



SEP 17 2013

by
State Corporation Commission
of Kansas

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Applications of Westar) Docket No. 13-WSEE-629-RTS
Energy, Inc. and Kansas Gas and Electric)
Company for Approval to Make Certain)
Changes in Their Charges for Electric Service.)

CURB'S ERRATA TO TESTIMONY OF CURB CONSULTANT BRIAN KALCIC

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB"), hereby files with the Corporation Commission of the State of the Kansas ("Commission") this errata to correct the Testimony and exhibits of CURB consultant Brian Kalcic in the above-captioned proceeding. CURB is filing the corrected testimony and exhibits in advance of the hearing to provide the necessary clarifications now instead of at the hearing for the convenience of all parties to the docket.

1. Upon review of cross-answering and rebuttal testimony, CURB discovered errors with respect to the allocation of fuel and purchased power expense in its Base, Intermediate and Peak cost-of-service study ("BIP COSS"). Absent monthly fuel cost information, CURB intended to allocate fuel and purchased power expense in the same manner as Westar as shown in Exhibit PHR-2, and not as shown in Mr. Kalcic's filed cost study. This errata filing is necessary to present CURB's corrected BIP COSS and corrected class revenue allocation. Accordingly, corrections to pages 12 through 14, and 16 through 18 of Mr. Kalcic's direct testimony are provided in Attachment A. The necessary corrections to Exhibit BK-1, Schedule 3 are provided in Attachment B. The necessary corrections to Exhibit BK-2, pages 1 through 5, 27-28, 31 through 36, 40 through 44, 46-48 and 51-52 are provided in Attachment C. Finally, the necessary corrections Mr. Kalcic's Cross Answering Testimony to Exhibit BK-3, Schedule 1, to update CURB and KCC Staff positions after

errata filings are provided in Attachment D.

2. CURB alerted the parties to this proceeding of this errata filing and provided parties unofficial copies containing the majority of these changes on September 13, 2013. Updated workpapers have also been provided to the parties.

WHEREFORE, CURB respectfully submits this errata.

Respectfully submitted,




David Springe #15619
Niki Christopher #19311
C. Steven Rarrick #13127
Citizens' Utility Ratepayer Board
1500 SW Arrowhead Road
Topeka, KS 66604
(785) 271-3200
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VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

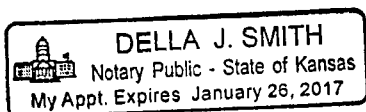
I, David Springe, of lawful age, being first duly sworn upon his oath states:

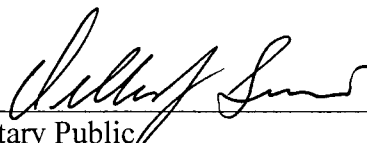
That he is an attorney for the above named petitioner; that he has read the above and foregoing document, and, upon information and belief, states that the matters therein appearing are true and correct.



David Springe

SUBSCRIBED AND SWORN to before me this 17th day of September, 2013.





Notary Public

My Commission expires: 01-26-2017.

ATTACHMENT A

REVISED KALCIC DIRECT TESTIMONY

1

Table 1

<i>Class</i>	<i>Westar 4CP COSS</i>	<i>CURB BIP COSS</i>	<i>CURB BIP COSS</i>
	(1)	(2)	(2)
Residential	\$141,024,895	-\$8,541,015	\$11,278,538
Small General Service	\$21,793,027	\$30,326,732	\$24,843,366
Medium General Service	-\$65,997,772	-\$15,191,049	-\$18,356,221
Public Schools	-\$10,323,028	-\$1,824,055	-\$1,863,849
High Load Factor	-\$49,784,606	\$23,370,190	\$12,991,409
Lighting	<u>-\$4,964,271</u>	<u>\$3,607,441</u>	<u>\$2,855,003</u>
Total Company	\$31,748,245	\$31,748,246	\$31,748,246

2 Source: Exhibit PHR-2, page 1, line 37 &
3 Exhibit BK-2, page 1, line 37.
4

5 **Q. Have you used the results of the BIP COSS as a guide in the preparation of CURB's**
6 **recommended class revenue allocation in this proceeding?**

7 A. Yes, I have. CURB's recommended revenue allocation is discussed in the following
8 section of my testimony.
9

10 **II. Class Revenue Allocation**

11 **Q. Mr. Kalcic, how does Westar propose to recover its requested base revenue increase**
12 **of \$31.7 million from rate classes?**

13 A. Exhibit BK-1, Schedule 2 provides a summary of the Company's proposed revenue
14 allocation. As shown on line 7 of Schedule 2, the Company's overall proposed increase in
15 base revenues is ~~8.9~~ 2.8%.⁷ The proposed base rate revenue adjustments assigned to
16 individual classes range from an increase of 12.7% (for Residential) to a decrease of 18.2%
17 (for HLF Service).

⁷ Exhibit BK-1, Schedule 2 excludes Retail Energy Cost Adjustment ("RECA"), Transmission Delivery Charge ("TDC"), Environmental Cost Recovery Rider ("ECRR"), Property Tax Surcharge ("PTS") and Energy Efficiency Rider ("EER") revenues.

1 **Q. How did the Company arrive at the proposed class revenue allocation shown in**
2 **Schedules BK-2?**

3 A. The Company is “proposing to adjust rates so that the rate of return for each class is equal –
4 or very close to equal – to the average rate of return under the [sic] either the Peak and
5 Average or the 4-CP CCOSS method.”⁸ Westar claims that its proposed SGS increase is
6 consistent with that suggested by the 4CP COSS, and that all other class increases are
7 consistent with the results of the Company’s P&A COSS.

8

9 **Q. Are Westar’s proposed class increases consistent with the results of CURB’s BIP**
10 **COSS?**

11 A. ~~Certainly not~~ Only for the SGS, Medium General Service and Public Schools classes. If
12 CURB’s BIP COSS were used to implement the Company’s goal of moving each class to
13 (or close to) the system average rate of return, the required class increases would be those
14 (or close to those) shown in column 2 of Table 1 above.

15

16 **Q. Does CURB propose to move class rate of return to the system average rate of return,**
17 **as measured by CURB’s BIP COSS?**

18 A. No, it does not. As shown in column 2 of Table 1, moving all classes to the system average
19 rate of return under the BIP COSS would require an aggregate decrease of ~~\$25.6~~20.2
20 million for ~~three~~two rate classes, with that aggregate decrease recovered from the
21 Residential, SGS, High Load Factor and Lighting classes. As a result, the aggregate
22 increase required of such classes would be \$31.7 million plus ~~\$25.6~~20.2 million, or ~~\$57.3~~

⁸ See the Direct Testimony of Dick F. Rohlfis at page 7.

1 | 51.9 million. In CURB's view, rate decreases (in the context of an overall increase) should
2 | be avoided since such decreases only exacerbate the increases required of a utility's
3 | remaining classes.

4 |
5 | **Q. What is CURB's recommended class revenue allocation in this proceeding?**

6 | A. CURB's recommended revenue allocation is shown in Exhibit BK-1, Schedule 3?
7 |

8 | **Q. How did you arrive at the revenue allocation shown in Schedule 3?**

9 | A. I derived CURB's revenue allocation via two steps. First, I assigned each rate class the
10 | revenue adjustment needed to move each class to full cost of service under CURB's BIP
11 | COSS, *subject to the condition that no class receive a rate decrease*. Note that this step
12 | produces ~~\$25.6~~ 20.2 million of "rate relief" compared to the case where classes are
13 | assigned cost-based rate decreases. Second, I spread the rate relief associated with Step 1
14 | to the Residential, SGS, High Load Factor and Lighting classes in proportion to their cost-
15 | based increases shown in column 2 of Table 1.

16 |
17 | **Q. Mr. Kalcic, do you have a recommendation in the event that the KCC grants Westar a
18 | final increase that is less than \$31.7 million?**

19 | A. Yes. In that event, I recommend a proportional reduction to the class increases shown in
20 | Exhibit BK-1, Schedule 3, at column 2.

21 |

1 A. The Company is proposing to establish a “base level” of monthly usage (i.e., 500 kWhs)
2 that is exempt from an energy charge increase in this proceeding, while at the same time
3 preserving the conservation-oriented nature of its existing inclining block rate structure in
4 the summer months.¹⁰

5

6 **Q. Does CURB support the Company’s proposed modification to its Standard Service**
7 **rate structure?**

8 A. Yes. As a policy matter, CURB supports the implementation of conservation-oriented rate
9 structures, and believes Westar’s proposal would act to strengthen the conservation price
10 signal applicable to Standard Service customers during the summer months.

11

12 **Q. Have you provided a summary of the Company’s proposed residential rate design?**

13 A. Yes, I have. The Company’s present and proposed residential base rate tariff charges are
14 summarized in Schedule Exhibit BK-1, Schedule 4.

15

16 **Q. Has CURB prepared a recommended residential rate design and proof of revenue for**
17 **this proceeding?**

18 A. No, since CURB is not recommending any change in total residential revenues.

19

20 **Q. Do you nevertheless have a recommendation in the event that the KCC orders an**
21 **increase or decrease to residential revenues at the conclusion of this proceeding?**

¹⁰ See the Direct Testimony of Dick F. Rohlfs at page 10.

1 A. Yes. In that event, I would recommend that the KCC set the residential customer charge at
2 | ~~\$12.15~~ 12.00 per month, and direct Westar to adjust its proposed increases to residential
3 | consumption and demand charges (shown in Exhibit BK-1, Schedule 4 at column 3)
4 | proportionally, in order to arrive at the KCC's final Residential revenue requirement.
5

6 | **Q. Why do you recommend setting the residential customer charge at ~~\$12.15~~ 12.00 per**
7 | **month?**

8 A. CURB recommends setting the customer charge at the cost-based level determined by its
9 | BIP COSS, which is ~~\$12.15~~ 11.97 (\$12.00 rounded).¹¹
10

10

11 **IV. SGS Rate Structure**

12 **Q. Mr. Kalcic, please provide a brief description of the Company's current SGS rate**
13 **schedule.**

14 A. The Company's SGS rate schedule contains a customer charge, a seasonally-differentiated
15 demand charge and a non-seasonally differentiated, declining-block energy charge (with a
16 breakpoint at 1,200 kWh per month of usage).
17

17

18 **Q. Does the Company propose to revise its SGS rate structure in this proceeding?**

19 A. No, it does not.
20

20

21 **Q. Have you provided a summary of the Company's proposed SGS rate design?**

¹¹ See Exhibit BK-2, page 2 of 56, at line 31.

1 A. Yes, I have. The Company's present and proposed SGS base rate tariff charges are
2 summarized in Exhibit BK-1, Schedule 5. As shown in column 4 of Schedule 5, the
3 Company is proposing to assign non-uniform increases ranging from 5.3% to 12.5% to
4 individual SGS tariff charges.

5 **Q. How did Westar determine its proposed increases to individual SGS tariff charges?**

6 A. The cost-based SGS customer charge benchmark varies from \$18.16 per month (A&P) to
7 \$41.55 per month (4CP), depending of the COSS methodology employed. However,
8 Westar proposes to establish the SGS customer charge at the low end of above range, by
9 increasing the SGS customer charge from \$18.00 to \$19.00 per month. The balance of the
10 Company's proposed SGS revenue increase is recovered via average demand and energy
11 charge increases of approximately 8.6% and 10.1%, respectively.

12

13 **Q. Does CURB accept the Company's general SGS rate design in this proceeding?**

14 A. Not entirely. CURB opposes the Company's proposed increase to the SGS customer
15 charge.

16

17 **Q. Why?**

18 A. Under CURB's BIP COSS, the cost-based SGS customer charge is ~~\$15.94~~16.29 per
19 month.¹² Since the existing SGS customer charge of \$19.00 per month exceeds the BIP
20 cost benchmark, CURB recommends that the SGS customer charge remain unchanged at
21 the conclusion of this case.

22

¹² Id.

ATTACHMENT B

REVISED EXHIBIT BK-1, SCHEDULE 3

WESTAR ENERGY, INC.

**CURB Recommended Allocation of WEI's
 Requested Increase in Total Base Rate Revenue
 (Test Year Ended March 31, 2011)**

<u>Line</u>	<u>Cost-of-Service Class</u>	Present Base Revenue 1/ 1	Corrected Increase		
			Amount 2	Percent 3	Relative 4
1	Residential	\$489,565,295	\$6,890,233	1.4%	50
2	Small General Service	\$232,807,423	\$15,177,196	6.5%	230
3	Medium General Service	\$191,242,693	\$0	0.0%	0
4	Public Schools	\$30,490,554	\$0	0.0%	0
5	HLF Service	\$157,251,660	\$7,936,652	5.0%	178
6	Lighting Service	<u>\$19,292,581</u>	<u>\$1,744,165</u>	9.0%	319
7	Total Retail	\$1,120,650,206	\$31,748,246	2.8%	100

Source: KCC 003

Note:

1/ Excludes RECA, TDC, ECRR, PTS and EER.

