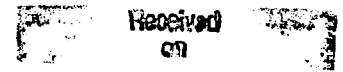


BEFORE THE CORPORATION COMMISSION  
OF THE STATE OF KANSAS



AUG 21 2013

by  
State Corporation Commission  
of Kansas

In the Matter of the Joint Applications of ]  
Westar Energy, Inc. and Kansas Gas and ]  
Electric Company for Approval to Make Certain ]  
Changes in Their Charges for Electric Service ]

KCC Docket No. 13-WSEE-629-RTS

DIRECT TESTIMONY OF

BRIAN KALCIC

RE:

CLASS COST OF SERVICE,  
CLASS REVENUE ALLOCATION, AND  
RESIDENTIAL AND SMALL GENERAL  
SERVICE RATE DESIGN

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

August 21, 2013

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**Verification**

**Appendix – Qualifications of Brian Kalcic**

**Exhibit BK-1, Schedules 1-5**

**Exhibit BK-2**

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

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

3

4 **Q. What is your occupation?**

5 A. I am an economist and consultant in the field of public utility regulation, and principal of  
6 Excel Consulting. My qualifications are described in the Appendix to this testimony.

7

8 **Q. On whose behalf are you testifying in this case?**

9 A. I am testifying on behalf of the Citizens' Utility Ratepayer Board ("CURB").

10

11 **Q. What is the subject of your testimony?**

12 A. I will examine the class cost-of-service studies and revenue allocation proposal sponsored  
13 by Westar Energy, Inc. and Kansas Gas and Electric Company (collectively "Westar" or the  
14 "Company"), and sponsor an alternative cost study or revenue allocation, where  
15 appropriate.

16 In addition, I will review the Company's Residential and Small General Service  
17 ("SGS") rate design proposals, and recommend appropriate adjustments to those proposals.

18

19 **Q. Have you reflected CURB witness Andrea C. Crane's recommended revenue  
20 adjustment for Westar in your alternative cost-of-service study and/or revenue  
21 allocation/rate design proposals?**

22 A. No. In order to facilitate a comparison with Westar's proposals, I have reflected the  
23 Company's claimed revenue requirement level in my exhibits.

1

2 **Q. Please summarize your primary recommendations.**

3 A. Based upon my analysis of Westar's filing and interrogatory responses, I recommend that  
4 the Kansas Corporation Commission ("KCC" or "Commission"):

- 5 • reject the Company's sponsored class cost-of-service studies, since such  
6 studies do not comport with Commission precedent;
- 7 • adopt CURB's recommended class cost-of-service study;
- 8 • reject Westar's proposed class revenue allocation in favor of CURB's  
9 recommended revenue allocation; and
- 10 • adopt CURB's recommendations with respect to Residential and SGS rate  
11 design.

12 The specific details associated with the above recommendations are discussed below.

13

14 **I. Class Cost of Service Studies**

15 **Q. Mr. Kalcic, please provide a general description of the cost-of-service analysis  
16 submitted by the Company in this proceeding.**

17 A. Westar prepared a fully allocated cost-of-service study ("COSS") for the purpose of  
18 assigning the Company's claimed revenue requirement to rate classes. More accurately,  
19 Westar prepared two separate COSSs. The first study uses the Company's preferred four  
20 coincident peak ("4CP") cost allocation methodology. The second study allegedly employs  
21 Staff's version of the average and peak ("A&P") methodology.

22 While the two studies utilize different cost-of-service methodologies, each COSS  
23 includes the traditional three-step process of functionalization, classification and allocation.

1        *Functionalization* refers to the process whereby utility plant and related expenses are  
2        assigned to functions, such as production, transmission, distribution and customer service.  
3        *Classification* refers to the process whereby the functionalized costs are separated by cost  
4        category, namely demand-, energy-, or customer-related costs. Finally, *allocation* refers to  
5        the process whereby the utility's classified costs are assigned to rate classes, based upon a  
6        factor that reflects a causal relationship between a given class and the utility's cost  
7        incurrence.

8                Upon completion, a COSS produces a measure of total cost of service, by rate class.  
9        By comparing allocated cost responsibility to class revenue levels, one can determine  
10       whether a given rate class is contributing revenues that are above or below its indicated cost  
11       of service.

12  
13    **Q. How is a COSS used?**

14    A. The results of a COSS are typically used as a guide in the determination of overall class  
15       revenue requirements (i.e., revenue allocation), and in the subsequent implementation of  
16       those class revenue requirements via customer, demand, or energy charges (i.e., rate  
17       design).

18  
19    **Q. How does the 4CP methodology differ from the A&P methodology?**

20    A. The 4CP methodology classifies 100% of a utility's production-related investment and  
21       associated operating expenses (excluding fuel) as demand-related. Subsequently, those  
22       demand-related costs are allocated to classes on the basis of each class' contribution to the  
23       utility's four highest monthly peak demands.

1           The A&P methodology deems a utility's production-related investment and  
2           associated operating expenses (excluding fuel) as serving both a demand *and* an energy  
3           function. Consequently, the A&P approach classifies that investment as both demand-and  
4           energy-related, based upon a utility's load factor.<sup>1</sup> For example, if a utility's system load  
5           factor were to be 55%, then 55% of production plant investment would be classified as  
6           energy-related, and 45% would be classified as demand-related. Furthermore, the A&P  
7           methodology would allocate: a) the energy-related portion of production plant to classes on  
8           the basis of energy use; and b) the demand-related portion of production plant to classes on  
9           the basis of the contribution of each class to peak demand.

10  
11 **Q. Why has the Company submitted two COSSs in this proceeding?**

12 A. Company witness Paul H. Raab testifies that the 4CP COSS reflects the Company's  
13 preferred cost-of-service methodology. However, because of the controversy that is  
14 typically associated with the selection of a cost-of-service methodology, Westar is filing  
15 two COSSs in this proceeding so as to "provide a reasonable range [of results] within  
16 which the Commission can make sound policy choices."<sup>2</sup>

17  
18 **Q. Has the KCC approved the use of either the 4CP or A&P methodology in recent  
19 electric utility COSSs?**

20 A. No. Counsel advises that the KCC specifically rejected both the 4CP and A&P  
21 methodologies in two recent Kansas City Power & Light Company ("KCPL") rate  
22 proceedings at Docket Nos. 10-KCPE-415-RTS and 12-KCPE-764-RTS.

---

<sup>1</sup> Load factor is defined as the ratio of average demand to peak demand.

<sup>2</sup> See the Direct Testimony of Paul H. Raab at page 11.

1

2 **Q. At the same time, did the KCC adopt a particular COSS methodology (in lieu of the**  
3 **4CP or A&P approaches) in either of those KCPL rate proceedings?**

4 A. Yes. In each case, the KCC adopted the Base, Intermediate, Peak (“BIP”) COSS  
5 methodology sponsored by KCPL witness Paul M. Normand.

6

7 **Q. What were the Commission’s specific findings in the above referenced KCPL rate**  
8 **proceedings?**

9 A. In Docket No. 10-KCPE-415-RTS, the KCC concluded:

10 The Commission finds Normand’s use of the BIP method in his CCOS  
11 Study for allocation of production plant is preferable to Staff’s average-and-  
12 peak approach. The BIP method provides more structure for modeling costs  
13 of production plant and use of generating resources. It also allows for a  
14 detailed examination of seasonal costs and corresponding seasonal rate  
15 allocations. Staff’s CCOS study does not break out costs for individual rate  
16 categories or seasonal differences and does not provide information that  
17 parties to the 09-246 S&A agreed be included for this proceeding. The  
18 Commission declines MUGG’s proposal to use a 4-month coincidental peak  
19 method to allocate production costs. The Commission adopts Normand’s  
20 CCOS Study and will use it as a basis for determining a rate design for  
21 KCPL.<sup>3</sup>

22

23 Similarly, in Docket No. 12-KCPE-746-RTS, the KCC concluded:

24 Doubletree and Sprint both oppose the BIP methodology claiming it  
25 allocates a disproportionate amount of costs to the LGS and Large Power  
26 customers. Doubletree favors spreading the increased costs equally, across-  
27 the-board to all classes. Both KCP&L and CURB note applying an across-  
28 the-board rate increase would exacerbate cost causation inequities by  
29 moving the LGS and Large Power classes further below the system rate of  
30 return. More importantly, Doubletree’s and Sprint’s positions ignore the  
31 Commission’s directive in the 415 Docket, favoring the BIP method over  
32 the average-and-peak approach, finding the BIP method provides more

<sup>3</sup> KCC Order: 1) Addressing Prudence; 2) Approving Application, in Part; & 3) Ruling on Pending Requests, Docket No. 10-KCPE-415-RTS, November 22, 2010, at page 117.

1 structure for modeling costs and allows for a detailed examination of  
2 seasonal costs and rate allocations.<sup>4</sup>  
3

4 **Q. Did you participate in KCC Docket Nos. 10-KCPE-415-RTS and 12-KCPE-764-RTS?**

5 A. Yes, on behalf of CURB.  
6

7 **Q. Are you familiar with the BIP cost-of-service methodology used by KCPL in those**  
8 **proceedings?**

9 A. Yes, I am.  
10

11 **Q. Has CURB prepared a BIP COSS for the Commission's consideration in this**  
12 **proceeding?**

13 A. Yes. In recognition of the Commission's adoption of the BIP cost-of-service methodology,  
14 CURB requested that I prepare a BIP COSS in this proceeding. CURB's BIP COSS is  
15 contained in Exhibit BK-2.  
16

17 **Q. Did you use Mr. Normand's BIP COSS model to prepare a BIP COSS for this**  
18 **proceeding?**

19 A. No. The BIP model developed by Mr. Normand in the referenced KCPL proceedings is  
20 proprietary. Instead, I modified Mr. Raab's 4CP COSS model to reflect the BIP  
21 methodology approved by the Commission in KCC Docket Nos. 10-KCPE-415-RTS and  
22 12-KCPE-764-RTS.  
23

---

<sup>4</sup> KCC Order on KCP&L's Application for Rate Change, Docket No. 12-KCPE-764-RTS, December 13, 2012s, at pages 23-24 (footnotes omitted).



1 **Q. Is CURB's implementation of the BIP methodology consistent with the BIP**  
2 **methodology used in the KCPL proceedings?**

3 A. I believe so. For example, as discussed below, each of Westar's generating units must be  
4 assigned (classified) to one of three generation categories under the BIP methodology,  
5 based upon the design and operating characteristics of the individual units. KCPL and  
6 Westar are joint owners of the Wolf Creek Nuclear Generating Station and LaCygne  
7 Generating Units, and CURB's BIP COSS uses the same classification for these generation  
8 facilities as in KCPL's approved COSS.

9 In addition, both KCPL and Westar include wind generation in their respective  
10 supply portfolios, and CURB's BIP COSS assigns wind generation to the same generation  
11 category as KCPL's COSS.

12  
13 **Q. Mr. Kalcic, how does the BIP methodology classify production plant?**

14 A. Westar maintains numerous supply resources with varied capabilities for the purpose of  
15 providing both capacity and energy for customers throughout all 8,760 hours during the  
16 year. The BIP methodology examines the design and operating characteristics of individual  
17 units, along with how those generation resources were used during the test period, and  
18 classifies production plant as either: a) base; b) intermediate; or c) peak-related.

19 Large generating units (e.g., nuclear and coal) are normally the first units that are  
20 dispatched to meet customer load, since such units have lower average fuel costs (and are  
21 therefore designed to run throughout the year). The BIP methodology classifies such  
22 facilities as base (load) units. The next units that would generally be dispatched to serve  
23 load, i.e., load in excess of the level served by base units, are not designed to run as many

1 hours as base units, due to higher operating costs. Still, such units are designed to run  
2 many hours (and in all months) throughout the year. The BIP methodology classifies these  
3 load-following supply resources as intermediate units. Finally, those units that are last in  
4 the dispatch order are generally run only to meet spikes in load levels that are of shorter  
5 duration. These last units have high operating costs, and are therefore designed to run only  
6 a few hours during the year. The BIP methodology classifies these supply resources as  
7 peak units.

8 From a traditional classification perspective, base units are considered energy-  
9 related, while intermediate and peak units are deemed to be capacity- (or demand-) related.

10  
11 **Q. How does the BIP methodology allocate production plant to rate classes?**

12 A. Base costs are allocated to classes using a *base energy* allocation factor. The base energy  
13 factor is derived from class contributions to the month with the *lowest* total energy use  
14 during the test period. For Westar, the month with the lowest energy use during the test  
15 period was May 2010, and the level of base usage over the full course of the test period is  
16 defined as twelve times the average usage in May 2010, or approximately 1,950 MW (per  
17 hour).

18 Intermediate costs are allocated to classes using the *12CP Remaining* allocation  
19 factor. The 12CP Remaining factor is derived from class contributions to the system's  
20 twelve monthly peak demands ("12CP"), less the amount of class load served by base units.  
21 In the case of Westar, the average 12CP load during the test period was approximately  
22 3,400 MW. Subtracting a base load of 1,950 MW from 3,400 MW means intermediate

1 units are deemed to serve (the next) 1,450 MW of load (and class contributions to this  
2 12CP Remaining load are used to allocate the costs of intermediate units).

3 Peak costs are allocated to classes using the *4CP Remaining* allocation factor. The  
4 4CP Remaining factor is derived from class contributions to the system's four highest  
5 monthly peak demands ("4CP"), less the amount of class load served by base and  
6 intermediate units. For Westar, the average 4CP load during the test period was  
7 approximately 4,290 MW. Subtracting a total base and intermediate load of 3,400 MW  
8 from 4,290 MW means peak units are deemed to serve (the last) 890 MW of load (and class  
9 contributions to this 4CP Remaining load are used to allocate the costs of peak units).<sup>5</sup>

10  
11 **Q. What specific Westar generating units are classified as base, intermediate and peak  
12 related in CURB's BIP COSS?**

13 A. CURB's classification is shown in Exhibit BK-1, Schedule 1, page 1 of 2.

14  
15 **Q. How did you arrive at the classification shown in Schedule 1?**

16 A. As shown on line 27 of Schedule 1, the Company's total installed capacity during the test  
17 period was 6,801 MW. Under the BIP methodology, the rated capacity of each generating  
18 unit is first scaled down by the ratio of 4,291 MW (4CP) to 6,801 MW, or 63.1%. Next,  
19 each unit is ranked or ordered according to the net capacity factor that it achieved during  
20 the test period.<sup>6</sup> Finally, generating units are grouped so as to meet the total level of base

---

<sup>5</sup> To the extent that a class' 4CP Remaining load is negative, that value is set to zero for purposes of developing the 4CP Remaining allocation factor for other classes.

<sup>6</sup> The net capacity factor of a generating unit is defined as the ratio of the unit's actual output (kWhs) over a period of time to its potential output (over the same period), if the unit were to operate at its full nameplate capacity. The net capacity factor is used as a proxy for the order of dispatch of generating units in the BIP methodology.

1 (1,950 MW), intermediate (1,450 MW) and peak load (890 MW) that occurred during the  
2 test period, as closely as possible.

3 **Q. How much generating capacity (MW) is classified as base, intermediate and peak in**  
4 **CURB's BIP COSS?**

5 A. The amount (and percentage) of each type of capacity is summarized in Exhibit 1, Schedule  
6 1, page 1 of 2 at lines 31-34.

7

8 **Q. Were you able to achieve a close matching of generating capacity to base,**  
9 **intermediate and peak load in CURB's BIP COSS?**

10 A. I believe so. As shown on line 31 of Schedule 1, base energy capacity totals 1,853 MW,  
11 which is within 95% of test period base energy load. Correspondingly, the levels of 12 CP  
12 Remaining and 4CP Remaining capacity are slightly greater than their respective test period  
13 load levels.

14

15 **Q. What impact, if any, would you expect the above discrepancies to have in CURB's**  
16 **BIP COSS?**

17 A. If there were to be any impact on class cost of service, one would expect that the  
18 classification shown in Schedule 1 would favor those classes that rely more heavily on base  
19 units to supply their total load (since base energy costs are slightly under-represented in  
20 CURB's BIP COSS).

21

22 **Q. Would you expect the Residential class to benefit from the fact that base energy costs**  
23 **are under-represented in CURB's BIP COSS?**

1 A. No, just the opposite. Since the Residential class is assigned more than 56% of all  
2 intermediate and peak costs but only 27% of all base costs, any under-weighting of base  
3 costs that occurs in CURB's BIP COSS would tend to over-assign costs to residential  
4 customers.

5  
6 **Q. Mr. Kalcic, does the methodology employed in CURB's BIP COSS differ from that**  
7 **employed in Westar's 4CP COSS in any other way besides the classification and**  
8 **allocation of production plant (and related expenses)?**

9 A. Yes. The Company's 4CP COSS classifies distribution plant and related expenses as both  
10 customer- and demand-related, based upon the results of a minimum system analysis.  
11 However, the BIP cost methodology approved by the Commission in KCPL Docket Nos.  
12 10-KCPE-415-RTS and 12-KCPE-764-RTS did *not* employ a minimum system analysis to  
13 classify distribution plant. Consequently, the KCPL COSSs classified all distribution plant  
14 with the exception of services, meters and installations on customer premises as demand-  
15 related, with such costs allocated to classes based on class non-coincident peak demands  
16 ("NCPs"). CURB's BIP COSS follows the approach used in KCPL's approved COSSs.

17  
18 **Q. How do the results of Westar's 4CP COSS and CURB's BIP COSS compare?**

19 A. As shown in Table 1 (below on page 12) the revenue adjustments needed to move each  
20 class to full cost of service (at Westar's claimed system average rate of return of 8.40%), as  
21 measured by the two COSSs, differ significantly.

22

23

Table 1

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

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

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

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

## II. Class Revenue Allocation

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

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

<sup>7</sup> 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.”<sup>8</sup> 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. If CURB’s BIP COSS were used to implement the Company’s goal of  
12 moving each class to (or close to) the system average rate of return, the required class  
13 increases would be those (or close to those) shown in column 2 of Table 1 above.

14  
15 **Q. Does CURB propose to move class rate of return to the system average rate of return,**  
16 **as measured by CURB’s BIP COSS?**

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

---

<sup>8</sup> See the Direct Testimony of Dick F. Rohlfs at page 7.

1 context of an overall increase) should be avoided since such decreases only exacerbate the  
2 increases required of a utility's remaining classes.

3  
4 **Q. What is CURB's recommended class revenue allocation in this proceeding?**

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

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

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

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

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

21 **III. Residential Rate Structure**

22 **Q. Mr. Kalcic, please provide a brief description of Westar's current residential service  
23 rate schedules.**



1 A. The Company serves residential customers via three (3) rate schedules: 1) Standard  
2 Service, 2) Restricted Conservation Use Service and 3) Peak Management Service.<sup>9</sup> The  
3 vast majority of Westar's residential customers take Standard Service. The Standard  
4 Service rate schedule contains a customer charge, a declining-block winter energy charge,  
5 and an inclining-block summer energy charge. The Restricted Conservation Use Service  
6 rate schedule contains a customer charge and a flat-rate energy charge that is not seasonally  
7 differentiated. The Peak Management Service rate schedule is intended to provide  
8 customers with the opportunity to lower their total monthly bill by managing their peak  
9 usage. The rate contains a customer charge, a flat-rate energy charge and a demand charge,  
10 with the latter seasonally differentiated.

11

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

13 A. Yes. At the present time, the first rate block applicable to Standard Service customers  
14 covers usage up to 900 kWh per month. Westar is proposing to break that first rate block  
15 into: a) usage up to 500 kWhs; and b) the next 400 kWhs of usage. As a result, Standard  
16 Service customers would be subject to three rate blocks under Westar's modified rate  
17 structure.

18

19 **Q. Why is Westar proposing to modify its Standard Service rate structure?**

20 A. The Company is proposing to establish a "base level" of monthly usage (i.e., 500 kWhs)  
21 that is exempt from an energy charge increase in this proceeding, while at the same time

---

<sup>9</sup> Restricted Conservation Use Service and Peak Management Service are closed to new customers.

1 preserving the conservation-oriented nature of its existing inclining block rate structure in  
2 the summer months.<sup>10</sup>

3  
4 **Q. Does CURB support the Company's proposed modification to its Standard Service  
5 rate structure?**

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

9  
10 **Q. Have you provided a summary of the Company's proposed residential rate design?**

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

13  
14 **Q. Has CURB prepared a recommended residential rate design and proof of revenue for  
15 this proceeding?**

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

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

19 A. Yes. In that event, I would recommend that the KCC set the residential customer charge at  
20 \$12.15 per month, and direct Westar to adjust its proposed increases to residential  
21 consumption and demand charges (shown in Exhibit BK-1, Schedule 4 at column 3)  
22 proportionally, in order to arrive at the KCC's final Residential revenue requirement.

---

<sup>10</sup> See the Direct Testimony of Dick F. Rohlfis at page 10.

1

2 **Q. Why do you recommend setting the residential customer charge at \$12.15 per month?**

3 A. CURB recommends setting the customer charge at the cost-based level determined by its  
4 BIP COSS, which is \$12.15.<sup>11</sup>

5

6 **IV. SGS Rate Structure**

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

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

12

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

14 A. No, it does not.

15

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

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

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

---

<sup>11</sup> See Exhibit BK-2, page 2 of 56, at line 31.

1 A. The cost-based SGS customer charge benchmark varies from \$18.16 per month (A&P) to  
2 \$41.55 per month (4CP), depending of the COSS methodology employed. However,  
3 Westar proposes to establish the SGS customer charge at the low end of above range, by  
4 increasing the SGS customer charge from \$18.00 to \$19.00 per month. The balance of the  
5 Company's proposed SGS revenue increase is recovered via average demand and energy  
6 charge increases of approximately 8.6% and 10.1%, respectively.

7

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

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

11

12 **Q. Why?**

13 A. Under CURB's BIP COSS, the cost-based SGS customer charge is \$15.94 per month.<sup>12</sup>  
14 Since the existing SGS customer charge of \$19.00 per month exceeds the BIP cost  
15 benchmark, CURB recommends that the SGS customer charge remain unchanged at the  
16 conclusion of this case.

17

18 **Q. How should the Commission implement any final SGS revenue increase in this  
19 proceeding?**

20 A. The Commission should direct Westar to: 1) leave the current SGS customer charge of  
21 \$19.00 per month unchanged; and 2) adjust the Company's proposed SGS demand and

---

<sup>12</sup> Id.

1 energy charge increases (shown in Exhibit BK-1, Schedule 5, at column 3) proportionally,  
2 so as to attain the KCC's final SGS class revenue requirement.

3

4 **Q. Does this conclude your direct testimony?**

5 A. Yes.

VERIFICATION

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

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

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

*Brian Kalcic*  
\_\_\_\_\_

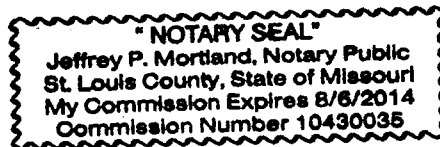
Brian Kalcic

SUBSCRIBED AND SWORN to before me this 19 day of AUGUST, 2013.

*Jeffrey P. Mortland*  
\_\_\_\_\_

Notary Public

My Commission expires: 8/6/2014



## APPENDIX

### Qualifications of Brian Kalcic

Mr. Kalcic graduated from Benedictine University with a Bachelor of Arts degree in Economics in December 1974. In May 1977 he received a Master of Arts degree in Economics from Washington University, St. Louis. In addition, he has completed all course requirements at Washington University for a Ph.D. in Economics.

From 1977 to 1982, Mr. Kalcic taught courses in economics at both Washington University and Webster University, including Microeconomic and Macroeconomic Theory, Labor Economics and Public Finance.

During 1980 and 1981, Mr. Kalcic was a consultant to the Equal Employment Opportunity Commission, St. Louis District Office. His responsibilities included data collection and organization, statistical analysis and trial testimony.

From 1982 to 1996, Mr. Kalcic was employed by the firm of Cook, Eisdorfer & Associates, Inc. During that time, he participated in the analysis of electric, gas and water utility rate case filings. His primary responsibilities included cost-of-service and economic analysis, model building, and statistical analysis.

In March 1996, Mr. Kalcic founded Excel Consulting, a consulting practice that offers business and regulatory analysis.

Mr. Kalcic has previously testified before the state regulatory commissions of Delaware, Kansas, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Jersey, New York, Ohio, Oregon, Pennsylvania, and Texas, and also before the Bonneville Power Administration.

**EXHIBIT BK-1**

**Schedules 1 - 5**



**WESTAR ENERGY, INC.**  
**Summary of BIP Generation Classification**  
**Test Year Ended March 31, 2011**

UNIT NAME	PRIMARY FUEL (1)	NET CAPABILITY MW 2/ (2)	4CP RATIO OF 0.6309 (3)	PERCENT OF TOTAL (4)	ALLOCATOR (5)
1 WOLF CREEK	Nuclear	545	343.8	8.01%	Base Energy
2 JEC 1	Coal	665	419.6	9.78%	Base Energy
3 JEC 2	Coal	667	420.8	9.81%	Base Energy
4 JEC 3	Coal	659	415.8	9.69%	Base Energy
5 TEC #7-#8	Coal	202	127.4	2.97%	Base Energy
6 SUB TOTAL		2,738	1,727	40.26%	
7 LACYGNE 1	Coal	368	232.2	5.41%	12 CP Remaining
8 LACYGNE 2	Coal	341	215.1	5.01%	12 CP Remaining
9 LEC 3	Coal	50	31.5	0.73%	12 CP Remaining
10 LEC 4	Coal	108	68.1	1.59%	12 CP Remaining
11 LEC 5	Coal	371	234.1	5.46%	12 CP Remaining
12 GEEC EC#1	Natural Gas	153	96.5	2.25%	12 CP Remaining
13 GEEC EC#2	Natural Gas	384	242.3	5.65%	12 CP Remaining
14 EEC TURBINES #1-#7	Natural Gas	663	418.3	9.75%	12 CP Remaining
15 SUB TOTAL		2,438	1,538	35.85%	
16 GEEC TURBINES #1-#3	Natural Gas	295	186.1	4.34%	4 CP Remaining
17 TEC TURBINE #1-#2	Natural Gas	37	23.3	0.54%	4 CP Remaining
18 MGECC #1-#4	Natural Gas	293	184.9	4.31%	4 CP Remaining
19 HUTCHINSON #4	Natural Gas	162	102.2	2.38%	4 CP Remaining
20 HUTCHINSON TURBINES #1-#4	Natural Gas	230	145.1	3.38%	4 CP Remaining
21 AEC	Natural Gas	64	40.4	0.94%	4 CP Remaining
22 NEC	Natural Gas	67	42.3	0.99%	4 CP Remaining
23 SCEC TURBINES #1-#4	Natural Gas	278	175.4	4.09%	4 CP Remaining
24 SUB TOTAL		1,426	900	20.97%	
25 CENTRAL PLAINES	Wind	99	62.5	1.46%	Base Energy
26 FLAT RIDGE	Wind	100.00	63.10	0.01	Base Energy
27 INSTALLED CAPACITY		6,801.0	4,290.8	100.00%	
28 CALCULATED WEI 4 CP 1/		4,290.9			
29 CALCULATED WEI 12 CP		3,400.0			
30 4CP LOAD TO TOTAL CAPACITY		0.6309			

SUMMARY OF WEI GENERATING PLANT MW TOTALS BY ALLOCATION METHOD

31	Base Energy	2,937.0	1,853.0	43.19%
32	12 CP Remaining	2,438.0	1,538.1	35.85%
33	4 CP Remaining	1,426.0	899.7	20.97%
34	Total All Generation	6,801.0	4,290.8	100.00%

Notes:

1/ All CP load data based on 12 months ended March 2011.

