,128	6,758,697	798,191	13,956,649	8,390	0
ENERGY		67,817,130	4	22,569,283	12,773,872	9,060,567	2,203,996	20,533,269	676,142	1
TOTAL	C-4.0	138,120,428		59,673,526	24,451,000	15,819,264	3,002,187	34,489,918	684,532	1
<b>NUCLEAR GENERATION</b>										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		81,975,772	3	43,264,670	13,615,884	7,880,845	930,714	16,273,875	9,783	1
ENERGY		79,076,825	4	26,316,467	14,894,721	10,564,895	2,569,926	23,942,413	788,402	1
TOTAL	C-4.0	161,052,597		69,581,137	28,510,605	18,445,740	3,500,640	40,216,288	798,185	2
<b>OTHER GENERATION</b>										
CUSTOMER		0	1	0	0	0	0	0	0	0

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DEMAND			9,505,582	3	5,016,798	1,578,843	913,831	107,922	1,887,053	1,134	1
ENERGY			4,511,764	4	1,501,498	849,825	602,785	146,628	1,366,045	44,983	(0)
TOTAL	Ratio		14,017,346		6,518,296	2,428,668	1,516,616	254,550	3,253,098	46,117	1
<u>TOTAL GENERATION</u>											
CUSTOMER			0		0	0	0	0	0	0	0
DEMAND			161,784,652		85,385,711	26,871,855	15,553,373	1,836,827	32,117,577	19,307	2
ENERGY			151,405,719		50,387,248	28,518,418	20,228,247	4,920,550	45,841,727	1,509,527	2
TOTAL			313,190,370		135,772,959	55,390,273	35,781,620	6,757,377	77,959,304	1,528,834	3
<u>PRODUCTION - FUEL</u>											
STEAM FUEL											
CUSTOMER			0	1	0	0	0	0	0	0	0
DEMAND			0	3	0	0	0	0	0	0	0
ENERGY			429,883,676	4	143,063,654	80,971,857	57,433,714	13,970,837	130,157,634	4,285,975	5
TOTAL	C-3.0		429,883,676		143,063,654	80,971,857	57,433,714	13,970,837	130,157,634	4,285,975	5
NUCLEAR FUEL											
CUSTOMER			0	1	0	0	0	0	0	0	0
DEMAND			0	3	0	0	0	0	0	0	0
ENERGY			(35,285,084)	4	(11,742,742)	(6,646,214)	(4,714,190)	(1,146,734)	(10,683,409)	(351,795)	0
TOTAL	C-3.0		(35,285,084)		(11,742,742)	(6,646,214)	(4,714,190)	(1,146,734)	(10,683,409)	(351,795)	0

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OTHER FUEL											
	CUSTOMER		0	1	0	0	0	0	0	0	0
	DEMAND		0	3	0	0	0	0	0	0	0
	ENERGY		32,065,705	4	10,671,345	6,039,819	4,284,072	1,042,107	9,708,664	319,698	0
	TOTAL	C-3.0	32,065,705		10,671,345	6,039,819	4,284,072	1,042,107	9,708,664	319,698	0
<u>TOTAL FUEL</u>											
	CUSTOMER		0		0	0	0	0	0	0	0
	DEMAND		0		0	0	0	0	0	0	0
	ENERGY		426,664,298		141,992,257	80,365,462	57,003,596	13,866,210	129,182,889	4,253,878	6
	TOTAL		426,664,298		141,992,257	80,365,462	57,003,596	13,866,210	129,182,889	4,253,878	6
<u>TOTAL PRODUCTION FUEL</u>											
	CUSTOMER		0		0	0	0	0	0	0	0
	DEMAND		161,784,652		85,385,711	26,871,855	15,553,373	1,836,827	32,117,577	19,307	2
	ENERGY		578,070,016		192,379,505	108,883,880	77,231,843	18,786,760	175,024,616	5,763,405	7
	TOTAL		739,854,668		277,765,216	135,755,735	92,785,216	20,623,587	207,142,193	5,782,712	9
<u>PURCHASED POWER &amp; OTHER PWR SUPPLY</u>											
PURCHASED POWER - DEMAND 555											
	CUSTOMER		0	1	0	0	0	0	0	0	0
	DEMAND		106,584,396	3	56,252,458	17,703,289	10,246,626	1,210,109	21,159,193	12,720	1
	ENERGY		0	4	0	0	0	0	0	0	0
	TOTAL	C-2.0	106,584,396		56,252,458	17,703,289	10,246,626	1,210,109	21,159,193	12,720	1
PURCHASED POWER - ENERGY 555											
	CUSTOMER		0	1	0	0	0	0	0	0	0
	DEMAND		0	3	0	0	0	0	0	0	0
	ENERGY		102,815,203	4	34,216,509	19,366,025	13,736,411	3,341,403	31,129,779	1,025,076	0
	TOTAL	C-3.0	102,815,203		34,216,509	19,366,025	13,736,411	3,341,403	31,129,779	1,025,076	0
SYS CONTROL & LD - DEMAND 556											
	CUSTOMER		0	1	0	0	0	0	0	0	0
	DEMAND		1,574,121	3	830,780	261,456	151,330	17,872	312,495	188	0
	ENERGY		0	4	0	0	0	0	0	0	0
	TOTAL	C-2.0	1,574,121		830,780	261,456	151,330	17,872	312,495	188	0

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SYS CONTROL & LD - ENERGY	556									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-3.0	0		0	0	0	0	0	0	0
OTHER PWR SUPPLY - DEMAND	557									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		451,536	3	238,309	74,999	43,409	5,127	89,639	54	(1)
ENERGY		(0)	4	0	0	0	0	0	0	(0)
TOTAL	C-2.0	451,536		238,309	74,999	43,409	5,127	89,639	54	(1)
OTHER PWR SUPPLY - ENERGY	557									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		435,568	4	144,955	82,042	58,193	14,156	131,879	4,343	(0)
TOTAL	C-3.0	435,568		144,955	82,042	58,193	14,156	131,879	4,343	(0)
TOTAL PURCHASE PWR & OTHER POWER SUPPLY										
CUSTOMER		0		0	0	0	0	0	0	0
DEMAND		108,610,053		57,321,547	18,039,744	10,441,365	1,233,108	21,561,327	12,962	0
ENERGY		103,250,771		34,361,464	19,448,067	13,794,604	3,355,559	31,261,658	1,029,419	0
TOTAL		211,860,824		91,683,011	37,487,811	24,235,969	4,588,667	52,822,985	1,042,381	0
<u>TOTAL PRODUCTION O&amp;M EXPENSE</u>										
CUSTOMER		0		0	0	0	0	0	0	0
DEMAND		270,394,705		142,707,258	44,911,599	25,994,738	3,069,935	53,678,904	32,269	2
ENERGY		681,320,787		226,740,969	128,331,947	91,026,447	22,142,319	206,286,274	6,792,824	7
TOTAL		951,715,492		369,448,227	173,243,546	117,021,185	25,212,254	259,965,178	6,825,093	9
<u>TRANSMISSION</u>										
TRANSMISSION DISPATCHING	561									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		8,851,877	9	4,308,277	1,546,658	908,418	59,446	1,971,341	57,737	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	8,851,877		4,308,277	1,546,658	908,418	59,446	1,971,341	57,737	0