ATTACHMENT C

REVISED EXHIBIT BK-2

Pages: 1-5; 27-28; 31-36; 40-44; 46-48; & 51-52

WESTAR ENERGY
BIP CLASS COST OF SERVICE STUDY (CORRECTED)
TEST YEAR ENDING 3/31/2011

SUMMARY OF RESULTS

	Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service	
1 Operating Revenues	1,875,188,972	765,634,845	378,320,522	333,077,366	52,067,530	321,403,650	24,685,059	
2								
3 Operating Expenses:								
4								
5 O & M Expense	1,179,871,549	471,785,592	235,893,352	203,740,541	33,786,181	223,172,739	11,493,143	
6 Depreciation	182,181,456	70,826,695	40,112,455	29,996,072	4,366,230	32,051,539	4,828,465	
7 Taxes Other Than Income Taxes	75,566,225	31,611,739	16,497,188	11,832,396	1,909,708	12,437,990	1,277,205	
8								
9 Total Operating Expenses	1,437,619,230	574,224,026	292,502,996	245,569,009	40,062,119	267,662,268	17,598,813	
10								
11 Income Before Taxes	437,569,741	191,410,819	85,817,526	87,508,357	12,005,411	53,741,382	7,086,246	
12								
13 Pre-Tax Adjustments	(279,945,239)	(95,870,874)	(53,118,644)	(56,388,918)	(8,440,662)	(63,620,373)	(2,505,768)	
14								
15 Net Taxable Income	157,624,502	95,539,945	32,698,882	31,119,439	3,564,749	(9,878,991)	4,580,478	
16								
17 Income Taxes:								
18								
19 State Income Taxes	7.05%	12,249,691	7,424,828	2,541,173	2,418,428	277,032	(767,740)	355,969
20 Federal Income Taxes	32.50%	59,079,312	35,809,371	12,255,883	11,663,891	1,336,105	(3,702,749)	1,716,811
21 Deferred Income Taxes		43,788,497	17,822,637	9,801,660	6,977,435	1,038,481	7,373,118	775,167
22 Investment Tax Credit Adjustments		(2,266,688)	(922,579)	(507,378)	(361,183)	(53,756)	(381,665)	(40,126)
23								
24 Total Income Taxes	112,850,812	60,134,256	24,091,339	20,698,571	2,597,862	2,520,964	2,807,821	
25								
26 Net Operating Income	324,718,929	131,276,563	61,726,187	66,809,786	9,407,549	51,220,419	4,278,426	
27								
28 Total Rate Base	4,091,788,642	1,643,022,990	913,086,434	662,868,690	98,524,100	702,848,637	71,437,791	
29								
30 Rate of Return	7.9359%	7.9899%	6.7602%	10.0789%	9.5485%	7.2875%	5.9890%	
31 Relative Rate of Return	1.00	1.01	0.85	1.27	1.20	0.92	0.75	
32								
33 Equalized ROR:								
34								
35 Net Income Increase	19,191,814	6,817,876	15,017,815	(11,096,336)	(1,126,697)	7,853,306	1,725,849	
36 Income Taxes	12,556,431	4,460,662	9,825,551	(7,259,885)	(737,152)	5,138,102	1,129,154	
37 Revenue Increase	31,748,246	11,278,538	24,843,366	(18,356,221)	(1,863,849)	12,991,409	2,855,003	
38 Allowance for Unc. Accounts	0.4022%	128,207	45,545	100,324	(74,127)	(7,527)	52,462	
39 Gross Revenue After Increase	1,906,937,217	776,913,383	403,163,888	314,721,145	50,203,681	334,395,058	27,540,062	
40 Rate of Return	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	
41 Percent Increase	1.6931%	1.4731%	6.5668%	-5.5111%	-3.5797%	4.0421%	11.5657%	
42								
43 WEI Proposed Rate Levels:								
44								
45 Net Income Increase	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)	
46 Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)	
47 Allowance for Unc. Accounts	128,207	250,266	88,006	(74,747)	(14,583)	(115,281)	(5,453)	
48 Gross Revenue After Increase	1,906,937,295	827,608,772	400,113,549	314,567,587	48,456,339	292,856,227	23,334,821	
49 Revenue Increase	31,748,323	61,973,927	21,793,027	(18,509,779)	(3,611,191)	(28,547,423)	(1,350,238)	
50 Rate of Return	8.4049%	10.2701%	8.2030%	8.3909%	7.3328%	4.8323%	4.8465%	
51 Relative Rate of Return	1.00	1.22	0.98	1.00	0.87	0.57	0.58	
52 Percent Increase	1.6931%	8.0944%	5.7605%	-5.5572%	-6.9356%	-8.8821%	-5.4699%	

Customer Summary

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY (CORRECTED)								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF CUSTOMER COSTS								
		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base	136,176,979	68,296,010	21,787,453	834,610	919,510	597,140	43,742,256
2								
3	Return @ Realized ROR	10,806,825	5,449,449	1,371,752	538,997	125,847	(104,262)	3,425,041
4	O & M Expense	83,375,929	65,769,163	9,966,307	186,057	3,279,815	726,737	3,447,851
5	Depreciation	7,320,985	2,743,956	1,025,429	41,424	(65,878)	5,599	3,570,455
6	Taxes Other Than Income Taxes	5,568,342	3,811,116	769,002	20,738	143,617	37,625	786,244
7								
8	Total Income Tax Adjustments	1,058,678	1,069,234	123,726	(390)	33,012	4,650	(171,553)
9								
10	Income Before Taxes	23,709,993	13,191,179	3,957,798	2,761,142	390,878	(800,156)	4,209,151
11								
12	Income Taxes:							
13								
14	State Income Taxes	7.05% 1,924,882	1,166,717	399,313	380,025	43,532	(120,640)	55,936
15	Federal Income Taxes	32.50% 9,283,557	5,626,984	1,925,855	1,832,831	209,952	(581,840)	269,775
16	Deferred Income Taxes	1,787,245	999,783	275,120	9,796	12,177	6,945	483,423
17	Investment Tax Credit Adjustments	(92,516)	(51,753)	(14,241)	(507)	(630)	(360)	(25,024)
18								
19	Total Income Taxes	12,903,168	7,741,731	2,586,046	2,222,145	265,031	(695,894)	784,110
20								
21	Total Customer-Related Costs @ Realized ROR	119,975,249	85,515,414	15,718,536	3,009,361	3,748,432	(30,195)	12,013,701
22	Customers	686,347	598,526	84,293	1,401	1,851	148	128
23	Dollars/Customer/Month	\$ 14.57	\$ 11.91	\$ 15.54	\$ 179.00	\$ 168.76	\$ (17.00)	\$ 7,821.42
24								
25								
26	Incremental Return @ Equalized ROR	638,714	290,763	459,462	(468,849)	(48,564)	154,451	251,451
27	Incremental Income Taxes	417,885	190,234	300,607	(306,749)	(31,773)	101,051	164,515
28								
29	Total Customer-Related Costs @ Equalized ROR	121,031,848	85,996,411	16,478,605	2,233,763	3,668,095	225,307	12,429,667
30	Customers	686,347	598,526	84,293	1,401	1,851	148	128
31	Dollars/Customer/Month	\$ 14.70	\$ 11.97	\$ 16.29	\$ 132.87	\$ 165.14	\$ 126.86	\$ 8,092.23
32								
33								
34	Incremental Return @ Proposed Rates	638,716	1,278,756	400,014	(471,842)	(82,617)	(655,092)	169,497
35	Incremental Income Taxes	417,886	836,639	261,713	(308,707)	(54,053)	(428,600)	110,895
36								
37	Total Customer-Related Costs @ Proposed Rates	121,031,850	87,630,809	16,380,264	2,228,812	3,611,761	(1,113,888)	12,294,092
38	Customers	686,347	598,526	84,293	1,401	1,851	148	128
39	Dollars/Customer/Month	\$ 14.70	\$ 12.20	\$ 16.19	\$ 132.57	\$ 162.60	\$ (627.19)	\$ 8,003.97

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011									
SUMMARY OF DEMAND COSTS									
		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service	
1	Rate Base	1,873,717,651	1,008,276,946	493,839,964	195,368,530	27,078,804	142,631,013	6,522,395	
2									
3	Return @ Realized ROR	148,695,752	80,422,356	34,274,634	22,009,147	2,876,487	9,232,389	(119,261)	
4	O & M Expense	311,636,762	155,970,785	78,589,685	38,438,675	5,559,489	32,077,335	1,000,792	
5	Depreciation	78,254,216	42,306,176	20,608,859	8,149,293	1,136,638	5,790,801	262,450	
6	Taxes Other Than Income Taxes	34,246,087	18,185,061	8,895,059	3,764,575	549,939	2,726,969	124,485	
7									
8	Total Income Tax Adjustments	(9,385,032)	(5,188,069)	(2,610,469)	(792,267)	(74,797)	(689,086)	(30,345)	
9									
10	Income Before Taxes	299,652,651	170,583,111	66,689,601	49,987,599	6,130,927	2,495,093	3,766,321	
11									
12	Income Taxes:								
13									
14	State Income Taxes	7.05%	22,557,969	13,672,919	4,679,605	4,453,567	510,159	(1,413,803)	655,522
15	Federal Income Taxes	32.50%	108,795,339	65,943,432	22,569,372	21,479,211	2,460,455	(6,818,662)	3,161,530
16	Deferred Income Taxes		20,673,757	11,120,025	5,448,004	2,157,348	299,321	1,576,790	72,271
17	Investment Tax Credit Adjustments		(1,070,166)	(575,622)	(282,013)	(111,674)	(15,494)	(81,622)	(3,741)
18									
19	Total Income Taxes	150,956,899	90,160,755	32,414,967	27,978,452	3,254,440	(6,737,296)	3,885,582	
20									
21	Total Demand-Related Costs @ Realized ROR	723,789,716	387,045,133	174,783,204	100,340,142	13,376,992	43,090,198	5,154,048	
22	12 CP Demand	40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162	
23	Dollars/kW/Month	\$ 1.48	\$ 1.94	\$ 1.53	\$ 1.30	\$ 1.47	\$ 0.49	\$ 2.86	
24									
25									
26	Incremental Return @ Equalized ROR	8,788,343	4,322,313	7,232,122	(5,588,617)	(600,540)	2,755,605	667,461	
27	Incremental Income Taxes	5,749,859	2,827,915	4,731,686	(3,656,407)	(392,909)	1,802,881	436,693	
28									
29	Total Demand-Related Costs @ Equalized ROR	738,327,918	394,195,361	186,747,011	91,095,118	12,383,543	47,648,684	6,258,202	
30	12 CP Demand	40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162	
31	Dollars/kW/Month	\$ 1.51	\$ 1.98	\$ 1.63	\$ 1.18	\$ 1.36	\$ 0.54	\$ 3.47	
32									
33									
34	Incremental Return @ Proposed Rates	8,788,364	19,439,348	6,322,531	(5,634,409)	(1,121,586)	(9,631,006)	(586,514)	
35	Incremental Income Taxes	5,749,873	12,718,383	4,136,577	(3,686,367)	(733,809)	(6,301,179)	(383,733)	
36									
37	Total Demand-Related Costs @ Proposed Rates	738,327,953	419,202,864	185,242,312	91,019,367	11,521,597	27,158,013	4,183,801	
38	12 CP Demand	40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162	
39	Dollars/kW/Month	\$ 1.51	\$ 2.10	\$ 1.62	\$ 1.18	\$ 1.27	\$ 0.31	\$ 2.32	

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY (CORRECTED)								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF ENERGY COSTS								
		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base	2,081,894,011	566,450,034	397,459,017	466,665,550	70,525,787	559,620,484	21,173,141
2								
3	Return @ Realized ROR	165,216,352	45,404,758	26,079,801	44,261,642	6,405,215	42,092,291	972,645
4	O & M Expense	784,858,858	250,045,644	147,337,360	165,115,809	24,946,877	190,368,667	7,044,500
5	Depreciation	96,606,255	25,776,563	18,478,167	21,805,355	3,295,471	26,255,139	995,560
6	Taxes Other Than Income Taxes	35,751,796	9,615,562	6,833,127	8,047,082	1,216,152	9,673,396	366,476
7								
8	Total Income Tax Adjustments	(271,618,885)	(91,752,040)	(50,631,900)	(55,596,261)	(8,398,877)	(62,935,937)	(2,303,871)
9								
10	Income Before Taxes	114,207,098	7,636,529	15,170,127	34,759,616	5,483,606	52,046,445	(889,225)
11								
12	Income Taxes:							
13								
14	State Income Taxes	7.05% (12,233,160)	(7,414,808)	(2,537,744)	(2,415,164)	(276,658)	766,704	(355,489)
15	Federal Income Taxes	32.50% (58,999,584)	(35,761,046)	(12,239,344)	(11,648,151)	(1,334,302)	3,697,752	(1,714,494)
16	Deferred Income Taxes	21,327,496	5,702,828	4,078,537	4,810,291	726,983	5,789,383	219,474
17	Investment Tax Credit Adjustments	(1,104,006)	(295,204)	(211,123)	(249,002)	(37,632)	(299,684)	(11,361)
18								
19	Total Income Taxes	(51,009,255)	(37,768,229)	(10,909,674)	(9,502,026)	(921,609)	9,954,154	(1,861,870)
20								
21	Total Energy-Related Costs @ Realized ROR	1,031,424,007	293,074,298	187,818,782	229,727,862	34,942,106	278,343,648	7,517,311
22	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
23	Dollars/kWh	\$ 0.0527	\$ 0.0449	\$ 0.0525	\$ 0.0570	\$ 0.0589	\$ 0.0592	\$ 0.0464
24								
25								
26	Incremental Return @ Equalized ROR	9,764,757	2,204,801	7,326,231	(5,038,869)	(477,593)	4,943,251	806,937
27	Incremental Income Taxes	6,388,687	1,442,512	4,793,258	(3,296,729)	(312,470)	3,234,170	527,946
28								
29	Total Energy-Related Costs @ Equalized ROR	1,047,577,452	296,721,611	199,938,272	221,392,264	34,152,043	286,521,068	8,852,194
30	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
31	Dollars/MWh	\$ 0.0535	\$ 0.0455	\$ 0.0558	\$ 0.0550	\$ 0.0575	\$ 0.0610	\$ 0.0546
32								
33								
34	Incremental Return @ Proposed Rates	9,764,781	16,745,134	6,451,340	(5,082,911)	(978,761)	(6,970,820)	(399,201)
35	Incremental Income Taxes	6,388,703	10,955,667	4,220,852	(3,325,544)	(640,364)	(4,560,726)	(261,181)
36								
37	Total Energy-Related Costs @ Proposed Rates	1,047,577,491	320,775,099	198,490,973	221,319,408	33,322,980	266,812,102	6,856,928
38	Energy (kWh) Sales	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
39	Dollars/MWh	\$ 0.0535	\$ 0.0492	\$ 0.0554	\$ 0.0550	\$ 0.0561	\$ 0.0568	\$ 0.0423

