BEFORE THE CORPORATION COMMISSION

OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION	]	
OF WESTAR ENERGY, INC.	]	
AND KANSAS GAS AND ELECTRIC	]	KCC Docket No. 15-WSEE-115-RTS
COMPANY TO MAKE CERTAIN CHANGES	]	
IN THEIR CHARGES FOR ELECTRIC	]	
SERVICE	]	

DIRECT TESTIMONY OF

ANDREA C. CRANE

RE: REVENUE REQUIREMENTS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 9, 2015

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I. STATEMENT OF QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Andrea C. Crane and my business address is 16 Old Mill Road, Redding, Connecticut 06896. (Mailing Address: PO Box 810, Georgetown, Connecticut 06829)

Q. By whom are you employed and in what capacity?

A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and undertake various studies relating to utility rates and regulatory policy. I have held several positions of increasing responsibility since I joined The Columbia Group, Inc. in January 1989. I became President of the firm in 2008.

Q. Please summarize your professional experience in the utility industry.

A. Prior to my association with The Columbia Group, Inc., I held the position of Economic Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the Product Management, Treasury, and Regulatory Departments.

Q. Have you previously testified in regulatory proceedings?

A. Yes, since joining The Columbia Group, Inc., I have testified in approximately 400 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid waste, cable television, and navigation utilities. A list of dockets in which I have filed testimony since January 2008 is included in Appendix A.

Q. What is your educational background?

A. I received a Master of Business Administration degree, with a concentration in Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in Chemistry from Temple University.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. On March 2, 2015, Westar Energy, Inc. and Kansas Gas and Electric Company (collectively "Westar" or "Company") filed an Application with the Kansas Corporation Commission ("KCC" or "Commission") seeking a base rate increase of $250.9 million. Westar's requested base rate increase includes $98.9 million that is currently being collected through the Ad Valorem Property Tax Surcharge and the Environmental Cost Recovery Rider ("ECRR"). Therefore, the net impact to ratepayers is a proposed increase of $152.0 million, or approximately 7.9%. The Company is also requesting approval of a new Electric Distribution

Grid Resiliency ("EDGR") Program along with an accelerated cost recovery mechanism and approval of a Grid Security Cost Tracker. The Company is also seeking authorization to defer discounts offered under its Economic Development Rider ("EDR") for future recovery from ratepayers. The Company's filing also includes several new renewable energy options.

The Columbia Group, Inc. was engaged by the State of Kansas, Citizens' Utility Ratepayer Board ("CURB") to review the Company's Application and to provide recommendations to the KCC regarding the Company's revenue requirement claims. I will also address several policy issues. CURB is also sponsoring the testimony of Dr. J. Randall Woolridge on cost of capital issues and of Brian Kalcic on rate design issues.

Q. What are the most significant issues in this rate proceeding?

A. The most significant issues driving Westar's rate increase request are: 1) the Company's claim for a return on equity of 10.0%; 2) the inclusion of post-test year plant additions related to the La Cygne Environmental Project and certain Wolf Creek projects; 3) the inclusion of construction work in progress ("CWIP") in rate base; 4) claims for recovery of unrecovered costs associated with meters that are being replaced; 5) weather normalization adjustments to reflect the impact of normal weather conditions on electric sales; 6) and loss of revenues resulting from implementation of new residential rate options.

Q. Do you see a trend in recent years in Company proposals that attempt to shift risk from shareholders to ratepayers?

A. Yes, in this case, Westar continues efforts initiated several years ago to shift costs from base rates into surcharges or trackers that generally provide for guaranteed recovery of certain costs. In this case, Westar is proposing to implement an Electric Distribution Grid Resiliency Rider ("EDGRR") that would provide accelerated recovery for hundreds of millions of dollars of new investment. Moreover, between base rate case filings, this recovery would be guaranteed through a proposed true-up mechanism. Westar is requesting approval for the first five years of this fifteen-year program, which would be directed toward hardening the Company's infrastructure. In addition, the Company is seeking to establish a tracking mechanism for certain security costs through its Grid Security Cost Tracker. In both proposals, costs that are integral to the provision of regulated utility service would be given special ratemaking treatment, resulting in accelerated and/or guaranteed recovery and higher returns to shareholders. Westar is also proposing to eliminate any funding of the EDR by shareholders and instead require ratepayers to fund 100% of these economic development efforts. These three initiatives are just the latest examples of trackers and other mechanisms that Westar has employed in order to ensure cost recovery to the benefit of its shareholders. These are in addition to the current Environmental Cost Recovery Rider ("ECRR"), Ad Valorem Property Tax surcharge, Retail Energy Cost Adjustment ("RECA"), Transmission Delivery Charge ("TDC"), Pension and Other Post Employment Benefits ("OPEB") tracker, and other mechanisms that provide the Company with guaranteed recovery and which significantly reduce the risk to shareholders. Ratemaking is supposed to be a substitute for competition. But as designed by Westar, the ratemaking process is beginning to look more and more like a reimbursement system, with guaranteed returns, and little risk, to the Company's shareholders.

III. SUMMARY OF CONCLUSIONS

Q. What are your conclusions concerning the Company's revenue requirement and its need for rate relief?

A. Based on my analysis of the Company's filing and other documentation in this case, my conclusions are as follows:

1. The twelve months ending September 30, 2014, is an acceptable Test Year to use in this case to evaluate the reasonableness of the Company's claims.

2. The Company has a pro forma cost of equity of 8.85% and an overall cost of capital of 7.38%, as shown in Schedule ACC-2.

4. Westar has Test Year pro forma rate base of $4,865,762,938 as shown in Schedule ACC-3.

5. Westar has pro forma operating income at present rates of $268,529,729 as shown in Schedule ACC-14.

6. The Company has a Test Year, pro forma, revenue deficiency of $149,663,162 as shown on Schedule ACC-1. This is in contrast to Westar's claimed deficiency of $250,895,257. When one takes into account the revenues in the Ad Valorem and Environmental Cost surcharges, which are already being recovered from customers and which will be rolled into base rates, the Company has a net revenue deficiency of

$50,801,063.

7. The Commission should reject the accelerated recovery mechanism proposed by Westar for the EDGR Program.

8. The Commission should reject the proposed Grid Security Cost Tracker at this time. Once the Company has a firm implementation plan and cost estimate, the Commission could consider authorizing a request for deferral of these costs through a request for an accounting order.

9. The Commission should reject the Company's proposed change to the EDR, which would require ratepayers to fund 100% of any rate discounts.

10. The Commission should defer consideration of issues relating to Westar's proposals concerning renewable energy programs to a generic proceeding. If the KCC decides to address proposals for new renewable energy programs in this case, then it should ensure that participants in these programs are not subsidized by other ratepayers.

IV. <u>UPDATE ISSUES</u>

Q. Before discussing your specific recommendations, do you have any general comments about the Company's filing?

A. Yes, I would like to briefly address the issue of updates to the Company's filing. The Company filed its Application based on a Test Year ending September 30, 2014. In some cases, the Company included post-test year adjustments through May 31, 2015. However, the Company did not update its claim based on actual results at May 31, 2015.

Q. Did you request that the Company update its claim to reflect actual results through May 31, 2015?

A. Yes, I did. In CURB-139 through CURB-145, I asked a series of data requests seeking updates to the Company's filing. Westar generally objected to these data requests, stating:

> Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012). Westar has responsive information for part of this data request and will submit that information by the due date for the response.

The "well-established" practice referenced by Westar is apparently Staff's practice to ask for updates to certain rate case adjustments in discovery. Westar subsequently supplemented its responses to CURB-140 and CURB-144 with a list of KCC data request responses that contained updated information for some of the Company's individual adjustments. However, the Company itself did not update its claim and apparently has no intention of providing an updated revenue requirement claim based on updated data. If Staff had not issued any data requests relating to updates, one can only presume that no updates would be included in the case. Thus, it is the Commission Staff, through the data request process, that initiates and controls the update process. The Company apparently believes that it does not need to respond to requests for updates from CURB or other parties, or to run any updates through its cost of service model.

In addition, given the tight procedural schedule in this case, there was very little time to ask follow-up questions on the updated responses. The data request responses in many cases raise additional questions that cannot be addressed within the confines of the current procedural schedule.[1] Moreover, many of the adjustments were updated by more than one data request response. As an example, in response to CURB-144, the Company identified 18 different KCC responses that impacted the update to salaries and wages. In addition, many of the adjustments impact other adjustments. For example, a change in plant-in-service can impact accumulated depreciation, depreciation expense, accumulated depreciation, accumulated deferred income taxes, and interest synchronization.

Moreover, data requests propounded by CURB and Staff during the first four months of our review were largely based on the Company's original filing, meaning that had we attempted to evaluate and incorporate the data request responses containing actual May 31, 2015 data, responses to many of our earlier data requests would no longer be applicable.

The absurdity of this situation is demonstrated by the fact that if Staff had not asked certain data requests, there would be no updates in this case. In spite of the fact that an update was required for actual costs through May 31, 2015, related to the La Cygne Environmental Project pursuant to the Order in 15-GIME-025-MIS, no "update" was formally filed by the Company. Instead interveners were required to examine over 400 Staff data requests in order to attempt to identify updates to the Company's proposed case. Data requests are not even part of the record unless and until a party moves them into evidence; this is another reason

1 The Company's filing included 17 rate base adjustments, 5 revenue adjustment, and 44 operating income adjustments.

why the Company's position that it should rely on Staff's data requests to lay out its case is unreasonable. Based on my recent experiences with rate cases in Kansas, it is now apparent that the Staff of the KCC puts together the Company's final claim. I am unaware of any other jurisdiction where the Commission Staff, rather than the utility, ultimately develops the utility's claim. If CURB or other interveners have concerns with regard to that claim, we are now in the position of challenging KCC Staff rather than the utility. If this Commission believes that updates are appropriate, then it should require the utility to provide the updates, because it ultimately bears the burden of proof in base rate case proceedings.

Q. Given the complexity of the updating process and the relatively short time frames involved in the procedural schedule, did you attempt to update the Company's entire case to reflect data provided in data request responses?

A. For the most part, I did not. Rather, I reviewed the updated discovery responses to ascertain the reasonableness of the projections included in the Company's original filing. The one area that I did attempt to update was the Company's claim for certain post-test year plant additions associated with the La Cygne Environmental Project and certain Wolf Creek additions, to be addressed later in this testimony. The parties to this case knew that the procedural schedule would be challenging, given the fact that Staff and CURB are also in the process of litigating the base rate case filed by Kansas City Power & Light Company ("KCP&L") in January 2015. Given these limitations, we did not attempt to completely update the Company's claim or to incorporate new data received shortly before the filing date of our testimony. If Westar believed that it was necessary for the parties to consider updates for all of its adjustments, it should have taken it upon itself to update its claim.

V. COST OF CAPITAL AND CAPITAL STRUCTURE

Q. What is the cost of capital and capital structure that the Company is requesting in this case?

A. The Company utilized the following capital structure and cost of capital in its filing:

	Percent	Cost	Weighted Cost
Common Equity	53.12%	10.00%	5.31%
Long Term Debt	46.25%	5.69%	2.63%
Post-1970 ITCs	0.63%	7.99%	0.05%
Total			7.99%

The Company's claim is based on a recommended capital structure of 53.45% common equity and 46.55% long-term debt, adjusted to reflect the impact of post-1970 Investment Tax Credits ("ITCs") at the overall weighted cost of capital.

Q. Is CURB recommending any adjustments to this capital structure or cost of capital?

A. CURB is not recommending any adjustment to the capital structure or cost of debt claimed by Westar. However, as discussed in the testimony of Dr. Woolridge, CURB is recommending that the KCC authorize a return on equity of 8.85% for Westar.

Q. What is the overall cost of capital that CURB is recommending for Westar?

A. As shown on Schedule ACC-2, CURB is recommending an overall cost of capital for Westar of 7.38%, based on the following capital structure and cost rates:

	Percentage	Cost	Weighted Cost
Common Equity	53.12%	8.85%	4.70%
Long Term Debt	46.25%	5.69%	2.63%
Post 1970 ITCs	0.63%	0.68%	0.05%
Total			7.38%

Please see the testimony of Dr. Woolridge for a detailed discussion of CURB's cost of capital recommendation.

VI. RATE BASE ISSUES

A. Utility Plant-in-Service

Q. What Test Year did the Company utilize to develop its rate base claim in this proceeding?

A. The Company selected the Test Year ending September 30, 2014. However, the Company included adjustments to update certain rate base elements to reflect costs through May 31, 2015.

Q. How did the Company develop its plant-in-service claim in this case?

A. Westar generally included in rate base its actual plant balances as of September 30, 2014, including CWIP. In addition, it included projected post-test year plant additions associated with the La Cygne Environmental Project and certain projected post-test year plant additions associated with Wolf Creek. These Wolf Creek projects were expected to be undertaken during the spring 2015 Wolf Creek refueling outage.[2]

Q. **Why did the Company include projected capital expenditures through May 31, 2015 for the La Cygne Environmental Project and for Wolf Creek in its filing?**

A. The timing of this case is being driven largely by the completion of the environmental upgrades at La Cygne, which is owned jointly by KCP&L and Westar Energy.[3] In KCC Docket No. 11-KCPE-581-PRE, the KCC preapproved certain environmental upgrades for La Cygne, and approved costs of up to $1.23 billion for the project. Construction of the project began in September 2011 and the project was anticipated to be operational by June 2015.

Given the scope of the project, both KCP&L and Westar planned to file base rate cases in order to implement new rates that included the costs for the project as soon as possible. The companies expressed a concern that the allowance for funds used during construction ("AFUDC") would cease once the project went into service, with a resulting delay in recovery of the return on, and the return of, the project costs that could jeopardize the utilities' financial integrity. The KCC Staff and CURB were concerned, however, that their agencies would not have sufficient resources to analyze two large base rate cases at the same time. Accordingly, the parties agreed on a process that would stagger the two base rate cases without resulting in undue delay for the utilities. Specifically, the parties agreed that

2 The refueling outage was expected to occur between February 28, 2015 and April 21, 2015, according to the response to KCC-128.

3 Westar's share is actually owned by Kansas Gas and Electric Company, which is a wholly-owned subsidiary of

Westar would file its base rate case on March 2, 2015, and would reflect projected capital expenditures related to the La Cygne Environmental Project and Wolf Creek in its rate base claim. The parties further agreed that Westar would update its La Cygne Environmental Project costs and Wolf Creek additions through May 31, 2015. The agreement also provided that Westar would be permitted to defer carrying costs at the AFUDC rate as well as the depreciation expense associated with the La Cygne plant expenditures on all expenditures made through May 31, 2015. For plant additions placed in service prior to the filing date, the deferral begins on the filing date. For plant additions added after the filing date, the deferral begins on the in-service date. In both cases, the deferral continues until the effective date of new rates. The agreement was approved by the KCC in Docket No. 15-GIME-025-MIS.

Q. Please quantify the post-test year additions included in the Company's initial filing.

A. Westar included post-test year additions of $137.8 million related to the La Cygne Environmental Project and $46.9 million related to Wolf Creek. In addition, the Company included $21.6 million relating to deferral of depreciation expense and carrying costs on La Cygne through the effective date of new rates. These adjustments are in addition to the Company's claim of $787.3 million for CWIP in rate base, much of which included expenditures related to La Cygne and Wolf Creek.

Q. Are you recommending any adjustments to the Company's claim for utility plant-in-service?

Westar.

A. Yes, I am recommending three adjustments, relating to the La Cygne Environmental Project, Wolf Creek and CWIP.

Q. Please discuss your first adjustment relating to the La Cygne Environmental Project.

A. As noted above, Westar included a post-test year adjustment of $137.8 million related to the La Cygne Environmental Project. In response to Staff discovery, Westar subsequently updated this claim to reflect actual plant-in-service at May 31, 2015. At Schedule ACC-4, I have made an adjustment to reflect actual post-test-year expenditures associated with La Cygne through May 31, 2015.

Q. Did you make a similar adjustment relating to the Wolf Creek additions?

A. Yes, I did. On Schedule ACC-5, I made an adjustment to reflect the actual post-test expenditures associated with the capital projects completed during the recent Wolf Creek refueling outage.

Q. What is your third plant-in-service adjustment?

A. My third adjustment relates to the Company’s claim for CWIP. CWIP is plant that is under construction but not yet complete and in service. Once the plant is completed and serving customers, then the plant is booked to utility plant-in-service and the utility begins to take depreciation expense on the plant. The Company’s rate base claim includes all CWIP at September 30, 2014, except for certain categories such as transmission-related CWIP, CWIP associated with certain surcharge mechanisms, and revenue-producing CWIP.

Q. Do you believe that CWIP is an appropriate rate base element?

A. No, I do not believe that CWIP is an appropriate rate base element. CWIP does not represent facilities that are used or useful in the provision of utility service. In addition, including this plant in rate base violates the regulatory principle of intergenerational equity by requiring current ratepayers to pay a return on plant that is not providing them with utility service and which may never provide current ratepayers with utility service. However, I understand that the inclusion of CWIP in rate base is governed by statute in Kansas.[4]

K.S.A. 66-128 provides for the KCC to determine the value of the property included in rate base. The statute generally requires that "property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public."

However, the statute also provides that certain property "shall be deemed to be completed and dedicated to commercial service" under certain circumstances. Specifically, K.S.A. 66-128(b)(2) provides:,

> Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy: (C) the property is an electric generation facility or addition to an electric generation facility, which facility or addition to a facility is placed in service on or after January 1, 2001; or (D) the property is an electric transmission line, including all towers,

[4] I am not an attorney and my discussion of the CWIP statute is not intended as a legal interpretation of that statute, but rather provides my understanding of the statute from a ratemaking perspective.

> poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

Q. Did Westar demonstrate that the CWIP included in its rate base claim meets the criteria outlined in the statute?

A. No, it did not. Westar did not attempt to justify its CWIP claim based on the statute referenced above. The Company has included significant amounts of distribution plant, general plant, and intangible plant in its CWIP. In addition, it has included CWIP associated with generation facilities that were in-service prior to January 1, 2001. But it is unclear from the Company's filing whether these projects meet the requirements of the statute that public utility property "will be deemed to be completed and dedicated to commercial service" if certain conditions are met, one of which is that "construction of the property will be commenced and completed in one year or less."[5] According to the Company's response to KCC-269, many of these projects will not be completed within one year.

Q. Did the Company provide any information in its filing explaining why it believes that it should be permitted to include all CWIP in rate base?

A. No. While Mr. Kongs references the statute on page 7 of his testimony, he fails to justify the inclusion of each CWIP project in rate base. While I agree with Mr. Kongs that much of the CWIP claim relates to the La Cygne Environmental Project and should therefore be included in rate base, there are many other CWIP projects included in the Company's rate base claim for which no justification was provided. In addition, Mr. Kongs stated on page 8 of his testimony that "...in the June 8, 2015 update..., we will remove from CWIP all amounts related to the [La Cgyne] upgrade and add all of the investment in the upgrades to the appropriate plant in service accounts." As previously stated, while the Company did update some of its data request responses, there was no "June 8, 2015 update" formally submitted by Westar in this case.

Q. What do you recommend?

A. I recommend that the Commission deny Westar's rate base claim for the inclusion in rate base of any CWIP for projects that are not projected to be in-service by September 30, 2015, one year after the end of the Test Year. My adjustment is shown in Schedule ACC-6. If the Company subsequently demonstrates that any of these projects meet the other statutory criteria for inclusion in rate base, I will revise my adjustment accordingly.

B. <u>Accumulated Depreciation</u>

Q. Are you recommending any adjustment the Company's claim for accumulated depreciation?

A. Yes, I am recommending one adjustment. Westar did not make any adjustment to accumulated depreciation to reflect depreciation associated with its post-test year plant-in-service adjustments. I am recommending an adjustment to reflect depreciation reserve additions relating to the La Cygne Environmental Project and Wolf Creek additions through May 31, 2015. Since plant-in-service associated with these expenditures is being included in

5 K.S.A. 66-128(b)(2)(A).

rate base, it is appropriate to also include the associated reserve additions. My adjustment is shown in Schedule ACC-7.

C. Prepayments

Q. How did the Company develop its claim for prepayments?

A. Westar developed its claim for prepayments based on a 13-month average from September 2013 to September 2014. In addition, the Company increased the Test Year average balance by $366,866 to reflect an anticipated increase in insurance costs.

Q. Do you believe that the Company's adjustment to increase its prepayment balance to reflect the anticipated increase in insurance costs is appropriate?

A. No, I do not. The working capital requirement associated with prepayments depends not only on the amount of insurance costs but also on the timing of when such costs are booked relative to the service period for which the cost is being incurred. The expense is an income statement entry representing a liability over some period of time, in this case one year, while the prepayment balance represents an average of the balance sheet accounts at discrete points throughout the year. Therefore, one cannot directly equate an increase in insurance premiums with the need for additional working capital related to prepayments. Moreover, the Company's adjustment is selective and did not consider other post-test year changes that could impact prepayments. Accordingly, at Schedule ACC-8, I have made an adjustment to eliminate the post-test year insurance increase from the Company's average prepayment balance.

D. Fossil Fuel Inventory

Q. How did the Company determine its claim for fossil fuel inventory?

A. The Company utilized a 13-month average Test Year balance for its fossil fuel inventory, with the exception of coal inventory. Coal inventory levels were determined based on targets developed by the Company, priced at current rates at September 30, 2014.

Q. How does the targeted inventory level compare with the actual inventory level during the Test Year?

A. The targeted inventory coal level is considerably higher than the level experienced during the Test Year. Moreover, the proposed inventory level is higher than the actual inventory level in either calendar year 2014 or 2013.[6]

Q. Does the Test Year level of coal inventory represent a period of normal operating conditions?

A. No, it does not. As discussed extensively in the recent KCP&L rate case (KCC Docket No. 15-KCPE-116-RTS), rail disruptions and other factors contributed to a lower than normal level of coal inventory during the Test Year. Therefore, in this case, it may be appropriate to

6 The specific quantities are confidential.

utilize an inventory level that differs from the actual 13-month Test Year balance. However, I am not recommending that the KCC adopt the Company's proposed inventory target.

Q. Why are you opposed to the use of the Company's proposed inventory target to set rates?

A. Ratemaking should not be based on speculation. For that reason, regulatory agencies use a Test Year as the basis to set rates. While regulatory agencies vary with regard to the degree to which post-test year adjustments are permitted, such adjustments are usually linked in some manner to historic results. Thus, most regulatory agencies rely upon a "known and measurable" standard to determine the costs that will be included in prospective rates. The use of a coal inventory target that differs considerably from actual results does not meet this known and measurable standard. Therefore, while it may be inappropriate to utilize the historic Test Year as the basis for the Company's coal inventory claim, the KCC should look to actual historic data over some period to determine a reasonable level of coal inventory for ratemaking purposes.

Q. What level of inventory do you recommend be reflected in the Company's claim?

A. I am recommending that 2013 coal inventory levels be used to determine Westar's coal inventory claim. The year 2013 encompasses at least part of the Test Year in this case and is more reflective of inventory levels than 2014, when serious disruptions occurred. I have priced these inventory levels at the average per ton price used by the Company to develop its coal inventory claim. My adjustment is shown in Schedule ACC-9.

E. Regulatory Asset – Analog Meter Retirements

Q. Please explain the Company's rate base adjustment relating to abandoned meter costs.

A. Westar is proposing to replace its current analog meters with new digital meters over a period of five years. As discussed by Mr. Kongs on page 18 of his testimony, Westar is proposing to record a regulatory asset of $35,380,194 for the unrecovered cost of the meters being replaced. Westar has included this regulatory asset in its rate base claim. In addition, it has included annual amortization expense of $7,076,039, based on a five-year amortization period which reflects Westar's expectation that the meter replacement project will take five years to complete. Westar has also reflected a reduction to annual depreciation expense of $1,676,195 related to the analog meters that will no longer be in-service.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am. Utility rates should reflect costs that are necessary for the provision of safe and reliable utility service. It is a basic tenet of utility regulation that investment included in rate base should be used and useful in providing service. Clearly, the meters that are being retired no longer meet these criteria.