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TRANSMISSION BY OTHERS	565,566									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0
<u>TOTAL TRANSMISSION O&amp;M EXP</u>										
CUSTOMER		0		0	0	0	0	0	0	0
DEMAND		8,851,877		4,308,277	1,546,658	908,418	59,446	1,971,341	57,737	0
ENERGY		0		0	0	0	0	0	0	0
TOTAL	C-2.0	8,851,877		4,308,277	1,546,658	908,418	59,446	1,971,341	57,737	0
<u>DISTRIBUTION EXPENSES</u>										
LOAD DISPATCHING	581									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		3,188,337	2	1,530,112	545,497	282,529	207,085	589,539	33,574	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	3,188,337		1,530,112	545,497	282,529	207,085	589,539	33,574	1
STATION EXPENSES	582									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		530,100	2	254,400	90,696	46,974	34,430	98,018	5,582	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	530,100		254,400	90,696	46,974	34,430	98,018	5,582	0
OVERHEAD LINE EXPENSES	583									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		5,033,727	2	2,415,732	861,227	446,055	326,945	930,761	53,007	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	5,033,727		2,415,732	861,227	446,055	326,945	930,761	53,007	0
UNDERGROUND LINE EXPENSES	584									
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		5,131,579	2	2,462,692	877,969	454,726	333,300	948,854	54,037	1
ENERGY		(0)	5	0	0	0	0	0	0	(0)
TOTAL	C-2.0	5,131,579		2,462,692	877,969	454,726	333,300	948,854	54,037	1

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STREET LTG & SIGNAL SYS EXPENSES	585										
CUSTOMER		633,402	61	0	0	0	0	0	633,402	0	
DEMAND		0	61	0	0	0	0	0	0	0	
ENERGY		(0)	61	0	0	0	0	0	0	(0)	
TOTAL	C-1.0	633,402		0	0	0	0	0	633,402	(0)	
METER EXPENSES	586										
CUSTOMER		7,319,192	8	6,304,142	889,118	58,757	59,164	8,011	0	0	
DEMAND		0	2	0	0	0	0	0	0	0	
ENERGY		0	5	0	0	0	0	0	0	0	
TOTAL	C-1.0	7,319,192		6,304,142	889,118	58,757	59,164	8,011	0	0	
CUSTOMER INSTALLATIONS EXP	587										
CUSTOMER		296,449	1	258,530	36,530	563	771	55	0	0	
DEMAND		0	2	0	0	0	0	0	0	0	
ENERGY		0	5	0	0	0	0	0	0	0	
TOTAL	C-1.0	296,449		258,530	36,530	563	771	55	0	0	
SUBTOTAL - DISTRIBUTION OPERATIONS											
CUSTOMER		8,249,043		6,562,672	925,648	59,320	59,935	8,066	633,402		
DEMAND		13,883,743		6,662,936	2,375,389	1,230,284	901,760	2,567,172	146,200	2	
ENERGY		0		0	0	0	0	0	0	0	
TOTAL		22,132,786		13,225,608	3,301,037	1,289,604	961,695	2,575,238	779,602	0	
OPER SUPVSN & ENGG, MISC DISTR EXP	580, 588										
CUSTOMER		1,291,416	38	1,027,409	144,913	9,287	9,383	1,263	99,161	0	
DEMAND		2,173,548	39	1,043,106	371,875	192,605	141,174	401,900	22,888	0	
ENERGY		1	40	0	0	0	0	0	0	1	
TOTAL	C-7.0	3,464,965		2,070,515	516,788	201,892	150,557	403,163	122,049	1	
MISCELLANEOUS & RENTS	589										
CUSTOMER		2,866,093	38	2,280,171	321,612	20,610	20,824	2,802	220,073	1	
DEMAND		4,823,844	39	2,315,007	825,318	427,457	313,312	891,952	50,797	1	
ENERGY		1	40	0	0	0	0	0	0	1	
TOTAL	C-7.0	7,689,938		4,595,178	1,146,930	448,067	334,136	894,754	270,870	3	

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TOTAL DISTRIBUTION OPERATIONS										
CUSTOMER		12,406,552		9,870,252	1,392,173	89,217	90,142	12,131	952,636	
DEMAND		20,881,135		10,021,049	3,572,582	1,850,346	1,356,246	3,861,024	219,885	3
ENERGY		2		0	0	0	0	0	0	2
TOTAL		33,287,689		19,891,301	4,964,755	1,939,563	1,446,388	3,873,155	1,172,521	0
MAINT STRUCTURES 591										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		1,608,346	2	771,860	275,174	142,521	104,463	297,391	16,936	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	1,608,346		771,860	275,174	142,521	104,463	297,391	16,936	1
MAINT STATION EQUIPMENT 592										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		3,520,434	2	1,689,489	602,316	311,957	228,655	650,945	37,071	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	3,520,434		1,689,489	602,316	311,957	228,655	650,945	37,071	1
MAINTENANCE OF OVERHEAD LINES 593										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		51,925,450	2	24,919,504	8,883,996	4,601,288	3,372,600	9,601,268	546,793	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	51,925,450		24,919,504	8,883,996	4,601,288	3,372,600	9,601,268	546,793	1
MAINTENANCE OF UNDERGROUND LINES 594										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		2,984,262	2	1,432,175	510,581	264,445	193,830	551,805	31,425	1
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	2,984,262		1,432,175	510,581	264,445	193,830	551,805	31,425	1
MAINTENANCE OF LINE TRANSFORMERS 595										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		1,058,370	2	507,922	181,078	93,786	68,742	195,698	11,145	(1)
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-2.0	1,058,370		507,922	181,078	93,786	68,742	195,698	11,145	(1)

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MAINT STREET LTG & SIGNAL SYSTEMS	596									
CUSTOMER		666,542	61	0	0	0	0	0	666,542	0
DEMAND		0	61	0	0	0	0	0	0	0
ENERGY		0	61	0	0	0	0	0	0	0
TOTAL	C-1.0	666,542		0	0	0	0	0	666,542	0
MAINTENANCE OF METERS	597									
CUSTOMER		944,562	8	813,567	114,743	7,583	7,635	1,034	0	0
DEMAND		0	2	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0
TOTAL	C-1.0	944,562		813,567	114,743	7,583	7,635	1,034	0	0
SUBTOTAL - DISTRIBUTION MAINTENANCE										
CUSTOMER		1,611,104		813,567	114,743	7,583	7,635	1,034	666,542	0
DEMAND		61,096,862		29,320,950	10,453,145	5,413,997	3,968,290	11,297,107	643,370	3
ENERGY		2		0	0	0	0	0	0	2
TOTAL		62,707,968		30,134,517	10,567,888	5,421,580	3,975,925	11,298,141	1,309,912	5
MAINT SUPVSN & ENGG. MISC DISTR PLT	590, 598									
CUSTOMER		82,637	41	41,730	5,885	389	392	53	34,188	0
DEMAND		3,133,778	42	1,503,929	536,162	277,695	203,541	579,451	33,000	0
ENERGY		(0)	43	0	0	0	0	0	0	(0)
TOTAL	C-7.1	3,216,415		1,545,659	542,047	278,084	203,933	579,504	67,188	(0)
MISCELLANEOUS										
CUSTOMER		47,930	41	24,203	3,414	226	227	31	19,829	0
DEMAND		1,817,619	42	872,292	310,979	161,065	118,056	336,087	19,140	0
ENERGY		(0)	43	0	0	0	0	0	0	(0)
TOTAL	C-7.1	1,865,549		896,495	314,393	161,291	118,283	336,118	38,969	(0)
TOTAL DISTRIBUTION MAINTENANCE										
CUSTOMER		1,693,741		855,297	120,628	7,972	8,027	1,087	700,730	0
DEMAND		64,230,640		30,824,879	10,989,307	5,691,692	4,171,831	11,876,558	676,370	3
ENERGY		1		0	0	0	0	0	0	1
TOTAL		65,924,382		31,680,176	11,109,935	5,699,664	4,179,858	11,877,645	1,377,100	4

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TOTAL DISTRIBUTION O. & M.

