

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

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

**STAFF'S SECOND ERRATA TO TESTIMONY OF
STAFF WITNESS DOROTHY MYRICK**

The Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively) makes this errata filing to correct the testimony and exhibit of Staff witness Dorothy Myrick (Myrick). For the convenience of the parties, this filing is provided instead of corrections provided at hearing, so that the necessary clarifications of the testimony, exhibit, and position of Staff witness Myrick can be made available now, in advance of the hearing. The corrected pages containing Table 1 (p. 25) and Table 2 (p. 27) in Myrick's testimony as well as the corrected exhibit DJM-E1 are attached.

This errata filing is necessary because Staff discovered and addressed errors in its Class Cost of Service Study. This errata contains changes to Tables 1 and 2 in the testimony filed by Staff witness Myrick and Exhibit DJM-E 1. For ease of identification, the changed numbers are red-lined in the tables and highlighted in the exhibit.

WHEREFORE, Staff provides this errata filing.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'Amber Smith', is written over a horizontal line.

Amber Smith #23911

Phoenix Anshutz #27617

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ATTORNEYS FOR STAFF

VERIFICATION

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

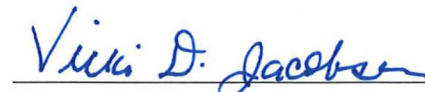
Amber Smith, of lawful age, being duly sworn upon her oath deposes and states that she is Chief Litigation Counsel for the State Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Staff's Second Errata to Testimony of Staff Witness Dorothy Myrick*, and attests that the statements therein are true to the best of her knowledge, information and belief.



Amber Smith, S. Ct. #23911
Chief Litigation Counsel
The State Corporation Commission
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 5th day of July, 2018.




Notary Public

My Appointment Expires: 6-30-18

Strictly allocating production plant on the basis of AED4CP, as Applicant proposed, may penalize low load factor customers. Alternately, if production plant were allocated solely on the basis of energy, high load factor customers would bear a much greater portion of the costs.

TABLE 1 CLASS ALLOCATION OF RATE BASE				
CLASS	KCC-CCOS As Adjusted		WESTAR - As Filed	
Residential	2,017,264,078 2,158,987,804	37.75 <u>40.41</u> %	2,756,083,542	49.06%
Distributed Gen.	673,905 711,553 991,483,379	0.01%	677,974	0.01%
Small General Service	1,073,334,502	18.56 <u>20.09</u> %	1,143,574,492	20.36%
Medium General Service	615,492,400 677,010,345 1,052,812,234	11.52 <u>12.67</u> %	605,067,855	10.77%
Large General Service	823,433,776	19.70 <u>15.41</u> %	604,222,756	10.76%
Church and Schools	235,464,084 250,247,107	4.41 <u>68</u> %	239,252,287	4.26%
ILP, LTM, INT	357,478,942 283,521,577	6.69 <u>5.31</u> %	201,644,494	3.59%
Lighting	72,644,025 76,066,382	1.36 <u>42</u> %	67,396,115	1.20%
Total System Average	5,343,313,047	100.00%	5,617,919,515	100.00%

TABLE 1 shows the percent of total rate base allocated to each class in KCC-CCOS and Westar's CCOS.²⁴ This dissimilarity will ultimately have an impact on individual class RORs which are a benchmark for allocating the revenue requirement increase to each class. TABLE 1 also shows that KCC-CCOS allocates less rate base, ~~37.75~~40.41%, to residential customers and ~~62.25~~59.59% to nonresidential classes. Westar allocates more rate base to residential customers, 48.24%, and 51.76% to nonresidential classes.

²⁴ Does not include special contracts.

customer classes need revenue adjustments. Relative ROR is a very important metric to gauge the movement of the class towards system average ROR.

TABLE 2 compares KCC-CCOS class ROR, as adjusted, with Westar class ROR, as filed, based on existing revenue. KCC-CCOS relative ROR indicates that Residential, Small General Service, Medium General Service and Lighting are below 1.0. The other classes, Large General Service, Church and Schools, and (ILP, LTM, INT) are above the system average. Westar's results show Residential, Distributed Generation, and Church and Schools have relative ROR below 1.0. The other classes are above 1.0.

TABLE 2 CLASS ROR AND RELATIVE ROR - EXISTING REVENUE				
CLASS	KCC-CCOS As Adjusted		WESTAR - As Filed	
	Class ROR	Relative ROR	Class ROR	Relative ROR
Residential	6.067 10%	0.78 91	5.61%	0.80
Distributed Generation	9.27 10.05%	1.49 29	1.17%	0.17
Small General Service	5.797 01%	0.74 90	7.94%	1.13
Medium General Service	6.788 12%	0.87 1.04	9.12%	1.30
Large General Service	11.328 59%	1.45 10	12.61%	1.79
Church and Schools	10.94 11.94%	1.40 53	1.04%	0.15
ILP, LTM, INT	12.75 10.56%	1.64 36	7.50%	1.06
Lighting	5.842 74%	0.75 35	20.92%	2.97
Total System Average	7.79%	1.00	7.04%	1.00

Q. What do you think is causing these discrepancies between the classes?

A. Obviously, the selection of methodology - AED4CP or Peak and Average - has some bearing on the results of the study. In addition, Westar utilized Minimum System Theory which classifies a greater portion of distribution cost as customer related - allocating most of the dollars to the Residential class. This leaves a smaller portion of total expenses to be allocated on demand or energy. For example, Westar allocates \$334,945,941, 72.5%, of

Strictly allocating production plant on the basis of AED4CP, as Applicant proposed, may penalize low load factor customers. Alternately, if production plant were allocated solely on the basis of energy, high load factor customers would bear a much greater portion of the costs.

TABLE 1 CLASS ALLOCATION OF RATE BASE				
CLASS	KCC-CCOS As Adjusted		WESTAR - As Filed	
Residential	2,158,987,804	40.41%	2,756,083,542	49.06%
Distributed Gen.	711,553	0.01%	677,974	0.01%
Small General Service	1,073,334,502	20.09%	1,143,574,492	20.36%
Medium General Service	677,010,345	12.67%	605,067,855	10.77%
Large General Service	823,433,776	15.41%	604,222,756	10.76%
Church and Schools	250,247,107	4.68%	239,252,287	4.26%
ILP, LTM, INT	283,521,577	5.31%	201,644,494	3.59%
Lighting	76,066,382	1.42%	67,396,115	1.20%
Total System Average	5,343,313,047	100.00%	5,617,919,515	100.00%

TABLE 1 shows the percent of total rate base allocated to each class in KCC-CCOS and Westar's CCOS.²⁴ This dissimilarity will ultimately have an impact on individual class RORs which are a benchmark for allocating the revenue requirement increase to each class. TABLE 1 also shows that KCC-CCOS allocates less rate base, 40.41%, to residential customers and 59.59% to nonresidential classes. Westar allocates more rate base to residential customers, 48.24%, and 51.76% to nonresidential classes.

Q. Please describe the elements of your CCOS study for the classification and allocation

²⁴ Does not include special contracts.

1 gauge the movement of the class towards system average ROR.

2 TABLE 2 compares KCC-CCOS class ROR, as adjusted, with Westar class ROR,
3 as filed, based on existing revenue. KCC-CCOS relative ROR indicates that Residential,
4 Small General Service, Medium General Service and Lighting are below 1.0. The other
5 classes, Large General Service, Church and Schools, and (ILP, LTM, INT) are above the
6 system average. Westar's results show Residential, Distributed Generation, and Church
7 and Schools have relative ROR below 1.0. The other classes are above 1.0.

TABLE 2 CLASS ROR AND RELATIVE ROR - EXISTING REVENUE				
CLASS	KCC-CCOS As Adjusted		WESTAR - As Filed	
	Class ROR	Relative ROR	Class ROR	Relative ROR
Residential	7.10%	0.91	5.61%	0.80
Distributed Generation	10.05%	1.29	1.17%	0.17
Small General Service	7.01%	0.90	7.94%	1.13
Medium General Service	8.12%	1.04	9.12%	1.30
Large General Service	8.59%	1.10	12.61%	1.79
Church and Schools	11.94%	1.53	1.04%	0.15
ILP, LTM, INT	10.56%	1.36	7.50%	1.06
Lighting	2.74%	0.35	20.92%	2.97
Total System Average	7.79%	1.00	7.04%	1.00

8
9 **Q. What do you think is causing these discrepancies between the classes?**

10 A. Obviously, the selection of methodology - AED4CP or Peak and Average - has some
11 bearing on the results of the study. In addition, Westar utilized Minimum System Theory
12 which classifies a greater portion of distribution cost as customer related - allocating most
13 of the dollars to the Residential class. This leaves a smaller portion of total expenses to be
14 allocated on demand or energy. For example, Westar allocates \$334,945,941, 72.5%, of
15 distribution line transformers to Residential customers. KCC-CCOS allocates

INCOME STATEMENT EXISTING REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
OPERATING REVENUE											
BASE RATE REVENUE		1,329,027,833		592,904,806	167,993	281,148,425	158,883,402	183,212,328	38,085,769	49,300,940	25,324,170
RIDER / OTHER REVENUE		380,547,293		130,819,383	23,798	73,447,903	53,714,452	79,438,238	13,249,968	26,432,290	3,421,262
STAFF REVENUE ADJUSTMENTS		(997,209)		(577,736)	(179)	(125,023)	46,923	72,226	(12,433)	(365,197)	(35,787)
REVENUE CREDITS		55,222,852	4	19,131,186	5,067	10,728,594	8,066,488	11,177,545	1,919,661	3,693,093	501,218
OTHER REVENUES		277,298,889		108,816,013	15,147	56,619,161	37,902,328	46,192,324	10,955,340	15,639,337	1,159,240
OTHER MARKET BASED REVEUE		37,572,885		13,086,552	3,447	7,319,009	5,473,773	7,546,144	1,320,455	2,494,407	329,098
TOTAL REVENUES		2,078,672,543		864,180,204	215,273	429,138,068	264,087,366	327,638,804	65,518,760	97,194,870	30,699,201
OPERATING EXPENSE											
OPERATION AND MAINTENANCE EXPENNSE		1,094,153,256		433,778,150	132,328	211,999,466	142,587,525	188,233,773	44,369,728	63,456,331	9,595,955
DEPRECIATION & AMORTIZATION EXPENSE		342,459,431		138,595,387	41,383	68,861,263	43,751,959	53,172,954	15,560,824	18,245,291	4,230,369
TAXES OTHER THAN INCOME TAXES		135,003,577		55,343,230	17,552	27,050,059	16,972,859	20,566,106	6,224,588	7,072,659	1,756,524
GAIN FROM DISP OF ALLOWANCES		223,504		96,231	5	47,471	28,809	30,588	9,710	10,663	27
TOTAL EXPENSES BEFORE INCOME TAX		1,571,839,768		627,812,998	191,267	307,958,260	203,341,153	262,003,422	66,164,850	88,784,944	15,582,874
OPERATING INCOME BEFORE TAX		506,832,775		236,367,205	24,006	121,179,808	60,746,213	65,635,382	(646,090)	8,409,927	15,116,327
INCOME TAXES - CURRENT		23,357,149		55,683,682	(56,597)	32,409,938	(2,700,790)	(15,287,196)	(33,696,294)	(25,060,263)	12,064,620
PROVISION FOR DEFERRED INCOME TAXES		69,379,051		28,260,614	9,375	13,939,656	8,723,588	10,541,633	3,270,856	3,634,418	998,910
INVESTMENT TAX CREDIT		(2,130,622)		(867,880)	(288)	(428,085)	(267,900)	(323,732)	(100,448)	(111,613)	(30,676)
TOTAL		90,605,578		83,076,417	(47,510)	45,921,509	5,754,898	(5,069,295)	(30,525,885)	(21,537,457)	13,032,854
TOTAL OPERATING EXPENSE AFTER INCOME TAX		1,662,445,346		710,889,415	143,758	353,879,770	209,096,050	256,934,128	35,638,965	67,247,486	28,615,728
NET OPERATING INCOME AFTER TAX		416,227,197		153,290,789	71,516	75,258,299	54,991,316	70,704,676	29,879,795	29,947,384	2,083,473
RATE BASE		5,343,313,047		2,158,987,804	711,553	1,073,334,502	677,010,345	823,433,776	250,247,107	283,521,577	76,066,382
KCC-CCOS RETURN ON RATE BASE - EXISTING											
		7.79%		7.10%	10.05%	7.01%	8.12%	8.59%	11.94%	10.56%	2.74%
KCC RELATIVE RATE OF RETURN EXISTING											
		1.00		0.91	1.29	0.90	1.04	1.10	1.53	1.36	0.35
WSEE CCOS RETURN ON RATE BASE - EXISTING											
		7.15%		5.61%	1.17%	7.94%	9.12%	12.61%	1.04%	7.50%	20.92%
WSEE RELATIVE RATE OF RETURN EXISTING											
		1.00		0.78	0.16	1.11	1.28	1.76	0.15	1.05	2.93

INCOME STATEMENT PROPOSED REVENUE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
OPERATING REVENUE											
BASE RATE REVENUE		1,329,027,833		592,904,806	167,993	281,148,425	158,883,402	183,212,328	38,085,769	49,300,940	25,324,170
REVENUE DECREASE STEP-1		(57,281,710)		(25,554,100)	(7,240)	(12,117,451)	(6,847,849)	(7,863,231)	(1,641,490)	(2,158,881)	(1,091,468)
REVENUE INCREASE STEP-2		4,992,612		2,796,734	792	1,326,178	749,454	0	0	0	119,454
RIDER / OTHER REVENUE		380,547,293		130,819,383	23,798	73,447,903	53,714,452	79,438,238	13,249,968	26,432,290	3,421,262
STAFF REVENUE ADJUSTMENTS		(997,209)		(577,736)	(179)	(125,023)	46,923	72,226	(12,433)	(365,197)	(35,787)
REVENUE CREDITS		54,225,442	4	18,785,648	4,976	10,534,819	7,920,795	10,975,661	1,884,989	3,626,390	492,165
OTHER REVENUES		277,298,889		108,816,013	15,147	56,619,161	37,902,328	46,192,324	10,955,340	15,639,337	1,159,240
OTHER MARKET BASED REVEUE		37,572,885		13,086,552	3,447	7,319,009	5,473,773	7,546,144	1,320,455	2,494,407	329,098
TOTAL REVENUES		<u>2,025,386,035</u>		<u>841,077,299</u>	<u>208,734</u>	<u>418,153,020</u>	<u>257,843,278</u>	<u>319,573,689</u>	<u>63,842,598</u>	<u>94,969,286</u>	<u>29,718,134</u>
OPERATING EXPENSE											
OPERATION AND MAINTENANCE EXPENNSE		1,094,153,256		433,778,150	132,328	211,999,466	142,587,525	188,233,773	44,369,728	63,456,331	9,595,955
DEPRECIATION & AMORTIZATION EXPENSE		342,459,431		138,595,387	41,383	68,861,263	43,751,959	53,172,954	15,560,824	18,245,291	4,230,369
TAXES OTHER THAN INCOME TAXES		135,003,577		55,343,230	17,552	27,050,059	16,972,859	20,566,106	6,224,588	7,072,659	1,756,524
GAIN FROM DISP OF ALLOWANCES		223,504		96,231	5	47,471	28,809	30,588	9,710	10,663	27
TOTAL EXPENSES BEFORE INCOME TAX		<u>1,571,839,768</u>		<u>627,812,998</u>	<u>191,267</u>	<u>307,958,260</u>	<u>203,341,153</u>	<u>262,003,422</u>	<u>66,164,850</u>	<u>88,784,944</u>	<u>15,582,874</u>
OPERATING INCOME BEFORE TAX		453,546,267		213,264,301	17,466	110,194,760	54,502,125	57,570,267	(2,322,252)	6,184,343	14,135,260
INCOME TAXES - CURRENT		9,220,238		(3,879,897)	11,414	(2,870,771)	2,020,687	4,650,165	6,243,621	4,887,043	(1,842,024)
PROVISION FOR DEFERRED INCOME TAXES		69,379,051		28,260,614	9,375	13,939,656	8,723,588	10,541,633	3,270,856	3,634,418	998,910
INVESTMENT TAX CREDIT		(2,130,622)		(867,880)	(288)	(428,085)	(267,900)	(323,732)	(100,448)	(111,613)	(30,676)
TOTAL		<u>76,468,667</u>		<u>23,512,837</u>	<u>20,501</u>	<u>10,640,800</u>	<u>10,476,374</u>	<u>14,868,067</u>	<u>9,414,030</u>	<u>8,409,849</u>	<u>(873,791)</u>
TOTAL OPERATING EXPENSE AFTER INCOME TAX		1,648,308,436		651,325,836	211,768	318,599,061	213,817,527	276,871,489	75,578,880	97,194,792	14,709,083
NET OPERATING INCOME AFTER TAX		377,077,599	(3)	189,751,463	(3,034)	99,553,960	44,025,751	42,702,200	(11,736,282)	(2,225,506)	15,009,051
RATE BASE		5,343,313,047		2,158,987,804	711,553	1,073,334,502	677,010,345	823,433,776	250,247,107	283,521,577	76,066,382
KCC-CCOS RETURN ON RATE BASE - PROPOSED		7.06%		8.79%	-0.43%	9.28%	6.50%	5.19%	-4.69%	-0.78%	19.73%
KCC RELATIVE RATE OF RETURN PROPOSED		1.00		1.25	(0.06)	1.31	0.92	0.73	(0.66)	(0.11)	2.80
WSEE CCOS RETURN ON RATE BASE - PROPOSED		7.33%		5.61%	1.17%	7.94%	9.12%	12.61%	1.04%	7.50%	20.92%
WSEE RELATIVE RATE OF RETURN PROPOSED		1.00		0.77	0.16	1.08	1.24	1.72	0.14	1.02	2.85