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY (CORRECTED)								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF CLASSIFIED COSTS								
		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base	4,091,788,642	1,643,022,990	913,086,434	662,868,690	98,524,100	702,848,637	71,437,791
2								
3	Return @ Realized ROR	324,718,929	131,276,563	61,726,187	66,809,786	9,407,549	51,220,419	4,278,426
4	O & M Expense	1,179,871,549	471,785,592	235,893,352	203,740,541	33,786,181	223,172,739	11,493,143
5	Depreciation	182,181,456	70,826,695	40,112,455	29,996,072	4,366,230	32,051,539	4,828,465
6	Taxes Other Than Income Taxes	75,566,225	31,611,739	16,497,188	11,832,396	1,909,708	12,437,990	1,277,205
7								
8	Total Income Tax Adjustments	(279,945,239)	(95,870,874)	(53,118,644)	(56,388,918)	(8,440,662)	(63,620,373)	(2,505,768)
9								
10	Income Before Taxes	437,569,741	191,410,819	85,817,526	87,508,357	12,005,411	53,741,382	7,086,246
11								
12	Income Taxes:							
13								
14	State Income Taxes	12,249,691	7,424,828	2,541,173	2,418,428	277,032	(767,740)	355,969
15	Federal Income Taxes	59,079,312	35,809,371	12,255,883	11,663,891	1,336,105	(3,702,749)	1,716,811
16	Deferred Income Taxes	43,788,497	17,822,637	9,801,660	6,977,435	1,038,481	7,373,118	775,167
17	Investment Tax Credit Adjustments	(2,266,688)	(922,579)	(507,378)	(361,183)	(53,756)	(381,665)	(40,126)
18								
19	Total Income Taxes	112,850,812	60,134,256	24,091,339	20,698,571	2,597,862	2,520,964	2,807,821
20								
21	Total Costs @ Realized ROR	1,875,188,972	765,634,845	378,320,522	333,077,366	52,067,530	321,403,650	24,685,059
22								
23								
24	Incremental Return @ Equalized ROR	19,191,814	6,817,876	15,017,815	(11,096,336)	(1,126,697)	7,853,306	1,725,849
25	Incremental Income Taxes	12,556,431	4,460,662	9,825,551	(7,259,885)	(737,152)	5,138,102	1,129,154
26								
27	Total Costs @ Equalized ROR	1,906,937,217	776,913,383	403,163,888	314,721,145	50,203,681	334,395,058	27,540,062
28								
29								
30	Incremental Return @ Proposed Rates	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
31	Incremental Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
32								
33	Total Costs @ Proposed Rates	1,906,937,295	827,608,772	400,113,549	314,567,587	48,456,339	292,856,227	23,334,821

WESTAR ENERGY									
BIP CLASS COST OF SERVICE STUDY (CORRECTED)									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF OTHER RATE BASE									
Energy									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/KCS	Lighting Service
1	Rate Base Additions:								
2									
3	Construction Work in Progress:								
4	99.0	-	0	-	-	-	-	-	-
5	99.0	-	0	-	-	-	-	-	-
6	99.0	-	0	-	-	-	-	-	-
7	99.0	-	0	-	-	-	-	-	-
8	99.0	-	0	-	-	-	-	-	-
9	22.0	PTD Plant - Energy	54,073,545	14,458,901	10,340,687	12,195,969	1,843,187	14,678,350	556,451
10	19.0	Net Plant - Energy	4,742,759	1,268,182	906,976	1,069,701	161,665	1,287,430	48,806
11	19.0	Net Plant - Energy	7,271,571	1,944,369	1,390,570	1,640,060	247,864	1,973,880	74,829
12	4.0	Energy (MWh) @ Generation	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13	99.0	-	0	-	-	-	-	-	-
14									
15	Total Rate Base Additions		202,401,367	63,940,166	38,032,895	42,741,131	6,457,740	49,398,852	1,830,583
16									
17	Rate Base Deductions:								
18									
19	19.0	Net Plant - Energy	(686,821)	(183,651)	(131,343)	(154,908)	(23,411)	(186,439)	(7,068)
20	19.0	Net Plant - Energy	418,243,858	111,835,585	79,982,343	94,332,436	14,256,537	113,532,961	4,303,996
21	19.0	Net Plant - Energy	3,530,788	944,109	675,206	796,348	120,353	958,438	36,334
22	99.0	-	0	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-
24	33.0	Payroll - Energy	3,646,891	1,028,938	693,722	806,600	121,892	959,592	36,147
25	99.0	-	0	-	-	-	-	-	-
26									
27	Total Rate Base Deductions		424,734,717	113,624,981	81,219,928	95,780,476	14,475,370	115,264,552	4,369,409
28									
29	NET OTHER RATE BASE - ENERGY		(222,333,350)	(49,684,815)	(43,187,033)	(53,039,345)	(8,017,630)	(65,865,700)	(2,538,826)

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY (CORRECTED)								
TEST YEAR ENDING 3/31/2011								
ALLOCATION OF OTHER RATE BASE								
Total Other Rate Base								
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/KCS	Lighting Service	
1	Rate Base Additions:							
2								
3	Construction Work in Progress:							
4	0	-	-	-	-	-	-	-
5	0	-	-	-	-	-	-	-
6	0	-	-	-	-	-	-	-
7	0	-	-	-	-	-	-	-
8	0	-	-	-	-	-	-	-
9	106,946,033	42,958,652	23,640,487	17,423,107	2,631,096	18,367,356	1,925,335	
10	9,737,585	3,963,357	2,179,671	1,551,626	230,935	1,639,617	172,380	
11	14,929,609	6,076,596	3,341,858	2,378,944	354,068	2,513,851	264,292	
12	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497	
13	0	-	-	-	-	-	-	-
14								
15	267,926,719	99,267,318	54,556,678	49,189,077	7,421,124	53,980,018	3,512,503	
16								
17	Rate Base Deductions:							
18								
19	(1,410,144)	(573,952)	(315,648)	(224,698)	(33,443)	(237,440)	(24,963)	
20	858,716,388	349,511,662	192,215,918	136,831,310	20,365,180	144,590,872	15,201,447	
21	7,249,230	2,950,555	1,622,675	1,155,121	171,922	1,220,627	128,330	
22	7,283,815	3,588,728	1,626,354	877,958	186,697	623,257	380,821	
23	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349	
24	11,896,225	5,991,553	2,430,273	1,476,673	341,486	1,522,309	133,931	
25	0	-	-	-	-	-	-	-
26								
27	907,057,037	381,805,982	200,443,780	140,163,969	21,094,737	147,724,653	15,823,915	
28								
29	(639,130,319)	(282,538,664)	(145,887,102)	(90,974,892)	(13,673,613)	(93,744,636)	(12,311,412)	

Operations and Maintenance Expense Allocation

WESTAR ENERGY
BIP CLASS COST OF SERVICE STUDY (CORRECTED)
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

	Demand								
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1 Steam Production:									
2 Operation									
3	Op., Sup., & Eng.	23.1 Steam Prod Plant - Demand	2,366,953	1,391,613	674,460	166,181	4,373	130,327	-
4	Fuel	99.0 -	0	-	-	-	-	-	-
5	Steam Expenses	23.1 Steam Prod Plant - Demand	7,773,172	4,570,115	2,214,953	545,745	14,360	427,999	-
6	Steam Transferred - Credit	99.0 -	0	-	-	-	-	-	-
7	Gain from dsp of Emission Allow & of renewable energy credits	23.1 Steam Prod Plant - Demand	0	-	-	-	-	-	-
8	Electric Expenses	23.1 Steam Prod Plant - Demand	2,305,057	1,355,222	656,822	161,835	4,258	126,919	-
9	Miscellaneous Steam Power Expenses	23.1 Steam Prod Plant - Demand	4,080,065	2,398,811	1,162,608	286,456	7,537	224,653	-
10	Rents	23.1 Steam Prod Plant - Demand	10,983,381	6,457,508	3,129,697	771,130	20,290	604,756	-
11	Emissions Allowance	23.1 Steam Prod Plant - Demand	0	-	-	-	-	-	-
12 Maintenance									
13	Maint. Sup., & Eng.	23.1 Steam Prod Plant - Demand	3,622,575	2,129,837	1,032,247	254,337	6,692	199,463	-
14	Structures	23.1 Steam Prod Plant - Demand	2,064,372	1,213,716	598,240	144,937	3,814	113,666	-
15	Boiler Plant	23.1 Steam Prod Plant - Demand	16,038,309	9,429,474	4,570,091	1,126,031	29,628	883,086	-
16	Electric Plant	23.1 Steam Prod Plant - Demand	4,413,151	2,594,643	1,257,520	309,842	8,153	242,993	-
17	Miscellaneous Steam Plant	23.1 Steam Prod Plant - Demand	2,102,616	1,236,200	599,137	147,622	3,884	115,772	-
18	Total Steam Production		55,749,652	32,777,139	15,885,776	3,914,117	102,989	3,069,632	-
19									
20 Nuclear Production:									
21 Operation									
22	Op., Sup., & Eng.	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
23	Fuel	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
24	Steam Expenses	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
25	Steam from Other Sources	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
26	Steam Transferred - Credit	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
27	Electric Expenses	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
28	Miscellaneous Nuclear Power Expenses	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
29	Rents	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
30 Maintenance									
31	Maint. Sup., & Eng.	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
32	Structures	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
33	Reactor Plant	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
34	Electric Plant	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
35	Miscellaneous Nuclear Plant	3.0 Demand -12CP Remaining	0	-	-	-	-	-	-
36	Total Nuclear Production		0	-	-	-	-	-	-
37									
38 Other Production:									
39 Operation									
40	Op., Sup., & Eng.	23.3 Other Prod Plant - Demand	362,517	209,234	96,891	33,794	3,523	19,076	-
41	Fuel	99.0 -	0	-	-	-	-	-	-
42	Generation Expenses	23.3 Other Prod Plant - Demand	319,280	184,279	85,335	29,763	3,103	16,801	-
43	Miscellaneous Other Power Expenses	23.3 Other Prod Plant - Demand	1,263,885	729,475	337,802	117,819	12,283	66,507	-
44	Rents	23.3 Other Prod Plant - Demand	652,253	376,460	174,329	60,803	6,339	34,322	-
45 Maintenance									
46	Maint. Sup., & Eng.	23.3 Other Prod Plant - Demand	277,820	160,349	74,254	25,898	2,700	14,619	-
47	Structures	23.3 Other Prod Plant - Demand	0	-	-	-	-	-	-
48	Generating and Electric Plant	23.3 Other Prod Plant - Demand	5,787,271	3,340,231	1,546,778	539,486	56,242	304,533	-
49	Miscellaneous Other Power Generation	23.3 Other Prod Plant - Demand	1,420,223	819,708	379,587	132,392	13,802	74,734	-
50	Total Other Production		10,083,249	5,819,735	2,694,375	939,954	97,991	530,593	-
51									
52 Other Power Supply:									
53 Operation									
54	Purchased Power	3.2 Demand - 4CP	65,654,206	28,923,428	15,521,156	9,884,155	1,295,813	10,020,819	9,035
55	System Control and Load Dispatching	3.2 Demand - 4CP	1,689,116	744,127	399,320	254,294	33,333	257,810	232
56	Other Expenses	3.2 Demand - 4CP	1,914,871	843,581	452,590	288,281	37,788	292,267	264
57	Total Other Power Supply		69,258,193	30,511,136	16,373,166	10,426,730	1,366,734	10,570,896	9,531
58									
59 Transmission:									
60 Operation									
61	Supervision & Eng.	9.0 12 CP Demand	0	-	-	-	-	-	-
62	Load Dispatching	9.0 12 CP Demand	2,169,201	889,079	507,390	340,967	40,264	389,517	7,984
63	Station Expenses	99.0 -	0	-	-	-	-	-	-
64	Overhead Line Expenses	99.0 -	0	-	-	-	-	-	-
65	Underground Line Expenses	99.0 -	0	-	-	-	-	-	-
66	Transmission of Electricity by Others	9.0 12 CP Demand	5,667,241	2,307,126	1,325,604	890,809	105,193	1,017,650	20,858
67	Miscellaneous Transmission Expenses	99.0 -	0	-	-	-	-	-	-
68	Rents	99.0 -	0	-	-	-	-	-	-
69 Maintenance									
70	Supervision & Engineering	99.0 -	0	-	-	-	-	-	-
71	Structures	99.0 -	0	-	-	-	-	-	-
72	Station Equipment	99.0 -	0	-	-	-	-	-	-
73	Overhead Lines	99.0 -	0	-	-	-	-	-	-
74	Underground Lines	99.0 -	0	-	-	-	-	-	-
75	Miscellaneous Transmission Expenses	99.0 -	0	-	-	-	-	-	-
76	Total Transmission Expense		7,836,442	3,190,205	1,832,994	1,231,776	145,457	1,407,168	28,842
77									
78 Distribution:									
79 Operation									
80	Supervision & Eng.	39.0 Distribution Operations - Demand	2,555,650	1,214,510	607,960	372,280	76,214	264,394	20,292
81	Load Dispatching	2.0 Demand - NCP	1,751,175	832,203	416,585	255,093	52,223	181,168	13,904
82	Station Expenses	2.0 Demand - NCP	1,072,659	509,755	255,173	156,254	31,988	110,972	8,517
83	Overhead Line Expenses	15.0 Overhead Lines & Transformers - Demand	14,405,447	6,845,836	3,426,891	2,098,435	429,593	1,490,313	114,378
84	Underground Line Expenses	2.0 Demand - NCP	3,847,272	1,828,322	915,222	560,430	114,732	398,019	30,547
85	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
86	Meter Expenses	2.0 Demand - NCP	0	-	-	-	-	-	-
87	Customer Installations Expenses	2.0 Demand - NCP	0	-	-	-	-	-	-
88	Miscellaneous Distribution Expenses	39.0 Distribution Operations - Demand	4,729,699	2,247,674	1,125,141	688,973	141,047	489,310	37,554
89	Rents	39.0 Distribution Operations - Demand	234,579	111,478	55,804	34,171	6,996	24,268	1,863
90 Maintenance									
91	Supervision & Engineering	42.0 Distribution Maintenance - Demand	1,447,976	688,115	344,457	210,926	43,181	149,800	11,497
92	Structures	2.0 Demand - NCP	64,328	30,570	15,303	9,371	1,918	6,655	511
93	Station Equipment	2.0 Demand - NCP	4,312,012	2,049,178	1,025,778	628,129	128,591	446,098	34,237
94	Overhead Lines	15.0 Overhead Lines & Transformers - Demand	32,835,488	15,604,262	7,811,186	4,783,132	979,206	3,396,990	260,712
95	Underground Lines	2.0 Demand - NCP	3,310,082	1,573,036	787,431	482,178	98,712	342,444	26,282
96	Line Transformers	2.0 Demand - NCP	1,028,358	488,702	244,634	149,800	30,667	106,389	8,165
97	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	-	-	-	-	-	-
98	Meters	2.0 Demand - NCP	0	-	-	-	-	-	-
99	Miscellaneous Distribution Expenses	42.0 Distribution Maintenance - Demand	1,863,331	865,503	443,265	271,431	55,567	192,771	14,795
100	Total Distribution		73,458,055	34,909,143	17,474,829	10,700,604	2,190,635	7,599,590	583,253