2/ Represents WEI's share of total unit capability, where applicable.

**WESTAR ENERGY, INC.**  
**Summary of BIP Generation Classification**  
**Test Year Ended March 31, 2011**

UNIT ABBREVIATIONS

1	WOLF CREEK	=	Wolf Creek Nuclear Generating Station
2	JEC 1	=	Jeffrey Energy Center, Unit 1
3	JEC 2	=	Jeffrey Energy Center, Unit 2
4	JEC 3	=	Jeffrey Energy Center, Unit 3
5	TEC #7-#8	=	Tecumseh Energy Center, Units 7 & 8
6			
7	LACYGNE 1	=	LaCygne Station, Unit 1
8	LACYGNE 2	=	LaCygne Station, Unit 2
9	LEC 3	=	Lawrence Energy Center, Unit 3
10	LEC 4	=	Lawrence Energy Center, Unit 4
11	LEC 5	=	Lawrence Energy Center, Unit 5
12	GEEC EC#1	=	Gordon Evans Energy Center, Steam Turbine Unit 1
13	GEEC EC#2	=	Gordon Evans Energy Center, Steam Turbine Unit 2
14	EEC TURBINES #1-#7	=	Emporia Energy Center, Units 1-7
15			
16	GEEC TURBINES #1-#3	=	Gordon Evans Energy Center, Gas Turbine Units 1-3
17	TEC TURBINE #1-#2	=	Tecumseh Energy Center, Gas Units 1 & 2
18	MGEC #1-#4	=	Murray Gill Energy Center, Gas Unit 1-4
19	HUTCHINSON #4	=	Hutchinson Energy Center, Steam Turbine Unit 4
20	HUTCHINSON TURBINES #1-#4	=	Hutchinson Energy Center, Gas Turbine Units 1-4
21	AEC	=	Abilene Energy Center
22	NEC	=	Neosho Energy Center
23	SCEC TURBINES #1-#4	=	Spring Creek Energy Center, Gas Turbine Units 1-4
24			
25	CENTRAL PLAINES	=	Central Plains Wind Farm
26	FLAT RIDGE	=	Flat Ridge Wind Farm

**WESTAR ENERGY, INC.**

Company Proposed Allocation of its  
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	Proposed Increase /2		
			Amount 2	Percent 3	Relative 4
1	Residential	\$489,565,295	\$61,973,927	12.7%	447
2	Small General Service	\$232,807,423	\$21,793,110	9.4%	330
3	Medium General Service	\$191,242,693	(\$18,509,779)	-9.7%	-342
4	Public Schools	\$30,490,554	(\$3,609,810)	-11.8%	-418
5	HLF Service	\$157,251,660	(\$28,547,423)	-18.2%	-641
6	Lighting Service	<u>\$19,292,581</u>	<u>(\$1,350,050)</u>	-7.0%	-247
7	Total Retail	\$1,120,650,206	\$31,749,975	2.8%	100

\$31,748,323 Target  
\$1,652 Rounding

Source: KCC 003

Note:

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

2/ After rate design.

**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	Recommended Increase		
			Amount 2	Percent 3	Relative 4
1	Residential	\$489,565,295	\$0	0.0%	0
2	Small General Service	\$232,807,423	\$16,801,871	7.2%	255
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	\$12,947,749	8.2%	291
6	Lighting Service	<u>\$19,292,581</u>	<u>\$1,998,625</u>	10.4%	366
7	Total Retail	\$1,120,650,206	\$31,748,245	2.8%	100

Source: KCC 003

Note:

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

**WESTAR ENERGY, INC.**

Summary of Present and Company Proposed Residential Tariff Charges

Line	Description	Present Rates* (1)	Proposed Rates* (2)	Proposed Increase	
				Amount (3)	Percent (4)
1	Customer Charge	\$9.00	\$13.00	\$4.00	44.4%
	<u>Standard Service</u>				
	Usage Charge				
	Winter				
2	First 500 kWh	\$0.064313	\$0.064313	\$0.000000	0.0%
3	Next 400 kWh	\$0.064313	\$0.072937	\$0.008624	13.4%
4	All add'l kWh	\$0.052576	\$0.060750	\$0.008174	15.5%
	Summer				
5	First 500 kWh	\$0.064313	\$0.064313	\$0.000000	0.0%
6	Next 400 kWh	\$0.064313	\$0.072937	\$0.008624	13.4%
7	All add'l kWh	\$0.078671	\$0.089420	\$0.010749	13.7%
	<u>Restricted Cons. Service</u>				
	Usage Charge				
	Winter				
8	First 500 kWh	\$0.043463	\$0.043463	\$0.000000	0.0%
9	Next 400 kWh	\$0.043463	\$0.043463	\$0.000000	0.0%
10	All add'l kWh	\$0.043463	\$0.043463	\$0.000000	0.0%
	Summer				
11	First 500 kWh	\$0.043463	\$0.043463	\$0.000000	0.0%
12	Next 400 kWh	\$0.043463	\$0.043463	\$0.000000	0.0%
	<u>Peak Management</u>				
13	Customer Charge	\$11.00	\$15.00	\$4.00	36.4%
	Usage Charge				
14	Winter	\$0.039231	\$0.044152	\$0.004921	12.5%
15	Summer	\$0.039231	\$0.044152	\$0.004921	12.5%
	Demand Charge				
16	Winter	\$1.75	\$1.90	\$0.15	8.6%
17	Summer	\$5.80	\$6.15	\$0.35	6.0%

\* Excludes RECA, TDC, ECRR, PTS and EER.

WESTAR ENERGY, INC.

Summary of Present and Company Proposed SGS Tariff Charges

Line	Description	Present Rates* (1)	Proposed Rates* (2)	Proposed Increase	
				Amount (3)	Percent (4)
<b>Non-Usage Charges</b>					
1	Customer	\$19.00	\$20.00	\$1.00	5.3%
2	Std. Demand - W	\$3.75	\$4.15	\$0.40	10.7%
3	Std. Demand - S	\$7.25	\$7.80	\$0.55	7.6%
4	C.O. Demand - W	\$1.20	\$1.35	\$0.15	12.5%
5	C.O. Demand - S	\$2.20	\$2.25	\$0.05	2.3%
<b>Usage Charges</b>					
<u>Standard Service</u>					
6	1st 1,200 kWh	\$0.059525	\$0.063979	\$0.004454	7.5%
7	All add'l kWh	\$0.040557	\$0.045046	\$0.004489	11.1%
<u>Recreational Lighting</u>					
8	All kWh	\$0.072655	\$0.081712	\$0.009057	12.5%
<u>Unmetered Service</u>					
9	1st 1,200 kWh	\$0.059525	\$0.063979	\$0.004454	7.5%
10	All add'l kWh	\$0.040557	\$0.045046	\$0.004489	11.1%
<u>Church Option</u>					
11	1st 1,200 kWh	\$0.059525	\$0.063979	\$0.004454	7.5%
12	All add'l kWh	\$0.040557	\$0.045046	\$0.004489	11.1%

\* Excludes RECA, TDC, ECRR, PTS and EER.

**EXHIBIT BK-2**

**Pages 1 - 56**

WESTAR ENERGY  
BIP CLASS COST OF SERVICE STUDY  
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	449,901,789	241,946,747	207,236,080	33,830,342	234,632,705	12,323,886
6 Depreciation	182,181,456	70,828,204	40,101,067	30,003,031	4,368,491	32,052,902	4,827,761
7 Taxes Other Than Income Taxes	75,566,225	31,610,217	16,508,675	11,825,377	1,907,427	12,436,615	1,277,915
8							
9 Total Operating Expenses	1,437,619,230	552,340,210	298,556,488	249,064,488	40,106,260	279,122,222	18,429,562
10							
11 Income Before Taxes	437,569,741	213,294,635	79,764,034	84,012,878	11,961,269	42,281,427	6,255,498
12							
13 Pre-Tax Adjustments	(279,945,239)	(95,871,311)	(53,115,352)	(56,390,929)	(8,441,315)	(63,620,767)	(2,505,565)
14							
15 Net Taxable Income	157,624,502	117,423,325	26,648,681	27,621,949	3,519,954	(21,339,339)	3,749,933
16							
17 Income Taxes:							
18							
19 State Income Taxes 7.05%	12,249,691	9,125,481	2,070,986	2,146,623	273,551	(1,658,374)	291,424
20 Federal Income Taxes 32.50%	59,079,312	44,011,490	9,988,204	10,352,995	1,319,316	(7,998,208)	1,405,514
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	70,037,029	21,353,473	19,115,869	2,577,591	(2,665,129)	2,431,978
25							
26 Net Operating Income	324,718,929	143,257,606	58,410,561	64,897,008	9,383,678	44,946,556	3,823,519
27							
28 Total Rate Base	4,091,788,642	1,643,024,458	913,075,357	662,875,458	98,526,299	702,849,963	71,437,106
29							
30 Rate of Return	7.9359%	8.7191%	6.3971%	9.7902%	9.5240%	6.3949%	5.3523%
31 Relative Rate of Return	1.00	1.10	0.81	1.23	1.20	0.81	0.67
32							
33 Equalized ROR:							
34							
35 Net Income Increase	19,191,814	(5,163,043)	18,332,510	(9,182,989)	(1,102,641)	14,127,280	2,180,698
36 Income Taxes	12,556,431	(3,377,971)	11,994,223	(6,008,060)	(721,414)	9,242,910	1,426,743
37 Revenue Increase	31,748,246	(8,541,015)	30,326,732	(15,191,049)	(1,824,055)	23,370,190	3,607,441
38 Allowance for Unc. Accounts 0.4022%	128,207	(34,491)	122,467	(61,345)	(7,366)	94,374	14,568
39 Gross Revenue After Increase	1,906,937,217	757,093,830	408,647,254	317,886,317	50,243,474	344,773,840	28,292,501
40 Rate of Return	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%	8.4049%
41 Percent Increase	1.6931%	-1.1155%	8.0161%	-4.5608%	-3.5032%	7.2713%	14.6139%
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%	10.9993%	7.8399%	8.1023%	7.3084%	3.9396%	4.2097%
51 Relative Rate of Return	1.00	1.31	0.93	0.96	0.87	0.47	0.50
52 Percent Increase	1.6931%	8.0944%	5.7605%	-5.5572%	-6.9356%	-8.8821%	-5.4699%



WESTAR ENERGY  
BIP CLASS COST OF SERVICE STUDY  
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	5,848,180	1,261,435	475,321	125,047	(313,063)	3,409,904
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	15,146,005	3,417,261	2,448,765	386,893	(1,823,885)	4,134,955
11							
12 Income Taxes:							
13							
14 State Income Taxes 7.05%	1,924,882	1,433,952	325,429	337,314	42,985	(260,592)	45,794
15 Federal Income Taxes 32.50%	9,283,557	6,915,842	1,569,518	1,626,841	207,314	(1,256,816)	220,859
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	9,297,824	2,155,825	1,973,444	261,846	(1,510,822)	725,051
20							
21 Total Customer-Related Costs @ Realized ROR	119,975,249	87,470,240	15,177,999	2,696,984	3,744,446	(1,053,924)	11,939,504
22 Customers	686,347	598,526	84,293	1,401	1,851	148	128
23 Dollars/Customer/Month	\$ 14.57	\$ 12.18	\$ 15.01	\$ 160.42	\$ 168.58	\$ (593.43)	\$ 7,773.11
24							
25							
26 Incremental Return @ Equalized ROR	638,714	(107,969)	569,778	(405,173)	(47,763)	363,252	266,589
27 Incremental Income Taxes	417,885	(70,640)	372,783	(265,088)	(31,250)	237,661	174,419
28							
29 Total Customer-Related Costs @ Equalized ROR	121,031,848	87,291,631	16,120,560	2,026,723	3,665,433	(453,011)	12,380,512
30 Customers	686,347	598,526	84,293	1,401	1,851	148	128
31 Dollars/Customer/Month	\$ 14.70	\$ 12.15	\$ 15.94	\$ 120.55	\$ 165.02	\$ (255.07)	\$ 8,060.23
32							
33							
34 Incremental Return @ Proposed Rates	638,716	1,282,698	401,480	(470,624)	(83,009)	(660,646)	168,816
35 Incremental Income Taxes	417,886	839,218	262,672	(307,910)	(54,309)	(432,234)	110,450
36							
37 Total Customer-Related Costs @ Proposed Rates	121,031,850	89,592,155	15,842,151	1,918,450	3,607,129	(2,146,805)	12,218,770
38 Customers	686,347	598,526	84,293	1,401	1,851	148	128
39 Dollars/Customer/Month	\$ 14.70	\$ 12.47	\$ 15.66	\$ 114.11	\$ 162.40	\$ (1,208.79)	\$ 7,954.93

WESTAR ENERGY  
BIP CLASS COST OF SERVICE STUDY  
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	1,008,250,812	493,830,779	195,383,476	27,082,244	142,647,922	6,522,419
2							
3 Return @ Realized ROR	148,695,752	85,906,605	32,756,011	21,134,185	2,865,749	6,360,747	(327,545)
4 O & M Expense	311,636,762	166,812,155	82,399,908	32,238,365	4,132,438	25,063,054	990,841
5 Depreciation	78,254,216	42,279,306	20,599,415	8,164,660	1,140,175	5,808,185	262,474
6 Taxes Other Than Income Taxes	34,246,087	18,212,162	8,904,584	3,749,076	546,371	2,709,435	124,460
7							
8 Total Income Tax Adjustments	(9,385,032)	(5,180,303)	(2,607,740)	(796,708)	(75,819)	(694,110)	(30,352)
9							
10 Income Before Taxes	299,652,651	194,303,448	60,129,161	46,198,072	6,082,860	(9,926,808)	2,865,917
11							
12 Income Taxes:							
13							
14 State Income Taxes 7.05%	22,557,969	16,804,695	3,813,748	3,953,034	503,748	(3,053,917)	536,661
15 Federal Income Taxes 32.50%	108,795,339	81,047,745	18,393,411	19,065,179	2,429,537	(14,728,806)	2,588,273
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	108,396,843	27,373,150	25,063,887	3,217,112	(16,287,555)	3,193,463
20							
21 Total Demand-Related Costs @ Realized ROR	723,789,716	421,607,071	172,033,068	90,350,173	11,901,845	23,653,867	4,243,692
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	\$ 2.12	\$ 1.50	\$ 1.17	\$ 1.31	\$ 0.27	\$ 2.36
24							
25							
26 Incremental Return @ Equalized ROR	8,788,343	(1,164,133)	8,749,972	(4,712,399)	(589,513)	5,628,668	875,748
27 Incremental Income Taxes	5,749,859	(761,645)	5,724,754	(3,083,133)	(385,695)	3,682,611	572,967
28							
29 Total Demand-Related Costs @ Equalized ROR	738,327,918	419,681,293	186,507,794	82,554,641	10,926,636	32,965,146	5,692,407
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	\$ 2.11	\$ 1.63	\$ 1.07	\$ 1.20	\$ 0.37	\$ 3.16
32							
33							
34 Incremental Return @ Proposed Rates	8,788,364	20,318,198	6,150,185	(5,723,450)	(1,133,963)	(10,188,000)	(634,606)
35 Incremental Income Taxes	5,749,873	13,293,379	4,023,818	(3,744,623)	(741,906)	(6,665,598)	(415,197)
36							
37 Total Demand-Related Costs @ Proposed Rates	738,327,953	455,218,648	182,207,071	80,882,101	10,025,975	6,800,269	3,193,889
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	\$ 2.28	\$ 1.59	\$ 1.05	\$ 1.10	\$ 0.08	\$ 1.77

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY 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	566,477,636	397,457,125	466,657,372	70,524,546	559,604,901	21,172,432
2								
3	Return @ Realized ROR	165,216,352	51,502,820	24,393,115	43,287,502	6,392,882	38,898,872	741,161
4	O & M Expense	784,858,858	217,320,471	149,580,532	174,811,658	26,418,089	208,842,914	7,885,195
5	Depreciation	96,606,255	25,804,942	18,476,222	21,796,947	3,294,195	26,239,118	994,831
6	Taxes Other Than Income Taxes	35,751,796	9,586,939	6,835,089	8,055,563	1,217,439	9,689,555	367,211
7								
8	Total Income Tax Adjustments	(271,618,885)	(91,760,241)	(50,631,338)	(55,593,831)	(8,398,509)	(62,931,307)	(2,303,660)
9								
10	Income Before Taxes	114,207,097	3,845,182	16,217,612	35,366,041	5,491,516	54,032,120	(745,374)
11								
12	Income Taxes:							
13								
14	State Income Taxes	7.05% (12,233,160)	(9,113,166)	(2,068,191)	(2,143,726)	(273,182)	1,656,136	(291,030)
15	Federal Income Taxes	32.50% (58,999,584)	(43,952,097)	(9,974,725)	(10,339,024)	(1,317,535)	7,987,414	(1,403,617)
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)	(47,657,638)	(8,175,503)	(7,921,461)	(901,366)	15,133,248	(1,486,535)
20								
21	Total Energy-Related Costs @ Realized ROR	1,031,424,007	256,557,534	191,109,455	240,030,209	36,421,239	298,803,707	8,501,863
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	\$ 0.0393	\$ 0.0534	\$ 0.0596	\$ 0.0614	\$ 0.0636	\$ 0.0525
24								
25								
26	Incremental Return @ Equalized ROR	9,764,757	(3,890,942)	9,012,759	(4,065,417)	(465,365)	8,135,360	1,038,361
27	Incremental Income Taxes	6,388,687	(2,545,686)	5,896,685	(2,659,838)	(304,469)	5,322,638	679,358
28								
29	Total Energy-Related Costs @ Equalized ROR	1,047,577,452	250,120,906	206,018,900	233,304,954	35,651,405	312,261,706	10,219,582
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	\$ 0.0383	\$ 0.0575	\$ 0.0579	\$ 0.0601	\$ 0.0665	\$ 0.0631
32								
33								
34	Incremental Return @ Proposed Rates	9,764,781	15,862,343	6,622,220	(4,995,088)	(965,993)	(6,408,271)	(350,429)
35	Incremental Income Taxes	6,388,703	10,378,092	4,332,652	(3,268,085)	(632,010)	(4,192,674)	(229,272)
36								
37	Total Energy-Related Costs @ Proposed Rates	1,047,577,491	282,797,969	202,064,326	231,767,036	34,823,235	288,202,762	7,922,162
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	\$ 0.0433	\$ 0.0564	\$ 0.0576	\$ 0.0587	\$ 0.0613	\$ 0.0489

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								
SUMMARY OF CLASSIFIED COSTS								
		Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Rate Base	4,091,788,642	1,643,024,458	913,075,357	662,875,458	98,526,299	702,849,963	71,437,106
2								
3	Return @ Realized ROR	324,718,929	143,257,606	58,410,561	64,897,008	9,383,678	44,946,556	3,823,519
4	O & M Expense	1,179,871,549	449,901,789	241,946,747	207,236,080	33,830,342	234,632,705	12,323,886
5	Depreciation	182,181,456	70,828,204	40,101,067	30,003,031	4,368,491	32,052,902	4,827,761
6	Taxes Other Than Income Taxes	75,566,225	31,610,217	16,508,675	11,825,377	1,907,427	12,436,615	1,277,915
7								
8	Total Income Tax Adjustments	(279,945,239)	(95,871,311)	(53,115,352)	(56,390,929)	(8,441,315)	(63,620,767)	(2,505,565)
9								
10	Income Before Taxes	437,569,741	213,294,635	79,764,034	84,012,878	11,961,269	42,281,427	6,255,498
11								
12	Income Taxes:							
13								
14	State Income Taxes	12,249,691	9,125,481	2,070,986	2,146,623	273,551	(1,658,374)	291,424
15	Federal Income Taxes	59,079,312	44,011,490	9,988,204	10,352,995	1,319,316	(7,998,208)	1,405,514
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	70,037,029	21,353,473	19,115,869	2,577,591	(2,665,129)	2,431,978
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	(5,163,043)	18,332,510	(9,182,989)	(1,102,641)	14,127,280	2,180,698
25	Incremental Income Taxes	12,556,431	(3,377,971)	11,994,223	(6,008,060)	(721,414)	9,242,910	1,426,743
26								
27	Total Costs @ Equalized ROR	1,906,937,217	757,093,830	408,647,254	317,886,317	50,243,474	344,773,840	28,292,501
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**  
**TEST YEAR ENDING 3/31/2011**
**CLASSIFICATION OF GROSS PLANT IN SERVICE**

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

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Intangible Plant:						
2						
3 Organization	0	99.0	-	-	-	-
4 Franchises and Consents	0	99.0	-	-	-	-
5 Miscellaneous Intangible Plant	22,833,676	5.5	PTD Plant	1,000,524	10,288,097	11,545,055
6						
7 Total Intangible Plant	22,833,676			1,000,524	10,288,097	11,545,055
8						
9 Production Plant						
10						
11 Steam Production						
12 Base	711,617,429	3.1	Energy - Base	-	-	711,617,429
13 Intermediate	329,823,063	2.0	Demand - Intermediate	-	329,823,063	-
14 Peak	91,457,147	2.1	Demand - Peak	-	91,457,147	-
15 Nuclear Production						
16 Base	720,691,365	3.1	Energy - Base	-	-	720,691,365
17 Other Production Plant						
18 Base	27,469,024	3.1	Energy - Base	-	-	27,469,024
19 Intermediate	25,135,005	2.0	Demand - Intermediate	-	25,135,005	-
20 Peak	161,276,217	2.1	Demand - Peak	-	161,276,217	-
21						
22 Total Production Plant	2,067,469,250			-	607,691,432	1,459,777,818
23						
24						
25 Transmission:						
26						
27 Land & Land Rights	0	99.0	-	-	-	-
28 Structures & Improvements	0	99.0	-	-	-	-
29 Station Equipment	0	99.0	-	-	-	-
30 Towers & Fixtures	0	99.0	-	-	-	-
31 Poles & Fixtures	0	99.0	-	-	-	-
32 Overhead Conductors & Devices	0	99.0	-	-	-	-
33 Underground Conduit	0	99.0	-	-	-	-
34 Underground Conductors & Devices	0	99.0	-	-	-	-
35 Road and Trails	0	99.0	-	-	-	-
36						
37 Total Transmission Plant	0			0	0	0
38						
39 Distribution:						
40						
41 Land & Land Rights	64,703	5.0	Distribution Plant Without Land	11,581	53,122	-
42 Structures & Improvements	6,186,069	2.2	Demand	-	6,186,069	-
43 Station Equipment	73,039,596	2.2	Demand	-	73,039,596	-
44 Storage Battery Equipment	0	99.0	-	-	-	-
45 Poles, Towers & Fixtures	130,553,774	2.2	Demand	-	130,553,774	-
46 Overhead Conductors & Devices	84,376,150	2.2	Demand	-	84,376,150	-
47 Underground Conduit	20,865,137	2.2	Demand	-	20,865,137	-
48 Underground Conductors & Devices	46,284,709	2.2	Demand	-	46,284,709	-
49 Line Transformers	151,555,116	2.2	Demand	-	151,555,116	-
50 Services	70,216,960	1.0	Customer	70,216,960	-	-
51 Meters	31,701,668	1.0	Customer	31,701,668	-	-
52 Installations on Customer Premises	(204,265)	1.0	Customer	(204,265)	-	-
53 Leased Customer Property	6,606,483	1.0	Customer	6,606,483	-	-
54 Street Lighting & Signal Systems	24,771,691	1.0	Customer	24,771,691	-	-
55 PCB ARO	0	2.0	Demand - Intermediate	-	-	-
56						
57 Total Distribution Plant	646,017,791			133,104,118	512,913,673	0
58						
59 General Plant:						
60						
61 Land & Land Rights	25	5.5	PTD Plant	1	11	13
62 Structures & Improvements	33,501,963	5.5	PTD Plant	1,467,987	15,094,873	16,939,103
63 Office Furniture and Equipment	45,535,915	5.5	PTD Plant	1,995,289	20,516,973	23,023,653
64 Transportation Equipment	8,222,859	5.5	PTD Plant	360,309	3,704,947	4,157,603
65 Stores Equipment	276,915	5.5	PTD Plant	12,134	124,769	140,013
66 Tools, Shop and Garage Equipment	3,877,531	5.5	PTD Plant	169,905	1,747,087	1,960,539
67 Laboratory Equipment	(1,543,596)	5.5	PTD Plant	(67,637)	(695,493)	(780,466)
68 Power Operated Equipment	3,264,661	5.5	PTD Plant	143,051	1,470,948	1,650,662
69 Communication Equipment	48,370,108	5.5	PTD Plant	2,119,478	21,793,966	24,456,664
70 Miscellaneous Equipment	294,160	5.5	PTD Plant	12,889	132,539	148,732
71 Other Tangible Property	0	99.0	-	-	-	-
72 Other - Plant Related	0	99.0	-	-	-	-
73 Other - Payroll Related	0	99.0	-	-	-	-
74						
75 Total General Plant	141,800,541			6,213,406	63,890,620	71,696,516
76						
77 TOTAL RESERVE	2,878,121,258			140,318,048	1,194,783,822	1,543,019,388