PLANT IN SERVICE											
DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>PRODUCTION PLANT</u>											
STEAM PRODUCTION											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		1,981,982,811	3	853,354,530	47,207	420,965,261	255,470,564	271,249,385	86,104,921	94,554,911	236,033
ENERGY		2,168,766,531	4	751,338,899	199,001	421,343,963	316,795,114	438,975,600	75,390,829	145,038,806	19,684,318
TOTAL	C-4.0	4,150,749,342		1,604,693,429	246,208	842,309,224	572,265,678	710,224,985	161,495,751	239,593,717	19,920,351
<u>NUCLEAR PRODUCTION</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		918,103,869	3	395,295,101	21,867	195,001,608	118,340,337	125,649,480	39,885,947	43,800,193	109,336
ENERGY		1,004,626,747	4	348,038,917	92,182	195,177,032	146,747,398	203,344,446	34,922,912	67,185,592	9,118,267
TOTAL	C-4.0	1,922,730,616		743,334,018	114,050	390,178,640	265,087,734	328,993,926	74,808,859	110,985,785	9,227,603
<u>TURBINE PRODUCTION</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		123,491,441	3	53,169,977	2,941	26,229,091	15,917,609	16,900,741	5,364,941	5,891,435	14,707
ENERGY		135,129,378	4	46,813,687	12,399	26,252,686	19,738,559	27,351,261	4,697,378	9,036,936	1,226,471
TOTAL	29.26% C-4.0	258,620,819		99,983,664	15,340	52,481,777	35,656,169	44,252,002	10,062,319	14,928,370	1,241,178
<u>WIND PRODUCTION</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		298,557,230	3	128,545,598	7,111	63,412,367	38,482,969	40,859,822	12,970,469	14,243,339	35,555
ENERGY		326,693,514	4	113,178,409	29,977	63,469,414	47,720,632	66,125,366	11,356,545	21,848,012	2,965,160
TOTAL	70.74% C-4.0	625,250,744		241,724,006	37,088	126,881,781	86,203,601	106,985,188	24,327,014	36,091,351	3,000,715
<u>TOTAL PRODUCTION PLANT</u>											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		3,322,135,351		1,430,365,206	79,126	705,608,327	428,211,479	454,659,427	144,326,278	158,489,877	395,631
ENERGY		3,635,216,170		1,259,369,912	333,560	706,243,096	531,001,703	735,796,673	126,367,665	243,109,346	32,994,215
TOTAL		6,957,351,521		2,689,735,118	412,686	1,411,851,422	959,213,182	1,190,456,101	270,693,943	401,599,223	33,389,846
<u>TOTAL TRANSMISSION PLANT</u>											
CUSTOMER	350-359	0	1	0	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0	0

PLANT IN SERVICE		CLASS	TOTAL	ALLOCATOR	RESIDENTIAL	RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	LIGHTING
DESCRIPTION		BASIS	JURISDICTION			DISTRIBUTED	GENERAL	GENERAL	GENERAL	CHURCHES	LTM	SERVICE
						GENERATION	SERVICE	SERVICE	SERVICE		ICS	
<u>DISTRIBUTION PLANT</u>												
STRUCTURES & IMPROVEMENTS	361											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			31,575,163	2	13,407,160	11,239	6,766,329	3,606,378	3,897,336	2,244,621	1,474,144	167,956
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	31,575,163		13,407,160	11,239	6,766,329	3,606,378	3,897,336	2,244,621	1,474,144	167,956
STATION EQUIPMENT	362											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			312,947,418	2	132,880,898	111,389	67,062,371	35,743,495	38,627,233	22,246,860	14,610,525	1,664,647
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	312,947,418		132,880,898	111,389	67,062,371	35,743,495	38,627,233	22,246,860	14,610,525	1,664,647
STORAGE BATTERY EQUIPMENT	363											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			0	2	0	0	0	0	0	0	0	0
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	0		0	0	0	0	0	0	0	0
POLES, TOWERS & FIXTURES	364											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			508,155,734	2	215,768,485	180,871	108,894,103	58,039,341	62,721,878	36,123,863	23,724,184	2,703,009
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	508,155,734		215,768,485	180,871	108,894,103	58,039,341	62,721,878	36,123,863	23,724,184	2,703,009
OVERHEAD CONDUCTORS & DEVICES	365											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			349,483,526	2	148,394,530	124,393	74,891,795	39,916,491	43,136,900	24,844,145	16,316,280	1,858,992
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	349,483,526		148,394,530	124,393	74,891,795	39,916,491	43,136,900	24,844,145	16,316,280	1,858,992
UNDERGROUND CONDUIT	366											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			97,803,968	2	41,528,635	34,812	20,958,684	11,170,744	12,071,985	6,952,705	4,566,158	520,244
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	97,803,968		41,528,635	34,812	20,958,684	11,170,744	12,071,985	6,952,705	4,566,158	520,244

PLANT IN SERVICE		CLASS	TOTAL		RESIDENTIAL	RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	LIGHTING
DESCRIPTION		BASIS	JURISDICTION	ALLOCATOR	RESIDENTIAL	DISTRIBUTED	GENERAL	GENERAL	GENERAL	CHURCHES	LTM	SERVICE
UNDERGRD CONDUCTORS & DEVICES	367											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			271,395,440	2	115,237,474	96,599	58,158,082	30,997,608	33,498,454	19,293,006	12,670,594	1,443,621
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	271,395,440		115,237,474	96,599	58,158,082	30,997,608	33,498,454	19,293,006	12,670,594	1,443,621
LINE TRANSFORMERS	368											
CUSTOMER			0	1	0	0	0	0	0	0	0	0
DEMAND			458,980,258	2	194,888,040	163,367	98,356,154	52,422,732	56,652,128	32,628,068	21,428,336	2,441,433
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-2.0	458,980,258		194,888,040	163,367	98,356,154	52,422,732	56,652,128	32,628,068	21,428,336	2,441,433
SERVICES	369											
CUSTOMER			169,728,790	7	143,277,660	36,486	25,429,574	423,423	0	561,648	0	0
DEMAND			0	2	0	0	0	0	0	0	0	0
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-1.0	169,728,790		143,277,660	36,486	25,429,574	423,423	0	561,648	0	0
METERS	370											
CUSTOMER			128,041,776	8	88,977,245	32,753	14,552,731	215,052	2,518,058	21,376,743	369,194	0
DEMAND			0	2	0	0	0	0	0	0	0	0
ENERGY			0	5	0	0	0	0	0	0	0	0
TOTAL		C-1.0	128,041,776		88,977,245	32,753	14,552,731	215,052	2,518,058	21,376,743	369,194	0
INSTALLATIONS ON CUST PREMISES	371											
CUSTOMER			0	61	0	0	0	0	0	0	0	0
DEMAND			0	61	0	0	0	0	0	0	0	0
ENERGY			0	61	0	0	0	0	0	0	0	0
TOTAL		C-1.0	0		0	0	0	0	0	0	0	0
LEASED CUSTOMER PROPERTY	372											
CUSTOMER			26,291,144	61	22,907,936	5,833	3,234,506	53,857	7,278	71,439	150	10,144
DEMAND			0	61	0	0	0	0	0	0	0	0
ENERGY			0	61	0	0	0	0	0	0	0	0
TOTAL		C-1.0	26,291,144		22,907,936	5,833	3,234,506	53,857	7,278	71,439	150	10,144

PLANT IN SERVICE		CLASS	TOTAL	ALLOCATOR	RESIDENTIAL	RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	LIGHTING
DESCRIPTION		BASIS	JURISDICTION		RESIDENTIAL	DISTRIBUTED	GENERAL	GENERAL	GENERAL	CHURCHES	LTM	SERVICE
STREET LTG AND SIGNAL SYSTEMS	373											
CUSTOMER			84,347,049	65	0	0	0	0	0	0	0	84,347,049
DEMAND			0	65	0	0	0	0	0	0	0	0
ENERGY			0	65	0	0	0	0	0	0	0	0
TOTAL		C-1.0	84,347,049		0	0	0	0	0	0	0	84,347,049
<u>DISTRIBUTION PLANT w/o LAND & RIGHTS</u>												
CUSTOMER			408,408,760		255,162,842	75,072	43,216,812	692,332	2,525,336	22,009,829	369,344	84,357,193
DEMAND			2,030,341,507		862,105,222	722,670	435,087,519	231,896,790	250,605,914	144,333,268	94,790,222	10,799,902
ENERGY			0		0	0	0	0	0	0	0	0
TOTAL			2,438,750,267		1,117,268,063	797,742	478,304,330	232,589,121	253,131,251	166,343,098	95,159,566	95,157,096
LAND & LAND RIGHTS	360											
CUSTOMER			2,866,352	11	1,790,820	527	303,310	4,859	17,724	154,472	2,592	592,047
DEMAND			14,249,628	12	6,050,548	5,072	3,053,592	1,627,531	1,758,838	1,012,980	665,270	75,797
ENERGY			0	13	0	0	0	0	0	0	0	0
TOTAL		C-5.0	17,115,980		7,841,368	5,599	3,356,903	1,632,390	1,776,561	1,167,452	667,862	667,845
<u>TOTAL DISTRIBUTION PLANT</u>												
CUSTOMER			411,275,112		256,953,661	75,599	43,520,122	697,191	2,543,060	22,164,302	371,936	84,949,241
DEMAND			2,044,591,135		868,155,770	727,742	438,141,111	233,524,320	252,364,752	145,346,248	95,455,492	10,875,700
ENERGY			0		0	0	0	0	0	0	0	0
TOTAL			2,455,866,246		1,125,109,431	803,341	481,661,233	234,221,511	254,907,812	167,510,550	95,827,428	95,824,940
<u>SUBTOTAL PLANT (PROD. TRANS. DIST)</u>												
CUSTOMER			411,275,112		256,953,661	75,599	43,520,122	697,191	2,543,060	22,164,302	371,936	84,949,241
DEMAND	57.01%		5,366,726,486		2,298,520,975	806,868	1,143,749,438	661,735,799	707,024,179	289,672,527	253,945,369	11,271,331
ENERGY			3,635,216,170		1,259,369,912	333,560	706,243,096	531,001,703	735,796,673	126,367,665	243,109,346	32,994,215
TOTAL			9,413,217,767		3,814,844,549	1,216,027	1,893,512,655	1,193,434,692	1,445,363,912	438,204,494	497,426,651	129,214,787

PLANT IN SERVICE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>GENERAL PLANT - PLANT RELATED</u>											
CUSTOMER		7,100,039	20	4,435,914	1,305	751,309	12,036	43,902	382,633	6,421	1,466,519
DEMAND		92,648,361	21	39,680,465	13,929	19,745,092	11,423,861	12,205,696	5,000,755	4,383,980	194,582
ENERGY		62,756,471	22	21,741,103	5,758	12,192,211	9,166,936	12,702,409	2,181,545	4,196,913	569,595
TOTAL	C-5.5	162,504,871		65,857,482	20,993	32,688,613	20,602,833	24,952,007	7,564,933	8,587,314	2,230,697
<u>GENERAL PLANT - PAYROLL RELATED</u>											
CUSTOMER		22,003,710	31	18,092,974	7,143	2,602,936	45,718	75,054	640,209	10,340	529,337
DEMAND		88,279,297	32	37,593,845	10,711	18,760,999	11,074,727	11,941,966	4,518,632	4,235,795	142,621
ENERGY		61,631,685	33	21,351,437	5,655	11,973,690	9,002,637	12,474,743	2,142,445	4,121,691	559,386
TOTAL	C-9.0	171,914,692		77,038,257	23,509	33,337,626	20,123,082	24,491,764	7,301,286	8,367,826	1,231,344
<u>TOTAL GENERAL PLANT</u>											
CUSTOMER		29,103,750		22,528,888	8,448	3,354,245	57,754	118,956	1,022,842	16,761	1,995,856
DEMAND		180,927,657		77,274,310	24,641	38,506,092	22,498,588	24,147,662	9,519,387	8,619,775	337,203
ENERGY		124,388,156		43,092,541	11,414	24,165,902	18,169,572	25,177,152	4,323,991	8,318,604	1,128,981
TOTAL		334,419,563		142,895,739	44,502	66,026,239	40,725,914	49,443,770	14,866,219	16,955,140	3,462,040
<u>INTANGIBLE PLANT</u>											
	301-303										
CUSTOMER		6,971,398	20	4,355,542	1,281	737,696	11,818	43,107	375,700	6,305	1,439,948
DEMAND		90,969,718	21	38,961,517	13,677	19,387,342	11,216,879	11,984,548	4,910,149	4,304,549	191,057
ENERGY		61,619,422	22	21,347,189	5,654	11,971,308	9,000,845	12,472,261	2,142,019	4,120,871	559,275
TOTAL	C-5.5	159,560,538		64,664,248	20,612	32,096,346	20,229,542	24,499,916	7,427,869	8,431,725	2,190,280
<u>TOTAL PLANT IN SERVICE</u>											
CUSTOMER		447,350,259		283,838,092	85,328	47,612,063	766,763	2,705,122	23,562,844	395,002	88,385,045
DEMAND		5,638,623,861		2,414,756,802	845,186	1,201,642,872	695,451,265	743,156,389	304,102,063	266,869,693	11,799,591
ENERGY		3,821,223,748		1,323,809,642	350,627	742,380,305	558,172,120	773,446,087	132,833,675	255,548,821	34,682,471
TOTAL		9,907,197,868		4,022,404,536	1,281,142	1,991,635,240	1,254,390,148	1,519,307,599	460,498,581	522,813,516	134,867,107

ACCUMULATED RESERVE FOR DEPRECIATION DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>TOTAL PRODUCTION - ACCUM DEPREC</u>											
CUSTOMER		0	73	0	0	0	0	0	0	0	0
DEMAND		1,164,238,663	74	501,269,906	27,730	247,279,658	150,066,240	159,334,894	50,578,985	55,542,602	138,649
ENERGY		1,273,957,490	75	441,344,794	116,896	247,502,112	186,088,960	257,859,131	44,285,409	85,197,402	11,562,786
TOTAL	C-5.6	2,438,196,153		942,614,700	144,625	494,781,771	336,155,200	417,194,025	94,864,393	140,740,004	11,701,435
<u>TOTAL TRANSMISSION - ACCUM DEPREC</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0	0
<u>TOTAL DISTRIBUTION - ACCUM DEPREC</u>											
CUSTOMER		111,574,175	11	69,708,553	20,509	11,806,505	189,140	689,903	6,012,918	100,902	23,045,745
DEMAND		554,673,910	12	235,520,612	197,428	118,862,612	63,352,445	68,463,636	39,430,755	25,895,970	2,950,451
ENERGY		0	13	0	0	0	0	0	0	0	0
TOTAL	C-5.0	666,248,085		305,229,165	217,937	130,669,117	63,541,585	69,153,539	45,443,673	25,996,872	25,996,197
<u>TOTAL GENERAL - ACCUM DEPREC</u>											
CUSTOMER	301-303	15,947,392	35	12,344,698	4,629	1,837,958	31,646	65,182	560,466	9,184	1,093,629
DEMAND		99,139,264	36	42,342,439	13,502	21,099,403	12,328,096	13,231,705	5,216,146	4,723,203	184,770
ENERGY		68,158,458	37	23,612,547	6,254	13,241,700	9,956,012	13,795,814	2,369,330	4,558,177	618,625
TOTAL	C-5.8	183,245,114		78,299,683	24,385	36,179,061	22,315,754	27,092,701	8,145,941	9,290,564	1,897,024
<u>AMORTIZATION & INTANGIBLE</u>											
CUSTOMER		2,234,152	20	1,395,838	411	236,412	3,787	13,815	120,402	2,020	461,466
DEMAND		29,153,428	21	12,486,153	4,383	6,213,139	3,594,718	3,840,736	1,573,575	1,379,496	61,229
ENERGY		19,747,422	22	6,841,219	1,812	3,836,493	2,884,537	3,997,035	686,461	1,320,632	179,233
TOTAL	C-5.5	51,135,002		20,723,210	6,606	10,286,044	6,483,042	7,851,586	2,380,439	2,702,149	701,928

ACCUMULATED RESERVE FOR DEPRECIATION DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>TOTAL ACCUMULATED RESERVE FOR DEPR.</u>											
CUSTOMER		129,755,718		83,449,089	25,549	13,880,875	224,573	768,899	6,693,786	112,107	24,600,840
DEMAND		1,847,205,266		791,619,109	243,043	393,454,813	229,341,498	244,870,972	96,799,460	87,541,272	3,335,099
ENERGY		1,361,863,370		471,798,560	124,962	264,580,305	198,929,509	275,651,981	47,341,200	91,076,211	12,360,644
TOTAL		3,338,824,354		1,346,866,758	393,553	671,915,993	428,495,581	521,291,851	150,834,446	178,729,589	40,296,583

