

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Revenue Requirement Increase and Customer Allocation

Line No.	Retail Customer Classes	Revenue Requirement Increase			
		Amount per Westar Filing	Percentage per Westar Filing	Adjusted DOD/FEA Amount	Adjusted DOD/FEA Percentage
1	Residential	\$ 9,809,961	1.20%	\$ 9,157,398	1.12%
2	Small General Service	3,091,978	0.74%	2,886,298	0.69%
3	Medium General Service	1,650,791	0.68%	1,540,980	0.63%
4	LGS/ILP/LTM	1,633,393	0.43%	1,510,455	0.39%
5	Interruptible Contract Service	19,969	0.66%	18,466	0.61%
6	Special Contracts	188,467	0.32%	174,283	0.29%
7	Schools	507,472	0.95%	473,714	0.87%
8	Churches	14,968	0.93%	13,972	0.88%
9	Lighting	528,708	1.81%	493,538	1.69%
10	Revenue Requirement Increase	<u>\$ 17,445,707</u>	<u>0.87%</u>	<u>\$ 16,269,104</u>	<u>0.81%</u>

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Operating Income and Rate Base
For the Test Year Ended September 30, 2014

Line No.	Description	Westar Pro Forma Operations at Present Rates 1/	DOD/FEA Adjustments	Amounts After DOD/FEA Adjustments	Pro Forma Change in Revenues	Amounts After Change in Revenues
1	Total Operating Revenues	\$2,218,749,937	\$ -	\$2,218,749,937	\$ 16,269,104	\$2,235,019,041
	<u>Operating Expenses</u>					
2	Production Steam	\$ 574,128,611	\$ -	\$ 574,128,611	\$ -	\$ 574,128,611
3	Production Nuclear	132,307,101	-	132,307,101	-	132,307,101
4	Production Other	46,133,336	-	46,133,336	-	46,133,336
5	Production Purchased Power	212,980,598	-	212,980,598	-	212,980,598
6	Transmission	8,863,368	-	8,863,368	-	8,863,368
7	Distribution	99,736,578	-	99,736,578	-	99,736,578
8	Customer Accounts	30,196,323	-	30,196,323	-	30,196,323
9	Customer Service and Information	3,918,467	-	3,918,467	-	3,918,467
10	Sales	26	-	26	-	26
11	Administration and General	187,709,130	-	187,709,130	-	187,709,130
12	Total Operating Expenses	\$1,295,973,536	\$ -	\$1,295,973,536	\$ -	\$1,295,973,536
13	Depreciation and Amortization Exp.	\$ 271,951,038	\$ (501,848)	\$ 271,449,190	\$ -	\$ 271,449,190
14	Taxes Other Than Income Taxes	120,673,329	-	120,673,329	-	120,673,329
15	Gain on Disposition of Allowances	(665,523)	-	(665,523)	-	(665,523)
16	Income Taxes	151,310,935	262,757	151,573,692	6,434,431	158,008,123
19	Total Expenses	\$1,839,243,315	\$ (239,091)	\$1,839,004,224	\$ 6,434,431	\$1,845,438,655
20	Net Operating Income	\$ 379,506,622	\$ 239,091	\$ 379,745,713	\$ 9,834,673	\$ 389,580,386
21	Rate Base	\$5,101,727,168	\$ (6,175,725)	\$5,095,551,443	\$ -	\$5,095,551,443
22	Return On Rate Base	7.4388%		7.4525%		7.6455%

Notes:

1/ Westar's Section 3 - Schedule 3-A, and Section 9 - Schedule 9-A

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Revenue Increase after DOD/FEA Adjustments
For the Test Year Ended September 30, 2014

Line No.	Description		Amount	Source
1	Adjusted Rate Base		\$ 5,095,551,443	Schedule FAS-2, Page 2
2	Required Rate of Return		7.6455%	
3	Net Operating Income Required		\$ 389,580,386	
4	Net Operating Income at Present Rates		379,745,713	Schedule FAS-3
5	Income Deficiency/(Surplus)		\$ 9,834,673	
6	Revenue Multiplier		1.6542597	
7	Required Change in Westar Revenue		\$ 16,269,104	
8	Proposed Revenue Change	100.00%	\$ 16,269,104	
9	State Income Tax	7.00% 1/	1,138,837	
10	Income Before Federal Tax		\$ 15,130,267	
11	Less: Federal Income Tax	35.00%	5,295,593	
12	Net Operating Income		\$ 9,834,673	
13	Net Income Surplus/(Deficiency)		\$ 16,269,104	

Notes:

1/ Westar ACOS Excel file.