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

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1	Rate Base Additions:					
2						
3	Construction Work in Progress:					
4	0	99.0	-	-	-	-
5	0	99.0	-	-	-	-
6	0	99.0	-	-	-	-
7	0	99.0	-	-	-	-
8	0			0	0	0
9	106,946,033	5.5	PTD Plant	4,686,153	48,186,335	54,073,545
10	9,737,585	6.3	Net Plant	397,443	4,597,382	4,742,759
11	14,929,609	6.3	Net Plant	609,358	7,048,680	7,271,571
12	136,313,492	3.0	Energy	-	-	136,313,492
13	0	99.0	-	-	-	-
14						
15	267,926,719			5,692,955	59,832,397	202,401,367
16						
17	Rate Base Deductions:					
18						
19	(1,410,144)	6.3	Net Plant	(57,556)	(665,768)	(686,821)
20	858,716,388	6.3	Net Plant	35,048,847	405,423,683	418,243,858
21	7,249,230	6.3	Net Plant	295,880	3,422,561	3,530,788
22	7,283,815	5.0	Distribution Plant Without Land	1,303,680	5,980,135	-
23	23,321,523	1.0	Customer	23,321,523	-	-
24	11,896,225	9.0	Total Labor	2,697,918	5,551,417	3,646,891
25	0	99.0	-	-	-	-
26						
27	907,057,037			62,610,292	419,712,029	424,734,717
28						
29	(639,130,319)			(56,917,338)	(359,879,632)	(222,333,350)

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

CLASSIFICATION OF O&M EXPENSE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Steam Production:						
2 Operation						
3 Op., Sup., & Eng.	6,014,009	5.2	Steam Production Plant	-	2,366,953	3,647,056
4 Fuel	413,545,706	3.0	Energy	-	-	413,545,706
5 Steam Expenses	19,750,255	5.2	Steam Production Plant	-	7,773,172	11,977,083
6 Steam Transferred - Credit	0	99.0	-	-	-	-
7 Gain from disp of Emission Allow & of renewable energy credits	(459,123)	3.0	Energy	-	-	(459,123)
8 Electric Expenses	5,856,741	5.2	Steam Production Plant	-	2,305,057	3,551,683
9 Miscellaneous Steam Power Expenses	10,366,723	5.2	Steam Production Plant	-	4,080,065	6,286,658
10 Rents	27,906,827	5.2	Steam Production Plant	-	10,983,381	16,923,446
11 Emissions Allowance	2,761	3.0	Energy	-	-	2,761
12 Maintenance						
13 Maint. Sup., & Eng.	9,204,322	5.2	Steam Production Plant	-	3,622,575	5,581,747
14 Structures	5,245,205	5.2	Steam Production Plant	-	2,064,372	3,180,833
15 Boiler Plant	40,750,506	5.2	Steam Production Plant	-	16,038,309	24,712,196
16 Electric Plant	11,213,036	5.2	Steam Production Plant	-	4,413,151	6,799,885
17 Miscellaneous Steam Plant	5,342,375	5.2	Steam Production Plant	-	2,102,616	3,239,759
18 Total Steam Production	554,739,346			0	55,749,652	498,989,694
19						
20 Nuclear Production:						
21 Operation						
22 Op., Sup., & Eng.	6,609,005	3.1	Energy - Base	-	-	6,609,005
23 Fuel	28,844,491	3.0	Energy	-	-	28,844,491
24 Coolants & Water	2,656,156	3.1	Energy - Base	-	-	2,656,156
25 Steam Expenses	14,149,961	3.1	Energy - Base	-	-	14,149,961
26 Steam Transferred - Credit	0	99.0	-	-	-	-
27 Electric Expenses	973,821	3.1	Energy - Base	-	-	973,821
28 Miscellaneous Nuclear Power Expenses	24,682,589	3.1	Energy - Base	-	-	24,682,589
29 Rents	0	99.0	-	-	-	-
30 Maintenance						
31 Maint. Sup., & Eng.	8,457,565	3.1	Energy - Base	-	-	8,457,565
32 Structures	2,557,854	3.1	Energy - Base	-	-	2,557,854
33 Reactor Plant	18,443,461	3.1	Energy - Base	-	-	18,443,461
34 Electric Plant	6,488,679	3.1	Energy - Base	-	-	6,488,679
35 Miscellaneous Nuclear Plant	2,479,175	3.1	Energy - Base	-	-	2,479,175
36 Total Nuclear Production	116,342,758			0	0	116,342,758
37						
38 Other Production:						
39 Operation						
40 Op., Sup., & Eng.	362,517	5.3	Other Production Plant (x Wind)	-	362,517	-
41 Fuel	36,900,079	3.0	Energy	-	-	36,900,079
42 Generation Expenses	319,280	5.3	Other Production Plant (x Wind)	-	319,280	-
43 Miscellaneous Other Power Expenses	1,263,885	5.3	Other Production Plant (x Wind)	-	1,263,885	-
44 Rents	652,253	5.3	Other Production Plant (x Wind)	-	652,253	-
45 Maintenance						
46 Maint. Sup., & Eng.	277,820	5.3	Other Production Plant (x Wind)	-	277,820	-
47 Structures	0	99.0	-	-	-	-
48 Generating and Electric Plant	5,787,271	5.3	Other Production Plant (x Wind)	-	5,787,271	-
49 Miscellaneous Other Power Generation	1,420,223	5.3	Other Production Plant (x Wind)	-	1,420,223	-
50 Total Other Production	46,983,327			0	10,083,249	36,900,079
51						
52 Other Power Supply:						
53 Operation						
54 Purchased Power	123,875,860	4.0	Retail Annual Load Factor	-	65,654,206	58,221,654
55 System Control and Load Dispatching	1,689,116	2.0	Demand - Intermediate	-	1,689,116	-
56 Other Expenses	3,612,965	4.0	Retail Annual Load Factor	-	1,914,871	1,698,093
57 Total Other Power Supply	129,177,941			0	69,258,193	59,919,748
58						
59 Transmission:						
60 Operation						
61 Supervision & Eng.	0	2.0	Demand - Intermediate	-	-	-
62 Load Dispatching	2,169,201	2.0	Demand - Intermediate	-	2,169,201	-
63 Station Expenses	0	99.0	-	-	-	-
64 Overhead Line Expenses	0	99.0	-	-	-	-
65 Underground Line Expenses	0	99.0	-	-	-	-
66 Transmission of Electricity by Others	5,667,241	2.0	Demand - Intermediate	-	5,667,241	-
67 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
68 Rents	0	99.0	-	-	-	-
69 Maintenance						
70 Supervision & Engineering	0	99.0	-	-	-	-
71 Structures	0	99.0	-	-	-	-
72 Station Equipment	0	99.0	-	-	-	-
73 Overhead Lines	0	99.0	-	-	-	-
74 Underground Lines	0	99.0	-	-	-	-
75 Miscellaneous Transmission Expenses	0	99.0	-	-	-	-
76 Total Transmission Expense	7,836,442			0	7,836,442	0



WESTAR ENERGY						
BIP CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 3/31/2011						
CLASSIFICATION OF O&M EXPENSE						
	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
78						
79						
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**WESTAR ENERGY**  
**BIP CLASS COST OF SERVICE STUDY**  
**TEST YEAR ENDING 3/31/2011**
**CLASSIFICATION OF PAYROLL**

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 Steam Production:						
2 Operation						
3 Op., Sup., & Eng.	5,264,898	5.2	Steam Production Plant	-	2,072,123	3,192,775
4 Fuel	3,403,909	3.0	Energy	-	-	3,403,909
5 Steam Expenses	15,282,114	5.2	Steam Production Plant	-	6,014,632	9,267,483
6 Steam from Other Sources	0	99.0	-	-	-	-
7 Steam Transferred - Credit	0	3.0	Energy	-	-	-
8 Electric Expenses	1,904,397	5.2	Steam Production Plant	-	749,520	1,154,877
9 Miscellaneous Steam Power Expenses	1,817,510	5.2	Steam Production Plant	-	715,323	1,102,187
10 Rents	443	5.2	Steam Production Plant	-	174	269
11 Maintenance						
12 Maint. Sup., & Eng.	7,338,081	5.2	Steam Production Plant	-	2,888,072	4,450,008
13 Structures	1,219,076	5.2	Steam Production Plant	-	479,796	739,280
14 Boiler Plant	12,255,605	5.2	Steam Production Plant	-	4,823,478	7,432,127
15 Electric Plant	3,979,713	5.2	Steam Production Plant	-	1,566,308	2,413,404
16 Miscellaneous Steam Plant	1,938,318	5.2	Steam Production Plant	-	762,870	1,175,448
17 Total Steam Production	54,404,064			0	20,072,297	34,331,767
18						
19 Nuclear Production:						
20 Operation						
21 Op., Sup., & Eng.	221,470	3.1	Energy - Base	-	-	221,470
22 Fuel	0	3.0	Energy	-	-	-
23 Steam Expenses	0	3.1	Energy - Base	-	-	-
24 Steam from Other Sources	0	3.1	Energy - Base	-	-	-
25 Steam Transferred - Credit	0	3.1	Energy - Base	-	-	-
26 Electric Expenses	0	99.0	-	-	-	-
27 Miscellaneous Nuclear Power Expenses	0	3.1	Energy - Base	-	-	-
28 Rents	0	3.1	Energy - Base	-	-	-
29 Maintenance						
30 Maint. Sup., & Eng.	811,971	3.1	Energy - Base	-	-	811,971
31 Structures	0	3.1	Energy - Base	-	-	-
32 Reactor Plant	0	3.1	Energy - Base	-	-	-
33 Electric Plant	137,872	3.1	Energy - Base	-	-	137,872
34 Miscellaneous Nuclear Plant	0	3.1	Energy - Base	-	-	-
35 Total Nuclear Production	1,171,313			0	0	1,171,313
36						
37 Other Production:						
38 Operation						
39 Op., Sup., & Eng.	379,556	5.3	Other Production Plant (x Wind)	-	379,556	-
40 Fuel	61,387	3.0	Energy	-	-	61,387
41 Generation Expenses	305,907	5.3	Other Production Plant (x Wind)	-	305,907	-
42 Miscellaneous Other Power Expenses	532,426	5.3	Other Production Plant (x Wind)	-	532,426	-
43 Rents	0	5.3	Other Production Plant (x Wind)	-	-	-
44 Maintenance						
45 Maint. Sup., & Eng.	284,034	5.3	Other Production Plant (x Wind)	-	284,034	-
46 Structures	0	99.0	-	-	-	-
47 Generating and Electric Plant	624,498	5.3	Other Production Plant (x Wind)	-	624,498	-
48 Miscellaneous Other Power Generation	731,861	5.3	Other Production Plant (x Wind)	-	731,861	-
49 Total Other Production	2,919,669			0	2,858,281	61,387
50						
51 Other Power Supply:						
52 Operation						
53 Purchased Power	0	4.0	Retail Annual Load Factor	-	-	-
54 System Control and Load Dispatching	1,751,697	4.0	Retail Annual Load Factor	-	928,399	823,298
55 Other Expenses	1,804,685	4.0	Retail Annual Load Factor	-	956,483	848,202
56 Total Other Power Supply	3,556,382			0	1,884,882	1,671,499
57						
58 Transmission:						
59 Operation						
60 Supervision & Eng.	642,319	2.0	Demand - Intermediate	-	642,319	-
61 Load Dispatching	1,041,539	2.0	Demand - Intermediate	-	1,041,539	-
62 Station Expenses	331,175	2.0	Demand - Intermediate	-	331,175	-
63 Overhead Line Expenses	308,025	2.0	Demand - Intermediate	-	308,025	-
64 Underground Line Expenses	268,918	2.0	Demand - Intermediate	-	268,918	-
65 Transmission of Electricity by Others	0	99.0	-	-	-	-
66 Miscellaneous Transmission Expenses	820,319	2.0	Demand - Intermediate	-	820,319	-
67 Rents	0	99.0	-	-	-	-
68 Maintenance						
69 Supervision & Engineering	1,054,672	2.0	Demand - Intermediate	-	1,054,672	-
70 Structures	193,683	2.0	Demand - Intermediate	-	193,683	-
71 Station Equipment	2,232,851	2.0	Demand - Intermediate	-	2,232,851	-
72 Overhead Lines	822,464	2.0	Demand - Intermediate	-	822,464	-
73 Underground Lines	268,868	2.0	Demand - Intermediate	-	268,868	-
74 Miscellaneous Transmission Expenses	152	2.0	Demand - Intermediate	-	152	-
75 Total Transmission Expense	7,984,984			0	7,984,984	0

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011							
CLASSIFICATION OF PAYROLL							
	Test Year	Classif.	Classif.	Customer	Demand	Energy	
	\$	Factor	Basis	\$	\$	\$	
76							
77	Distribution:						
78	Operation						
79	Supervision & Eng.	3,393,845	7.0	Distribution O&M - Operations	885,357	2,336,345	172,143
80	Load Dispatching	3,880,555	4.0	Retail Annual Load Factor	-	2,056,694	1,823,861
81	Station Expenses	496,237	2.2	Demand	-	496,237	-
82	Overhead Line Expenses	3,821,447	2.2	Demand	-	3,821,447	-
83	Underground Line Expenses	1,592,274	2.2	Demand	-	1,592,274	-
84	Street Lighting and Signal Systems	281,115	1.0	Customer	281,115	-	-
84	Meter Expenses	6,816,869	1.0	Customer	6,816,869	-	-
85	Customer Installations Expenses	141,887	1.0	Customer	141,887	-	-
86	Miscellaneous Distribution Expenses	3,962,873	7.0	Distribution O&M - Operations	1,033,801	2,728,067	201,005
87	Rents	0	99.0	-	-	-	-
88	Maintenance						
89	Supervision & Engineering	1,550,797	7.1	Distribution O&M - Maintenance	82,146	1,468,651	-
90	Structures	2,889	2.2	Demand	-	2,889	-
91	Station Equipment	2,163,034	2.2	Demand	-	2,163,034	-
92	Overhead Lines	6,934,791	2.2	Demand	-	6,934,791	-
93	Underground Lines	1,696,168	2.2	Demand	-	1,696,168	-
94	Line Transformers	418,765	2.2	Demand	-	418,765	-
95	Street Lighting and Signal Systems	328,795	1.0	Customer	328,795	-	-
96	Meters	869,791	1.0	Customer	869,791	-	-
97	Miscellaneous Distribution Expenses	1,594,835	7.1	Distribution O&M - Maintenance	84,478	1,510,356	-
98	Total Distribution	39,946,966			10,524,239	27,225,719	2,197,009
99							
100	Customer Accounts:						
101	Operation						
102	Supervision	1,966,425	1.0	Customer	1,966,425	-	-
103	Meter Reading Expenses	5,063,424	1.0	Customer	5,063,424	-	-
104	Customer Records and Collection Expenses	8,503,810	1.0	Customer	8,503,810	-	-
105	Uncollectible Accounts	0	99.0	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	150	1.0	Customer	150	-	-
107	Total Customer Accounts	15,533,810			15,533,810	0	0
108							
109	Customer Service and Information:						
110	Operation						
111	Supervision	850,383	1.0	Customer	850,383	-	-
112	Customer Assistance Expenses	2,208,316	1.0	Customer	2,208,316	-	-
113	Informational Advertising Expenses	55,201	1.0	Customer	55,201	-	-
114	Misc. Customer Service and Information	0	99.0	-	-	-	-
115	Total Customer Service and Information	3,113,901			3,113,901	0	0
116							
117	Sales:						
118	Operation						
119	Supervision	0	99.0	-	-	-	-
120	Demonstration & Selling Expenses	0	99.0	-	-	-	-
121	Promotional Advertising Expenses	0	99.0	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	0	99.0	-	-	-	-
123	Total Sales	0			0	0	0
124							
125	Administrative & General:						
126	Operation						
127	Salaries	41,147,219	9.0	Total Labor	9,331,684	19,201,499	12,614,037
128	Office Supplies and Expenses	6,452	9.0	Total Labor	1,463	3,011	1,978
129	Administrative Expenses Transferred - Credit	0	9.0	Total Labor	-	-	-
130	Outside Services Employed	26,666	6.0	Total Plant	1,168	12,015	13,483
131	Property Insurance	0	6.0	Total Plant	-	-	-
132	Injuries and Damages	0	9.0	Total Labor	-	-	-
133	Employee Pensions and Benefits	250,891	9.0	Total Labor	56,899	117,079	76,913
134	Franchise Requirements	0	99.0	-	-	-	-
135	Regulatory Commission Expenses	0	99.0	-	-	-	-
136	Duplicate Charges - Credit	0	99.0	-	-	-	-
137	Institutional or Goodwill Advertising Expense	0	99.0	-	-	-	-
138	Misc. General Expenses	194,915	8.0	O&M Less Fuel	17,188	85,205	92,522
139	Rents	0	99.0	-	-	-	-
140	Maintenance						
141	Maintenance of General Plant	836,143	5.8	General Plant	36,638	376,738	422,766
142	Total A&G	42,462,286			9,445,040	19,795,547	13,221,699
143							
144	Total Payroll:						
145							
146	Fuel	3,465,296			0	0	3,465,296
147	Total Operations Expenses	117,025,798			37,215,142	46,631,827	33,178,828
148	Total Maintenance Expenses	50,151,853			1,401,848	31,305,001	17,445,005
149							
150	TOTAL PAYROLL EXPENSES	171,093,375			38,616,990	79,821,710	52,654,674

WESTAR ENERGY						
BIP CLASS COST OF SERVICE STUDY						
TEST YEAR ENDING 3/31/2011						
CLASSIFICATION OF DEPRECIATION EXPENSE						
	Test Year	Classif.	Classif.	Customer	Demand	Energy
	\$	Factor	Basis	\$	\$	\$
1	Intangible Plant:					
2						
3	Organization	0	99.0	-	-	-
4	Franchises and Consents	0	99.0	-	-	-
5	Miscellaneous Intangible Plant	0	99.0	-	-	-
6						
7	Total Intangible Plant	0		0	0	0
8						
9	Production Plant					
10						
11	Steam Production					
12	Base	40,839,159	3.1	Energy - Base	-	40,839,159
13	Intermediate	21,193,563	2.0	Demand - Intermediate	21,193,563	-
14	Peak	1,541,901	2.1	Demand - Peak	1,541,901	-
15	Nuclear Production					
16	Base	22,011,712	3.1	Energy - Base	-	22,011,712
17	Other Production Plant					
18	Base	14,271,465	3.1	Energy - Base	-	14,271,465
19	Intermediate	9,678,004	2.0	Demand - Intermediate	9,678,004	-
20	Peak	4,082,336	2.1	Demand - Peak	4,082,336	-
21						
22						
23	Total Production Plant	113,618,140			36,495,804	77,122,336
24						
25	Transmission:					
26						
27	Land & Land Rights	0	99.0	-	-	-
28	Structures & Improvements	0	99.0	-	-	-
29	Station Equipment	0	99.0	-	-	-
30	Towers & Fixtures	0	99.0	-	-	-
31	Poles & Fixtures	0	99.0	-	-	-
32	Overhead Conductors & Devices	0	99.0	-	-	-
33	Underground Conduit	0	99.0	-	-	-
34	Underground Conductors & Devices	0	99.0	-	-	-
35	Road and Trails	0	99.0	-	-	-
36						
37	Total Transmission Plant	0		0	0	0
38						
39	Distribution:					
40						
41	Land & Land Rights	0	99.0	-	-	-
42	Structures & Improvements	345,340	2.2	Demand	345,340	-
43	Station Equipment	3,111,994	2.2	Demand	3,111,994	-
44	Storage Battery Equipment	0	99.0	-	-	-
45	Poles, Towers & Fixtures	7,303,082	2.2	Demand	7,303,082	-
46	Overhead Conductors & Devices	4,628,910	2.2	Demand	4,628,910	-
47	Underground Conduit	1,356,023	2.2	Demand	1,356,023	-
48	Underground Conductors & Devices	3,964,729	2.2	Demand	3,964,729	-
49	Line Transformers	6,052,102	2.2	Demand	6,052,102	-
50	Services	2,855,195	1.0	Customer	2,855,195	-
51	Meters	2,093,418	1.0	Customer	2,093,418	-
52	Installations on Customer Premises	(43,236)	1.0	Customer	(43,236)	-
53	Leased Customer Property	807,285	1.0	Customer	807,285	-
54	Street Lighting & Signal Systems	2,368,742	1.0	Customer	2,368,742	-
55						
56	Total Distribution Plant	34,843,584		8,081,403	26,762,180	0
57						
58	General Plant:					
59						
60	Land & Land Rights	0	99.0	-	-	-
61	Structures & Improvements	1,384,080	5.5	PTD Plant	60,647	699,812
62	Office Furniture and Equipment	3,504,849	5.5	PTD Plant	153,575	1,772,105
63	Transportation Equipment	0	99.0	-	-	-
64	Stores Equipment	118,571	5.5	PTD Plant	5,196	59,951
65	Tools, Shop and Garage Equipment	598,354	5.5	PTD Plant	26,219	302,537
66	Laboratory Equipment	31,000	5.5	PTD Plant	1,358	15,674
67	Power Operated Equipment	0	99.0	-	-	-
68	Communication Equipment	4,444,665	5.5	PTD Plant	194,756	2,247,291
69	Miscellaneous Equipment	17,722	5.5	PTD Plant	777	8,960
70	Other Tangible Property	0	99.0	-	-	-
71	Other - Plant Related	964,762	5.5	PTD Plant	42,274	487,798
72	Other - Payroll Related	0	99.0	-	-	-
73						
74	Total General Plant	11,064,002		484,802	4,985,072	5,594,128
75						
76	Amortization - Plant Related	34,886,969	5.5	PTD Plant	1,528,675	17,639,383
77	Amortization - Labor Related	(12,231,239)	9.0	Total Labor	(2,773,895)	(3,749,592)
78						
79	TOTAL DEPRECIATION & AMORTIZATION	182,181,456		7,320,985	78,254,216	96,606,255

WESTAR ENERGY							
BIP CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 3/31/2011							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income:						
2							
3	Payroll	12,336,391	9.0	Total Labor	2,797,742	5,756,821	3,781,828
4	Real Estate and Personal Property	63,229,834	6.0	Total Plant	2,770,600	28,489,266	31,969,968
5	Other	0	99.0		-	-	-
6							
7	Total Taxes, Other	75,566,225			5,568,342	34,246,087	35,751,796
8							
9	Pre-Tax Adjustments:						
10							
11	Rate Base Related	(127,838,910)	6.5	Rate Base	(4,254,549)	(58,540,175)	(65,044,186)
12	CIAC	(413,072)	5.0	Distribution Plant Without Land	(73,933)	(339,139)	-
13	Plant Related	106,572,861	6.0	Total Plant	4,669,802	48,018,196	53,884,863
14	Payroll Related	3,163,129	9.0	Total Labor	717,359	1,476,086	969,685
15	Other	(261,429,248)	3.0	Energy	-	-	(261,429,248)
16							
17	Total Pre-Tax Adjustments	(279,945,239)			1,058,678	(9,385,032)	(271,618,885)
18							
19	Income Taxes:						
20							
21	State Income Taxes	12,249,691	11.0	Net Taxable Income	1,924,882	22,557,969	(12,233,160)
22	Federal Income Taxes	59,079,312	11.0	Net Taxable Income	9,283,557	108,795,339	(58,999,584)
23							
24	Total Income Taxes	71,329,003			11,208,439	131,353,308	(71,232,744)
25							
26	Income Tax Adjustments:						
27							
28	Deferred Income Taxes	43,788,497	6.3	Net Plant	1,787,245	20,673,757	21,327,496
29	Investment Tax Credits	(2,266,688)	6.3	Net Plant	(92,516)	(1,070,166)	(1,104,006)
30							
31	Total Adjustments	41,521,809			1,694,729	19,603,591	20,223,489

WESTAR ENERGY					
BIP CLASS COST OF SERVICE STUDY					
TEST YEAR ENDING 3/31/2011					
SUMMARY OF CLASSIFICATION					
	Test Year	Customer	Demand	Energy	
	\$	\$	\$	\$	
1					
2					
3					
4					
5					
6					
7	Operating Revenues	1,875,188,972	119,975,249	723,789,716	1,031,424,007
8					
9	Operating Expenses:				
10					
11	O & M Expense	1,179,871,549	83,375,929	311,636,762	784,858,858
12	Depreciation	182,181,456	7,320,985	78,254,216	96,606,255
13	Taxes Other Than Income Taxes	75,566,225	5,568,342	34,246,087	35,751,796
14					
15	Total Operating Expenses	1,437,619,230	96,265,256	424,137,065	917,216,909
16					
17	Income Before Taxes	437,569,741	23,709,993	299,652,651	114,207,097
18					
19	Pre-Tax Adjustments	(279,945,239)	1,058,678	(9,385,032)	(271,618,885)
20					
21	Net Taxable Income	157,624,502	24,768,671	290,267,619	(157,411,788)
22					
23	Income Taxes:				
24					
25	State Income Taxes	12,249,691	1,924,882	22,557,969	(12,233,160)
26	Federal Income Taxes	59,079,312	9,283,557	108,795,339	(58,999,584)
27	Deferred Income Taxes	43,788,497	1,787,245	20,673,757	21,327,496
28	Investment Tax Credit Adjustments	(2,266,688)	(92,516)	(1,070,166)	(1,104,006)
29					
30	Total Income Taxes	112,850,812	12,903,168	150,956,899	(51,009,255)
31					
32	Net Operating Income	324,718,929	10,806,825	148,695,752	165,216,352
33					
34	Total Rate Base	4,091,788,642	136,176,979	1,873,717,651	2,081,894,011
35					
36	Rate of Return	7.9359%	7.9359%	7.9359%	7.9359%