CUSTOMER	14,100,293		10,725,549	1,512,801	97,189	98,169	13,218	1,653,366	1
DEMAND	85,111,775		40,845,928	14,561,889	7,542,038	5,528,077	15,737,582	896,255	6
ENERGY	3		0	0	0	0	0	0	3
<b>TOTAL</b>	<b>99,212,071</b>		<b>51,571,477</b>	<b>16,074,690</b>	<b>7,639,227</b>	<b>5,626,246</b>	<b>15,750,800</b>	<b>2,549,621</b>	<b>10</b>

CUSTOMER ACCOUNTS EXPENSES

CUSTOMER ACCOUNTS

CUSTOMER	23,367,004	1	20,378,104	2,879,441	44,410	60,737	4,312	0	0
DEMAND	0	3	0	0	0	0	0	0	0
ENERGY	(0)	5	0	0	0	0	0	0	(0)
<b>TOTAL</b>	<b>23,367,004</b>	<b>C-1.0</b>	<b>20,378,104</b>	<b>2,879,441</b>	<b>44,410</b>	<b>60,737</b>	<b>4,312</b>	<b>0</b>	<b>(0)</b>

METER READING

CUSTOMER	5,327,451	51	4,531,590	765,422	12,340	17,418	681	0	0
DEMAND	0	51	0	0	0	0	0	0	0
ENERGY	0	51	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,327,451</b>	<b>C-1.0</b>	<b>4,531,590</b>	<b>765,422</b>	<b>12,340</b>	<b>17,418</b>	<b>681</b>	<b>0</b>	<b>0</b>

TOTAL CUST. ACCT. EXPENSES

CUSTOMER	28,694,455		24,909,694	3,644,863	56,750	78,155	4,993	0	0
DEMAND	0		0	0	0	0	0	0	0
ENERGY	(0)		0	0	0	0	0	0	(0)
<b>TOTAL</b>	<b>28,694,455</b>		<b>24,909,694</b>	<b>3,644,863</b>	<b>56,750</b>	<b>78,155</b>	<b>4,993</b>	<b>0</b>	<b>0</b>

TOTAL CUST. SERVICE & INFO. EXP.

CUSTOMER	3,867,271	1	3,372,604	476,551	7,350	10,052	714	0	0
DEMAND	0	3	0	0	0	0	0	0	0
ENERGY	0	5	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,867,271</b>	<b>C-1.0</b>	<b>3,372,604</b>	<b>476,551</b>	<b>7,350</b>	<b>10,052</b>	<b>714</b>	<b>0</b>	<b>0</b>

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SALES EXPENSES

TOTAL SALES EXPENSES									
CUSTOMER	26	1	23	3	0	0	0	0	0
DEMAND	0	3	0	0	0	0	0	0	0
ENERGY	0	5	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>26</b>	<b>C-1.0</b>	<b>23</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>									
<u>TOTAL PRO,TRAN,DIST,CUST ACC,CUST SER,SALES</u>									
CUSTOMER	46,662,045		39,007,870	5,634,218	161,289	186,376	18,925	1,653,366	1
DEMAND	364,358,357		187,861,463	61,020,146	34,445,194	8,657,458	71,387,827	986,261	8
ENERGY	681,320,790		226,740,969	128,331,947	91,026,447	22,142,319	206,286,274	6,792,824	10
<b>TOTAL</b>	<b>1,092,341,192</b>		<b>453,610,302</b>	<b>194,986,311</b>	<b>125,632,930</b>	<b>30,986,153</b>	<b>277,693,026</b>	<b>9,432,451</b>	<b>19</b>

ADMINISTRATIVE & GENERAL EXPENSES

SUPERVISION & SUPPLIES	920-922								
CUSTOMER		31	13,480,651	1,904,259	44,717	53,936	5,129	343,571	(2)
DEMAND		32	18,051,707	6,151,223	3,384,123	1,334,380	7,079,859	222,733	0
ENERGY		33	4,106,248	2,324,074	1,648,476	400,994	3,735,816	123,017	2
<b>TOTAL</b>	<b>C-9.0</b>		<b>35,638,606</b>	<b>10,379,556</b>	<b>5,077,316</b>	<b>1,789,310</b>	<b>10,820,804</b>	<b>689,321</b>	<b>0</b>
OUTSIDE SERVICES	923								
CUSTOMER		25	240,977	33,995	871	1,084	74	108,287	0
DEMAND		26	3,394,483	1,113,367	621,187	194,919	1,287,183	24,124	0
ENERGY		27	1,291,663	731,062	518,545	126,137	1,175,140	38,696	(0)
<b>TOTAL</b>	<b>C-6.0</b>		<b>4,927,123</b>	<b>1,878,424</b>	<b>1,140,603</b>	<b>322,140</b>	<b>2,462,397</b>	<b>171,107</b>	<b>(0)</b>
PROPERTY INSURANCE	924								
CUSTOMER		25	258,143	36,416	933	1,161	79	116,001	1
DEMAND		26	3,636,290	1,192,678	665,438	208,804	1,378,876	25,843	0
ENERGY		27	1,383,675	783,139	555,484	135,122	1,258,852	41,453	1
<b>TOTAL</b>	<b>C-6.0</b>		<b>5,278,108</b>	<b>2,012,233</b>	<b>1,221,855</b>	<b>345,087</b>	<b>2,637,807</b>	<b>183,297</b>	<b>2</b>