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Rate Base
For the Test Year Ended September 30, 2014

Line No.	Plant in Service and Rate Base	Amount per Westar Filing 1/	DOD/FEA Rate Base Adjustments			Amount After DOD/FEA Adjustments
			La Cygne	Grid Resilience	Wolf Creek	
	<u>Plant in Service</u>					
1	Plant in Service	\$ 9,271,198,489	\$ (6,618,501)	\$ (508,835)	\$ (629,497)	\$ 9,263,441,656
2	Less: Accumulated Depreciation & Amortization	3,205,861,637	(1,858,023)	266,242	10,673	3,204,280,528
3	Less: Cost Free Items	<u>1,306,141,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,306,141,700</u>
4	Gross Plant in Service	\$ 4,759,195,152	\$ (4,760,478)	\$ (775,077)	\$ (640,170)	\$ 4,753,019,428
5	Cash Working Capital	<u>\$ 342,532,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 342,532,015</u>
6	Total Rate Base	<u>\$ 5,101,727,168</u>	<u>\$ (4,760,478)</u>	<u>\$ (775,077)</u>	<u>\$ (640,170)</u>	<u>\$ 5,095,551,443</u>

Notes:

1/ Westar's Section 3 - Schedule 3-A.

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Rate Base Adjustments
For the Test Year Ended September 30, 2014

Line No.	Rate Base	Source	Amount
1	Rate Base per Westar Filing	Schedule FAS-2, Page 1	<u>\$5,101,727,168</u>
	<u>DOD/FEA Adjustments:</u>		
2	Reflect Updated La Cygne Environment Plant Expenditures	Schedule FAS-4	\$ (4,760,478)
3	Reflect Updated Grid Resiliency Expenditures	Schedule FAS-5	(775,077)
4	Reflect Updated Wolf Creek Plant Expenditures	Schedule FAS-6	<u>(640,170)</u>
5	Total Ratemaking Adjustments		\$ (6,175,725)
6	Adjusted Rate Base per DOD/FEA		<u>\$5,095,551,443</u>

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Adjustments to Income Before Income Taxes
For the Test Year Ended September 30, 2014

Line No.	Description	Amount	Source
1	Operating Income Before Income Taxes per Westar	<u>\$ 379,506,622</u>	Westar's Section 3 - Schedule 3-A
	<u>DOD/FEA Adjustments:</u>		
2	Reflect Updated La Cygne Environment Plant Expenditure	\$ 137,456	Schedule FAS-3, Page 2
3	Reflect Updated Grid Resiliency Expenditures	159,990	Schedule FAS-3, Page 2
4	Reflect Updated Wolf Creek Plant Expenditures	5,899	Schedule FAS-3, Page 2
5	Interest Synchronization	<u>(64,255)</u>	Schedule FAS-3, Page 2
6	Total DOD/FEA Adjustments	<u>\$ 239,091</u>	
7	Operating Income Before Income Taxes per DOD/FEA	<u>\$ 379,745,713</u>	

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Summary of Adjustments to Income Before Income Taxes
For the Test Year Ended September 30, 2014

Line No.	Description	Operating Revenues	Production and Purchased Power	O&M Expenses	Taxes Other Than Income	Depreciation & Amortization	Gain on Disposition of Allowances	Income Taxes	Net Operating Income
1	Amount per Westar	<u>\$2,218,749,937</u>	<u>\$ 965,549,646</u>	<u>\$ 330,423,890</u>	<u>\$ 120,673,329</u>	<u>\$ 271,951,038</u>	<u>\$ (665,523)</u>	<u>\$ 151,310,935</u>	<u>\$ 379,506,622</u>
	<u>DOD/FEA Adjustments:</u>								
2	Reflect Updated La Cygne Environment Plant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (228,168)	\$ -	\$ 90,711	\$ 137,456
3	Reflect Updated Grid Resiliency Expenditures	-	-	-	-	(263,922)	-	103,932	159,990
4	Reflect Updated Wolf Creek Plant Expenditures	-	-	-	-	(9,758)	-	3,859	5,899
5	Interest Synchronization	-	-	-	-	-	-	64,255	(64,255)
6	Total DOD/FEA Adjustments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (501,848)</u>	<u>\$ -</u>	<u>\$ 262,757</u>	<u>\$ 239,091</u>
7	Total Adjusted Income Before Income Taxes	<u>\$2,218,749,937</u>	<u>\$ 965,549,646</u>	<u>\$ 330,423,890</u>	<u>\$ 120,673,329</u>	<u>\$ 271,449,190</u>	<u>\$ (665,523)</u>	<u>\$ 151,573,692</u>	<u>\$ 379,745,713</u>