WORKING CAPITAL					RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	
DESCRIPTION	CLASS	TOTAL	ALLOCATOR	RESIDENTIAL	DISTRIBUTED	GENERAL	GENERAL	GENERAL	CHURCHES	LTM	LIGHTING
	BASIS	JURISDICTION			GENERATION	SERVICE	SERVICE	SERVICE		ICS	SERVICE
<u>'COST FREE' RATE BASE ITEMS</u>											
PRE 71 ITC	225										
CUSTOMER		0	17	0	0	0	0	0	0	0	0
DEMAND		6	18	2	0	1	1	1	0	0	0
ENERGY		4	19	1	0	1	1	1	0	0	0
TOTAL	C-6.3	10		4	0	2	1	2	0	1	0
INTEREST ON CUSTOMER DEPOSITS	235										
CUSTOMER		12,458,422	15	10,862,508	2,766	1,533,739	25,535	33,874	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	12,458,422		10,862,508	2,766	1,533,739	25,535	33,874	0	0	0
CUSTOMER ADVANCES	252										
CUSTOMER		972,038	11	607,303	179	102,859	1,648	6,010	52,385	879	200,775
DEMAND		4,832,336	12	2,051,863	1,720	1,035,535	551,928	596,457	343,522	225,606	25,704
ENERGY		0	13	0	0	0	0	0	0	0	0
TOTAL	C-5.0	5,804,374		2,659,166	1,899	1,138,393	553,576	602,468	395,907	226,486	226,480
ADIT											
CUSTOMER		72,721,791	17	45,884,439	13,688	7,723,660	124,149	443,350	3,862,623	64,776	14,605,105
DEMAND		868,147,055	18	371,660,942	137,877	185,056,349	106,728,342	114,095,821	47,467,495	41,062,055	1,938,173
ENERGY		563,136,588	19	195,090,812	51,672	109,405,138	82,258,241	113,983,325	19,575,798	37,660,420	5,111,182
TOTAL	C-6.3	1,504,005,434		612,636,193	203,237	302,185,148	189,110,732	228,522,497	70,905,916	78,787,252	21,654,459
ACC. PROVISIONS	228										
CUSTOMER		818,506	17	516,444	154	86,932	1,397	4,990	43,475	729	164,385
DEMAND		9,771,265	18	4,183,160	1,552	2,082,867	1,201,261	1,284,184	534,261	462,166	21,815
ENERGY		6,338,278	19	2,195,808	582	1,231,389	925,842	1,282,918	220,332	423,880	57,528
TOTAL	C-6.3	16,928,049		6,895,411	2,287	3,401,188	2,128,500	2,572,092	798,068	886,775	243,728
ACCRUED VACATION	242										
CUSTOMER		1,765,177	31	1,451,451	573	208,812	3,668	6,021	51,359	829	42,464
DEMAND		7,081,923	32	3,015,846	859	1,505,041	888,434	958,006	362,493	339,803	11,441
ENERGY		4,944,204	33	1,712,851	454	960,551	722,208	1,000,746	171,871	330,649	44,875
TOTAL	C-9.0	13,791,305		6,180,147	1,886	2,674,404	1,614,310	1,964,773	585,722	671,282	98,781

WORKING CAPITAL											
DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
KCC AFUDC											
CUSTOMER		1,824,968	17	1,151,479	344	193,827	3,116	11,126	96,933	1,626	366,518
DEMAND		21,786,324	18	9,326,906	3,460	4,644,026	2,678,369	2,863,258	1,191,206	1,030,461	48,639
ENERGY		14,132,026	19	4,895,843	1,297	2,745,544	2,064,287	2,860,434	491,259	945,096	128,266
TOTAL	C-6.3	37,743,318		15,374,228	5,100	7,583,397	4,745,772	5,734,818	1,779,398	1,977,182	543,423
<u>TOTAL "COST FREE" RB ITEMS</u>											
CUSTOMER		90,560,903		60,473,624	17,703	9,849,829	159,512	505,372	4,106,775	68,840	15,379,248
DEMAND		911,618,910		390,238,719	145,468	194,323,819	112,048,336	119,797,727	49,898,978	43,120,092	2,045,772
ENERGY		588,551,099		203,895,315	54,004	114,342,622	85,970,578	119,127,425	20,459,259	39,360,045	5,341,851
TOTAL		1,590,730,911		654,607,657	217,175	318,516,271	198,178,426	239,430,524	74,465,012	82,548,977	22,766,870
<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		164,983,883	5	56,653,479	15,005	31,770,751	23,887,417	34,090,421	5,684,722	11,397,824	1,484,264
TOTAL	C-3.0	164,983,883		56,653,479	15,005	31,770,751	23,887,417	34,090,421	5,684,722	11,397,824	1,484,264
MATERIALS & SUPPLIES	154										
CUSTOMER		7,228,074	20	4,515,907	1,329	764,857	12,253	44,694	389,533	6,537	1,492,965
DEMAND		94,319,091	21	40,396,023	14,181	20,101,156	11,629,868	12,425,801	5,090,934	4,463,037	198,091
ENERGY		63,888,160	22	22,133,161	5,862	12,412,074	9,332,243	12,931,472	2,220,885	4,272,596	579,866
TOTAL	C-5.5	165,435,325		67,045,092	21,371	33,278,087	20,974,364	25,401,967	7,701,352	8,742,169	2,270,923
PREPAYMENTS	165										
CUSTOMER		657,350	17	414,760	124	69,816	1,122	4,008	34,915	586	132,019
DEMAND		7,847,390	18	3,359,533	1,246	1,672,769	964,743	1,031,340	429,070	371,170	17,520
ENERGY		5,090,327	19	1,763,473	467	988,939	743,552	1,030,323	176,950	340,422	46,201
TOTAL	C-6.3	13,595,067		5,537,766	1,837	2,731,524	1,709,417	2,065,670	640,936	712,177	195,740
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	5	0	0	0	0	0	0	0	0
TOTAL	C-3.0	0		0	0	0	0	0	0	0	0

WORKING CAPITAL	CLASS	TOTAL	ALLOCATOR	RESIDENTIAL	RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	LIGHTING
DESCRIPTION	BASIS	JURISDICTION			DISTRIBUTED	GENERAL	GENERAL	GENERAL	CHURCHES	LTM	SERVICE
					GENERATION	SERVICE	SERVICE	SERVICE		ICS	
REGULATORY ASSETS											
CUSTOMER		1,047,121	17	660,690	197	111,213	1,788	6,384	55,618	933	210,299
DEMAND		12,500,446	18	5,351,545	1,985	2,664,626	1,536,781	1,642,865	683,484	591,252	27,908
ENERGY		8,108,602	19	2,809,112	744	1,575,324	1,184,436	1,641,246	281,872	542,272	73,596
TOTAL	C-6.3	21,656,169		8,821,346	2,926	4,351,163	2,723,005	3,290,495	1,020,974	1,134,457	311,802
TOTAL WORKING CAPITAL											
CUSTOMER		8,932,545		5,591,357	1,649	945,886	15,163	55,085	480,066	8,055	1,835,283
DEMAND		114,666,927		49,107,101	17,412	24,438,551	14,131,392	15,100,006	6,203,488	5,425,459	243,519
ENERGY		242,070,971		83,359,225	22,079	46,747,089	35,147,648	49,693,461	8,364,429	16,553,114	2,183,927
TOTAL		365,670,444		138,057,683	41,140	72,131,526	49,294,203	64,848,552	15,047,984	21,986,627	4,262,729
RATE BASE SUMMARY				4,022,404,536	1,281,142	1,991,635,240	1,254,390,148	1,519,307,599	460,498,581	522,813,516	134,867,107
PLANT IN SERVICE		9,907,197,868									
LESS: ACCUMULATED DEPREC AND AMORT		3,338,824,354		1,346,866,758	393,553	671,915,993	428,495,581	521,291,851	150,834,446	178,729,589	40,296,583
LESS: COST FREE RB ITEMS		1,590,730,911		654,607,657	217,175	318,516,271	198,178,426	239,430,524	74,465,012	82,548,977	22,766,870
NET ELECTRIC PLANT IN SERVICE		4,977,642,603		2,020,930,121	670,413	1,001,202,976	627,716,142	758,585,224	235,199,123	261,534,950	71,803,653
WORKING CAPITAL		365,670,444		138,057,683	41,140	72,131,526	49,294,203	64,848,552	15,047,984	21,986,627	4,262,729
ELECTRIC OPERATIONS RATE BASE		5,343,313,047		2,158,987,804	711,553	1,073,334,502	677,010,345	823,433,776	250,247,107	283,521,577	76,066,382

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

RATE BASE SUMMARY	CLASS	TOTAL			RESIDENTIAL	SMALL	MEDIUM	LARGE		ILP	
DESCRIPTION	BASIS	JURISDICTION	ALLOCATOR	RESIDENTIAL	DISTRIBUTED	GENERAL	GENERAL	GENERAL	SCHOOLS &	LTM	LIGHTING
					GENERATION	SERVICE	SERVICE	SERVICE	CHURCHES	ICS	SERVICE
<u>CUSTOMER RATE BASE</u>											
PLANT IN SERVICE		447,350,259		283,838,092	85,328	47,612,063	766,763	2,705,122	23,562,844	395,002	88,385,045
ACCUM RESERVE FOR DEPR		129,755,718		83,449,089	25,549	13,880,875	224,573	768,899	6,693,786	112,107	24,600,840
WORKING CAPITAL		8,932,545		5,591,357	1,649	945,886	15,163	55,085	480,066	8,055	1,835,283
COST FREE ITEMS		90,560,903		60,473,624	17,703	9,849,829	159,512	505,372	4,106,775	68,840	15,379,248
TOTAL CUSTOMER RATE BASE		235,966,183		145,506,737	43,726	24,827,245	397,840	1,485,936	13,242,348	222,110	50,240,241
<u>DEMAND RATEBASE</u>											
PLANT IN SERVICE		5,638,623,861		2,414,756,802	845,186	1,201,642,872	695,451,265	743,156,389	304,102,063	266,869,693	11,799,591
ACCUM RESERVE FOR DEPR		1,847,205,266		791,619,109	243,043	393,454,813	229,341,498	244,870,972	96,799,460	87,541,272	3,335,099
WORKING CAPITAL		114,666,927		49,107,101	17,412	24,438,551	14,131,392	15,100,006	6,203,488	5,425,459	243,519
COST FREE ITEMS		911,618,910		390,238,719	145,468	194,323,819	112,048,336	119,797,727	49,898,978	43,120,092	2,045,772
TOTAL DEMAND RATE BASE		2,994,466,613		1,282,006,075	474,087	638,302,791	368,192,823	393,587,698	163,607,113	141,633,788	6,662,239
<u>ENERGY RATE BASE</u>											
PLANT IN SERVICE		3,821,223,748		1,323,809,642	350,627	742,380,305	558,172,120	773,446,087	132,833,675	255,548,821	34,682,471
ACCUM RESERVE FOR DEPR		1,361,863,370		471,798,560	124,962	264,580,305	198,929,509	275,651,981	47,341,200	91,076,211	12,360,644
WORKING CAPITAL		242,070,971		83,359,225	22,079	46,747,089	35,147,648	49,693,461	8,364,429	16,553,114	2,183,927
COST FREE ITEMS		588,551,099		203,895,315	54,004	114,342,622	85,970,578	119,127,425	20,459,259	39,360,045	5,341,851
TOTAL ENERGY RATE BASE		2,112,880,250		731,474,992	193,740	410,204,466	308,419,681	428,360,142	73,397,646	141,665,679	19,163,903
<u>TOTAL RATE BASE</u>		<u>5,343,313,047</u>		<u>2,158,987,804</u>	<u>711,553</u>	<u>1,073,334,502</u>	<u>677,010,345</u>	<u>823,433,776</u>	<u>250,247,107</u>	<u>283,521,577</u>	<u>76,066,382</u>

OPERATING REVENUES CURRENT RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
EXISTING BASE RATE REVENUE											
RESIDENTIAL		592,904,806	55	592,904,806	0	0	0	0	0	0	0
RESIDENTIAL DISTRIBUTED GENERATION		167,993	56	0	167,993	0	0	0	0	0	0
SMALL GENERAL SERVICE		281,148,425	57	0	0	281,148,425	0	0	0	0	0
MEDIUM GENERAL SERVICE		158,883,402	58	0	0	0	158,883,402	0	0	0	0
LARGE GENERAL SERVICE		183,212,328	60	0	0	0	0	183,212,328	0	0	0
SCHOOLS AND CHURCHES		38,085,769	62	0	0	0	0	0	38,085,769	0	0
ILP, ICS, LTM		49,300,940	64	0	0	0	0	0	0	49,300,940	0
LIGHTING		25,324,170	65	0	0	0	0	0	0	0	25,324,170
BASE RATE SALES TO ULTIMATE CUSTOMERS		1,329,027,833		592,904,806	167,993	281,148,425	158,883,402	183,212,328	38,085,769	49,300,940	25,324,170
RIDER REVENUE											
RECA		358,158,254	Direct	123,044,598	21,871	69,097,132	50,462,429	74,884,045	12,470,045	24,924,462	3,253,674
EER		3,924,609	Direct	1,378,041	233	763,536	554,895	816,845	138,061	272,998	0
ACTUAL VS CALCULATED REV & RIDERS		18,464,430	4	6,996,744	1,694	3,587,235	2,697,128	3,737,348	641,862	1,234,830	167,588
TOTAL RIDER REVENUE		380,547,293		130,819,383	23,798	73,447,903	53,714,452	79,438,238	13,249,968	26,432,290	3,421,262
STAFF REVENUE ADJUSTMENTS											
RATE ANNUALIZATION ADJUSTMENT		(1,112,848)	84	(630,852)	(167)	(237,271)	(57,751)	(73,442)	(36,849)	(38,527)	(37,989)
PTS TO REDUCE TEST YEAR REVENUES		(379,069)	Direct	0	0	0	0	0	0	(374,820)	(4,248)
KNOCK AND COLLECT PROGRAM		(225,301)	1	(196,321)	(78)	(27,634)	(500)	(68)	(613)	(2)	(85)
REMOVE NON-RECURRING W.C. OUTAGE COSTS		(313,281)	50	(108,532)	(29)	(60,864)	(45,761)	(63,411)	(10,890)	(20,951)	(2,843)
DEPRECIATION DISALLOWANCE 800 KS 2ND FLOOR		(1,202,316)	4	(416,526)	(110)	(233,584)	(175,624)	(243,358)	(41,795)	(80,406)	(10,913)
STANDBY SERVICE & RENEW		2,235,606	4	774,495	205	434,329	326,558	452,504	77,714	149,509	20,291
TOTAL STAFF REVENUE ADJUSTMENTS		(997,209)		(577,736)	(179)	(125,023)	46,923	72,226	(12,433)	(365,197)	(35,787)
REVENUE CREDITS		55,222,852	4	19,131,186	5,067	10,728,594	8,066,488	11,177,545	1,919,661	3,693,093	501,218
OTHER REVENUES											
MARKET-BASED WHOLESALE REVENUE OF SPP		60,593,598	4	20,991,806	5,560	11,772,013	8,851,002	12,264,626	2,106,359	4,052,268	549,964
TARRIF-BASED WHOLESALE REVENUE (DEMAND CONTRAC		151,565,548	3	65,257,451	3,610	32,191,919	19,536,262	20,742,895	6,584,588	7,230,773	18,050
SALES FOR RESALE		65,189,743	4	22,566,755	5,977	12,855,229	9,515,054	13,184,802	2,264,693	4,356,297	591,226
TOTAL ELECTRIC REVENUES		277,298,889		108,816,013	15,147	56,619,161	37,902,328	46,192,324	10,955,340	15,639,337	1,159,240
OTHER OPERATING REVENUES											
PLANT LEASED TO OTHERS		1,888,520	4	654,251	173	366,898	275,859	382,251	65,649	126,297	17,141
PROVISION FOR RATE REFUND		(25,169,372)	4	(8,719,578)	(2,309)	(4,889,859)	(3,676,529)	(5,094,481)	(874,940)	(1,683,231)	(228,444)
DELAYED PAYMENT CHARGES		3,733,278	4	1,293,342	343	725,294	545,326	755,645	129,776	249,667	33,884
MISCELLANEOUS SERVICE REVENUES		1,830,499	4	634,151	168	355,626	267,384	370,508	63,632	122,417	16,614
RENT FROM ELECTRIC PROPERTY		49,808,985	4	17,255,628	4,570	9,676,798	7,275,676	10,081,735	1,731,464	3,331,034	452,080
OTHER REVENUES		418,438	4	144,962	38	81,293	61,122	84,695	14,546	27,984	3,798
MISC TRANSMISSION		1,444,501	9	570,377	132	300,053	196,444	233,472	64,558	78,278	1,187
AND SERV-SCH, SYS CONT & DISP		1,097,255	4	380,129	101	213,173	160,278	222,093	38,143	73,380	9,959
SCHED. SYS CONT & DISP-RETAIL		2,520,781	4	873,289	231	489,733	368,214	510,226	87,628	168,580	22,879
TOTAL OTHER OPERATING REVENUES		37,572,885		13,086,552	3,447	7,319,009	5,473,773	7,546,144	1,320,455	2,494,407	329,098
TOTAL OPERATING REVENUE		2,078,672,543		864,180,204	215,273	429,138,068	264,087,366	327,638,804	65,518,760	97,194,870	30,699,201