Operations and Maintenance Expense Allocation

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011										
ALLOCATION OF O&M EXPENSES										
Energy										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/KS	Lighting Service	
1	Steam Production:									
2	Operation									
3	Op., Sup., & Eng.	23.2	Steam Prod Plant - Energy	3,647,056	975,198	697,440	822,572	124,316	989,999	37,531
4	Fuel	4.0	Energy (MWh) @ Generation	413,545,706	140,369,289	77,041,923	84,446,596	12,757,138	95,440,402	3,490,358
5	Steam Expenses	23.2	Steam Prod Plant - Energy	11,977,083	3,202,591	2,290,423	2,701,360	408,259	3,251,198	123,252
6	Steam Transferred - Credit	23.2	Steam Prod Plant - Energy	0	0	0	0	0	0	0
7	Gain from dsp of Emission Allow & of renewable energy credits	23.2	Steam Prod Plant - Energy	(459,123)	(122,766)	(87,800)	(103,552)	(15,650)	(124,630)	(4,725)
8	Electric Expenses	23.2	Steam Prod Plant - Energy	3,551,685	949,696	679,202	801,061	121,065	964,110	36,549
9	Miscellaneous Steam Power Expenses	23.2	Steam Prod Plant - Energy	6,286,658	1,681,010	1,202,221	1,417,919	214,291	1,706,523	64,694
10	Rents	23.2	Steam Prod Plant - Energy	16,923,446	4,525,215	3,236,334	3,816,984	576,864	4,593,896	174,153
11	Emissions Allowance	23.2	Steam Prod Plant - Energy	2,761	738	528	623	94	749	28
12	Maintenance									
13	Maint. Sup., & Eng.	23.2	Steam Prod Plant - Energy	5,581,747	1,492,522	1,067,418	1,258,930	190,263	1,515,174	57,440
14	Structures	4.0	Energy (MWh) @ Generation	3,180,833	1,079,666	592,577	649,530	98,123	734,090	26,846
15	Boiler Plant	23.2	Steam Prod Plant - Energy	24,712,196	6,507,875	4,725,806	5,573,690	842,356	6,708,165	254,304
16	Electric Plant	23.2	Steam Prod Plant - Energy	6,799,885	1,818,243	1,300,368	1,533,674	231,785	1,845,840	69,975
17	Miscellaneous Steam Plant	23.2	Steam Prod Plant - Energy	3,239,759	866,290	619,551	730,709	110,433	879,438	33,339
18	Total Steam Production			498,989,694	163,445,568	93,365,992	103,650,095	15,659,337	118,504,956	4,363,745
19	Nuclear Production:									
20	Operation									
21	Op., Sup., & Eng.	4.1	Base Energy (MWh) @ Generation	6,609,005	1,767,203	1,263,865	1,490,622	225,279	1,794,025	68,011
22	Fuel	4.0	Energy (MWh) @ Generation	28,844,491	9,790,649	5,373,614	5,890,084	889,800	6,656,894	243,450
23	Coalants & Water	4.1	Base Energy (MWh) @ Generation	2,656,156	710,238	507,947	599,080	90,540	721,018	27,334
24	Steam Expenses	4.1	Base Energy (MWh) @ Generation	14,149,961	3,783,604	2,705,950	3,191,440	482,325	3,841,029	145,612
25	Steam Transferred - Credit	4.1	Base Energy (MWh) @ Generation	0	0	0	0	0	0	0
26	Electric Expenses	4.1	Base Energy (MWh) @ Generation	973,821	260,393	186,227	219,639	33,194	264,345	10,021
27	Miscellaneous Nuclear Power Expenses	4.1	Base Energy (MWh) @ Generation	24,682,589	6,599,958	4,720,144	5,567,012	841,347	6,700,128	254,000
28	Rents	99.0	-	0	0	0	0	0	0	0
29	Maintenance									
30	Maint. Sup., & Eng.	4.1	Base Energy (MWh) @ Generation	8,457,565	2,261,496	1,617,372	1,907,554	288,290	2,295,819	87,034
31	Structures	4.1	Base Energy (MWh) @ Generation	2,557,854	683,953	489,148	576,909	87,189	694,333	26,322
32	Reactor Plant	4.1	Base Energy (MWh) @ Generation	18,443,461	4,931,657	3,527,012	4,158,814	628,676	5,006,507	189,795
33	Electric Plant	4.1	Base Energy (MWh) @ Generation	6,488,679	1,735,029	1,240,855	1,463,483	221,177	1,751,362	66,773
34	Miscellaneous Nuclear Plant	4.1	Base Energy (MWh) @ Generation	2,479,175	662,915	474,102	559,163	84,507	672,976	25,512
35	Total Nuclear Production			116,342,758	33,187,095	22,106,236	25,624,802	3,872,324	30,408,437	1,143,863
36	Other Production:									
37	Operation									
38	Op., Sup., & Eng.	99.0	-	0	0	0	0	0	0	0
39	Fuel	4.0	Energy (MWh) @ Generation	36,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
40	Generation Expenses	99.0	-	0	0	0	0	0	0	0
41	Miscellaneous Other Power Expenses	99.0	-	0	0	0	0	0	0	0
42	Rents	99.0	-	0	0	0	0	0	0	0
43	Maintenance									
44	Maint. Sup., & Eng.	99.0	-	0	0	0	0	0	0	0
45	Structures	99.0	-	0	0	0	0	0	0	0
46	Generating and Electric Plant	99.0	-	0	0	0	0	0	0	0
47	Miscellaneous Other Power Generation	99.0	-	0	0	0	0	0	0	0
48	Total Other Production			36,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
49	Other Power Supply:									
50	Operation									
51	Purchased Power	4.0	Energy (MWh) @ Generation	58,221,654	19,762,101	10,846,463	11,888,941	1,796,033	13,436,720	491,395
52	System Control and Load Dispatching	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
53	Other Expenses	4.0	Energy (MWh) @ Generation	1,698,093	576,382	316,348	346,753	52,383	391,896	14,332
54	Total Other Power Supply			59,919,748	20,338,483	11,162,811	12,235,694	1,848,416	13,828,616	505,727
55	Transmission:									
56	Operation									
57	Supervision & Eng.	99.0	-	0	0	0	0	0	0	0
58	Load Dispatching	99.0	-	0	0	0	0	0	0	0
59	Station Expenses	99.0	-	0	0	0	0	0	0	0
60	Overhead Line Expenses	99.0	-	0	0	0	0	0	0	0
61	Underground Line Expenses	99.0	-	0	0	0	0	0	0	0
62	Transmission of Electricity by Others	99.0	-	0	0	0	0	0	0	0
63	Miscellaneous Transmission Expenses	99.0	-	0	0	0	0	0	0	0
64	Rents	99.0	-	0	0	0	0	0	0	0
65	Maintenance									
66	Supervision & Engineering	99.0	-	0	0	0	0	0	0	0
67	Structures	99.0	-	0	0	0	0	0	0	0
68	Station Equipment	99.0	-	0	0	0	0	0	0	0
69	Overhead Lines	99.0	-	0	0	0	0	0	0	0
70	Underground Lines	99.0	-	0	0	0	0	0	0	0
71	Miscellaneous Transmission Expenses	99.0	-	0	0	0	0	0	0	0
72	Total Transmission Expense			0	0	0	0	0	0	0
73	Distribution:									
74	Operation									
75	Supervision & Eng.	40.0	Distribution Operations - Energy	188,301	63,915	35,080	38,451	5,809	43,457	1,589
76	Load Dispatching	4.0	Energy (MWh) @ Generation	1,552,929	527,109	289,305	317,110	47,905	358,394	13,107
77	Station Expenses	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
78	Overhead Line Expenses	16.0	Overhead Lines & Transformers - Energy	0	0	0	0	0	0	0
79	Underground Line Expenses	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
80	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
81	Meter Expenses	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
82	Customer Installations Expenses	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
83	Miscellaneous Distribution Expenses	4.0	Energy (MWh) @ Generation	348,486	118,286	64,922	71,161	10,750	80,426	2,941
84	Rents	40.0	Distribution Operations - Energy	17,284	5,867	3,220	3,529	533	3,989	146
85	Maintenance									
86	Supervision & Engineering	43.0	Distribution Maintenance - Energy	0	0	0	0	0	0	0
87	Structures	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
88	Station Equipment	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
89	Overhead Lines	16.0	Overhead Lines & Transformers - Energy	0	0	0	0	0	0	0
90	Underground Lines	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
91	Line Transformers	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
92	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
93	Meters	4.0	Energy (MWh) @ Generation	0	0	0	0	0	0	0
94	Miscellaneous Distribution Expenses	43.0	Distribution Maintenance - Energy	0	0	0	0	0	0	0
95	Total Distribution			2,107,000	715,176	392,526	430,252	64,997	486,265	17,783

WESTAR ENERGY									
BIP CLASS COST OF SERVICE STUDY (CORRECTED)									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF O&M EXPENSES									
101									
102	Customer Accounts:								
103	Operation								
104	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
105	Meter Reading Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
106	Customer Records and Collection Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
107	Uncollectible Accounts	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
108	Miscellaneous Customer Accounts Exp.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
109	Total Customer Accounts			0	-	-	-	-	-
110									
111	Customer Service and Information:								
112	Operation								
113	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
114	Customer Assistance Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
115	Informational Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
116	Misc. Customer Service and Information	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
117	Total Customer Service and Information			0	-	-	-	-	-
118									
119	Sales:								
120	Operation								
121	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
122	Demonstration & Selling Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
123	Promotional Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-
125	Total Sales			0	-	-	-	-	-
126									
127	Administrative & General:								
128	Operation								
129	Salaries	33.0	Payroll - Energy	16,532,485	4,664,492	3,144,856	3,656,566	552,576	4,350,128
130	Office Supplies and Expenses	33.0	Payroll - Energy	3,715,883	1,048,403	706,846	821,859	124,198	977,746
131	Administrative Expenses Transferred - Credit	33.0	Payroll - Energy	(568,564)	(160,415)	(108,154)	(125,752)	(19,003)	(149,604)
132	Outside Services Employed	27.0	Total Plant - Energy	5,283,820	1,407,457	1,006,582	1,187,179	179,419	1,428,818
133	Property Insurance	27.0	Total Plant - Energy	5,438,240	1,454,149	1,039,975	1,226,563	185,371	1,476,219
134	Injuries and Damages	33.0	Payroll - Energy	2,256,894	636,762	429,313	499,168	75,434	593,848
135	Employee Pensions and Benefits	33.0	Payroll - Energy	29,205,551	8,240,084	5,555,563	6,459,527	976,156	7,684,742
136	Franchise Requirements	99.0	-	0	-	-	-	-	-
137	Regulatory Commission Expenses	50.0	O&M Less A&G and Fuel - Energy	1,571,381	573,293	290,006	309,050	46,680	340,116
138	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
139	Institutional or Goodwill Advertising Expense	50.0	O&M Less A&G and Fuel - Energy	578,823	211,174	106,824	113,840	17,195	125,283
140	Misc. General Expenses	50.0	O&M Less A&G and Fuel - Energy	2,356,571	1,078,657	545,649	581,481	87,828	639,931
141	Rents	50.0	O&M Less A&G and Fuel - Energy	(3,030,736)	(1,105,716)	(559,337)	(596,068)	(90,031)	(655,984)
142	Maintenance								
143	Maintenance of General Plant	37.0	General Plant - Energy	6,679,434	1,786,035	1,277,333	1,506,507	227,680	1,813,143
144	Total A&G			70,599,581	19,834,376	13,435,457	15,639,919	2,363,502	18,624,385
145									
146	Total O&M Expenses:								
147	Fuel			479,290,276	162,684,884	89,289,876	97,871,726	14,785,239	110,613,303
148	Total Operations Expenses			216,945,232	63,434,341	41,115,415	47,323,497	7,151,065	55,827,767
149	Total Maintenance Expenses			58,651,419	15,912,127	11,200,425	13,160,594	1,988,930	15,791,669
150	Total O&M Expenses - ENERGY			784,858,858	250,045,644	147,337,360	165,115,809	24,946,877	190,368,667
151									
152	Total O&M Expenses - ENERGY			784,858,858	250,045,644	147,337,360	165,115,809	24,946,877	190,368,667