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INJURIES & DAMAGES	925									
CUSTOMER		1,576,199	31	1,342,082	189,581	4,452	5,370	511	34,205	(2)
DEMAND		3,606,325	32	1,797,159	612,392	336,910	132,846	704,844	22,174	0
ENERGY		1,228,386	33	408,802	231,376	164,116	39,921	371,923	12,247	1
TOTAL	C-9.0	6,410,910		3,548,043	1,033,349	505,478	178,137	1,077,278	68,626	(1)
PENSIONS & BENEFITS	926									
CUSTOMER		13,730,918	31	11,691,426	1,651,515	38,782	46,778	4,448	297,970	(1)
DEMAND		31,416,177	32	15,655,787	5,334,800	2,934,964	1,157,274	6,140,182	193,171	(1)
ENERGY		10,700,978	33	3,561,245	2,015,610	1,429,682	347,772	3,239,978	106,690	1
TOTAL	C-9.0	55,848,073		30,908,458	9,001,925	4,403,428	1,551,824	9,384,608	597,831	(1)
REGULATORY EXPENSE	928									
CUSTOMER		216,730	48	181,179	26,169	749	866	88	7,679	0
DEMAND		1,692,322	49	872,553	283,418	159,986	40,211	331,572	4,581	1
ENERGY		1,182,793	50	393,629	222,788	158,025	38,440	358,119	11,793	(1)
TOTAL	C-8.0	3,091,845		1,447,361	532,375	318,760	79,517	689,779	24,053	0
MISC and RENTS	930									
CUSTOMER		1,040,468	48	869,796	125,632	3,596	4,156	422	36,867	(1)
DEMAND		8,124,445	49	4,188,926	1,360,624	768,057	193,044	1,591,802	21,992	0
ENERGY		5,678,318	50	1,889,723	1,069,554	758,640	184,540	1,719,248	56,613	0
TOTAL	C-8.0	14,843,231		6,948,445	2,555,810	1,530,293	381,740	3,311,472	115,472	(1)
SUBTOTAL A&G										
CUSTOMER		33,194,598		28,064,254	3,967,567	94,100	113,351	10,751	944,580	(5)
DEMAND		94,806,486		47,596,905	16,048,502	8,870,665	3,261,478	18,514,318	514,618	0
ENERGY		39,168,071		13,034,985	7,377,603	5,232,968	1,272,926	11,859,076	390,509	4
TOTAL		167,169,155		88,696,144	27,393,672	14,197,733	4,647,755	30,384,145	1,849,707	(1)
MAINTENANCE OF GENERAL PLANT	935									
CUSTOMER		1,912,492	35	1,572,913	222,159	5,263	6,370	587	105,201	(1)
DEMAND		8,043,478	36	4,064,379	1,357,344	752,272	264,741	1,565,915	38,828	(1)
ENERGY		3,773,167	37	1,255,696	710,705	504,106	122,625	1,142,417	37,619	(1)
TOTAL	C-5.8	13,729,137		6,892,988	2,290,208	1,261,641	393,736	2,708,919	181,648	(3)

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<b>TOTAL ADMIN &amp; GENERAL</b>									
CUSTOMER	35,107,090	29,637,167	4,189,726	99,363	119,721	11,338	1,049,781		(6)
DEMAND	102,849,964	51,661,284	17,405,846	9,622,937	3,526,219	20,080,233	553,446		(1)
ENERGY	42,941,238	14,290,681	8,088,308	5,737,074	1,395,551	13,001,493	428,128		3
<b>TOTAL</b>	<b>180,898,292</b>	<b>95,589,132</b>	<b>29,683,880</b>	<b>15,459,374</b>	<b>5,041,491</b>	<b>33,093,064</b>	<b>2,031,355</b>		<b>(4)</b>
<b>TOTAL OPER. &amp; MAINT. EXPENSES</b>									
CUSTOMER	81,769,135	68,645,037	9,823,944	260,652	306,097	30,263	2,703,147		(5)
DEMAND	467,208,321	239,522,747	78,425,992	44,068,131	12,183,677	91,468,060	1,539,707		7
ENERGY	724,262,028	241,031,650	136,420,255	96,763,521	23,537,870	219,287,767	7,220,952		13
<b>TOTAL</b>	<b>1,273,239,484</b>	<b>549,199,434</b>	<b>224,670,191</b>	<b>141,092,304</b>	<b>36,027,644</b>	<b>310,786,090</b>	<b>11,463,806</b>		<b>15</b>

CURRENT DEPRECIATION EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>PRODUCTION PLANT CURRENT DEPRECIATION</b>										
CUSTOMER		0	73	0	0	0	0	0	0	0
DEMAND		88,599,818	74	46,760,668	14,716,114	8,517,656	1,005,921	17,588,885	10,574	0
ENERGY		78,319,115	75	26,064,304	14,752,000	10,463,662	2,545,302	23,712,998	780,848	1
<b>TOTAL</b>	<b>C-5.6</b>	<b>166,918,933</b>		<b>72,824,972</b>	<b>29,468,114</b>	<b>18,981,318</b>	<b>3,551,223</b>	<b>41,301,883</b>	<b>791,422</b>	<b>1</b>
<b>TRANSMISSION PLANT CURRENT DEPRECIATION</b>										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>C-2.0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DISTRIBUTION PLANT</b>										
CUSTOMER		6,085,999	11	3,638,485	513,161	13,346	16,680	1,071	1,903,255	1
DEMAND		38,739,113	12	18,591,259	6,627,928	3,432,803	2,516,137	7,163,050	407,936	0
ENERGY		(0)	13	0	0	0	0	0	0	(0)
<b>TOTAL</b>	<b>C-5.0</b>	<b>44,825,112</b>		<b>22,229,744</b>	<b>7,141,089</b>	<b>3,446,149</b>	<b>2,532,817</b>	<b>7,164,121</b>	<b>2,311,191</b>	<b>1</b>
<b>GENERAL PLANT &amp; INTANGIBLE</b>										
CUSTOMER		2,923,476	35	2,404,388	339,596	8,046	9,737	898	160,812	(1)
DEMAND		12,295,433	36	6,212,896	2,074,866	1,149,938	404,688	2,393,691	59,354	0
ENERGY		5,767,743	37	1,919,483	1,086,398	770,587	187,446	1,746,323	57,505	1



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TOTAL	C-5.8	20,986,652		10,536,767	3,500,860	1,928,571	601,871	4,140,912	277,671	(0)
<b>TOTAL DEPRECIATION EXPENSE</b>										
CUSTOMER		9,009,475		6,042,873	852,757	21,392	26,417	1,969	2,064,067	0
DEMAND		139,634,364		71,564,823	23,418,908	13,100,397	3,926,746	27,145,626	477,864	0
ENERGY		84,086,857		27,983,787	15,838,398	11,234,249	2,732,748	25,459,321	838,353	1
TOTAL		232,730,696		105,591,483	40,110,063	24,358,038	6,685,911	52,606,916	3,380,284	1
<b>AMORTIZATION</b>										
CUSTOMER		1,509,962	20	902,723	127,318	3,311	4,138	266	472,205	1
DEMAND		28,757,528	21	14,717,429	4,824,531	2,692,336	841,641	5,578,095	103,496	0
ENERGY		16,924,559	22	5,632,429	3,187,869	2,261,171	550,033	5,124,318	168,739	0
TOTAL	C-5.5	47,192,049		21,252,581	8,139,718	4,956,818	1,395,812	10,702,679	744,440	1

TEST YEAR ENDING  
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WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

TOTAL DEPRECIATION & AMORTIZATION EXPENSE

CUSTOMER	10,519,437	6,945,596	980,075	24,703	30,555	2,235	2,536,272	1
DEMAND	168,391,892	86,282,252	28,243,439	15,792,733	4,768,387	32,723,721	581,360	0
ENERGY	101,011,416	33,616,216	19,026,267	13,495,420	3,282,781	30,583,639	1,007,092	1
<b>TOTAL</b>	<b>279,922,745</b>	<b>126,844,064</b>	<b>48,249,781</b>	<b>29,312,856</b>	<b>8,081,723</b>	<b>63,309,595</b>	<b>4,124,724</b>	<b>2</b>