Moreover, the Company's proposal to recover a return of, as well as a return on these retired meters is an attempt to shift risk from shareholders to ratepayers. Shareholders are never guaranteed recovery of the underlying cost of their investment. Nor are they guaranteed recovery of a return on their investment. If recovery of all investment was assured, shareholders would not be incurring any risk and therefore there would be no reason to set rates using an equity return that includes a risk premium. Instead, shareholder returns would more closely match bondholder returns, which in this case average 5.69%.

Q. Will shareholders benefit from the replacement of the analog meters?

A. Yes, they will. By undertaking this replacement, Westar is significantly increasing the investment on which shareholders will be able to earn a return. In addition, by increasing investment, and therefore depreciation expense, the Company is also able to increase its cash flow. While I am not recommending any adjustment to the Company's claim for recovery of its shareholders' investment in the original meters, it would be unreasonable to ask ratepayers to continue to pay both a return on, and a return of, meters that are no longer providing them with utility service.

Q. What do you recommend?

A. I recommend that the KCC deny the Company's request to include the unrecovered meter costs in rate base. However, I have included the amortization expense associated with recovery of these costs in my recommended revenue requirement. Therefore, I am recommending that the KCC authorize a return of this investment to shareholders. However, at the same time, I recommend that the KCC deny the Company's request to continue to earn a return on these costs. I believe that this recommendation provides a reasonable balance between the interests of ratepayers and shareholders. My adjustment is shown in Schedule ACC-10.

F. Regulatory Asset – LA Cygne AAO Deferral

Q. Please describe your adjustment relating to the La Cygne Administrative Accounting Order ("AAO") Deferral.

A. As discussed previously, in KCC Docket No. 15-GIME-025-MIS, Westar was authorized to defer depreciation expense and carrying costs associated with the La Cygne Environmental Project until the effective date of new rates. Depending on the in-service date, this deferral begins either on the filing date of this Application or on the actual in-service date of the plant addition. The Company was authorized to defer carrying charges based on its AFUDC rate. In its Application, Westar included an estimated deferral of $21,639,000, which it proposed to recover over 17 years for Unit 1, and over 14 years for Unit 2.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, since I have updated other post-test year additions related to the La Cygne Environmental Project, it is appropriate to also update the projected AAO deferral included in the Company's rate base claim. My adjustment is shown in Schedule ACC-11.

G. Customer Deposits

Q. What level of customer deposits did the Company include in its rate base claim?

A. The Company included customer deposits of $19,444,016, a portion of which was allocated to the transmission function.

Q. How did this level of customer deposits compare with actual Test Year balances?

A. The Company's claim is significantly less than the actual balances reflected in the Test Year. As discussed on page 10 of Mr. Rinehart's testimony, Westar recently altered its policy with regard to customer deposits and no longer requires customer deposits for new residential and small commercial customers. The Company is also accelerating the return of customer deposits to ratepayers. Therefore, the Test Year balances do not necessarily reflect a normal level of customer deposits. The Company estimated that customer deposits would have been $19,440,017 if the new policy had been in effect and therefore it reflected that balance in its rate base claim.

Q. What do you recommend?

A. I agree with the Company that the actual Test Year balance for customer deposits may not be reflective of normal operating conditions going forward, given the new policies that have been implemented. Therefore, I agree that some adjustment is appropriate. However, instead of the speculative balance proposed by Westar, I recommend that the KCC utilize the most recent balance for customer deposits to develop the Company's rate base claim. According to the response to KCC-284, customer deposits totaled $26,608,499 at May 31, 2015. This is the customer deposit balance I recommend the KCC adopt, as shown in Schedule ACC-12.

H. Gain on Sale of Fuel Oil

A. The Company made four separate sales of #6 fuel oil since its last base rate case. In its filing, the Company reported total gains of $1,690,660, and it proposed to allocate these gains 37.5% to ratepayers and 62.5% to shareholders. As described in the testimony of Mr. Heim beginning on page 11, the Company's proposed allocation is based on its interpretation of five guidelines identified by the Court of Appeals in Kansas Power & Light Co. v. KCC, 5 Kan. App. 2d 514 (1980). These guidelines are 1) risk of loss of investment capital, 2) contribution by customers to the value of the property, 3) financial integrity of the company, 4) increases in value due to inflation, and 5) increases in the value of the property due to improvements in the neighborhood. The Company used a 50%/50% allocation for guidelines (1), (3) and (4), and allocated 100% of the gain to shareholders based on guideline (2). Westar did not utilize guideline (5) in its allocation. As shown on page 14 of Mr. Heim's Testimony, Westar's methodology resulted in 62.5% of the gain being allocated to shareholders. I disagree with the Company's proposed allocation, and instead recommend allocating 100% of the gain on sale to ratepayers. In addition, I recommend that the Company record a regulatory liability for these proceeds.

Q. Why do you believe that it is reasonable to allocate 100% of the gain on sale to

ratepayers?

A. The risk of carrying this fuel inventory fell squarely on the shoulders of ratepayers. Moreover, ratepayers have also paid for the storage facilities at the generation sites that enabled this fuel to be retained by Westar. When the guidelines are considered in view of these two facts, I believe it is clear that ratepayers should receive 100% of any gain associated with the sale of this fossil fuel.

With regard to guideline (1), fuel oil in inventory is a component of the Company's rate base, while fuel oil that is used in the operation of the Company's generation facilities is a component of its RECA. Since ratepayers are therefore responsible for both the fuel oil expense and for providing a return on fuel oil inventory, shareholders were not at risk for loss of investment capital associated with this fuel. With regard to guideline (2), the Company concluded that ratepayers did not make any contribution to the maintenance and upkeep of this asset, since fuel oil "is a commodity and not property requiring maintenance and upkeep...".[7] Therefore, the Company assigned shareholders 100% of the gain based on this guideline. However, since the #6 fuel oil has been stored in large storage tanks that are in rate base and are therefore being paid for by ratepayers, it is the ratepayers who should receive all of the benefit resulting from this guideline.

With regard to guideline (3), allocation of this gain will not impact the financial integrity of the utility, its stock price, or its ability to attract capital. Consequently, the Company used a 50%/50% allocation for this guideline. However, since the financial health of the utility will not be impacted by this gain, it should be allocated to ratepayers, who are being asked to pay an additional $250 million in base rates as a result of this case. Finally, regarding guideline (4), I agree with the Company that the value of the #6 fuel oil is determined by supply and demand, and not by inflation. However, I disagree with the Company that this guideline suggests a 50%/50% allocation is appropriate. Instead, this guideline should be eliminated from consideration [as guideline (5) was by the Company] or the gain should be allocated 100% to ratepayers, for the reason stated above.

Q. Did Westar have any choice but to sell a portion of its #6 fuel oil?

A. No, according to the response to CURB-53, the sale of #6 fuel oil was the result of the Regional Haze Agreement with the Environmental Protection Agency ("EPA") that required the Company to stop burning #6 oil except in emergency situations. Thus, these sales were not the result of strategic decisions by Company management, but were required to bring inventory down to permissible levels.

Q. Is there another reason why you believe that ratepayers should receive 100% of the gain from these sales?

A. Yes, there is. Ratepayers are currently faced with significantly greater risks than they were in 1980 when these guidelines were established, while shareholders now have several additional surcharge mechanisms available to flow through costs to ratepayers. As previously discussed, over the past several years, Westar has implemented a variety of new riders and tracking mechanisms that provide guaranteed, dollar-for-dollar recovery of a substantial portion of the

7 Testimony of Mr. Heim, page 13, lines 6-7.

Company's revenue requirement. Westar has consistently argued that it requires these surcharges and trackers in order to mitigate its risk. In this environment, when risks are continually being shifted from shareholders to ratepayers, it is only fair that ratepayers receive the benefit from occasional gains, such as the gain on sale of #6 fuel oil. This is especially true in this case, since the allocation of 100% of this gain to ratepayers is also supported by a review of the factors raised in the KCP&L case referenced above. Accordingly, I recommend allocating 100% of the gain from the sale of the #6 fuel oil to ratepayers.

Q. Did Westar include the portion of the gain that they proposed to allocate to ratepayers as a regulatory liability?

A. No, it did not. In response to KCC-296, it stated that no adjustment was made to rate base since the last sale occurred in September 2012 and "...with a 3 year amortization schedule, the gain will be fully amortized by the time the new rates become effective."

Q. What do you recommend?

A. In addition to recommending that the Commission allocate 100% of the gain to ratepayers, I also recommend that the Commission establish a regulatory liability. Therefore, I have included the gain as cost-free capital and reflected a rate base reduction in my rate base recommendation. In this case, Westar has claimed regulatory assets of over $70 million in its rate base while attempting to deny ratepayers a return on a modest amount of sale proceeds because the sale occurred more than three years ago. However, ratepayers have not yet received their fair share of these proceeds and ratepayers should earn a return on these proceeds until they are fully refunded. My adjustment to reflect the gain on sale proceeds as a rate base deduction is shown in Schedule ACC-13.

I. Summary of Rate Base Adjustments

Q What is the net impact of the rate base adjustments recommended by CURB?

A. My rate base adjustments will result in a pro forma rate base of $4,865,762,938, as summarized on Schedule ACC-3. This pro forma rate base amount includes adjustments of $197,041,974 to the rate base proposed by Westar.

VII. OPERATING INCOME ISSUES

A. Pro Forma Revenue

Q. Are you recommending any adjustments to the Company's claim for pro forma revenue?

A. Yes, I am recommending one adjustment to the Company's claim. Westar included an adjustment to reduce revenues by $4 million to reflect projected revenue erosion resulting from two new residential rate options that it is proposing. Westar proposed to track the actual amount of revenue erosion resulting once the new residential rate options were implemented, and to true-up the estimated $4 million to actual losses in its next general rate case. I recommend that the Commission reject the proposed $4 million revenue adjustment.

Q. Why do you believe that the proposed adjustment should be rejected?

A. It is my understanding that CURB's witness, Brian Kalcic, is recommending that the KCC reject the new residential rate options proposed by Westar. Therefore, no revenue adjustment is necessary or appropriate. My adjustment is shown in Schedule ACC-15.

Q. In the recent KCP&L proceeding, you proposed a revenue adjustment to annualize revenues to reflect customer growth during the Test Year. Why didn't you make a similar adjustment in this case?

A. I did not make a similar adjustment in this case because Westar included a customer annualization adjustment in its filing, unlike KCP&L. In Adjustment IS-2, the Company included an adjustment to reflect customer growth during Test Year. In that adjustment, it annualized revenues as if all the customers at September 30, 2014, had been taking service for the preceding twelve months. While one could argue that the Company should have included another adjustment to reflect additional growth through May 31, 2015, at least Westar included actual Test Year growth in its pro forma revenue claim. Therefore, I chose to accept the Company's pro forma customer annualization adjustment.

B. Salary and Wage Expense

Q. How did the Company develop its salary and wage expense claim in this case?

A. Westar's salary and wage claim is based on annualizing salaries and wages at September 2014, the end of the Test Year in this case. In addition, the Company reflected a 3% annual non-union increase for full-time employees. Westar estimated overtime costs based on an average of the three years ending September 30, 2014.

Q. Are you recommending any adjustment to the Company's salary and wage claim?

A. Yes, I am recommending one adjustment. In developing its claim, the Company removed costs associated with non-regulated activities that should not be charged to regulated ratepayers. However, in the response to KCC-391, Westar stated that while it intended to remove $120,000 of Test Year costs billed to unregulated activities, it actually removed only the 3% adjustment to the Test Year non-regulated salaries and wages. Thus, it appears that underlying $120,000 is still included in the Company's rate case claim. Therefore, at Schedule ACC-16, I have made an adjustment to remove $120,000 in non-regulated payroll costs from the Company's revenue requirement.

C. Short-Term Incentive Compensation Expense

Q. Please describe the Company's incentive compensation programs.

A. The Company has several incentive compensation plans for its non-union employees. Most employees are covered under the Short-Term Incentive Plan ("STIP"). This plan covers all non-union employees other than executives. The plan provides for the establishment of incentive pools. The percentage of base salary included in the incentive target increases based on the pay grade. In the 2014 STIP, there were four areas of performance measurement: financial, operational, customer satisfaction, and safety. Westar also offers a

Bulk Power Marketing Incentive Plan and a Generation Construction Incentive Plan.

Q. How much is included in the Company's pro forma expense claim relating to short-term incentive compensation plans?

A. As shown in the Company's response to CURB-111, Westar has included $8,749,316 in its Test Year claim associated with short-term incentives.

Q. Do financial results have a significant impact on the short-term incentives paid by Westar?

A. Yes, they do. The STIP includes a financial component of 50%. The financial component is measured by comparing Westar's Total Shareholder Return ("TSR") to the TSR of other electric utilities in a peer group of companies. Thus, not only does Westar's financial performance have a direct impact on the short-term incentives paid to employees, but the financial performance of other utilities has a direct impact as well. In addition, each of the four criteria (financial, operational, customer satisfaction, and safety) also has a maximum payout percentage. For three of the four criteria, the maximum payout percentage is 150% of the target award. For the financial criteria, the maximum payout percentage is 200%. Thus, the financial benchmark has a disproportionately larger impact on the overall incentive payments than do the other three benchmarks.

Q. Is it appropriate to have ratepayers fund 100% of these types of incentive programs?

A. No, it is not. Providing employees with a direct financial interest in the profitability of the Company is an objective that is intended to benefit shareholders, but it does not benefit ratepayers. Incentive compensation awards that are based on earnings criteria may violate the principle that a utility should provide safe and reliable utility service at the lowest possible cost. This is because these plans require ratepayers to pay higher compensation costs as a consequence of higher corporate earnings, generating an upward spiral in rates that does not directly benefit ratepayers, but does directly benefit shareholders, as well as management personnel responsible for establishing such programs.

Incentive compensation plans tied to corporate performance result in greater enrichment of company personnel as a company's earnings reach or exceed targets that are predetermined by management. It should be noted that it is the job of regulators, not the shareholders or company management, to determine what constitutes a just and reasonable rate of return award to shareholders in a regulated environment. Regulators make such a determination by establishing a reasonable rate of return award on rate base in a base rate case proceeding.

Allowing a utility to charge customers for additional return that is then distributed to employees as part of a plan devised to divide extraordinary profits violates all sense of fairness to the ratepayers of the regulated entity. It is certain to result in burdensome and unwarranted rates for its ratepayers, and also violates the principles of sound utility regulation, particularly with regard to the requirement of "just and reasonable" utility rates.

Q. What would be the appropriate response by the KCC if the earnings of Westar were in excess of its authorized rate of return?

A. If the KCC determined that these excess earnings were expected to continue, the appropriate response would be to initiate a rate investigation, and, if appropriate, to reduce the utility's rates.

Q. Are Westar employees well-compensated, separate and apart from these employee incentive plans?

A. Yes, they are. In spite of difficult economic times, both the Company's union and non-union employees received increases in each of the past six years. According to the response to CURB-100, union increases over this period have ranged from 2.00 to 4.00% annually while non-union increases have ranged from 2.00% to 3.68%. Moreover, Westar's payroll levels do not appear low relative to other companies. As shown in the response to CURB-111, most management positions have midpoint salaries that exceed $100,000 annually.[8]

Q. Didn't the Company sponsor extensive testimony discussing the fact that its total compensation package is tied to industry benchmarks as determined in studies conducted by Towers Watson?

A. Yes, it did. However, the use of industry benchmarks, which are widely used by utility companies to support their compensation policies, results in a spiraling of compensation costs as companies that are below the market median attempt to improve their position relative to the utilities at or above the median. These surveys compare the subject company's compensation to compensation in a range of other firms. Since most companies do not want to find themselves in the lower half of the benchmark group, companies that typically fall below the median respond by increasing executive compensation – and by doing so, push the median higher for the benchmark group. Thus, every effort that is made by a company to meet or exceed the median serves to move the median higher. That is why benchmarking steadily--increases compensation levels for all utility executives, regardless of their actual job performance. Thus, the KCC should be particularly wary of any compensation plans that are justified by means of comparison to benchmark studies.

Q. Please comment on Mr. Banning's testimony that it may be "fashionable in these times to yield to emotion" in opposing the inclusion of the Company's incentive compensation costs in utility rates.

A. Mr. Banning's testimony is insulting and disingenuous. I can assure Mr. Banning that after working in the utility industry for 30 years, I am able to keep my emotions in check. I presume that the KCC and other regulatory commissions are similarly able to separate fashionable trends from sound ratemaking practice. I would also point out to Mr. Banning that the other major electric utility in the state, KCP&L, excluded a significant amount of incentive compensation costs from its revenue requirement claim in its recent rate case, presumably in recognition of the fact that this Commission has disallowed significant costs of these plans in prior rate cases to ensure that customer rates remain reasonable. Ensuring

8 The specific details of ranges for each pay grade are confidential but will be provided at the hearing.

that executive compensation costs included in rates are not excessive or unreasonable is not following a fashion trend or yielding to emotion; it is acting in the public interest.

Q. Given your concerns, are you recommending any adjustment to the Company's claim for its short-term incentive compensation plan costs?

A. Yes, since the STIP is based on financial performance triggers tied to the financial performance of Westar and other companies, I recommend that the KCC limit recovery in rates to 50% of the cost of this incentive compensation award program, which reflects a 50%/50% sharing between ratepayers and shareholders. My recommendation is based on the fact that 50% of the incentive award is directly tied to financial parameters. This recommendation will require the Board of Directors to establish incentive compensation plans that shareholders are willing to finance, at least in part. It is unreasonable to require ratepayers to pay 100% of the costs of these incentive plans especially because the managers of the Company and its stockholders are the primary beneficiaries of such plans, and they have no incentive to control these costs when ratepayers are footing the entire bill. Therefore, I recommend that the KCC adjust the Company's claim for the STIP incentive compensation costs to eliminate recovery of 50% of these costs. My adjustment is shown in Schedule ACC-17.

D. Restricted Share Unit ("RSU") Expense

Q. What incentive plan is provided to officers and other top executives?

A. In place of short-term incentive compensation awards, officers and other executives participate in a Restricted Share Unit ("RSU") program. The RSU program provides for the issuance of common stock grants. According to Mr. Banning's Direct Testimony at page 25, 50% of the RSU grants made under the program vest over a three-year period based on Westar's performance, while the remaining 50% vest at the end of three years regardless of performance.

Q. How does Westar evaluate compensation for its executive officers?

A. Similar to the utilization of benchmarks for setting compensation levels in the Towers Watson study for non-union employees that I discussed above, Westar also utilizes a benchmark analysis by Towers Watson that examines executive compensation for Westar's officers relative to compensation paid by other utilities, adjusted to reflect Westar's size as measured by revenues. The actual analysis is conducted by a consultant engaged by the Compensation Committee of the Board of Directors.

Q. What are the criteria for awarding of the RSUs?

A. The awards are based solely on financial criteria. Payouts are dependent upon Westar's TSR relative to the benchmark peer group. TSR is defined as the change in the company's stock price, plus any dividends paid during the year, divided by the beginning stock price.

According to plan documents, 100% of the target award will be made if Westar is at or above the 50th percentile of the peer group.

Q. Do you have concerns about this methodology?

A. Yes, I do. As stated above, the use of studies that compare a utility's executive compensation with the median compensation levels at other companies will always result in compensation increases, because the median is moving ever upward as companies that fall below the median increase compensation in their efforts to reach or exceed the 50% median of the group. The median can never remain constant or decrease, so long as the ideal is to attain compensation levels that are at or above the median. This method of analyzing compensation creates guaranteed increases for executives every time compensation is reviewed, regardless of the quality of their performance. It's no wonder, then, that utility executives utilize this method of proving to their Board of Directors that they deserve higher compensation. Besides resulting in higher and higher executive compensation payments and higher rates for regulated ratepayers, basing executive compensation on amounts paid by other companies does not ensure that compensation will be tied to benchmarks that benefit Westar's ratepayers.

In addition to concerns about the use of a peer group, I have additional concerns about the use of TSR as the indicator on which these awards will be made. The RSU awards are completely driven by financial criteria. Higher common equity market prices and dividend increases provide substantial benefits to shareholders, but virtually no benefit to ratepayers, and it is inappropriate to tie utility rates to these benchmarks.

Q. What do you recommend?

A. Given the use of a purely financial benchmark for the RSU, as well as my concerns regarding the inappropriate use of a peer group to evaluate Westar's awards, I am recommending that the KCC eliminate 100% of RSU costs from the Company's regulated cost of service. My adjustment is shown in Schedule ACC-18.

E. Payroll Taxes

Q. Have you made an adjustment to the Company's payroll tax expense claim?

A. Yes, I have made an associated adjustment to eliminate the payroll taxes associated with my recommended adjustments relating to salary and wage expense, short-term incentive compensation costs, and RSUs. To quantify my payroll tax adjustment, I utilized the statutory social security and Medicare tax rate of 7.65%. I then multiplied this rate by my recommended adjustments to the Company's salary and wage costs, short-term incentive compensation program costs, and RSUs. My payroll tax adjustment is shown in Schedule ACC-19.

F. Medical and Dental Benefit Expense

Q. How did the Company develop its claim for medical and dental benefits expense?

A. As discussed in the response to KCC-209, the Company included estimated 2015 medical and dental benefit costs in its claim, based on the number of employees electing coverage and the projected employer share of the costs. Westar included projected 2015 costs of $27.98 million, an increase of $5.00 million over the actual Test Year costs of $22.98 million.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending one adjustment. Medical and dental benefit costs can be difficult to project because the Company is largely self-insured for these costs. In addition, recent changes in federal law and the resulting changes in benefit programs add further complexity to the issue. The KCC should therefore not set rates based on speculative cost estimates.

The Company provided actual medical and dental benefit costs through April 2015 in response to KCC-262. According to that response, the Company's actual costs to date have been $7.02 million, or approximately $21.07 million on an annualized basis. Thus, at the present time, costs are actually running below the average Test Year levels. Therefore, I recommend that the KCC reject the Company's post-test year medical and dental benefits adjustment and instead reflect the actual Test Year cost in the Company's revenue requirement. My adjustment is shown in Schedule ACC-20.

G. Unrecovered Meter Amortization Expense

Q. Earlier you discussed the Company's proposed five-year amortization period for unrecovered meter costs. Do you believe that a five-year recovery period is appropriate?

A. No, I do not. Westar indicated that it proposed a five-year recovery period for these meters because that was the period of time over which the meters would be replaced. However, there is no reason why the recovery period should necessarily be tied to the period over which the meters are being replaced. In response to CURB-89, Westar indicated that the remaining life of the meters being withdrawn from service is approximately 21 years. Given that the remaining life of the meters is approximately 21 years, I believe that a recovery period of five years is too short and puts an unfair burden on ratepayers.

Q. What recovery period do you recommend?

A. I am recommending a recovery period of 10 years, which is the same period I recommended for recovery of unrecovered meters in the recent KCP&L proceeding. My adjustment is shown in Schedule ACC-21. Alternatively, the KCC may decide to adopt a recovery period that more closes matches the remaining life of the meters, in which case a period of 20 years or more may be appropriate.

H. Wolf Creek Outage Expense

Q. How did the Company reflect Wolf Creek outage costs in its revenue requirement claim?

A. The Wolf Creek nuclear plant is on an 18-month refueling and maintenance cycle. In addition, during the Test Year, Wolf Creek had a mid-cycle outage solely for maintenance. In its filing, Westar has amortized the costs of the mid-cycle outage over 18 months. In addition, it included an 18-month amortization of projected costs for its next refueling and maintenance outage.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending that the costs for the mid-cycle maintenance outage be disallowed. According to the response to KIC 3.06, this was the first mid-cycle outage for the Wolf Creek facility. More importantly, no further mid-cycle outages are planned. Therefore, the mid-cycle outage costs are non-recurring costs and should be excluded from prospective utility rates.