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Energy
			Company			
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand - Intermediate	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	1	0
2.1	Demand - Peak	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	1	0
2.2	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Energy	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1	0	0	1
3.1	Energy - Base	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1	0	0	1
3.2	Energy - Wind	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0.0000	53.0000	47.0000
4.0	Retail Annual Load Factor	%	100.0000%	0.0000%	53.0000%	47.0000%
	Input	Values	100.00	51.63	48.37	0.00
4.5	Line Transformers	%	100.0000%	51.6300%	48.3700%	0.0000%
	Input	Values	100.00	72.23	27.77	0.00
4.6	Overhead Conductors	%	100.0000%	72.2300%	27.7700%	0.0000%
	Input	Values	100.00	83.70	16.30	0.00
4.7	Underground Conductors	%	100.0000%	83.7000%	16.3000%	0.0000%
	Internally Generated	Values	603,478,733	-	603,478,733	-
4.8	Poles, Towers and Fixtures	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,778,726,896	318,362,003	1,460,364,893	0
5.0	Distribution Plant Without Land	%	100.0000%	17.8983%	82.1017%	0.0000%
	Internally Generated	Values	972,248,981	-	972,248,981	-
5.1	Overhead Lines	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	3,140,278,595	0	1,235,929,673	1,904,348,922
5.2	Steam Production Plant	%	100.0000%	0.0000%	39.3573%	60.6427%
	Internally Generated	Values	585,253,911	0	585,253,911	0
5.3	Other Production Plant (x Wind)	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	7,297,323,247	319,753,573	3,287,931,778	3,689,637,896
5.5	PTD Plant	%	100.0000%	4.3818%	45.0567%	50.5615%
	Internally Generated	Values	5,510,821,479	0	1,821,183,584	3,689,637,896
5.6	Production Plant	%	100.0000%	0.0000%	33.0474%	66.9526%
	Internally Generated	Values	258,230,076	11,315,106	116,349,906	130,565,064
5.8	General Plant	%	100.0000%	4.3818%	45.0567%	50.5615%
	Internally Generated	Values	7,609,040,219	333,412,365	3,428,381,105	3,847,246,749
6.0	Total Plant	%	100.0000%	4.3818%	45.0567%	50.5615%
	Internally Generated	Values	4,730,918,961	193,094,317	2,233,597,283	2,304,227,361
6.3	Net Plant	%	100.0000%	4.0815%	47.2128%	48.7057%
	Internally Generated	Values	4,091,788,642	136,176,979	1,873,717,651	2,081,894,011
6.5	Rate Base	%	100.0000%	3.3281%	45.7921%	50.8798%
	Internally Generated	Values	30,616,437	7,986,955	21,076,553	1,552,929
7.0	Distribution O&M - Operations	%	100.0000%	26.0871%	68.8406%	5.0722%
	Internally Generated	Values	43,874,284	2,324,016	41,550,267	0
7.1	Distribution O&M - Maintenance	%	100.0000%	5.2970%	94.7030%	0.0000%
	Internally Generated	Values	88,910,911	13,345,856	73,458,055	2,107,000
7.2	Total Distribution O&M	%	100.0000%	15.0104%	82.6198%	2.3698%
	Internally Generated	Values	847,243,372	0	135,091,095	712,152,277
7.3	Production O&M	%	100.0000%	0.0000%	15.9448%	84.0552%
	Internally Generated	Values	495,004,250	43,649,657	216,385,592	234,969,002
8.0	O&M Less Fuel	%	100.0000%	8.8180%	43.7139%	47.4681%
	Internally Generated	Values	128,631,089	29,171,950	60,026,164	39,432,975
9.0	Total Labor	%	100.0000%	22.6788%	46.6654%	30.6559%
	Internally Generated	Values	157,624,502	24,768,671	290,267,619	(157,411,788)
10.0	Taxable Income	%	100.0000%	15.7137%	184.1513%	-99.8650%
	Internally Generated	Values	157,624,502	24,768,671	290,267,618	(157,411,788)
11.0	Net Taxable Income	%	100.0000%	15.7137%	184.1513%	-99.8650%
	Input	Values	0	0	0	0
99.0		%	0.0000%	0.0000%	0.0000%	0.0000%

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011									
ALLOCATION OF PLANT IN SERVICE									
Customer									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ACS	Lighting Service
1	Intangible Plant:								
2									
3	20.0	PTD Plant - Customer	1,891	1,083	295	10	12	7	483
4	99.0	-	0	-	-	-	-	-	-
5	20.0	PTD Plant - Customer	2,341,794	1,341,501	365,993	12,276	15,017	8,232	598,776
6									
7			2,343,685	1,342,584	366,288	12,286	15,029	8,239	599,259
8									
9	Production Plant								
10									
11	99.0	-	0	-	-	-	-	-	-
12	99.0	-	0	-	-	-	-	-	-
13	99.0	-	0	-	-	-	-	-	-
14									
15			0	0	0	0	0	0	0
16									
17	Transmission:								
18									
19	99.0	-	0	-	-	-	-	-	-
20	99.0	-	0	-	-	-	-	-	-
21	99.0	-	0	-	-	-	-	-	-
22	99.0	-	0	-	-	-	-	-	-
23	99.0	-	0	-	-	-	-	-	-
24	99.0	-	0	-	-	-	-	-	-
25	99.0	-	0	-	-	-	-	-	-
26	99.0	-	0	-	-	-	-	-	-
27	99.0	-	0	-	-	-	-	-	-
28									
29			0	-	-	-	-	-	-
30									
31	Distribution:								
32									
33	11.0	Dist'n Plant w/o Land - Customer	1,391,570	797,163	217,485	7,295	8,924	4,892	355,812
34	1.2	Distribution Customers	0	-	-	-	-	-	-
35	1.2	Distribution Customers	0	-	-	-	-	-	-
36	1.2	Distribution Customers	0	-	-	-	-	-	-
37	1.2	Distribution Customers	0	-	-	-	-	-	-
38	1.2	Distribution Customers	0	-	-	-	-	-	-
39	1.2	Distribution Customers	0	-	-	-	-	-	-
40	1.2	Distribution Customers	0	-	-	-	-	-	-
41	1.2	Distribution Customers	0	-	-	-	-	-	-
42	7.0	Services	147,429,066	116,732,912	29,764,909	496,011	435,234	-	-
43	8.0	Meters	89,530,659	65,641,295	19,991,033	1,172,882	1,606,290	1,119,158	-
44	60.0	Lighting Service Direct	0	-	-	-	-	-	-
45	60.0	Lighting Service Direct	21,540,195	-	-	-	-	-	21,540,195
46	60.0	Lighting Service Direct	59,862,083	-	-	-	-	-	59,862,083
47									
48			319,753,573	183,171,370	49,973,427	1,676,188	2,050,448	1,124,050	81,758,090
49									
50	General Plant:								
51									
52	20.0	PTD Plant - Customer	179,251	102,684	28,015	940	1,149	630	45,833
53	20.0	PTD Plant - Customer	4,116,243	2,357,997	643,317	21,578	26,396	14,470	1,052,486
54	20.0	PTD Plant - Customer	2,271,814	1,301,413	355,056	11,909	14,568	7,986	580,882
55	20.0	PTD Plant - Customer	403,875	231,361	63,121	2,117	2,590	1,420	103,267
56	20.0	PTD Plant - Customer	122,508	70,179	19,146	642	786	431	31,324
57	20.0	PTD Plant - Customer	634,266	363,340	99,128	3,325	4,067	2,230	162,176
58	20.0	PTD Plant - Customer	30,526	17,487	4,771	160	196	107	7,805
59	20.0	PTD Plant - Customer	199,074	114,040	31,113	1,044	1,277	700	50,901
60	20.0	PTD Plant - Customer	3,338,403	1,912,410	521,750	17,500	21,408	11,736	853,599
61	20.0	PTD Plant - Customer	19,146	10,968	2,992	100	123	67	4,896
62	99.0	-	0	-	-	-	-	-	-
63	99.0	-	0	-	-	-	-	-	-
64	99.0	-	0	-	-	-	-	-	-
65									
66	99.0	-	11,315,106	6,481,878	1,768,408	59,315	72,559	39,777	2,893,170
67									
68			333,412,365	190,995,832	52,108,123	1,747,789	2,138,036	1,172,066	85,250,519





WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PLANT IN SERVICE										
Energy										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service	
1	Intangible Plant:									
2										
3	22.0	PTD Plant - Energy	21,816	5,834	4,172	4,921	744	5,922	225	
4	99.0	Franchises and Consents	0	-	-	-	-	-	-	-
5	22.0	Miscellaneous Intangible Plant	27,021,974	7,225,493	5,167,513	6,094,647	921,089	7,335,158	278,073	
6										
7	Total Intangible Plant		27,043,790	7,231,327	5,171,685	6,099,567	921,832	7,341,080	278,298	
8										
9	Production Plant									
10	Steam Production									
11	4.1	Base Energy (MWh) @ Generation	1,904,348,922	509,210,052	364,175,795	429,514,671	64,912,896	516,938,545	19,596,963	
12	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
13	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
14										
15	4.1	Base Energy (MWh) @ Generation	1,509,420,732	403,608,919	288,652,194	340,440,946	51,451,113	409,734,660	15,532,900	
16										
17	Other Production Plant									
18	4.1	Base Energy (MWh) @ Generation	275,868,241	73,765,306	52,755,320	62,220,455	9,403,427	74,884,873	2,838,860	
19	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
20	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
21										
22										
23	Total Production Plant		3,689,637,896	986,584,278	705,583,309	832,176,072	125,767,436	1,001,558,078	37,968,723	
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	Total Transmission Plant		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	Leased Customer Property	0	-	-	-	-	-	-	-
54	60.0	Street Lighting & Signal Systems	0	-	-	-	-	-	-	-
55										
56	Total Distribution Plant		0	0	0	0	0	0	0	0
57										
58	General Plant:									
59										
60	22.0	PTD Plant - Energy	2,068,380	553,071	395,544	466,511	70,504	561,465	21,285	
61	22.0	PTD Plant - Energy	47,497,345	12,700,470	9,083,096	10,712,746	1,619,026	12,893,230	488,778	
62	22.0	PTD Plant - Energy	26,214,475	7,009,574	5,013,093	5,912,520	893,564	7,115,961	269,764	
63	22.0	PTD Plant - Energy	4,660,317	1,246,137	891,210	1,051,107	158,855	1,265,050	47,958	
64	22.0	PTD Plant - Energy	1,413,617	377,992	270,331	318,833	48,185	383,729	14,547	
65	22.0	PTD Plant - Energy	7,318,796	1,956,997	1,399,601	1,650,711	249,473	1,986,699	75,315	
66	22.0	PTD Plant - Energy	352,236	94,186	67,359	79,445	12,007	95,615	3,625	
67	22.0	PTD Plant - Energy	2,297,116	614,233	439,286	518,101	78,301	623,556	23,639	
68	22.0	PTD Plant - Energy	38,521,850	10,300,483	7,366,678	8,688,376	1,313,081	10,456,817	396,414	
69	22.0	PTD Plant - Energy	220,930	59,075	42,249	49,829	7,531	59,972	2,274	
70	99.0	Other - Plant Related	0	-	-	-	-	-	-	-
71	99.0	Other - Payroll Related	0	-	-	-	-	-	-	-
72	99.0	Other - Payroll Related	0	-	-	-	-	-	-	-
73										
74	Total General Plant		130,565,064	34,912,217	24,968,447	29,448,180	4,450,527	35,442,094	1,343,598	
75										
76	TOTAL PLANT IN SERVICE - ENERGY		3,847,246,749	1,028,727,822	735,723,442	867,723,820	131,139,796	1,044,341,252	39,590,619	

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011								
ALLOCATION OF PLANT IN SERVICE								
Total Plant In Service								
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/VCS	Lighting Service	
1	Intangible Plant:							
2								
3	Organization	43,148	17,332	9,538	7,029	1,062	7,410	777
4	Franchises and Consents	0	0	0	0	0	0	0
5	Miscellaneous Intangible Plant	53,443,748	21,467,569	11,813,773	8,706,785	1,314,828	9,178,651	962,140
6								
7	Total Intangible Plant	53,486,896	21,484,901	11,823,311	8,713,815	1,315,889	9,186,062	962,917
8								
9	Production Plant							
10								
11	Steam Production	3,140,278,595	1,235,855,637	716,352,007	516,287,817	67,196,086	584,990,085	19,596,963
12	Nuclear Production	1,509,420,732	403,608,919	288,652,194	340,440,946	51,451,113	409,734,660	15,532,900
13	Other Production Plant	861,122,152	411,555,532	209,177,607	116,777,473	15,091,016	105,681,663	2,838,860
14								
15	Total Production Plant	5,510,821,479	2,051,020,088	1,214,181,809	973,506,237	133,738,215	1,100,406,407	37,968,723
16								
17	Transmission:							
18								
19	Land & Land Rights	0	0	0	0	0	0	0
20	Structures & Improvements	0	0	0	0	0	0	0
21	Station Equipment	0	0	0	0	0	0	0
22	Towers & Fixtures	0	0	0	0	0	0	0
23	Poles & Fixtures	0	0	0	0	0	0	0
24	Overhead Conductors & Devices	0	0	0	0	0	0	0
25	Underground Conduit	0	0	0	0	0	0	0
26	Underground Conductors & Devices	0	0	0	0	0	0	0
27	Road and Trails	0	0	0	0	0	0	0
28								
29	Total Transmission Plant	0	0	0	0	0	0	0
30								
31	Distribution:							
32								
33	Land & Land Rights	7,774,872	3,830,671	1,735,999	937,148	199,284	665,275	406,495
34	Structures & Improvements	20,176,567	9,588,420	4,799,774	2,939,112	601,697	2,087,363	160,201
35	Station Equipment	206,067,845	97,928,702	49,021,179	30,017,816	6,145,268	21,318,713	1,636,167
36	Storage Battery Equipment	0	0	0	0	0	0	0
37	Poles, Towers & Fixtures	368,770,248	175,249,039	87,726,216	53,718,607	10,997,310	38,151,062	2,928,015
38	Overhead Conductors & Devices	257,382,145	122,314,568	61,228,263	37,492,749	7,675,541	26,627,425	2,043,600
39	Underground Conduit	76,279,019	36,249,738	18,145,904	11,111,533	2,274,761	7,891,433	605,651
40	Underground Conductors & Devices	185,592,481	88,198,286	44,150,324	27,035,179	5,534,660	19,200,438	1,473,594
41	Line Transformers	346,096,588	164,473,936	82,332,412	50,415,744	10,321,146	35,805,362	2,747,987
42	Services	147,429,066	116,732,912	29,764,909	496,011	435,234	0	0
43	Meters	89,530,659	65,641,295	19,991,033	1,172,882	1,606,290	1,119,158	0
44	Installations on Customer Premises	0	0	0	0	0	0	0
45	Leased Customer Property	21,540,195	0	0	0	0	0	21,540,195
46	Street Lighting & Signal Systems	59,862,083	0	0	0	0	0	59,862,083
47								
48	Total Distribution Plant	1,786,501,768	880,207,566	398,896,013	215,336,780	45,791,192	152,866,228	93,403,988
49								
50	General Plant:							
51								
52	Land & Land Rights	4,090,819	1,643,222	904,278	666,456	100,643	702,574	73,646
53	Structures & Improvements	93,939,701	37,734,199	20,765,429	15,304,181	2,311,113	16,133,595	1,691,184
54	Office Furniture and Equipment	51,846,687	20,826,053	11,460,742	8,446,600	1,275,537	8,904,366	933,389
55	Transportation Equipment	9,217,121	3,702,382	2,037,450	1,501,607	226,760	1,582,987	165,935
56	Stores Equipment	2,795,836	1,123,046	618,021	455,483	68,783	480,168	50,333
57	Tools, Shop and Garage Equipment	14,475,031	5,814,407	3,199,715	2,358,199	356,116	2,486,002	260,592
58	Laboratory Equipment	696,649	279,834	153,995	113,495	17,139	119,645	12,542
59	Power Operated Equipment	4,543,210	1,824,941	1,004,279	740,157	111,772	780,270	81,791
60	Communication Equipment	76,188,070	30,603,630	16,841,420	12,412,175	1,874,386	13,084,856	1,371,603
61	Miscellaneous Equipment	436,953	175,517	96,589	71,186	10,750	75,044	7,866
62	Other Tangible Property	0	0	0	0	0	0	0
63	Other - Plant Related	0	0	0	0	0	0	0
64	Other - Payroll Related	0	0	0	0	0	0	0
65								
66	Total General Plant	258,230,076	103,727,232	57,081,918	42,069,539	6,353,000	44,349,507	4,648,881
67								
68	TOTAL PLANT IN SERVICE	7,609,040,219	3,056,439,787	1,681,983,051	1,239,626,370	187,198,297	1,306,808,204	136,984,509

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

ALLOCATION OF RESERVE FOR DEPRECIATION

Customer		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/VCS	Lighting Service	
1	Intangible Plant:										
2											
3	Organization	99.0	-	0	-	-	-	-	-	-	
4	Franchises and Consents	99.0	-	0	-	-	-	-	-	-	
5	Miscellaneous Intangible Plant	20.0	PTD Plant - Customer	1,000,524	573,152	156,369	5,245	6,416	3,517	255,825	
6											
7	Total Intangible Plant			1,000,524	573,152	156,369	5,245	6,416	3,517	255,825	
8											
9	Production Plant										
10											
11	Steam Production	99.0	-	0	-	-	-	-	-	-	
12	Turbine Production	99.0	-	0	-	-	-	-	-	-	
13	Other Production Plant	99.0	-	0	-	-	-	-	-	-	
14											
15	Total Production Plant			0	0	0	0	0	0	0	
16											
17	Transmission:										
18											
19	Land & Land Rights	99.0	-	0	-	-	-	-	-	-	
20	Structures & Improvements	99.0	-	0	-	-	-	-	-	-	
21	Station Equipment	99.0	-	0	-	-	-	-	-	-	
22	Towers & Fixtures	99.0	-	0	-	-	-	-	-	-	
23	Poles & Fixtures	99.0	-	0	-	-	-	-	-	-	
24	Overhead Conductors & Devices	99.0	-	0	-	-	-	-	-	-	
25	Underground Conduit	99.0	-	0	-	-	-	-	-	-	
26	Underground Conductors & Devices	99.0	-	0	-	-	-	-	-	-	
27	Road and Trails	99.0	-	0	-	-	-	-	-	-	
28											
29	Total Transmission Plant			0	0	0	0	0	0	0	
30											
31	Distribution:										
32											
33	Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	11,581	6,634	1,810	61	74	41	2,961	
34	Structures & Improvements	1.2	Distribution Customers	0	-	-	-	-	-	-	
35	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-	
36	Storage Battery Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-	
37	Poles, Towers & Fixtures	1.2	Distribution Customers	0	-	-	-	-	-	-	
38	Overhead Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-	
39	Underground Conduit	1.2	Distribution Customers	0	-	-	-	-	-	-	
40	Underground Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-	
41	Line Transformers	1.2	Distribution Customers	0	-	-	-	-	-	-	
42	Services	7.0	Services	70,216,960	55,597,111	14,176,319	236,238	207,292	-	-	
43	Meters	8.0	Meters	31,701,668	23,242,748	7,078,571	415,303	568,767	396,280	-	
44	Installations on Customer Premises	60.0	Lighting Service Direct	(204,265)	-	-	-	-	-	(204,265)	
45	Leased Customer Property	60.0	Lighting Service Direct	6,606,483	-	-	-	-	-	6,606,483	
46	Street Lighting & Signal Systems	60.0	Lighting Service Direct	24,771,691	-	-	-	-	-	24,771,691	
47	PCB ARO	11.0	Dist'n Plant w/o Land - Customer	0	-	-	-	-	-	-	
48											
49	Total Distribution Plant			133,104,118	78,846,493	21,256,699	651,602	776,133	396,320	31,176,870	
50											
51	General Plant:										
52											
53	Land & Land Rights	20.0	PTD Plant - Customer	1	1	0	0	0	0	0	
54	Structures & Improvements	20.0	PTD Plant - Customer	1,467,987	840,939	229,428	7,695	9,414	5,161	375,351	
55	Office Furniture and Equipment	20.0	PTD Plant - Customer	1,995,289	1,143,005	311,838	10,460	12,795	7,014	510,177	
56	Transportation Equipment	20.0	PTD Plant - Customer	360,309	206,403	56,312	1,889	2,311	1,267	92,128	
57	Stores Equipment	20.0	PTD Plant - Customer	12,134	6,951	1,896	64	78	43	3,103	
58	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	169,905	97,331	26,554	891	1,090	597	43,443	
59	Laboratory Equipment	20.0	PTD Plant - Customer	(67,637)	(38,746)	(10,571)	(355)	(434)	(238)	(17,294)	
60	Power Operated Equipment	20.0	PTD Plant - Customer	143,051	81,947	22,357	750	917	503	36,577	
61	Communication Equipment	20.0	PTD Plant - Customer	2,119,478	1,214,146	331,247	11,111	13,591	7,451	541,931	
62	Miscellaneous Equipment	20.0	PTD Plant - Customer	12,889	7,384	2,014	68	83	45	3,296	
63	Other Tangible Property	99.0	-	0	-	-	-	-	-	-	
64	Other - Plant Related	99.0	-	0	-	-	-	-	-	-	
65	Other - Payroll Related	99.0	-	0	-	-	-	-	-	-	
66											
67	Total General Plant			6,213,406	3,559,360	971,076	32,571	39,844	21,842	1,588,712	
68											
69	DEPRECIATION RESERVE - CUSTOMER			140,318,048	82,979,005	22,384,145	689,418	822,393	421,680	33,021,407	

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High Lf/LTN/KCS	Lighting Service
1	Intangible Plant:								
2									
3	99.0	-	0	-	-	-	-	-	-
4	99.0	-	0	-	-	-	-	-	-
5	21.0	PTD Plant - Demand	10,288,097	5,511,731	2,683,225	1,110,783	161,808	784,110	36,441
6									
7			10,288,097	5,511,731	2,683,225	1,110,783	161,808	784,110	36,441
8	Production Plant:								
9									
10	Steam Production								
11	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
12	3.0	Demand -12CP Remaining	329,823,063	194,747,728	95,350,894	21,375,181	-	18,349,260	-
13	3.1	Demand -4CP Remaining	91,457,147	51,468,017	22,279,700	11,343,055	1,852,517	4,513,858	-
14									
15	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
16									
17	Other Production Plant								
18	4.1	Base Energy (MWh) @ Generation	0	-	-	-	-	-	-
19	3.0	Demand -12CP Remaining	25,135,005	14,841,246	7,266,457	1,628,950	-	1,398,352	-
20	3.1	Demand -4CP Remaining	161,276,217	90,759,087	39,288,190	20,002,428	3,266,742	7,959,771	-
21									
22			607,691,432	351,816,078	164,185,242	54,349,614	5,119,258	32,221,240	0
23	Total Production Plant								
24									
25	Transmission:								
26									
27	99.0	-	0	-	-	-	-	-	-
28	99.0	-	0	-	-	-	-	-	-
29	99.0	-	0	-	-	-	-	-	-
30	99.0	-	0	-	-	-	-	-	-
31	99.0	-	0	-	-	-	-	-	-
32	99.0	-	0	-	-	-	-	-	-
33	99.0	-	0	-	-	-	-	-	-
34	99.0	-	0	-	-	-	-	-	-
35	99.0	-	0	-	-	-	-	-	-
36									
37			0	0	0	0	0	0	0
38	Distribution:								
39									
40									
41	12.0	Dist'n Plant w/o Land - Demand	53,122	25,245	12,637	7,738	1,584	5,496	422
42	2.0	Demand - NCP	6,186,069	2,939,778	1,471,595	901,122	184,478	639,979	49,117
43	2.0	Demand - NCP	73,039,596	34,710,281	17,375,283	10,639,647	2,178,156	7,556,299	579,930
44	2.0	Demand - NCP	0	-	-	-	-	-	-
45	2.0	Demand - NCP	130,553,774	62,042,487	31,057,247	19,017,713	3,893,319	13,506,418	1,036,590
46	2.0	Demand - NCP	84,376,150	40,097,701	20,072,119	12,291,039	2,516,230	8,729,120	669,942
47	2.0	Demand - NCP	20,865,137	9,915,646	4,963,577	3,039,416	622,231	2,158,599	165,668
48	2.0	Demand - NCP	46,284,709	21,995,676	11,010,602	6,742,274	1,380,283	4,788,376	367,498
49	2.0	Demand - NCP	151,555,116	72,022,861	36,053,225	22,076,970	4,519,613	15,679,108	1,203,339
50	2.0	Demand - NCP	0	-	-	-	-	-	-
51	2.0	Demand - NCP	0	-	-	-	-	-	-
52	60.0	Lighting Service Direct	0	-	-	-	-	-	-
53	60.0	Lighting Service Direct	0	-	-	-	-	-	-
54	60.0	Lighting Service Direct	0	-	-	-	-	-	-
55	12.0	Dist'n Plant w/o Land - Demand	0	-	-	-	-	-	-
56									
57			512,913,673	243,749,675	122,016,285	74,715,919	15,295,895	53,063,394	4,072,506
58	General Plant:								
59									
60									
61	21.0	PTD Plant - Demand	11	6	3	1	0	1	0
62	21.0	PTD Plant - Demand	15,094,873	8,086,906	3,936,874	1,629,760	237,407	1,150,459	53,466
63	21.0	PTD Plant - Demand	20,516,973	10,991,735	5,351,004	2,215,172	322,684	1,563,706	72,671
64	21.0	PTD Plant - Demand	3,704,947	1,984,883	966,282	400,015	58,270	282,373	13,123
65	21.0	PTD Plant - Demand	124,769	66,843	32,541	13,471	1,962	9,509	442
66	21.0	PTD Plant - Demand	1,747,087	935,982	455,655	188,629	27,478	133,155	6,188
67	21.0	PTD Plant - Demand	(695,493)	(372,603)	(181,391)	(75,091)	(10,938)	(53,007)	(2,463)
68	21.0	PTD Plant - Demand	1,470,948	788,044	383,636	158,815	23,135	112,109	5,210
69	21.0	PTD Plant - Demand	21,793,966	11,675,869	5,684,055	2,353,047	342,768	1,661,032	77,195
70	21.0	PTD Plant - Demand	132,539	71,006	34,567	14,310	2,085	10,101	469
71	99.0	-	0	-	-	-	-	-	-
72	99.0	-	0	-	-	-	-	-	-
73	99.0	-	0	-	-	-	-	-	-
74									
75			63,890,620	34,228,672	16,663,227	6,898,130	1,004,851	4,869,439	226,301
76									
77			1,194,783,822	635,306,156	305,547,978	137,074,445	21,581,811	90,938,183	4,335,248