TAXES OTHER THAN INCOME TAXES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>PAYROLL RELATED</b>										
CUSTOMER		3,373,865	31	2,872,735	405,799	9,529	11,494	1,093	73,215	0
DEMAND		7,719,364	32	3,846,831	1,310,830	721,159	284,357	1,508,723	47,465	(1)
ENERGY		2,629,369	33	875,044	495,262	351,291	85,452	796,105	26,215	0
<b>TOTAL</b>	<b>C-9.0</b>	<b>13,722,598</b>		<b>7,594,610</b>	<b>2,211,891</b>	<b>1,081,979</b>	<b>381,303</b>	<b>2,305,921</b>	<b>146,895</b>	<b>(1)</b>
<b>REAL ESTATE AND PERSONAL PROPERTY</b>										
CUSTOMER		3,742,970	25	2,341,025	330,248	8,465	10,530	719	1,051,982	1
DEMAND		64,459,812	26	32,976,494	10,816,061	6,034,668	1,893,588	12,504,641	234,361	(1)
ENERGY		37,705,244	27	12,548,162	7,102,069	5,037,531	1,225,387	11,416,171	375,924	0
<b>TOTAL</b>	<b>C-6.0</b>	<b>105,908,026</b>		<b>47,865,681</b>	<b>18,248,378</b>	<b>11,080,664</b>	<b>3,129,505</b>	<b>23,921,531</b>	<b>1,662,267</b>	<b>0</b>
<b>OTHER TAXES</b>										
CUSTOMER		591	25	370	52	1	2	0	166	0
DEMAND		10,176	26	5,206	1,707	953	299	1,974	37	0
ENERGY		5,952	27	1,981	1,121	795	193	1,802	59	1
<b>TOTAL</b>	<b>C-6.0</b>	<b>16,719</b>		<b>7,557</b>	<b>2,880</b>	<b>1,749</b>	<b>494</b>	<b>3,776</b>	<b>262</b>	<b>1</b>
<b>TOTAL TAXES OTHER THAN INCOME</b>										
CUSTOMER		7,117,426		5,214,130	736,099	17,995	22,026	1,812	1,125,363	1
DEMAND		72,189,352		36,828,531	12,128,598	6,756,780	2,178,244	14,015,338	281,863	(2)
ENERGY		40,340,565		13,425,187	7,598,452	5,389,617	1,311,032	12,214,078	402,198	1
<b>TOTAL</b>		<b>119,647,343</b>		<b>55,467,848</b>	<b>20,463,149</b>	<b>12,164,392</b>	<b>3,511,302</b>	<b>26,231,228</b>	<b>1,809,424</b>	<b>0</b>

INCOME TAX CALCULATION CURRENT RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE
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TEST YEAR ENDING  
September 30, 2014

WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

**OPERATING REVENUE**

RATE REVENUE	1,137,724,363		498,180,076	242,642,594	134,205,442	31,439,401	210,404,155	20,852,695	0
RIDER / OTHER REVENUE	478,479,251		159,236,077	90,125,203	63,926,225	15,550,150	144,871,115	4,770,476	5
OTHER OPERATING REVENUE	370,613,207		123,338,667	69,807,814	49,515,007	12,044,599	112,212,073	3,695,043	4
	48,498,428		16,344,881	9,116,911	6,438,313	1,541,849	14,577,529	478,948	(3)
<b>TOTAL OPERATING REVENUE</b>	<b>2,035,315,249</b>		<b>797,099,701</b>	<b>411,692,522</b>	<b>254,084,987</b>	<b>60,575,999</b>	<b>482,064,872</b>	<b>29,797,162</b>	<b>6</b>

**OPERATING EXPENSE**

OPERATION AND MAINTENANCE EXPENSE	1,273,239,484		549,199,434	224,670,191	141,092,304	36,027,644	310,786,090	11,463,806	15
DEPRECIATION & AMORTIZATION EXPENSE	279,922,745		126,844,064	48,249,781	29,312,856	8,081,723	63,309,595	4,124,724	2
TAXES OTHER THAN INCOME TAXES	119,647,343		55,467,848	20,463,149	12,164,392	3,511,302	26,231,228	1,809,424	0
GAIN FROM DISP OF ALLOWANCES	(665,523)	3	(351,246)	(110,541)	(63,981)	(7,556)	(132,120)	(79)	0
<b>TOTAL EXPENSES BEFORE INCOME TAX</b>	<b>1,672,144,049</b>		<b>731,160,100</b>	<b>293,272,580</b>	<b>182,505,571</b>	<b>47,613,113</b>	<b>400,194,793</b>	<b>17,397,875</b>	<b>17</b>

<b>OPERATING INCOME BEFORE TAXES</b>	<b>363,171,200</b>		<b>65,939,601</b>	<b>118,419,942</b>	<b>71,579,416</b>	<b>12,962,886</b>	<b>81,870,079</b>	<b>12,399,287</b>	<b>(11)</b>
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**FOR INCOME TAXES ONLY**  
**INCREASES/DECREASES FOR INCOME TAX**

**RATE BASE RELATED**

CUSTOMER	(3,684,578)	28	(2,222,124)	(261,761)	83,550	(11,513)	(794)	(1,271,935)	(1)
DEMAND	(77,219,979)	29	(39,503,927)	(12,956,855)	(7,228,155)	(2,272,989)	(14,976,999)	(281,053)	(1)
ENERGY	(49,357,311)	30	(16,425,926)	(9,296,825)	(6,594,281)	(1,604,069)	(14,944,114)	(492,096)	0
<b>TOTAL</b>	<b>(130,261,868)</b>	<b>C-6.5</b>	<b>(58,151,977)</b>	<b>(22,515,441)</b>	<b>(13,738,886)</b>	<b>(3,888,571)</b>	<b>(29,921,907)</b>	<b>(2,045,084)</b>	<b>(2)</b>

**DISTRIBUTION PLANT RELATED**

CUSTOMER	0	11	0	0	0	0	0	0	0
DEMAND	0	12	0	0	0	0	0	0	0
ENERGY	0	13	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>C-5.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PLANT RELATED**

CUSTOMER	(13,675,373)	25	(8,553,207)	(1,206,600)	(30,929)	(38,472)	(2,628)	(3,843,537)	0
DEMAND	(235,511,384)	26	(120,483,437)	(39,517,729)	(22,048,357)	(6,918,441)	(45,687,152)	(856,265)	(3)
ENERGY	(137,760,473)	27	(45,846,162)	(25,948,232)	(18,405,201)	(4,477,093)	(41,710,300)	(1,373,483)	(2)
<b>TOTAL</b>	<b>(386,947,230)</b>	<b>C-6.0</b>	<b>(174,882,806)</b>	<b>(66,672,561)</b>	<b>(40,484,487)</b>	<b>(11,434,006)</b>	<b>(87,400,080)</b>	<b>(6,073,285)</b>	<b>(5)</b>