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>PRODUCTION O & M</u>											
STEAM GENERATION-non fuel											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		59,651,390	3	25,683,262	1,421	12,669,718	7,688,853	8,163,745	2,591,485	2,845,803	7,104
ENERGY		65,272,988	4	22,612,916	5,989	12,681,116	9,534,527	13,211,772	2,269,025	4,365,208	592,435
TOTAL	C-4.0	124,924,378		48,296,178	7,410	25,350,834	17,223,380	21,375,517	4,860,509	7,211,010	599,539
NUCLEAR GENERATION-non fuel											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		35,946,278	3	15,476,884	856	7,634,846	4,633,348	4,919,521	1,561,644	1,714,897	4,281
ENERGY		39,333,885	4	13,626,676	3,609	7,641,715	5,745,562	7,961,491	1,367,328	2,630,500	357,005
TOTAL	C-4.0	75,280,163		29,103,560	4,465	15,276,561	10,378,910	12,881,012	2,928,971	4,345,397	361,286
TURBINE GENERATION											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		2,128,023	3	916,233	51	451,984	274,295	291,236	92,449	101,522	253
ENERGY		2,328,569	4	806,700	214	452,390	340,138	471,321	80,946	155,726	21,135
TOTAL	C-4.0	4,456,592		1,722,933	264	904,374	614,432	762,557	173,395	257,248	21,388
WIND GENERATION											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		5,144,782	3	2,215,117	123	1,092,731	663,144	704,102	223,509	245,443	613
ENERGY		5,629,631	4	1,950,307	517	1,093,714	822,329	1,139,482	195,698	376,488	51,096
TOTAL	C-4.0	10,774,413		4,165,424	639	2,186,446	1,485,473	1,843,585	419,207	621,931	51,709
<u>TOTAL GENERATION</u>											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		102,870,473		44,291,496	2,450	21,849,279	13,259,640	14,078,605	4,469,087	4,907,665	12,251
ENERGY		112,565,073		38,996,599	10,329	21,868,935	16,442,556	22,784,066	3,912,996	7,527,921	1,021,671
TOTAL		215,435,546		83,288,095	12,779	43,718,214	29,702,196	36,862,671	8,382,083	12,435,587	1,033,922
<u>PRODUCTION - FUEL</u>											
STEAM FUEL											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		263,672,259	5	90,541,879	23,981	50,775,055	38,176,148	54,482,281	9,085,151	18,215,658	2,372,105
TOTAL	C-3.0	263,672,259		90,541,879	23,981	50,775,055	38,176,148	54,482,281	9,085,151	18,215,658	2,372,105

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
NUCLEAR FUEL											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		28,139,505	5	9,662,767	2,559	5,418,791	4,074,217	5,814,432	969,581	1,944,003	253,155
TOTAL	C-3.0	28,139,505		9,662,767	2,559	5,418,791	4,074,217	5,814,432	969,581	1,944,003	253,155
OTHER FUEL											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		24,762,787	5	8,503,243	2,252	4,768,541	3,585,314	5,116,705	853,232	1,710,724	222,776
TOTAL	C-3.0	24,762,787		8,503,243	2,252	4,768,541	3,585,314	5,116,705	853,232	1,710,724	222,776
TOTAL FUEL											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		0		0	0	0	0	0	0	0	0
ENERGY		316,574,551		108,707,889	28,793	60,962,387	45,835,678	65,413,418	10,907,964	21,870,385	2,848,036
TOTAL		316,574,551		108,707,889	28,793	60,962,387	45,835,678	65,413,418	10,907,964	21,870,385	2,848,036
TOTAL PRODUCTION WITH FUEL											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		102,870,473		44,291,496	2,450	21,849,279	13,259,640	14,078,605	4,469,087	4,907,665	12,251
ENERGY		429,139,624		147,704,488	39,121	82,831,322	62,278,234	88,197,484	14,820,960	29,398,307	3,869,708
TOTAL		532,010,097		191,995,984	41,572	104,680,601	75,537,874	102,276,089	19,290,047	34,305,972	3,881,959
PURCHASED POWER & OTHER PWR SUPPLY											
PURCHASED POWER - DEMAND											
CUSTOMER	555	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-2.0	0		0	0	0	0	0	0	0	0
PURCHASED POWER - ENERGY											
CUSTOMER	555	0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		215,969,361	4	74,819,571	19,817	41,958,129	31,546,982	43,713,917	7,507,544	14,443,204	1,960,197
TOTAL	C-3.0	215,969,361		74,819,571	19,817	41,958,129	31,546,982	43,713,917	7,507,544	14,443,204	1,960,197

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
SYS CONTROL & LD - DEMAND	556										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		1,283,048	3	552,424	31	272,514	165,380	175,595	55,741	61,211	153
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	1,283,048		552,424	31	272,514	165,380	175,595	55,741	61,211	153
SYS CONTROL & LD - ENERGY	556										
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
OTHER PWR SUPPLY - DEMAND	557										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		1,940,360	3	835,434	46	412,125	250,106	265,553	84,297	92,569	231
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	1,940,360		835,434	46	412,125	250,106	265,553	84,297	92,569	231
OTHER PWR SUPPLY - ENERGY	557										
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
TOTAL PURCHASE PWR & OTHER POWER SUPPLY											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		3,223,408		1,387,858	77	684,639	415,486	441,148	140,037	153,780	384
ENERGY		215,969,361		74,819,571	19,817	41,958,129	31,546,982	43,713,917	7,507,544	14,443,204	1,960,197
TOTAL		219,192,769		76,207,429	19,894	42,642,768	31,962,468	44,155,065	7,647,581	14,596,984	1,960,581
TOTAL PRODUCTION O&M EXPENSE											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		106,093,881		45,679,354	2,527	22,533,918	13,675,125	14,519,753	4,609,124	5,061,445	12,635
ENERGY		645,108,985		222,524,059	58,938	124,789,451	93,825,216	131,911,401	22,328,504	43,841,511	5,829,905
TOTAL		751,202,866		268,203,413	61,465	147,323,369	107,500,342	146,431,154	26,937,628	48,902,956	5,842,539

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>TRANSMISSION</u>											
TRANSMISSION DISPATCHING	561										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		2,199,521	9	868,505	201	456,886	299,122	355,505	98,301	119,193	1,808
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	2,199,521		868,505	201	456,886	299,122	355,505	98,301	119,193	1,808
TRANSMISSION BY OTHERS	565, 566										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		2,196,582	9	867,345	201	456,275	298,722	355,029	98,170	119,034	1,806
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	2,196,582		867,345	201	456,275	298,722	355,029	98,170	119,034	1,806
<u>TOTAL TRANSMISSION O&M EXP</u>											
CUSTOMER		0		0	0	0	0	0	0	0	0
DEMAND		4,396,103		1,735,850	402	913,161	597,844	710,534	196,471	238,228	3,614
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL	C-2.0	4,396,103		1,735,850	402	913,161	597,844	710,534	196,471	238,228	3,614
<u>DISTRIBUTION EXPENSES</u>											
LOAD DISPATCHING	581										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		2,971,556	2	1,261,755	1,058	636,783	339,398	366,780	211,242	138,733	15,806
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	2,971,556		1,261,755	1,058	636,783	339,398	366,780	211,242	138,733	15,806
STATION EXPENSES	582										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		(73,790)	2	(31,332)	(26)	(15,813)	(8,428)	(9,108)	(5,246)	(3,445)	(393)
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	(73,790)		(31,332)	(26)	(15,813)	(8,428)	(9,108)	(5,246)	(3,445)	(393)
OVERHEAD LINE EXPENSES	583										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		3,376,866	2	1,433,854	1,202	723,638	385,691	416,808	240,055	157,655	17,962
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	3,376,866		1,433,854	1,202	723,638	385,691	416,808	240,055	157,655	17,962

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
UNDERGROUND LINE EXPENSES	584										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		3,302,253	2	1,402,173	1,175	707,649	377,169	407,599	234,751	154,172	17,566
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	3,302,253		1,402,173	1,175	707,649	377,169	407,599	234,751	154,172	17,566
STREET LTG & SIGNAL SYS EXPENSES	585										
CUSTOMER		497,562	65	0	0	0	0	0	0	0	497,562
DEMAND		0	65	0	0	0	0	0	0	0	0
ENERGY		0	65	0	0	0	0	0	0	0	0
TOTAL	C-1.0	497,562		0	0	0	0	0	0	0	497,562
METER EXPENSES	586										
CUSTOMER		5,042,467	8	3,504,051	1,290	573,107	8,469	99,165	841,847	14,539	0
DEMAND		0	2	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	5,042,467		3,504,051	1,290	573,107	8,469	99,165	841,847	14,539	0
CUSTOMER INSTALLATIONS EXP	587										
CUSTOMER		176,733	61	153,990	39	21,743	362	49	480	1	68
DEMAND		0	61	0	0	0	0	0	0	0	0
ENERGY		0	61	0	0	0	0	0	0	0	0
TOTAL	C-1.0	176,733		153,990	39	21,743	362	49	480	1	68
SUBTOTAL - DISTRIBUTION OPERATIONS											
CUSTOMER		5,716,762		3,658,041	1,329	594,850	8,831	99,214	842,327	14,540	497,630
DEMAND		9,576,885		4,066,450	3,409	2,052,257	1,093,830	1,182,079	680,803	447,114	50,942
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		15,293,647		7,724,491	4,738	2,647,107	1,102,661	1,281,293	1,523,130	461,655	548,572
OPER SUPVSN & ENGG, MISC DISTR EXP	580, 588										
CUSTOMER		3,858,563	38	2,469,017	897	401,498	5,961	66,965	568,534	9,814	335,879
DEMAND		6,463,976	39	2,744,675	2,301	1,385,183	738,287	797,851	459,512	301,783	34,384
ENERGY		0	40	0	0	0	0	0	0	0	0
TOTAL	C-7.0	10,322,540		5,213,692	3,198	1,786,681	744,248	864,816	1,028,046	311,597	370,262

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
MISCELLANEOUS & RENTS	589										
CUSTOMER		117,322	38	75,072	27	12,208	181	2,036	17,287	298	10,213
DEMAND		196,541	39	83,453	70	42,117	22,448	24,259	13,972	9,176	1,045
ENERGY		0	40	0	0	0	0	0	0	0	0
TOTAL	C-7.0	313,863		158,525	97	54,325	22,629	26,295	31,258	9,474	11,258
TOTAL DISTRIBUTION OPERATIONS											
CUSTOMER		9,692,647		6,202,129	2,253	1,008,555	14,973	168,215	1,428,147	24,653	843,722
DEMAND		16,237,403		6,894,579	5,779	3,479,558	1,854,566	2,004,190	1,154,287	758,073	86,371
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		25,930,050		13,096,708	8,033	4,488,114	1,869,589	2,172,404	2,582,434	782,726	930,093
MAINT STRUCTURES	591										0
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		184,328	2	78,267	66	39,500	21,053	22,752	13,104	8,606	980
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	184,328		78,267	66	39,500	21,053	22,752	13,104	8,606	980
MAINT STATION EQUIPMENT	592										0
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		5,992,495	2	2,544,479	2,133	1,284,148	684,437	739,656	425,996	279,771	31,876
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	5,992,495		2,544,479	2,133	1,284,148	684,437	739,656	425,996	279,771	31,876
MAINTENANCE OF OVERHEAD LINES	593										0
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		46,924,478	2	19,924,647	16,702	10,055,577	5,359,510	5,791,908	3,335,775	2,190,755	249,603
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	46,924,478		19,924,647	16,702	10,055,577	5,359,510	5,791,908	3,335,775	2,190,755	249,603
MAINTENANCE OF UNDERGROUND LINES	594										0
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		2,899,913	2	1,231,335	1,032	621,430	331,215	357,938	206,150	135,388	15,425
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	2,899,913		1,231,335	1,032	621,430	331,215	357,938	206,150	135,388	15,425

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
MAINTENANCE OF LINE TRANSFORMERS	595										
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		1,566,673	2	665,227	558	335,727	178,939	193,375	111,372	73,143	8,334
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-2.0	1,566,673		665,227	558	335,727	178,939	193,375	111,372	73,143	8,334
MAINT STREET LTG & SIGNAL SYSTEMS	596										
CUSTOMER		757,668	65	0	0	0	0	0	0	0	757,668
DEMAND		0	65	0	0	0	0	0	0	0	0
ENERGY		0	65	0	0	0	0	0	0	0	0
TOTAL	C-1.0	757,668		0	0	0	0	0	0	0	757,668
MAINTENANCE OF METERS	597										
CUSTOMER		2,417,113	8	1,679,671	618	274,720	4,060	47,535	403,540	6,969	0
DEMAND		0	2	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	2,417,113		1,679,671	618	274,720	4,060	47,535	403,540	6,969	0
SUBTOTAL - DISTRIBUTION MAINTENANCE											
CUSTOMER		3,174,781		1,679,671	618	274,720	4,060	47,535	403,540	6,969	757,668
DEMAND		57,567,887		24,443,955	20,490	12,336,382	6,575,154	7,105,629	4,092,396	2,687,662	306,218
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		60,742,668		26,123,626	21,109	12,611,102	6,579,214	7,153,163	4,495,936	2,694,632	1,063,886
MAINT SUPVSN & ENGG,MISC DISTR PLT	590, 598										
CUSTOMER		129,712	41	68,627	25	11,224	166	1,942	16,487	285	30,956
DEMAND		2,352,057	42	998,709	837	504,029	268,642	290,315	167,203	109,810	12,511
ENERGY		0	43	0	0	0	0	0	0	0	0
TOTAL	C-7.1	2,481,770		1,067,336	862	515,253	268,808	292,258	183,691	110,095	43,467
MISCELLANEOUS											
CUSTOMER		0	41	0	0	0	0	0	0	0	0
DEMAND		0	42	0	0	0	0	0	0	0	0
ENERGY		0	43	0	0	0	0	0	0	0	0
TOTAL	C-7.1	0		0	0	0	0	0	0	0	0

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
TOTAL DISTRIBUTION MAINTENANCE											
CUSTOMER		3,304,493		1,748,298	644	285,944	4,226	49,477	420,028	7,254	788,624
DEMAND		59,919,944		25,442,664	21,328	12,840,411	6,843,796	7,395,944	4,259,599	2,797,473	318,729
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		63,224,437		27,190,961	21,971	13,126,355	6,848,021	7,445,421	4,679,627	2,804,727	1,107,353
TOTAL DISTRIBUTION O. & M.											
CUSTOMER		12,997,141		7,950,427	2,897	1,294,499	19,198	217,691	1,848,175	31,907	1,682,346
DEMAND		76,157,346		32,337,243	27,107	16,349,968	8,698,361	9,400,134	5,413,887	3,555,546	405,100
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		89,154,487		40,287,670	30,004	17,614,469	8,717,560	9,617,825	7,262,061	3,587,453	2,037,446
CUSTOMER ACCOUNTS EXPENSES											
CUSTOMER ACCOUNTS											
CUSTOMER		25,305,911	1	22,050,840	8,815	3,103,903	56,124	7,606	68,848	178	9,597
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	25,305,911		22,050,840	8,815	3,103,903	56,124	7,606	68,848	178	9,597
METER READING											
CUSTOMER		3,591,926	51	2,500,672	921	408,999	6,044	70,769	600,785	3,736	0
DEMAND		0	51	0	0	0	0	0	0	0	0
ENERGY		0	51	0	0	0	0	0	0	0	0
TOTAL	C-1.0	3,591,926		2,500,672	921	408,999	6,044	70,769	600,785	3,736	0
TOTAL CUST. ACCT. EXPENSES											
CUSTOMER		28,897,837		24,551,512	9,735	3,512,902	62,168	78,375	669,634	3,914	9,597
DEMAND		0		0	0	0	0	0	0	0	0
ENERGY		0		0	0	0	0	0	0	0	0
TOTAL		28,897,837		24,551,512	9,735	3,512,902	62,168	78,375	669,634	3,914	9,597

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>TOTAL CUST. SERVICE & INFO. EXP.</u>											
CUSTOMER		3,663,918	1	3,192,632	1,276	449,399	8,126	1,101	9,968	26	1,389
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	3,663,918		3,192,632	1,276	449,399	8,126	1,101	9,968	26	1,389
<u>SALES EXPENSES</u>											
TOTAL SALES EXPENSES											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	5	0	0	0	0	0	0	0	0
TOTAL	C-1.0	0		0	0	0	0	0	0	0	0
<u>TOTAL PRO. TRAN. DIST. CUST. ACC. CUST. SER. SALES</u>											
CUSTOMER		45,558,895		35,694,571	13,909	5,256,800	89,492	297,168	2,527,777	35,847	1,643,332
DEMAND		186,647,331		79,752,446	30,036	39,767,049	22,971,331	24,630,420	10,219,482	8,855,218	421,349
ENERGY		645,108,985		222,524,059	58,938	124,789,451	93,825,216	131,911,401	22,328,504	43,841,511	5,829,905
TOTAL		877,315,211		337,971,076	102,882	169,813,300	116,886,039	156,838,989	35,075,762	52,732,576	7,894,585
<u>ADMINISTRATIVE & GENERAL EXPENSES</u>											
SUPERVISION & SUPPLIES 920-922											
CUSTOMER		10,333,533	31	8,496,946	3,354	1,222,409	21,471	35,247	300,659	4,856	248,591
DEMAND		41,458,327	32	17,655,079	5,030	8,810,669	5,200,989	5,608,268	2,122,071	1,989,243	66,979
ENERGY		28,943,894	33	10,027,208	2,656	5,623,166	4,227,880	5,858,474	1,006,150	1,935,657	262,703
TOTAL	C-9.0	80,735,753		36,179,233	11,041	15,656,244	9,450,339	11,501,990	3,428,880	3,929,756	578,272
OUTSIDE SERVICES 923											
CUSTOMER		3,487,906	31	2,867,998	1,132	412,603	7,247	11,897	101,482	1,639	83,908
DEMAND		13,993,545	32	5,959,168	1,698	2,973,890	1,755,504	1,892,974	716,268	671,435	22,607
ENERGY		9,769,513	33	3,384,512	896	1,898,003	1,427,048	1,977,427	339,609	653,348	88,671
TOTAL	C-9.0	27,250,965		12,211,678	3,727	5,284,496	3,189,799	3,882,299	1,157,359	1,326,421	195,186