Q. Did KCP&L claim recovery of these costs in its recent base rate case?

A. No, it did not. KCP&L removed these costs from its filing on the basis that they were not expected to reoccur. The same treatment should be adopted by the KCC for Westar in this case. At Schedule ACC-22, I have made an adjustment to eliminate the mid-cycle maintenance outage costs from the Company's claim.

I. <u>Gain on Sale of Fuel Oil Amortization</u>

Q. Please describe your adjustment relating to the gain on the sale of fuel oil.

A. As discussed in the rate base section of this testimony, Westar's filing includes a gain on the sale of #6 fuel oil that was the result of an agreement with the EPA to reduce inventories of fuel oil at certain sites. Westar has proposed to allocate 37.5% of this gain to shareholders and to amortize this gain over three years. I am recommending allocating 100% of this gain to ratepayers. At Schedule ACC-23, I have made an adjustment to reflect my recommended 100% allocation to ratepayers, instead of the 37.5% allocation proposed by Westar. To quantify my adjustment, I utilized the three-year amortization period proposed by Westar in its filing.

J. Rate Case Expense

Q. How did the Company determine its rate case expense claim in this case?

A. Westar's claim is based on projected costs of $3,152,500for the current case. In addition, the Company included $119,751 in unrecovered costs from prior cases, for a total claim of $3,272,251. Westar proposes to amortize these costs over a three-year period, for an annual amortization expense of $1,090,750. This represents an increase of $874,170 over the actual Test Year costs of $216,580.

Q. What are the components of the Company's claim of approximately $3.15 million for costs associated with the current case?

A. As shown in the workpapers to Adjustment IS-14, the Company's claim consists of the following:

CCOS/Rate Design	$759,400
Grid Resiliency	$74,600
Tax Support	$50,000
ROE Support	$150,000
Testimony Support	$20,000
Legal Support	$348,500
Staff and CURB Consultants	$1,750,000
Total	$3,152,500

Q. Do you believe that the Company's claim is reasonable?

A. No, I do not. While I understand the reluctance of regulatory commissions to disallow rate case costs, in my view utility companies have been getting a free ride, especially companies that are guaranteed recovery of their costs through amortizations. Westar is proposing to recover over three-quarters of a million dollars for class cost of service/rate design services alone in this case--a staggering sum. In addition, I believe that amounts included for Staff and CURB are greatly overstated. According to the response to CURB-91, the Company's last base rate case, KCC Docket No. 12-WSEE-112-RTS, was litigated for a cost of $1.2 million, less than half of what Westar is seeking in this case.

In addition, it appears that at least some of the costs included by Westar are advocacy costs that may be inappropriate to charge to ratepayers. For example, Westar has included a $58,000 purchase order with Bates White Economic Consulting for a project "similar" to a project being undertaken for the Edison Electric Institute, which would "effectively demonstrate the strong value of the electric service delivered by Westar, from the customer perspective."[9] The engagement letter goes on to state that the "goal would be to educate regulatory constituencies and the public more generally about Westar's strong value, and to enable Westar to reference data and metrics about this value, well in advance of future regulatory filings." I find it ironic that Westar has included $58,000 for a study that promotes its strong value of service at a time when it is also seeking approval for a $216.7 million EDGR Program that is claims is necessary to mitigate outages. In addition, the Bates White contract appears to be a fixed-price contract and the price is independent from the level of effort required. In many cases, contracts that do contain hourly rates demonstrate very high hourly rates, which range up to at least $500 per hour. According to the response to CURB-93, none of these contracts for consulting services was the subject of a competitive bidding process.

Q. What level of rate case costs has the Company incurred to date?

A. According to the response to KCC-26, through May 27, 2015, Westar has incurred rate case costs of $743,268.

Q. What level of rate case costs have you reflected in your recommendation?

A. I have included rate case costs of $2.15 million in my recommendation, which reflects a reduction of $1 million from the Company's claim. This represents a considerable increase over the costs incurred in the last case and provides for significant additional costs that may be incurred prior to October. I believe that my recommendation is more reasonable than the

9 Contracts with various rate base consultants were provided in response to CURB-92.

amount included by Westar in its filing. My adjustment is shown in Schedule ACC-24.

K. Credit Card Fee Expense

Q. Did the Company include an adjustment relating to credit card fees in its filing?

A. Yes, it did. Mr. Rinehart states on page 9 of his testimony that in December 2014, the KCC approved the Company's request to recover the cost of residential credit card transactions in its cost of service. In its Application, it included pro forma credit card costs of $1,466,328, based on an estimate that 14% of transactions would be paid by credit card at a per unit cost of $1.40.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am recommending an adjustment to both the quantity of credit card transactions and to the per-unit costs. In response to KCC-305, the Company indicated that in the most recent month (April 2015), it has processed 53,282 credit card transactions. I annualized the April 2015 activity to determine a pro forma annual level of credit card transactions. In addition, in response to KCC-306, the Company indicated that the most recent cost per transaction was approximately $1.10. Therefore, I priced the annual credit card transactions by $1.10 per transaction to develop an annual level of pro forma costs for credit card fees. My adjustment is shown in Schedule ACC-25. My recommendation is more appropriate than the Company's speculative claim because it is based on actual results with regard to credit card transactions.

L. Postage Expense

Q. Please explain the Company's adjustment relating to postage expense.

A. In its filing, Westar reflected a reduction to its Test Year postage expense of $34,133. This decrease was the result of a decrease in the number of customers receiving paper bills, partially offset by an increase in postage rates.

Q. Are you recommending any adjustment to the Company's claim?

A. Yes, I am. In response to KCC-232, Westar stated that its proposed adjustment was understated by $29,371. Thus, at Schedule ACC-26, I have made an adjustment to reflect an additional reduction of $29,371 to postage expenses.

M. Insurance Expense

Q. Did the Company include estimated insurance expense increases in its filing?

A. Yes, it did. In Adjustment IS-34, the Company included estimated premium increases in its claim. These estimates were subsequently updated in the response to KCC-282. At Schedule ACC-27, I have made an adjustment to reflect actual premium costs for property and liability insurance.

N. Membership and Dues Expenses

Q. Did the Company make any adjustment to membership and dues expenses?

A. The Company made a small adjustment to eliminate the portion of dues to the Edison Electric Institute ("EEI") that it identified as related to lobbying. In addition, it made an adjustment to reflect four quarterly payments instead of only the three that were actually recorded in the Test Year.

Q. Are you recommending any other adjustments to the Company's claim for Membership and Dues Expenses?

A. Yes, I am recommending that 50% of the remaining costs be disallowed. This is consistent with KCC practice, and is also consistent with K.S.A. 66-101f(a), which states:

> The commission may adopt a policy of disallowing a percentage, not to exceed 50%, of utility dues, donations and contributions to charitable, civic and social organizations and entities, in addition to disallowing specific dues, donations, and contributions which are found unreasonable or inappropriate.

As Schedule ACC-28, I have made an adjustment to eliminate 50% of all Membership and Dues Expenses from the Company's filing.

O. La Cygne AAO Deferral Amortization

Q. Please discuss the Company's claim related to amortization of the La Cygne AAO deferral.

A. As noted earlier, the Company received authorization to defer carrying costs and depreciation expense on investment associated with the La Cygne Environmental Upgrade Project, with the carrying cost to be based on the Company's AFUDC rate. For plant that went into service prior to March 2, 2015, the deferral began as of the filing date of this Application. For plant entering service after March 2, 2015, the deferral will begin on the actual in-service date. The deferral will terminate at the effective date of new rates. In its filing, Westar included an estimated deferral as a regulatory asset, and also included amortization expense based on amortization periods of 17 years for Unit 1, and 14 years for Unit 2.

Since I have updated the Company's actual plant balances for the La Cygne Environmental Project to May 31, 2015, it is necessary to make a corresponding update to the projected La Cygne AAO deferral balance and related amortization. The rate base impact of the update was discussed earlier. My adjustment to the annual amortization expense is shown in Schedule ACC-29. I have reflected in my adjustment the Company's proposed amortization periods of 17 years and 14 years for Unit 1 and Unit 2, respectively..

P. <u>Depreciation Expense</u>

Q. Are you recommending any adjustment to the Company's depreciation expense claims?

A. Yes, I am recommending two adjustments. When Westar filed its Application, it based its depreciation expense claim on projected May 31, 2015, plant balances related to the La Cygne Environmental Upgrade Project and Wolf Creek additions. As discussed earlier in my testimony, I have updated both the La Cygne Environmental Upgrade Project and Wolf Creek to reflect actual additions through May 31, 2015. Therefore, it is necessary to also update the Company's pro forma depreciation expense claim, to be consistent with my utility plant-in-service adjustments. My adjustment relating to the La Cygne Environmental Upgrade Project is shown in Schedule ACC-30, while my adjustment relating to the post-test year Wolf Creek additions is shown in Schedule ACC-31.

Q. <u>Interest on Customer Deposits</u>

Q. How did the Company determine its claim for interest on customer deposits?

A. The Company's filing includes interest on customer deposits based on its projected level of customer deposits of $19,444,016, and on an interest rate of 0.13%. Since interest costs are booked below-the-line, these costs were not included in the Company's actual Test Year operating costs. Therefore Westar made an adjustment to move these costs above-the-line. Such an adjustment is appropriate, since customer deposits are subtracted from rate base as non-investor supplied capital. Since ratepayers receive a rate base deduction for customer deposits, the Company should be given the opportunity to recover the associated interest costs.

Q. Are you recommending any adjustment to the Company's claim for interest on customer deposits?

A. Yes, I am recommending two adjustments. First, I am recommending basing the Company's pro forma interest expense on the level of customer deposits at May 31, 2015, as discussed earlier in my testimony. At Schedule ACC-30, I have applied the Company's interest rate of

0.13% to my recommended customer deposit balance. Second, I am recommending that a portion of interest expense be allocated to the transmission function. In determining its rate base claim, Westar reduced customer deposits to reflect an allocation of only 17.40% to distribution rates. However, when Westar calculated its pro forma interest expense adjustment, it included its total projected customer deposits in its calculation. Therefore, the expense included in the Company's filing relating to interest on customer deposits is not synchronized with the actual level of customer deposits deducted from rate base. At Schedule ACC-32, I have made an adjustment to exclude interest on customer deposits that were allocated to the transmission function.

Q. <u>Interest Synchronization and Taxes</u>

Q. Have you adjusted the pro forma interest expense for income tax purposes?

A. Yes, I made this adjustment at Schedule ACC-33. This adjustment is consistent (synchronized) with CURB's recommended rate base, capital structure, and cost of capital recommendations. Because CURB is recommending a lower rate base than the Company included in its filing, CURB's recommendations result in lower pro forma interest expense for Westar. Since interest expense is an income tax deduction for state and federal tax purposes, my recommendations will result in an increase to the Company's income tax liability. Therefore, CURB's recommendations result in an interest synchronization adjustment that reflects a higher income tax burden, and a decrease to pro forma income at present rates.

Q. What income tax factor have you used to quantify your adjustments?

A. As shown on Schedule ACC-34, I have used a composite income tax factor of 39.55%, which includes a state income tax rate of 7.00% and a federal income tax rate of 35%.

Q. What revenue multiplier are you recommending in this case?

A As shown in Schedule ACC-35, I am recommending a revenue multiplier of 1.6543. This revenue multiplier includes the state income tax rate of 7.0% and the federal income tax rate of 35%. Since I am not recommending any adjustment to the Company's bad debt expense ratio, my revenue multiplier is identical to the revenue multiplier used in the Company's filing.

VIII. REVENUE REQUIREMENT SUMMARY

Q. What is the result of the recommendations contained in your testimony?

A. My adjustments result in a base rate revenue deficiency at present rates of $149,663,162, as summarized on Schedule ACC-1. This recommendation reflects revenue requirement adjustments of $101,232,095 to the Company's proposed increase of $250,895,257. After reductions in the ECRR and Ad Valorem Tax Surcharge, the net increase is $50,801,063.

Q. Have you quantified the revenue requirement impact of each of your recommendations?

A. Yes, at Schedule ACC-36, I have quantified the impact on Westar's revenue requirement of the rate of return, rate base, and expense recommendations contained in this testimony.

Q. Have you developed a pro forma income statement for Westar?

A. Yes, Schedule ACC-37 contains a pro forma income statement, showing utility operating income under several scenarios, including the Company's claimed operating income at present rates, my recommended operating income at present rates, and operating income under my proposed rate increase. My recommendations will result in an overall return on rate base of 7.38%.

X. OTHER ISSUES

A. Electric Distribution Grid Resiliency Program

Q. Please provide a brief background of the Electric Distribution Grid Resiliency Program ("EDGR") proposed by Westar.

A. Westar is seeking approval for the first five years of a fifteen-year storm hardening and grid resiliency investment program that the Company claims will improve reliability and provide more rapid recovery from storm-related outages. The Company is seeking approval for capital expenditures of $216.7 million over five years in five areas:

Program:	Years 1-5
Replace Aging Assets	$64.9 million
Harden Overhead Assets	$49.5 million
Harden Underground Assets	$6.8 million
Improve System Resiliency	$36.4 million
Upgrade the Substation Infrastructure	$59.1 million
Total	$216.7 million

Q. How does the Company propose to recover the costs associated with the EDGR Program?

A. The Company proposes to recover the costs of the program through a new surcharge mechanism, the Electric Distribution Grid Resiliency Rider ("EDGRR"), which would operate similar to the Environmental Cost Recovery Rider ("ECRR"). The initial EDGRR would recover the return on, and the return of, investment made during the proceeding calendar year. The rider would be set based on the overall rate of return approved in this case. The rider would be adjusted annually to reflect the prior year's capital investment. In addition, the rider would be adjusted for over/under-recoveries in the prior year. The costs recovered through the EDGRR would be rolled into base rates when the Company had its next base rate case.

Q. What factors should the KCC consider as it evaluates the Company's request for approval of an EDGR Program?

A. First, the KCC should consider whether an enhanced investment program is necessary in order for the Company to meet its service obligations. The Company is not suggesting that the EDGR Program, or any new program, must be implemented in order to meet its service obligations. Instead, Westar argues that the new program will improve reliability and allow the Company to recover more quickly from storm-related outages. Therefore, the first issue for the KCC is whether <u>any</u> new optional program should be implemented at this time. In making this determination, the KCC should consider the fact that the proposed EDGR

Program is at least a five-year investment program, and perhaps a fifteen-year investment program. Moreover, plant additions associated with this program are not likely to be fully recovered until many years after they are placed into service. Therefore, the decisions made today with regard to the EDGR Program will have far-reaching and long-term consequences for ratepayers.

If the KCC believes that incremental investment is desirable, then it must decide whether to require cost recovery through the base rate case process or to permit recovery through some other mechanism such as a rider or surcharge. In addition, it must determine the types of costs that would be eligible for recovery.

Q. Do you have any conceptual concerns with the proposed cost recovery mechanism?

A. Yes, I do. The KCC should consider whether it wants to establish a new regulatory mechanism for the recovery of costs incurred for projects that promote service reliability. The need for reliable electric service is not a new concept for the Company or for the KCC. Rather, insuring reliability is an integral part of managing any utility distribution system. The regulatory compact provides that in exchange for being granted a monopoly franchise in a defined area, a utility will provide safe and reliable utility service at reasonable rates. The obligation to provide safe and reliable service is a cornerstone of the utility's obligations. Thus, the concept of undertaking reliability improvements, when required, is not new or novel. Rather, this is a fundamental and continuous obligation of any electric or gas distribution company.

Q. Has the Company's obligation with regard to reliability changed over the years?

A. No, it has not. While there may have been changes in certain regulations with regard to safety and reliability over the years, the utility has always had, and continues to have, an obligation to operate its business in a reliable manner. This has not changed. Westar's ability to continue to meet changing operating conditions, including those resulting from storm-related events, should not necessitate abandoning traditional cost recovery mechanisms.

Westar has not shown why an alternative recovery mechanism is necessary in order to undertake those investments necessary to provide safe and reliable utility service. From a cost recovery prospective, investments are either necessary to meet the Company's service obligation or they are not. While it would be ideal to ensure a 100% reliable utility system, 100% reliability is neither possible, nor is it a cost-effective goal. I will defer to others to determine the level of investment necessary to ensure that the Company meets its service obligation to ratepayers. However, that level of investment should be recovered pursuant to the base rate case methodology that has traditionally been used by the Company to recover its cost of service.

Q. How does the recovery mechanism envisioned for the EDGR Program fundamentally differ from base rate recovery?

A. The Company's proposed EDGRR mechanism is an accelerated recovery mechanism - one that will require ratepayers to pay for certain costs earlier than they would under traditional ratemaking. Contrary to economic theory and good ratemaking practice, the proposed EDGR

Program will increase shareholder return while significantly reducing risk. Shareholder return is directly proportional to the amount of investment made by the utility. Since shareholders benefit from every investment dollar that is spent by a utility, the proposed EDGR Program will increase overall return to shareholders and accelerate recovery of that return.

Assuming a total investment of $216.7 million, the average investment over the life of the program would generate approximately $17.3 million per year of additional return to investors – both bondholders and shareholders. Instead of viewing the EDGR Program as an investment burden, investors are likely to view the EDGR Program as an opportunity to increase their returns and to reduce their risk. Regulators should not lose sight of the fact that there are two primary ways that utilities can increase their shareholders' returns – by increasing the rate base on which a return in earned or by increasing the rate of return that is applied to that rate base. In the current low interest rate environment, it is very difficult for utilities today to argue for an increase in their authorized returns. Therefore, to increase their shareholders' earnings, utilities must increase the amount of investment on which they can earn a return. Every dollar of investment in infrastructure made by Westar results in greater earnings for shareholders. Moreover, under the Company's proposal, those earnings would be guaranteed until the Company implements new base rates as part of a base rate case.

Q. What is the impact of the Company's proposal on its customers?

A. According to the testimony of Mr. Cummings, the initial five-year program will result in annual cost of outage reductions to customers of $9.0 million by year 5. This estimate is based on models that attempt to quantify outage costs for different classes of customers. However, assuming that the $9.0 million estimate is accurate, this is still well below the $17.3 million average annual return that would be charged to ratepayers. When annual depreciation expense and federal income taxes are also considered, the net cost to ratepayers is even higher. Thus, the Company has not demonstrated that the cost to ratepayers is justified. It isn't economic to spend $17.3 million to prevent $9 million in outage costs.

Moreover, value of service is a very difficult concept to measure. For example, a residential customer may be willing to endure a few hours each year without service in lieu of paying increased rates for a costly new infrastructure program to reduce outages, while a large industrial customer whose operations require uninterrupted service might be willing to pay higher rates to pay for a program that will ensure a higher level of reliability. Although there are benchmarks that can be used in analyzing the value of reliability to different customer classes, value of service is an extremely subjective concept and may differ greatly even among members of the same customer class. Therefore, it is very difficult to assess the value of enhanced reliability to Kansas ratepayers, except in a very broad way. If asked if they would like to have more reliable service, most customers would probably say they would—but if they were then asked whether they are willing to pay higher electric rates for more reliable service than they have now, I suspect many customers would say no. Certainly, customers in all of the different classes appreciate the virtues of reliability. However, it is reasonable to ask whether all customers should be required to pay for enhanced reliability if only a few value it so highly that they are willing to pay higher rates to get it.

Q. Would the Company's proposal to implement the EDGR Program also shift additional risk onto ratepayers?

A. Yes, the Company's proposed mechanism would shift risk to ratepayers from shareholders, where it properly belongs, without any commensurate reduction in the Company's return on equity. In addition, the Company's proposal would require the KCC to increase rates even when the Company is earning its authorized rate of return. Pursuant to the current ratemaking mechanism, plant additions are added to rate base and included in utility rates once the plant is completed and placed into service. Between general base rate cases, plant that is booked to utility plant-in-service is not reflected in utility rates until the Company's next base rate case. However, under the Company's proposal, ratepayers will bear higher costs sooner, as a result of the EDGR Program.

Q. How will the EDGR Program reduce shareholder risk?

A. The EDGR Program will reduce shareholder risk in two ways. First, since the EDGRR Tariff will accelerate recovery, shareholders will no longer have to wait for a general base rate case to receive a return on this investment. Nor will shareholders have to wait for a general base rate case in order to begin recovery of depreciation associated with the investment. Pursuant to the current ratemaking mechanism, plant additions are included in rate base, and therefore in utility rates, only when the plant is completed and placed into service. Between general base rate cases, plant that is booked to utility plant-in-service is not reflected in utility rates until the Company's next base rate case. However, under the Company's proposal, ratepayers will get higher increases in rates sooner, to the benefit of shareholders.

Second, given the true-up mechanism included in the EDGRR recovery mechanism, recovery of and on this investment is guaranteed. Under traditional ratemaking, shareholders are awarded a risk-adjusted return on equity and given the opportunity, but not a guarantee, to earn this return. Under the true-up mechanism proposed by Westar, shareholders would be guaranteed to recover both the return on this investment as well as the return of this investment. This guarantee results from the fact that any shortfalls would be charged to ratepayers in a subsequent period. This mechanism effectively eliminates all shareholder risk involving recovery of projects funded through the EDGR Program while costs are being recovered through the rider, prior to the period when these costs are rolled into base rates.

Q. Is the Company proposing any reduction to its cost of equity to reflect the lower risk inherent in the EDGR Program?

A. No, it is not. In spite of the fact that the EDGR Program will reduce shareholder risk, and will transfer that risk to ratepayers, the Company has not proposed any reduction to the cost of equity to be paid by ratepayers. Thus, the EDGR Program provides exactly the wrong movement in return on equity that one would expect, given the significant reduction in shareholder risk. If the KCC determines that a another rider mechanism should be implemented to recover costs associated with an EDGR Program, then that rider should be based on a return on equity that reflects this reduced risk. It would not be appropriate for the KCC to apply the weighted average cost of capital authorized in this case to investment for which shareholders bear no risk of recovery whatsoever. If the Commission approves the EDGRR, allowing a carrying cost closer to the Company's cost of debt would be more reasonable, at least until such time as those costs are rolled into base rates.

Q. Does the Company's proposal result in single-issue ratemaking?

A. Absolutely. The Company's proposal clearly constitutes single-issue ratemaking since it proposes to increase rates for one component of the ratemaking equation without consideration of the overall revenue requirement or revenue levels being earned by Westar. Single-issue ratemaking violates the regulatory principle that all components of a utility's ratemaking equation be considered when new rates are established. The EDGRR would permit the Company to impose significant increases each year on captive customers without regard for other ratemaking components, and without providing proof that without these increases, the Company would be at risk of not earning its authorized rate of return.

Q. Is the proposed cost recovery mechanism similar to the ECRR that was previously approved by the KCC, as alleged by Westar?

A. Westar states that the proposed EDGR mechanism is very similar to the rate mechanism used for the ECRR. While the mechanics may be similar, the underlying investment programs are very different. The ECRR is intended to recover expenditures necessary to meet specific environmental mandates, while the EDGR mechanism would permit extraordinary ratemaking treatment for costs that are integral to the Company's implicit obligation to provide safe and reliable service. It is my understanding that the vast majority of single-issue cost recovery mechanisms approved by the KCC and the state legislature are designed to recover significant costs that are largely outside of the Company's control, such as environmental mandates or property taxes, which would not be the case with the EDGR Program.

Ratemaking is supposed to be a substitute for competition. In a competitive marketplace, a company is not guaranteed recovery of its costs and shareholders are not guaranteed that they will earn a specific level of profit on their investments. The entire regulatory paradigm at present appears to be at risk, with a significant shift of the benefits to utilities and away from ratepayers. Utilities have successfully argued that the base rate case recovery mechanism, which provided incentives for effective management and permitted shareholders the opportunity—not a guarantee--to earn a reasonable return, should be discarded in place of a myriad of surcharges that guarantee recovery, reduce shareholder risk, and remove incentives for effective cost control. As a result, utility rates are increasing at an alarming rate while customers provide above-market earnings to shareholders for virtually risk-free investments. In the balance of competing interests that the regulatory regime is supposed to provide, the benefits are now weighed heavily in favor of shareholders.