WESTAR ENERGY										
BIP CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Energy										
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service	
1	Intangible Plant:									
2										
3	99.0	-	0	-	-	-	-	-	-	-
4	99.0	-	0	-	-	-	-	-	-	-
5	22.0	PTD Plant - Energy	11,545,055	3,087,070	2,207,804	2,603,919	393,532	3,133,924	118,806	
6										
7			11,545,055	3,087,070	2,207,804	2,603,919	393,532	3,133,924	118,806	
8	Production Plant									
9										
10	Steam Production									
11	4.1	Base Energy (MWh) @ Generation	711,617,429	190,281,699	136,085,273	160,501,115	24,256,662	193,169,683	7,322,996	
12	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
13	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
14										
15	4.1	Base Energy (MWh) @ Generation	720,691,365	192,708,008	137,820,516	162,547,688	24,565,962	195,632,818	7,416,373	
16										
17	Other Production Plant									
18	4.1	Base Energy (MWh) @ Generation	27,469,024	7,345,032	5,253,005	6,195,476	936,327	7,456,510	282,674	
19	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-	-
20	3.1	Demand -4CP Remaining	0	-	-	-	-	-	-	-
21										
22										
23			1,459,777,818	390,334,739	279,158,793	329,244,279	49,758,952	396,259,011	15,022,043	
24	Transmission:									
25										
26										
27	99.0	-	0	-	-	-	-	-	-	-
28	99.0	-	0	-	-	-	-	-	-	-
29	99.0	-	0	-	-	-	-	-	-	-
30	99.0	-	0	-	-	-	-	-	-	-
31	99.0	-	0	-	-	-	-	-	-	-
32	99.0	-	0	-	-	-	-	-	-	-
33	99.0	-	0	-	-	-	-	-	-	-
34	99.0	-	0	-	-	-	-	-	-	-
35	99.0	-	0	-	-	-	-	-	-	-
36										
37			0	0	0	0	0	0	0	0
38	Distribution:									
39										
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	-	0	-	-	-	-	-	-	-
55	60.0	-	0	-	-	-	-	-	-	-
56	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-	-
57			0	0	0	0	0	0	0	0
58	General Plant:									
59										
60										
61	22.0	PTD Plant - Energy	13	3	2	3	0	3	0	
62	22.0	PTD Plant - Energy	16,939,103	4,529,402	3,239,328	3,820,515	577,397	4,598,147	174,314	
63	22.0	PTD Plant - Energy	23,023,653	6,156,369	4,402,900	5,192,849	784,799	6,249,807	236,928	
64	22.0	PTD Plant - Energy	4,157,603	1,111,715	795,074	937,723	141,719	1,128,588	42,784	
65	22.0	PTD Plant - Energy	140,013	37,438	26,775	31,579	4,773	38,007	1,441	
66	22.0	PTD Plant - Energy	1,960,539	524,235	374,921	442,188	66,828	532,191	20,175	
67	22.0	PTD Plant - Energy	(780,466)	(208,691)	(149,251)	(176,029)	(26,603)	(211,859)	(8,031)	
68	22.0	PTD Plant - Energy	1,650,662	441,376	315,662	372,297	56,266	448,075	16,986	
69	22.0	PTD Plant - Energy	24,456,664	6,539,547	4,676,940	5,516,056	833,646	6,638,800	251,675	
70	22.0	PTD Plant - Energy	148,732	39,770	28,443	33,546	5,070	40,373	1,531	
71	99.0	-	0	-	-	-	-	-	-	-
72	99.0	-	0	-	-	-	-	-	-	-
73	99.0	-	0	-	-	-	-	-	-	-
74										
75			71,696,516	19,171,164	13,710,794	16,170,726	2,443,895	19,462,133	737,803	
76										
77	DEPRECIATION RESERVE - ENERGY		1,543,019,388	412,592,973	295,077,391	348,018,925	52,596,379	418,855,068	15,878,652	

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

Total Reserve for Depreciation		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/CS	Lighting Service
1	Intangible Plant:							
2		0	0	0	0	0	0	0
3	Organization	0	0	0	0	0	0	0
4	Franchises and Consents	22,833,676	9,171,953	5,047,398	3,719,947	561,756	3,921,551	411,072
5	Miscellaneous Intangible Plant							
6		22,833,676	9,171,953	5,047,398	3,719,947	561,756	3,921,551	411,072
7	Total Intangible Plant							
8								
9	Production Plant							
10								
11	Steam Production	1,132,897,639	436,497,445	253,715,867	193,219,351	26,109,179	216,032,801	7,322,996
12	Nuclear Production	720,691,365	192,708,008	137,820,516	162,547,688	24,565,962	195,632,818	7,416,373
13	Other Production Plant	213,880,246	112,945,364	51,807,652	27,826,854	4,203,069	16,814,633	282,674
14								
15	Total Production Plant	2,067,469,250	742,150,817	443,344,035	383,593,893	54,878,210	428,480,252	15,022,043
16								
17	Transmission:							
18								
19	Land & Land Rights	0	0	0	0	0	0	0
20	Structures & Improvements	0	0	0	0	0	0	0
21	Station Equipment	0	0	0	0	0	0	0
22	Towers & Fixtures	0	0	0	0	0	0	0
23	Poles & Fixtures	0	0	0	0	0	0	0
24	Overhead Conductors & Devices	0	0	0	0	0	0	0
25	Underground Conduit	0	0	0	0	0	0	0
26	Underground Conductors & Devices	0	0	0	0	0	0	0
27	Road and Trails	0	0	0	0	0	0	0
28								
29	Total Transmission Plant	0	0	0	0	0	0	0
30								
31	Distribution:							
32								
33	Land & Land Rights	64,703	31,879	14,447	7,799	1,658	5,536	3,383
34	Structures & Improvements	6,186,069	2,939,778	1,471,595	901,122	184,478	639,979	49,117
35	Station Equipment	73,039,596	34,710,281	17,375,283	10,639,647	2,178,156	7,556,299	579,930
36	Storage Battery Equipment	0	0	0	0	0	0	0
37	Poles, Towers & Fixtures	130,553,774	62,042,487	31,057,247	19,017,713	3,893,319	13,506,418	1,036,590
38	Overhead Conductors & Devices	84,376,150	40,097,701	20,072,119	12,291,038	2,516,230	8,729,120	669,942
39	Underground Conduit	20,865,137	9,915,646	4,963,577	3,039,416	622,231	2,158,599	165,668
40	Underground Conductors & Devices	46,284,709	21,995,676	11,010,602	6,742,274	1,380,283	4,788,376	367,498
41	Line Transformers	151,555,116	72,022,861	36,053,225	22,076,970	4,519,613	15,679,108	1,203,339
42	Services	70,216,960	55,597,111	14,176,319	236,238	207,292	0	0
43	Meters	31,701,668	23,242,748	7,078,571	415,303	568,767	396,280	0
44	Installations on Customer Premises	(204,265)	0	0	0	0	0	(204,265)
45	Leased Customer Property	6,606,483	0	0	0	0	0	6,606,483
46	Street Lighting & Signal Systems	24,771,691	0	0	0	0	0	24,771,691
47	PCB ARO	0	0	0	0	0	0	0
48								
49	Total Distribution Plant	646,017,791	322,596,168	143,272,984	75,367,521	16,072,028	53,459,715	35,249,376
50								
51	General Plant:							
52								
53	Land & Land Rights	25	10	5	4	1	4	0
54	Structures & Improvements	33,501,963	13,457,247	7,405,630	5,457,970	824,218	5,753,766	603,131
55	Office Furniture and Equipment	45,535,915	18,291,109	10,065,742	7,418,481	1,120,279	7,820,527	819,777
56	Transportation Equipment	8,222,859	3,303,002	1,817,668	1,339,627	202,300	1,412,228	148,035
57	Stores Equipment	276,915	111,233	61,212	45,114	6,813	47,559	4,985
58	Tools, Shop and Garage Equipment	3,877,531	1,557,547	857,131	631,708	95,395	665,943	69,807
59	Laboratory Equipment	(1,543,596)	(620,040)	(341,213)	(251,475)	(37,976)	(265,104)	(27,789)
60	Power Operated Equipment	3,264,661	1,311,366	721,655	531,862	80,317	560,686	58,773
61	Communication Equipment	48,370,108	19,429,563	10,692,242	7,880,214	1,190,006	8,307,283	870,800
62	Miscellaneous Equipment	294,160	118,160	65,024	47,923	7,237	50,520	5,296
63	Other Tangible Property	0	0	0	0	0	0	0
64	Other - Plant Related	0	0	0	0	0	0	0
65	Other - Payroll Related	0	0	0	0	0	0	0
66								
67	Total General Plant	141,800,541	56,959,196	31,345,097	23,101,427	3,488,590	24,353,414	2,552,816
68								
69	TOTAL DEPRECIATION RESERVE	2,878,121,258	1,130,878,134	623,009,515	485,782,788	75,000,583	510,214,932	53,235,306

WESTAR ENERGY									
BIP CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF OTHER RATE BASE									
Customer									
	Allocation	Allocation	Total	Residential	Small	Medium	Public	High LF/	Lighting
	Factor	Basis	Company		General Service	General Service	Schools	LTM/ICS	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	99.0	-	0	-	-	-	-	-	-
10	20.0	PTD Plant - Customer	4,686,153	2,684,471	732,386	24,565	30,050	16,474	1,198,207
11	17.0	Net Plant - Customer	397,443	222,330	61,180	2,178	2,708	1,545	107,502
12	17.0	Net Plant - Customer	609,358	340,874	93,802	3,340	4,152	2,368	164,822
13	99.0	-	0	-	-	-	-	-	-
14	99.0	-	0	-	-	-	-	-	-
15	Total Rate Base Additions		5,692,955	3,247,675	887,368	30,084	36,910	20,386	1,470,532
16									
17	Rate Base Deductions:								
18									
19	17.0	Net Plant - Customer	(57,556)	(32,197)	(8,860)	(315)	(392)	(224)	(15,568)
20	17.0	Net Plant - Customer	35,048,847	19,606,301	5,395,245	192,107	238,804	136,204	9,480,187
21	17.0	Net Plant - Customer	295,880	165,515	45,546	1,622	2,016	1,150	80,031
22	11.0	Dist'n Plant w/o Land - Customer	1,303,680	746,815	203,749	6,834	8,360	4,583	333,339
23	1.0	Customers	23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24	31.0	Payroll - Customer	2,697,918	2,144,621	324,004	5,993	121,360	26,890	75,050
25	99.0	-	0	-	-	-	-	-	-
26	99.0	-	0	-	-	-	-	-	-
27	Total Rate Base Deductions		62,610,292	42,968,491	8,823,893	253,845	433,044	173,632	9,957,388
28									
29	NET OTHER RATE BASE - CUSTOMER		(56,917,338)	(39,720,816)	(7,936,525)	(223,761)	(396,133)	(153,246)	(8,486,856)



WESTAR ENERGY									
BIP CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF OTHER RATE BASE									
Demand									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTN/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	21.0	PTD Plant - Demand	48,186,335	25,815,280	12,567,413	5,202,572	757,859	3,672,533	170,677
10	18.0	Net Plant - Demand	4,597,382	2,472,845	1,211,514	479,746	66,562	350,643	16,071
11	18.0	Net Plant - Demand	7,048,680	3,791,352	1,857,487	735,544	102,053	537,604	24,641
12	99.0	-	0	-	-	-	-	-	-
13	99.0	-	0	-	-	-	-	-	-
14									
15	Total Rate Base Additions		59,832,397	32,079,478	15,636,415	6,417,862	926,474	4,560,779	211,388
16									
17	Rate Base Deductions:								
18									
19	18.0	Net Plant - Demand	(665,768)	(358,104)	(175,445)	(69,474)	(9,639)	(50,778)	(2,327)
20	18.0	Net Plant - Demand	405,423,683	218,069,776	106,838,330	42,306,767	5,869,839	30,921,708	1,417,265
21	18.0	Net Plant - Demand	3,422,561	1,840,931	901,922	357,151	49,553	261,039	11,964
22	12.0	Dist'n Plant w/o Land - Demand	5,980,135	2,841,913	1,422,606	871,124	178,337	618,674	47,482
23	99.0	-	0	-	-	-	-	-	-
24	32.0	Payroll - Demand	5,551,417	2,844,128	1,421,732	649,134	94,794	518,918	22,710
25	99.0	-	0	-	-	-	-	-	-
26									
27	Total Rate Base Deductions		419,712,029	225,238,644	110,409,144	44,114,702	6,182,883	32,269,561	1,497,094
28									
29	NET OTHER RATE BASE - DEMAND		(359,879,632)	(193,159,166)	(94,772,729)	(37,696,840)	(5,256,409)	(27,708,781)	(1,285,705)

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011									
ALLOCATION OF OTHER RATE BASE									
Energy									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/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	Fuel Stock	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	Cash Working Capital								
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	Accumulated DIT	418,243,858	111,835,585	79,982,343	94,332,436	14,256,537	113,532,961	4,303,996
21	19.0	Accumulated Provisions for Depreciation	3,530,788	944,109	675,206	796,348	120,353	958,438	36,334
22	99.0	Customer Advances	0	-	-	-	-	-	-
23	99.0	Customer Deposits	0	-	-	-	-	-	-
24	33.0	Accrued Vacation	3,646,891	1,001,335	695,614	814,778	123,133	975,174	36,856
25	99.0	Vulcan Capacity	0	-	-	-	-	-	-
26									
27	Total Rate Base Deductions		424,734,717	113,597,379	81,221,820	95,788,654	14,476,611	115,280,135	4,370,118
28									
29	NET OTHER RATE BASE - ENERGY		(222,333,350)	(49,657,213)	(43,188,925)	(53,047,523)	(8,018,871)	(65,881,282)	(2,539,535)

WESTAR ENERGY							
BIP CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 3/31/2011							
ALLOCATION OF OTHER RATE BASE							
Total Other Rate Base							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:						
2							
3	Construction Work in Progress:						
4	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	0	-	-	-	-	-	-
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	5,990,084	2,441,350	1,469,905	339,287	1,520,983	134,616
25	0	-	-	-	-	-	-
26	0	-	-	-	-	-	-
27	907,057,037	381,804,514	200,454,857	140,157,201	21,092,538	147,723,327	15,824,600
28							
29	(639,130,319)	(282,537,195)	(145,898,179)	(90,968,124)	(13,671,414)	(93,743,309)	(12,312,097)

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

ALLOCATION OF O&M EXPENSES

Customer		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTH/ICS	Lighting Service
1	Steam Production:									
2	Operation									
3	Op., Sup., & Eng.	99.0		0	-	-	-	-	-	-
4	Fuel	99.0		0	-	-	-	-	-	-
5	Steam Expenses	99.0		0	-	-	-	-	-	-
6	Steam Transferred - Credit	99.0		0	-	-	-	-	-	-
7	Gain from dso of Emission Allow & of renewable energy credits	99.0		0	-	-	-	-	-	-
8	Electric Expenses	99.0		0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expenses	99.0		0	-	-	-	-	-	-
10	Rents	99.0		0	-	-	-	-	-	-
11	Emissions Allowance	99.0		0	-	-	-	-	-	-
12	Maintenance									
13	Maint. Sup., & Eng.	99.0		0	-	-	-	-	-	-
14	Structures	99.0		0	-	-	-	-	-	-
15	Boiler Plant	99.0		0	-	-	-	-	-	-
16	Electric Plant	99.0		0	-	-	-	-	-	-
17	Miscellaneous Steam Plant	99.0		0	-	-	-	-	-	-
18	Total Steam Production			0	-	-	-	-	-	-
19										
20	Nuclear Production:									
21	Operation									
22	Op., Sup., & Eng.	99.0		0	-	-	-	-	-	-
23	Fuel	99.0		0	-	-	-	-	-	-
24	Steam Expenses	99.0		0	-	-	-	-	-	-
25	Steam from Other Sources	99.0		0	-	-	-	-	-	-
26	Steam Transferred - Credit	99.0		0	-	-	-	-	-	-
27	Electric Expenses	99.0		0	-	-	-	-	-	-
28	Miscellaneous Nuclear Power Expenses	99.0		0	-	-	-	-	-	-
29	Rents	99.0		0	-	-	-	-	-	-
30	Maintenance									
31	Maint. Sup., & Eng.	99.0		0	-	-	-	-	-	-
32	Structures	99.0		0	-	-	-	-	-	-
33	Reactor Plant	99.0		0	-	-	-	-	-	-
34	Electric Plant	99.0		0	-	-	-	-	-	-
35	Miscellaneous Nuclear Plant	99.0		0	-	-	-	-	-	-
36	Total Nuclear Production			0	-	-	-	-	-	-
37										
38	Other Production:									
39	Operation									
40	Op., Sup., & Eng.	99.0		0	-	-	-	-	-	-
41	Fuel	99.0		0	-	-	-	-	-	-
42	Generation Expenses	99.0		0	-	-	-	-	-	-
43	Miscellaneous Other Power Expenses	99.0		0	-	-	-	-	-	-
44	Rents	99.0		0	-	-	-	-	-	-
45	Maintenance									
46	Maint. Sup., & Eng.	99.0		0	-	-	-	-	-	-
47	Structures	99.0		0	-	-	-	-	-	-
48	Generating and Electric Plant	99.0		0	-	-	-	-	-	-
49	Miscellaneous Other Power Generation	99.0		0	-	-	-	-	-	-
50	Total Other Production			0	-	-	-	-	-	-
51										
52	Other Power Supply:									
53	Operation									
54	Purchased Power	99.0		0	-	-	-	-	-	-
55	System Control and Load Dispatching	99.0		0	-	-	-	-	-	-
56	Other Expenses	99.0		0	-	-	-	-	-	-
57	Total Other Power Supply			0	-	-	-	-	-	-
58										
59	Transmission:									
60	Operation									
61	Supervision & Eng.	99.0		0	-	-	-	-	-	-
62	Load Dispatching	99.0		0	-	-	-	-	-	-
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	99.0		0	-	-	-	-	-	-
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			0	-	-	-	-	-	-
77										
78	Distribution:									
79	Operation									
80	Supervision & Eng.	38.0	Distribution Operations - Customer	968,463	650,506	104,566	1,499	129,828	28,670	53,995
81	Load Dispatching	99.0		0	-	-	-	-	-	-
82	Station Expenses	99.0		0	-	-	-	-	-	-
83	Overhead Line Expenses	1.2	Distribution Customers	0	-	-	-	-	-	-
84	Underground Line Expenses	1.2	Distribution Customers	0	-	-	-	-	-	-
85	Street Lighting and Signal Systems	60.0	Lighting Service Direct	440,319	-	-	-	-	-	440,319
86	Meter Expenses	8.5	Meter Reading	7,389,398	5,227,630	843,045	12,039	1,070,274	236,409	-
87	Customer Installations Expenses	1.2	Distribution Customers	157,238	137,121	19,311	321	424	31	29
88	Miscellaneous Distribution Expenses	38.0	Distribution Operations - Customer	1,792,318	1,203,881	193,518	2,774	240,271	53,059	98,817
89	Rents	38.0	Distribution Operations - Customer	88,894	59,709	9,598	138	11,317	2,632	4,901
90	Maintenance									
91	Supervision & Engineering	41.0	Distribution Maintenance - Customer	80,989	26,497	8,070	473	648	452	44,849
92	Structures	1.2	Distribution Customers	0	-	-	-	-	-	-
93	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
94	Overhead Lines	14.0	Overhead Lines & Transformers - Customer	0	-	-	-	-	-	-
95	Underground Lines	1.2	Distribution Customers	0	-	-	-	-	-	-
96	Line Transformers	1.2	Distribution Customers	0	-	-	-	-	-	-
97	Street Lighting and Signal Systems	60.0	Lighting Service Direct	1,286,959	-	-	-	-	-	1,286,959
98	Meters	8.0	Meters	1,037,057	760,341	231,561	13,586	18,606	12,964	-
99	Miscellaneous Distribution Expenses	41.0	Distribution Maintenance - Customer	104,221	34,098	10,384	609	834	581	57,714
100	Total Distribution			13,345,856	8,099,783	1,420,053	31,438	1,472,802	334,797	1,986,983

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

ALLOCATION OF O&M EXPENSES

101	Customer Accounts:									
102	Operation									
103	Supervision	1.0	Customers	1,913,687	1,668,823	235,028	3,906	5,161	413	357
104	Meter Reading Expenses	1.0	Customers	5,612,089	4,893,999	689,243	11,456	15,135	1,210	1,047
105	Customer Records and Collection Expenses	1.0	Customers	11,495,940	10,024,966	1,411,862	23,466	31,003	2,479	2,144
106	Uncollectible Accounts	1.0	Customers	7,363,441	6,421,237	904,335	15,031	19,858	1,588	1,373
107	Miscellaneous Customer Accounts Exp.	1.0	Customers	130,261	113,593	15,998	266	351	28	24
108	Total Customer Accounts	1.0	Customers	26,515,418	23,122,658	3,256,464	54,124	71,509	5,718	4,945
109	Customer Service and Information:									
110	Operation									
111	Supervision	1.0	Customers	879,717	767,154	108,042	1,796	2,372	190	164
112	Customer Assistance Expenses	1.0	Customers	2,546,094	2,220,311	312,696	5,197	6,867	549	475
113	Informational Advertising Expenses	1.0	Customers	359,151	313,196	44,109	733	969	77	67
114	Misc. Customer Service and Information	1.0	Customers	1,103	962	135	2	3	0	0
115	Total Customer Service and Information	1.0	Customers	3,786,066	3,301,623	464,982	7,728	10,211	816	706
116	Sales:									
117	Operation									
118	Supervision	1.0	Customers	0	-	-	-	-	-	-
119	Demonstration & Selling Expenses	1.0	Customers	2,317	2,021	285	5	6	0	0
120	Promotional Advertising Expenses	1.0	Customers	0	-	-	-	-	-	-
121	Miscellaneous Sales Promotion Expenses	1.0	Customers	0	-	-	-	-	-	-
122	Total Sales	1.0	Customers	2,317	2,021	285	5	6	0	0
123	Administrative & General:									
124	Operation									
125	Salaries	31.0	Payroll - Customer	12,230,495	9,722,231	1,468,811	27,167	550,162	121,901	340,224
126	Office Supplies and Expenses	31.0	Payroll - Customer	2,748,957	2,185,193	330,134	6,106	123,656	27,399	76,470
127	Administrative Expenses Transferred - Credit	31.0	Payroll - Customer	(420,615)	(334,354)	(50,513)	(934)	(18,920)	(4,192)	(11,701)
128	Outside Services Employed	25.0	Total Plant - Customer	456,159	261,311	71,292	2,391	2,925	1,604	116,636
129	Property Insurance	25.0	Total Plant - Customer	471,292	269,980	73,657	2,471	3,022	1,657	120,505
130	Injuries and Damages	31.0	Payroll - Customer	1,669,618	1,327,208	200,511	3,709	75,104	16,641	46,445
131	Employee Pensions and Benefits	31.0	Payroll - Customer	21,605,848	17,174,860	2,594,735	47,993	971,891	215,346	601,024
132	Franchise Requirements	99.0	O&M Less A&G and Fuel - Customer	0	-	-	-	-	-	-
133	Regulatory Commission Expenses	48.0	O&M Less A&G and Fuel - Customer	291,912	230,897	34,386	624	10,396	2,283	13,326
134	Duplicate Charges - Credit	99.0	O&M Less A&G and Fuel - Customer	0	-	-	-	-	-	-
135	Institutional or Goodwill Advertising Expense	48.0	O&M Less A&G and Fuel - Customer	107,527	85,052	12,666	230	3,829	841	4,909
136	Misc. General Expenses	48.0	O&M Less A&G and Fuel - Customer	549,235	434,435	64,698	1,174	19,560	4,295	25,073
137	Rents	48.0	O&M Less A&G and Fuel - Customer	(563,013)	(445,333)	(66,321)	(1,203)	(20,051)	(4,403)	(25,702)
138	Maintenance	35.0	General Plant - Customer	578,857	331,599	90,468	3,034	3,712	2,035	148,008
139	Maintenance of General Plant	35.0	General Plant - Customer	39,726,272	31,243,079	4,824,524	92,761	1,725,287	385,406	1,455,216
140	Total A&G									
141	Total O&M Expenses:									
142	Fuel			0	0	0	0	0	0	0
143	Total Operations Expenses			80,287,845	64,616,628	9,625,823	168,354	3,256,014	710,705	1,910,320
144	Total Maintenance Expenses			3,088,083	1,152,534	340,484	17,703	23,801	16,032	1,537,530
145	O&M EXPENSES - CUSTOMER									
146				83,375,929	65,769,163	9,966,307	186,057	3,279,815	726,737	3,447,851