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
PROPERTY INSURANCE	924										
CUSTOMER		517,393	25	328,279	99	55,067	887	3,129	27,252	457	102,224
DEMAND		6,521,477	26	2,792,841	978	1,389,787	804,340	859,514	351,716	308,654	13,647
ENERGY		4,419,522	27	1,531,082	406	858,617	645,566	894,546	153,632	295,561	40,113
TOTAL	C-6.0	11,458,392		4,652,202	1,482	2,303,471	1,450,793	1,757,189	532,600	604,672	155,984
INJURIES & DAMAGES	925										
CUSTOMER		1,081,783	31	889,517	351	127,970	2,248	3,690	31,475	508	26,024
DEMAND		4,340,132	32	1,848,250	527	922,359	544,474	587,111	222,152	208,247	7,012
ENERGY		3,030,038	33	1,049,714	278	588,670	442,602	613,304	105,330	202,637	27,501
TOTAL	C-9.0	8,451,953		3,787,481	1,156	1,638,999	989,324	1,204,104	358,958	411,393	60,537
PENSIONS & BENEFITS	926										
CUSTOMER		7,615,697	31	6,262,153	2,472	900,902	15,824	25,977	221,582	3,579	183,209
DEMAND		30,554,318	32	13,011,594	3,707	6,493,363	3,833,070	4,133,230	1,563,942	1,466,050	49,362
ENERGY		21,331,323	33	7,389,939	1,957	4,144,210	3,115,900	4,317,629	741,521	1,426,557	193,609
TOTAL	C-9.0	59,501,338		26,663,686	8,137	11,538,475	6,964,793	8,476,836	2,527,046	2,896,186	426,180
REGULATORY EXPENSE	928										
CUSTOMER		255,539	48	200,210	78	29,485	502	1,667	14,178	201	9,217
DEMAND		1,046,900	49	447,330	168	223,052	128,846	138,151	57,321	49,669	2,363
ENERGY		1,842,742	50	638,392	169	358,004	269,172	372,986	64,058	123,236	16,725
TOTAL	C-8.0	3,145,181		1,285,932	416	610,542	398,520	512,804	135,557	173,105	28,306
MISC and RENTS	930-931										
CUSTOMER		919,366	48	720,306	281	106,081	1,806	5,997	51,010	723	33,162
DEMAND		3,766,491	49	1,609,382	606	802,488	463,555	497,035	206,226	178,696	8,503
ENERGY		6,629,733	50	2,296,778	608	1,288,012	968,415	1,341,911	230,463	443,371	60,173
TOTAL	C-8.0	11,315,589		4,626,467	1,495	2,196,581	1,433,776	1,844,942	487,699	622,790	101,838
SUBTOTAL A&G											
CUSTOMER		24,211,216		19,765,410	7,767	2,854,516	49,983	87,603	747,639	11,963	686,334
DEMAND		101,681,191		43,323,644	12,714	21,615,608	12,730,778	13,716,284	5,239,697	4,871,993	170,473
ENERGY		75,966,764		26,317,625	6,971	14,758,683	11,096,584	15,376,277	2,640,763	5,080,366	689,495
TOTAL		201,859,172		89,406,679	27,452	39,228,807	23,877,345	29,180,164	8,628,098	9,964,323	1,546,303

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

OPERATION & MAINTENANCE EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
MAINTENANCE OF GENERAL PLANT	935										
CUSTOMER		1,303,576	35	1,009,084	378	150,239	2,587	5,328	45,814	751	89,396
DEMAND		8,103,870	36	3,461,168	1,104	1,724,713	1,007,727	1,081,590	426,380	386,085	15,104
ENERGY		5,571,428	37	1,930,143	511	1,082,407	813,827	1,127,701	193,674	372,596	50,568
TOTAL	C-5.8	14,978,874		6,400,395	1,993	2,957,359	1,824,141	2,214,619	665,868	759,432	155,067
TOTAL ADMIN & GENERAL											
CUSTOMER		25,514,793		20,774,494	8,146	3,004,755	52,570	92,931	793,453	12,714	775,730
DEMAND		109,785,061		46,784,811	13,818	23,340,322	13,738,505	14,797,873	5,666,076	5,258,078	185,577
ENERGY		81,538,192		28,247,769	7,482	15,841,090	11,910,411	16,503,979	2,834,437	5,452,962	740,063
TOTAL		216,838,046		95,807,074	29,445	42,186,166	25,701,486	31,394,784	9,293,966	10,723,755	1,701,370
<u>TOTAL OPER. & MAINT. EXPENSES</u>											
CUSTOMER		71,073,688		56,469,065	22,054	8,261,555	142,062	390,100	3,321,229	48,561	2,419,062
DEMAND		296,432,391		126,537,258	43,853	63,107,370	36,709,836	39,428,294	15,885,558	14,113,297	606,925
ENERGY		726,647,177		250,771,828	66,420	140,630,541	105,735,627	148,415,380	25,162,941	49,294,473	6,569,968
TOTAL		1,094,153,256		433,778,150	132,328	211,999,466	142,587,525	188,233,773	44,369,728	63,456,331	9,595,955

CURRENT DEPRECIATION EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>PRODUCTION PLANT CURRENT DEPRECIATION</u>											
CUSTOMER		0	73	0	0	0	0	0	0	0	0
DEMAND		94,200,501	74	40,558,588	2,244	20,007,811	12,142,111	12,892,053	4,092,430	4,494,045	11,218
ENERGY		103,078,035	75	35,709,947	9,458	20,025,811	15,056,769	20,863,814	3,583,207	6,893,464	935,564
TOTAL	C-5.6	197,278,535		76,268,534	11,702	40,033,622	27,198,880	33,755,867	7,675,637	11,387,509	946,783
<u>TRANSMISSION PLANT CURRENT DEPRECIATION</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	9	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	0		0	0	0	0	0	0	0	0
<u>TOTAL DISTRIBUTION PLANT</u>											
CUSTOMER		9,154,832	11	5,719,693	1,683	968,742	15,519	56,608	493,369	8,279	1,890,939
DEMAND		45,511,843	12	19,324,827	16,199	9,752,859	5,198,165	5,617,546	3,235,354	2,124,804	242,089
ENERGY		0	13	0	0	0	0	0	0	0	0
TOTAL	C-5.0	54,666,675		25,044,520	17,882	10,721,601	5,213,684	5,674,154	3,728,723	2,133,083	2,133,028
<u>GENERAL PLANT & INTANGIBLE</u>											
CUSTOMER		2,370,698	35	1,835,131	688	273,226	4,704	9,690	83,317	1,365	162,576
DEMAND		14,737,790	36	6,294,519	2,007	3,136,583	1,832,663	1,966,992	775,419	702,139	27,467
ENERGY		10,132,262	37	3,510,181	930	1,968,477	1,480,035	2,050,850	352,218	677,607	91,963
TOTAL	C-5.8	27,240,750		11,639,831	3,625	5,378,287	3,317,403	4,027,532	1,210,955	1,381,112	282,007
<u>TOTAL DEPRECIATION EXPENSE</u>											
CUSTOMER		11,525,530		7,554,825	2,371	1,241,968	20,224	66,297	576,687	9,644	2,053,515
DEMAND		154,450,133		66,177,933	20,450	32,897,254	19,172,939	20,476,591	8,103,203	7,320,988	280,775
ENERGY		113,210,297		39,220,127	10,388	21,994,288	16,536,805	22,914,665	3,935,425	7,571,071	1,027,528
TOTAL		279,185,960		112,952,885	33,209	56,133,510	35,729,968	43,457,553	12,615,315	14,901,704	3,361,817
<u>AMORTIZATION</u>											
CUSTOMER		2,764,496	20	1,727,183	508	292,532	4,686	17,094	148,983	2,500	571,009
DEMAND		36,073,893	21	15,450,126	5,424	7,688,019	4,448,035	4,752,453	1,947,112	1,706,962	75,763
ENERGY		24,435,081	22	8,465,193	2,242	4,747,203	3,569,270	4,945,855	849,414	1,634,125	221,779
TOTAL	C-5.5	63,273,471		25,642,502	8,174	12,727,754	8,021,992	9,715,402	2,945,509	3,343,587	868,552

CURRENT DEPRECIATION EXPENSE DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>TOTAL DEPRECIATION & AMORTIZATION EXPENSE</u>											
CUSTOMER		14,290,027		9,282,008	2,879	1,534,500	24,910	83,391	725,670	12,145	2,624,524
DEMAND		190,524,026		81,628,059	25,874	40,585,273	23,620,974	25,229,044	10,050,315	9,027,950	356,538
ENERGY		137,645,378		47,685,320	12,630	26,741,490	20,106,075	27,860,520	4,784,839	9,205,196	1,249,307
TOTAL		<u>342,459,431</u>		<u>138,595,387</u>	<u>41,383</u>	<u>68,861,263</u>	<u>43,751,959</u>	<u>53,172,954</u>	<u>15,560,824</u>	<u>18,245,291</u>	<u>4,230,369</u>

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

TAXES OTHER THAN INCOME TAXES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
PAYROLL RELATED											
CUSTOMER		1,612,887	31	1,326,227	524	190,797	3,351	5,501	46,928	758	38,801
DEMAND		6,470,933	32	2,755,655	785	1,375,194	811,785	875,354	331,219	310,487	10,454
ENERGY		4,517,645	33	1,565,075	415	877,680	659,899	914,407	157,043	302,123	41,003
TOTAL	C-9.0	12,601,465		5,646,957	1,723	2,443,671	1,475,036	1,795,263	535,189	613,367	90,258
REAL ESTATE AND PERSONAL PROPERTY											
CUSTOMER		5,522,672	25	3,504,066	1,053	587,785	9,466	33,396	290,890	4,876	1,091,140
DEMAND		69,610,487	26	29,810,890	10,434	14,834,638	8,585,552	9,174,486	3,754,230	3,294,586	145,669
ENERGY		47,174,141	27	16,342,823	4,329	9,164,905	6,890,800	9,548,421	1,639,871	3,154,826	428,165
TOTAL	C-6.0	122,307,300		49,657,779	15,816	24,587,328	15,485,819	18,756,303	5,684,992	6,454,288	1,664,975
OTHER TAXES											
CUSTOMER		4,281	25	2,716	1	456	7	26	225	4	846
DEMAND		53,962	26	23,109	8	11,500	6,655	7,112	2,910	2,554	113
ENERGY		36,569	27	12,669	3	7,105	5,342	7,402	1,271	2,446	332
TOTAL	C-6.0	94,812		38,494	12	19,060	12,005	14,540	4,407	5,003	1,291
TOTAL TAXES OTHER THAN INCOME											
CUSTOMER		7,139,841		4,833,010	1,578	779,038	12,824	38,923	338,044	5,638	1,130,786
DEMAND		76,135,381		32,589,654	11,227	16,221,332	9,403,993	10,056,953	4,088,359	3,607,626	156,237
ENERGY		51,728,355		17,920,567	4,746	10,049,689	7,556,042	10,470,231	1,798,185	3,459,394	469,501
TOTAL		135,003,577		55,343,230	17,552	27,050,059	16,972,859	20,566,106	6,224,588	7,072,659	1,756,524

INCOME TAX CALCULATION CURRENT RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
OPERATING REVENUE											
BASE RATE SALES TO ULTIMATE CUSTOMERS		1,329,027,833		592,904,806	167,993	281,148,425	158,883,402	183,212,328	38,085,769	49,300,940	25,324,170
RIDER REVENUE		380,547,293		130,819,383	23,798	73,447,903	53,714,452	79,438,238	13,249,968	26,432,290	3,421,262
CREDIT TO OTHER CUSTOMERS		55,222,852		19,131,186	5,067	10,728,594	8,066,488	11,177,545	1,919,661	3,693,093	501,218
STAFF ADJUSTMENTS		(997,209)	5	(342,430)	(91)	(192,031)	(144,382)	(206,052)	(34,360)	(68,892)	(8,971)
TOTAL SALES TO ULTIMATE CUSTOMERS		1,763,800,769		742,512,946	196,768	365,132,891	220,519,960	273,622,058	53,221,038	79,357,432	29,237,679
MARKET BASED & WHOLESALE REVENUE CREDITS		277,298,889		108,816,013	15,147	56,619,161	37,902,328	46,192,324	10,955,340	15,639,337	1,159,240
OTHER OPERATING REVENUE		37,572,885		13,086,552	3,447	7,319,009	5,473,773	7,546,144	1,320,455	2,494,407	329,098
TOTAL REVENUE CREDITS		314,871,774		121,902,564	18,594	63,938,169	43,376,101	53,738,468	12,275,795	18,133,744	1,488,338
TOTAL OPERATING REVENUE		2,078,672,543		864,415,510	215,362	429,071,060	263,896,061	327,360,526	65,496,833	97,491,176	30,726,017
OPERATING EXPENSE											
OPERATION AND MAINTENANCE EXPENSE		1,094,153,256		433,778,150	132,328	211,999,466	142,587,525	188,233,773	44,369,728	63,456,331	9,595,955
DEPRECIATION & AMORTIZATION EXPENSE		342,459,431		138,595,387	41,383	68,861,263	43,751,959	53,172,954	15,560,824	18,245,291	4,230,369
TAXES OTHER THAN INCOME TAXES		135,003,577		55,343,230	17,552	27,050,059	16,972,859	20,566,106	6,224,588	7,072,659	1,756,524
GAIN FROM DISP OF ALLOWANCES		223,504	3	96,231	5	47,471	28,809	30,588	9,710	10,663	27
TOTAL EXPENSES BEFORE INCOME TAX		1,571,839,768		627,812,998	191,267	307,958,260	203,341,153	262,003,422	66,164,850	88,784,944	15,582,874
OPERATING INCOME BEFORE TAXES		506,832,775		236,602,512	24,094	121,112,800	60,554,908	65,357,104	(668,017)	8,706,232	15,143,143
FOR INCOME TAXES ONLY											
INCREASES/DECREASES FOR INCOME TAX											
RATE BASE RELATED											
CUSTOMER		(5,440,991)	28	(3,355,145)	(1,008)	(572,475)	(9,174)	(34,263)	(305,347)	(5,122)	(1,158,457)
DEMAND		(69,047,451)	29	(29,560,941)	(10,932)	(14,718,207)	(8,489,918)	(9,075,482)	(3,772,510)	(3,265,841)	(153,620)
ENERGY		(48,719,525)	30	(16,866,604)	(4,467)	(9,458,637)	(7,111,648)	(9,877,277)	(1,692,428)	(3,266,576)	(441,888)
TOTAL	C-6.5	(123,207,966)		(49,782,690)	(16,407)	(24,749,319)	(15,610,739)	(18,987,022)	(5,770,285)	(6,537,539)	(1,753,965)
DISTRIBUTION PLANT RELATED											
CUSTOMER		0	11	0	0	0	0	0	0	0	0
DEMAND		0	12	0	0	0	0	0	0	0	0
ENERGY		0	13	0	0	0	0	0	0	0	0
TOTAL	C-5.0	0		0	0	0	0	0	0	0	0
PLANT RELATED											
CUSTOMER		(16,463,859)	25	(10,446,110)	(3,140)	(1,752,270)	(28,219)	(99,557)	(867,185)	(14,537)	(3,252,840)
DEMAND		(207,518,593)	26	(88,870,431)	(31,105)	(44,224,131)	(25,594,732)	(27,350,427)	(11,191,885)	(9,821,620)	(434,261)
ENERGY		(140,632,709)	27	(48,720,240)	(12,904)	(27,321,863)	(20,542,439)	(28,465,179)	(4,888,685)	(9,404,977)	(1,276,421)