More importantly, the Company has not demonstrated that its financial condition warrants an accelerated recovery mechanism. There is no evidence that Westar has had difficulty in the past attracting the capital necessary to invest in reliability projects. The Company has not provided any evidence that it has had, or will have, difficulty attracting capital if the EDGR Program is not approved. In this case, there is no evidence that either operational issues or financial issues necessitate implementation of a new accelerated recovery mechanism for distribution reliability projects. Thus, Westar has not demonstrated that its financial integrity will be jeopardized if the cost recovery mechanism proposed for the EDGR Program is rejected by the KCC.

Q. Should the KCC approve a new cost recovery mechanism associated with Westar's EDGR program?

A. No, it should not. If the KCC finds that an additional level of investment is required, then the associated costs should be recovered by Westar through the existing base rate case process. Use of a surcharge mechanism will result in a guaranteed return to shareholders, a transfer of risk from shareholders to ratepayers, and a further erosion of the integrity of the regulatory process. I recommend that the KCC reject the Company's proposal to accelerate recovery of costs associated with the EDGR Program.

The EDGR Program results in single-issue ratemaking, provides a disincentive for utility management to control costs, and shifts risk from shareholders to ratepayers. The EDGR Program will put a further (and unnecessary) financial burden on ratepayers. Investment in reliability projects should be treated no differently from other investment that is necessary to provide safe and adequate utility service, and should be recovered only through a general base rate case where all parties can undertake a thorough review of the costs. Accordingly, the Commission should deny the Company's request for an extraordinary recovery mechanism for the EDGR Program.

B. Grid Security Cost Tracker

Q. Please describe the Grid Security Cost Tracker proposed by Westar.

A. As discussed on pages 34-39 of Mr. Wolfram's testimony, the Company is seeking approval for a Grid Security Cost Tracker "to record and defer the costs necessary to address the government mandated requirements regarding security of physical and cyber assets essential to the reliable operation of the electric grid." Mr. Wolfram notes that on November 22, 2013, the Federal Energy Regulatory Commission ("FERC") approved Version 5 of the Critical Infrastructure Protection ("CIP") and cyber-security standards. Certain requirements pursuant to CIP-5 take effect on April 1, 2016. However, the Company's request is very broad, including not only cyber assets but also "physical...assets essential to the reliable operation of the electric grid." The Company is seeking authorization to include carrying costs on the deferred amounts at the monthly short-term interest rate and to amortize the balance in the next rate proceeding "over a multi-year period."

Q. Has the Company provided an estimate for these costs?

A. No, it has not. Mr. Wolfsam states on page 37 that "Westar has not yet definitively quantified the cost to comply, but expects it will be substantial."

Q. Do you recommend that the Commission approve the Gird Security Cost Tracker, as proposed by Westar?

A. No, I do not. The Company has stated that it is currently implementing CIPS Version 5 and that this standard is effective April 1, 2016. Nevertheless, Westar has not provided a detailed implementation plan or cost estimate related to implementation of these cyber security measures or other costs that it proposes to recover pursuant to the tracker. Moreover, I understand that CIPS Version 6 has already been proposed and CIPS Version 7 is already being contemplated. Thus, CIPS compliance is, and will continue to be, an integral part of the Company's mandate to provide safe and reliable utility service. Moreover, Westar has not provided any reason why these costs should be treated differently from other costs necessary to provide safe and reliable utility service.

Moreover, the Company has not adequately defined the types of costs that would be recovered pursuant to a tracker. In response to KCC-368, Westar indicated that it planned to include non-labor operating and maintenance costs, depreciation on property, plant and equipment and carrying charges for "grid security expenditures" incurred between rate cases. However, it has not defined specifically what types of grid security expenditures would be included in the tracker. Westar's broad request to include the costs of "physical...assets essential to the reliable operation of the electric grid" could potentially include costs of virtually every piece of equipment that Westar owns, especially given that operation of the regional grid in the Southwest Power Pool's footprint is now fully integrated with the dispatch of the generation resources in the region. If the government—in this case, the federal government—requires that SPP maintain a certain level of reliability in the regional grid to maintain security, and SPP determines that operating the Wolf Creek plant is essential to maintaining that level of reliability and security, all costs relating to Wolf Creek's operation might be considered recoverable through a tracker with such broad terms. This broad language could be used to justify including the costs of virtually every part of Westar's infrastructure in the surcharge—or at least a great deal more costs than one would expect to be recovered through a grid security tracker. The Commission should be very wary of approving such broad terms if it decides to approve a Grid Security Cost Tracker in this case, and should prescribe detailed and narrow terms that ensure that only costs that are directly related to meeting the more stringent requirements of specific regulations and mandates would be included in the tracker. Otherwise, the tracker could become the default recovery mechanism for most of Westar's infrastructure costs.

Q. If the Company finds that increases in grid security costs jeopardize its financial integrity, what options does it have?

A. If the Company finds that actual grid security costs are jeopardizing its financial integrity, it always has the option to ask the KCC to issue an accounting order permitting the Company to defer costs, and to examine potential rate recovery in a future base rate case. This is the approach that I recommend that the KCC adopt in this case.

There are several benefits of requiring Westar to file for an accounting order, rather than approving a tracking mechanism in this case. First, it is likely that the Company would not file for an accounting order until it had a firm implementation plan in place and had a better cost estimate related to cyber security upgrades. At that time, the parties could review the Company's supporting documentation and determine whether deferral of grid security costs was appropriate. Second, any accounting order would be limited to costs incurred over a specific period of time and for a specific purpose, while the Grid Security Tracker proposed by Westar is ill-defined and would represent a permanent change in the ratemaking treatment for these costs. Third, cost deferral through an accounting order would allow the KCC to determine whether these costs should eventually be recovered and over what time period, based on the level of costs incurred and the specific cyber security requirements. But the Company's proposal would lock the KCC into guaranteeing recovery of a broad array of costs, plus interest, over a subsequent multi-year period. For all these reasons, I believe that the Commission should deny the Company's request for a Grid Security Cost Tracker. Once the Company has a firm implementation plan and cost estimate, it can request deferred accounting for these costs and recovery in a future rate case, if appropriate.

Q. In the recent settlement with KCP&L, didn't the parties agree to permit KCP&L to implement a CIP/Cybersecurity Tracker?

A. Yes, however, the parties agreed to that proposal in the context of a broad settlement that resolved most of the revenue requirement issues in that case. No such agreement has been reached in this case. In addition, the costs to be deferred pursuant to the CIP/Cybersecurity Tracker were more specifically-defined in the KCP&L settlement, plus the KCP&L

CIP/Cybersecurity Tracker does not include carrying costs. Finally, the tracker agreed to in the KCP&L case has a five-year sunset provision. These key limitations made it possible for CURB to agree to join a general settlement that included this tracker. By contrast, Westar's tracker proposal is virtually unlimited in scope and is apparently intended to be a permanent recovery mechanism for costs related to grid security.

Q. What do you recommend?

A. I recommend that the KCC reject the Company's proposal for a Grid Security Cost Tracker in this case. However, if the KCC decides to permit the Company to implement such a Tracker, it should be limited to non-labor operating and maintenance costs that are directly related to and required to meet the regulatory requirements for protection of critical infrastructure, inclusive of North American Electric Reliability Corporation ("NERC"), Department of Energy ("DOE"), Nuclear Regulatory Commission ("NRC") or Cybersecurity needs. In addition, any such Tracker should not include carrying costs and should sunset after a period of five years, at which time it is expected that costs for cybersecurity activities will have stabilized.

C. Economic Development Funding Proposal

Q. Please describe the revision to the Promote Kansas program that Westar is proposing.

A. Westar offers Economic Development Rate discounts through its Promote Kansas Program.

Under Westar's previous program, the Company could offer discounts of 25% in the first year, declining by 5% per year over a mandatory five-year period. In KCC Docket No. 14-WSEE-147-TAR, Westar was given the flexibility to determine the size and duration of any incentive credit. The KCC also required that the total nominal value of the discount can be no greater than the total value of the maximum discount allowed under the 5-year/25% program. In addition, to qualify, the customers receiving the credit must also have financial support from a city, county, regional or state economic development organization or agency.

As stated on page 4 of Mr. Wilson's testimony, the last time that the issue of rate discounts was decided in a Westar rate case, the KCC required shareholders to fund 60% of the discount. In this case, Westar is seeking a change in that policy to require ratepayers to fund 100% of any future discounts. Specifically, Westar is seeking authorization to implement a tracking mechanism for rate discounts on a prospective basis. The deferred amounts would be eligible for recovery in a future rate case. If a rate discount ends between rate cases, the Company proposes to record a regulatory liability that similarly would be returned to customers in the next case.

Q. Are you recommending that the KCC approve the changes to the Promote Kansas program as proposed by Westar?

A. No, I am not. I have several concerns about the Company's proposal. First, the Promote Kansas proposal would eliminate all shareholder funding for economic development incentives and instead would require ratepayers to fund 100% of these costs. The Company's proposal would unnecessarily increase costs to ratepayers.

Second, the Company's proposal would eliminate any incentive that the Company has to negotiate reasonable incentives. Westar has discretion regarding the amount and duration of any rate discounts and the current sharing mechanism provides an incentive for Company management to use that flexibility wisely. If rate discounts were funded entirely by ratepayers, there would be no incentive for the Company to implement the smallest possible discounts over the shortest period of time. Finally, the sharing mechanism is balanced, requiring both ratepayer and shareholders to fund rate discounts that have the potential to benefit both groups.

Q. Please respond to the Company's argument that KCP&L is permitted to recover rate discounts from ratepayers.

A. The Company's argument is without merit, for two reasons. First, if ratepayers have a bad deal at KCP&L, the solution is not to give a bad deal to Westar ratepayers as well. Thus, instead of requiring Westar's ratepayers to fund 100% of the discounts, the KCC should examine changes in the KCP&L program to ensure that shareholders are paying their fair share. Second, the fact that KCP&L has a different program points out an inherent flaw in any discount program, i.e. how to provide the correct incentives to the entities that are doing the negotiating. If Westar and KCP&L are competing for the same customers—which hasn't been established by any evidence in the record—and if both companies can recover any rate discount from existing ratepayers, the result could be a bidding war with neither company appropriately constrained. Requiring some sharing between ratepayers and shareholders is the best policy to ensure that both the amounts and durations of discounts will be reasonable.

Q. Is there another problem with the Company's proposal?

A. Yes. It is my understanding that the current sharing proposal only addresses discounts implemented in the Test Year. Thus, there is no true-up for discounts that occur between base rate cases. This is appropriate because rate discounts are only one of the factors that impact a Company's earnings between base rate cases. Under the Company's proposal, Westar would have the ability to collect lost revenues from discounts given in years in which the Company may have earned its authorized rate of return.

Q. What do you recommend?

A. I recommend that the KCC reject the Company's request to have ratepayers fund 100% of economic development rate discounts. Instead, the KCC should reaffirm the current sharing mechanism.

D. <u>Renewable Generation Proposals</u>

Q. What renewable options does the Company currently offer to customers?

A. As described on pages 11-14 of Mr. Luce's testimony, the Company currently offers a Renewable Energy Program ("RENEW") for customers that want to subscribe to renewable energy. Under the current program, customers can subscribe to take a set percentage of their energy requirements from renewable resources, or they can purchase renewable energy in blocks of 100 kWh. Customers are currently charged $0.01 per kwh or $1.00 per 100 kWh block. There are currently only 43 customers subscribed to the program. In an effort to stimulate additional interest in the program, the Company is proposing to reduce the RENEW rate from $0.01 per kWh to $0.0025 per kWh, and from $1.00 per 100 kWh block to $0.25 per 100 kWh block.

Q. Is the Company proposing any new renewable offerings in this filing?

A. Yes, it is proposing several new wind and solar generation programs in this case. First, the Company is proposing to implement a wind energy option for customers with peak demands of at least 200 kW. The Company would make generation available for these customers through its purchase power agreements ("PPAs") for wind energy. Customers would commit to purchasing a specified amount of wind energy for a term of at least two years. The price to the customer would be fixed for the term of the agreement at the weighted average PPA price at the time the customer enters into the agreement, plus estimated costs to move the power to the customer and estimated balancing costs. These charges would replace the RECA that would otherwise be charged to the customer. Revenue under this option would be credited to other customers.

In addition, the Company is proposing two new solar generation options that would be available to all customers, one charged on a demand basis and one charged on an energy basis. In both cases, customers would subscribe for blocks of solar energy with a minimum subscription of 1 kW and a maximum subscription equal to twice the customer's peak load. Westar would then build the solar facilities in 10 MW increments when each facility was 90% subscribed. Customers would be charged based on the cost of the solar facility and would receive a kWh credit against their metered energy usage equal to a pro-rata share of the energy generated from the facility.

Finally, Westar is proposing a community solar pilot program. Under this option, customers will purchase shares in a community solar project. Each share will be equal to 107 kWh at a charge of 15.6 cents per kWh. Subscriptions will be available for residential, small general service, medium general service, and customers paying school or church rates who are in good standing. Customers cannot leave the program or decrease their subscription during the first year.

Q. What is CURB's general policy regarding the wind and solar generation options being proposed in this case?

A. With regard to the wind and two new solar generation programs, CURB is not opposed to these programs, provided that the programs are not subsidized by other customers. Mr. Luce stated in his Direct Testimony that neither program would be subsidized by non-participants. However, he did not indicate how such a subsidy would be avoided. This is perhaps more of a concern for the solar generation options than for the wind generation program, since the wind generation program is based on existing PPA contracts, the terms of which are known. However, the costs of the solar generation program are less certain, and customers are not committed to taking energy during the entire life of the facility. Therefore, there could be periods where revenues no longer cover the Company's costs. In that case, there is always the possibility that the Company will seek to recover any shortfalls from non-participants.

Q. Has the Company admitted that it may seek to recover shortfalls from non-participants?

A. Yes, it has. In CURB-61, the Company was asked if it would agree that shareholders, rather than ratepayers, would be responsible for any shortfalls in the event that revenues do not cover costs. In reply, the Company stated,

> Westar will only implement the described voluntary renewable energy programs upon approval of the Kansas Corporation Commission (KCC) and as requested by customers. As with all of our rates, we will petition the KCC to request any necessary changes in price (either up or down). The KCC will decide if our request is prudent, as well as how the costs should be recovered, if at all.

Thus, in this response, the Company is keeping open the possibility that it could request recovery of costs from non-participants in the event that revenues from participants do not cover all applicable costs.

Q. Do these proposed programs raise other important issues that should be considered by the KCC?

A. Yes, in addition to the issue of potential revenue shortfalls, these renewable generation programs do raise other issues that perhaps are better suited to a generic investigation than to examination in a base rate case. For example, resources are not generally dedicated to specific retail customers but instead, all customers are presumed to be served by system resources. Allowing certain customers to subscribe to specific types of generation raises issues regarding system planning in addition to cost recovery issues. It also raises issues regarding whether some types of generating facilities could be more profitable for the Company and whether utilities would have an incentive to unfairly favor certain types of generation over others. There are also important cost allocation issues raised by the Company's proposals. For example, in addition to direct costs, should these projects be allocated a portion of indirect or overhead costs? How will management of the projects be tracked and charged? What happens if participation levels decline and revenues related to the projects fall dramatically? The Company's proposals also raise issues regarding the interaction between the Company and other market participants, such as solar contractors and others.

Given these concerns, it may be appropriate for the KCC to initiate a generic proceeding to examine these types of issues. CURB would support a generic proceeding to examine these issues of renewable generation in more detail prior to the KCC approving either the wind or solar generation programs proposed by Westar.

Q. If the KCC decides to authorize the wind generation and two new solar generation options in this case, what safeguards should the KCC adopt?

A. If the KCC decides to authorize the Company to implement these programs in this case, then it should ensure that non-participants do not subsidize participants. The KCC can accomplish this goal by requiring the Company to exclude from rate base all plant-in-service and other investment used to offer these programs. In addition, the KCC should require the Company to allocate a reasonable share of common costs to these programs. The KCC should also require participants in these programs to pay all utility rates except the RECA. The KCC should require the Company to provide an annual report on the programs, including revenues, costs and subscription levels. Finally, I recommend that the KCC undertake a full review of the programs in the Company's next base rate case.

Q. Do you have some similar concerns regarding the Community Solar Pilot Program?

A. Yes, I do. It should be noted that, unlike the wind or solar generation programs discussed above, the Community Solar Pilot Program is not proposed to be self-sufficient. Thus, the Company fully intends that this program will be subsidized by non-participants. I reiterate the concerns expressed above with regard to subsidization of participants in the community solar pilot program by non-participants. However, the scope of the Community Solar Pilot Program is very limited and the costs that are expected to be borne by non-participants are very small[10]. In addition, I understand that this project is being viewed as a research and development project and it is hoped that this project will provide information regarding solar generation, load and reliability requirements and customer interests. Accordingly, CURB would not object to the KCC approving the proposed Community Solar Pilot Program as part of this case. However, the annual cost to ratepayers should be limited to the modest amount identified in the response to CURB-57, and the Commission should require the Company to

10 The actual cost, provided in the response to CURB-57, is confidential.

track and report the specific information that is necessary to conduct a full evaluation, measurement and valuation of the pilot.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD) ss:

Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Testimony, and that the statements made herein are true to the best of her knowledge, information and belief

Andrea C. Crane

Andrea C. Crane

Subscribed and sworn before me this 7 th day of July, 2015.

Notary Public Benjamin D Cotton

BENJAMIN D COTTON
Notary Public-Connecticut
My Commission Expires
June 30, 2017

My Commission Expires: ______________________

APPENDIX A

List of Prior Testimonies

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Westar Energy, Inc.	E	Kansas	15-WSEE-115-RTS	7/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	15-KCPE-116-RTS	5/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR14101099-1120	4/15	Cable Rates (Form 1240)	Division of Rate Counsel
Liberty Utilities (Pine Buff Water)	W	Arkansas	14-020-U	1/15	Revenue Requirements	Office of Attorney General
Public Service Electric and Gas Co.	E/G	New Jersey	EO14080897	11/14	Energy Efficiency Program Extension II	Division of Rate Counsel
Black Hills/Kansas Gas Utility Company	G	Kansas	14-BHCG-502-RTS	9/14	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	14-00158-UT	9/14	Renewable Energy Rider	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	13-00390-UT	8/14	Abandonment of San Juan Units 2 and 3	Office of Attorney General
Atmos Energy Company	G	Kansas	14-ATMG-320-RTS	5/14	Revenue Requirements	Citizens' Utility Ratepayer Board
Rockland Electric Company	E	New Jersey	ER13111135	5/14	Revenue Requirements	Division of Rate Counsel
Kansas City Power and Light Company	E	Kansas	14-KCPE-272-RTS	4/14	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR13100885-906	3/14	Cable Rates	Division of Rate Counsel
New Mexico Gas Company	G	New Mexico	13-00231-UT	2/14	Merger Policy	Office of Attorney General
Water Service Corporation (Kentucky)	W	Kentucky	2013-00237	2/14	Revenue Requirements	Office of Attorney General
Oneok, Inc. and Kansas Gas Service	G	Kansas	14-KGSG-100-MIS	12/13	Plan of Reorganization	Citizens' Utility Ratepayer Board
Public Service Electric & Gas Company	E/G	New Jersey	EO13020155 GO13020156	10/13	Energy Strong Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	12-00350-UT	8/13	Cost of Capital, RPS Rider, Gain on Sale, Allocations	New Mexico Office of Attorney General
Westar Energy, Inc.	E	Kansas	13-WSEE-629-RTS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	13-115	8/13	Revenue Requirements	Division of the Public Advocate
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-447-MIS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Jersey Central Power & Light Company	E	New Jersey	ER12111052	6/13	Reliability Cost Recovery Consolidated Income Taxes	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	13-MKEE-447-MIS	5/13	Transfer of Certificate Regulatory Policy	Citizens' Utility Ratepayer Board
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-452-MIS	5/13	Formula Rates	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	12-450F	3/13	Gas Sales Rates	Attorney General
Public Service Electric and Gas Co.	E	New Jersey	EO12080721	1/13	Solar 4 All - Extension Program	Division of Rate Counsel

The Columbia Group, Inc., Testimonies of Andrea C. Crane

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Public Service Electric and Gas Co.	E	New Jersey	EO12080726	1/13	Solar Loan III Program	Division of Rate Counsel
Lane Scott Electric Cooperative	E	Kansas	12-MKEE-410-RTS	11/12	Acquisition Premium, Policy Issues	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	12-KGSG-835-RTS	9/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	12-KCPE-764-RTS	8/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy Company	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	110258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKEE-491-RTS	5/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKEE-380-RTS	4/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	W/WW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate

Company	Utility	State	Docket	Date	Topic	On Behalf Of
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board

Company	Utility	State	Docket	Date	Topic	On Behalf Of
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

APPENDIX B

Supporting Schedules

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REVENUE REQUIREMENT SUMMARY

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	$5,062,804,912	($197,041,974)	$4,865,762,938	(B)
2. Required Cost of Capital	7.99%	-0.61%	7.38%	(C)
3. Required Return	$404,664,934	($45,663,823)	$359,001,111	
4. Operating Income @ Present Rates	252,998,750	15,530,979	268,529,729	(D)
5. Operating Income Deficiency	$151,666,184	($61,194,802)	$90,471,382	
6. Revenue Multiplier	1.6543		1.6543	(E)
7. Base Rate Increase	**$250,895,257**	**($101,232,095)**	**$149,663,162**	
8. Reduction in Surcharges	**($98,862,099)**		**($98,862,099)**	
9. Net Base Rate Increase	**$152,033,158**		**$50,801,063**	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1.
(B) Schedule ACC-3.
(C) Schedule ACC-2.
(D) Schedule ACC-14.
(E) Schedule ACC-35.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REQUIRED COST OF CAPITAL

	Amount	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)			
1. Common Equity	$3,549,345,861	53.12%	8.85%	(B)	4.70%
2. Long Term Debt	3,090,539,104	46.25%	5.69%	(A)	2.63%
3. Post 1970 ITCs	42,019,370	0.63%	7.38%	(A)	0.05%
4. Total Cost of Capital	$6,681,904,335	100.00%			7.38%

Sources:
(A) Company Filing, Section 7, Schedule 7-A, page 1.
(B) Testimony of J. Randall Woolridge, Exhibit JRW-1.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

RATE BASE SUMMARY

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	$9,098,906,194	($132,299,580)	(B)	$8,966,606,614
Less:				
2. Accumulated Depreciation	(3,161,582,155)	(4,599,287)	(C)	(3,166,181,442)
3. Net Utility Plant	$5,937,324,039	($136,898,867)		$5,800,425,172
Plus:				
4. Materials and Supplies	$142,541,478	$0		$142,541,478
5. Prepayments	12,660,756	(366,866)	(D)	12,293,890
6. Working Funds	0	0		0
7. Nuclear Fuel	94,260,443	0		94,260,443
8. Fossil Fuel	72,313,256	(11,375,282)	(E)	60,937,974
9. Regulatory Assets	70,138,267	(41,426,474)	(F)	28,711,793
Less:				
10. Cost Free Capital	($1,266,433,327)	($6,974,486)	(G)	($1,273,407,813)
11. Total Rate Base	**$5,062,804,912**	**($197,041,974)**		**$4,865,762,938**

Sources:
(A) Company Filing, Section 3, Schedule 3-A and Section 6, Schedule 6-A.
(B) Schedules ACC-4, ACC-5, and ACC-6.
(C) Schedule ACC-7.
(D) Schedule ACC-8.
(E) Schedule ACC-9.
(F) Schedule ACC-10 and ACC-11.
(G) Schedule ACC-12 and ACC-13.

Schedule ACC-4

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

PLANT IN SERVICE - LA CYGNE ENVIRONMENTAL ADDITIONS

1. Company Claim	$645,308,337	(A)
2. Update Per Company	552,236,212	(B)
3. Recommended Adjustment	**($93,072,125)**	

Sources:
(A) Company Filing, Workpapers to Adjustment RB-6.
(B) Response to KCC-264 (Updated).