Operations and Maintenance Expense Allocation

WESTAR ENERGY  
BIP CLASS COST OF SERVICE STUDY  
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/ICS	Lighting Service
1									
2									
3	23.1	Steam Prod Plant - Demand	2,366,953	1,391,613	674,460	166,181	4,373	130,327	-
4	99.0	Fuel	0	-	-	-	-	-	-
5	23.1	Steam Prod Plant - Demand	7,773,172	4,570,115	2,214,953	545,745	14,360	427,999	-
6	99.0	Steam Transferred - Credit	0	-	-	-	-	-	-
7	23.1	Gain from disp of Emission Allow & of renewable energy credits	0	-	-	-	-	-	-
8	23.1	Electric Expenses	2,305,057	1,355,222	656,822	161,835	4,258	126,919	-
9	23.1	Miscellaneous Steam Power Expenses	4,080,065	2,399,811	1,162,608	286,456	7,537	224,653	-
10	23.1	Rents	10,983,381	6,457,508	3,129,697	771,130	20,290	604,756	-
11	23.1	Emissions Allowance	0	-	-	-	-	-	-
12									
13	23.1	Maint. Sup., & Eng.	3,622,575	2,129,837	1,032,247	254,337	6,692	199,463	-
14	23.1	Structures	2,064,372	1,213,716	588,240	144,937	3,814	113,666	-
15	23.1	Boiler Plant	16,036,309	9,429,474	4,570,091	1,126,031	29,628	885,086	-
16	23.1	Electric Plant	4,413,151	2,594,643	1,257,520	309,842	8,153	242,993	-
17	23.1	Miscellaneous Steam Plant	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									
21									
22	3.0	Op., Sup., & Eng.	0	-	-	-	-	-	-
23	3.0	Fuel	0	-	-	-	-	-	-
24	3.0	Steam Expenses	0	-	-	-	-	-	-
25	3.0	Steam from Other Sources	0	-	-	-	-	-	-
26	3.0	Steam Transferred - Credit	0	-	-	-	-	-	-
27	3.0	Electric Expenses	0	-	-	-	-	-	-
28	3.0	Miscellaneous Nuclear Power Expenses	0	-	-	-	-	-	-
29	3.0	Rents	0	-	-	-	-	-	-
30									
31	3.0	Maint. Sup., & Eng.	0	-	-	-	-	-	-
32	3.0	Structures	0	-	-	-	-	-	-
33	3.0	Reactor Plant	0	-	-	-	-	-	-
34	3.0	Electric Plant	0	-	-	-	-	-	-
35	3.0	Miscellaneous Nuclear Plant	0	-	-	-	-	-	-
36		Total Nuclear Production	0	-	-	-	-	-	-
37									
38									
39									
40	23.3	Op., Sup., & Eng.	362,517	209,234	96,891	33,794	3,523	19,076	-
41	99.0	Fuel	0	-	-	-	-	-	-
42	23.3	Generation Expenses	319,280	184,279	85,335	29,763	3,103	16,801	-
43	23.3	Miscellaneous Other Power Expenses	1,263,885	729,475	337,802	117,819	12,283	66,507	-
44	23.3	Rents	652,253	376,460	174,329	60,803	6,339	34,322	-
45									
46	23.3	Maint. Sup., & Eng.	277,820	160,349	74,254	25,888	2,700	14,619	-
47	23.3	Structures	0	-	-	-	-	-	-
48	23.3	Generating and Electric Plant	5,787,271	3,340,231	1,546,778	539,486	56,242	304,533	-
49	23.3	Miscellaneous Other Power Generation	1,420,223	819,708	379,587	132,392	13,802	74,734	-
50		Total Other Production	10,083,249	5,819,735	2,694,975	939,954	97,991	530,593	-
51									
52									
53									
54	3.0	Purchased Power	65,654,206	38,766,262	18,980,441	4,254,919	-	3,652,583	-
55	3.0	System Control and Load Dispatching	1,689,116	997,358	488,319	109,468	-	93,972	-
56	3.0	Other Expenses	1,914,871	1,130,657	553,584	124,099	-	106,531	-
57		Total Other Power Supply	69,258,193	40,894,277	20,022,343	4,488,487	-	3,853,086	-
58									
59									
60									
61	9.0	Supervision & Eng.	0	-	-	-	-	-	-
62	9.0	Load Dispatching	2,169,201	883,079	507,390	340,967	40,264	389,517	7,984
63	99.0	Station Expenses	0	-	-	-	-	-	-
64	99.0	Overhead Line Expenses	0	-	-	-	-	-	-
65	99.0	Underground Line Expenses	0	-	-	-	-	-	-
66	9.0	Transmission of Electricity by Others	5,667,241	2,307,126	1,325,604	890,809	105,193	1,017,650	20,858
67	99.0	Miscellaneous Transmission Expenses	0	-	-	-	-	-	-
68	99.0	Rents	0	-	-	-	-	-	-
69									
70	99.0	Supervision & Engineering	0	-	-	-	-	-	-
71	99.0	Structures	0	-	-	-	-	-	-
72	99.0	Station Equipment	0	-	-	-	-	-	-
73	99.0	Overhead Lines	0	-	-	-	-	-	-
74	99.0	Underground Lines	0	-	-	-	-	-	-
75	99.0	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									
79									
80	39.0	Supervision & Eng.	2,555,650	1,214,510	607,960	372,280	76,214	264,394	20,292
81	2.0	Load Dispatching	1,751,175	832,203	416,585	255,093	52,223	181,168	13,904
82	2.0	Station Expenses	1,072,659	509,755	255,173	156,254	31,988	110,972	8,517
83	15.0	Overhead Line Expenses	14,405,447	6,845,836	3,426,891	2,098,435	429,593	1,490,313	114,378
84	2.0	Underground Line Expenses	3,847,272	1,828,322	915,222	560,430	114,732	398,019	30,547
85	60.0	Street Lighting and Signal Systems	0	-	-	-	-	-	-
86	2.0	Meter Expenses	0	-	-	-	-	-	-
87	2.0	Customer Installations Expenses	0	-	-	-	-	-	-
88	39.0	Miscellaneous Distribution Expenses	4,729,699	2,247,674	1,125,141	688,973	141,047	489,310	37,554
89	39.0	Rents	234,579	111,478	55,804	34,171	6,996	24,268	1,863
90									
91	42.0	Supervision & Engineering	1,447,376	688,115	344,457	210,926	43,181	149,800	11,497
92	2.0	Structures	64,328	30,570	15,303	9,371	1,918	6,555	511
93	2.0	Station Equipment	4,312,012	2,049,179	1,025,778	628,129	128,591	446,098	34,237
94	15.0	Overhead Lines	32,835,488	15,604,262	7,811,186	4,783,132	979,206	3,396,990	260,712
95	2.0	Underground Lines	3,310,082	1,573,036	787,431	482,178	98,712	342,444	26,282
96	2.0	Line Transformers	1,028,358	488,702	244,634	149,800	30,667	106,389	8,165
97	60.0	Street Lighting and Signal Systems	0	-	-	-	-	-	-
98	2.0	Meters	0	-	-	-	-	-	-
99	42.0	Miscellaneous Distribution Expenses	1,863,331	885,503	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

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

ALLOCATION OF O&M EXPENSES

101	Customer Accounts:									
102	Operation									
103	Supervision	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
104	Meter Reading Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
105	Customer Records and Collection Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
106	Uncollectible Accounts	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
107	Miscellaneous Customer Accounts Exp.	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
108	Total Customer Accounts			0	-	-	-	-	-	-
109	Customer Service and Information:									
110	Operation									
111	Supervision	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
112	Customer Assistance Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
113	Informational Advertising Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
114	Misc. Customer Service and Information	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
115	Total Customer Service and Information			0	-	-	-	-	-	-
116	Sales:									
117	Operation									
118	Supervision	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
119	Demonstration & Selling Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
120	Promotional Advertising Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
121	Miscellaneous Sales Promotion Expenses	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
122	Total Sales			0	-	-	-	-	-	-
123	Administrative & General:									
124	Operation									
125	Salaries	32.0	Payroll - Demand	25,166,288	12,893,312	6,445,149	2,942,727	429,731	2,352,418	102,952
126	Office Supplies and Expenses	32.0	Payroll - Demand	5,656,439	2,897,934	1,448,628	661,415	96,587	528,735	23,140
127	Administrative Expenses Transferred - Credit	32.0	Payroll - Demand	(865,486)	(443,410)	(221,653)	(101,202)	(14,779)	(80,901)	(3,541)
128	Outside Services Employed	26.0	Total Plant - Demand	4,690,548	2,512,908	1,223,336	506,428	73,771	337,491	16,614
129	Property Insurance	26.0	Total Plant - Demand	4,846,157	2,596,273	1,263,920	523,229	76,219	369,351	17,165
130	Injuries and Damages	32.0	Payroll - Demand	3,435,518	1,760,101	879,845	401,720	58,664	321,135	14,054
131	Employee Pensions and Benefits	32.0	Payroll - Demand	44,457,645	22,776,751	11,385,713	5,198,491	759,143	4,155,676	181,870
132	Franchise Requirements	99.0		0	0	0	0	0	0	0
133	Regulatory Commission Expenses	49.0	O&M Less A&G and Fuel - Demand	1,447,102	786,399	387,286	142,278	16,967	110,079	4,093
134	Duplicate Charges - Credit	99.0		0	0	0	0	0	0	0
135	Institutional or Goodwill Advertising Expense	49.0	O&M Less A&G and Fuel - Demand	533,044	289,672	142,658	52,409	6,250	40,548	1,508
136	Misc. General Expenses	49.0	O&M Less A&G and Fuel - Demand	2,722,739	1,479,619	728,682	267,699	31,923	207,114	7,702
137	Rents	49.0	O&M Less A&G and Fuel - Demand	(2,791,040)	(1,516,736)	(746,962)	(274,414)	(32,724)	(212,310)	(7,895)
138	Maintenance									
139	Maintenance of General Plant	36.0	General Plant - Demand	5,952,216	3,188,832	1,552,390	642,648	93,615	453,650	21,083
140	Total A&G			95,251,170	49,221,655	24,488,990	10,963,427	1,595,367	8,602,985	378,746
141	Total O&M Expenses:									
142	Fuel			0	0	0	0	0	0	0
143	Total Operations Expenses			225,096,633	121,379,799	60,127,610	22,380,206	2,576,067	18,019,393	613,559
144	Total Maintenance Expenses			86,540,129	45,432,356	22,272,298	9,858,159	1,556,372	7,043,662	377,281
145	O&M EXPENSES - DEMAND									
146				311,636,762	166,812,155	82,399,908	32,238,365	4,132,438	25,063,054	990,841

Operations and Maintenance Expense Allocation

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

ALLOCATION OF O&M EXPENSES

Energy			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LIF/LTM/CS	Lighting Service
	Allocation Factor	Allocation Base							
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	23.2 Steam Prod Plant - Energy	413,545,706	110,579,332	79,083,898	93,272,796	14,096,392	112,257,640	4,255,649
5	Steam Expenses	23.2 Steam Prod Plant - Energy	11,977,063	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 disp 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	23.2 Steam Prod Plant - Energy	3,190,833	850,533	608,283	717,418	108,424	853,442	32,733
15	Boiler Plant	23.2 Steam Prod Plant - Energy	24,712,196	6,607,875	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	133,426,477	95,423,673	112,544,183	17,008,893	135,451,546	5,134,922
19									
20	Nuclear Production:								
21	Operation								
22	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
23	Fuel	4.1 Base Energy (MWh) @ Generation	28,844,491	7,712,822	5,516,040	6,505,705	983,212	7,829,883	296,828
24	Coalants & Water	4.1 Base Energy (MWh) @ Generation	2,656,156	710,238	507,947	599,080	90,540	721,018	27,334
25	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
26	Steam Transferred - Credit	4.1 Base Energy (MWh) @ Generation	0	0	0	0	0	0	0
27	Electric Expenses	4.1 Base Energy (MWh) @ Generation	973,821	260,393	186,227	219,639	33,194	264,345	10,021
28	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
29	Rents	99.0 -	0	0	0	0	0	0	0
30	Maintenance								
31	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
32	Structures	4.1 Base Energy (MWh) @ Generation	2,557,854	683,953	489,148	576,909	87,189	693,333	26,322
33	Reactor Plant	4.1 Base Energy (MWh) @ Generation	18,443,461	4,931,657	3,527,012	4,159,814	628,676	5,006,507	189,795
34	Electric Plant	4.1 Base Energy (MWh) @ Generation	6,488,679	1,735,029	1,240,855	1,463,483	221,177	1,761,362	66,779
35	Miscellaneous Nuclear Plant	4.1 Base Energy (MWh) @ Generation	2,479,175	662,915	474,102	559,163	84,507	672,976	25,512
36	Total Nuclear Production		116,342,758	31,109,268	22,248,662	26,240,423	3,965,736	31,581,427	1,197,241
37									
38	Other Production:								
39	Operation								
40	Op., Sup., & Eng.	99.0 -	0	0	0	0	0	0	0
41	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
42	Generation Expenses	99.0 -	0	0	0	0	0	0	0
43	Miscellaneous Other Power Expenses	99.0 -	0	0	0	0	0	0	0
44	Rents	99.0 -	0	0	0	0	0	0	0
45	Maintenance								
46	Maint. Sup., & Eng.	99.0 -	0	0	0	0	0	0	0
47	Structures	99.0 -	0	0	0	0	0	0	0
48	Generating and Electric Plant	99.0 -	0	0	0	0	0	0	0
49	Miscellaneous Other Power Generation	99.0 -	0	0	0	0	0	0	0
50	Total Other Production		36,900,079	12,524,946	6,874,338	7,535,046	1,138,301	8,516,007	311,440
51									
52	Other Power Supply:								
53	Operation								
54	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
55	System Control and Load Dispatching	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
56	Other Expenses	4.0 Energy (MWh) @ Generation	1,698,093	576,382	316,348	346,753	52,383	391,896	14,332
57	Total Other Power Supply		59,919,748	20,338,483	11,162,811	12,235,694	1,848,416	13,828,616	505,727
58									
59	Transmission:								
60	Operation								
61	Supervision & Eng.	99.0 -	0	0	0	0	0	0	0
62	Load Dispatching	99.0 -	0	0	0	0	0	0	0
63	Station Expenses	99.0 -	0	0	0	0	0	0	0
64	Overhead Line Expenses	99.0 -	0	0	0	0	0	0	0
65	Underground Line Expenses	99.0 -	0	0	0	0	0	0	0
66	Transmission of Electricity by Others	99.0 -	0	0	0	0	0	0	0
67	Miscellaneous Transmission Expenses	99.0 -	0	0	0	0	0	0	0
68	Rents	99.0 -	0	0	0	0	0	0	0
69	Maintenance								
70	Supervision & Engineering	99.0 -	0	0	0	0	0	0	0
71	Structures	99.0 -	0	0	0	0	0	0	0
72	Station Equipment	99.0 -	0	0	0	0	0	0	0
73	Overhead Lines	99.0 -	0	0	0	0	0	0	0
74	Underground Lines	99.0 -	0	0	0	0	0	0	0
75	Miscellaneous Transmission Expenses	99.0 -	0	0	0	0	0	0	0
76	Total Transmission Expense		0	0	0	0	0	0	0
77									
78	Distribution:								
79	Operation								
80	Supervision & Eng.	40.0 Distribution Operations - Energy	188,301	63,915	35,080	38,451	5,809	43,457	1,589
81	Load Dispatching	4.0 Energy (MWh) @ Generation	1,552,929	527,109	289,305	317,110	47,905	358,394	13,107
82	Station Expenses	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
83	Overhead Line Expenses	16.0 Overhead Lines & Transformers - Energy	0	0	0	0	0	0	0
84	Underground Line Expenses	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
85	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	0	0	0	0	0	0
86	Meter Expenses	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
87	Customer Installations Expenses	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
88	Miscellaneous Distribution Expenses	4.0 Energy (MWh) @ Generation	348,486	118,286	64,922	71,161	10,750	80,426	2,941
89	Rents	40.0 Distribution Operations - Energy	17,284	5,867	3,220	3,529	533	3,989	146
90	Maintenance								
91	Supervision & Engineering	43.0 Distribution Maintenance - Energy	0	0	0	0	0	0	0
92	Structures	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
93	Station Equipment	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
94	Overhead Lines	16.0 Overhead Lines & Transformers - Energy	0	0	0	0	0	0	0
95	Underground Lines	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
96	Line Transformers	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
97	Street Lighting and Signal Systems	60.0 Lighting Service Direct	0	0	0	0	0	0	0
98	Meters	4.0 Energy (MWh) @ Generation	0	0	0	0	0	0	0
99	Miscellaneous Distribution Expenses	43.0 Distribution Maintenance - Energy	0	0	0	0	0	0	0
100	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									
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	4,539,363	3,153,434	3,693,640	558,201	4,420,767
130	Office Supplies and Expenses	33.0	Payroll - Energy	3,715,883	1,020,279	708,774	830,192	125,463	993,623
131	Administrative Expenses Transferred - Credit	33.0	Payroll - Energy	(568,564)	(156,112)	(108,449)	(127,027)	(19,197)	(152,033)
132	Outside Services Employed	27.0	Total Plant - Energy	5,263,620	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	1,226,363	185,371	1,476,219
134	Injuries and Damages	33.0	Payroll - Energy	2,256,894	619,681	430,484	504,229	76,202	603,491
135	Employee Pensions and Benefits	33.0	Payroll - Energy	29,205,551	8,019,036	5,570,715	6,525,019	986,094	7,809,530
136	Franchise Requirements	99.0		0	-	-	-	-	-
137	Regulatory Commission Expenses	50.0	O&M Less A&G and Fuel - Energy	1,571,381	390,744	302,519	363,136	54,886	443,170
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	143,932	111,434	133,762	20,218	163,243
140	Misc. General Expenses	50.0	O&M Less A&G and Fuel - Energy	2,956,571	735,188	569,192	683,245	103,269	833,829
141	Rents	50.0	O&M Less A&G and Fuel - Energy	(3,030,738)	(753,631)	(583,471)	(700,384)	(105,860)	(854,746)
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	19,206,119	13,478,522	15,826,060	2,391,746	18,979,052
145									
146	Total O&M Expenses:								
147									
148	Fuel			479,290,276	130,817,100	91,474,277	107,313,547	16,217,905	128,603,531
149	Total Operations Expenses			216,945,232	62,806,085	41,158,479	47,509,637	7,179,309	56,182,434
150	Total Maintenance Expenses			58,651,419	15,682,994	11,216,131	13,228,482	1,999,231	15,921,021
151									
152	O&M EXPENSES - ENERGY			784,858,858	217,320,471	149,580,532	174,811,658	26,418,089	208,842,914

Operations and Maintenance Expense Allocation

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

ALLOCATION OF O&M EXPENSES

		Total O&M Expenses						
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV/LTM/ICS	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	110,579,332	79,083,898	93,272,796	14,096,392	112,257,640	4,255,649
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 disp 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	1,331,176	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							
13	Maint. Sup., & Eng.	9,204,322	3,622,358	2,099,666	1,513,267	196,955	1,714,637	57,440
14	Structures	5,245,205	2,064,249	1,196,522	862,355	112,238	977,109	32,733
15	Boiler Plant	40,750,506	16,037,348	9,295,897	6,699,721	871,985	7,591,251	254,304
16	Electric Plant	11,213,036	4,412,887	2,557,888	1,843,516	239,938	2,088,832	69,975
17	Miscellaneous Steam Plant	5,342,375	2,102,490	1,218,688	878,331	114,317	995,210	33,339
18	Total Steam Production	554,739,346	166,203,616	111,309,448	116,458,300	17,111,881	138,521,179	5,134,922
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	7,712,822	5,516,040	6,505,705	983,212	7,829,883	296,828
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	1,973,821	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	234,000
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	18,444,461	4,931,657	3,527,012	4,159,814	628,676	5,006,507	189,795
34	Electric Plant	6,488,679	1,735,029	1,240,855	1,464,483	221,177	1,761,362	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	116,342,756	31,109,268	22,248,662	26,240,423	3,965,736	31,581,427	1,197,241
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	5,787,271	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	58,528,364	29,826,304	16,143,860	1,796,033	17,089,303	491,395
55	System Control and Load Dispatching	1,689,116	997,358	488,319	199,468	-	93,972	-
56	Other Expenses	3,619,965	1,070,039	869,932	1,099,852	52,383	498,427	14,332
57	Total Other Power Supply	129,177,941	61,232,761	31,185,155	16,724,181	1,848,416	17,681,702	505,727
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	539,561	27,011
82	Station Expenses	1,072,659	509,735	255,173	156,254	31,388	110,972	8,517
83	Overhead Line Expenses	14,405,447	6,845,836	3,426,891	2,099,435	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	6,555	111
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	106,889	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	8,420,652	2,588,019



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

ALLOCATION OF PAYROLL

Customer		Allocation	Allocation	Total	Residential	Small	Medium	Public	High LF/	Lighting
		Factor	Base	Company		General	General	Schools	LTH/ICS	Service
1	Steam Production:									
2	Operation:									
3	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
4	Fuel	99.0	-	0	-	-	-	-	-	-
5	Steam Expenses	99.0	-	0	-	-	-	-	-	-
6	Steam from Other Sources	99.0	-	0	-	-	-	-	-	-
7	Steam Transferred - Credit	99.0	-	0	-	-	-	-	-	-
8	Electric Expenses	99.0	-	0	-	-	-	-	-	-
9	Miscellaneous Steam Power Expenses	99.0	-	0	-	-	-	-	-	-
10	Rents	99.0	-	0	-	-	-	-	-	-
11	Maintenance:									
12	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
13	Structures	99.0	-	0	-	-	-	-	-	-
14	Boiler Plant	99.0	-	0	-	-	-	-	-	-
15	Electric Plant	99.0	-	0	-	-	-	-	-	-
16	Miscellaneous Steam Plant	99.0	-	0	-	-	-	-	-	-
17	Total Steam Production			0	-	-	-	-	-	-
18										
19	Nuclear Production:									
20	Operation:									
21	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
22	Fuel	99.0	-	0	-	-	-	-	-	-
23	Steam Expenses	99.0	-	0	-	-	-	-	-	-
24	Steam from Other Sources	99.0	-	0	-	-	-	-	-	-
25	Steam Transferred - Credit	99.0	-	0	-	-	-	-	-	-
26	Electric Expenses	99.0	-	0	-	-	-	-	-	-
27	Miscellaneous Nuclear Power Expenses	99.0	-	0	-	-	-	-	-	-
28	Rents	99.0	-	0	-	-	-	-	-	-
29	Maintenance:									
30	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
31	Structures	99.0	-	0	-	-	-	-	-	-
32	Reactor Plant	99.0	-	0	-	-	-	-	-	-
33	Electric Plant	99.0	-	0	-	-	-	-	-	-
34	Miscellaneous Nuclear Plant	99.0	-	0	-	-	-	-	-	-
35	Total Nuclear Production			0	-	-	-	-	-	-
36										
37	Other Production:									
38	Operation:									
39	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-
40	Fuel	99.0	-	0	-	-	-	-	-	-
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			0	-	-	-	-	-	-
50										
51	Other Power Supply:									
52	Operation:									
53	Purchased Power	99.0	-	0	-	-	-	-	-	-
54	System Control and Load Dispatching	99.0	-	0	-	-	-	-	-	-
55	Other Expenses	99.0	-	0	-	-	-	-	-	-
56	Total Other Power Supply			0	-	-	-	-	-	-
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	-	-	-	-	-	-

WESTAR ENERGY										
BIP CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76	Distribution:									
77	Operation									
79	Supervision & Eng.	38.0	Distribution Operations - Customer	885,357	594,685	95,593	1,370	118,687	26,210	48,813
80	Load Dispatching	99.0	-	0	-	-	-	-	-	-
81	Station Expenses	99.0	-	0	-	-	-	-	-	-
82	Overhead Line Expenses	1.2	Distribution Customers	0	-	-	-	-	-	-
83	Underground Line Expenses	1.2	Distribution Customers	0	-	-	-	-	-	-
84	Street Lighting and Signal Systems	60.0	Lighting Service Direct	281,115	-	-	-	-	-	281,115
84	Meter Expenses	8.5	Meter Reading	6,816,869	4,822,595	777,726	11,106	987,349	218,092	-
85	Customer Installations Expenses	1.2	Distribution Customers	141,887	123,734	17,426	290	383	28	26
86	Miscellaneous Distribution Expenses	38.0	Distribution Operations - Customer	1,033,801	694,393	111,620	1,600	138,587	30,604	56,997
87	Rents	38.0	Distribution Operations - Customer	0	-	-	-	-	-	-
88	Maintenance									
89	Supervision & Engineering	41.0	Distribution Maintenance - Customer	82,146	26,875	8,185	480	658	458	45,489
90	Structures	1.2	Distribution Customers	0	-	-	-	-	-	-
91	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
92	Overhead Lines	14.0	Overhead Lines & Transformers - Customer	0	-	-	-	-	-	-
93	Underground Lines	1.2	Distribution Customers	0	-	-	-	-	-	-
94	Line Transformers	1.2	Distribution Customers	0	-	-	-	-	-	-
95	Street Lighting and Signal Systems	60.0	Lighting Service Direct	328,795	-	-	-	-	-	328,795
96	Meters	8.0	Meters	869,791	637,706	194,213	11,395	15,605	10,873	-
97	Miscellaneous Distribution Expenses	41.0	Distribution Maintenance - Customer	84,478	27,638	8,417	494	676	471	46,781
98	Total Distribution			10,524,239	6,927,626	1,213,180	26,734	1,261,945	286,736	808,017
99										
100	Customer Accounts:									
101	Operation									
102	Supervision	1.0	Customers	1,966,425	1,714,813	241,504	4,014	5,303	424	367
103	Meter Reading Expenses	1.0	Customers	5,063,424	4,415,538	621,859	10,336	13,655	1,092	944
104	Customer Records and Collection Expenses	1.0	Customers	8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	1,586
105	Uncollectible Accounts	1.0	Customers	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	1.0	Customers	150	131	18	0	0	0	0
107	Total Customer Accounts			15,533,810	13,546,193	1,907,769	31,708	41,893	3,350	2,897
108										
109	Customer Service and Information:									
110	Operation									
111	Supervision	1.0	Customers	850,383	741,573	104,439	1,736	2,293	183	159
112	Customer Assistance Expenses	1.0	Customers	2,208,316	1,925,753	271,212	4,508	5,956	476	412
113	Informational Advertising Expenses	1.0	Customers	55,201	48,138	6,779	113	149	12	10
114	Misc. Customer Service and Information	1.0	Customers	0	-	-	-	-	-	-
115	Total Customer Service and Information			3,113,901	2,715,464	382,431	6,356	8,398	671	581
116										
117	Sales:									
118	Operation									
119	Supervision	1.0	Customers	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	1.0	Customers	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	1.0	Customers	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	1.0	Customers	0	-	-	-	-	-	-
123	Total Sales			0	-	-	-	-	-	-
124										
125	Administrative & General:									
126	Operation									
127	Salaries	31.0	Payroll - Customer	9,331,684	7,417,915	1,120,680	20,728	419,765	93,009	259,585
128	Office Supplies and Expenses	31.0	Payroll - Customer	1,463	1,163	176	3	66	15	41
129	Administrative Expenses Transferred - Credit	31.0	Payroll - Customer	0	-	-	-	-	-	-
130	Outside Services Employed	25.0	Total Plant - Customer	1,168	669	183	6	7	4	299
131	Property Insurance	25.0	Total Plant - Customer	0	-	-	-	-	-	-
132	Injuries and Damages	31.0	Payroll - Customer	0	-	-	-	-	-	-
133	Employee Pensions and Benefits	31.0	Payroll - Customer	56,899	45,230	6,833	126	2,559	567	1,583
134	Franchise Requirements	99.0	-	0	-	-	-	-	-	-
135	Regulatory Commission Expenses	48.0	O&M Less A&G and Fuel - Customer	0	-	-	-	-	-	-
136	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-
137	Institutional or Goodwill Advertising Expense	48.0	O&M Less A&G and Fuel - Customer	0	-	-	-	-	-	-
138	Misc. General Expenses	48.0	O&M Less A&G and Fuel - Customer	17,188	13,595	2,025	37	612	134	785
139	Rents	48.0	O&M Less A&G and Fuel - Customer	0	-	-	-	-	-	-
140	Maintenance									
141	Maintenance of General Plant	35.0	General Plant - Customer	36,638	20,988	5,726	192	235	129	9,368
142	Total A&G			9,445,040	7,499,561	1,135,623	21,093	423,245	93,858	271,660
143										
144	Total Payroll:									
145	Fuel			0	0	0	0	0	0	0
146	Total Operations Expenses			37,215,142	29,975,638	4,422,461	73,331	1,718,307	372,684	652,722
147	Total Maintenance Expenses			1,401,848	713,207	216,541	12,561	17,174	11,931	430,434
148										
149	PAYROLL EXPENSES - CUSTOMER			38,616,990	30,688,845	4,639,002	85,892	1,735,481	384,615	1,083,155