INCOME TAX CALCULATION CURRENT RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
TOTAL	C-6.0	(364,615,161)		(148,036,781)	(47,150)	(73,298,264)	(46,165,391)	(55,915,163)	(16,947,755)	(19,241,135)	(4,963,522)
PAYROLL RELATED											
CUSTOMER		1,101,719	31	905,909	358	130,328	2,289	3,758	32,055	518	26,504
DEMAND		4,420,116	32	1,882,312	536	939,357	554,508	597,930	226,246	212,085	7,141
ENERGY		3,085,879	33	1,069,060	283	599,519	450,759	624,606	107,272	206,372	28,008
TOTAL	C-9.0	8,607,714		3,857,281	1,177	1,669,204	1,007,556	1,226,295	365,573	418,974	61,653
OTHER - ENERGY RELATED											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		(11,386,007)	4	(3,944,523)	(1,045)	(2,212,052)	(1,663,172)	(2,304,618)	(395,801)	(761,453)	(103,343)
TOTAL	C-3.0	(11,386,007)		(3,944,523)	(1,045)	(2,212,052)	(1,663,172)	(2,304,618)	(395,801)	(761,453)	(103,343)
TOTAL PRETAX ADJUSTMENTS											
CUSTOMER		(20,803,130)		(12,895,346)	(3,791)	(2,194,417)	(35,104)	(130,062)	(1,140,476)	(19,141)	(4,384,793)
DEMAND		(272,145,927)		(116,549,060)	(41,501)	(58,002,981)	(33,530,142)	(35,827,978)	(14,738,149)	(12,875,377)	(580,740)
ENERGY		(197,652,362)		(68,462,307)	(18,133)	(38,393,034)	(28,866,500)	(40,022,468)	(6,869,643)	(13,226,635)	(1,793,643)
TOTAL		(490,601,420)		(197,906,713)	(63,425)	(98,590,431)	(62,431,746)	(75,980,508)	(22,748,268)	(26,121,152)	(6,759,177)
KANSAS INCOME TAX											
NET TAXABLE INCOME FOR STATE		16,231,355		38,695,798	(39,331)	22,522,369	(1,876,837)	(10,623,404)	(23,416,285)	(17,414,920)	8,383,966
CURRENT STATE INCOME TAX @	7.00%	1,136,195		2,708,706	(2,753)	1,576,566	(131,379)	(743,638)	(1,639,140)	(1,219,044)	586,878
KANSAS INCOME TAX ADJUSTMENT		16,065,453	RATIO	38,300,287	(38,929)	22,292,167	(1,857,654)	(10,514,822)	(23,176,946)	(17,236,921)	8,298,273
KANSAS CURRENT INCOME TAX		17,201,648		41,008,993	(41,682)	23,868,732	(1,989,033)	(11,258,460)	(24,816,086)	(18,455,966)	8,885,151
FEDERAL TAXABLE INCOME		(970,293)		(2,313,194)	2,351	(1,346,364)	112,195	635,056	1,399,801	1,041,046	(501,185)
FEDERAL INCOME TAX	21.00%	(17,008,286)	RATIO	(40,548,015)	41,213	(23,600,427)	1,966,674	11,131,905	24,537,131	18,248,504	(8,785,274)
ADJUSTMENTS		23,163,737	RATIO	55,222,705	(56,128)	32,141,632	(2,678,431)	(15,160,641)	(33,417,339)	(24,652,801)	11,964,743
FEDERAL CURRENT INCOME TAX		6,155,501		14,674,690	(14,915)	8,541,206	(711,757)	(4,028,736)	(8,880,207)	(6,604,297)	3,179,469
SUMMARY:											
TOTAL CURRENT INCOME TAXES		23,357,149		55,683,682	(56,597)	32,409,938	(2,700,790)	(15,287,196)	(33,696,294)	(25,060,263)	12,064,620
PROVISION FOR DEFERRED INCOME TAXES		69,379,051	RATIO	28,260,614	9,375	13,939,656	8,723,588	10,541,633	3,270,856	3,634,418	998,910
INVESTMENT TAX CREDIT		(2,130,622)	RATIO	(867,880)	(288)	(428,085)	(267,900)	(323,732)	(100,448)	(111,613)	(30,676)
TOTAL		67,248,429		27,392,735	9,087	13,511,571	8,455,687	10,217,901	3,170,408	3,522,806	968,233
TOTAL OPERATING EXPENSES AFTER TAX		1,662,445,346		710,889,415	143,758	353,879,770	209,096,050	256,934,128	35,638,965	67,247,486	28,615,728
NET OPERATING INCOME		416,227,197		153,526,095	71,604	75,191,291	54,800,011	70,426,398	29,857,868	30,243,689	2,110,289

INCOME TAX CALCULATION PROPOSED RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
OPERATING REVENUE											
BASE RATE SALES TO ULTIMATE CUSTOMERS		1,329,027,833		592,904,806	167,993	281,148,425	158,883,402	183,212,328	38,085,769	49,300,940	25,324,170
RIDER REVENUE		380,547,293		130,819,383	23,798	73,447,903	53,714,452	79,438,238	13,249,968	26,432,290	3,421,262
PROPOSED INCREASE STEP-1		(57,281,710)		(25,554,100)	(7,240)	(12,117,451)	(6,847,849)	(7,863,231)	(1,641,490)	(2,158,881)	(1,091,468)
PROPOSED INCREASE STEP-2		4,992,612		2,796,734	792	1,326,178	749,454	0	0	0	119,454
CREDIT TO OTHER CUSTOMERS		54,225,442		18,785,648	4,976	10,534,819	7,920,795	10,975,661	1,884,989	3,626,390	492,165
STAFF ADJUSTMENTS		(997,209)		(342,430)	(91)	(192,031)	(144,382)	(206,052)	(34,360)	(68,892)	(8,971)
TOTAL SALES TO ULTIMATE CUSTOMERS		1,710,514,261		719,410,041	190,228	354,147,843	214,275,872	265,556,943	51,544,876	77,131,848	28,256,612
MARKET BASED & WHOLESALE REVENUE CREDITS		277,298,889		108,816,013	15,147	56,619,161	37,902,328	46,192,324	10,955,340	15,639,337	1,159,240
OTHER OPERATING REVENUE		37,572,885		13,086,552	3,447	7,319,009	5,473,773	7,546,144	1,320,455	2,494,407	329,098
TOTAL REVENUE CREDITS		314,871,774		121,902,564	18,594	63,938,169	43,376,101	53,738,468	12,275,795	18,133,744	1,488,338
TOTAL OPERATING REVENUE		2,025,386,035		841,312,606	208,822	418,086,012	257,651,973	319,295,411	63,820,671	95,265,592	29,744,950
OPERATING EXPENSE											
OPERATION AND MAINTENANCE EXPENSE		1,094,153,256		433,778,150	132,328	211,999,466	142,587,525	188,233,773	44,369,728	63,456,331	9,595,955
DEPRECIATION & AMORTIZATION EXPENSE		342,459,431		138,595,387	41,383	68,861,263	43,751,959	53,172,954	15,560,824	18,245,291	4,230,369
TAXES OTHER THAN INCOME TAXES		135,003,577		55,343,230	17,552	27,050,059	16,972,859	20,566,106	6,224,588	7,072,659	1,756,524
GAIN FROM DISP OF ALLOWANCES		223,504	3	96,231	5	47,471	28,809	30,588	9,710	10,663	27
TOTAL EXPENSES BEFORE INCOME TAX		1,571,839,768		627,812,998	191,267	307,958,260	203,341,153	262,003,422	66,164,850	88,784,944	15,582,874
OPERATING INCOME BEFORE TAXES		453,546,267		213,499,607	17,555	110,127,752	54,310,820	57,291,989	(2,344,179)	6,480,648	14,162,076
FOR INCOME TAXES ONLY											
PRE-TAX ADJUSTMENTS		(490,601,420)		(197,906,713)	(63,425)	(98,590,431)	(62,431,746)	(75,980,508)	(22,748,268)	(26,121,152)	(6,759,177)
KANSAS INCOME TAX											
NET TAXABLE INCOME FOR STATE		(37,055,153)		15,592,894	(45,870)	11,537,321	(8,120,926)	(18,688,519)	(25,092,447)	(19,640,504)	7,402,899
CURRENT STATE INCOME TAX @	7.00%	(2,593,861)	RATIO	1,091,503	(3,211)	807,612	(568,465)	(1,308,196)	(1,756,471)	(1,374,835)	518,203
INCOME TAX ADJUSTMENT		16,065,453	RATIO	(6,760,379)	19,887	(5,002,065)	3,520,869	8,102,504	10,878,960	8,515,242	(3,209,565)
KANSAS CURRENT INCOME TAX		13,471,592		(5,668,877)	16,676	(4,194,453)	2,952,404	6,794,307	9,122,489	7,140,407	(2,691,362)
FEDERAL TAXABLE INCOME		(50,526,746)		21,261,771	(62,546)	15,731,774	(11,073,330)	(25,482,826)	(34,214,936)	(26,780,911)	10,094,262
FEDERAL INCOME TAX	21.00%	(27,415,091)	RATIO	11,536,333	(33,937)	8,535,836	(6,008,231)	(13,826,618)	(18,564,536)	(14,530,940)	5,477,002
ADJUSTMENTS		23,163,737	RATIO	(9,747,354)	28,674	(7,212,154)	5,076,513	11,682,476	15,685,668	12,277,576	(4,627,664)
FEDERAL CURRENT INCOME TAX		(4,251,354)		1,788,980	(5,263)	1,323,682	(931,717)	(2,144,142)	(2,878,867)	(2,253,364)	849,338

INCOME TAX CALCULATION PROPOSED RATES DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>SUMMARY:</u>											
TOTAL CURRENT INCOME TAXES		9,220,238		(3,879,897)	11,414	(2,870,771)	2,020,687	4,650,165	6,243,621	4,887,043	(1,842,024)
PROVISION FOR DEFERRED INCOME TAXES		69,379,051	RATIO	28,260,614	9,375	13,939,656	8,723,588	10,541,633	3,270,856	3,634,418	998,910
INVESTMENT TAX CREDIT		(2,040,217)	RATIO	(831,055)	(276)	(409,921)	(256,533)	(309,996)	(96,185)	(106,877)	(29,375)
		67,338,834		27,429,560	9,100	13,529,735	8,467,055	10,231,638	3,174,671	3,527,542	969,535
TOTAL OPERATING EXPENSES AFTER TAX		1,648,398,841		651,362,661	211,780	318,617,225	213,828,894	276,885,225	75,583,142	97,199,528	14,710,385
NET OPERATING INCOME		376,987,194	377,077,602	189,949,945	(2,958)	99,468,787	43,823,079	42,410,186	(11,762,471)	(1,933,937)	15,034,565

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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BILLING DETERMINANTS	Test Year Total Company	RS					RSDG	
		Residential Standard RS	Residential Conservation RS-CU	Peak Management RS-PM	Residential Multi- Dwelling RS-MD	Residential Time-of-Use R-TOU	Total Residential	Residential Distributed Generation RS-DG
WSEE ENERGY								
WSEE Per Book Annual Energy (kWh)	18,492,629,403	5,451,562,833	815,096,287	125,164,939	2,019,613	260,573	6,394,104,245	1,118,140
WSEE PROFORMA ADJUSTMENTS								
IS-1 Weather Normalization	(180,174,064)	(40,167,385)	(36,888,321)	8,785,581	120,495	3,766	(68,145,864)	0
IS-2 WSEE Customer Annualization	(36,907,707)	(78,736,087)	32,252,185	(3,852,410)	0	27,330	(50,308,982)	800,160
IS-4 Out-of-Period KWh (03)	(2,053,900)	0	0	0	0	0	0	0
Westar Total Proforma Adjustments	(219,135,671)	(118,903,472)	(4,636,136)	4,933,171	120,495	31,096	(118,454,846)	800,160
Westar Adjusted Annual Energy	18,273,493,732	5,332,659,361	810,460,151	130,098,110	2,140,108	291,669	6,275,649,399	1,918,300
WSEE Year Avg. No. of Customers	704,965	443,755	163,937	6,468	49	21	614,229	156
WSEE Annual Bills	8,587,026	5,422,856	2,003,370	79,036	595	253	7,506,110	1,877
KCC ENERGY								
KCC Per Book Annual Energy (kWh)	18,492,629,403	5,451,562,833	815,096,287	125,164,939	2,019,613	260,573	6,394,104,245	1,118,140
KCC PROFORMA kWh ADJUSTMENTS								
KCC Weather Normalization	(128,417,961)	(22,410,264)	(25,337,838)	7,468,327	111,916	3,983	(40,163,876)	0
Customer Annualization kWh	186,893,320	(63,748,924)	82,424,255	(3,097,409)	(19,846)	22,274	15,580,350	568,907
Out-of-Period KWh (03)	(2,053,900)	0	0	0	0	0	0	0
KCC Total Proforma Adjustments	56,421,459	(86,159,188)	57,086,417	4,370,918	92,070	26,257	(24,583,526)	568,907
KCC Adjusted Annual Energy	18,549,050,862	5,365,403,645	872,182,704	129,535,857	2,111,683	286,830	6,369,520,719	1,687,047
KCC Year Avg. No. of Customers	708,221	440,630	170,073	6,710	51	21	617,485	156
KCC Customer Annualization	3,742	(11,285)	14,488	(304)	(3)	3	2,899	92
Total Avg. No. of Customers	711,963	429,345	184,561	6,406	48	24	620,384	248
Westar Annual Bills	8,587,026	5,422,856	2,003,370	79,036	595	253	7,506,110	1,877
KCC Customer Annual Bills	8,543,556	5,152,140	2,214,732	76,872	576	288	7,444,608	2,976
Annual Bill Adjustment	(43,470)	(270,716)	211,362	(2,164)	(19)	35	(61,502)	1,099
RATE ANNUALIZATION	\$14,890,217	\$7,058,240	\$1,212,831	\$167,345	\$2,200	\$365	8,440,981	\$2,230

WESTAR ENERGY, INC.
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BILLING DETERMINANTS	SGS Small General Service SGS	SGS Recreational Lighting SGS-RL	SGS Church Option SGS-CO	SGS Unmetered Service SGS-UM	Total Basic SGS	ST Short-Term Service ST	GSS Generation Substitution Service GSS	OPS Off Peak Service OPS	DOR Dedicated Off-Peak Rider DOR	Total Small General Service
WSEE ENERGY										
WSEE Per Book Annual Energy (kWh)	3,501,247,255	8,706,326	105,519	233,631	3,510,292,731	1,908,599	39,100,928	14,510,860	99,579	3,565,912,697
WSEE PROFORMA ADJUSTMENTS										
IS-1 Weather Normalization	(29,269,579)	0	18,189	0	(29,251,390)	510,386	(97,339)	0	0	(28,838,343)
IS-2 WSEE Customer Annualization	7,022,793	0	0	0	7,022,793	0	638,472	0	41,950	7,703,215
IS-4 Out-of-Period kWh (03)	(828,787)	0	0	0	(828,787)	2,601,600	0	0	0	1,772,813
Westar Total Proforma Adjustments	(23,075,573)	0	18,189	0	(23,057,384)	3,111,986	541,133	0	41,950	(19,362,315)
Westar Adjusted Annual Energy	3,478,171,682	8,706,326	123,708	233,631	3,487,235,347	5,020,585	39,642,061	14,510,860	141,529	3,546,550,382
WSEE Year Avg. No. of Customers	84,813	456	6	71	85,344	1,309	61	11	1	86,728
WSEE Annual Bills	1,017,743	5,467	72	852	1,024,134	15,707	735	130	14	1,040,720
KCC ENERGY										
KCC Per Book Annual Energy (kWh)	3,501,247,255	8,706,326	105,519	233,631	3,510,292,731	1,908,599	39,100,928	14,510,860	99,579	3,565,912,697
KCC PROFORMA kWh ADJUSTMENTS										
KCC Weather Normalization	(9,839,881)	0	18,278	0	(9,821,603)	428,066	(90,481)	0	0	(9,484,018)
Customer Annualization kWh	13,275,605	29,460	0	(5,944)	13,299,121	(195,014)	2,319,257	(1,656,060)	0	13,767,304
Out-of-Period kWh (03)	(828,787)	0	0	0	(828,787)	2,601,600	0	0	0	1,772,813
KCC Total Proforma Adjustments	2,606,937	29,460	18,278	(5,944)	2,648,731	2,834,652	2,228,776	(1,656,060)	0	6,056,099
KCC Adjusted Annual Energy	3,503,854,192	8,735,786	123,797	227,687	3,512,941,462	4,743,251	41,329,704	12,854,800	99,579	3,571,968,796
KCC Year Avg. No. of Customers	84,813	456	6	71	85,346	1,309	61	11	1	86,728
KCC Customer Annualization	616	3	0	(4)	615	(22)	7	(2)	0	598
Total Avg. No. of Customers	85,429	459	6	67	85,961	1,287	68	9	1	87,326
Westar Annual Bills	1,017,743	5,467	72	852	1,024,134	15,707	735	130	14	1,040,720
KCC Customer Annual Bills	1,025,148	5,508	72	804	1,031,532	15,444	816	108	12	1,047,912
Annual Bill Adjustment	7,405	41	0	(48)	7,398	(263)	81	(22)	(2)	7,192
RATE ANNUALIZATION	\$3,127,263	\$8,925	\$128	\$324	\$3,136,640	\$8,073	\$23,075	\$6,963	\$0	\$3,174,751