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WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

PAYROLL RELATED										
CUSTOMER		474,437	31	403,968	57,064	1,340	1,616	154	10,296	(1)
DEMAND		1,085,505	32	540,945	184,330	101,410	39,987	212,158	6,675	0
ENERGY		369,745	33	123,050	69,644	49,399	12,016	111,949	3,686	1
TOTAL	C-9.0	1,929,687		1,067,963	311,038	152,149	53,619	324,261	20,657	0
OTHER - ENERGY RELATED										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		10,207,372	4	3,396,975	1,922,636	1,363,735	331,731	3,090,528	101,768	(1)
TOTAL	C-3.0	10,207,372		3,396,975	1,922,636	1,363,735	331,731	3,090,528	101,768	(1)
TOTAL PRETAX ADJUSTMENTS										
CUSTOMER		(16,885,514)		(10,371,363)	(1,411,297)	53,961	(48,369)	(3,268)	(5,105,176)	(2)
DEMAND		(311,645,858)		(159,446,419)	(52,290,254)	(29,175,102)	(9,151,443)	(60,451,993)	(1,130,643)	(4)
ENERGY		(176,540,667)		(58,752,063)	(33,252,777)	(23,586,348)	(5,737,415)	(53,451,937)	(1,760,125)	(2)
TOTAL		(505,072,039)		(228,569,845)	(86,954,328)	(52,707,489)	(14,937,227)	(113,907,198)	(7,995,944)	(8)
NET TAXABLE INCOME		(141,900,839)		(162,630,244)	31,465,614	18,871,927	(1,974,341)	(32,037,119)	4,403,343	(19)
<u>KANSAS INCOME TAX</u>										
NET TAXABLE INCOME FOR STATE		(141,900,839)		(162,630,244)	31,465,614	18,871,927	(1,974,341)	(32,037,119)	4,403,343	(19)
CURRENT STATE INCOME TAX @	7.00%	(9,933,059)		(11,384,117)	2,202,593	1,321,035	(138,204)	(2,242,598)	308,234	(1)
INCOME TAX ADJUSTMENT		(15,194,729)	RATIO	(17,414,432)	3,369,335	2,020,804	(211,412)	(3,430,532)	471,510	(2)
KANSAS CURRENT INCOME TAX		(25,127,788)		(28,798,549)	5,571,928	3,341,839	(349,616)	(5,673,130)	779,744	(3)
<u>FEDERAL INCOME TAX</u>										
NET TAXABLE INCOME MINUS STATE TAX		(116,773,051)		(133,831,695)	25,893,686	15,530,088	(1,624,725)	(26,363,989)	3,623,599	(15)
CURRENT FEDERAL INCOME TAX @	35%	(40,870,568)		(46,841,093)	9,062,790	5,435,531	(568,654)	(9,227,396)	1,268,260	(5)
INCOME TAX ADJUSTMENT		0		0	0	0	0	0	0	
GENERAL BUSINESS CREDITS										
OTHER ADJUSTMENTS		(72,531,220)	RATIO	(83,126,852)	16,083,340	9,646,200	(1,009,165)	(16,375,459)	2,250,726	
FEDERAL INCOME TAX		(113,401,788)		(129,967,945)	25,146,130	15,081,731	(1,577,819)	(25,602,855)	3,518,985	(15)
<u>SUMMARY:</u>										
STATE TAX		(25,127,788)		(28,798,549)	5,571,928	3,341,839	(349,616)	(5,673,130)	779,744	(3)
FEDERAL TAX		(113,401,788)		(129,967,945)	25,146,130	15,081,731	(1,577,819)	(25,602,855)	3,518,985	(15)
TOTAL CURRENT INCOME TAX		(138,529,576)		(158,766,494)	30,718,058	18,423,570	(1,927,435)	(31,275,985)	4,298,729	(18)
PROVISION FOR DEFERRED INCOME TAXES		227,711,578	Tot Plant n Serv	102,915,428	39,235,619	23,824,402	6,728,710	51,433,396	3,574,021	2
INVESTMENT TAX CREDIT		(2,415,660)	Tot Plant in Serv	(1,091,770)	(416,228)	(252,739)	(71,381)	(545,627)	(37,915)	(0)

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TOTAL OPERATING EXPENSES AFTER TAX	1,758,910,391	674,217,263	362,810,029	224,500,804	52,343,008	419,806,577	25,232,710	1
NET OPERATING INCOME	276,404,858	122,882,438	48,882,493	29,584,183	8,232,991	62,258,295	4,564,452	6

INCOME TAX CALCULATION PROPOSED RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	ALL RES		SGS, ST, DOR, RPS, GSS	RITODS, REIS, R-TESC, PS-R, SES,	HLF-N, HLF-S LTM, ICS SPEC CON	LIGHTING SERVICE	
				RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC		
<b>OPERATING REVENUE</b>										
RATE REVENUE		1,137,724,363		498,180,076	242,642,594	134,205,442	31,439,401	210,404,155	20,852,695	0
PROPOSED INCREASE		55,030,011		44,085,783	0	0	682,260	10,261,968	0	0
RIDER / OTHER REVENUE		478,479,251		159,238,077	90,125,203	63,926,225	15,550,150	144,871,115	4,770,476	7
OTHER OPERATING REVENUE		370,613,207		123,338,667	69,807,814	49,515,007	12,044,599	112,212,073	3,695,043	0
		48,498,428		16,344,881	9,116,911	6,438,313	1,541,849	14,577,529	478,948	
TOTAL OPERATING REVENUE		2,090,345,260		841,185,484	411,692,522	254,084,987	61,258,259	492,326,840	29,797,162	6
<b>OPERATING EXPENSE</b>										
OPERATION AND MAINTENANCE EXPENSE		1,273,239,484		549,199,434	224,670,191	141,092,304	36,027,644	310,786,090	11,463,806	15
DEPRECIATION & AMORTIZATION EXPENSE		279,922,745		126,844,064	48,249,781	29,312,856	8,081,723	63,309,595	4,124,724	2
TAXES OTHER THAN INCOME TAXES		119,647,343		55,467,848	20,463,149	12,164,392	3,511,302	26,231,228	1,809,424	0
GAIN FROM DISP OF ALLOWANCES		(665,523)	3	(351,246)	(110,541)	(63,981)	(7,556)	(132,120)	(79)	0
TOTAL EXPENSES BEFORE INCOME TAX		1,672,144,049		731,160,100	293,272,580	182,505,571	47,613,113	400,194,793	17,397,875	17
OPERATING INCOME BEFORE TAXES		418,201,211		110,025,384	118,419,942	71,579,416	13,645,146	92,132,047	12,399,287	(11)
<b>FOR INCOMES TAXES ONLY</b>										
INCREASES/DECREASES FOR INCOME TAX		(605,072,039)		(228,569,845)	(86,954,328)	(52,707,489)	(14,937,227)	(113,907,198)	(7,995,944)	(8)
NET TAXABLE INCOME		(86,870,828)		(118,544,461)	31,465,614	18,871,927	(1,292,081)	(21,775,151)	4,403,343	(19)
<b>KANSAS INCOME TAX</b>										
NET TAXABLE INCOME FOR STATE		(86,870,828)		(118,544,461)	31,465,614	18,871,927	(1,292,081)	(21,775,151)	4,403,343	(19)
CURRENT STATE INCOME TAX @ 7.00%		(6,080,958)		(8,298,112)	2,202,593	1,321,035	(90,446)	(1,524,261)	308,234	(1)
INCOME TAX ADJUSTMENT		(15,194,729)	RATIO	(17,414,432)	3,369,335	2,020,804	(211,412)	(3,430,532)	471,510	(2)
KANSAS CURRENT INCOME TAX		(21,275,687)		(25,712,544)	5,571,928	3,341,839	(301,858)	(4,954,792)	779,744	(3)
<b>FEDERAL INCOME TAX</b>										
NET TAXABLE INCOME MINUS STATE TAX		(65,595,141)		(92,831,917)	25,893,686	15,530,088	(990,223)	(16,820,359)	3,623,599	(15)
CURRENT FEDERAL INCOME TAX @ 35%		(22,958,299)		(32,491,171)	9,062,790	5,435,531	(346,578)	(5,887,126)	1,268,260	(5)