Schedule ACC-5

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

PLANT IN SERVICE - WOLF CREEK ADDITIONS

1. Company Claim	$64,949,600	(A)
2. Update Per Company	59,466,828	(B)
3. Recommended Adjustment	**($5,482,772)**	

Sources:
(A) Company Filing, Workpapers to Adjustment RB-17.
(B) Response to KCC-264 (Updated).

Schedule ACC-6

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

CONSTRUCTION WORK IN PROGRESS

1. In-Service After Sept. 31, 2015	$33,744,683	(A)
2. Recommended Adjustments	**($33,744,683)**	

Sources:
(A) Derived from the response to KCC-269.

Schedule ACC-7

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

ACCUMULATED DEPRECIATION

1. Accumulated Depreciation on La Cygne	$6,416,732	(A)
2. Accumulated Depreciation on Wolf Creek	621,093	(A)
3. Total Post Test Year Accumulated Depreciation	$7,037,825	
4. Test Year Accumulated Depreciation	2,438,538	(A)
5. Recommended Adjustment	**$4,599,287**	

Sources:
(A) Response to KCC-265.

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

PREPAYMENTS

1.	Company Claim	$366,866	(A)
2.	Recommended Adjustment	**($366,866)**	

Sources:
(A) Company Filing, Section 3, Schedule 3-C, page 2.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

FOSSIL FUEL INVENTORY

1. Pro Forma Coal Inventory	$75,882,295	(A)
2. Company Claim	87,257,577	(B)
3. Total Reserves	**($11,375,282)**	

Sources:
(A) Derived from response to CURB-81 and CURB-82 (Confidential).
(B) Company Filing, Section 6, Schedule 6-E.

Schedule ACC-10

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REGULATORY ASSET - ANALOG METER RETIREMENTS

1.	Company Claim	$35,380,194	(A)
2	Recommended Adjustment	**($35,380,194)**	

Sources:
(A) Company Filing, Section 3, Schedule 3-C, page 3.

Schedule ACC-11

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REGULATORY ASSET - LA CYGNE AAO DEFERRAL

1.	Company Claim	$21,639,000	(A)
2.	Updated based at May 31, 2015	15,592,720	(B)
3.	Recommended Adjustments	**($6,046,280)**	

Sources:
(A) Company Filing, Section 3, Schedule 3-C, page 3.
(B) Response to KCC-273.

Schedule ACC-12

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

CUSTOMER DEPOSITS

1.	Company Claim	$19,444,016	(A)
2.	Balance at May 31,2015	26,608,499	(B)
3.	Recommended Adjustment	$7,164,483	
4.	Distribution Allocation	82.60%	(C)
5.	Recommended Adjustment	**$5,917,824**	

Sources:
(A) Company Filing, Workpapers to Adjustment RB-9.
(B) Response to KCC-284.
(C) Derived from Company Filing, Section 14, Schedule 14-C, page 2.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

GAIN ON SALE OF FUEL OIL

1. Gain on Sale of No. 6 Oil	$1,690,660	(A)
2. Company Claim	633,998	(A)
3. Recommended Adjustment	**$1,056,662**	

Sources:
(A) Company Filing, Workpapers to Adjustment IS-30.

Schedule ACC-14

WESTAR ENERGY, INC.

TEST YEAR ENDING SEPTEMBER 30, 2014

OPERATING INCOME SUMMARY

			Schedule No.
1.	Company Claim	$252,998,750	1
2.	Pro Forma Revenue	2,418,000	15
3.	Salary and Wage Expense	72,540	16
4.	Short Term Incentive Compensation Plan Expense	1,924,822	17
5.	Restricted Share Unit Expense	3,392,170	18
6.	Payroll Tax Expense	412,299	19
7.	Medical and Dental Benefits Expense	2,068,992	20
8.	Unrecovered Meter Amortization Expense	2,138,733	21
9.	Wolf Creek Outage Expense	3,503,517	22
10.	Gain on Sale of Fuel Oil Amortization Expense	212,917	23
11.	Rate Case Expense	192,271	24
12.	Credit Card Fee Expense	461,237	25
13.	Postage Expense	17,755	26
14.	Insurance Expense	144,019	27
15.	Membership and Dues Expense	282,909	28
15.	La Cygne AAO Deferral Amortization Expense	326,298	29
16.	Depreciation Expense-La Cygne Environmental Project	(29,068)	30
17.	Depreciation Expense - Wolf Creek	46,401	31
18.	Interest on Customer Deposits	(4,651)	32
19.	Interest Synchronization	(2,050,183)	33
20.	Operating Income at Present Rates	$268,529,729	

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

PRO FORMA REVENUE

1. Recommended Adjustment		$4,000,000	(A)
2. Income Taxes @	39.55%	1,582,000	
3. Operating Income Impact		**$2,418,000**	

Sources:
(A) Company Filing, Section 3, Schedule 3-C, page 10.

Schedule ACC-16

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

SALARY AND WAGE EXPENSE

1. Recommended Adjustment		$120,000	(A)
2. Income Taxes @	39.55%	47,460	
3. Operating Income Impact		**$72,540**	

Sources:
(A) Response to KCC-391.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

SHORT TERM INCENTIVE COMPENSATION PLAN EXPENSE

1. Company Claim		$8,749,316	(A)
2. Allocation to Shareholders @ 50%		4,374,658	(B)
3. Recommended Adjustment		$4,374,658	
4. Percentage Expensed		76.28%	(C)
5. Recommended Expense Adjustment		$3,336,989	
6. Allocation to Transmission	4.58%	152,834	(D)
7. Net Expense Adjustment		$3,184,155	
8. Income Taxes @	39.55%	1,259,333	
9. Operating Income Impact		**$1,924,822**	

Sources:
(A) Response to CURB-111.
(B) Recommendation of Ms. Crane.
(C) Based on Test Year allocation per the response to KCC-58.
(D) Based on benefit allocations per Company Filing, Workpaper to Adjustment IS-8.

Schedule ACC-18

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

RESTRICTED SHARE UNITS EXPENSE

1. Recommended Adjustment		$5,880,875	(A)
2. Percentage Expensed		100.00%	(B)
3. Recommended Expense Adjustment		$5,880,875	
4. Allocation to Transmission	4.58%	269,344	(C)
5. Net Expense Adjustment		$5,611,531	
6. Income Taxes @	39.55%	2,219,360	
7. Operating Income Impact		**$3,392,170**	

Sources:
(A) Response to CURB-112.
(B) Per the response to KCC-311.
(C) Based on benefit allocations per Company Filing, Workpaper to Adjustment IS-8.

Schedule ACC-19

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

PAYROLL TAX EXPENSE

1. Salary and Wage Adjustment		$120,000	(A)
2. Incentive Compensation Adjustm		3,184,155	(B)
3. RSU Awards Adjustment		5,611,531	(C)
3. Total Adjustments		$8,915,686	
4. Payroll Tax Rate		7.65%	(C)
5. Payroll Tax Adjustment		682,050	
6. Income Taxes @	39.55%	269,751	
Operating Income Impact		**$412,299**	

Sources:
(A) Schedule ACC-16.
(B) Schedule ACC-17.
(C) Schedule ACC-18.

Schedule ACC-20

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

MEDICAL AND DENTAL BENEFITS EXPENSE

1. Recommended Adjustment		$5,000,501	(A)
2. Percentage Expensed		71.73%	(B)
3. Recommended Expense Adjustment		$3,586,932	
4. Allocation to Transmission@	4.58%	164,281	(C)
5. Net Expense Adjustment		$3,422,650	
6. Income Taxes @	39.55%	1,353,658	
7. Operating Income Impact		**$2,068,992**	

Sources:
(A) Response to KCC-209.
(B) Dervied from Company Filing, Workpaper IS-8.
(C) Company Filing, Workpaper IS-8.

Schedule ACC-21

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

UNRECOVERED METER AMORTIZATION EXPENSE

1. Unrecovered Meter Costs		$35,380,194	(A)
2. Recommended Amortization Period		10	(B)
3. Annual Amortization		$3,538,019	
3. Company Claim		7,076,039	(C)
4. Recommended Adjustment		$3,538,020	
5. Income Taxes @	39.55%	1,399,287	
6. Operating Income Impact		**$2,138,733**	

Sources:
(A) Schedule ACC-10.
(B) Testimony of Ms. Crane.
(C) Company Filing, Workpapers to IS-39.

Schedule ACC-22

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

WOLF CREEK OUTAGE EXPENSE

1. Company Claim		$5,795,727	(A)
2. Income Taxes @	39.55%	2,292,210	
3. Operating Income Impact		**$3,503,517**	

Sources:
(A) Company Filing, Workpapers to Adjustment IS-17.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

GAIN ON SALE OF FUEL OIL AMORTIZATION

1. Recommended Adjustment		$1,056,662	(A)
2. Amortization Period		3	(B)
3. Annual Amortization		352,221	
4. Income Taxes @	39.55%	139,303	
5. Operating Income Impact		**$212,917**	

Sources:
(A) Schedule ACC-13.
(B) Company Filing, Workpaper to IS-30.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

RATE CASE EXPENSE

1. Recommended Adjustment		$1,000,000	(A)
2. Amortization Period		3	(B)
3. Annual Adjustment		$333,333	
4. Allocation to Transmission @	4.58%	15,267	(C)
5. Net Expense Adjustment		$318,067	
6. Income Taxes @	39.55%	125,795	
7. Operating Income Impact		**$192,271**	

Sources:
(A) Recommendation of Ms. Crane.
(B) Company Filing, Workpapers to Adjustment IS-14.
(C) Company Filing, Workpapers to IS-27.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

CREDIT CARD FEE EXPENSE

1. April 2015 Payments		53,282	(A)
2. Annualized Payments		639,384	(B)
3. Cost Per Transaction		$1.10	(C)
4. Total Pro Forma Cost		$703,322	
5. Company Claim		1,466,328	(D)
6. Recommended Adjustment		$763,006	
7. Income Taxes @	39.55%	301,769	
8. Operating Income Impact		**$461,237**	

Sources:
(A) Response to KCC-305.
(B) Line 1 X 12.
(C) Response to KCC-306.
(D) Company Filing, Section 3, Schedule 3-C, page 6.

Schedule ACC-26

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

POSTAGE EXPENSE

1. Recommended Adjustment		$29,371	(A)
2. Income Taxes @	39.55%	11,616	
3. Operating Income Impact		**$17,755**	

Sources:
(A) Response to KCC-232.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

INSURANCE EXPENSE

1. Premiums at April 30, 2015		$6,651,058	(A)
2. Company Claim		6,900,739	(A)
3. Recommended Adjustment		$249,681	
4. Allocation to Transmission @	4.58%	11,435	(B)
5. Net Expense Adjustment		$238,246	
6. Income Taxes @	39.55%	94,226	
7. Operating Income Impact		**$144,019**	

Sources:
(A) Response to KCC-282.
(B) Company Filing, Workpapers to IS-27.

Schedule ACC-28

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

MEMBERSHIP AND DUES EXPENSE

1. EEI Dues		$558,439	(A)
2. Other Dues Expenses		46,012	(B)
3. Total Dues Expenses		604,451	
4. Recommended Adjustment (%)		50.00%	(C)
5. Recommended Adjustment ($)		$302,226	
6. Allocation to Transmission @	4.58%	13,842	(D)
7. Net Expense Adjustment		$288,384	
8. Income Taxes @	39.55%	5,474	
9. Operating Income Impact		**$282,909**	

Sources:
(A) Company Filing, Workpaper to Adjustment IS-18.
(B) Response to KCC-62.
(C) Recommendation of Ms. Crane.
(D) Company Filing, Workpapers to IS-27.

Schedule ACC-29

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

LA CYGNE AAO DEFERRAL AMORTIZATION EXPENSE

1. Updated Amortization Expense		$917,219	(A)
2. Company Claim		1,457,000	(B)
3. Recommended Adjustment		$539,781	
4. Income Taxes @	39.55%	213,483	
5. Operating Income Impact		**$326,298**	

Sources:
(A) Response to KCC-273.
(B) Company Filing, Sectino 3, Schedule 3-C, page 3.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

DEPRECIATION EXPENSE - LA CYGNE ENVIRONMENTAL PROJECT

	Unit 1	Unit 2	Common	
1. La Cygne Additions	$160,473,243	$305,875,416	$85,887,553	(A)
2. Depreciation Rate	2.76%	6.67%	5.32%	(B)
3. Annualized Depreciation Expense	$4,429,062	$20,401,890	$4,573,123	
4. Total Depreciation Expense			$29,404,075	
5. Company Claim			29,355,989	(C)
6. Recommended Adjustment			($48,086)	
7. Income Taxes @	39.55%		(19,018)	
8. Operating Income Impact			**($29,068)**	

Sources:
(A) Response to KCC-264 (Update).
(B) Company Filing, Workpapers to Adjustment RB-6, IS-45. Depreciation rate for common reflects the weighted average rate for Unit 1 and Unit 2.
(C) Company Filing, Section 3, Schedule 3-C, page 2.

Schedule ACC-31

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

DEPRECIATION EXPENSE-WOLF CREEK

1.	Recommended Plant Adjustment		$5,482,772	(A)
2.	Depreciation		1.40%	(B)
3.	Depreciation Expenses		$76,759	
4.	Income Taxes @	39.55%	30,358	
5.	Operating Income Impact		**$46,401**	

Sources:
(A) Schedule ACC-5.
(B) Derived from the response to Adjustment IS-46.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 20, 2014

INTEREST ON CUSTOMER DEPOSITS

1. Balance at May 31,2015		$26,608,499	(A)
2. Customer Deposit Interest Rate		0.13%	(B)
3. Pro Forma Interest Expense		$34,591	
4. Company Claim		25,277	(B)
5. Recommended Adjustment		($9,314)	
6. Distribution Allocation		82.60%	(C)
7. Recommended Adjustment		($7,693)	
8. Income Taxes @	39.55%	(3,043)	
9. Operating Income Impact		**($4,651)**	

Sources:
(A) Schedule ACC-12.
(B) Company Filing, Workpapers to Adjustment IS-11.
(C) Derived from Company Filing, Section 14, Schedule 14-C, page 2.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

INTEREST SYNCHRONIZATION

1. Pro Forma Rate Base		$4,865,762,938	(A)
2. Weighted Cost of Debt		2.63%	(B)
3. Pro Forma Interest Expense - LTD		$128,003,433	
4. Company Claim		133,187,209	(C)
5. Decrease in Taxable Income		$5,183,776	
6. Increase in Income Taxes @	39.55%	**$2,050,183**	

Sources:
(A) Schedule ACC-3.
(B) Schedule ACC-2.
(C) Company Workpapers, Section 11, Schedule 11-C, page 1.

Schedule ACC-34

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	7.00%	(A)
3. Federal Taxable Income	93.00%	
4. Income Taxes @ 35%	32.55%	(A)
5. Operating Income	60.45%	
6. Total Tax Rate	**39.55%**	(B)

Sources:
(A) Reflects statutory rates.
(B) Line 2 + Line 4.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REVENUE MULTIPLIER

1. Revenue	100.00%	
2. State Income Tax Rate	7.00%	(A)
3. Federal Taxable Income	93.00%	
4. Income Taxes @ 35%	32.55%	(A)
5. Operating Income	60.45%	
6. Total Tax Rate	**39.55%**	(B)
7. Revenue Multiplier	**1.6543**	(C)

Sources:
(A) Reflects statutory rates.
(B) Line 2 + Line 4.
(C) Line 1 / Line 5.

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

PRO FORMA INCOME STATEMENT

		Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues		$2,029,474,447	$4,000,000	$2,033,474,447	$149,663,162	2,183,137,609
2. Operating Expenses		1,306,894,129	(24,373,085)	$1,282,521,044	0	1,282,521,044
3. Depreciation and Amortization		280,347,624	(28,673)	280,318,951	0	280,318,951
4. Taxes Other Than Income		119,843,786	(682,050)	119,161,736	0	119,161,736
5. Taxable Income Before Interest Expenses		$322,388,908	$29,083,808	$351,472,716	$149,663,162	$501,135,879
6. Interest Expense		133,187,209	(5,183,776)	128,003,433		128,003,433
7. Taxable Income		$189,201,699	$34,267,585	$223,469,284	$149,663,162	$373,132,446
8. Income Taxes @	39.55%	69,390,159	13,552,830	82,942,989	59,191,781	142,134,769
9. Operating Income		$252,998,749	$15,530,979	$268,529,728	$90,471,382	$359,001,109
10. Rate Base		$5,062,804,912		$4,865,762,938	$4,865,762,938	$4,865,762,938
11. Rate of Return		5.00%		5.52%	1.86%	7.38%

Schedule ACC-37

WESTAR ENERGY, INC.

TEST YEAR ENDED SEPTEMBER 30, 2014

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	($51,490,254)
Rate Base Adjustments:	
2. La Cygne Environmental Plant	(11,359,734)
3. Wolf Creek Plant Additions	(669,189)
4. Construction Work in Progress	(4,118,641)
5. Accumulated Depreciation	(561,357)
6. Prepayments	(44,777)
7. Fossil Fuel Inventory	(1,388,388)
8. La Cygne AAO Deferral	(737,967)
9. Unrecovered Meter Costs	(4,318,260)
10. Customer Deposits	(722,288)
11. Gain in Sale of Fuel Oil	(128,969)
Operating Income Adjustments	
12. Pro Forma Revenue	(4,000,000)
13. Salary and Wage Expense	(120,000)
14. Short Term Incentive Compensation Plan Expense	(3,184,155)
15. Restricted Share Unit Expense	(5,611,531)
16. Payroll Tax Expense	(682,050)
17. Medical and Dental Benefits Expense	(3,422,650)
18. Unrecovered Meter Amortization Expense	(3,538,020)
19. Wolf Creek Outage Expense	(5,795,727)
20. Gain on Sale of Fuel Oil Amortization Expense	(352,221)
21. Rate Case Expense	(318,067)
22. Credit Card Fee Expense	(763,006)
23. Postage Expense	(29,371)
24. Insurance Expense	(238,246)
25. Membership and Dues Expense	(468,005)
26. La Cygne AAO Deferral Amortization Expense	(539,781)
27. Depreciation Expense-La Cygne Environmental Pr(	48,086
28. Depreciation Expense - Wolf Creek	(76,759)
29. Interest on Customer Deposits	7,693
30. Interest Synchronization	3,391,536
31. Summary of Adjustments	($101,232,095)
32. Company Claim	250,895,257
33. Recommended Revenue Deficiency	**$149,663,162**

APPENDIX C

Referenced Data Requests:

CURB-33
CURB-53
CURB-57*
CURB-61
CURB-81 (Partial)
CURB-82*
CURB-89
CURB-91
CURB-92 (Partial)
CURB-93
CURB-100
CURB-111 (Partial)
CURB-112
CURB-139-145

KCC-58
KCC-62
KCC-209
KCC-232
KCC-261
KCC-262
KCC-264 (Updated)
KCC-265
KCC-269
KCC-273 (Partial)
KCC-282
KCC-284
KCC-296
KCC-305
KCC-306
KCC-311 (Partial)
KCC-368
KCC-391

KIC 3.06

*** Confidential Data Not Included**

Home Page Change Password

Monday, April 06, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-033 :: Components of STVC Payout
Date: 0000-00-00

Question 1 (Prepared by Tanner McAndrew)
Regarding Table 2 on page 14 of Jerl Banning's testimony, please provide the four components used by Westar to determine the STVC payout in each year from 2010-2014, showing how the annual percentages were determined.

Response:
See attached for response.

Attachment File Name	Attachment Note
CURB-033 Westar Non Bargaining Unit STI Plan.pdf	
CURB_33_STVC measures explanation.docx	

2014 Westar Energy Short-term Incentive Plan

Employee contribution is a key component in the success of the company. The 2014 Westar Energy Short-term Incentive Plan (Plan) provides recognition for an employee's contribution to the overall success of the company. The Plan focuses employee efforts on operating in a safe and reliable manner, providing high quality electric energy service at a reasonable cost to all customers, and earning a fair return for our investors.

Plan Year and Administration of the Plan
The Plan is effective January 1, 2014, through December 31, 2014. The year 2014 is referred to herein as the "Plan Year." This Plan is not a contract or guarantee and is subject to change by the Company from time to time. The Company, in its sole discretion, interprets the Plan. The Chief Executive Officer and the VP Human Resources is responsible for administering the Plan, interpreting the Plan, selecting the Participants, determining eligibility requirements, determining whether actual individual compensation awards will be paid and making other pertinent decisions regarding the administration of the plan. The decisions of the committee are final and binding.

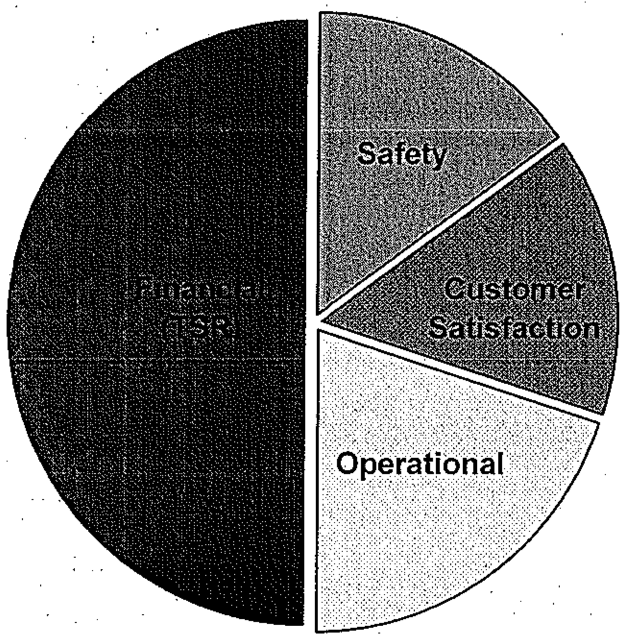
Eligibility
This plan applies to all regular non-bargaining unit employees in the company's non bargaining unit pay structure. To be eligible to receive an incentive, the participant must be employed with the company in a non-bargaining unit position during the Plan Year and on the date of incentive payment, unless termination is due to retirement. If termination is due to voluntary retirement, the retiree may be considered for a prorated incentive payment based on performance and months worked during the Plan Year prior to retirement. Any employee who becomes eligible for the plan after January 1, 2014, will be eligible for a prorated amount. Payouts from the plan will be made by March 15, 2015.

Overview
An incentive pool is created for each major business unit. Each employee in the business unit has a "target" incentive that is stated as a percent of the employee's base pay. The "target pool" of each business unit is the sum of the individual target incentives for the employees in that business unit. A "payout percentage" is determined by performance on various measures, some of which are measured at the level of the entire company and some at the business unit level. The "target" incentive pool is multiplied by the "payout percentage" to determine the actual incentive pool. This actual pool of incentive funds are allocated to individuals by the top executive of the business unit.

Incentive Targets
The incentive targets for each pay grade are shown in the company pay structure document listed on ePower. These incentive targets are used to develop incentive pools. The actual incentive received by an individual employee is likely to vary from this target based upon actual performance by Westar, or the business unit, on the component measures described below, and on the relative performance of the individual employee.

Performance Components

For the Plan Year there will be four major areas of performance measurement: 1) financial 2) business unit specific operational goals, 3) customer satisfaction, and 4) safety.



The following table shows the weight for each measure by business unit.

			Customer Satisfaction		Safety		
Weights	Financial (TSR)	Operational Goals	Satisf. Survey	Trans. Survey	Incident	DART	PVA
Corporate: Compliance & Internal Audit, Finance & Accounting, Human Resources, IT, Legal, Regulatory, Corp Comm & Public Affairs, Customer Programs & Services, Power Marketing	50%	25%	6%	9%	4%	4%	2%
Operations: Generation, Power Delivery, Environmental, Operations Support, Transmission	50%	25%	4%	6%	6%	6%	3%
Customer Care	50%	20%	6%	9%	6%	6%	3%

Each set of measures has a payout range. Each measure is designed to payout 100% at the targeted level of performance. The minimum payout for each component is 0%. The maximum payout is 200% for the Financial component, and 150% for the Operational, Customer Satisfaction, and Safety components.