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BILLING DETERMINANTS	MGS		RITODS	REIS	R-TESC	PS-R	SES	
	Medium General Service MGS	Large General Service LGS	Religious Institution RITODS	Restricted Educational Institutional REIS	Restricted Total Elec School & Church R-TESC	Public Schools Restricted PS-R	Standard Education Service SES	School Church
WSEE ENERGY								
WSEE Per Book Annual Energy (kWh)	2,596,832,137	3,842,398,250	15,621,517	292,929,837	12,227,148	174,028,666	149,125,491	643,932,659
WSEE PROFORMA ADJUSTMENTS								
IS-1 Weather Normalization	(45,867,254)	(26,821,665)	(457,465)	(7,055,764)	562,311	(1,125,764)	(2,424,256)	(10,500,938)
IS-2 WSEE Customer Annualization	0	0	116,857	(842,956)	(432,116)	(1,132,375)	7,188,490	4,897,900
IS-4 Out-of-Period kWh (03)	(3,826,713)	0	0	0	0	0	0	0
Westar Total Proforma Adjustments	(49,693,967)	(26,821,665)	(340,608)	(7,898,720)	130,195	(2,258,139)	4,764,234	(5,603,038)
Westar Adjusted Annual Energy	2,547,138,170	3,815,576,585	15,280,909	285,031,117	12,357,343	171,770,527	153,889,725	638,329,621
WSEE Year Avg. No. of Customers	1,444	215	310	535	75	657	339	1,916
WSEE Annual Bills	17,327	2,579	0	6,415	0	7,886	4,064	18,365
KCC ENERGY								
KCC Per Book Annual Energy (kWh)	2,596,832,137	3,842,398,250	15,621,517	292,929,837	12,227,148	174,028,666	149,125,491	643,932,659
KCC PROFORMA kWh ADJUSTMENTS								
KCC Weather Normalization	(33,538,925)	(36,325,690)	(340,493)	(6,013,546)	1,095,610	(1,589,537)	(2,057,486)	(8,905,452)
Customer Annualization kWh	126,183,138	26,695,468	107,142	(767,210)	(649,794)	(1,265,734)	6,678,681	4,103,085
Out-of-Period kWh (03)	(3,826,713)	0	0	0	0	0	0	0
KCC Total Proforma Adjustments	88,817,500	(9,630,222)	(233,351)	(6,780,756)	445,816	(2,855,271)	4,621,195	(4,802,367)
KCC Adjusted Annual Energy	2,685,649,637	3,832,768,028	15,388,166	286,149,081	12,672,964	171,173,395	153,746,686	639,130,292
KCC Year Avg. No. of Customers	1,444	215	310	535	75	657	339	1,916
KCC Customer Annualization	135	(1)	3	(3)	(6)	(7)	34	21
Total Avg. No. of Customers	1,579	214	313	532	69	650	373	1,937
Westar Annual Bills	17,327	2,579	0	6,415	0	7,886	4,064	18,365
KCC Customer Annual Bills	18,948	2,568	3,756	6,384	828	7,800	4,476	23,244
Annual Bill Adjustment	1,621	(11)	3,756	(31)	828	(86)	412	4,879
RATE ANNUALIZATION	\$772,719	\$982,676	\$16,424	\$208,049	\$24,063	\$123,652	\$120,865	493,053

WESTAR ENERGY, INC.
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BILLING DETERMINANTS	ILP	LTM	ICS	Total ILP, LTM, ICS	SAL	SL	MST	Total Lighting
		Large Tire Manuf LTM	Interruptible Contract Service ICS		Security Area Lighting SAL	Street Lighting SL	Traffic Signal Service TS	
WSEE ENERGY								
WSEE Per Book Annual Energy (kWh)	1,135,517,255	128,040,000	17,894,102	1,281,451,357	93,465,099	69,731,492	3,683,327	166,879,918
WSEE PROFORMA ADJUSTMENTS								
IS-1 Weather Normalization	0	0	0	0	0	0	0	0
IS-2 WSEE Customer Annualization	0	0	0	0	0	0	0	0
IS-4 Out-of-Period KWh (03)	0	0	0	0	0	0	0	0
Westar Total Proforma Adjustments	0	0	0	0	0	0	0	0
Westar Adjusted Annual Energy	1,135,517,255	128,040,000	17,894,102	1,281,451,357	93,465,099	69,731,492	3,683,327	166,879,918
WSEE Year Avg. No. of Customers	3	1	1	5	152	114	6	272
WSEE Annual Bills	36	0	12	48	0	0	0	0
KCC ENERGY								
KCC Per Book Annual Energy (kWh)	1,135,517,255	128,040,000	17,894,102	1,281,451,357	93,465,099	69,731,492	3,683,327	166,879,918
KCC PROFORMA kWh ADJUSTMENTS								
KCC Weather Normalization	0	0	0	0	0	0	0	0
Customer Annualization kWh	0	0	0	0	0	0	(4,932)	(4,932)
Out-of-Period KWh (03)	0	0	0	0	0	0	0	0
KCC Total Proforma Adjustments	0	0	0	0	0	0	(4,932)	(4,932)
KCC Adjusted Annual Energy	1,135,517,255	128,040,000	17,894,102	1,281,451,357	93,465,099	69,731,492	3,678,395	166,874,986
KCC Year Avg. No. of Customers	3	1	1	5	152	114	6	272
KCC Customer Annualization	0	0	0	0	0	0	(2)	(2)
Total Avg. No. of Customers	3	1	1	5	152	114	4	270
Westar Annual Bills	36	0	12	48	0	0	0	0
KCC CustomerAnnual Bills	36	12	12	60	1,824	1,368	48	3,240
Annual Bill Adjustment	0	12	0	12	1,824	1,368	48	3,240
RATE ANNUALIZATION	\$280,638	\$226,647	\$8,216	\$515,501	\$224,589	\$276,463	\$7,252	\$508,304

PAYROLL					RESIDENTIAL	SMALL	MEDIUM	LARGE	SCHOOLS &	ILP	
DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	DISTRIBUTED GENERATION	GENERAL SERVICE	GENERAL SERVICE	GENERAL SERVICE	CHURCHES	LTM ICS	LIGHTING SERVICE
<u>PRODUCTION PAYROLL</u>											
CUSTOMER		0	70	0	0	0	0	0	0	0	0
DEMAND		50,329,206	71	21,669,540	1,199	10,689,723	6,487,256	6,887,934	2,186,493	2,401,067	5,994
ENERGY		55,072,273	72	19,079,020	5,053	10,699,340	8,044,493	11,147,066	1,914,427	3,683,023	499,851
TOTAL	C-7.3	105,401,479		40,748,561	6,252	21,389,063	14,531,749	18,035,000	4,100,920	6,084,090	505,845
<u>TRANSMISSION PAYROLL</u>											
CUSTOMER		0	1	0	0	0	0	0	0	0	0
DEMAND		6,768,804	9	2,672,737	618	1,406,020	920,518	1,094,029	302,512	366,806	5,564
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-2.0	6,768,804		2,672,737	618	1,406,020	920,518	1,094,029	302,512	366,806	5,564
<u>DISTRIBUTION PAYROLL</u>											
CUSTOMER		3,717,999	45	2,274,322	829	370,308	5,492	62,273	528,694	9,127	466,953
DEMAND		21,785,788	46	9,250,484	7,754	4,668,537	2,488,278	2,689,029	1,548,712	1,017,110	115,884
ENERGY		0	47	0	0	0	0	0	0	0	0
TOTAL	C-7.2	25,503,787		11,524,806	8,583	5,038,845	2,493,770	2,751,302	2,077,406	1,026,237	582,838
<u>SALES PAYROLL</u>											
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-1.0	0		0	0	0	0	0	0	0	0
<u>CUSTOMER ACCOUNTING</u>											
CUSTOMER		13,184,061	1	11,488,210	4,592	1,617,094	29,240	3,963	35,869	93	5,000
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-1.0	13,184,061		11,488,210	4,592	1,617,094	29,240	3,963	35,869	93	5,000
<u>CUSTOMER ASSIST & SERVICE PAYROLL</u>											
CUSTOMER		2,759,812	1	2,404,821	961	338,505	6,121	830	7,508	19	1,047
DEMAND		0	3	0	0	0	0	0	0	0	0
ENERGY		0	4	0	0	0	0	0	0	0	0
TOTAL	C-1.0	2,759,812		2,404,821	961	338,505	6,121	830	7,508	19	1,047

PAYROLL DESCRIPTION	CLASS BASIS	TOTAL JURISDICTION	ALLOCATOR	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
<u>SUBTOTAL PAYROLL</u>											
CUSTOMER		19,661,872		16,167,352	6,382	2,325,908	40,852	67,066	572,072	9,239	473,000
DEMAND		78,883,798		33,592,761	9,571	16,764,280	9,896,052	10,670,992	4,037,717	3,784,982	127,442
ENERGY		55,072,273		19,079,020	5,053	10,699,340	8,044,493	11,147,066	1,914,427	3,683,023	499,851
TOTAL		153,617,942		68,839,133	21,007	29,789,528	17,981,398	21,885,124	6,524,215	7,477,245	1,100,293
<u>ADMIN & GENERAL PAYROLL</u>											
CUSTOMER		7,415,587	31	6,097,609	2,407	877,229	15,408	25,294	215,760	3,485	178,395
DEMAND		29,751,472	32	12,669,700	3,610	6,322,743	3,732,352	4,024,625	1,522,848	1,427,528	48,065
ENERGY		20,770,820	33	7,195,761	1,906	4,035,317	3,034,026	4,204,179	722,037	1,389,073	188,522
TOTAL	C-9.0	57,937,878		25,963,070	7,923	11,235,289	6,781,786	8,254,099	2,460,645	2,820,085	414,982
<u>TOTAL PAYROLL</u>											
CUSTOMER		27,077,458		22,264,961	8,790	3,203,137	56,260	92,360	787,832	12,724	651,395
DEMAND		108,635,270		46,262,461	13,181	23,087,024	13,628,404	14,695,617	5,560,565	5,212,510	175,507
ENERGY		75,843,093		26,274,781	6,959	14,734,656	11,078,519	15,351,245	2,636,463	5,072,096	688,373
TOTAL		211,555,821		94,802,203	28,930	41,024,817	24,763,184	30,139,223	8,984,860	10,297,330	1,515,274

CLASSIFICATION RATIOS					
DESCRIPTION		TOTAL	CUSTOMER	DEMAND	ENERGY
RATIO C-1.0: CUSTOMER CLASSIFIER		1.00000000	1.00000000	0.00000000	0.00000000
RATIO C-2.0: DEMAND CLASSIFIER		1.00000000	0.00000000	1.00000000	0.00000000
RATIO C-3.0: ENERGY CLASSIFIER		1.00000000	0.00000000	0.00000000	1.00000000
RATIO C-4.0: RETAIL ANNUAL LOAD FACTOR	100		0.00	47.75	52.25
RATIO C-4.0:		1.00000000	0.00000000	0.47750000	0.52250000
RATIO C-5.0: DISTRIBUTION PLANT w/o LAND		2,438,750,267	408,408,760	2,030,341,507	0
RATIO C-5.0:		1.00000000	0.16746641	0.83253359	0.00000000
RATIO C-5.5: PTD PLANT		9,413,217,767	411,275,112	5,366,726,486	3,635,216,170
RATIO C-5.5:		1.00000001	0.04369124	0.57012667	0.38618210
RATIO C-5.6: PRODUCTION PLANT		6,957,351,521	0	3,322,135,351	3,635,216,170
RATIO C-5.6:		1.00000000	0.00000000	0.47750000	0.52250000
RATIO C-5.8: GENERAL PLANT		334,419,563	29,103,750	180,927,657	124,388,156
RATIO C-5.8:		1.00000000	0.08702765	0.54101996	0.37195239
RATIO C-6.0: TOTAL PLANT		9,907,197,868	447,350,259	5,638,623,861	3,821,223,748
RATIO C-6.0:		1.00000000	0.04515407	0.56914417	0.38570177
RATIO C-6.3: NET PLANT		6,568,373,514	317,594,541	3,791,418,596	2,459,360,378
RATIO C-6.3:		1.00000000	0.04835208	0.57722335	0.37442456
RATIO C-6.5: RATE BASE		5,343,313,047	235,966,183	2,994,466,613	2,112,880,250
RATIO C-6.5:		1.00000000	0.04416103	0.56041385	0.39542513
RATIO C-7.0: DISTRIBUTION O&M - SUBTOTAL OPERATIONS		15,293,647	5,716,762	9,576,885	0
RATIO C-7.0:		1.00000000	0.37379979	0.62620021	0.00000000
RATIO C-7.1: DISTRIBUTION O&M - SUBTOTAL MAINTENANCE		60,742,668	3,174,781	57,567,887	0
RATIO C-7.1:		1.00000000	0.05226608	0.94773392	0.00000000
RATIO C-7.2: TOTAL DISTRIBUTION O&M		89,154,487	12,997,141	76,157,346	0
RATIO C-7.2:		1.00000000	0.14578224	0.85421776	0.00000000
RATIO C-7.3: PRODUCTION O&M less fuel and purchase power		215,435,546	0	102,870,473	112,565,073
RATIO C-7.3:		1.00000000	0.00000000	0.47750000	0.52250000
RATIO C-8.0: O&M less fuel		560,740,660	45,558,895	186,647,331	328,534,434
RATIO C-8.0:		0.99999999	0.08124771	0.33285856	0.58589372
RATIO C-9.0: PAYROLL		153,617,942	19,661,872	78,883,798	55,072,273
RATIO C-9.0:		1.00000000	0.12799203	0.51350641	0.35850156

CLASSIFICATION RATIOS					
DESCRIPTION		TOTAL	CUSTOMER	DEMAND	ENERGY
CLASSIFIER DESCRIPTION		SUMMARY OF CLASSIFICATION RATIOS			
CUSTOMER RELATED	C-1.0	1.0000	1.0000	0.0000	0.0000
DEMAND RELATED	C-2.0	1.0000	0.0000	1.0000	0.0000
ENERGY RELATED	C-3.0	1.0000	0.0000	0.0000	1.0000
RETAIL ANNUAL LOAD FACTOR	C-4.0	1.0000	0.0000	0.4775	0.5225
DISTRIBUTION PLANT W/O LAND	C-5.0	1.0000	0.1675	0.8325	0.0000
PRODUCTION, TRANSMISSION, DISTRIBUTION	C-5.5	1.0000	0.0437	0.5701	0.3862
PRODUCTION PLANT	C-5.6	1.0000	0.0000	0.4775	0.5225
GENERAL PLANT	C-5.8	1.0000	0.0870	0.5410	0.3720
GROSS PLANT	C-6.0	1.0000	0.0452	0.5691	0.3857
NET PLANT	C-6.3	1.0000	0.0484	0.5772	0.3744
RATE BASE	C-6.5	1.0000	0.0442	0.5604	0.3954
DISTRIBUTION O&M - OPERATIONS	C-7.0	1.0000	0.3738	0.6262	0.0000
DISTRIBUTION O&M - MAINTENANCE	C-7.1	1.0000	0.0523	0.9477	0.0000
TOTAL DISTRIBUTION O&M	C-7.2	1.0000	0.1458	0.8542	0.0000
PRODUCTION O&M LESS FUEL AND PPWR	C-7.3	1.0000	0.0000	0.4775	0.5225
O&M LESS FUEL	C-8.0	1.0000	0.0812	0.3329	0.5859
PAYROLL	C-9.0	1.0000	0.1280	0.5135	0.3585

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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ALLOCATION RATIOS										
ALLOCATOR		TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
AVERAGE ANNUAL CUSTOMERS	1	711,963 1.0000	620,384 0.8714	248 0.0003	87,326 0.1227	1,579 0.0022	214 0.0003	1,937 0.0027	5 0.0000	270 0.0004
DEMAND - NCP	2	5,057 1.0000	2,147 0.4246	2 0.0004	1,084 0.2143	578 0.1142	624 0.1234	360 0.0711	236 0.0467	27 0.0053
DEMAND - 4CP	3	4,199 1.0000	1,808 0.4306	0 0.0000	892 0.2124	541 0.1289	575 0.1369	182 0.0434	200 0.0477	1 0.0001
ENERGY (MWh) @ GENERATION	4	19,211,373,344 1.0000	6,655,512,199 0.3464	1,762,795 0.0001	3,732,350,195 0.1943	2,806,235,306 0.1461	3,888,534,803 0.2024	667,827,242 0.0348	1,284,783,131 0.0669	174,367,673 0.0091
ENERGY (MWh) SALES	5	18,549,050,862 1.0000	6,369,520,719 0.3434	1,687,047 0.0001	3,571,968,796 0.1926	2,685,649,637 0.1448	3,832,768,028 0.2066	639,130,292 0.0345	1,281,451,357 0.0691	166,874,986 0.0090
SERVICES - ACCOUNT 369	7	778,566,948.00 1.000000	657,232,342.00 0.844156	167,366.00 0.000215	116,648,600.00 0.149825	1,942,292.00 0.002495	0.00 0.000000	2,576,348.00 0.003309	0.00 0.000000	0.00 0.000000
METERS - ACCOUNT 370	8	5,961,738.00 1.000000	4,142,859.00 0.694908	1,525.00 0.000256	677,588.00 0.113656	10,013.00 0.001680	117,243.00 0.019666	995,320.00 0.166951	17,190.00 0.002883	0.00 0.000000
DEMAND - 12CP	9	3,285 1.0000	1,297 0.3949	0 0.0001	682 0.2077	447 0.1360	531 0.1616	147 0.0447	178 0.0542	3 0.0008
DIST PLT w/o LAND- CUSTOMER	11	408,408,760 1.000000	255,162,842 0.624773	75,072 0.000184	43,216,812 0.105818	692,332 0.001695	2,525,336 0.006183	22,009,829 0.053892	369,344 0.000904	84,357,193 0.206551
DIST PLT w/o LAND - DEMAND	12	2,030,341,507 1.000000	862,105,222 0.424611	722,670 0.000356	435,087,519 0.214293	231,896,790 0.114216	250,605,914 0.123430	144,333,268 0.071088	94,790,222 0.046687	10,799,902 0.005319
DIST PLT w/o LAND - ENERGY	13	0 0.000000	0 0.000000	0 0.000000	0 0.000000	0 0.000000	0 0.000000	0 0.000000	0 0.000000	0 0.000000
CUSTOMER DEPOSITS - ACCT 235	15	12,458,422 1.000000	10,862,508 0.871901	2,766 0.000222	1,533,739 0.123109	25,535 0.002050	33,874 0.002719	0 0.000000	0 0.000000	0 0.000000
NET PLANT - CUSTOMER	17	317,594,541 1.000000	200,389,003 0.630959	59,779 0.000188	33,731,188 0.106208	542,189 0.001707	1,936,223 0.006097	16,869,057 0.053115	282,895 0.000891	63,784,205 0.200835
NET PLANT - DEMAND	18	3,791,418,596 1.000000	1,623,137,693 0.428108	602,143 0.000159	808,188,059 0.213162	466,109,767 0.122938	498,285,418 0.131425	207,302,602 0.054677	179,328,421 0.047299	8,464,492 0.002233
NET PLANT - ENERGY	19	2,459,360,378 1.000000	852,011,082 0.346436	225,666 0.000092	477,800,000 0.194278	359,242,611 0.146072	497,794,106 0.202408	85,492,475 0.034762	164,472,611 0.066876	22,321,827 0.009076
PTD PLANT - CUSTOMER	20	411,275,112 1.000000	256,953,661 0.624773	75,599 0.000184	43,520,122 0.105818	697,191 0.001695	2,543,060 0.006183	22,164,302 0.053892	371,936 0.000904	84,949,241 0.206551