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WESTAR ENERGY, INC.  
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REVISED EXHIBIT DJM-E2

		RATIO						
INCOME TAX ADJUSTMENT								
GENERAL BUSINESS CREDITS								
OTHER ADJUSTMENTS								
FEDERAL INCOME TAX								
	<u>(72,531,220)</u>	<u>(83,126,852)</u>	<u>16,083,340</u>	<u>9,646,200</u>	<u>(1,009,165)</u>	<u>(16,375,459)</u>	<u>2,250,726</u>	(9)
	(95,489,519)	(115,618,023)	25,146,130	15,081,731	(1,355,743)	(22,262,584)	3,518,985	(15)

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WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

SUMMARY:

STATE TAX	(21,275,687)	(25,712,544)	5,571,928	3,341,839	(301,858)	(4,954,792)	779,744	(3)
FEDERAL TAX	(95,489,519)	(115,618,023)	25,146,130	15,081,731	(1,355,743)	(22,262,584)	3,518,985	(15)
TOTAL CURRENT INCOME TAX	(116,765,206)	(141,330,567)	30,718,058	18,423,570	(1,657,601)	(27,217,377)	4,298,729	(18)
PROVISION FOR DEFERRED INCOME TAXES	227,711,578	102,915,428	39,235,619	23,824,402	6,728,710	51,433,396	3,574,021	2
INVESTMENT TAX CREDIT	(2,415,660)	(1,091,770)	(416,228)	(252,739)	(71,381)	(545,627)	(37,915)	(0)
TOTAL OPERATING EXPENSES AFTER TAX	1,780,674,761	691,653,191	362,810,029	224,500,804	52,612,841	423,865,185	25,232,710	1
NET OPERATING INCOME	309,670,500	149,532,293	48,882,493	29,584,183	8,645,418	68,461,655	4,564,452	6

INCOME STATEMENT EXISTING REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>OPERATING REVENUE</b>										
BASE RATE REVENUE		1,137,724,363		498,180,076	242,642,594	134,205,442	31,439,401	210,404,155	20,852,695	0
RIDER / OTHER REVENUE		478,479,251		159,236,077	90,125,203	63,926,225	15,550,150	144,871,115	4,770,476	5
OTHER OPERATING REVENUE		370,613,207		123,338,667	69,807,814	49,515,007	12,044,599	112,212,073	3,695,043	4
OTHER OPERATING REVENUE		48,498,428		16,344,881	9,116,911	6,438,313	1,541,849	14,577,529	478,948	(3)
TOTAL REVENUES		2,035,315,249		797,099,701	411,692,522	254,084,987	60,575,999	482,064,872	29,797,162	6
<b>OPERATING EXPENSE</b>										
OPERATION AND MAINTENANCE EXPENSE		1,273,239,484		549,199,434	224,670,191	141,092,304	36,027,644	310,786,090	11,463,806	15
DEPRECIATION & AMORTIZATION EXPENSE		279,922,745		126,844,064	48,249,781	29,312,856	8,081,723	63,309,595	4,124,724	2
TAXES OTHER THAN INCOME TAXES		119,647,343		55,467,848	20,463,149	12,164,392	3,511,302	26,231,228	1,809,424	0
GAIN FROM DISP OF ALLOWANCES		(665,523)		(351,246)	(110,541)	(63,981)	(7,556)	(132,120)	(79)	0
TOTAL EXPENSES BEFORE INCOME TAX		1,672,144,049		731,160,100	293,272,580	182,505,571	47,613,113	400,194,793	17,397,875	17
INCOME TAXES - CURRENT		(138,529,576)		(158,766,494)	30,718,058	18,423,570	(1,927,435)	(31,275,985)	4,298,729	(18)
PROVISION FOR DEFERRED INCOME TAXES		227,711,578		102,915,428	39,235,619	23,824,402	6,728,710	51,433,396	3,574,021	2
INVESTMENT TAX CREDIT		(2,415,660)		(1,091,770)	(416,228)	(252,739)	(71,381)	(545,627)	(37,915)	(0)
		86,766,342		(56,942,837)	69,537,449	41,995,233	4,729,895	19,611,784	7,834,835	(16)
TOTAL OPERATING EXPENSE AFTER INCOME TAX		1,758,910,391		674,217,263	362,810,029	224,500,804	52,343,008	419,806,577	25,232,710	1
NET OPERATING INCOME AFTER TAX		276,404,858		122,882,438	48,882,493	29,584,183	8,232,991	62,258,295	4,564,452	6
RATE BASE		4,952,238,557		2,210,796,349	855,982,175	522,318,946	147,833,987	1,137,557,936	77,749,127	37
<b>KCC-CCOS RETURN ON RATE BASE - EXISTING</b>		<b>5.58%</b>		<b>5.56%</b>	<b>5.71%</b>	<b>5.66%</b>	<b>5.57%</b>	<b>5.47%</b>	<b>5.87%</b>	

TEST YEAR ENDING  
September 30, 2014

WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

INCOME STATEMENT EXISTING REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE
RELATIVE RATE OF RETURN EXISTING REVENUE		1.00		1.00	1.02	1.01	1.00	0.98	1.05