Performance Measures

(1) Financial Component – This component is measured by comparing Westar Energy's Total Shareholder Return (TSR) for the performance year to the TSR of other electric utilities in the peer group of companies shown in the appendix of this plan. TSR is defined as change in stock price plus dividends divided by the starting stock price. In order to avoid the impact of the dramatic fluctuations in stock price that can occur on any given day, the starting price is calculated using an average of stock prices over the month of December preceding the start of the plan year and the ending price using an average of stock prices over the month of December at the end of the plan year. The following table shows the percent of the target payout that will be paid for each level of performance. Performance between these points will be interpolated. Performance is stated in terms of Westar TSR as a percentile of the index. A payout of 200% of the targeted financial payout is the maximum possible payout for this component.

Westar TSR Percentile	% of Financial Target Paid
0	0%
25^{th}	0%
37.5^{th}	25%
50^{th}	100%
70^{th}	175%
90^{th}	200%

(2) Operational Goals Component – Each business unit establishes annual goals that support the unit's business plan. The payout curve associated with each goal is intended to reflect the probabilities shown in the far right column in the table shown below. Each objective is weighted and scored by the executive in charge of the unit on the following measurement scale.

Unit Performance Rating	**Payout Percentage**	**Expected Probability**
Below Threshold Performance	0%	100%
Threshold Performance	50%	80%
Targeted Performance	100%	50%
Exceeds Targeted Performance	125%	35%
Significantly Exceeds Target	150%	15%

Example:
Assume the business unit had five operational goals with the following payout percentage calculation.

Goal	Weight	Performance	Payout %	Weighted Score
Goal 1	10%	Below	0%	0%
Goal 2	15%	Threshold	50%	7.5%
Goal 3	25%	Meets	100%	25%
Goal 4	25%	Exceeds	125%	31.25%
Goal 5	25%	Sig. Exceeds	150%	37.5%
		Operational Payout Percentage =		101.25%

(3) Customer Satisfaction Component – This component is measured through two sets of survey metrics. The Satisfaction Survey assesses external customer perceptions of overall satisfaction with Westar as well as satisfaction with specific utility attributes like power quality & reliability, customer service, billing, rates and image. The other survey, the Transaction Survey, is administered to a proportional sample of customers who have transacted business with Westar during the performance period. The overall weight associated with this component varies from 10% to 15%. Within the component, results of the Satisfaction survey is weighted at 40% and the Transaction survey at 60%. The incentive associated with this measure pays percentage of the incentive target shown at the bottom of the following table. Payouts are interpolated between stated points.

Survey	Below	Threshold	Meets	Exceeds	Sig. Exceeds
Satisfaction	<72	72	76	78	80
Transaction	<82	82	84	85.5	87
Payout Percentage	0%	50%	100%	125%	150%

(4) Safety Component – The safety component is split into three separate measures; the OSHA Incident Rate (based on the number of OSHA recordable injuries in a business unit), the DART Rate (based on the number of Lost Time and Restricted Duty injuries in a business unit), and the PVA rate (based on the number of Preventable Vehicular Accidents in a business unit). The weight of the overall Safety component varies from 10% to 15%. Within the Safety component, the OSHA Incident and DART rates are each weighted 40% and the PVA Rate is weighted 20%. The following business unit specific measures have been developed in 2014. Please note that the 2014 safety record as of January 31 of the following year will be the basis for these final payout measures. Each target is used to establish the minimum and maximum payout provided.

2014 OSHA Incident Rate Targets

Unit	Minimum	Maximum
Corporate	0.86	0
Generation	1.45	0.76
Power Delivery	1.82	1.19
Environmental	1.82	1.19
Operations Support	1.82	1.19
Transmission	1.82	1.19
Customer Care	1.82	1.19

2014 DART Rate Targets

Unit	Minimum	Maximum
Corporate*	0.15	0
Generation	0.68	0.32
Power Delivery	1.15	0.64
Environmental	1.15	0.64
Operations Support	1.15	0.64
Transmission	1.15	0.64
Customer Care	1.15	0.64

*Curve flattens at 0.0 at the 125% payout point.

2014 PVA Targets

Unit	Minimum	Maximum
Corporate	0	0
Generation	2.86	1.9
Power Delivery	2.86	1.9
Environmental	2.86	1.9
Operations Support	2.86	1.9
Transmission	2.86	1.9
Customer Care	2.86	1.9

Performance above the Minimum target pays no incentive (the lower the score, the better the performance). Performance at Minimum pays 50% of the targeted incentive. Performance at the Maximum pays 150% of the target. Payouts between these points are interpolated.

Example of Pool Calculation:

	Weight				
Component/Measure	Component	Measure	Performance	Payout Percent	Weighted Payout Percent
Relative Total Shareholder Return	50%	50%	60th Percentile	137.5%	68.75%
Operational Goals	25%	25%	Per example	101.25%	25.31%
Customer Satisfaction	10%				
Satisfaction		4%	Meets	100%	4%
Transaction		6%	Exceeds	125%	4.5%
Safety	15%				
OHSA Incident		6%	Halfway between Min and Max	100%	6%
DART Rate		6%	Maximum	150%	9%
PVA Rate		3%	Below Minimum	0%	0%
Overall Calculated Payout Percentage (Sum of Weight Payout Percent) =					117.56

In this example, the business unit's total target incentive pool (sum of incentive targets of all employees in the business unit) would be multiplied by the Overall Calculated Payout Percentage of 117.56% to determine the incentive pool of funds available to be distributed to the employees.

Individual Incentives

Business unit executives will allocate their unit's final incentive funds to individual employees. This allocation is based on a consideration of each employee's incentive target, performance and relative contribution during the performance period for the Plan Year.

Data Request Easy Access Management System

energytools, llc.

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Monday, April 06, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-053 :: Heim's Test: Fuel Oil Sale
Date: 0000-00-00

Question 1 (Prepared by Jeff Trent)
Regarding the fuel oil sale discussed on page 11 of Mr. Heim's testimony, please state a) when this oil was purchased by Westar, b) for what purpose the oil was initially purchased, c) where this oil was recorded on the Company's books when it was sold (e.g. in inventory or in expense), and d) how this oil was booked for ratemaking purposes at the time of sale.

Response:
Please see attached file.

Attachment File Name	Attachment Note
CURB-53.xlsx	

Data Request - Curb 53 - #6 Oil Sale

Regarding the fuel oil sale discussed on page 11 of Mr. Heim's testimony, please state a) when this oil was purchased by Westar, b) for what purpose the oil was initially purchased, c) where this oil was recorded on the Company's books when it was sold (e.g. in inventory or in expense), and d) how this oil was booked for ratemaking purposes at the time of the sale.

a) The #6 oil was purchased at various times with the last purchase of any significance being in August 2006.

b) The #6 oil was initially purchased with the intent to burn it to generate electricity.

c) #6 Oil sold was initially recorded as a debit to fuel inventory.

d) The entries at the time of sale of the #6 oil was as follows:
Inventory
Credit Fuel Inventory - Avg Cost of Oil times Gallons Sold
Debit Regulatory Liability - 37.5% of Above
Debit Income - 62.5% of Above

Sale
Debit Cash - Amount of Sales Proceeds
Credit Regulatory Liability - 37.5% of Above
Credit Income - 62.5% of Above

Expense Related to Sale - Originally Deferred
Credit Deferral Account
Debit Regulatory Liability - 37.5% of Above
Debit Income - 62.5% of Above

Please note we signed a Regional Haze Agreement with the KDHE on February 28, 2008 in which we agreed to quit burning #6 oil at our south plants except in emergency situations. This eventually led to the #6 oil being sold.

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-061 :: Luce's Test: responsibility for shortfalls
Date: 0000-00-00

Question 1 (Prepared by Don Ford)
Although Mr. Luce testifies that the Company does not expect existing customers to subsidize either the new wind generation service or the new solar generation services described in his testimony, if the Company finds that the rates proposed for these services do not cover costs, will Westar agree that shareholders, rather than ratepayers, will be responsible for any shortfalls?

Response:
Westar will only implement the described voluntary renewable energy programs upon approval of the Kansas Corporation Commission (KCC) and as requested by customers. As with all of our rates, we will petition the KCC to request any necessary changes in price (either up or down). The KCC will decide if our request is prudent, as well as how the costs should be recovered, if at all.

No Digital Attachments Found.

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Thursday, July 02, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-081 :: Coal Facilities - Inventory
Date: 0000-00-00

Question 1 (Prepared by Jeff Trent)
For each coal facility, please provide a) the volume (tons) of coal in inventory and b) the dollar amount of coal inventory, for each month from January 2013 through the latest month available.

Response:
Please see attachments below.

Attachment File Name	Attachment Note
Invent13.xls	
Invent14.xls	
Invent15.xls	

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SUMMARY OF WRI TOTAL ENERGY CENTER FUEL COSTS - COAL 2013

WRI/TOTAL		BEGINNING INVENTORY	RECEIPTS	BURN	OWNERSHIP ADJUSTMENT	ENDING INVENTORY	$/TON RECEIVED	$/TON BURNED	$/TON END RATE
JANUARY	TONS	2,738,298.71	984,021.67	1,079,056.56	(4,597.12)	2,638,666.69	32.0180	31.9023	31.8570
	$	87,149,762.89	31,506,376.12	34,424,356.16	(171,681.75)	84,060,101.10			
FEBRUARY	TONS	2,638,666.69	1,017,824.40	1,176,744.66	(5,522.04)	2,474,224.39	31.8459	31.5618	31.9812
	$	84,060,101.10	32,413,581.90	37,140,234.06	(204,685.89)	79,128,763.05			
MARCH	TONS	2,474,224.39	1,052,744.04	1,026,667.40	(2,057.35)	2,498,243.68	30.8616	31.4898	31.7065
	$	79,128,763.05	32,489,352.21	32,329,520.33	(78,117.27)	79,210,477.66			
APRIL	TONS	2,498,243.68	1,016,298.03	1,045,134.49	(1,747.70)	2,467,659.52	30.7763	30.8884	31.6653
	$	79,210,477.66	31,277,938.21	32,282,552.15	(66,680.68)	78,139,183.04			
MAY	TONS	2,467,659.52	1,107,381.61	968,041.86	(1,420.01)	2,605,579.26	30.3216	30.9063	31.3728
	$	78,139,183.04	33,577,552.95	29,918,630.98	(53,775.20)	81,744,329.81			
JUNE	TONS	2,605,579.26	1,079,649.28	1,047,677.46	(1,148.06)	2,636,403.02	30.4387	31.0439	31.0912
	$	81,744,329.81	32,863,091.17	32,523,943.13	(114,441.09)	81,969,036.76			
JULY	TONS	2,636,403.02	1,158,670.35	1,337,991.91	(7,231.60)	2,449,849.86	30.0272	30.7828	30.7424
	$	81,969,036.76	34,791,627.03	41,187,138.15	(259,155.82)	75,314,369.82			
AUGUST	TONS	2,449,849.86	1,203,796.11	1,299,517.14	(8,559.00)	2,345,569.83	30.4001	30.7561	30.5430
	$	75,314,369.82	36,595,500.65	39,968,134.59	(301,107.22)	71,640,628.66			
SEPTEMBER	TONS	2,345,569.83	1,173,211.08	1,172,520.52	(6,376.00)	2,339,884.39	30.5246	30.6415	30.4721
	$	71,640,628.66	35,811,742.95	35,927,739.91	(223,475.97)	71,301,155.73			
OCTOBER	TONS	2,339,884.39	935,196.73	903,725.82	(6,080.69)	2,365,274.61	27.3732	30.1651	29.3512
	$	71,301,155.73	25,599,361.02	27,260,973.42	(216,011.45)	69,423,531.88			
NOVEMBER	TONS	2,365,274.61	1,085,995.82	961,291.74	(2,917.36)	2,487,061.33	30.6569	29.5486	29.8391
	$	69,423,531.88	33,293,315.76	28,404,842.46	(100,305.09)	74,211,700.09			
DECEMBER	TONS	2,487,061.33	1,047,516.09	1,180,662.90	(1,497.54)	2,352,416.97	29.5966	29.3723	29.9619
	$	74,211,700.09	31,002,865.58	34,678,809.32	(52,821.67)	70,482,934.68			
TOTALS:	TONS	30,046,715.29	12,862,305.20	13,199,032.46	(49,154.47)	29,660,833.55	30.4162	30.7634	30.9036
	$	933,293,040.49	391,222,305.55	406,046,874.66	(1,842,259.10)	916,626,212.28			

SUMMARY OF WRI TOTAL ENERGY CENTER FUEL COSTS - COAL 2014

WRI/TOTAL		BEGINNING INVENTORY	RECEIPTS	BURN	OWNERSHIP ADJUSTMENT	ENDING INVENTORY	$/TON RECEIVED	$/TON BURNED	$/TON END RATE
JANUARY	TONS	2,352,416.96	1,274,336.88	1,139,615.02	(445.14)	2,486,693.68	29.5986	29.6813	29.9006
	$	70,482,934.68	37,718,541.06	33,825,253.42	(22,620.54)	74,353,601.78			
FEBRUARY	TONS	2,486,693.68	1,002,494.17	1,109,203.48	(2,008.49)	2,377,975.88	29.6325	29.9067	29.7775
	$	74,353,601.78	29,706,417.62	33,172,627.77	(77,171.57)	70,810,220.06			
MARCH	TONS	2,377,975.88	1,150,912.21	1,068,555.62	(1,128.64)	2,459,203.83	29.9711	30.2512	29.6600
	$	70,810,220.06	34,494,133.03	32,325,099.80	(39,177.86)	72,940,075.43			
APRIL	TONS	2,459,203.83	1,020,186.30	846,659.39	(1,021.80)	2,631,708.94	30.9230	30.9974	29.7167
	$	72,940,075.43	31,547,180.02	26,244,254.35	(37,237.79)	78,205,763.31			
MAY	TONS	2,631,708.94	1,002,832.49	883,637.92	(1,534.93)	2,749,368.57	30.7315	30.7786	29.7435
	$	78,205,763.31	30,818,596.52	27,197,156.07	(51,223.22)	81,775,980.54			
JUNE	TONS	2,749,368.57	913,438.20	1,109,163.47	(2,863.07)	2,550,780.23	31.3403	30.6067	29.9362
	$	81,775,980.54	28,627,432.25	33,947,816.53	(94,813.32)	76,360,782.94			
JULY	TONS	2,550,780.23	1,039,972.55	1,324,186.96	(1,039.04)	2,265,526.78	31.2798	30.7595	30.0713
	$	76,360,782.94	32,530,097.50	40,731,363.53	(32,104.18)	68,127,412.73			
AUGUST	TONS	2,265,526.78	1,030,096.70	1,269,463.39	352.95	2,026,513.03	30.9778	30.5881	30.2102
	$	68,127,412.73	31,910,087.21	38,830,526.26	14,337.65	61,221,311.33			
SEPTEMBER	TONS	2,026,513.03	907,173.49	925,395.99	664.57	2,008,955.10	31.1063	30.7399	30.3734
	$	61,221,311.33	28,218,786.08	28,446,586.70	25,333.29	61,018,844.00			
OCTOBER	TONS	2,008,955.10	1,141,321.78	985,241.91	508.97	2,165,543.94	31.0169	30.9837	30.4361
	$	61,018,844.00	35,400,259.25	30,526,405.47	17,955.18	65,910,652.96			
NOVEMBER	TONS	2,165,543.94	991,865.20	1,050,049.15	260.29	2,107,620.29	30.9499	31.1533	30.3210
	$	65,910,652.96	30,698,102.54	32,712,497.72	8,806.39	63,905,064.17			
DECEMBER	TONS	2,107,620.29	970,920.56	1,046,430.79	484.64	2,032,594.70	32.6204	31.2453	30.9441
	$	63,905,064.17	31,671,847.91	32,696,009.80	15,940.46	62,896,842.74			
TOTALS:	TONS	28,182,307.24	12,445,550.52	12,757,603.09	(7,769.69)	27,862,484.97	30.8015	30.6214	30.0593
	$	845,112,643.93	383,341,480.99	390,655,597.42	(271,975.51)	837,526,551.99			

SUMMARY OF WRI TOTAL ENERGY CENTER FUEL COSTS - COAL 2015

WRI/TOTAL		BEGINNING INVENTORY	RECEIPTS	BURN	OWNERSHIP ADJUSTMENT	ENDING INVENTORY	$/TON RECEIVED	$/TON BURNED	$/TON END RATE
JANUARY	TONS	2,032,594.69	1,056,890.93	985,232.59	(0.01)	2,104,253.02	30.5714	30.2939	31.0605
	$	62,896,842.74	32,310,629.95	29,846,560.28	(1,823.68)	65,359,088.73			
FEBRUARY	TONS	2,104,253.02	1,054,907.65	926,824.87	(460.12)	2,231,875.68	30.0916	29.9443	31.0652
	$	65,359,088.73	31,743,834.46	27,753,157.37	(16,073.74)	69,333,692.08			
MARCH	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
APRIL	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
MAY	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
JUNE	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
JULY	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
AUGUST	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
SEPTEMBER	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
OCTOBER	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
NOVEMBER	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
DECEMBER	TONS	2,231,875.68	0.00	0.00	0.00	2,231,875.68	#DIV/0!	#DIV/0!	31.0652
	$	69,333,692.08	0.00	0.00	0.00	69,333,692.08			
TOTALS:	TONS	26,455,604.49	2,111,798.58	1,912,057.46	(460.13)	26,654,885.47	30.3317	30.1245	31.0648
	$	821,592,852.27	64,054,464.41	57,599,717.65	(17,897.42)	828,029,701.61			

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-089 :: Meter Retirement Adjustment
Date: 0000-00-00

Question 1 (Prepared by Travis Morris)
Regarding the meter retirement adjustment (RB-14), please a) provide the number of meters being retired, and b) provide the average remaining life of the meters being retired.

Response:
a) The adjustment includes the retirement of 790,785 meters. b) The average remaining life of the meters to be retired is approximately 21 years.

No Digital Attachments Found.

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-091 :: Past 3 Rate Cases
Date: 0000-00-00

Question 1 (Prepared by Mike Heim)
For each of the past three rate case filings, provide: a) the amount of the increase requested, b) the percentage increase requested, c) the amount of increase granted, d) whether the case was litigated or settled, and e) the total rate case costs incurred.

Response:
Please see attached file "CURB DR 91 prior rate cases.xls"

Attachment File Name	Attachment Note
CURB DR 91 prior_rate_cases.xls	

CURB DR 91 - past 3 rate cases

	abbreviated 13-WSEE-629-RTS	12-WSEE-112-RTS	abbreviated 09-WSEE-925-RTS
a) amount of increase requested	$ 31,749,976	$ 90,832,773	$ 19,700,000
b) percent increase requested	1.8%	5.9%	1.5%
c) amount of increase granted	$ 30,687,487	$ 50,000,000	$ 17,116,219
d) litigated or settled	settled	settled	settled
e) rate case costs incurred	$ 390,075	$ 1,227,391	$ 59,637

DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM

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Monday, April 06, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-092 :: Contracts with Consultants
Date: 0000-00-00

Question 1 (Prepared by Scott Unekis)
Provide a copy of all contracts with consultants or other third parties for rate case services claimed in this filing.

Response:
Please find attached copies of all contracts with outside consultants for rate case services.

Attachment File Name	Attachment Note
B&V-Overcast.pdf	
Bates White .pdf	
Brattle.pdf	
Catalyst.pdf	
Dick Rohlfs Contract.pdf	
FINCAP.pdf	
Harbourfront.pdf	
Stinson.pdf	
UMS.pdf	

DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM
energytools, llc.

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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-093 :: RFPs
Date: 0000-00-00

Question 1 (Prepared by Mike Heim)
Please state if the Company issued any Requests for Proposal relating to rate case services in this case.

Response:
The Company did not send out any Requests for Proposal relating to rate case services in this docket, however, we did perform interviews for the Class Cost of Service consultants. The Company for the most part relied on consultants and former employees who have a working knowledge of the Company's operations and past rate case experience to help minimize the hours necessary to complete the filing and the required analysis ordered by the commission in Docket 13-WSEE-629-RTS. The Brattle Group was selected based on their expertise in the industry and modeling capabilities in quantifying potential revenue erosion as Westar moves forward in offering residential customer options.

No Digital Attachments Found.

DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM
energytools, llc

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Monday, April 06, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-100 :: % of Salary & Wage Increases
Date: 0000-00-00

Question 1 (Prepared by Scott Unekis)
Provide the percentage of salary and wage increases granted in each of the last five years, as well as any increases in 2015 to date. Please provide this information separately for union and non-union personnel.

Response:
Attached is an excel file titled: "CURB DR 100.xls" which lists the percentage increase in salaries and wages for the years 2010-2015, broken out by union and non-union.

Attachment File Name	Attachment Note
CURB DR 100.xlsx	

Westar wage increase history

Year	Increase	
	Union	Non-Union
2010	4%	3.68%
2011	2%	2.00%
2012	2%	3.06%
2013	3%	2.82%
2014	3%	3.50%
2015	3%	3.40%

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Thursday, July 02, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-111 :: Incentive Comp Programs - Employees
Date: 0000-00-00

Question 1 (Prepared by Tanner McAndrew)
Please provide a description of all incentive compensation programs provided to employees. For each program, please provide a) a description of the program, b) the performance criteria factors used to determine awards, c) the amount included in the Company's claim, and d) the actual amount incurred in each of the past five years. Please also include a copy of the plan provided to participants.

Response:
Please find attached the response titled: "CURB-111 Incentive Programs.docx"

Attachment File Name	Attachment Note
2014 Form Non-officer Performance-based RSU Award_Blank.pdf	
2014 Form Non-officer Time-based RSU Award_Blank.pdf	
CURB-111_Incentive Programs.docx	

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CURB-111: Please provide a description of all incentive compensation programs provided to employees. For each program, please provide a) a description of the program, b) the performance criteria factors used to determine awards, c) the amount included in the Company's claim, and d) the actual amount incurred in each of the past five years. Please also include a copy of the plan provided to participants.

The main incentive compensation programs provided to certain non-executive employees are as follows:

Westar Energy Short Term Incentive (STI) Plan

In response to questions a) and b), see the document, "Westar Non Bargaining Unit STI Plan" attached to CURB DR 34.

c) The amount of STI included in the test year is $8,749,316

d) The chart below illustrates the cash payout over the last 5 years for the Westar Energy STI Plan.

Westar Energy Short Term-Incentive Plan			
Plan Year	Payable year	Cash Payout	Cash Payout w/ EPS Multiplier
2010	2011	$10,048,114	$14,436,126
2011	2012	$8,091,750	
2012	2013	$5,540,849	
2013	2014	$5,723,919	
2014	2015	$14,309,578	

Generation and Major Construction Incentive Plan

In response to questions a) and b), see the document, "Major Construction Projects Incentive Plan_2014" attached to CURB DR 34.

c) The amount included in the test year was rolled into the STI amount above (It was not calculated separately)

d) The chart below illustrates the cash payout over the last 5 years for the Generation and Major Construction Incentive Plan.

Generation and Major Construction Incentive Plan		
Plan Year	Payable year	Cash Payout
2010	2011	$395,029
2011	2012	$422,044
2012	2013	$392,858
2013	2014	$234,733
2014	2015	$107,486

Energy Marketing Incentive Plan

In response to questions a) and b), see the document, "Bulk Power Marketing Incentive Plan_2014" attached to CURB DR 34.

c) The amount of Energy Marketing Incentive Plan included in the test year is $891,584.72.

d) The chart below illustrates the cash payout over the last 5 years for the Energy Marketing Incentive Plan. **Note:** The Cash Payouts listed in the table are totals and include the amounts that are above and below the line.