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

ALLOCATION RATIOS									
ALLOCATOR	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
PTD PLANT - DEMAND	5,366,726,486	2,298,520,975	806,868	1,143,749,438	661,735,799	707,024,179	289,672,527	253,945,369	11,271,331
21	1.000000	0.428291	0.000150	0.213119	0.123303	0.131742	0.053976	0.047318	0.002100
PTD PLANT - ENERGY	3,635,216,170	1,259,369,912	333,560	706,243,096	531,001,703	735,796,673	126,367,665	243,109,346	32,994,215
22	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
TOTAL PLANT - CUSTOMER	447,350,259	283,838,092	85,328	47,612,063	766,763	2,705,122	23,562,844	395,002	88,385,045
25	1.000000	0.634487	0.000191	0.106431	0.001714	0.006047	0.052672	0.000883	0.197575
TOTAL PLANT - DEMAND	5,638,623,861	2,414,756,802	845,186	1,201,642,872	695,451,265	743,156,389	304,102,063	266,869,693	11,799,591
26	1.000000	0.428253	0.000150	0.213109	0.123337	0.131797	0.053932	0.047329	0.002093
TOTAL PLANT - ENERGY	3,821,223,748	1,323,809,642	350,627	742,380,305	558,172,120	773,446,087	132,833,675	255,548,821	34,682,471
27	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
RATE BASE - CUSTOMER	235,966,183	145,506,737	43,726	24,827,245	397,840	1,485,936	13,242,348	222,110	50,240,241
28	1.000000	0.616642	0.000185	0.105215	0.001686	0.006297	0.056120	0.000941	0.212913
RATE BASE - DEMAND	2,994,466,613	1,282,006,075	474,087	638,302,791	368,192,823	393,587,698	163,607,113	141,633,788	6,662,239
29	1.000000	0.428125	0.000158	0.213161	0.122958	0.131438	0.054636	0.047299	0.002225
RATE BASE - ENERGY	2,112,880,250	731,474,992	193,740	410,204,466	308,419,681	428,360,142	73,397,646	141,665,679	19,163,903
30	1.000000	0.346198	0.000092	0.194145	0.145971	0.202738	0.034738	0.067049	0.009070
PAYROLL - CUSTOMER	19,661,872	16,167,352	6,382	2,325,908	40,852	67,066	572,072	9,239	473,000
31	1.000000	0.822269	0.000325	0.118295	0.002078	0.003411	0.029095	0.000470	0.024057
PAYROLL - DEMAND	78,883,798	33,592,761	9,571	16,764,280	9,896,052	10,670,992	4,037,717	3,784,982	127,442
32	1.000000	0.425851	0.000121	0.212519	0.125451	0.135275	0.051186	0.047982	0.001616
PAYROLL - ENERGY	55,072,273	19,079,020	5,053	10,699,340	8,044,493	11,147,066	1,914,427	3,683,023	499,851
33	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
GENERAL PLANT - CUSTOMER	29,103,750	22,528,888	8,448	3,354,245	57,754	118,956	1,022,842	16,761	1,995,856
35	1.000000	0.774089	0.000290	0.115251	0.001984	0.004087	0.035145	0.000576	0.068577
GENERAL PLANT - DEMAND	180,927,657	77,274,310	24,641	38,506,092	22,498,588	24,147,662	9,519,387	8,619,775	337,203
36	1.000000	0.427101	0.000136	0.212826	0.124351	0.133466	0.052614	0.047642	0.001864
GENERAL PLANT - ENERGY	124,388,156	43,092,541	11,414	24,165,902	18,169,572	25,177,152	4,323,991	8,318,604	1,128,981
37	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
DISTRIBUTION SUBTOTAL OPER.- CUSTOMER	5,716,762	3,658,041	1,329	594,850	8,831	99,214	842,327	14,540	497,630
38	1.000000	0.639880	0.000232	0.104054	0.001545	0.017355	0.147343	0.002543	0.087048
DISTRIBUTION SUBTOTAL OPER - DEMAND	9,576,885	4,066,450	3,409	2,052,257	1,093,830	1,182,079	680,803	447,114	50,942
39	1.000000	0.424611	0.000356	0.214293	0.114216	0.123430	0.071088	0.046687	0.005319

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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ALLOCATION RATIOS									
ALLOCATOR	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
DISTRIBUTION SUBTOTAL OPER - ENERGY	0	0	0	0	0	0	0	0	0
40	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
DISTRIBUTION SUBTOTAL MAINT - CUSTOME	3,174,781	1,679,671	618	274,720	4,060	47,535	403,540	6,969	757,668
41	1.000000	0.529067	0.000195	0.086532	0.001279	0.014973	0.127108	0.002195	0.238652
DISTRIBUTION SUBTOTAL MAINT - DEMAND	57,567,887	24,443,955	20,490	12,336,382	6,575,154	7,105,629	4,092,396	2,687,662	306,218
42	1.000000	0.424611	0.000356	0.214293	0.114216	0.123430	0.071088	0.046687	0.005319
DISTRIBUTION SUBTOTAL MAINT - ENERGY	0	0	0	0	0	0	0	0	0
43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
TOTAL DISTRIBUTION O&M - CUSTOMER	12,997,141	7,950,427	2,897	1,294,499	19,198	217,691	1,848,175	31,907	1,632,346
45	1.000000	0.611706	0.000223	0.099599	0.001477	0.016749	0.142199	0.002455	0.125593
TOTAL DISTRIBUTION O&M - DEMAND	76,157,346	32,337,243	27,107	16,319,969	8,698,361	9,400,134	5,413,887	3,555,546	405,100
46	1.000000	0.424611	0.000356	0.214293	0.114216	0.123430	0.071088	0.046687	0.005319
TOTAL DISTRIBUTION O&M - ENERGY	0	0	0	0	0	0	0	0	0
47	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
O&M LESS A&G and fuel - CUSTOMER	45,558,895	35,694,571	13,909	5,256,800	89,492	297,168	2,527,777	35,847	1,643,332
48	1.000000	0.783482	0.000305	0.115385	0.001964	0.006523	0.055484	0.000787	0.036070
O&M LESS A&G and fuel - DEMAND	186,647,331	79,752,446	30,036	39,767,049	22,971,331	24,630,420	10,219,482	8,855,218	421,349
49	1.000000	0.427290	0.000161	0.213060	0.123073	0.131962	0.054753	0.047444	0.002257
O&M LESS A&G and fuel - ENERGY	328,534,434	113,816,170	30,146	63,827,064	47,989,538	66,497,983	11,420,539	21,971,126	2,981,868
50	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
METER READING - ACCOUNT 902	5,950,738.00	4,142,859.00	1,525.00	677,588.00	10,013.00	117,243.00	995,320.00	6,190.00	0.00
51	1.000000	0.696192	0.000256	0.113866	0.001683	0.019702	0.167260	0.001040	0.000000
RESIDENTIAL	1	1	0	0	0	0	0	0	0
55	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
RESIDENTIAL DIST. GENERATION	1	0	1	0	0	0	0	0	0
56	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
SMALL GENERAL SERVICE	1	0	0	1	0	0	0	0	0
57	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
MEDIUM GENERAL SERVICE	1	0	0	0	1	0	0	0	0
58	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
LARGE GENERAL SERVICE	1	0	0	0	0	1	0	0	0
60	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

ALLOCATION RATIOS									
ALLOCATOR	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
INSTALLED/LEASED CUST. PROP.	26,452,091	23,048,172	5,869	3,254,307	54,187	7,323	71,876	151	10,206
61	1.000000	0.871318	0.000222	0.123026	0.002048	0.000277	0.002717	0.000006	0.000386
SCHOOLS & CHURCH	1	0	0	0	0	0	1	0	0
62	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
ILP, LP, LTM, ICS	1	0	0	0	0	0	0	1	0
64	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
LIGHTING	1	0	0	0	0	0	0	0	1
65	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
GENERATION O&M - CUSTOMER Less Fuel and PPWR	0	0	0	0	0	0	0	0	0
70	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
GENERATION O&M - DEMAND Less Fuel and PPWR	102,870,473	44,291,496	2,450	21,849,279	13,259,640	14,078,605	4,469,087	4,907,665	12,251
71	1.000000	0.430556	0.000024	0.212396	0.128896	0.136858	0.043444	0.047707	0.000119
GENERATION O&M - ENERGY Less Fuel and PPWR	112,565,073	38,996,599	10,329	21,868,935	16,442,556	22,784,066	3,912,996	7,527,921	1,021,671
72	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
PRODUCTION PLANT- CUSTOMER	0	0	0	0	0	0	0	0	0
73	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
PRODUCTION PLANT - DEMAND	3,322,135,351	1,430,365,206	79,126	705,608,327	428,211,479	454,659,427	144,326,278	158,489,877	395,631
74	1.000000	0.430556	0.000024	0.212396	0.128896	0.136858	0.043444	0.047707	0.000119
PRODUCTION PLANT - ENERGY	3,635,216,170	1,259,369,912	333,560	706,243,096	531,001,703	735,796,673	126,367,665	243,109,346	32,994,215
75	1.000000	0.346436	0.000092	0.194278	0.146072	0.202408	0.034762	0.066876	0.009076
TOTAL RATE BASE	5,343,313,047	2,158,987,804	711,553	1,073,334,502	677,010,345	823,433,776	250,247,107	283,521,577	76,066,382
78	1.000000	0.404054	0.000133	0.200874	0.126702	0.154105	0.046834	0.053061	0.014236
RATE ANNUALIZATION	14,890,217	8,440,981	2,230	3,174,751	772,719	982,676	493,053	515,501	508,304
84	1.000000	0.566881	0.000150	0.213211	0.051894	0.065995	0.033113	0.034620	0.034137

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
18-WSEE-328-RTS

CUSTOMER CHARGE RETURN ON EQUITY DESCRIPTION	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
PLANT IN SERVICE	447,350,259	283,838,092	85,328	47,612,063	766,763	2,705,122	23,562,844	395,002	88,385,045
RESERVE FOR DEPRECIATION & AMORT	129,755,718	83,449,089	25,549	13,880,875	224,573	768,899	6,693,786	112,107	24,600,840
WORKING CAPITAL	8,932,545	5,591,357	1,649	945,886	15,163	55,085	480,066	8,055	1,835,283
COST FREE ITEMS	90,560,903	60,473,624	17,703	9,849,829	159,512	505,372	4,106,775	68,840	15,379,248
RATE BASE	235,966,183	145,506,737	43,726	24,827,245	397,840	1,485,936	13,242,348	222,110	50,240,241
RATE OF RETURN	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%
RETURN ON RATE BASE	16,652,134	10,268,410	3,086	1,752,059	28,076	104,863	934,513	15,674	3,545,454
OPERATIONS & MAINTENANCE EXP.	12,997,141	7,950,427	2,897	1,294,499	19,198	217,691	1,848,175	31,907	1,632,346
CUSTOMER ACCTS. EXP.	28,897,837	24,551,512	9,735	3,512,902	62,168	78,375	669,634	3,914	9,597
CUSTOMER SERVICE & INFO. EXP. & SAL	3,663,918	3,192,632	1,276	449,399	8,126	1,101	9,968	26	1,389
ADMIN. & GENERAL EXP.	25,514,793	20,774,494	8,146	3,004,755	52,570	92,931	793,453	12,714	775,730
DEPRECIATION & AMORT EXPENSE	14,290,027	9,282,008	2,879	1,534,500	24,910	83,391	725,670	12,145	2,624,524
TAXES OTHER THAN INCOME	7,139,841	4,833,010	1,578	779,038	12,824	38,923	338,044	5,638	1,130,786
INCOME TAXES	4,417,811	2,724,209	819	464,821	7,448	27,820	247,926	4,158	940,609
REVENUE REQUIREMENT	113,573,500	83,576,702	30,416	12,791,973	215,321	645,096	5,567,382	86,176	10,660,435
NUMBER OF BILLS	8,543,556	7,444,608	2,976	1,047,912	18,948	2,568	23,244	60	3,240
CUSTOMER CHARGE	\$13.29	\$11.23	\$10.22	\$12.21	\$11.36	\$251.21	\$239.52	\$1,436.27	\$3,290.26

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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Demand Charge RETURN ON EQUITY DESCRIPTION	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
RATE BASE	2,994,272,204	1,281,923,527	474,018	638,261,130	368,170,619	393,563,702	163,593,293	141,624,711	6,661,205
RATE OF RETURN	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%
RETURN ON RATE BASE	211,305,789	90,465,343	33,451	45,042,088	25,981,801	27,773,790	11,544,779	9,994,456	470,081
Total OPERATIONS & MAINTENANCE EXP.	78,278,924	33,107,304	26,699	16,745,716	9,036,419	9,829,922	5,448,666	3,687,583	396,615
ADMIN. & GENERAL EXP.	108,947,742	46,429,277	13,520	23,160,890	13,642,870	14,694,523	5,606,553	5,218,987	181,123
DEPRECIATION & AMORT EXPENSE	190,464,713	81,602,874	25,853	40,572,563	23,614,199	25,221,723	10,046,098	9,025,181	356,223
TAXES OTHER THAN INCOME	76,073,011	32,563,171	11,205	16,207,966	9,396,869	10,049,254	4,083,926	3,604,714	155,905
INCOME TAXES	56,059,426	24,000,456	8,875	11,949,666	6,892,972	7,368,387	3,062,830	2,651,529	124,713
REVENUE REQUIREMENT	721,129,605	308,168,424	119,603	153,678,890	88,565,130	94,937,599	39,792,851	34,182,450	1,684,659
Demand	40,980,817	15,564,434	4,171	8,187,523	5,360,704	6,370,663	1,940,735	230,792	261,986
Demand Charge	\$17.60	\$19.80	\$28.67	\$18.77	\$16.52	\$14.90	\$20.50	\$148.11	\$6.43

WESTAR ENERGY, INC.
CLASS COST OF SERVICE
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Energy Charge RETURN ON EQUITY DESCRIPTION	TOTAL	RESIDENTIAL	RESIDENTIAL DISTRIBUTED GENERATION	SMALL GENERAL SERVICE	MEDIUM GENERAL SERVICE	LARGE GENERAL SERVICE	SCHOOLS & CHURCHES	ILP LTM ICS	LIGHTING SERVICE
RATE BASE	2,112,880,267	589,879,118	156,237	328,414,069	246,924,085	657,778,465	58,762,938	215,634,467	15,330,889
RATE OF RETURN	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%	7.06%
RETURN ON RATE BASE	149,105,960	41,627,769	11,026	23,176,181	17,425,433	46,419,426	4,146,901	15,217,324	1,081,901
Total OPERATIONS & MAINTENANCE EXP.	0	0	0	0	0	0	0	0	0
ADMIN. & GENERAL EXP.	81,538,194	22,320,620	5,912	12,417,375	9,336,229	26,107,342	2,221,834	8,549,267	579,614
DEPRECIATION & AMORT EXPENSE	137,645,378	37,679,645	9,980	20,961,886	15,760,575	44,072,045	3,750,698	14,432,097	978,452
TAXES OTHER THAN INCOME	51,728,356	14,160,346	3,751	7,877,663	5,922,964	16,562,666	1,409,546	5,423,710	367,711
INCOME TAXES	39,557,811	11,043,847	2,925	6,148,641	4,622,967	12,315,074	1,100,173	4,037,156	287,028
REVENUE REQUIREMENT	459,575,700	126,832,228	33,593	70,581,746	53,068,168	145,476,553	12,629,151	47,659,555	3,294,707
Energy	18,550,585,464	6,369,393,317	1,687,047	3,512,947,406	2,685,649,637	3,832,768,028	1,940,735	230,792	261,986
Energy Charge	\$0.0248	\$0.019913	\$0.019912	\$0.020092	\$0.0197599	\$0.0379560	\$6.51	\$206.50	\$12.58

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff's Second Errata to Testimony of Staff Witness Dorothy Myrick was served via electronic service this 5th day of July, 2018, to the following:

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