Operations and Maintenance Expense Allocation

WESTAR ENERGY
BIP CLASS COST OF SERVICE STUDY (CORRECTED)
TEST YEAR ENDING 3/31/2011

ALLOCATION OF O&M EXPENSES

Total O&M Expenses							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LT/WCS	Lighting Service
1 Steam Production:							
2 Operation							
3 Op. Sup., & Eng.	6,014,009	2,366,811	1,371,900	988,753	128,689	1,120,326	37,531
4 Fuel	413,545,706	140,369,289	77,041,923	84,446,596	12,757,138	95,440,402	3,490,358
5 Steam Expenses	19,750,255	7,772,707	4,505,376	3,247,106	422,619	3,679,197	123,252
6 Steam Transferred - Credit	0						
7 Gain from dsp of Emission Allow & of renewable energy credits	(459,123)	(122,766)	(87,800)	(103,552)	(15,650)	(124,630)	(4,725)
8 Electric Expenses	5,856,741	2,304,919	1,336,024	962,897	125,323	1,091,029	36,549
9 Miscellaneous Steam Power Expenses	10,366,723	4,079,821	2,364,829	1,704,375	221,828	1,931,176	64,694
10 Rents	27,906,827	10,982,723	6,366,031	4,588,114	597,154	5,198,653	174,153
11 Emissions Allowance	2,761	738	528	623	94	749	28
12 Maintenance	9,204,322	3,622,358	2,099,666	1,513,267	196,955	1,714,637	57,440
13 Maint. Sup., & Eng.	5,245,205	2,293,382	1,180,816	794,467	101,937	847,757	26,846
14 Structures	40,750,506	16,037,348	9,295,897	6,699,721	871,985	7,591,521	254,304
15 Boiler Plant	11,213,036	4,412,887	2,557,888	1,843,516	239,938	2,088,832	69,975
16 Electric Plant	5,342,375	2,102,490	1,218,688	878,331	114,317	995,210	33,339
17 Miscellaneous Steam Plant							
18 Total Steam Production	554,739,346	196,222,707	109,251,767	107,564,212	15,762,326	121,574,589	4,363,745
19							
20 Nuclear Production:							
21 Operation							
22 Op. Sup., & Eng.	6,609,005	1,767,203	1,263,865	1,490,622	225,279	1,794,025	68,011
23 Fuel	28,844,491	9,790,649	5,373,614	5,890,084	889,800	6,656,894	243,450
24 Steam Expenses	2,656,156	710,238	507,947	599,080	90,540	721,018	27,334
25 Steam from Other Sources	14,149,961	3,783,604	2,705,950	3,191,440	482,325	3,841,029	145,612
26 Steam Transferred - Credit	0						
27 Electric Expenses	973,821	260,393	186,227	219,639	33,194	264,345	10,021
28 Miscellaneous Nuclear Power Expenses	24,682,589	6,599,958	4,720,144	5,567,012	841,347	6,700,128	254,000
29 Rents	0						
30 Maintenance							
31 Maint. Sup., & Eng.	8,457,565	2,261,496	1,617,372	1,907,554	288,290	2,295,819	87,034
32 Structures	2,557,854	683,953	489,148	576,909	87,189	694,333	26,322
33 Reactor Plant	18,443,461	4,931,657	3,527,012	4,159,614	628,676	5,006,507	189,795
34 Electric Plant	6,488,678	1,735,029	1,240,855	1,463,483	221,177	1,761,862	66,773
35 Miscellaneous Nuclear Plant	2,479,175	662,915	474,102	559,163	84,507	672,976	25,512
36 Total Nuclear Production	116,342,758	33,187,095	22,106,236	25,624,802	3,872,324	30,408,437	1,143,863
37							
38 Other Production:							
39 Operation							
40 Op. Sup., & Eng.	362,517	209,234	96,891	33,794	3,523	19,076	-
41 Fuel	36,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
42 Generation Expenses	319,280	184,279	85,335	29,763	3,103	16,801	-
43 Miscellaneous Other Power Expenses	1,263,885	729,475	337,802	117,819	12,283	66,507	-
44 Rents	652,253	376,460	174,329	60,803	6,339	34,322	-
45 Maintenance							
46 Maint. Sup., & Eng.	277,820	160,349	74,254	25,898	2,700	14,619	-
47 Structures	0						-
48 Generating and Electric Plant	5,787,879	3,340,231	1,546,778	539,486	56,242	304,533	-
49 Miscellaneous Other Power Generation	1,420,223	819,708	379,587	132,392	13,802	74,734	-
50 Total Other Production	46,983,327	18,344,682	9,569,313	8,475,001	1,236,291	9,046,601	311,440
51							
52 Other Power Supply:							
53 Operation							
54 Purchased Power	123,875,860	48,685,530	26,367,619	21,773,096	3,091,646	23,457,539	500,431
55 System Control and Load Dispatching	1,689,116	744,127	399,320	254,294	33,333	257,810	232
56 Other Expenses	3,612,965	1,419,963	769,038	635,034	90,171	684,163	14,596
57 Total Other Power Supply	129,177,941	50,849,619	27,535,977	22,662,424	3,215,150	24,399,512	515,259
58							
59 Transmission:							
60 Operation							
61 Supervision & Eng.	0						
62 Load Dispatching	2,169,201	883,079	507,390	340,967	40,264	389,517	7,984
63 Station Expenses	0						
64 Overhead Line Expenses	0						
65 Underground Line Expenses	0						
66 Transmission of Electricity by Others	5,667,241	2,307,126	1,325,604	890,809	105,193	1,017,650	20,858
67 Miscellaneous Transmission Expenses	0						
68 Rents	0						
69 Maintenance							
70 Supervision & Engineering	0						
71 Structures	0						
72 Station Equipment	0						
73 Overhead Lines	0						
74 Underground Lines	0						
75 Miscellaneous Transmission Expenses	0						
76 Total Transmission Expense	7,836,442	3,190,205	1,832,994	1,231,776	145,457	1,407,168	28,842
77							
78 Distribution:							
79 Operation							
80 Supervision & Eng.	3,712,414	1,928,931	747,605	412,231	211,850	336,521	75,276
81 Load Dispatching	3,304,104	1,359,312	705,889	572,203	100,128	535,561	27,011
82 Station Expenses	1,072,659	509,755	255,173	156,254	31,988	110,972	8,517
83 Overhead Line Expenses	14,405,447	6,845,836	3,426,891	2,098,435	429,593	1,490,313	114,378
84 Underground Line Expenses	3,847,272	1,828,322	915,222	560,430	114,732	398,019	30,547
85 Street Lighting and Signal Systems	440,319	-	-	-	-	-	440,319
86 Meter Expenses	7,389,398	5,227,630	843,045	12,039	1,070,274	236,409	-
87 Customer Installations Expenses	157,238	137,121	19,311	321	424	31	29
88 Miscellaneous Distribution Expenses	6,870,503	3,569,841	1,383,580	762,908	392,068	622,794	139,312
89 Rents	340,756	177,053	68,621	37,838	19,445	30,889	6,909
90 Maintenance							
91 Supervision & Engineering	1,528,965	714,612	352,526	211,399	43,829	150,252	56,346
92 Structures	64,328	30,570	15,303	9,371	1,918	6,655	511
93 Station Equipment	4,312,012	2,049,178	1,025,778	628,129	128,591	446,098	34,237
94 Overhead Lines	32,835,488	15,604,262	7,811,186	4,783,132	979,206	3,396,990	260,712
95 Underground Lines	3,310,082	1,573,036	787,431	482,178	98,712	342,444	26,282
96 Line Transformers	1,028,358	488,702	244,634	149,800	30,667	106,389	8,165
97 Street Lighting and Signal Systems	1,286,959	-	-	-	-	-	1,286,959
98 Meters	1,037,057	760,341	231,561	13,586	18,606	12,964	-
99 Miscellaneous Distribution Expenses	1,967,552	919,600	453,650	272,040	56,402	193,352	72,509
100 Total Distribution	88,910,911	43,724,102	19,287,408	11,162,295	3,728,434	6,420,652	2,588,019

WESTAR ENERGY							
BIP CLASS COST OF SERVICE STUDY (CORRECTED)							
TEST YEAR ENDING 3/31/2011							
ALLOCATION OF O&M EXPENSES							
101							
102	Customer Accounts:						
103	Operation						
104	Supervision	1,913,687	1,668,823	235,028	3,906	5,161	413
105	Meter Reading Expenses	5,612,089	4,893,999	689,243	11,456	15,135	1,210
106	Customer Records and Collection Expenses	11,495,940	10,024,986	1,411,862	23,466	31,003	2,479
107	Uncollectible Accounts	7,363,441	6,421,237	904,333	15,031	19,858	1,588
108	Miscellaneous Customer Accounts Exp.	130,261	113,593	15,998	266	351	28
109	Total Customer Accounts	26,515,418	23,122,658	3,256,464	54,124	71,509	5,718
110							
111	Customer Service and Information:						
112	Operation						
113	Supervision	879,717	767,154	108,042	1,796	2,372	190
114	Customer Assistance Expenses	2,546,094	2,220,311	312,696	5,197	6,867	549
115	Informational Advertising Expenses	359,151	313,196	44,109	733	969	77
116	Misc. Customer Service and Information	1,103	962	135	2	3	0
117	Total Customer Service and Information	3,786,066	3,301,623	464,982	7,728	10,211	816
118							
119	Sales:						
120	Operation						
121	Supervision	0	-	-	-	-	-
122	Demonstration & Selling Expenses	2,317	2,021	285	5	6	0
123	Promotional Advertising Expenses	0	-	-	-	-	-
124	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-
125	Total Sales	2,317	2,021	285	5	6	0
126							
127	Administrative & General:						
128	Operation						
129	Salaries	53,929,268	27,161,561	11,017,178	6,694,217	1,548,063	6,901,098
130	Office Supplies and Expenses	12,121,279	6,104,902	2,476,249	1,504,609	347,947	1,551,108
131	Administrative Expenses Transferred - Credit	(1,854,666)	(934,105)	(378,889)	(230,219)	(53,239)	(237,334)
132	Outside Services Employed	10,410,328	4,181,676	2,301,209	1,695,998	256,116	1,787,913
133	Property Insurance	10,755,689	4,320,402	2,377,552	1,752,262	264,612	1,847,227
134	Injuries and Damages	7,362,031	3,707,898	1,503,985	913,846	211,330	942,088
135	Employee Pensions and Benefits	95,269,045	47,982,405	19,462,456	11,825,706	2,734,740	12,191,173
136	Franchise Requirements	0	-	-	-	-	-
137	Regulatory Commission Expenses	3,310,395	1,521,151	687,273	491,665	83,183	497,403
138	Duplicate Charges - Credit	0	-	-	-	-	-
139	Institutional or Goodwill Advertising Expense	1,219,394	560,320	253,159	181,106	30,641	183,220
140	Misc. General Expenses	6,228,545	2,862,062	1,293,112	925,074	156,509	935,869
141	Rents	(6,384,791)	(2,933,858)	(1,323,550)	(948,280)	(160,435)	(959,346)
142	Maintenance						
143	Maintenance of General Plant	13,210,507	5,306,467	2,920,191	2,152,189	325,006	2,268,827
144	Total A&G	205,577,023	99,840,880	42,587,925	26,958,174	5,744,472	27,909,246
145							
146	Total O&M Expenses:						
147	Fuel	479,290,276	162,684,884	89,389,876	97,871,726	14,785,239	110,613,303
148	Total Operations Expenses	522,329,711	238,589,398	107,058,625	76,072,366	14,410,196	81,572,145
149	Total Maintenance Expenses	148,279,631	62,497,017	33,813,207	23,036,456	3,569,103	22,851,363
150							
151							
152	TOTAL O&M EXPENSES	1,179,871,549	471,785,592	235,893,352	203,740,541	33,786,181	223,172,739