Energy Marketing Incentive Plan		
Plan Year	Payable year	Cash Payout
2010	2011	$1,278,978
2011	2012	$724,707
2012	2013	$499,070
2013	2014	$546,212
2014	2015	$2,047,085

Long-Term Incentive Plan (RSU)

In response to questions a) and b), see the attached RSU agreements, "2014 Form Non-officer Performance-based Award_Blank" and "2014 Form non-officer Time-based RSU Award_Blank"

c) The amount of non-officer RSU included in the test year is $1,577,906

d) The chart below illustrates the cash payout over the last 5 years for the Westar Energy non-officer RSU Plan

Non-Officer RSU		
Plan Year	Payable Year	Cash Payout
2010	2011	$1,422,157
2011	2012	$1,581,372
2012	2013	$1,282,968
2013	2014	$1,266,622
2014	2015	$1,577,906

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Thursday, July 02, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-112 :: Incentive Comp Programs - Ofifcers
Date: 0000-00-00

Question 1 (Prepared by Tanner McAndrew)
Please provide a description of all incentive compensation programs provided to officers. For each program, please provide a) a description of the program, b) the performance criteria factors used to determine awards, c) the amount included in the Company's claim, and d) the actual amount incurred in each of the past five years. Please also include a copy of the plan provided to participants.

Response:
Please find attached the response titled: "CURB-112 Incentive Programs Officers"

Attachment File Name	Attachment Note
2014 Form Officer Performance-based RSU Award Blank.pdf	
2014 Form Officer Time-based RSU Award Blank.pdf	
CURB-112 Incentive Programs Officers.docx	

WESTAR ENERGY
1996 LONG-TERM INCENTIVE AND SHARE AWARD PLAN

PERFORMANCE RESTRICTED SHARE UNITS AWARD

Name:
Target Award:
Grant Date: February 26, 2014
Performance Period January 1, 2014 through December 31, 2016

Westar Energy, Inc. (the "Company") hereby grants to you Restricted Share Units pursuant to the Company's 2011 Long-Term Incentive and Share Award Plan (the "Plan"), a copy of which has been delivered to you and made a part hereof, subject to the following terms and conditions and the terms and conditions of the Plan. The number of Restricted Share Units granted under this paragraph is referred to in this Award as the "Target Award." The terms used in this Award shall have the same meaning as in the Plan, except as otherwise specified herein, and except that "Restricted Share Units" shall refer only to the Restricted Share Units granted under this Award.

1. Restricted Share Units. Subject to the terms and conditions hereof and as contained in the Plan, each Restricted Share Unit earned by you in accordance with Section 3 below, shall represent the right to receive one share of the Company's common stock.

2. Vesting. The Restricted Share Units earned by you in accordance with Section 3 below shall vest on January 1, 2017 (the "Scheduled Vesting Date") if your employment continues uninterrupted through such date.

3. Performance Criteria and Adjustment of Target Award.

   (a) The Target Award to be earned by you shall be adjusted upward or downward based upon the Company's "Total Shareholder Return" (as defined below) compared to Total Shareholder Return for the "Peer Group" (as defined below) during the performance period indicated above (the "Performance Period"), as shown in the following chart:

Company Total Shareholder Return Relative to Peer Group:	Payout as Percentage of Target Award
90th percentile or above	200%
50th percentile	100%
25th percentile	25%

Interpolation shall be used to determine the payout as a percentage of the Target Award if the Company's performance falls between the percentiles shown. You shall not receive any portion of the Target Award if the Company's Total Shareholder Return during the Performance Period is below the 25th percentile. You shall receive 200% of the Target Award if the Company's Total Shareholder Return during the Performance Period ranks at the 90th percentile or above.

(b) Total Shareholder Return shall be determined by the following formula: Total Shareholder Return equals Ending Stock Price minus Beginning Stock Price plus Dividends Paid, divided by Beginning Stock Price.

Beginning Stock Price shall mean the average closing price on the applicable stock exchange of one share of stock for the calendar month immediately preceding the first day of the Performance Period.

Ending Stock Price shall mean the average closing price on the applicable stock exchange of one share of stock for the calendar month in which the last day of the Performance Period occurs.

Dividends Paid shall mean the total of all dividends paid on one share of stock during the Performance Period.

(c) The Company's percentile rank shall be determined by listing from highest Total Shareholder Return to lowest Total Shareholder Return, each company in the Peer Group, including the Company. The highest company would have a 100 percentile rank and the lowest company would have a zero percentile rank. Each company in between would have a percentile rank equal to 100 divided by N minus 1 (100/(N-1)), where N is the total number of companies in the Peer Group, plus the percentile rank of the company below it.

(d) The Peer Group consists of the companies listed on Exhibit A attached to this Award. Companies that cease to be publicly traded during the Performance Period shall be removed from the Peer Group for purposes of measuring the Company's relative performance. The Committee (as defined in the Plan) reserves the right to add one or more companies to the Peer Group if the number of companies in the Peer Group decreases below twelve during the Performance Period.

4. Dividend Equivalents.

(a) Each Restricted Share Unit earned by you in accordance with Section 3 above includes the right to receive dividend equivalents in an amount equal to the amount of the cash dividends that you would have received if you owned the number of shares of the Company's common stock represented by such Restricted Share Unit during the Performance Period or the portion of such period until such Restricted Share Unit is forfeited pursuant to Section 8 below, and such dividend equivalents shall be accrued and paid to you following the end of the Performance Period as provided in Section 5 below.

(b) If during the Performance Period any shares of the Company's common stock or other property (other than cash) are distributed to holders of the Company's common stock in a pro rata distribution other than as a result of a stock split, you shall be entitled to receive the number of shares of the Company's common stock or the other property that you would have received if you owned the number of shares of the Company's common stock represented by the Restricted Share Units earned by you in accordance with Section 3 above, and such shares or other property shall be paid to you following the end of the Performance Period as provided in Section 5 below.

(c) If during the Performance Period any shares of the Company's common stock are distributed to holders of the Company's common stock as a result of a stock split, your Target Award shall be increased by a number of additional Restricted Share Units equal to the number of shares of the Company's common stock that you would have received if you owned the number of shares of the Company's common stock represented by your Target Award. Such additional Restricted Share Units shall be subject to the same terms, conditions and restrictions as the original Restricted Share Units covered by this Award.

5. Payment and Withholding.

(a) As soon as administratively practicable following, but in no event later than thirty days of, the Scheduled Vesting Date, either certificate(s) evidencing the shares of the Company's common stock represented by those Restricted Share Units you have earned in accordance with Section 3 above shall be delivered to you (without any legend to reflect terms, conditions and restrictions hereunder) or such shares shall be credited to an account maintained for you, and dividend equivalents and other distributions will be paid to you; provided, however, that the Company may, in its sole discretion, permit you to elect to defer receipt of such shares and dividend equivalents pursuant to the Westar Energy, Inc. 2005 Deferred Compensation Plan.

(b) In the case of your death, shares to be delivered or credited pursuant to subsection (a) above following the Scheduled Vesting Date and vesting pursuant to Section 6 below, shall instead be made to the beneficiary designated in writing by you pursuant to a form of designation provided by the Company, or, if none, to your estate.

(c) The Company, if required, shall withhold taxes, at a rate not to exceed the minimum statutory rate, on any income realized in connection with the payment of Restricted Share Units or dividend equivalents.

6. Separation from Service. Except as provided below in this Section 6 and in Section 7, you shall be eligible for payment of awarded Restricted Share Units, as determined in Section 3, only if your employment with the Company continues uninterrupted through the Scheduled Vesting Date set forth in Section 2 above.

(a) If you have a Separation from Service as defined in Internal Revenue Code section 409A prior to the Scheduled Vesting Date on account of your death or Disability (as defined below), your Target Award shall be prorated based on the number of days from the Grant Date to the date of your Separation from Service, and the prorated Target Award (and related dividend equivalents) shall be adjusted as provided in Section 3 above based on the Company's Total Shareholder Return for the entire Performance Period, and paid following the Scheduled Vesting Date as provided in Section 5 above. For purposes of this Award, the term "Disability" means, (1) you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, or (2) you are, by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, receiving income replacement benefits for a period of not less than three months under an accident and health plan covering employees of the Company, or (3) you are determined to be totally disabled by the Social Security Administration.

(b) If you have a Separation from Service prior to the Scheduled Vesting Date on account of your Retirement (as defined below), your Target Award shall be prorated based on the number of days from the Grant Date to the date of your Separation from Service, and the prorated Target Award (and related dividend equivalents) shall be adjusted as provided in Section 3 above based on the Company's Total Shareholder Return for the entire Performance Period, and paid following the Scheduled Vesting Date as provided in Section 5 above. For purposes of this Award, the term "Retirement" means your cessation of services as an employee of the Company on or after the attainment of 60 years of age and 10 years of "Service" as defined in the Westar Energy, Inc. Retirement Plan.

7. Change in Control. Notwithstanding anything herein to the contrary, if a "Change in Control," as defined below, occurs prior to the Scheduled Vesting Date, you shall be entitled to receive your Target Award, adjusted as provided in Section 3 above, pro-

vided that for purposes of calculating Total Shareholder Return, Ending Stock price shall mean the average closing price on the applicable stock exchange of one share of stock for the twenty trading days immediately prior to the effective date of the Change in Control, and the Performance Period shall end on the effective date of the Change in Control. Certificate(s) evidencing the shares of the Company's common stock represented by the Restricted Share Units shall be delivered to you (without any legend to reflect terms, conditions and restrictions hereunder) or such shares shall be credited to an account maintained for you, or the consideration to be received upon consummation of the Change in Control shall be paid to you, as soon as administratively practicable following, but in no event later than thirty days of, the effective date of the Change in Control. Section 8(a) of the Plan shall not apply to the Restricted Share Units covered by this Award.

The term "Change in Control" means any one of events (a), (b) or (c):

(a) Change in the Ownership of the Company.

Any one person, or more than one person acting as a group (as defined below in (d)) acquires ownership of stock of the Company that, together with stock held by such person or group, constitutes more than 50 percent of the total fair market value or total voting power of the stock of the Company.

(b) Change in the Effective Control of the Company.

Either (i) any one person, or more than one person acting as a group (as defined below in (d)), acquire (or has acquired during the 12- month period ending on the date of the most recent acquisition by such person or persons) ownership of stock of the Company possessing 35 percent or more of the total voting power of the stock of the Company; or (ii) a majority of members of the Company's Board of Directors is replaced during any 12-month period by directors whose appointment or election is not endorsed by a majority of the members of the Company's Board of Directors prior to the date of the appointment or election.

(c) Change in the Ownership of a Substantial Portion of the Company's Assets.

Any one person, or more than one person acting as a group (as defined below in (d)), acquire (or has acquired during the 12- month period ending on the date of the most recent acquisition by such person or persons) assets from the Company that have a total gross fair market value ("gross fair market value" means the value of the assets of the Company, or the value of the assets being disposed of, determined without regard to any liabilities associated with such assets) equal to or more than 40 percent of the total gross fair market value of all of the assets of the Company immediately prior to such acquisition or acquisitions.

(d) Persons Acting as a Group.

Persons will not be considered to be acting as a group solely because they purchase or own stock, or purchase assets, of the same corporation at the same time, or as a result of the same public offering. However, persons will be considered to be acting as a group if they are owners of a corporation that enters into a merger, consolidation, purchase or acquisition or stock or assets, or similar business transaction with the corporation. If a person, including an entity or entity shareholder, owns stock in both corporations that enter into a merger, consolidation, purchase or acquisition of stock or assets, or similar transaction, such shareholder is considered to be acting as a group with other shareholders in a corporation (only with respect to the ownership in that corporation in the case of a change in the Effective Control of a Company or only to the extent of the ownership in that corporation in the case of a Change in the Ownership of a Substantial Portion of a Company's Assets) prior to the transaction giving rise to the change and not with respect to the ownership interest in the other corporation.

8. Forfeiture of Restricted Share Units. If you have a Separation from Service for any reason other than those described in Section 6 above prior to the Scheduled Vesting Date, all of the Restricted Share Units shall be forfeited, and you shall have no further right to receive any benefits or payments under this Award.

9. Rights as Shareholder. Prior to the Scheduled Vesting Date, you shall have none of the rights of a shareholder of the Company with respect to the shares of the Company's common stock represented by the Restricted Share Units. You shall, however, have the right to receive dividend equivalents as described in Section 4 above. In addition, if shares of the Company's common stock are held under a "rabbi trust" (the assets of which are subject to claims of the Company's creditors in the event of the Company's insolvency) established to assist the Company in meeting its obligations under this and other restricted share unit awards, you may (at the Company's sole discretion) be given the right prior to the Scheduled Vesting Date to direct the trustee as to the voting of a number of shares held by the trustee corresponding to the Target Award.

10. Nontransferability. Except by will or by the laws of descent and distribution, you may not sell, transfer, assign, pledge or otherwise encumber or dispose of any Restricted Share Units nor may you sell, transfer, assign, pledge, encumber or dispose of any of the shares of the Company's common stock represented by your Restricted Share Units prior to the payment of such shares to you pursuant to Section 5 or Section 7.

11. Unsecured Creditor Status. This Award constitutes a mere promise by the Company to pay you the benefits described in this Award (to the extent vested). You shall have the status of a general unsecured creditor of the Company with respect to any benefits payable under this Award.

12. Committee Authority. Any questions concerning the interpretation of this Award, including without limitation any adjustments under Section 4(c) of the Plan (relating to Share splits, reorganizations, mergers, spin-offs and other corporate transactions and events), and any controversy which arises under this Award shall be settled by the Committee, as defined in the Plan, in its sole discretion.

13. Inconsistencies. The terms of this Award are governed by the terms of the Plan and in the case of any inconsistency between the terms of this Award and the terms of the Plan, the terms of the Plan shall control. By signing this Award letter, you acknowledge receipt of a copy of the Plan.

14. Governing Law. The provisions of this Award shall be governed by the laws of the State of Kansas without giving effect to principles of conflict of laws.

15. Compliance with Section 409A. It is the intent of the parties that the provisions of this award comply with Internal Revenue Code Section 409A and the Treasury regulations and guidance issued thereunder ("Section 409A") and that this award be interpreted and operated consistent with such requirements of Section 409A in order to avoid the application of additive income taxes under Section 409A ("409A Penalties"). To the extent that a payment, or the settlement or deferral thereof, is subject to Section 409A, except as the Company and the above-named officer otherwise determine in writing, the payment shall be paid, settled or deferred in a manner that will meet the requirements of Section 409A, such that the payment, settlement or deferral shall not be subject to the 409A Penalties.

WESTAR ENERGY, INC.

By: ________________________________
Name: Mark A. Ruelle
Title: PRESIDENT AND CHIEF EXECUTIVE OFFICER

AGREED TO:

________________________________ ____________________

Name: Date
Title:

Exhibit A

Alliant Energy Corp.
Ameren Corp.
Avista Corp.
Black Hills Corp.
Cleco Corp.
Great Plains Energy Inc.
IDACORP Inc.
Northwestern Corp.
OGE Energy Corp.
Pinnacle West Capital Corp.
PNM Resources Inc.
Portland General Electric Co.
SCANA Corp.
TECO Energy Inc.
Unisource Energy Corp.
Vectren Corp.
Wisconsin Energy Corp.

WESTAR ENERGY
1996 LONG-TERM INCENTIVE AND SHARE AWARD PLAN

RESTRICTED SHARE UNITS AWARD

Name:
Number of Restricted Share Units:
Grant Date: February 26, 2014

Westar Energy, Inc. (the "Company") hereby grants to you Restricted Share Units pursuant to the Company's 2011 Long-Term Incentive and Share Award Plan (the "Plan"), a copy of which has been delivered to you and made a part hereof, subject to the following terms and conditions and the terms and conditions of the Plan. The terms used in this Award shall have the same meaning as in the Plan, except as otherwise specified herein, and except that "Restricted Share Units" shall refer only to the Restricted Share Units granted under this Award.

1. <u>Restricted Share Units</u>. Subject to the terms and conditions hereof and as contained in the Plan, each Restricted Share Unit shall represent the right to receive one share of the Company's common stock.

2. <u>Vesting</u>. The Restricted Share Units covered by this Award shall vest on January 1, 2017, if your employment continues uninterrupted through such date (the "Scheduled Vesting Date"). The period beginning on the Grant Date and ending on the Scheduled Vesting Date for purposes of this Award shall be called the "Restricted Period."

3. <u>Dividend Equivalents</u>.

   (a) During the Restricted Period you shall receive, in cash, dividend equivalents in an amount equal to the amount of the cash dividends that you would have received if you owned during the Restricted Period the number of shares of the Company's common stock represented by such Restricted Share Units and such dividend equivalents shall be paid to you at the same time as dividends are paid to the Company's shareholders; provided, however, that the Company may, in its sole discretion, permit you to elect to defer receipt of such dividend equivalents pursuant to the Westar Energy, Inc. 2005 Deferred Compensation Plan.

   (b) If during the Restricted Period any shares of the Company's common stock or other property (other than cash) are distributed to holders of the Company's common stock in a pro rata distribution other than as a result of a stock split, you shall be entitled to receive the number of shares of the Company's common stock or the other property that you would have received if you owned during the Restricted Period the number of shares of the Company's common stock represented by the Restricted Share Units, and such stock or other property shall be paid to you at the same time as such payments are made to the Company's shareholders.

   (c) If during the Restricted Period any shares of the Company's common stock are distributed to holders of the Company's common stock as a result of a stock split, your Award shall be increased by a number of additional Restricted Share Units equal to the number of shares of the Company's common stock that you would have received if you owned during the Restricted Period the number of shares of the Company's common stock represented by your Award. Such additional Restricted Share Units shall be subject to the same terms, conditions and restrictions as the original Restricted Share Units covered by this Award.

4. Payment and Withholding.

(a) As soon as administratively practicable following, but in no event later than thirty days of, the Scheduled Vesting Date set forth in Section 2 above for the Restricted Share Units, either certificate(s) evidencing the shares of the Company's common stock represented by the Restricted Share Units shall be delivered to you (without any legend to reflect terms, conditions and restrictions hereunder) or such shares shall be credited to an account maintained for you; provided, however, that the Company may, in its sole discretion, permit you to elect to defer receipt of such shares pursuant to the Westar Energy, Inc. 2005 Deferred Compensation Plan.

(b) In the case of your death, shares to be delivered or credited pursuant to subsection (a) above following the Scheduled Vesting Date set forth in Section 2 above, shall instead be made to the beneficiary designated in writing by you pursuant to a form of designation provided by the Company, or, if none, to your estate.

(c) The Company, if required, shall withhold taxes, at a rate not to exceed the minimum statutory rate, on any income realized in connection with the payment of Restricted Share Units or dividend equivalents.

5. Separation from Service. Except as provided below in this Section 5 and in Section 6, you shall be eligible for payment of awarded Restricted Share Units only if your employment with the Company continues uninterrupted through the end of the Restricted Period.

(a) If your employment terminates due to a Separation from Service as defined in Internal Revenue Code section 409A during the Restricted Period on account of your death or Disability (as defined below), your Award shall be prorated based on the number of days from the Grant Date to the date of your Separation from Service, and the prorated Award shall be paid as provided in Section 4 above. For purposes of this Award, the term "Disability" means, (1) you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, or (2) you are, by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, receiving income replacement benefits for a period of not less than three months under an accident and health plan covering employees of the Company, or (3) you are determined to be totally disabled by the Social Security Administration.

(b) If you have a Separation from Service during the Restricted Period on account of your Retirement (as defined below), your Award shall be prorated based on the number of days from the Grant Date to the date of your Separation from Service, and the prorated Award shall be paid as provided in Section 4 above. For purposes of this Award, the term "Retirement" means your cessation of services as an employee of the Company on or after the attainment of 60 years of age and 10 years of "Service" as defined in the Westar Energy, Inc. Retirement Plan.

6. <u>Change in Control</u>. Notwithstanding anything herein to the contrary, if a "Change in Control," as defined below, occurs during the Restricted Period, your Restricted Share Units shall vest on the effective date of such Change in Control, and certificate(s) evidencing the shares of the Company's common stock represented by the Restricted Share Units shall be delivered to you (without any legend to reflect terms, conditions and restrictions hereunder) or such shares shall be credited to an account maintained for you, or the consideration to be received upon consummation of the Change in Control shall be paid to you, as soon as administratively practicable following, but in no event later than thirty days of, the effective date of the Change in Control. Section 8(a) of the Plan shall not apply to the Restricted Share Units covered by this Award.

The term "Change in Control" means any one of events (a), (b) or (c):

(a) Change in the Ownership of the Company.

Any one person, or more than one person acting as a group (as defined below in (d)) acquires ownership of stock of the Company that, together with stock held by such person or group, constitutes more than 50 percent of the total fair market value or total voting power of the stock of the Company.

(b) Change in the Effective Control of the Company.

Either (i) any one person, or more than one person acting as a group (as defined below in (d)), acquire (or has acquired during the 12- month period ending on the date of the most recent acquisition by such person or persons) ownership of stock of the Company possessing 35 percent or more of the total voting power of the stock of the Company; or (ii) a majority of members of the Company's Board of Directors is replaced during any 12-month period by directors whose appointment or election is not endorsed by a majority of the members of the Company's Board of Directors prior to the date of the appointment or election.

(c) Change in the Ownership of a Substantial Portion of the Company's Assets.

Any one person, or more than one person acting as a group (as defined below in (d)), acquire (or has acquired during the 12- month period ending on the date of the most recent acquisition by such person or persons) assets from the Company that have a total gross fair market value ("gross fair market value" means the value of the assets of the Company, or the value of the assets being disposed of, determined without regard to any liabilities associated with such assets) equal to or more than 40 percent of the total gross fair market value of all of the assets of the Company immediately prior to such acquisition or acquisitions.

(d) Persons Acting as a Group.

Persons will not be considered to be acting as a group solely because they purchase or own stock, or purchase assets, of the same corporation at the same time, or as a result of the same public offering. However, persons will be considered to be acting as a group if they are owners of a corporation that enters into a merger, consolidation, purchase or acquisition or stock or assets, or similar business transaction with the corporation. If a person, including an entity or entity shareholder, owns stock in both corporations that enter into a merger, consolidation, purchase or acquisition of stock or assets, or similar transaction, such shareholder is considered to be acting as a group with other shareholders in a corporation (only with respect to the ownership in that corporation in the case of a change in the Effective Control of a Company or only to the extent of the ownership in that corporation in the case of a Change in the Ownership of a Substantial Portion of a Company's Assets) prior to the transaction giving rise to the change and not with respect to the ownership interest in the other corporation.

7. Forfeiture of Restricted Share Units. If you have a Separation from Service for any reason other than those described in Section 5 above during the Restricted Period, all of the Restricted Share Units shall be forfeited, and you shall have no further right to receive any benefits or payments under this Award.

8. Rights as Shareholder. During the Restricted Period, you shall have none of the rights of a shareholder of the Company with respect to the shares of the Company's common stock represented by the Restricted Share Units. You shall, however, have the right to receive dividend equivalents as described in Section 3 above. In addition, if shares of the Company's common stock are held under a "rabbi trust" (the assets of which are subject to claims of the Company's creditors in the event of the Company's insolvency) established to assist the Company in meeting its obligations under this and other restricted share unit awards, you may (at the Company's sole discretion) be given the right during the Restricted Period to direct the trustee as to the voting of a number of shares held by the trustee corresponding to the Award.

9. Nontransferability. Except by will or by the laws of descent and distribution, you may not sell, transfer, assign, pledge or otherwise encumber or dispose of any Restricted Share Units nor may you sell, transfer, assign, pledge, encumber or dispose of any of the shares of the Company's common stock represented by your Restricted Share Units prior to the payment of such shares to you pursuant to Section 4 or Section 6.

10. Unsecured Creditor Status. This Award constitutes a mere promise by the Company to pay you the benefits described in this Award (to the extent vested). You shall have the status of a general unsecured creditor of the Company with respect to any benefits payable under this Award.

11. Committee Authority. Any questions concerning the interpretation of this Award, including without limitation any adjustments under Section 4(c) of the Plan (relating to Share splits, reorganizations, mergers, spin-offs and other corporate transactions and events), and any controversy which arises under this Award shall be settled by the Committee, as defined in the Plan, in its sole discretion.

