

Westar Energy, Inc.
Post Retirement Benefits other than Pensions (PBOPS)

Total FAS 106 (Account 9260018)				Total FAS 112 (Accounts 9260011 & 9250002)				Reg. Asset -Amort Exp. (Account 9260018)				Total PBOPs			
	WE North	WE South	Total		WE North	WE South	Total		WE North	WE South	Total		WE North	WE South	Total
2016	(525,139)	(317,375)	(842,514)	2016	1,154,913	697,988	1,852,901	2016	-	-	-	2016	629,774	380,613	1,010,387
2015	843,875	510,008	1,353,883	2015	(119,658)	(72,317)	(191,975)	2015	-	-	-	2015	724,217	437,691	1,161,908
2014	1,837,543	1,100,646	2,938,189	2014	738,345	491,405	1,229,750	2014	-	-	-	2014	2,575,888	1,592,051	4,167,939
2013	3,325,855	1,992,109	5,317,964	2013	256,037	201,867	457,904	2013	-	-	-	2013	3,581,892	2,193,976	5,775,868
2012	6,781,043	4,021,957	10,803,000	2012	73,344	43,502	116,846	2012	-	-	-	2012	6,854,387	4,065,459	10,919,846
2011	6,769,534	3,963,832	10,733,366	2011	(1,297,975)	(760,049)	(2,058,024)	2011	37,483	21,947	59,430	2011	5,509,041	3,225,731	8,734,772
2010	6,159,666	3,639,357	9,799,023	2010	162,227	95,849	258,076	2010	448,292	264,868	713,160	2010	6,770,185	4,000,074	10,770,259
2009	5,616,191	3,527,722	9,143,913	2009	87,209	54,779	141,987	2009	438,023	275,137	713,160	2009	6,141,423	3,857,637	9,999,060
2008	6,373,675	4,261,525	10,635,200	2008	1,401,848	937,294	2,339,142	2008	423,260	289,900	713,160	2008	8,198,784	5,488,718	13,687,502
2007	6,923,033	4,741,723	11,664,756	2007	2,351,265	1,610,428	3,961,694	2007	423,260	289,900	713,160	2007	9,697,558	6,642,051	16,339,610
2006	6,421,612	4,492,073	10,913,685	2006	1,071,844	749,781	1,821,625	2006	734,350	499,718	1,234,068	2006	8,227,807	5,741,571	13,969,378
2005	6,813,345	4,695,683	11,509,028	2005	1,118,440	770,816	1,889,256	2005	4,221,978	2,909,742	7,131,720	2005	12,153,762	8,376,242	20,530,004
2004	6,534,089	4,363,337	10,897,426	2004	1,144,163	764,047	1,908,210	2004	4,276,179	2,855,541	7,131,720	2004	11,954,431	7,982,925	19,937,356
2003	7,724,398	5,110,322	12,834,720	2003	1,262,674	839,331	2,102,005	2003	4,284,024	2,847,696	7,131,720	2003	13,271,096	8,797,349	22,068,445
2002	8,109,401	4,936,608	13,046,009	2002	1,353,952	824,220	2,178,172	2002	4,433,077	2,698,643	7,131,720	2002	13,896,430	8,459,471	22,355,901
2001	7,868,829	4,767,840	12,636,669	2001	1,686,702	1,026,783	2,713,485	2001	4,433,077	2,698,643	2,971,550	2001	13,988,608	8,493,266	22,481,874

Notes:

FAS 106 based on expense from Towers Perrin

FAS 112 based on LTD expense from Towers Perrin plus workers compensation expense.

Based on my understanding, all these items are included in rates.

(a) We had a one-time true up to the LTD liability account of \$3,846,734 to reflect the reduction of future liability due to the implementation of employer liability caps. Without this one-time adjustment we would have recorded expense of \$1,788,710.

(b) This was the last of the amortization of the FAS 106 regulatory asset established upon our adoption of FAS 106.