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

ALLOCATION OF PAYROLL

		Demand								
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service	
1	Steam Production:									
2	Operation									
3	Op., Sup., & Eng.	23.1	2,072,123	1,218,272	590,448	145,481	3,828	114,093	-	
4	Fuel	99.0	0	-	-	-	-	-	-	
5	Steam Expenses	23.1	6,014,632	3,536,209	1,713,860	422,280	11,111	331,172	-	
6	Steam from Other Sources	99.0	0	-	-	-	-	-	-	
7	Steam Transferred - Credit	23.1	0	-	-	-	-	-	-	
8	Electric Expenses	23.1	749,520	440,668	213,574	52,623	1,385	41,269	-	
9	Miscellaneous Steam Power Expenses	23.1	715,323	420,563	203,830	50,222	1,321	39,386	-	
10	Rents	23.1	174	103	50	12	0	10	-	
11	Maintenance									
12	Maint. Sup., & Eng.	23.1	2,888,072	1,697,997	822,952	202,768	5,335	159,020	-	
13	Structures	23.1	479,796	282,088	136,717	33,686	886	26,418	-	
14	Boiler Plant	23.1	4,823,478	2,835,889	1,374,443	338,651	8,911	265,586	-	
15	Electric Plant	23.1	1,566,308	920,897	446,317	109,869	2,894	86,243	-	
16	Miscellaneous Steam Plant	23.1	762,870	448,518	217,379	53,560	1,409	42,004	-	
17	Total Steam Production		20,072,297	11,801,194	5,719,569	1,409,252	37,080	1,105,201	-	
18	Nuclear Production:									
19	Operation									
21	Op., Sup., & Eng.	3.0	0	-	-	-	-	-	-	
22	Fuel	3.0	0	-	-	-	-	-	-	
23	Steam Expenses	3.0	0	-	-	-	-	-	-	
24	Steam from Other Sources	3.0	0	-	-	-	-	-	-	
25	Steam Transferred - Credit	3.0	0	-	-	-	-	-	-	
26	Electric Expenses	3.0	0	-	-	-	-	-	-	
27	Miscellaneous Nuclear Power Expenses	3.0	0	-	-	-	-	-	-	
28	Rents	3.0	0	-	-	-	-	-	-	
29	Maintenance									
30	Maint. Sup., & Eng.	3.0	0	-	-	-	-	-	-	
31	Structures	3.0	0	-	-	-	-	-	-	
32	Reactor Plant	3.0	0	-	-	-	-	-	-	
33	Electric Plant	3.0	0	-	-	-	-	-	-	
34	Miscellaneous Nuclear Plant	3.0	0	-	-	-	-	-	-	
35	Total Nuclear Production		0	-	-	-	-	-	-	
36	Other Production:									
37	Operation									
39	Op., Sup., & Eng.	23.3	379,556	219,068	101,445	35,382	3,689	19,973	-	
40	Fuel	99.0	0	-	-	-	-	-	-	
41	Generation Expenses	23.3	305,907	176,560	81,761	28,516	2,973	16,097	-	
42	Miscellaneous Other Power Expenses	23.3	532,426	307,300	142,303	49,632	5,174	28,017	-	
43	Rents	23.3	0	-	-	-	-	-	-	
44	Maintenance									
45	Maint. Sup., & Eng.	23.3	284,034	163,936	75,915	26,477	2,760	14,946	-	
46	Structures	23.3	0	-	-	-	-	-	-	
47	Generating and Electric Plant	23.3	624,498	360,440	166,911	58,215	6,069	32,862	-	
48	Miscellaneous Other Power Generation	23.3	731,861	422,407	195,606	68,224	7,112	38,511	-	
49	Total Other Production		2,858,281	1,649,711	763,940	266,447	27,777	150,406	-	
50	Other Power Supply:									
51	Operation									
53	Purchased Power	3.0	0	-	-	-	-	-	-	
54	System Control and Load Dispatching	3.0	928,399	548,184	268,398	60,168	-	51,650	-	
55	Other Expenses	3.0	956,483	564,766	276,316	61,988	-	53,213	-	
56	Total Other Power Supply		1,884,882	1,112,950	544,914	122,156	-	104,863	-	
57	Transmission:									
58	Operation									
60	Supervision & Eng.	9.0	642,319	261,487	150,243	100,963	11,922	115,339	2,364	
61	Load Dispatching	9.0	1,041,539	424,009	243,623	163,715	19,333	187,026	3,833	
62	Station Expenses	9.0	331,175	134,821	77,464	52,056	6,147	59,468	1,219	
63	Overhead Line Expenses	9.0	308,025	123,396	72,049	48,417	5,717	55,311	1,134	
64	Underground Line Expenses	9.0	268,918	109,476	62,902	42,270	4,992	48,289	990	
65	Transmission of Electricity by Others	99.0	0	-	-	-	-	-	-	
66	Miscellaneous Transmission Expenses	9.0	820,319	333,951	191,878	128,942	15,226	147,302	3,019	
67	Rents	99.0	0	-	-	-	-	-	-	
68	Maintenance									
69	Supervision & Engineering	9.0	1,054,672	429,356	246,895	165,779	19,576	189,384	3,882	
70	Structures	9.0	193,683	78,848	45,304	30,444	3,595	34,779	713	
71	Station Equipment	9.0	2,232,851	908,991	522,278	350,972	41,445	400,947	8,218	
72	Overhead Lines	9.0	822,464	334,824	192,380	129,280	15,266	147,688	3,027	
73	Underground Lines	9.0	268,868	109,456	62,890	42,262	4,991	48,280	990	
74	Miscellaneous Transmission Expenses	9.0	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	29,389	

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY 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 - NCP	2,056,694	977,394	489,264	299,398	61,334	212,775	16,330
81	Station Expenses	2.0	Demand - NCP	496,237	235,825	118,049	72,287	14,799	51,338	3,940
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 - NCP	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 - NCP	0	0	0	0	0	0	0
85	Customer Installations Expenses	2.0	Demand - NCP	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 - NCP	2,889	1,373	687	421	86	299	23
91	Station Equipment	2.0	Demand - NCP	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 - NCP	1,896,168	806,062	403,499	247,080	50,582	175,477	13,467
94	Line Transformers	2.0	Demand - NCP	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 - NCP	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	9,837,403	4,917,551	2,245,257	327,878	1,794,859	78,551
128	Office Supplies and Expenses	32.0	Payroll - Demand	3,011	1,543	771	352	51	281	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	59,983	29,984	13,690	1,999	10,944	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	46,303	22,803	8,377	999	6,481	241
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	37,6738	201,833	98,257	40,676	5,925	28,713	1,334
142	Total A&G			19,795,547	10,153,501	5,072,500	2,309,649	337,042	1,842,195	80,660
143										
144	Total Payroll:									
145										
146	Fuel			0	0	0	0	0	0	0
147	Total Operations Expenses			46,631,827	23,852,245	11,919,612	5,487,716	812,342	4,364,361	195,350
148	Total Maintenance Expenses			31,305,001	15,941,194	7,980,823	3,718,716	549,485	2,383,914	130,869
149										
150	PAYROLL EXPENSES - DEMAND			79,821,710	40,906,389	20,445,349	9,328,588	1,362,028	7,453,138	326,219





WESTAR ENERGY										
BIP CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF PAYROLL										
76										
77	Distribution:									
78	Operation									
79	Supervision & Eng.	40.0	Distribution Operations - Energy	172,143	58,430	32,070	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										
100	Customer Accounts:									
101	Operation									
102	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
103	Meter Reading Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
104	Customer Records and Collection Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
105	Uncollectible Accounts	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
106	Miscellaneous Customer Accounts Exp.	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
107	Total Customer Accounts			0	-	-	-	-	-	-
108										
109	Customer Service and Information:									
110	Operation									
111	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
112	Customer Assistance Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
113	Informational Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
114	Misc. Customer Service and Information	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
115	Total Customer Service and Information			0	-	-	-	-	-	-
116										
117	Sales:									
118	Operation									
119	Supervision	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
120	Demonstration & Selling Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
121	Promotional Advertising Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
122	Miscellaneous Sales Promotion Expenses	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
123	Total Sales			0	-	-	-	-	-	-
124										
125	Administrative & General:									
126	Operation									
127	Salaries	33.0	Payroll - Energy	12,614,037	3,463,465	2,406,022	2,818,191	425,899	3,372,978	127,480
128	Office Supplies and Expenses	33.0	Payroll - Energy	1,978	543	377	442	67	529	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	21,118	14,671	17,184	2,597	20,566	777
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	23,007	17,812	21,381	3,232	26,094	997
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	3,624,783	2,522,308	2,955,592	446,665	3,538,588	133,763
143										
144	Total Payroll:									
145										
146	Fuel			3,465,296	931,019	662,379	780,267	117,922	938,164	35,547
147	Total Operations Expenses			33,178,828	9,123,870	6,327,633	7,408,604	1,119,623	8,864,143	334,956
148	Total Maintenance Expenses			17,445,005	4,664,677	3,336,074	3,934,618	594,642	4,735,474	179,520
149										
150	PAYROLL EXPENSES - ENERGY			52,654,674	14,451,987	10,043,819	11,765,592	1,778,077	14,082,919	532,281

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

ALLOCATION OF PAYROLL

Total Payroll Expenses								
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV/LTM/ICS	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	910,182	650,942	767,732	116,028	923,996	35,028
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	479,767	278,092	200,426	26,066	227,097	7,608
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	9,579,713	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	20,981,277	12,284,962	9,152,580	1,207,336	10,424,614	353,296
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	305,907	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	278,963	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	827,635	421,775	228,286	25,397	241,655	6,949
55	Other Expenses	1,804,685	852,670	434,533	235,192	26,165	248,965	7,159
56	Total Other Power Supply	3,556,382	1,680,305	856,308	463,478	51,563	490,621	14,108
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	163,715	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	29,389

WESTAR ENERGY								
BIP CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								
ALLOCATION OF PAYROLL								
76	Distribution:							
77	Operation							
78	Supervision & Eng.	3,393,845	1,763,406	683,452	376,856	193,671	307,644	68,816
79	Load Dispatching	3,880,555	1,596,464	829,042	672,033	117,597	633,696	31,724
80	Station Expenses	496,237	235,825	118,049	72,287	14,799	51,338	3,840
81	Overhead Line Expenses	3,821,447	1,816,049	909,078	556,669	113,962	395,347	30,342
82	Underground Line Expenses	1,592,274	756,689	378,764	231,946	47,484	164,728	12,643
83	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							
101	Supervision	1,966,425	1,714,813	241,504	4,014	5,303	424	367
102	Meter Reading Expenses	5,063,424	4,415,538	621,859	10,336	13,655	1,092	944
103	Customer Records and Collection Expenses	8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	1,586
104	Uncollectible Accounts	0	-	-	-	-	-	-
105	Miscellaneous Customer Accounts Exp.	150	131	18	0	0	0	0
106	Total Customer Accounts	15,533,810	13,546,193	1,907,769	31,708	41,893	3,350	2,897
107	Customer Service and Information:							
108	Operation							
109	Supervision	850,383	741,573	104,439	1,736	2,293	183	159
110	Customer Assistance Expenses	2,208,316	1,925,753	271,212	4,508	5,956	476	412
111	Informational Advertising Expenses	55,201	48,138	6,779	113	149	12	10
112	Misc. Customer Service and Information	0	-	-	-	-	-	-
113	Total Customer Service and Information	3,113,901	2,715,464	382,431	6,356	8,398	671	581
114	Sales:							
115	Operation							
116	Supervision	0	-	-	-	-	-	-
117	Demonstration & Selling Expenses	0	-	-	-	-	-	-
118	Promotional Advertising Expenses	0	-	-	-	-	-	-
119	Miscellaneous Sales Promotion Expenses	0	-	-	-	-	-	-
120	Total Sales	0	-	-	-	-	-	-
121	Administrative & General:							
122	Operation							
123	Salaries	41,147,219	20,718,783	8,444,254	5,084,176	1,173,543	5,260,847	465,616
124	Office Supplies and Expenses	6,452	3,249	1,324	797	184	825	73
125	Administrative Expenses Transferred - Credit	0	-	-	-	-	-	-
126	Outside Services Employed	26,666	10,711	5,894	4,344	656	4,580	480
127	Property Insurance	0	-	-	-	-	-	-
128	Injuries and Damages	0	-	-	-	-	-	-
129	Employee Pensions and Benefits	250,891	126,331	51,488	31,000	7,156	32,078	2,839
130	Franchise Requirements	0	-	-	-	-	-	-
131	Regulatory Commission Expenses	0	-	-	-	-	-	-
132	Duplicate Charges - Credit	0	-	-	-	-	-	-
133	Institutional or Goodwill Advertising Expense	0	-	-	-	-	-	-
134	Misc. General Expenses	194,915	82,905	42,640	29,795	4,843	32,709	2,022
135	Rents	0	-	-	-	-	-	-
136	Maintenance							
137	Maintenance of General Plant	836,143	335,866	184,830	136,220	20,571	143,603	15,053
138	Total A&G	42,462,286	21,277,846	8,730,431	5,286,333	1,206,952	5,474,641	486,084
139	Total Payroll:							
140	Fuel	3,465,296	931,019	662,379	780,267	117,922	938,164	35,547
141	Total Operations Expenses	117,025,798	62,951,752	22,669,707	12,969,651	3,650,472	13,601,188	1,183,028
142	Total Maintenance Expenses	50,151,853	21,319,078	11,533,438	7,665,895	1,161,301	7,731,319	740,823
143								
144								
145								
146								
147								
148								
149								
150	TOTAL PAYROLL EXPENSES	171,093,375	86,047,221	35,128,171	21,180,071	4,875,585	21,920,671	1,941,656

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

ALLOCATION OF DEPRECIATION EXPENSE

Customer		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/XS	Lighting Service
1	Intangible Plant:									
2										
3	Organization	99.0	-	0	-	-	-	-	-	-
4	Franchises and Consents	99.0	-	0	-	-	-	-	-	-
5	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-
6										
7	Total Intangible Plant			0	-	-	-	-	-	-
8										
9	Production Plant									
10										
11	Steam Production	99.0	-	0	-	-	-	-	-	-
12	Turbine Production	99.0	-	0	-	-	-	-	-	-
13	Other Production Plant	99.0	-	0	-	-	-	-	-	-
14										
15	Total Production Plant			0	-	-	-	-	-	-
16										
17	Transmission:									
18										
19	Land & Land Rights	99.0	-	0	-	-	-	-	-	-
20	Structures & Improvements	99.0	-	0	-	-	-	-	-	-
21	Station Equipment	99.0	-	0	-	-	-	-	-	-
22	Towers & Fixtures	99.0	-	0	-	-	-	-	-	-
23	Poles & Fixtures	99.0	-	0	-	-	-	-	-	-
24	Overhead Conductors & Devices	99.0	-	0	-	-	-	-	-	-
25	Underground Conduit	99.0	-	0	-	-	-	-	-	-
26	Underground Conductors & Devices	99.0	-	0	-	-	-	-	-	-
27	Road and Trails	99.0	-	0	-	-	-	-	-	-
28										
29	Total Transmission Plant			0	-	-	-	-	-	-
30										
31	Distribution:									
32										
33	Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	0	-	-	-	-	-	-
34	Structures & Improvements	1.2	Distribution Customers	0	-	-	-	-	-	-
35	Station Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
36	Storage Battery Equipment	1.2	Distribution Customers	0	-	-	-	-	-	-
37	Poles, Towers & Fixtures	1.2	Distribution Customers	0	-	-	-	-	-	-
38	Overhead Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-
39	Underground Conduit	1.2	Distribution Customers	0	-	-	-	-	-	-
40	Underground Conductors & Devices	1.2	Distribution Customers	0	-	-	-	-	-	-
41	Line Transformers	1.2	Distribution Customers	0	-	-	-	-	-	-
42	Services	7.0	Services	2,855,195	2,260,716	576,444	9,606	8,429	26,168	-
43	Meters	8.0	Meters	2,093,418	1,534,833	467,433	27,424	37,558	-	-
44	Installations on Customer Premises	60.0	Lighting Service Direct	(43,238)	-	-	-	-	-	(43,238)
45	Leased Customer Property	60.0	Lighting Service Direct	807,285	-	-	-	-	-	807,285
46	Street Lighting & Signal Systems	60.0	Lighting Service Direct	2,368,742	-	-	-	-	-	2,368,742
47										
48	Total Distribution Plant			8,081,403	3,795,549	1,043,877	37,031	45,987	26,168	3,132,791
49										
50	General Plant:									
51										
52	Land & Land Rights	20.0	PTD Plant - Customer	0	-	-	-	-	-	-
53	Structures & Improvements	20.0	PTD Plant - Customer	60,647	34,742	9,478	318	389	213	15,507
54	Office Furniture and Equipment	20.0	PTD Plant - Customer	153,575	87,976	24,002	805	985	540	39,268
55	Transportation Equipment	20.0	PTD Plant - Customer	0	-	-	-	-	-	-
56	Stores Equipment	20.0	PTD Plant - Customer	5,196	2,976	812	27	33	18	1,328
57	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	26,219	15,019	4,098	137	168	92	6,704
58	Laboratory Equipment	20.0	PTD Plant - Customer	1,358	778	212	7	9	5	347
59	Power Operated Equipment	20.0	PTD Plant - Customer	0	-	-	-	-	-	-
60	Communication Equipment	20.0	PTD Plant - Customer	194,756	111,566	30,438	1,021	1,249	685	49,797
61	Miscellaneous Equipment	20.0	PTD Plant - Customer	777	445	121	4	5	3	199
62	Other Tangible Property	20.0	PTD Plant - Customer	0	-	-	-	-	-	-
63	Other - Plant Related	20.0	PTD Plant - Customer	42,274	24,217	6,607	222	271	149	10,809
64	Other - Payroll Related	20.0	PTD Plant - Customer	0	-	-	-	-	-	-
65										
66	Total General Plant			484,802	277,719	75,768	2,541	3,109	1,704	123,959
67										
68	Amortization - Plant Related	20.0	PTD Plant - Customer	1,528,675	875,704	238,912	8,014	9,803	5,374	390,868
69	Amortization - Labor Related	31.0	Payroll - Customer	(2,773,895)	(2,205,016)	(333,128)	(6,162)	(124,778)	(27,647)	(77,163)
70										
71	DEP. AND AMORT. EXPENSE - CUSTOMER			7,320,985	2,743,956	1,025,429	41,424	(65,878)	5,599	3,570,455





WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011							
ALLOCATION OF DEPRECIATION EXPENSE							
Total Depreciation Expense							
	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LV/ 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	420,261
12 Nuclear Production	22,011,712	5,885,783	4,209,382	4,964,612	750,306	5,975,114	226,515
13 Other Production Plant	28,031,804	11,827,936	6,521,559	4,352,372	569,157	4,613,918	146,862
14							
15 Total Production Plant	113,618,140	42,015,526	25,043,384	20,092,764	2,742,765	22,930,062	793,638
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	2,742
35 Station Equipment	3,111,994	1,478,899	740,308	453,323	92,805	321,951	24,709
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	57,986
38 Overhead Conductors & Devices	4,628,910	2,199,776	1,101,165	674,291	138,041	478,883	36,753
39 Underground Conduit	1,356,023	644,417	322,582	197,531	40,439	140,287	10,767
40 Underground Conductors & Devices	3,964,729	1,884,140	943,164	577,540	118,234	410,170	31,480
41 Line Transformers	6,052,102	2,876,114	1,439,725	881,607	180,483	626,119	48,053
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)	-	-	-	-	-	(43,236)
45 Leased Customer Property	807,285	-	-	-	-	-	807,285
46 Street Lighting & Signal Systems	2,368,742	-	-	-	-	-	2,368,742
47							
48 Total Distribution Plant	34,843,584	16,513,621	7,410,293	3,935,466	844,078	2,794,845	3,345,281
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	24,917
54 Office Furniture and Equipment	3,504,849	1,407,846	774,749	570,992	86,227	601,937	63,097
55 Transportation Equipment	0	-	-	-	-	-	-
56 Stores Equipment	118,571	47,628	26,210	19,317	2,917	20,364	2,135
57 Tools, Shop and Garage Equipment	598,354	240,350	132,267	97,481	14,721	102,764	10,772
58 Laboratory Equipment	31,000	12,452	6,853	5,050	763	5,324	558
59 Power Operated Equipment	0	-	-	-	-	-	-
60 Communication Equipment	4,444,665	1,785,357	982,496	724,102	109,348	763,345	80,017
61 Miscellaneous Equipment	17,722	7,118	3,917	2,887	436	3,044	319
62 Other Tangible Property	0	-	-	-	-	-	-
63 Other - Plant Related	964,762	387,531	213,261	157,174	23,735	165,692	17,368
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	199,184
67							
68 Amortization - Plant Related	34,886,969	14,013,583	7,711,786	5,683,609	858,292	5,991,633	628,065
69 Amortization - Labor Related	(12,231,239)	(6,158,773)	(2,510,101)	(1,511,300)	(348,842)	(1,563,816)	(138,407)
70							
70 TOTAL DEP. AND AMORT. EXPENSE	182,181,456	70,828,204	40,101,067	30,003,031	4,368,491	32,052,902	4,827,761

Taxes Allocation

WESTAR ENERGY									
BIP CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Customer									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service
1		Taxes Other Than Income:							
2									
3	31.0	Payroll - Customer	2,797,742	2,223,973	335,992	6,215	125,850	27,885	77,827
4	25.0	Real Estate and Personal Property	2,770,600	1,587,143	433,010	14,524	17,767	9,740	708,417
5	25.0	Other	0	-	-	-	-	-	-
6									
7		Total Taxes, Other	5,568,342	3,811,116	769,002	20,738	143,617	37,625	786,244
8									
9		Pre-Tax Adjustments:							
10									
11	28.0	Rate Base Related	(4,254,549)	(2,133,758)	(680,701)	(26,076)	(28,728)	(18,656)	(1,366,630)
12	11.0	CIAC	(73,933)	(42,353)	(11,555)	(388)	(474)	(260)	(18,904)
13	25.0	Plant Related	4,669,802	2,675,104	729,831	24,480	29,946	16,416	1,194,026
14	31.0	Payroll Related	717,359	570,241	86,151	1,593	32,269	7,150	19,955
15	1.0	Other	0	-	-	-	-	-	-
16									
17		Total Pre-Tax Adjustments	1,058,678	1,069,234	123,726	(390)	33,012	4,650	(171,553)
18									
19		Income Taxes:							
20									
21	76.0	State Income Taxes	1,924,882	1,433,952	325,429	337,314	42,985	(260,592)	45,794
22	76.0	Federal Income Taxes	9,283,557	6,915,842	1,569,518	1,626,841	207,314	(1,256,816)	220,859
23									
24		Total Income Taxes	11,208,439	8,349,794	1,894,947	1,964,155	250,299	(1,517,408)	266,652
25									
26		Income Tax Adjustments:							
27									
28	17.0	Deferred Income Taxes	1,787,245	999,783	275,120	9,796	12,177	6,945	483,423
29	17.0	Investment Tax Credits	(92,516)	(51,753)	(14,241)	(507)	(630)	(360)	(25,024)
30									
31		Total Adjustments	1,694,729	948,030	260,878	9,289	11,547	6,586	458,399