WESTAR ENERGY										
BIP CLASS COST OF SERVICE STUDY (CORRECTED)										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76										
77	Distribution:									
78	Operation									
79	Supervision & Eng.	39.0	Distribution Operations - Demand	2,336,345	1,110,291	555,790	340,334	69,673	241,706	18,550
80	Load Dispatching	2.0	Demand - MCP	2,056,694	977,394	489,264	299,598	61,334	212,775	16,330
81	Station Expenses	2.0	Demand - MCP	496,237	235,825	118,049	72,287	14,799	51,338	5,940
82	Overhead Line Expenses	15.0	Overhead Lines & Transformers - Demand	3,821,447	1,816,049	909,078	556,669	113,962	395,347	30,342
83	Underground Line Expenses	2.0	Demand - MCP	1,592,274	756,689	378,784	231,946	47,484	164,728	12,643
84	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
84	Meter Expenses	2.0	Demand - MCP	0	0	0	0	0	0	0
85	Customer Installations Expenses	2.0	Demand - MCP	0	0	0	0	0	0	0
86	Miscellaneous Distribution Expenses	39.0	Distribution Operations - Demand	2,728,067	1,296,447	648,976	397,396	81,355	282,232	21,661
87	Rents	39.0	Distribution Operations - Demand	0	0	0	0	0	0	0
88	Maintenance									
89	Supervision & Engineering	42.0	Distribution Maintenance - Demand	1,468,651	697,941	349,375	213,938	43,797	151,939	11,661
90	Structures	2.0	Demand - MCP	2,889	1,373	687	421	86	299	23
91	Station Equipment	2.0	Demand - MCP	2,163,034	1,027,929	514,561	315,088	64,505	223,776	17,174
92	Overhead Lines	15.0	Overhead Lines & Transformers - Demand	6,934,791	3,295,590	1,649,707	1,010,188	206,806	717,438	55,062
93	Underground Lines	2.0	Demand - MCP	1,696,168	806,062	403,499	247,080	50,582	175,477	13,467
94	Line Transformers	2.0	Demand - MCP	418,765	199,008	99,619	61,001	12,488	43,323	3,325
95	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	0	0	0	0	0	0
96	Meters	2.0	Demand - MCP	0	0	0	0	0	0	0
97	Miscellaneous Distribution Expenses	42.0	Distribution Maintenance - Demand	1,510,356	717,760	359,296	220,013	45,041	156,254	11,992
98	Total Distribution			27,225,719	12,938,357	6,476,687	3,965,959	811,914	2,816,632	216,171
99										
100	Customer Accounts:									
101	Operation									
102	Supervision	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
103	Meter Reading Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
104	Customer Records and Collection Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
105	Uncollectible Accounts	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
106	Miscellaneous Customer Accounts Exp.	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
107	Total Customer Accounts			0	0	0	0	0	0	0
108										
109	Customer Service and Information:									
110	Operation									
111	Supervision	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
112	Customer Assistance Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
113	Informational Advertising Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
114	Misc. Customer Service and Information	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
115	Total Customer Service and Information			0	0	0	0	0	0	0
116										
117	Sales:									
118	Operation									
119	Supervision	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
120	Demonstration & Selling Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
121	Promotional Advertising Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
122	Miscellaneous Sales Promotion Expenses	3.0	Demand -12CP Remaining	0	0	0	0	0	0	0
123	Total Sales			0	0	0	0	0	0	0
124										
125	Administrative & General:									
126	Operation									
127	Salaries	32.0	Payroll - Demand	19,201,499	9,747,009	4,885,782	2,296,954	339,777	1,853,343	78,634
128	Office Supplies and Expenses	32.0	Payroll - Demand	3,011	1,528	766	360	53	291	12
129	Administrative Expenses Transferred - Credit	32.0	Payroll - Demand	0	0	0	0	0	0	0
130	Outside Services Employed	26.0	Total Plant - Demand	12,015	6,437	3,134	1,297	189	916	43
131	Property Insurance	26.0	Total Plant - Demand	0	0	0	0	0	0	0
132	Injuries and Damages	32.0	Payroll - Demand	0	0	0	0	0	0	0
133	Employee Pensions and Benefits	32.0	Payroll - Demand	117,079	59,432	29,791	14,005	2,072	11,301	479
134	Franchise Requirements	99.0	-	0	0	0	0	0	0	0
135	Regulatory Commission Expenses	49.0	O&M Less A&G and Fuel - Demand	0	0	0	0	0	0	0
136	Duplicate Charges - Credit	99.0	-	0	0	0	0	0	0	0
137	Institutional or Goodwill Advertising Expense	49.0	O&M Less A&G and Fuel - Demand	0	0	0	0	0	0	0
138	Misc. General Expenses	49.0	O&M Less A&G and Fuel - Demand	85,205	42,214	21,366	10,716	1,537	9,127	245
139	Rents	49.0	O&M Less A&G and Fuel - Demand	0	0	0	0	0	0	0
140	Maintenance									
141	Maintenance of General Plant	36.0	General Plant - Demand	376,738	201,833	98,257	40,676	5,925	28,713	1,334
142	Total A&G			19,795,547	10,058,454	5,039,096	2,364,008	349,553	1,903,690	80,747
143										
144	Total Payroll:									
145										
146	Fuel			0	0	0	0	0	0	0
147	Total Operations Expenses			46,631,827	23,757,198	11,886,208	5,542,075	825,053	4,425,856	195,438
148	Total Maintenance Expenses			31,305,001	15,941,194	7,980,823	3,718,716	549,485	2,983,914	130,869
149										
150	PAYROLL EXPENSES - DEMAND			79,821,710	40,528,761	20,312,631	9,544,557	1,411,735	7,697,460	326,566

WESTAR ENERGY
BIP CLASS COST OF SERVICE STUDY (CORRECTED)
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

Energy										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/CS	Lighting Service
1	Steam Production:									
2	Operation									
3	Op., Sup., & Eng.	23.2	Steam Prod Plant - Energy	3,192,775	853,727	610,566	720,112	108,831	866,684	32,856
4	Fuel	4.0	Energy (MWh) @ Generation	3,403,909	1,155,384	634,135	695,083	105,004	785,573	28,729
5	Steam Expenses	23.2	Steam Prod Plant - Energy	9,267,483	2,478,062	1,772,256	2,090,226	315,898	2,515,673	95,368
6	Steam from Other Sources	23.2	Steam Prod Plant - Energy	0	-	-	-	-	-	-
7	Steam Transferred - Credit	23.2	Steam Prod Plant - Energy	0	-	-	-	-	-	-
8	Electric Expenses	23.2	Steam Prod Plant - Energy	1,154,877	308,806	220,851	260,476	39,366	313,493	11,884
9	Miscellaneous Steam Power Expenses	23.2	Steam Prod Plant - Energy	1,102,167	294,717	210,775	248,592	37,570	299,190	11,342
10	Rents	23.2	Steam Prod Plant - Energy	269	72	51	61	9	73	3
11	Maintenance									
12	Maint. Sup., & Eng.	23.2	Steam Prod Plant - Energy	4,450,008	1,189,902	850,992	1,003,673	151,686	1,207,962	45,793
13	Structures	4.0	Energy (MWh) @ Generation	739,280	250,933	137,725	150,962	22,805	170,615	6,240
14	Boiler Plant	23.2	Steam Prod Plant - Energy	7,432,127	1,987,301	1,421,273	1,676,272	253,336	2,017,463	76,481
15	Electric Plant	23.2	Steam Prod Plant - Energy	2,413,404	645,328	461,524	544,329	82,265	655,122	24,835
16	Miscellaneous Steam Plant	23.2	Steam Prod Plant - Energy	1,175,448	314,307	224,785	265,115	40,067	319,077	12,096
17	Total Steam Production			34,331,767	9,478,539	6,544,935	7,654,901	1,156,838	9,150,926	345,629
18										
19	Nuclear Production:									
20	Operation									
21	Op., Sup., & Eng.	4.1	Base Energy (MWh) @ Generation	221,470	59,220	42,353	49,951	7,549	60,118	2,279
22	Fuel	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
23	Steam Expenses	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
24	Steam from Other Sources	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
25	Steam Transferred - Credit	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
26	Electric Expenses	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
27	Miscellaneous Nuclear Power Expenses	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
28	Rents	99.0	-	0	-	-	-	-	-	-
29	Maintenance									
30	Maint. Sup., & Eng.	4.1	Base Energy (MWh) @ Generation	811,971	217,115	155,276	183,135	27,677	220,411	8,356
31	Structures	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
32	Reactor Plant	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
33	Electric Plant	4.1	Base Energy (MWh) @ Generation	137,872	36,866	26,366	31,096	4,700	37,426	1,419
34	Miscellaneous Nuclear Plant	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
35	Total Nuclear Production			1,171,313	313,201	223,995	264,183	39,926	317,955	12,054
36										
37	Other Production:									
38	Operation									
39	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
40	Fuel	4.0	Energy (MWh) @ Generation	61,387	20,837	11,436	12,535	1,894	14,167	518
41	Generation Expenses	99.0	-	0	-	-	-	-	-	-
42	Miscellaneous Other Power Expenses	99.0	-	0	-	-	-	-	-	-
43	Rents	99.0	-	0	-	-	-	-	-	-
44	Maintenance									
45	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
46	Structures	99.0	-	0	-	-	-	-	-	-
47	Generating and Electric Plant	99.0	-	0	-	-	-	-	-	-
48	Miscellaneous Other Power Generation	99.0	-	0	-	-	-	-	-	-
49	Total Other Production			61,387	20,837	11,436	12,535	1,894	14,167	518
50										
51	Other Power Supply:									
52	Operation									
53	Purchased Power	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
54	System Control and Load Dispatching	4.0	Energy (MWh) @ Generation	823,298	279,451	153,377	168,118	25,397	190,005	6,949
55	Other Expenses	4.0	Energy (MWh) @ Generation	848,202	287,904	158,017	173,204	26,165	195,753	7,159
56	Total Other Power Supply			1,671,499	567,355	311,394	341,322	51,563	385,758	14,108
57										
58	Transmission:									
59	Operation									
60	Supervision & Eng.	99.0	-	0	-	-	-	-	-	-
61	Load Dispatching	99.0	-	0	-	-	-	-	-	-
62	Station Expenses	99.0	-	0	-	-	-	-	-	-
63	Overhead Line Expenses	99.0	-	0	-	-	-	-	-	-
64	Underground Line Expenses	99.0	-	0	-	-	-	-	-	-
65	Transmission of Electricity by Others	99.0	-	0	-	-	-	-	-	-
66	Miscellaneous Transmission Expenses	99.0	-	0	-	-	-	-	-	-
67	Rents	99.0	-	0	-	-	-	-	-	-
68	Maintenance									
69	Supervision & Engineering	99.0	-	0	-	-	-	-	-	-
70	Structures	99.0	-	0	-	-	-	-	-	-
71	Station Equipment	99.0	-	0	-	-	-	-	-	-
72	Overhead Lines	99.0	-	0	-	-	-	-	-	-
73	Underground Lines	99.0	-	0	-	-	-	-	-	-
74	Miscellaneous Transmission Expenses	99.0	-	0	-	-	-	-	-	-
75	Total Transmission Expense			0	0	0	0	0	0	0

WESTAR ENERGY BP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76										
77	Distribution:									
78	Operation									
79	Supervision & Eng.	40.0	Distribution Operations - Energy	172,143	58,430	32,070	35,152	5,310	39,728	1,453
80	Load Dispatching	4.0	Energy (MWh) @ Generation	1,823,861	619,071	339,778	372,435	56,263	420,921	15,394
81	Station Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
82	Overhead Line Expenses	16.0	Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
83	Underground Line Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
84	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	-	-	-	-	-	-
84	Meter Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
85	Customer Installations Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
86	Miscellaneous Distribution Expenses	4.0	Energy (MWh) @ Generation	201,005	68,227	37,446	41,046	6,201	46,389	1,696
87	Rents	40.0	Distribution Operations - Energy	0	-	-	-	-	-	-
88	Maintenance									
89	Supervision & Engineering	43.0	Distribution Maintenance - Energy	0	-	-	-	-	-	-
90	Structures	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
91	Station Equipment	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
92	Overhead Lines	16.0	Overhead Lines & Transformers - Energy	0	-	-	-	-	-	-
93	Underground Lines	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
94	Line Transformers	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
95	Street Lighting and Signal Systems	60.0	Lighting Service Direct	0	-	-	-	-	-	-
96	Meters	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
97	Miscellaneous Distribution Expenses	43.0	Distribution Maintenance - Energy	0	-	-	-	-	-	-
98	Total Distribution			2,197,009	745,728	409,294	448,632	67,774	507,038	18,543
99	Customer Accounts:									
100	Operation									
101	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
103	Meter Reading Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
104	Customer Records and Collection Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
105	Uncollectible Accounts	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
107	Total Customer Accounts			0	-	-	-	-	-	-
108	Customer Service and Information:									
109	Operation									
110	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
112	Customer Assistance Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
113	Informational Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
114	Misc. Customer Service and Information	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
115	Total Customer Service and Information			0	-	-	-	-	-	-
116	Sales:									
117	Operation									
118	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
119	Demonstration & Selling Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
123	Total Sales			0	-	-	-	-	-	-
124	Administrative & General:									
125	Operation									
126	Salaries	33.0	Payroll - Energy	12,614,037	3,558,937	2,399,478	2,789,905	421,607	3,319,082	125,027
128	Office Supplies and Expenses	33.0	Payroll - Energy	1,978	558	376	437	66	520	20
129	Administrative Expenses Transferred - Credit	33.0	Payroll - Energy	0	-	-	-	-	-	-
130	Outside Services Employed	27.0	Total Plant - Energy	13,483	3,605	2,578	3,041	460	3,660	139
131	Property Insurance	27.0	Total Plant - Energy	0	-	-	-	-	-	-
132	Injuries and Damages	33.0	Payroll - Energy	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	33.0	Payroll - Energy	76,913	21,700	14,631	17,011	2,571	20,238	762
134	Franchise Requirements	99.0	-	0	-	-	-	-	-	-
135	Regulatory Commission Expenses	50.0	O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expense	50.0	O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
138	Misc. General Expenses	50.0	O&M Less A&G and Fuel - Energy	92,522	33,755	17,075	18,197	2,748	20,026	721
139	Rents	50.0	O&M Less A&G and Fuel - Energy	0	-	-	-	-	-	-
140	Maintenance									
141	Maintenance of General Plant	37.0	General Plant - Energy	422,766	113,045	80,847	95,352	14,411	114,761	4,351
142	Total A&G			13,221,699	3,731,601	2,514,986	2,923,944	441,863	3,478,287	131,019
143	Total Payroll:									
144	Fuel			3,465,296	1,176,221	645,571	707,618	106,898	799,741	29,247
147	Total Operations Expenses			33,178,828	9,475,889	6,303,504	7,304,307	1,103,797	8,665,418	325,912
148	Total Maintenance Expenses			17,445,005	4,717,931	3,332,423	3,918,840	592,248	4,705,411	178,152
149										
150	PAYROLL EXPENSES - ENERGY			52,654,674	14,857,261	10,016,039	11,645,517	1,759,857	13,854,131	521,870