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Adjustment to Reflect Updated La Cygne Environment Plant Expenditures
For the Test Year Ended September 30, 2014

Line No.	Description	La Cygne Environmental Plant Updated 04/05/17	La Cygne Environmental Plant As Filed 1/	Adjustment
1	Electric Operations Rate Base			
2	Electric Plant in Service	\$ 38,152,532	\$ 44,771,033	\$ (6,618,501)
3	Less: Accumulated Provision for Depreciation and Amortization	(8,897,802)	(7,039,779)	(1,858,023)
4	Less: Cost Free Capital	-	-	-
5	Net Electric Plant in Service	\$ 47,050,334	\$ 51,810,812	\$ (4,760,478)
6	Working Capital	\$ -	\$ -	\$ -
7	Electric Operations Rate Base	\$ 47,050,334	\$ 51,810,812	\$ (4,760,478)
8	Electric Operating Income			
	Operating Revenues	\$ -	\$ -	\$ -
9	Operating Expenses w/o Income Taxes	\$ 1,842,559	\$ 2,070,727	\$ (228,168)
10	Income Taxes	(727,644)	(818,355)	90,711
11	Operating Income	\$ (1,114,916)	\$ (1,252,372)	\$ 137,456

Notes:

1/ From Adjustments RB-2 and IS-2 (Direct Testimony of Rebecca A. Fowler, p.5.)

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Adjustment to Reflect Updated Grid Resiliency Expenditures
For the Test Year Ended September 30, 2014

Line No.	Description	Grid Resiliency Plant Updated 04/05/17	Grid Resiliency Plant As Filed 1/	Adjustment
1	Electric Operations Rate Base			
	Electric Plant in Service	\$ 50,000,000	\$ 50,508,835	\$ (508,835)
2	Less: Accumulated Provision for Depreciation and Amortization	358,354	92,112	266,242
3	Less: Cost Free Capital	-	-	-
4	Net Electric Plant in Service	\$ 49,641,646	\$ 50,416,723	\$ (775,077)
5	Working Capital	\$ -	\$ -	\$ -
6	Electric Operations Rate Base	\$ 49,641,646	\$ 50,416,723	\$ (775,077)
7	Electric Operating Income			
	Operating Revenues	\$ -	\$ -	\$ -
8	Operating Expenses w/o Income Taxes	\$ 681,197	\$ 945,119	\$ (263,922)
9	Income Taxes	(269,413)	(373,345)	103,932
10	Operating Income	\$ (411,784)	\$ (571,774)	\$ 159,990

Notes:

1/ From Adjustments RB-4 and IS-4 (Direct Testimony of Rebecca A. Fowler, pp. 8-9.)

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Adjustment to Reflect Updated Wolf Creek Plant Expenditures
For the Test Year Ended September 30, 2014

Line No.	Description	Wolf Creek Plant Updated 04/05/17	Wolf Creek Plant As Filed 1/	Adjustment
	Electric Operations Rate Base			
1	Electric Plant in Service	\$ 1,471,939	\$ 2,101,436	\$ (629,497)
2	Less: Accumulated Provision for Depreciation and Amortization	15,422	4,749	10,673
3	Less: Cost Free Capital	-	-	-
4	Net Electric Plant in Service	\$ 1,456,517	\$ 2,096,687	\$ (640,170)
5	Working Capital	\$ -	\$ -	\$ -
6	Electric Operations Rate Base	\$ 1,456,517	\$ 2,096,687	\$ (640,170)
	Electric Operating Income			
7	Operating Revenues	\$ -	\$ -	\$ -
8	Operating Expenses w/o Income Taxes	22,216	31,974	(9,758)
9	Income Taxes	(8,748)	(12,607)	3,859
10	Operating Income	\$ (13,468)	\$ (19,367)	\$ 5,899

Notes:

1/ From Adjustments RB-3 and IS-3 (Direct Testimony of Rebecca A. Fowler, p.6.)