Taxes Allocation

WESTAR ENERGY											
BIP CLASS COST OF SERVICE STUDY											
TEST YEAR ENDING 3/31/2011											
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX											
Demand											
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service		
1		Taxes Other Than Income:									
2											
3		Payroll	32.0	Payroll - Demand	5,756,821	2,949,362	1,474,336	673,153	98,301	538,119	23,550
4		Real Estate and Personal Property	26.0	Total Plant - Demand	28,489,266	15,262,800	7,430,247	3,075,923	448,070	2,171,316	100,909
5		Other	26.0	Total Plant - Demand	0	-	-	-	-	-	-
6											
7		Total Taxes, Other			34,246,087	18,212,162	8,904,584	3,749,076	546,371	2,709,435	124,460
8											
9		Pre-Tax Adjustments:									
10											
11		Rate Base Related	29.0	Rate Base - Demand	(58,540,175)	(31,500,572)	(15,428,653)	(6,104,326)	(846,125)	(4,456,720)	(203,779)
12		CIAC	12.0	Dist'n Plant w/o Land - Demand	(339,139)	(161,168)	(80,677)	(49,402)	(10,114)	(35,086)	(2,693)
13		Plant Related	26.0	Total Plant - Demand	48,018,196	25,725,202	12,523,561	5,184,419	755,215	3,659,718	170,081
14		Payroll Related	32.0	Payroll - Demand	1,476,086	756,235	378,029	172,601	25,205	137,977	6,038
15		Other	3.0	Demand -12CP Remaining	0	-	-	-	-	-	-
16											
17		Total Pre-Tax Adjustments			(9,385,032)	(5,180,303)	(2,607,740)	(796,708)	(75,819)	(694,110)	(30,352)
18											
19		Income Taxes:									
20											
21		State Income Taxes	76.0	Net Taxable Income	22,557,969	16,804,695	3,813,748	3,953,034	503,748	(3,053,917)	536,661
22		Federal Income Taxes	76.0	Net Taxable Income	108,795,339	81,047,745	18,393,411	19,065,179	2,429,537	(14,728,806)	2,588,273
23											
24		Total Income Taxes			131,353,308	97,852,440	22,207,159	23,018,213	2,933,285	(17,782,723)	3,124,933
25											
26		Income Tax Adjustments:									
27											
28		Deferred Income Taxes	18.0	Net Plant - Demand	20,673,757	11,120,025	5,448,004	2,157,348	299,321	1,576,790	72,271
29		Investment Tax Credits	18.0	Net Plant - Demand	(1,070,166)	(575,622)	(282,013)	(111,674)	(15,494)	(81,622)	(3,741)
30											
31		Total Adjustments			19,603,591	10,544,403	5,165,991	2,045,674	283,826	1,495,168	68,529

Taxes Allocation

WESTAR ENERGY										
BIP CLASS COST OF SERVICE STUDY										
TEST YEAR ENDING 3/31/2011										
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX										
Energy										
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/ICS	Lighting Service
1	Taxes Other Than Income:									
2										
3	Payroll	33.0	Payroll - Energy	3,781,828	1,038,385	721,352	844,925	127,689	1,011,256	38,220
4	Real Estate and Personal Property	27.0	Total Plant - Energy	31,969,968	8,548,554	6,113,737	7,210,638	1,089,749	8,678,299	328,991
5	Other	27.0	Total Plant - Energy	0	-	-	-	-	-	-
6										
7	Total Taxes, Other			35,751,796	9,586,939	6,835,089	8,055,563	1,217,439	9,689,555	367,211
8										
9	Pre-Tax Adjustments:									
10										
11	Rate Base Related	30.0	Rate Base - Energy	(65,044,186)	(17,698,344)	(12,417,671)	(14,579,680)	(2,203,384)	(17,483,621)	(661,486)
12	CIAC	13.0	Dist'n Plant w/o Land - Energy	0	-	-	-	-	-	-
13	Plant Related	27.0	Total Plant - Energy	53,884,863	14,408,449	10,304,605	12,153,413	1,836,755	14,627,132	554,510
14	Payroll Related	33.0	Payroll - Energy	969,685	266,249	184,959	216,644	32,740	259,293	9,800
15	Other	4.0	Energy (MWh) @ Generation	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16										
17	Total Pre-Tax Adjustments			(271,618,885)	(91,760,241)	(50,631,338)	(55,593,831)	(8,398,509)	(62,931,307)	(2,303,660)
18										
19	Income Taxes:									
20										
21	State Income Taxes	76.0	Net Taxable Income	(12,233,160)	(9,113,166)	(2,068,191)	(2,143,726)	(273,182)	1,656,136	(291,030)
22	Federal Income Taxes	76.0	Net Taxable Income	(58,999,584)	(43,952,097)	(9,974,725)	(10,339,024)	(1,317,535)	7,987,414	(1,403,617)
23										
24	Total Income Taxes			(71,232,744)	(53,065,263)	(12,042,916)	(12,482,750)	(1,590,717)	9,643,550	(1,694,648)
25										
26	Income Tax Adjustments:									
27										
28	Deferred Income Taxes	19.0	Net Plant - Energy	21,327,496	5,702,828	4,078,537	4,810,291	726,983	5,789,383	219,474
29	Investment Tax Credits	19.0	Net Plant - Energy	(1,104,006)	(295,204)	(211,123)	(249,002)	(37,632)	(299,684)	(11,361)
30										
31	Total Adjustments			20,223,489	5,407,625	3,867,414	4,561,289	689,351	5,489,698	208,113

Taxes Allocation

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
Total Taxes Other								
		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Taxes Other Than Income:							
2								
3	Payroll	12,336,391	6,211,720	2,531,681	1,524,292	351,841	1,577,260	139,597
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	31,610,217	16,508,675	11,825,377	1,907,427	12,436,615	1,277,915
8								
9	Pre-Tax Adjustments:							
10								
11	Rate Base Related	(127,838,910)	(51,332,675)	(28,527,025)	(20,710,081)	(3,078,237)	(21,958,997)	(2,231,895)
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	1,592,725	649,139	390,838	90,214	404,420	35,794
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)	(95,871,311)	(53,115,352)	(56,390,929)	(8,441,315)	(63,620,767)	(2,505,565)
18								
19	Income Taxes:							
20								
21	State Income Taxes	12,249,691	9,125,481	2,070,986	2,146,623	273,551	(1,658,374)	291,424
22	Federal Income Taxes	59,079,312	44,011,490	9,988,204	10,352,995	1,319,316	(7,998,208)	1,405,514
23								
24	Total Income Taxes	71,329,003	53,136,971	12,059,190	12,499,618	1,592,867	(9,656,581)	1,696,938
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

Revenue Allocation

WESTAR ENERGY BIP CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011									
ALLOCATION OF REVENUES									
Total Revenues									
	Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/LTM/VCS	Lighting Service
1	<b>Rate Schedule Revenue:</b>								
2	Total Rate Schedule Revenue								
3	Input		1,467,425,441	612,080,402	294,847,217	258,014,967	41,086,548	238,910,609	22,485,697
4	<b>Other Operating Revenue:</b>								
5	Delayed Payment Charges								
6	4.0	Energy (MWh) @ Generation	3,170,336	1,076,103	590,621	647,387	97,799	731,668	26,758
7	Miscellaneous Service Revenues Retail								
8	4.0	Energy (MWh) @ Generation	3,961,521	1,344,654	738,016	808,948	122,206	914,262	33,436
9	Miscellaneous Service Revenues								
10	4.0	Energy (MWh) @ Generation	876,215	297,413	163,235	178,924	27,030	202,218	7,395
11	Rent From Electric Property								
12	4.0	Energy (MWh) @ Generation	3,234,251	1,097,798	602,528	660,438	99,771	746,419	27,297
13	Other Revenues								
14	4.0	Energy (MWh) @ Generation	56,290,284	19,106,539	10,486,657	11,494,553	1,736,454	12,990,988	475,094
15	9.0	12 CP Demand	0	-	-	-	-	-	-
16	Other Revenues Plant Allocated								
17	4.0	Energy (MWh) @ Generation	0	-	-	-	-	-	-
18	Sales for Resale Demand								
19	3.2	Demand - 4CP	145,442,673	64,073,591	34,383,759	21,896,204	2,870,150	22,198,953	20,016
20	Sales for Resale Energy								
21	4.0	Energy (MWh) @ Generation	204,669,817	69,470,814	38,129,174	41,793,855	6,313,694	47,234,850	1,727,429
22	Ancillary Charge Transco								
23	9.0	12 CP Demand	756,573	308,000	176,967	118,922	14,043	135,856	2,785
24	Ancillary Charge Genco								
25	3.2	Demand - 4CP	7,268	3,202	1,718	1,094	143	1,109	1
26	Total Other Operating Revenue								
27			418,408,938	156,778,113	85,272,675	77,600,326	11,281,290	85,156,323	2,320,211
28	<b>Adjustments:</b>								
29	Estimated Bill								
30	6.0	Revenue Estimate Allocator	(1,423,899)	-	-	(657,225)	-	(766,674)	-
31	Energy Efficiency Revenues								
32	6.2	Energy Efficiency Allocator	4,777,178	1,629,542	864,950	954,951	140,192	1,187,543	-
33	Regulatory Liability								
34	5.0	Energy (kWh) Sales	16,145,913	5,378,731	2,951,498	3,319,916	489,406	3,872,788	133,574
35	Prov for rate refund								
36	4.0	Energy (MWh) @ Generation	(30,144,599)	(10,231,943)	(5,615,819)	(6,155,568)	(929,906)	(6,956,940)	(254,423)
37	Total Other Revenue Adjustments								
38			(10,645,407)	(3,223,670)	(1,799,371)	(2,537,926)	(300,309)	(2,663,282)	(120,849)
39	<b>TOTAL OPERATING REVENUES</b>								
40			1,875,188,972	765,634,845	378,320,522	333,077,366	52,067,530	321,403,650	24,685,059

Allocation Factors

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Services
1.0	Input Customers	Value 686,347 % 100.0000%	598,526 87.2046%	84,293 12.2814%	1,401 0.2041%	1,851 0.2697%	148 0.0216%	128 0.0186%
1.2	Input Distribution Customers	Value 686,335 % 100.0000%	598,526 87.2061%	84,293 12.2816%	1,401 0.2041%	1,851 0.2697%	136 0.0198%	128 0.0186%
2.0	Input Demand - NCP	Value 4,894,949 % 100.0000%	2,326,205 47.5226%	1,164,452 23.7889%	713,045 14.5670%	145,975 2.9822%	506,406 10.3455%	38,866 0.7940%
3.0	Input Demand -12CP Remaining	Value 1,461,241 % 100.0000%	862,806 59.0461%	422,441 28.9097%	94,700 6.4808%	0 0.0000%	81,294 5.5634%	- 0.0000%
3.1	Input Demand -4CP Remaining	Value 899,473 % 100.0000%	506,184 56.2756%	219,119 24.3608%	111,558 12.4026%	18,219 2.0256%	44,393 4.9355%	- 0.0000%
3.2	Input Demand - 4CP	Value 17,163,464 % 100.0000%	7,561,225 44.0542%	4,057,574 23.6408%	2,583,937 15.0549%	338,702 1.9734%	2,619,664 15.2630%	2,362 0.0138%
4.0	Input Energy (MWh) @ Generation	Value 20,780,462 % 100.0000%	1,081,017 5.1997%	1,081,300 5.1997%	1,053,700 5.0703%	1,073,800 5.1660%	1,017,776 4.9000%	1,082,466 5.2138%
4.1	Input Base Energy (MWh) @ Generation	Value 17,078,702 % 100.0000%	4,566,730 26.7393%	3,266,024 19.1234%	3,852,000 22.5544%	582,156 3.4087%	4,636,041 27.1452%	175,751 1.0291%
5.0	Input Energy (kWh) Sales	Value 19,585,409,198 % 100.0000%	6,524,538,973 33.3133%	3,580,243,499 18.2802%	4,027,143,921 20.5620%	593,662,512 3.0311%	4,697,792,089 23.9862%	162,028,204 0.8273%
6.0	Internally Generated Revenue Estimate Allocator	Value 8,724,936,010 % 100.0000%	0 0.0000%	0 0.0000%	4,027,143,921 46.1567%	0 0.0000%	4,697,792,089 53.8433%	0 0.0000%
6.2	Input Energy Efficiency Allocator	Value 2,131,010 % 100.0000%	726,908 34.1110%	385,838 18.1059%	425,986 19.9899%	62,537 2.9346%	529,741 24.8587%	- 0.0000%
7.0	Input Services	Value 430,373,525 % 100.0000%	340,785,605 79.1790%	86,888,438 20.1893%	1,447,950 0.3364%	1,270,531 0.2952%	- 0.0000%	- 0.0000%
8.0	Input Meters	Value 81,063,248 % 100.0000%	59,433,234 73.3171%	18,100,370 22.3287%	1,061,956 1.3100%	1,454,375 1.7941%	1,013,313 1.2500%	- 0.0000%
8.5	Input Meter Reading	Value 5,687,972 % 100.0000%	4,023,957 70.7450%	648,932 11.4088%	9,267 0.1629%	823,841 14.4839%	181,975 3.1993%	- 0.0000%
9.0	Input 12 CP Demand	Value 40,799,619 % 100.0000%	16,609,471 40.7099%	9,543,294 23.3906%	6,413,115 15.7186%	757,306 1.8562%	7,326,271 17.9567%	150,162 0.3680%
11.0	Internally Generated Dist'n Plant w/o Land - Customer	Value 318,362,003 % 100.0000%	182,374,207 57.2852%	49,795,942 15.6287%	1,668,893 0.5242%	2,041,524 0.6413%	1,118,198 0.3515%	81,402,278 25.5691%
12.0	Internally Generated Dist'n Plant w/o Land - Demand	Value 1,460,364,893 % 100.0000%	694,002,688 47.5226%	347,404,072 23.7889%	212,730,739 14.5670%	43,550,384 2.9822%	151,081,795 10.3455%	11,595,215 0.7940%
13.0	Internally Generated Dist'n Plant w/o Land - Energy	Value 0 % 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.0	Internally Generated Overhead Lines & Transformers - Customer	Value 0 % 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
15.0	Internally Generated Overhead Lines & Transformers - Demand	Value 972,248,981 % 100.0000%	462,037,542 47.5226%	231,286,890 23.7889%	141,627,100 14.5670%	28,993,998 2.9822%	100,583,848 10.3455%	7,719,602 0.7940%
16.0	Internally Generated Overhead Lines & Transformers - Energy	Value 0 % 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
17.0	Internally Generated Net Plant - Customer	Value 193,094,317 % 100.0000%	108,016,827 55.9399%	29,723,978 15.3935%	1,058,371 0.5481%	1,315,643 0.6813%	750,386 0.3886%	52,229,112 27.0485%
18.0	Internally Generated Net Plant - Demand	Value 2,233,597,283 % 100.0000%	1,201,409,978 53.7881%	588,603,508 26.3523%	233,080,316 10.4352%	32,338,653 1.4478%	170,356,703 7.6270%	7,808,124 0.3496%
19.0	Internally Generated Net Plant - Energy	Value 2,304,227,361 % 100.0000%	616,134,849 26.7393%	440,646,050 19.1234%	519,704,895 22.5544%	78,543,417 3.4087%	625,486,184 27.1452%	23,711,967 1.0291%
20.0	Internally Generated PTD Plant - Customer	Value 319,753,573 % 100.0000%	183,171,370 57.2852%	49,973,427 15.6287%	1,676,188 0.5242%	2,050,448 0.6413%	1,124,050 0.3515%	81,758,090 25.5691%
21.0	Internally Generated PTD Plant - Demand	Value 3,287,931,778 % 100.0000%	1,761,472,007 53.5739%	857,521,086 26.0809%	354,990,757 10.7968%	51,711,523 1.5728%	250,590,507 7.6215%	11,645,898 0.3542%
22.0	Internally Generated PTD Plant - Energy	Value 3,689,637,896 % 100.0000%	986,584,278 26.7393%	705,583,309 19.1234%	832,176,072 22.5544%	125,767,436 3.4087%	1,001,558,078 27.1452%	37,968,723 1.0291%
23.1	Internally Generated Steam Prod Plant - Demand	Value 1,235,929,673 % 100.0000%	726,645,585 58.7934%	352,176,212 28.4948%	86,773,147 7.0209%	2,283,190 0.1847%	68,051,539 5.5061%	0 0.0000%
23.2	Internally Generated Steam Prod Plant - Energy	Value 1,904,348,922 % 100.0000%	509,210,052 26.7393%	364,175,795 19.1234%	429,514,671 22.5544%	64,912,896 3.4087%	516,938,545 27.1452%	19,596,963 1.0291%
23.3	Internally Generated Other Prod Plant - Demand	Value 585,253,911 % 100.0000%	337,790,226 57.7169%	156,422,288 26.7273%	54,557,018 9.3219%	5,687,589 0.9718%	30,796,790 5.2621%	0 0.0000%
23.4	Internally Generated Other Prod Plant - Energy	Value 275,868,241 % 100.0000%	73,765,306 26.7393%	52,755,320 19.1234%	62,220,455 22.5544%	9,403,427 3.4087%	74,884,873 27.1452%	2,838,860 1.0291%
25.0	Internally Generated Total Plant - Customer	Value 333,412,365 % 100.0000%	190,895,832 57.2852%	52,108,123 15.6287%	1,747,789 0.5242%	2,138,036 0.6413%	1,172,066 0.3515%	85,250,519 25.5691%
26.0	Internally Generated Total Plant - Demand	Value 3,428,381,105 % 100.0000%	1,836,716,134 53.5739%	894,151,487 26.0809%	370,154,762 10.7968%	53,920,465 1.5728%	261,294,886 7.6215%	12,143,372 0.3542%
27.0	Internally Generated Total Plant - Energy	Value 3,847,246,749 % 100.0000%	1,028,727,822 26.7393%	735,723,442 19.1234%	867,723,820 22.5544%	131,139,796 3.4087%	1,044,341,252 27.1452%	39,590,619 1.0291%
28.0	Internally Generated Rate Base - Customer	Value 136,176,979 % 100.0000%	68,296,010 50.1524%	21,787,453 15.9994%	834,610 0.6129%	919,510 0.6752%	597,140 0.4385%	43,742,256 32.1216%
29.0	Internally Generated Rate Base - Demand	Value 1,873,717,651 % 100.0000%	1,008,250,812 53.8102%	493,830,779 26.3575%	195,383,476 10.4276%	27,082,244 1.4544%	142,647,922 7.6131%	6,522,419 0.3481%
30.0	Internally Generated Rate Base - Energy	Value 2,081,894,011 % 100.0000%	566,477,636 27.2097%	397,457,125 19.0911%	466,657,372 22.4150%	70,524,546 3.3875%	559,604,901 26.8796%	21,172,432 1.0170%
31.0	Internally Generated Payroll - Customer	Value 29,171,950 % 100.0000%	23,189,284 79.4917%	3,503,380 12.0094%	64,799 0.2221%	1,312,236 4.4983%	290,757 0.9967%	811,495 2.7818%

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

ALLOCATION FACTORS

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CSC	Lighting Service
32.0	Internally Generated Payroll - Demand	Value 60,026,164 %	30,752,888 51.2325%	15,372,849 25.6102%	7,018,939 11.6931%	1,024,986 1.7076%	5,610,943 9.3475%	245,559 0.4091%
33.0	Internally Generated Payroll - Energy	Value 39,432,975 %	10,827,203 27.4572%	7,521,511 19.0742%	8,810,000 22.3417%	1,331,412 3.3764%	10,544,331 26.7399%	398,518 1.0106%
34.0	Internally Generated Tot_Revenues	Value 1,875,188,972 %	765,634,845 40.8297%	378,320,522 20.1751%	333,077,366 17.7623%	52,067,530 2.7767%	321,403,650 17.1398%	24,685,059 1.3164%
	Customer Return @ Class Return	3.0480%	9,897,278	5,954,825	1,393,770	81,710	38,187	2,341,211
	Demand Return @ Class Return	46.4035%	150,680,866	87,910,802	31,590,966	19,128,485	9,122,193	349,099
	Energy Return @ Class Return	50.5486%	164,140,785	49,391,979	25,425,824	45,686,813	35,786,177	1,133,209
	Total Return	100.0000%	324,718,929	143,257,606	58,410,561	64,897,008	44,946,556	3,823,519
	Customer Return @ Overall Return	3.3281%	10,806,825	5,419,881	1,729,023	66,234	72,971	47,388
	Demand Return @ Overall Return	45.7921%	148,695,752	80,013,450	39,189,757	15,505,374	2,149,211	11,320,350
	Energy Return @ Overall Return	50.8798%	165,216,352	44,954,915	31,541,671	37,033,311	5,596,735	44,409,504
	Total Return	100.0000%	324,718,929	130,388,246	72,460,451	52,604,919	7,818,917	55,777,243
	Customer Return Difference	(909,547)	534,944	(335,253)	15,477	14,603	(9,202)	(1,130,116)
	Demand Return Difference	1,985,114	7,897,352	(7,598,791)	3,623,111	430,111	(2,198,157)	(168,512)
	Energy Return Difference	(1,075,567)	4,437,064	(6,115,847)	8,653,502	1,120,047	(8,623,327)	(547,007)
	Total Return Difference	(0)	12,869,360	(14,049,891)	12,292,090	1,564,762	(10,830,686)	(1,845,635)
	Customer Return	10,806,825	5,848,180	1,261,435	475,321	125,047	(313,063)	3,409,904
	Demand Return	148,695,752	85,906,605	32,756,011	21,134,185	2,865,749	6,360,747	(327,545)
	Energy Return	165,216,352	51,502,820	24,393,115	43,287,502	6,392,882	38,898,872	741,161
	Total Return	324,718,929	143,257,606	58,410,561	64,897,008	9,383,678	44,946,556	3,823,519
	Customer Return @ Requested Return	3.3281%	11,445,541	5,740,212	1,831,214	70,148	77,284	50,189
	Demand Return @ Requested Return	45.7921%	157,484,116	84,742,484	41,505,989	16,421,788	2,276,236	11,989,417
	Energy Return @ Requested Return	50.8798%	174,981,134	47,611,885	33,405,878	39,222,091	5,927,518	47,034,239
	Total Return	100.0000%	343,910,790	138,094,581	76,743,081	55,714,027	8,281,038	59,073,845
	Customer Return @ Requested Return	3.2625%	11,219,963	7,512,069	1,708,121	67,622	67,202	23,525
	Demand Return @ Requested Return	50.3969%	173,320,408	110,900,320	38,715,975	15,830,464	1,979,283	5,619,790
	Energy Return @ Requested Return	46.3406%	159,370,419	62,308,456	31,160,350	37,809,761	5,154,228	22,046,324
	Total Return	100.0000%	343,910,790	180,720,845	71,584,446	53,707,847	7,200,714	27,689,639
	Customer Return Difference	(225,577)	1,771,857	(123,093)	(2,526)	(10,082)	(26,664)	(1,835,068)
	Demand Return Difference	15,836,292	26,157,836	(2,790,014)	(591,324)	(296,952)	(6,369,626)	(273,627)
	Energy Return Difference	(15,610,715)	14,696,571	(2,245,528)	(1,412,330)	(773,290)	(24,987,915)	(888,222)
	Total Return Difference	(0)	42,626,264	(5,158,636)	(2,006,180)	(1,080,325)	(31,384,205)	(2,996,918)
	Customer Return	11,445,541	7,130,878	1,662,915	4,697	42,039	(973,709)	3,578,720
	Demand Return	157,484,116	106,224,803	38,906,196	15,410,735	1,731,786	(3,827,253)	(962,151)
	Energy Return	174,981,134	67,365,163	31,015,334	38,292,414	5,426,889	32,490,601	390,731
	Total Return	343,910,790	180,720,845	71,584,446	53,707,847	7,200,714	27,689,639	3,007,300
35.0	Internally Generated General Plant - Customer	Value 11,315,106 %	6,481,878 57.2852%	1,768,408 15.6287%	59,315 0.5242%	72,559 0.6413%	39,777 0.3515%	2,893,170 25.5691%
36.0	Internally Generated General Plant - Demand	Value 116,349,906 %	62,333,137 53.5739%	30,345,063 26.0809%	12,562,043 10.7968%	1,829,914 1.5728%	8,867,636 7.6215%	412,113 0.3542%
37.0	Internally Generated General Plant - Energy	Value 130,565,064 %	34,912,217 26.7393%	24,968,447 19.1234%	29,448,180 22.5544%	4,450,527 3.4087%	35,442,094 27.1452%	1,343,598 1.0291%
38.0	Internally Generated Distribution Operations - Customer	Value 7,986,955 %	5,364,752 67.1689%	862,357 10.7971%	12,360 0.1548%	1,070,698 13.4056%	236,440 2.9603%	440,349 5.5133%
39.0	Internally Generated Distribution Operations - Demand	Value 21,076,553 %	10,016,116 47.5226%	5,013,870 23.7889%	3,070,213 14.5670%	628,536 2.9822%	2,180,471 10.3455%	167,347 0.7940%
40.0	Internally Generated Distribution Operations - Energy	Value 1,552,929 %	527,109 33.9429%	289,305 18.6296%	317,110 20.4201%	47,905 3.0848%	358,394 23.0786%	13,107 0.8440%
41.0	Internally Generated Distribution Maintenance - Customer	Value 2,324,016 %	760,341 32.7167%	231,561 9.9638%	13,586 0.5846%	18,606 0.8006%	12,964 0.5578%	1,286,959 55.3765%
42.0	Internally Generated Distribution Maintenance - Demand	Value 41,550,267 %	19,745,748 47.5226%	9,884,332 23.7889%	6,052,610 14.5670%	1,239,095 2.9822%	4,298,576 10.3455%	329,907 0.7940%
43.0	Internally Generated Distribution Maintenance - Energy	Value 0 %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
45.0	Internally Generated Distribution O&M - Customer	Value 13,345,856 %	8,099,783 60.6914%	1,420,053 10.6404%	31,438 0.2356%	1,472,802 11.0357%	334,797 2.5086%	1,986,983 14.8884%
46.0	Internally Generated Distribution O&M - Demand	Value 73,458,055 %	34,909,143 47.5226%	17,474,829 23.7889%	10,700,604 14.5670%	2,190,635 2.9822%	7,599,590 10.3455%	583,253 0.7940%
47.0	Internally Generated Distribution O&M - Energy	Value 2,107,000 %	715,176 33.9429%	392,526 18.6296%	430,252 20.4201%	64,997 3.0848%	486,265 23.0786%	17,783 0.8440%
48.0	Internally Generated O&M Less A&G and Fuel - Customer	Value 43,649,657 %	34,526,084 79.0982%	5,141,783 11.7797%	93,296 0.2137%	1,554,528 3.5614%	341,331 0.7820%	1,992,634 4.5651%
49.0	Internally Generated O&M Less A&G and Fuel - Demand	Value 216,385,592 %	117,590,501 54.3430%	57,910,918 26.7628%	21,274,938 9.8320%	2,537,071 1.1725%	16,460,069 7.6068%	612,095 0.2829%



**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 21<sup>st</sup> day of August, 2013, to the following parties who have waived receipt of follow-up hard copies:

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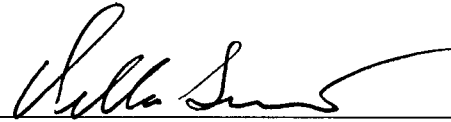
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A handwritten signature in black ink, appearing to read "Della Smith", written over a horizontal line.

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