WESTAR ENERGY
BIP CLASS COST OF SERVICE STUDY (CORRECTED)
TEST YEAR ENDING 3/31/2011

ALLOCATION OF PAYROLL

		Total Payroll Expenses						
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Steam Production:							
2	Operation							
3	Op., Sup., & Eng.	5,264,898	2,071,999	1,201,015	865,593	112,659	980,777	32,856
4	Fuel	3,403,909	1,155,384	634,135	695,083	105,004	785,573	28,729
5	Steam Expenses	15,282,114	6,014,271	3,486,115	2,512,506	327,009	2,846,845	95,368
6	Steam from Other Sources	0	-	-	-	-	-	-
7	Steam Transferred - Credit	0	-	-	-	-	-	-
8	Electric Expenses	1,904,397	749,475	434,426	313,099	40,751	354,763	11,884
9	Miscellaneous Steam Power Expenses	1,817,510	715,281	414,606	298,814	38,891	338,577	11,342
10	Rents	443	174	101	73	9	83	3
11	Maintenance							
12	Maint. Sup., & Eng.	7,338,081	2,887,899	1,673,943	1,206,441	157,021	1,366,982	45,793
13	Structures	1,219,076	533,021	274,442	184,648	23,692	197,033	6,240
14	Boiler Plant	12,255,605	4,823,189	2,795,716	2,014,923	262,247	2,283,048	76,481
15	Electric Plant	3,979,713	1,566,215	907,841	654,298	85,158	741,365	24,835
16	Miscellaneous Steam Plant	1,938,318	762,825	442,164	318,676	41,476	361,082	12,096
17	Total Steam Production	54,404,064	21,279,734	12,264,504	9,064,153	1,193,918	10,256,127	345,629
18								
19	Nuclear Production:							
20	Operation							
21	Op., Sup., & Eng.	221,470	59,220	42,353	49,951	7,549	60,118	2,279
22	Fuel	0	-	-	-	-	-	-
23	Steam Expenses	0	-	-	-	-	-	-
24	Steam from Other Sources	0	-	-	-	-	-	-
25	Steam Transferred - Credit	0	-	-	-	-	-	-
26	Electric Expenses	0	-	-	-	-	-	-
27	Miscellaneous Nuclear Power Expenses	0	-	-	-	-	-	-
28	Rents	0	-	-	-	-	-	-
29	Maintenance							
30	Maint. Sup., & Eng.	811,971	217,115	155,276	183,135	27,677	220,411	8,356
31	Structures	0	-	-	-	-	-	-
32	Reactor Plant	0	-	-	-	-	-	-
33	Electric Plant	137,872	36,866	26,366	31,096	4,700	37,426	1,419
34	Miscellaneous Nuclear Plant	0	-	-	-	-	-	-
35	Total Nuclear Production	1,171,313	313,201	223,995	264,183	39,926	317,955	12,054
36								
37	Other Production:							
38	Operation							
39	Op., Sup., & Eng.	379,556	219,068	101,445	35,382	3,689	19,973	-
40	Fuel	61,387	20,837	11,436	12,535	1,894	14,167	518
41	Generation Expenses	303,307	176,560	81,761	28,516	2,973	16,097	-
42	Miscellaneous Other Power Expenses	532,426	307,300	142,303	49,632	5,174	28,017	-
43	Rents	0	-	-	-	-	-	-
44	Maintenance							
45	Maint. Sup., & Eng.	284,034	163,936	75,915	26,477	2,760	14,946	-
46	Structures	0	-	-	-	-	-	-
47	Generating and Electric Plant	624,498	360,440	166,911	58,215	6,069	32,862	-
48	Miscellaneous Other Power Generation	731,861	422,407	195,606	68,224	7,112	38,511	-
49	Total Other Production	2,919,669	1,670,547	775,376	278,983	29,671	164,574	518
50								
51	Other Power Supply:							
52	Operation							
53	Purchased Power	0	-	-	-	-	-	-
54	System Control and Load Dispatching	1,751,697	688,450	372,858	307,888	43,718	331,707	7,076
55	Other Expenses	1,804,685	709,275	384,137	317,201	45,041	341,741	7,291
56	Total Other Power Supply	3,556,382	1,397,725	756,994	625,089	88,759	673,448	14,367
57								
58	Transmission:							
59	Operation							
60	Supervision & Eng.	642,319	261,487	150,243	100,963	11,922	115,339	2,364
61	Load Dispatching	1,041,539	424,009	243,623	163,713	19,333	187,026	3,833
62	Station Expenses	331,175	134,821	77,464	52,056	6,147	59,468	1,219
63	Overhead Line Expenses	308,025	125,396	72,049	48,417	5,717	55,311	1,134
64	Underground Line Expenses	268,918	109,476	62,902	42,270	4,992	48,289	990
65	Transmission of Electricity by Others	0	-	-	-	-	-	-
66	Miscellaneous Transmission Expenses	820,319	333,951	191,878	128,942	15,226	147,302	3,019
67	Rents	0	-	-	-	-	-	-
68	Maintenance							
69	Supervision & Engineering	1,054,672	429,356	246,695	165,779	19,576	189,384	3,882
70	Structures	193,683	78,848	45,304	30,444	3,595	34,779	713
71	Station Equipment	2,232,851	908,991	522,278	350,972	41,445	400,947	8,218
72	Overhead Lines	822,464	334,824	192,380	129,280	15,266	147,688	3,027
73	Underground Lines	268,868	109,456	62,890	42,262	4,991	48,280	990
74	Miscellaneous Transmission Expenses	152	62	36	24	3	27	1
75	Total Transmission Expense	7,984,984	3,250,676	1,867,739	1,255,125	148,214	1,433,841	29,989

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011								
ALLOCATION OF PAYROLL								
76								
77	Distribution:							
78	Operation							
79	Supervision & Eng.	3,393,845	1,763,406	683,452	376,856	193,671	307,644	68,816
80	Load Dispatching	3,880,555	1,596,464	829,042	672,033	117,597	633,696	31,724
81	Station Expenses	496,237	235,825	118,049	72,287	14,799	51,338	3,940
82	Overhead Line Expenses	3,821,447	1,816,049	909,078	556,669	113,962	395,347	30,342
83	Underground Line Expenses	1,592,274	756,689	378,784	231,946	47,484	164,728	12,643
84	Street Lighting and Signal Systems	281,115	-	-	-	-	-	281,115
84	Meter Expenses	6,816,869	4,822,595	777,726	11,106	987,349	218,092	-
85	Customer Installations Expenses	141,887	123,734	17,426	290	383	28	26
86	Miscellaneous Distribution Expenses	3,962,873	2,059,067	798,043	440,042	226,143	359,225	80,354
87	Rents	0	-	-	-	-	-	-
88	Maintenance							
89	Supervision & Engineering	1,550,797	724,816	357,560	214,418	44,455	152,397	57,150
90	Structures	2,889	1,373	687	421	86	299	23
91	Station Equipment	2,163,034	1,027,929	514,561	315,088	64,505	223,776	17,174
92	Overhead Lines	6,934,791	3,295,590	1,649,707	1,010,188	206,806	717,438	55,062
93	Underground Lines	1,696,168	806,062	403,499	247,080	50,582	175,477	13,467
94	Line Transformers	418,765	199,008	99,619	61,001	12,488	43,323	3,325
95	Street Lighting and Signal Systems	328,795	-	-	-	-	-	328,795
96	Meters	869,791	637,706	194,213	11,395	15,605	10,873	-
97	Miscellaneous Distribution Expenses	1,594,835	745,398	367,714	220,507	45,718	156,725	58,773
98	Total Distribution	39,946,966	20,611,711	8,099,161	4,441,326	2,141,633	3,610,406	1,042,731
99	Customer Accounts:							
100	Operation							
102	Supervision	1,966,425	1,714,813	241,504	4,014	5,303	424	367
103	Meter Reading Expenses	5,063,424	4,415,538	621,859	10,336	13,655	1,092	944
104	Customer Records and Collection Expenses	8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	1,586
105	Uncollectible Accounts	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	150	131	18	0	0	0	0
107	Total Customer Accounts	15,533,810	13,546,193	1,907,769	31,708	41,893	3,350	2,897
108								
109	Customer Service and Information:							
110	Operation							
111	Supervision	850,383	741,573	104,439	1,736	2,293	183	159
112	Customer Assistance Expenses	2,208,316	1,925,753	271,212	4,508	5,956	476	412
113	Informational Advertising Expenses	55,201	48,138	6,779	113	149	12	10
114	Misc. Customer Service and Information	0	-	-	-	-	-	-
115	Total Customer Service and Information	3,113,901	2,715,464	382,431	6,356	8,398	671	581
116								
117	Sales:							
118	Operation							
119	Supervision	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-	-
123	Total Sales	0	-	-	-	-	-	-
124								
125	Administrative & General:							
126	Operation							
127	Salaries	41,147,219	20,723,862	8,405,941	5,107,587	1,181,149	5,265,434	463,247
128	Office Supplies and Expenses	6,452	3,250	1,318	801	185	826	73
129	Administrative Expenses Transferred - Credit	0	-	-	-	-	-	-
130	Outside Services Employed	26,666	10,711	5,894	4,344	656	4,580	480
131	Property Insurance	0	-	-	-	-	-	-
132	Injuries and Damages	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	250,891	126,362	51,254	31,143	7,202	32,106	2,825
134	Franchise Requirements	0	-	-	-	-	-	-
135	Regulatory Commission Expenses	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expense	0	-	-	-	-	-	-
138	Misc. General Expenses	194,915	89,565	40,466	28,949	4,898	29,287	1,750
139	Rents	0	-	-	-	-	-	-
140	Maintenance							
141	Maintenance of General Plant	836,143	335,866	184,830	136,220	20,571	143,603	15,053
142	Total A&G	42,467,286	21,289,616	8,689,704	5,309,044	1,214,661	5,475,834	483,427
143								
144	Total Payroll:							
145								
146	Fuel	3,465,296	1,176,221	645,571	707,618	106,898	799,741	29,247
147	Total Operations Expenses	117,025,798	63,208,725	22,612,173	12,919,713	3,647,158	13,463,958	1,174,072
148	Total Maintenance Expenses	50,151,853	21,372,332	11,529,787	7,650,117	1,158,907	7,701,255	739,455
149								
150	TOTAL PAYROLL EXPENSES	171,093,375	86,074,867	34,967,673	21,275,966	4,907,072	21,936,205	1,931,591

Depreciation Expense Allocation

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/KS	Lighting Service
1									
2									
3	99.0	Organization	0	-	-	-	-	-	-
4	99.0	Franchises and Consents	0	-	-	-	-	-	-
5	99.0	Miscellaneous Intangible Plant	0	-	-	-	-	-	-
6									
7		Total Intangible Plant	0	-	-	-	-	-	-
8									
9		Production Plant							
10									
11		Steam Production							
12	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
13	3.0	Demand -12CP Remaining	21,193,563	12,513,977	6,126,998	1,373,513	-	1,179,075	-
14	3.1	Demand -4CP Remaining	1,541,901	867,714	375,620	191,236	31,232	76,100	-
15									
16	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
17									
18		Other Production Plant							
19	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
20	3.0	Demand -12CP Remaining	9,678,004	5,714,486	2,797,883	627,212	-	538,423	-
21	3.1	Demand -4CP Remaining	4,082,336	2,297,357	994,490	506,315	82,690	201,483	-
22									
23									
24		Total Production Plant	36,495,804	21,393,534	10,294,990	2,698,276	113,922	1,995,081	-
25									
26		Transmission:							
27									
28	99.0	Land & Land Rights	0	-	-	-	-	-	-
29	99.0	Structures & Improvements	0	-	-	-	-	-	-
30	99.0	Station Equipment	0	-	-	-	-	-	-
31	99.0	Towers & Fixtures	0	-	-	-	-	-	-
32	99.0	Poles & Fixtures	0	-	-	-	-	-	-
33	99.0	Overhead Conductors & Devices	0	-	-	-	-	-	-
34	99.0	Underground Conduit	0	-	-	-	-	-	-
35	99.0	Underground Conductors & Devices	0	-	-	-	-	-	-
36	99.0	Road and Trails	0	-	-	-	-	-	-
37									
38		Total Transmission Plant	0	-	-	-	-	-	-
39									
40		Distribution:							
41									
42	12.0	Dist'n Plant w/o Land - Demand	0	-	-	-	-	-	-
43	2.0	Demand - NCP	345,340	164,114	82,152	50,305	10,299	35,727	2,742
44	2.0	Demand - NCP	3,111,994	1,478,899	740,308	453,323	92,805	321,951	24,709
45	2.0	Demand - NCP	0	-	-	-	-	-	-
46	2.0	Demand - NCP	7,303,082	3,470,611	1,737,320	1,063,837	217,789	755,539	57,986
47	2.0	Demand - NCP	4,628,910	2,199,776	1,101,165	674,291	138,041	478,883	36,753
48	2.0	Demand - NCP	1,356,023	644,417	322,582	197,531	40,439	140,287	10,767
49	2.0	Demand - NCP	3,964,729	1,884,140	943,164	577,540	118,234	410,170	31,480
50	2.0	Demand - NCP	6,052,102	2,876,114	1,439,726	881,607	180,483	626,119	48,053
51	2.0	Demand - NCP	0	-	-	-	-	-	-
52	2.0	Demand - NCP	0	-	-	-	-	-	-
53	60.0	Lighting Service Direct	0	-	-	-	-	-	-
54	60.0	Lighting Service Direct	0	-	-	-	-	-	-
55	60.0	Lighting Service Direct	0	-	-	-	-	-	-
56									
57		Total Distribution Plant	26,762,180	12,718,071	6,366,416	3,898,436	798,090	2,768,677	212,490
58									
59		General Plant:							
60									
61	21.0	PTD Plant - Demand	0	-	-	-	-	-	-
62	21.0	PTD Plant - Demand	623,620	334,097	162,646	67,331	9,808	47,529	2,209
63	21.0	PTD Plant - Demand	1,579,169	846,022	411,861	170,499	24,837	120,357	5,593
64	21.0	PTD Plant - Demand	0	-	-	-	-	-	-
65	21.0	PTD Plant - Demand	53,424	28,621	13,933	5,768	840	4,072	189
66	21.0	PTD Plant - Demand	269,599	144,434	70,314	29,108	4,240	20,548	955
67	21.0	PTD Plant - Demand	13,968	7,483	3,643	1,508	220	1,065	49
68	21.0	PTD Plant - Demand	0	-	-	-	-	-	-
69	21.0	PTD Plant - Demand	2,002,619	1,072,880	522,300	216,218	31,497	152,630	7,093
70	21.0	PTD Plant - Demand	7,985	4,278	2,082	862	126	609	28
71	21.0	PTD Plant - Demand	0	-	-	-	-	-	-
72	21.0	PTD Plant - Demand	434,690	232,880	113,371	46,932	6,837	33,130	1,540
73	99.0	Other - Payroll Related	0	-	-	-	-	-	-
74									
75		Total General Plant	4,985,072	2,670,696	1,300,150	538,227	78,404	379,938	17,657
76									
77	21.0	PTD Plant - Demand	15,718,911	8,421,227	4,099,628	1,697,136	247,222	1,198,021	55,677
78	32.0	Payroll - Demand	(5,707,752)	(2,897,352)	(1,452,326)	(682,782)	(101,000)	(550,916)	(23,374)
79									
80		DEP. AND AMORT. EXPENSE - DEMAND	78,254,216	42,306,176	20,608,859	8,149,293	1,136,638	5,790,801	262,450