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Interest Synchronization Adjustment
For the Test Year Ended September 30, 2014

Line No.	Description	Amount
1	Rate Base per DOD/FEA	\$ 5,095,551,443 1/
2	Synchronized Interest Rate	<u>2.6307% 2/</u>
3	Tax Deductible Interest per DOD/FEA	\$ 134,048,672
4	Tax Deductible Interest per Westar	<u>134,211,137 3/</u>
5	Adjustment to Tax Deductible Interest	\$ (162,465)
6	Combined Tax Rate	<u>39.5500%</u>
7	Adjustment to Combined Taxes	<u><u>\$ 64,255</u></u>

Notes:

1/ Schedule FAS-2.

2/ Weighted Cost of Debt per Westar.

3/ Westar's Section 11 - Schedule 11-C.

INCLUDED AS WORKPAPER ONLY

		<u>Direct Testimony Fowler</u>	<u>Westar Schedules</u>	<u>From FAS Schedules Links</u>	<u>From Excel ACOS - KCC-02</u>	
ECRR Roll in						
RB-1	Rate Base Increase	\$22,589,427 page 7	Schedule 3-C	N/A	\$ 22,589,427	Deficiency ACOS Tab - CO11
IS-1	Cost of Svc. Increase	\$ 319,695 page 7	Schedule 9-B	N/A	\$ 319,695	Deficiency ACOS Tab - CO13
LaCygne						
RB-2	Rate Base Increase	\$51,810,811 page 5	Schedule 3-C	\$51,810,812	\$ 51,810,812	Deficiency ACOS Tab - CP11
IS-2	Cost of Svc. Increase	\$ 1,252,372 page 5	Schedule 9-B	\$ 1,252,372	\$ 1,252,372	Deficiency ACOS Tab - CP13
Wolf Creek						
RB-3	Rate Base Increase	\$ 2,096,687 page 6	Schedule 3-C	\$ 2,096,687	\$ 2,096,687	Deficiency ACOS Tab - CQ11
IS-3	Cost of Svc. Increase	\$ 19,367 page 6	Schedule 9-B	\$ 19,367	\$ 19,367	Deficiency ACOS Tab - CQ13
Grid Resiliency						
RB-3	Rate Base Increase	\$50,416,723 page 8	Schedule 3-C	\$50,416,723	\$ 50,416,723	Deficiency ACOS Tab - CR11
IS-3	Cost of Svc. Increase	\$ 571,774 page 9	Schedule 9-B	\$ 571,774	\$ 571,774	Deficiency ACOS Tab - CR13
Interest Synchronization						
IS-5	Cost of Svc. Increase	\$ 1,320,463 page 9	Schedule 9-B	N/A	\$ 1,320,463	Deficiency ACOS Tab - CS14
Rate Base			\$ 5,101,727,168		\$5,101,727,168	Summary Tab -
Operating revenues			\$ 2,218,749,937		\$2,218,749,937	Summary Tab
Expenses:						
O & M			\$ 1,295,308,013		\$1,295,308,013	Summary Tab
Depreciation			\$ 271,951,038		\$ 271,951,038	Summary Tab
Other taxes			\$ 120,673,329		\$ 120,673,329	Summary Tab
Income taxes			\$ 151,310,936		\$ 151,310,936	Summary Tab
Operating income			\$ 379,506,621		\$ 379,506,621	Summary Tab
Adjusted rate of return			7.4388%		7.4388%	Summary Tab
Proforma revenue increase required			\$ 17,445,707		\$ 17,445,707	Summary Tab