INCOME STATEMENT PROPOSED REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>OPERATING REVENUE</b>										
BASE RATE REVENUE		1,137,724,363		498,180,076	242,642,594	134,205,442	31,439,401	210,404,155	20,852,695	0
PROPOSED INCREASE		55,030,011		44,085,783	0	0	682,260	10,261,968	0	0
RIDER / OTHER REVENUE		478,479,251		159,236,077	90,125,203	63,926,225	15,550,150	144,871,115	4,770,476	5
OTHER OPERATING REVENUE		370,613,207		123,338,667	69,807,814	49,515,007	12,044,599	112,212,073	3,695,043	4
		48,498,428		16,344,881	9,116,911	6,438,313	1,541,849	14,577,529	478,948	(3)
<b>TOTAL REVENUES</b>		<b>2,090,345,260</b>		<b>841,185,484</b>	<b>411,692,522</b>	<b>254,084,987</b>	<b>61,258,259</b>	<b>492,326,840</b>	<b>29,797,162</b>	<b>6</b>
<b>OPERATING EXPENSE</b>										
OPERATION AND MAINTENANCE EXPENSE		1,273,239,484		549,199,434	224,670,191	141,092,304	36,027,644	310,786,090	11,463,806	15
DEPRECIATION & AMORTIZATION EXPENSE		279,922,745		126,844,064	48,249,781	29,312,856	8,081,723	63,309,595	4,124,724	2
TAXES OTHER THAN INCOME TAXES		119,647,343		55,467,848	20,463,149	12,164,392	3,511,302	26,231,228	1,809,424	0
GAIN FROM DISP OF ALLOWANCES		(665,523)		(351,246)	(110,541)	(63,981)	(7,556)	(132,120)	(79)	0
<b>TOTAL EXPENSES BEFORE INCOME TAX</b>		<b>1,672,144,049</b>		<b>731,160,100</b>	<b>293,272,580</b>	<b>182,505,571</b>	<b>47,613,113</b>	<b>400,194,793</b>	<b>17,397,875</b>	<b>17</b>
INCOME TAXES - CURRENT		(116,765,206)		(141,330,567)	30,718,058	18,423,570	(1,657,601)	(27,217,377)	4,298,729	(18)
PROVISION FOR DEFERRED INCOME TAXES		227,711,578		102,915,428	39,235,619	23,824,402	6,728,710	51,433,396	3,574,021	2
INVESTMENT TAX CREDIT		(2,415,660)		(1,091,770)	(416,228)	(252,739)	(71,381)	(545,627)	(37,915)	(0)
										0
<b>TOTAL OPERATING EXPENSE INCLUDING INCOME TAX</b>		<b>1,780,674,761</b>		<b>691,653,191</b>	<b>362,810,029</b>	<b>224,500,804</b>	<b>52,612,841</b>	<b>423,865,185</b>	<b>25,232,710</b>	<b>1</b>
NET OPERATING INCOME AFTER TAX		309,670,500		149,532,293	48,882,493	29,584,183	8,645,418	68,461,655	4,564,452	6
RATE BASE		4,952,238,557		2,210,796,349	855,982,175	522,318,946	147,833,987	1,137,557,936	77,749,127	37
<b>KCC-CCOS RETURN ON RATE BASE - PROPOSED</b>		<b>6.25%</b>		<b>6.76%</b>	<b>5.71%</b>	<b>5.66%</b>	<b>5.85%</b>	<b>6.02%</b>	<b>5.87%</b>	
RELATIVE RATE OF RETURN - PROPOSED REVENUE		1.00		1.08	0.91	0.91	0.94	0.96	0.94	



TEST YEAR ENDING  
September 30, 2014

WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
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REVISED EXHIBIT DJM-E2

INCOME STATEMENT EXISTING REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<b>PAYROLL</b>										
<u>PRODUCTION PAYROLL</u>										
CUSTOMER		0	70	0	0	0	0	0	0	0
DEMAND		16,152,428	71	8,524,829	2,682,861	1,552,834	183,387	3,206,589	1,928	0
ENERGY		15,116,206	72	5,030,616	2,847,252	2,019,569	491,263	4,576,795	150,710	1
TOTAL	C-7.3	31,268,634		13,555,445	5,530,113	3,572,403	674,650	7,783,384	152,638	1
<u>TRANSMISSION PAYROLL</u>										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		6,558,379	9	3,192,014	1,145,923	673,050	44,044	1,460,572	42,777	(1)
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-2.0	6,558,379		3,192,014	1,145,923	673,050	44,044	1,460,572	42,777	(1)
<u>DISTRIBUTION PAYROLL</u>										
CUSTOMER		3,589,643	45	2,730,503	385,128	24,742	24,992	3,365	420,913	0
DEMAND		21,667,698	46	10,398,529	3,707,156	1,920,047	1,407,334	4,006,463	228,168	1
ENERGY		1	47	0	0	0	0	0	0	1
TOTAL	C-7.2	25,257,342		13,129,032	4,092,284	1,944,789	1,432,326	4,009,828	649,081	2
<u>SALES PAYROLL</u>										
CUSTOMER		0	1	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0
TOTAL	C-1.0	0		0	0	0	0	0	0	0
<u>CUSTOMER ACCOUNTING</u>										
CUSTOMER		13,148,262	1	11,466,453	1,620,218	24,989	34,176	2,427	0	(1)
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		(0)	4	0	0	0	0	0	0	(0)
TOTAL	C-1.0	13,148,262		11,466,453	1,620,218	24,989	34,176	2,427	0	(1)
<u>CUSTOMER ASSIST &amp; SERVICE PAYROLL</u>										
CUSTOMER		2,658,395	1	2,318,357	327,585	5,052	6,910	491	0	0
DEMAND		0	3	0	0	0	0	0	0	0
ENERGY		(0)	4	0	0	0	0	0	0	(0)
TOTAL	C-1.0	2,658,395		2,318,357	327,585	5,052	6,910	491	0	(0)

TEST YEAR ENDING  
September 30, 2014

WESTAR ENERGY, INC.  
CLASS COST OF SERVICE  
15-WSEE-115-RTS

REVISED EXHIBIT DJM-E2

INCOME STATEMENT EXISTING REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	PUBLIC SCHOOLS	LGS / ILP LTM ICS, SC	LIGHTING SERVICE	
<u>SUBTOTAL PAYROLL</u>										
CUSTOMER		19,396,300		16,515,313	2,332,931	54,783	66,078	6,283	420,913	(1)
DEMAND		44,378,505		22,115,372	7,535,940	4,145,931	1,634,765	8,673,624	272,873	0
ENERGY		15,116,207		5,030,616	2,847,252	2,019,569	491,263	4,576,795	150,710	2
TOTAL		78,891,012		43,661,301	12,716,123	6,220,283	2,192,106	13,256,702	844,496	1
<u>ADMIN &amp; GENERAL PAYROLL</u>										
CUSTOMER		(93,314)	31	(79,454)	(11,224)	(264)	(318)	(30)	(2,025)	1
DEMAND		(213,501)	32	(106,395)	(36,255)	(19,946)	(7,865)	(41,728)	(1,313)	1
ENERGY		(72,723)	33	(24,202)	(13,698)	(9,716)	(2,363)	(22,019)	(725)	0
TOTAL	C-9.0	(379,538)		(210,051)	(61,177)	(29,926)	(10,546)	(63,777)	(4,063)	2
<u>TOTAL PAYROLL</u>										
CUSTOMER		19,302,986		16,435,859	2,321,707	54,519	65,760	6,253	418,888	0
DEMAND		44,165,004		22,008,977	7,499,685	4,125,985	1,626,900	8,631,896	271,560	1
ENERGY		15,043,484		5,006,414	2,833,554	2,009,853	488,900	4,554,776	149,985	2
TOTAL		78,511,474		43,451,250	12,654,946	6,190,357	2,181,560	13,192,925	840,433	3

**CERTIFICATE OF SERVICE**

15-WSEE-115-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 22<sup>nd</sup> day of July, 2015, to the following:

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