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011										
ALLOCATION OF DEPRECIATION EXPENSE										
Energy										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service	
1	Intangible Plant:									
2										
3	99.0	Organization	0	-	-	-	-	-	-	-
4	99.0	Franchises and Consents	0	-	-	-	-	-	-	-
5	99.0	Miscellaneous Intangible Plant	0	-	-	-	-	-	-	-
6										
7										
8			0	-	-	-	-	-	-	-
9	Production Plant									
10										
11	4.1	Base Energy (MWh) @ Generation	40,839,159	10,920,116	7,809,826	9,211,031	1,392,071	11,085,855	420,261	
12	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
13	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
14										
15	4.1	Base Energy (MWh) @ Generation	22,011,712	5,885,783	4,209,382	4,964,612	750,306	5,975,114	226,515	
16										
17	Other Production Plant									
18	4.1	Base Energy (MWh) @ Generation	14,271,465	3,816,093	2,729,186	3,218,845	486,467	3,874,012	146,862	
19	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
20	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
21										
22										
23			77,122,336	20,621,992	14,748,394	17,394,488	2,628,843	20,934,981	793,638	
24										
25	Transmission:									
26										
27	99.0	Land & Land Rights	0	-	-	-	-	-	-	-
28	99.0	Structures & Improvements	0	-	-	-	-	-	-	-
29	99.0	Station Equipment	0	-	-	-	-	-	-	-
30	99.0	Towers & Fixtures	0	-	-	-	-	-	-	-
31	99.0	Poles & Fixtures	0	-	-	-	-	-	-	-
32	99.0	Overhead Conductors & Devices	0	-	-	-	-	-	-	-
33	99.0	Underground Conduit	0	-	-	-	-	-	-	-
34	99.0	Underground Conductors & Devices	0	-	-	-	-	-	-	-
35	99.0	Road and Trails	0	-	-	-	-	-	-	-
36										
37			0	-	-	-	-	-	-	-
38										
39	Distribution:									
40										
41	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-	-
42	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
43	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
44	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
45	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
46	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
47	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
48	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
49	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
50	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
51	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-	-
52	60.0	Lighting Service Direct	0	-	-	-	-	-	-	-
53	60.0	Lighting Service Direct	0	-	-	-	-	-	-	-
54	60.0	Lighting Service Direct	0	-	-	-	-	-	-	-
55										
56										
57			0	-	-	-	-	-	-	-
58	General Plant:									
59										
60	22.0	PTD Plant - Energy	0	-	-	-	-	-	-	-
61	22.0	PTD Plant - Energy	699,812	187,125	133,828	157,838	23,854	189,965	7,202	
62	22.0	PTD Plant - Energy	1,772,105	473,849	338,886	399,688	60,405	481,041	18,236	
63	22.0	PTD Plant - Energy	0	-	-	-	-	-	-	-
64	22.0	PTD Plant - Energy	59,951	16,031	11,465	13,522	2,044	16,274	617	
65	22.0	PTD Plant - Energy	302,537	80,896	57,855	68,235	10,312	82,124	3,113	
66	22.0	PTD Plant - Energy	15,674	4,191	2,997	3,535	534	4,255	161	
67	22.0	PTD Plant - Energy	0	-	-	-	-	-	-	-
68	22.0	PTD Plant - Energy	2,247,291	600,910	429,758	506,863	76,603	610,031	23,126	
69	22.0	PTD Plant - Energy	8,960	2,396	1,714	2,021	305	2,432	92	
70	22.0	PTD Plant - Energy	0	-	-	-	-	-	-	-
71	22.0	PTD Plant - Energy	487,798	130,434	93,284	110,020	16,627	132,414	5,020	
72	99.0	Other - Payroll Related	0	-	-	-	-	-	-	-
73										
74			5,594,128	1,495,832	1,069,786	1,261,723	190,685	1,518,535	57,567	
75										
76	22.0	PTD Plant - Energy	17,639,383	4,716,652	3,373,246	3,978,459	601,268	4,788,239	181,520	
77	33.0	Payroll - Energy	(3,749,592)	(1,057,914)	(713,258)	(829,315)	(125,325)	(986,615)	(37,165)	
78										
79			96,606,255	25,776,563	18,478,167	21,805,355	3,295,471	26,255,139	995,560	

Depreciation Expense Allocation

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY (CORRECTED) TEST YEAR ENDING 3/31/2011							
ALLOCATION OF DEPRECIATION EXPENSE							
Total Depreciation Expense							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/CS	Lighting Service
1	Intangible Plant:						
2							
3	Organization	0	-	-	-	-	-
4	Franchises and Consents	0	-	-	-	-	-
5	Miscellaneous Intangible Plant	0	-	-	-	-	-
6							
7	Total Intangible Plant	0	-	-	-	-	-
8							
9	Production Plant						
10							
11	Steam Production	63,574,624	24,301,806	14,312,443	10,775,780	1,423,303	12,341,030
12	Nuclear Production	22,011,712	5,885,783	4,209,382	4,964,612	750,306	5,975,114
13	Other Production Plant	28,031,804	11,827,936	6,521,559	4,352,372	569,157	4,613,918
14							
15	Total Production Plant	113,618,140	42,015,526	25,043,384	20,092,764	2,742,765	22,930,062
16							
17	Transmission:						
18							
19	Land & Land Rights	0	-	-	-	-	-
20	Structures & Improvements	0	-	-	-	-	-
21	Station Equipment	0	-	-	-	-	-
22	Towers & Fixtures	0	-	-	-	-	-
23	Poles & Fixtures	0	-	-	-	-	-
24	Overhead Conductors & Devices	0	-	-	-	-	-
25	Underground Conduit	0	-	-	-	-	-
26	Underground Conductors & Devices	0	-	-	-	-	-
27	Road and Trails	0	-	-	-	-	-
28							
29	Total Transmission Plant	0	-	-	-	-	-
30							
31	Distribution:						
32							
33	Land & Land Rights	0	-	-	-	-	-
34	Structures & Improvements	345,340	164,114	82,152	50,305	10,299	35,727
35	Station Equipment	3,111,994	1,478,899	740,308	453,323	92,805	321,951
36	Storage Battery Equipment	0	-	-	-	-	-
37	Poles, Towers & Fixtures	7,303,082	3,470,611	1,737,320	1,063,837	217,789	755,539
38	Overhead Conductors & Devices	4,628,910	2,199,776	1,101,165	674,291	138,041	478,883
39	Underground Conduit	1,356,023	644,417	322,582	197,531	40,439	140,287
40	Underground Conductors & Devices	3,964,729	1,884,140	943,164	577,540	118,234	410,170
41	Line Transformers	6,052,102	2,876,114	1,439,726	881,607	180,483	626,119
42	Services	2,855,195	2,260,716	576,444	9,606	8,429	-
43	Meters	2,093,418	1,534,833	467,433	27,424	37,558	26,168
44	Installations on Customer Premises	(43,236)	-	-	-	-	-
45	Leased Customer Property	807,285	-	-	-	-	-
46	Street Lighting & Signal Systems	2,368,742	-	-	-	-	-
47							
48	Total Distribution Plant	34,843,584	16,513,621	7,410,293	3,935,466	844,078	2,794,845
49							
50	General Plant:						
51							
52	Land & Land Rights	0	-	-	-	-	-
53	Structures & Improvements	1,384,080	555,964	305,952	225,487	34,051	237,708
54	Office Furniture and Equipment	3,504,849	1,407,846	774,749	570,992	86,227	601,937
55	Transportation Equipment	0	-	-	-	-	-
56	Stores Equipment	118,571	47,628	26,210	19,317	2,917	20,364
57	Tools, Shop and Garage Equipment	598,354	240,350	132,267	97,481	14,721	102,764
58	Laboratory Equipment	31,000	12,452	6,853	5,050	763	5,324
59	Power Operated Equipment	0	-	-	-	-	-
60	Communication Equipment	4,444,665	1,785,357	982,496	724,102	109,348	763,345
61	Miscellaneous Equipment	17,722	7,118	3,917	2,887	436	3,044
62	Other Tangible Property	0	-	-	-	-	-
63	Other - Plant Related	964,762	387,531	213,261	157,174	23,735	165,692
64	Other - Payroll Related	0	-	-	-	-	-
65							
66	Total General Plant	11,064,002	4,444,247	2,445,705	1,802,491	272,198	1,900,178
67							
68	Amortization - Plant Related	34,886,969	14,013,583	7,711,786	5,683,609	858,292	5,991,633
69	Amortization - Labor Related	(12,231,239)	(6,160,283)	(2,498,712)	(1,518,258)	(351,103)	(1,565,179)
70	TOTAL DEP. AND AMORT. EXPENSE	182,181,456	70,826,695	40,112,455	29,996,072	4,366,230	32,051,539

Taxes Allocation

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY (CORRECTED)								
TEST YEAR ENDING 3/31/2011								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
Total Taxes Other								
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Taxes Other Than Income:							
2								
3	Payroll	12,336,391	6,213,243	2,520,194	1,531,311	354,121	1,578,635	138,886
4	Real Estate and Personal Property	63,229,834	25,398,496	13,976,994	10,301,085	1,555,586	10,859,355	1,138,318
5	Other	0	-	-	-	-	-	-
6								
7	Total Taxes, Other	75,566,225	31,611,739	16,497,188	11,832,396	1,909,708	12,437,990	1,277,205
8								
9	Pre-Tax Adjustments:							
10								
11	Rate Base Related	(127,838,910)	(51,332,629)	(28,527,371)	(20,709,870)	(3,078,168)	(21,958,955)	(2,231,916)
12	CIAC	(413,072)	(203,520)	(92,232)	(49,790)	(10,588)	(35,346)	(21,597)
13	Plant Related	106,572,861	42,808,754	23,557,997	17,362,312	2,621,915	18,303,266	1,918,617
14	Payroll Related	3,163,129	1,593,115	646,194	392,638	90,799	404,772	35,611
15	Other	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16								
17	Total Pre-Tax Adjustments	(279,945,239)	(95,870,874)	(53,118,644)	(56,388,918)	(8,440,662)	(63,620,373)	(2,505,768)
18								
19	Income Taxes:							
20								
21	State Income Taxes	12,249,691	7,424,828	2,541,173	2,418,428	277,032	(767,740)	355,969
22	Federal Income Taxes	59,079,312	35,809,371	12,255,883	11,663,891	1,336,105	(3,702,749)	1,716,811
23								
24	Total Income Taxes	71,329,003	43,234,198	14,797,057	14,082,319	1,613,137	(4,470,489)	2,072,780
25								
26	Income Tax Adjustments:							
27								
28	Deferred Income Taxes	43,788,497	17,822,637	9,801,660	6,977,435	1,038,481	7,373,118	775,167
29	Investment Tax Credits	(2,266,688)	(922,579)	(507,378)	(361,183)	(53,756)	(381,665)	(40,126)
30								
31	Total Adjustments	41,521,809	16,900,058	9,294,282	6,616,251	984,725	6,991,452	735,041

ATTACHMENT D

REVISED EXHIBIT BK-3, SCHEDULE 1

WESTAR ENERGY, INC.

Exhibit BK-3
Schedule 1
(Corrected)

Comparison of Alternative Class Revenue Allocation Positions
at WEI's Requested Increase of \$31.750 million

(Dollars in Thousands)

Line	Classification	Per WEI (As Filed)	Proposed Base Revenue Increases					
			Per Staff 1/ (Corrected)	Per CURB 2/ (Corrected)	Per Wal-Mart 3/	Per KIC, USD 259 & KASB	Per OxyChem	Per FEDR
		1	2	3	4	5	6	7
1	Residential	\$61,974	\$15,649	\$6,890				
	%	12.7%	3.2%	1.4%				
2	Small General Service	\$21,793	\$6,712	\$15,177				
	%	9.4%	2.9%	6.5%				
3	Medium General Service	(\$18,510)	\$653	\$0				
	%	-9.7%	0.3%	0.0%				
4	Public Schools	(\$3,610)	\$308	\$0				
	%	-11.8%	1.0%	0.0%				
5	HLF Service	(\$28,547)	\$8,154	\$7,937				
	%	-18.2%	5.2%	5.0%				
6	Lighting Service	(\$1,350)	\$274	\$1,744				
	%	-7.0%	1.4%	9.0%				
7	Total WEI	\$31,750	\$31,750	\$31,748				
	%	2.8%	2.8%	2.8%				

Source:	Exhibit BK-1, Sch. 2	R. Glass Table 7 (Scaled up to \$31.75 million)	Exhibit BK-1, Sch. 3	Dir. Test. of S. Chriss at pg. 9	Dir. Test. of M. Gorman at pg. 4	Dir. Test. of J. Pollock at pg. 4	Dir. Test. of G. Wilson at pg. 7
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Notes:

- 1/ Based on Staff's P&A COSS.
- 2/ Based on CURB's BIP COSS.
- 3/ Based on WEI's 4CP COSS.

CERTIFICATE OF SERVICE

13-WSEE-629-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 17th day of September, 2013, to the following parties who have waived receipt of follow-up hard copies:

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