INCLUDED AS WORKPAPER ONLY

		From Excel ACOS 040517 - CURB- 29		From FAS Schedules Links
ECRR Roll in				
RB-1	Rate Base Increase	\$ 22,589,427	Deficiency ACOS Tab - CO11	N/A
IS-1	Cost of Svc. Increase	\$ 319,695	Deficiency ACOS Tab - CO13	N/A
LaCygne				
RB-2	Rate Base Increase	\$ 47,050,333	Deficiency ACOS Tab - CP11	\$ 47,050,334
IS-2	Cost of Svc. Increase	\$ 1,114,916	Deficiency ACOS Tab - CP13	\$ 1,114,916
Wolf Creek				
RB-3	Rate Base Increase	\$ 1,456,517	Deficiency ACOS Tab - CQ11	\$ 1,456,517
IS-3	Cost of Svc. Increase	\$ 13,468	Deficiency ACOS Tab - CQ13	\$ 13,468
Grid Resiliency				
RB-3	Rate Base Increase	\$ 49,641,646	KCC-47 Grid Resiliency File	\$ 49,641,646
IS-3	Cost of Svc. Increase	\$ 411,784	KCC-47 Grid Resiliency File	\$ 411,784
Interest Synchronization				
IS-5	Cost of Svc. Increase	\$ 1,269,375	Deficiency ACOS Tab - CS14	N/A
Rate Base	B17	\$ 5,096,816,927	Summary Tab - B17	\$ 5,095,551,443
Operating revenues		\$ 2,218,749,937	Summary Tab	
Expenses:				
O & M		\$ 1,295,308,013	Summary Tab	\$ 1,295,308,013
Depreciation		\$ 271,603,050	Summary Tab	\$ 271,449,190
Other taxes		\$ 120,673,329	Summary Tab	\$ 120,673,329
Income taxes		\$ 151,501,133	Summary Tab	\$ 151,573,692
Operating income		\$ 379,664,412	Summary Tab	\$ 379,745,713
Adjusted rate of return		7.4490%	Summary Tab	7.4525%
Proforma revenue increase required		\$ 16,563,649	Summary Tab	\$ 16,269,104

INCLUDED AS WORKPAPER ONLY

DoD/FEA ROR

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Calculation of Rate of Return
For the Test Year Ended September 30, 2014

Description	Capitalization Ratio	Cost Rate	Weighted Cost
Long-Term Debt	46.25%	5.6877%	2.6307%
Short-Term Debt	0.00%	0.00%	0.00%
Total Debt	46.25%	5.6877%	2.6307%
Preferred Stock	0.63%	7.6500%	0.04810%
Common Equity	53.1188%	9.3500%	4.96670%
Total	100.00%		7.645503%

INCLUDED AS WORKPAPER ONLY

Westar's ROR per FILING

WESTAR ENERGY, INC. & KANSAS GAS and ELECTRIC COMPANY

Calculation of Rate of Return
For the Test Year Ended September 30, 2014

Description	Capitalization Ratio	Cost Rate	Weighted Cost
Long-Term Debt	46.25%	5.6877%	2.6307%
Short-Term Debt	0.00%	0.00%	0.00%
Total Debt	46.25%	5.6877%	2.6307%
Post 1970 ITC	0.63%	7.6500%	0.0481%
Common Equity	53.12%	9.3500%	4.96660%
Total	100.00%		7.6454%

Notes:

The Revenue Requirement for Grid Resiliency is:	\$	6,105,282
The Revenue Requirement for all other issues is:		\$10,163,822
The Total Revenue Requirement is:		\$16,269,104
DOD/FEA Revenue Deficiency	\$	16,269,104

DOD/FEA Revenue Deficiency	\$	16,269,104
----------------------------	----	------------

	Total Rate Change %		Total Rate Change %
Residential Standard Service	1.15%		
Residential Conservation Service	0.99%		
Residential Restricted Conservation	1.00%		
Residential - Peak Management	1.24%		
Residential Multi Dwelling Service	1.13%		
Residential Multi Dwelling-Space heatService	1.29%		
Residential Time Of Use Service	0.97%	Residential	1.12%
Small General Service	0.69%		
Small General Service - Recreational Lighting	0.57%		
Small General Service - Unmetered service	0.80%		
Small General Service - Church Option	0.59%		
Short Term Service	0.48%		
Generation Substitution Service	0.91%		
Off Peak Service	1.04%		
Dedicated Off-Peak Service	0.96%	SGS	0.69%
Medium General Service	0.63%	MGS	0.63%
LGS & ILP High Load Factor - North	0.39%		
LGS & ILP High Load Factor - South	0.40%	LGS/ILP	0.39%
Large Tire Manufacturing	0.41%	LTM	0.41%
Interruptible Contract Service	0.61%	ICS	0.61%
Special Contract (a)			
Special Contract (b)		Spec Cont	0.29%
Restricted Institution Time of Day	0.87%	Churches	0.87%
Restricted Total Electric - School and Church	0.86%		
Restricted Service To Schools	0.83%		
Restricted Educational Institution Service	0.92%		
Standard Educational Service	0.89%	Schools	0.88%
Security Area Lighting - See Lighting worksheet	1.63%		
Street Lighting - see Lighting worksheet	1.73%		
Traffic Signals	2.05%	Lighting	1.69%