12. Inconsistencies. The terms of this Award are governed by the terms of the Plan and in the case of any inconsistency between the terms of this Award and the terms of the Plan, the terms of the Plan shall control. By signing this Award letter, you acknowledge receipt of a copy of the Plan.

13. Governing Law. The provisions of this Award shall be governed by the laws of the State of Kansas without giving effect to principles of conflict of laws.

14. Compliance with Section 409A. It is the intent of the parties that the provisions of this award comply with Internal Revenue Code Section 409A and the Treasury regulations and guidance issued thereunder ("Section 409A") and that this award be interpreted and operated consistent with such requirements of Section 409A in order to avoid the application of additive income taxes under Section 409A ("409A Penalties"). To the extent that a payment, or the settlement or deferral thereof, is subject to Section 409A, except as the Company and the above-named officer otherwise determine in writing, the payment shall be paid, settled or deferred in a manner that will meet the requirements of Section 409A, such that the payment, settlement or deferral shall not be subject to the 409A Penalties.

WESTAR ENERGY, INC.

By: ______________________________
Name: Mark A. Ruelle
Title: PRESIDENT AND CHIEF EXECUTIVE OFFICER

AGREED TO:

______________________ ______________________
Name: Date
Title:

CURB-112: Please provide a description of all incentive compensation programs provided to officers. For each program, please provide a) a description of the program, b) the performance criteria factors used to determine awards, c) the amount included in the Company's claim, and d) the actual amount incurred in each of the past five years. Please also include a copy of the plan provided to participants.

The main incentive compensation program provided to executive employees is as follows:

Long-Term Incentive Plan

In response to questions a) and b), see the attached RSU agreements, "2014 Form Officer Performance-based RSU Award_Blank" and "2014 Form Officer Time-based RSU Award_Blank".

c) The amount of officer RSU included in the test year is $5,880,875

d) The chart below illustrates the cash payout over the last 5 years for the Westar Energy officer RSU Plan:

Officer RSU		
Plan Year	Payable Year	Cash Payout
2010	2011	$6,099,130
2011	2012	$4,627,136
2012	2013	$5,709,613
2013	2014	$4,722,816
2014	2015	$5,880,875

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-139 :: Update to rate base
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update the Company's rate base to reflect the following: a) actual plant balances for the La Cygne Environmental Project and Wolf Creek additions through May 31, 2015; b) other post-test year plant-in-service additions that were included in CWIP at the end of the Test Year; c) actual results for all other rate base adjustments, including materials and supplies, prepayments, nuclear fuel, fossil fuel based on 13-month averages through April 30, 2015; and d) actual balances at April 30, 2015 for proposed regulatory assets and cost-free capital.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012). Westar has responsive information for part of this data request and will submit that information by the due date for the response.

No Digital Attachments Found.

Home Page Change Password

Tuesday, June 09, 2015
Logged in as: **[Della Smith]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-140 :: Update workpapers RB-1 through RB-17
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update all workpapers to RB-1 through RB-17 to reflect the updates requested in CURB-139.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012). Westar has responsive information for part of this data request and will submit that information by the due date for the response.

No Digital Attachments Found.

CURB 140

Adjustment	KCC DR#
RB-4 CWIP	269
RB-6 La Cygne Plant	264 265
RB-7 Insurance Premium Increase	282
RB-8 - Reg. Liability State Line	286 332 333
RB-9 – Interest on Customer Dep	284
RB-11 – Reg. Asset La Cygne SCR Catalyst	217 216
RB-14 – Reg. Asset Analog Meter Retirements	166
RB-15 – Reg. Asset LEC Bag House	224 223
RB-16 – Reg. Asset SmartStar	

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-141 :: Update Revenue claim
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update the Company's revenue claim, based on actual results through April 30, 2015. Please include updates to each revenue adjustment proposed in the initial filing (IS-1 to IS-5), using the same methodologies reflected in the original filing, to reflect the more recent data.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012).

No Digital Attachments Found.

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Tuesday, June 09, 2015
Logged in as: [**Della Smith**] Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-142 :: Update workpapers IS-1 through IS-5
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update all workpapers to IS-1 through IS-5 to reflect the updates requested in CURB-141.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012).

No Digital Attachments Found.

energytools, llc DATA REQUEST EARLY ACCESS MANAGEMENT SYSTEM

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Tuesday, June 09, 2015
Logged in as: [Della Smith] Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-143 :: Update operating income claim
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update the Company's operating income claim, based on actual results through April 30, 2015. Please update each operating income adjustment proposed in the initial filing (IS-6 to IS-49), using the same methodologies reflected in the original filing, to reflect more recent data.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012).

No Digital Attachments Found.

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Tuesday, June 09, 2015
Logged in as: [**Della Smith**] Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-144 :: Update workpapers IS-6 through IS-49
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update all workpapers to IS-6 through IS-49 to reflect the updates requested in CURB-143.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012). Westar has responsive information for part of this data request and will submit that information by the due date for the response.

No Digital Attachments Found.

CURB 144

Adjustment	KCC DR#				
IS-7 – Reg. Asset	273				
La Cygne AAO	322				
IS-8	178	262			
Employee Benefits Changes	171	263			
	259	289			
	258				
IS-9	256	252	247	243	238
Payroll Expenses	255	250	246	242	237
	254	249	245	241	
	253	248	244	240	
IS-10	260	288			
Deferred Pension Exp. Amort.	171				
	178				
	284				
IS-12	305				
Credit Card Services	306				
IS-14	261				
Rate Case Expenses	257				
IS-17	278				
Wolf Creek Outage					
IS-21 – Reg. Asset	217				
La Cygne SCR Catalyst					
IS-22	287				
Bad Debt Expense					
IS-24	184	186			
Annualized Depreciation	185				
IS-24	184	186			
Annualized Depreciation	185				
IS-28 – Reg. Liability	286				
State Line	332				
	333				

IS-34	282
Insurance Premium Increase	
IS-39 – Reg. Asset	166
Analog Meter Requirements	
IS-40 – Reg. Asset	224
LEC Bag House	223
IS-43	315
Wholesale Contract Rev. Decrease	316
IS-45	264
La Cygne Plant	
IS-46	264
Wolf Creek Plant	
IS 47 & 48	325

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Tuesday, June 09, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB-145 :: Update CURB-139 to CURB-144
Date: 0000-00-00

Question 1 (Prepared by Cindy Wilson)
Please update the Company's proposed rate request to reflect the updates requested in CURB-139 to CURB-144. Please include all workpapers with your response.

Response:
Westar objects to this data request because it is not "designed to elicit material facts within the knowledge" of Westar as required by the Discovery Order. This data request improperly requires Westar to conduct a study to incorporate updated data into adjustment calculations previously performed and submitted to the Commission. Additionally, Westar objects to this data request because it is requesting an update of information in a manner inconsistent with the well-established method for updating rate case data previously accepted by the Commission. See Order on KCP&L's Application for Rate Change, In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in Its Charges for Electric Service, Docket No. 12-KCPE-764-RTS, at ¶¶ 50-53 (Dec. 13, 2012).

No Digital Attachments Found.

DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM energytools, llc.

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Tuesday, April 14, 2015
Logged in as: [Della Smith] Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Kristina Luke-Fry]
Data Request: KCC-058 :: Capitalized Expenses
Date: 0000-00-00

Question 1 (Prepared by Rebecca Fowler)
1. The capitalization percentages of wages and salaries for the test year and the three years immediately preceding the test year, including a narrative description of the method of calculation. 2. The capitalization percentages of pension expense, supplemental retirement plans expense, postretirement benefits expense, health insurance expense, and life insurance expense for the test year, including the supporting workpapers that show how the percentages were computed.

Response:
1. Salaries and wages are capitalized in the following manner: 1) Construction Overhead; and 2) directly charged from employees. Salaries and wages for exempt and hourly fixed distribution employees are charged to specific accounts based on their job responsibilities. Salaries and wages charged to account 1847100 - Local Construction Support and account 1847000 - Administrative and General Construction Overhead is capitalized to construction on a daily and monthly basis. In addition, employees may also charge their labor to specific accounts. The information below shows the methods used to record salaries and wages to construction and removal projects. Construction Overhead (L50): This loading is applied to all construction (accounts 1070001 - 1070008) and removal (accounts 1080092-1080098) projects in order to allocate the administrative and general costs recorded in account 1847000-Administrative and General Construction Overhead Charges and account 1847100-Local Construction Support to applicable jobs. This process excludes certain cost codes such as L50-Construction Overhead, L51-AFUDC, J10-J20 - Joint Owners and R10-R99-Reimbursements. It also excludes work areas 05984-La Cygne and 05990-Wolf Creek. The Budget Department calculates these rates based on projections by using each business region's actual charges and budget for the remainder of the year. These rates are monitored and updated monthly if needed. This is cleared using account 1847010-Administrative & General Construction Overhead Clearing. Labor Charged Directly to Construction and Removal Projects: In addition to the allocation methods described above, employees may charge their labor directly to construction and removal projects using the payroll system or journal entries. A vast majority of labor costs charged to construction and removal projects are done via the payroll system. Exempt and hourly fixed employees have their payroll charged to specific construction projects if they are directly assigned to the project. Hourly variable employees record the hours worked for specific projects on their timesheets. The payroll system uses this information to record direct labor costs into specific general ledger accounts. In addition, it is possible for employee payroll costs to be charged to large software development projects using journal entries. In these cases, labor costs for employees working on the project are based on information obtained primarily from a time tracking system. See the attached file for capitalization percentages of wages and salaries for the test year and three years proceeding the test year. 2. See the attached file for the capitalization percentages for pension and benefits during the test year.

Attachment File Name	Attachment Note
KCC-58 Capitalized Expenses - 2-10-15.xlsx	

Westar Energy, Inc.
Response to KCC-57: Capitalized Expenses
For the Test Year Ended September 30, 2014

Capitalization Percentages of Wages and Salaries

C:\Users\dsmith\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\GS9482OY\[KCC-58 Capitalized Expenses - 2-10-15.xlsx]Wages & Salaries Capitalized

	10/1/10 - 9/30/11	10/1/11 - 9/30/12	10/1/12 - 9/30/13	10/1/13 - 9/30/14	Total
Account 1847000-Admin & General Constr Overhead (A110-A330)	16,971,287.53	18,311,961.54	11,341,503.63	8,846,058.38	55,470,811.08
Account 1847100-Local Construction Support (A110-A330)	8,713,214.04	9,474,789.25	16,271,490.55	20,690,607.79	55,150,101.63
Total Construction Overhead	25,684,501.57	27,786,750.79	27,612,994.18	29,536,666.17	110,620,912.71
Total Payroll (A110-A330, A910)	199,152,694.71	202,180,518.18	190,218,406.95	203,284,497.84	794,836,117.68
%	12.90%	13.74%	14.52%	14.53%	13.92%
Construction & Removal - Directly Charged (A110-A330)	19,963,878.37	23,181,609.34	21,421,888.98	18,680,246.92	83,247,623.61
Total Payroll (A110-A330, A910)	199,152,694.71	202,180,518.18	190,218,406.95	203,284,497.84	794,836,117.68
%	10.02%	11.47%	11.26%	9.19%	10.47%
Total Labor Capitalized	45,648,379.94	50,968,360.13	49,034,883.16	48,216,913.09	193,868,536.32
Total Payroll (A110-A330, A910)	199,152,694.71	202,180,518.18	190,218,406.95	203,284,497.84	794,836,117.68
%	22.92%	25.21%	25.78%	23.72%	24.39%

Prepared by Beckey Honas 4/14/2015

Westar Energy, Inc.
Response to KCC-57: Capitalized Expenses
For the Test Year Ended September 30, 2014

Pension & Benefits Capitalized (L200)

	TOTAL
Account 1847000-Admin & General Constr Overhead (L200)	-1,344,485.49
Total Payroll (A110-A330, A910)	203,284,497.84
%	-0.66%
Account 1847100-Local Construction Support (L200)	10,361,829.55
Total Payroll (A110-A330, A910)	203,284,497.84
%	5.10%
Construction & Removal - Directly Charged (L200)	8,134,808.79
Total Payroll (A110-A330, A910)	203,284,497.84
%	4.00%
Total Pension and Benefits Capitalized	17,152,152.85
Total Payroll (A110-A330, A910)	203,284,497.84
%	8.44%

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Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Kristina Luke-Fry]
Data Request: KCC-062 :: Employee Benefits - Pmts to Associations
Date: 0000-00-00

Question 1 (Prepared by Zachary Broughton)
List each expense related to payment of employee association dues or contributions. Specifically identify the activity and dollar amount paid, the account recorded in, where, and how such items are included in the application and the benefit to rate payers.

Response:
Attached is a file showing expenses for individual memberships in trade, technical and professional associations. Costs for individual memberships benefit rate payers by providing employees access to business and technical organizations necessary to obtain information needed to comply with complex rules and regulations. Account 921 is included in this application as part of the administration and general expense.

Attachment File Name	Attachment Note
DR 62 Employee Benefits - Pmts to Associations.xlsx	

DR Title : KCC-62::Employee Benefits - Pmts to Associations
DR Question :

List each expense related to payment of employee association dues or contributions. Specifically identify the activity and dollar amount paid, the account recorded in, where, and how such items are included in the application and the benefit to rate payers

Account	Source	Amount
9210007 - Individual Memberships	PS-Accounts Payable	$25,997.58
9210007 - Individual Memberships	PS-Accounts Receivable	($50.00)
9210007 - Individual Memberships	PS-Expenses	$20,825.99
9210007 - Individual Memberships	PS-General Ledger	($761.16)
		$46,012.41

The remaining tabs are the detail that make up the above.

CRITERIA

CRITERIA

Account = 9210007
Amount Type = Actuals
Business Unit in 10000, 10100
Month Number BETWEEN '201310' AND '201312' OR MONTH NUMBER BETWEEN '201401' AND '201409'

Accounts Payable
10/2013 - 9/2014

Account	vendor_name	decr	Amount
9210007	BENNINGTON-002	Donation	$150.00
9210007	BIGBROTHER-001	SPONSORSHIP- BRONZE	$100.00
9210007	BRIERPAYNE-001	Notary Bond-J. Macfee	$75.00
9210007	CLERKOFSUP-001	2014 MISSOURI BAR DUES	$750.00
9210007	GREATERTOP-001	2013 LEADERSHIP GREATER TOPEKA	$20.00
9210007	JUNIORACHI-001	2013/14 Board Dues Jeff Martin	$100.00
9210007	JUNIORACHI-001	Board Dues 2013-2014	$239.00
9210007	KANSASBARA-001	2014 KANSAS BAR DUES	$470.00
9210007	KANSASSTAT-002	2014-15 Kansas attorney regist	$875.00
9210007	KIWANISCLU-002	MEMBERSHIP - JEAN SHULER	$275.00
9210007	KIWANISCLU-002	membership- jean shuler	$275.00
9210007	KSCPA-001	BARBARA GRAY - DUES	$270.00
9210007	KSCPA-001	Membershiop investment	$270.00
9210007	KSCPA-001	Membership Investment	$270.00
9210007	KSCPA-001	Membership investment	$740.00
9210007	KSCPA-001	membership dues bob frost	$250.00
9210007	LEGACYOFLE-001	J MARTIN LIFETIME MEMBERSHIP	$500.00
9210007	LONGFORDRO-001	DONATION	$100.00
9210007	LONGFORDRO-001	Donation	$100.00
9210007	PROJECTSAL-001	Donation	$900.00
9210007	RMEL-001	2014 RMEL MEMBERSHIP DUES	$18,000.00
9210007	ROTARYCLUB-002	3RD QUARTER DUES FOR FYE JUNE	$53.58
9210007	ROTARYCLUB-002	ROTARY MEMBERSHIP DUES	$50.00
9210007	SALINAAREA-001	Donation	$75.00
9210007	SALINARESC-001	Donation	$100.00
9210007	SHRMTOPEKA-001	Monthly lunch meeting	$25.00
9210007	SINGLEPAY-001	DONATION	$390.00
9210007	TOPEKASOUT-001	QUARTERLY MEMBERSHIP DUES	$280.00
9210007	TOPEKASOUT-001	Qtrly Membership Dues	$145.00
9210007	WILDBILLHI-001	Donation	$150.00
			$25,997.58

Accounts Receivables
10/2013 - 9/2014

Journal Id	Description	Amount
AR00010112	AR_Direct_Cash_Journal	($50.00)

Expenses
10/2013 - 9/2014

Account	journal_id	sheet_name	Amount
9210007	EX00004131	September 2013 Expense	$245.00
9210007	EX00004180	September 2013 Expense	$195.00
9210007	EX00004515	Risinger Exp Rpt 10.10.13	$200.00
9210007	EX00004515	Shipley Exp Rpt 10.01.13	$170.00
9210007	EX00004573	Yule RG Exp Rpt	$155.00
9210007	EX00005344	ADJUSTMENT EXPENSE REPORT	($335.00)
9210007	EX00005569	October 2013 Expense	$224.00
9210007	EX00005622	Starkey Exp Rpt 10.30.13	$495.00
9210007	EX00005757	ELP - October 2013	$200.00
9210007	EX00005757	October 2013 Expense	$275.00
9210007	EX00005824	Tryon Exp Rpt 11.08.13	$205.00
9210007	EX00005988	Sept, & Oct. 2013 Expenses	$295.00
9210007	EX00006749	November 2013 Expense	$224.00
9210007	EX00007150	Nov 2013	$205.00
9210007	EX00007367	November 2913 Expense	$371.99
9210007	EX00007679	L. Irick Dec 2013 Exp Rpt	$235.00
9210007	EX00007826	VISA-DEC 2013 B. Gaydess-Hodge	$20.00
9210007	EX00007826	VISA-Nov 2013 B. Gaydess-Hodge	$210.00
9210007	EX00007919	Couch, C December 2013 Exp Rpt	$695.00
9210007	EX00007919	October 2013 Expenses	$102.00
9210007	EX00008228	Leila Schuh-December 2013	$220.00
9210007	EX00008366		$695.00
9210007	EX00009535	2014 JAN-Paulsen	$495.00
9210007	EX00009887		$865.00
9210007	EX00010044	Last expense report	$155.00
9210007	EX00010204	VISA Expense - IEEE	$260.00
9210007	EX00011072	December 2013 expenses	$175.00
9210007	EX00011731	Burns Exp Rpt 03.18.14	$950.00
9210007	EX00012495	March 2014 Expense	$60.00
9210007	EX00012611	L. Irick March 2014 Exp Rpt	$645.00
9210007	EX00013909	April 2014 Expense	$60.00
9210007	EX00015515	L Miller May 2014 Exp Report	$20.00
9210007	EX00015896	Leila Schuh-Visa June 6, 2014	$250.00
9210007	EX00017140	2014 JAN-Gaydess-Hodges	$225.00
9210007	EX00017367	AICPA Membership	$290.00
9210007	EX00017527	L Miller June 2014 Expense Rpt	$235.00
9210007	EX00017578	P Smith June 2014 Exp report	$20.00
9210007	EX00017965	IMA membership fees	$235.00
9210007	EX00019185	2014 JULY-Gaydess-Hodgins	$180.00
9210007	EX00019410	Macfee Expense Report 08.05.14	$425.00
9210007	EX00019626	Macfee Exp Rpt 07.07.14	$385.00
9210007	EX00019665	July 2014 Expense	$165.00
9210007	EX00019775	March 2014	$60.00

9210007	EX00020203	SMZ_July 2014	$250.00
9210007	EX00020971	August 2014 Expense	$20.00
9210007	EX00021282	Westar Expense Report	$20.00
9210007	EX00021704	Leila Schuh Visa 9.15.14	$4,420.00
9210007	EX00021983	May/June Expense Report	$229.00
9210007	EX00022070	Leila Schuh Visa 9.17.14	$175.00
9210007	EX00022100	CFE Renewal	$175.00
9210007	EX00022263	K Savage Aug/Sept Visa exp	$4,080.00
			$20,825.99

General Ledger
10/2013 - 9/2014

Account	journal_id	long_description	Amount
9210007	0000010060	Correct Jan 2014 Use Tax Accrual	($12.16)
9210007	0000011805	Correct coding for Donation per Sandy Zordel	$0.00
9210007	R200000025	Record Q3 Invoice Accruals for WE & KGE CWIP & O&M	($749.00)
			($761.16)

Data Request Easy Access Management System

energytools, llc.

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Tuesday, June 02, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Katie Figgs]
Data Request: KCC-209 :: Employee Benefit Increase
Date: 0000-00-00

Question 1 (Prepared by Andy Devin)
For WEN and WES please provide a breakdown for "Benefits Increase" for FERC account 926 totaling $5,235,893. Please include in the breakdown all supporting workpapers used to derive the above dollar amount, and the general ledger detail for actual costs incurred in the test year.

Response:
See attached excel file "KCC DR 209 Benefits Increase Support".

Attachment File Name	Attachment Note
KCC DR 209 - Benefits Increase Support.xlsx	

Westar Energy, Inc.
KCC DR 209 Benefits Increase
Test Year 10/1/13 through 9/30/14

Account #	Account Description		Balance per G/L (see Note 1)	Projected 2015 (see Note 2)	Increase
9260028	Flex Plan Vision		39,554.47		
9260012	Medical and Dental Expense		22,383,090.30		
9260012	Less: Medical Reserve Adjustments	(see Note 3)	398,000.33		
	Timing Adjustment	(see Note 4)	159,145.29		
	Net claims & admin		22,979,790.39	27,980,301.28	5,000,510.89
9260010	Group Life Insurance Premiums		303,090.94	312,183.67	9,092.73
9260011	Long-Term Disability Expense	(see Note 5)	338,328.76	348,478.62	10,149.86
9260021	Employee Savings Plan		7,204,650.73	7,420,790.25	216,139.52
	Benefits Totals		30,825,860.82	36,061,753.82	5,235,893.00

Note 1 See respective tabs for general ledger detail for the test year activity for each account.

Note 2 The Projected 2015 Expense for Medical, Dental and Vision Expense is based on # of employees electing benefits coverage during the 2015 benefits enrollment times the projected employer share for the cost of the coverage - see "2015 Benefits Cost" tab. The Projected 2015 Expense for Group Life, LTD and Employee Savings Plan was calculated by increasing the test year expense by 3%.

Note 3 The Medical Reserve account (G/L account 2422000) decreased during the test year by $398,000 which was a credit to the Medical and Dental Expense account (9260012). This amount is reversed out to determine the actual amount of claims and administrative costs incurred during the test year.

Note 4 This amount represents the difference between claims as reported by RJ Dutton (our broker/consultant) and the amount reflected in the general ledger.

Note 5 Reflects only that portion of LTD expense related to the payment of premium coverage. Excludes the amortization of FAS 112 expense as determined by Towers Watson.

Westar Energy, Inc.
Medical, Dental & Vision Projected Cost
For the year ended December 31, 2015

Note: The below tables are based on the 2015 enrollment figures of Westar employees in the respective benefit plans. The Monthly Cost was determined as part of the development of the monthly premiums to be charged to the participant prior to the enrollment period in October 2014.

			Westar Medical Cost 2015		
Group	Coverage Type	Plan	# of Employees	Westar Monthly Cost	Total 2015 Cost
	No Coverage		212		
NonUnion	Employee Only	HSA	107	428.50	550,194.00
NonUnion	Empoyee + Spouse	HSA	62	857.00	637,608.00
NonUnion	Employee + Children	HSA	40	857.00	411,360.00
NonUnion	Family	HSA	164	1,285.50	2,529,864.00
NonUnion	Employee Only	Aetna	118	402.60	570,081.60
NonUnion	Empoyee + Spouse	Aetna	165	805.30	1,594,494.00
NonUnion	Employee + Children	Aetna	58	805.30	560,488.80
NonUnion	Family	Aetna	255	1,208.00	3,696,480.00
Union	Employee Only	Aetna	226	522.51	1,417,057.97
Union	Employee +1	Aetna	327	1,097.21	4,305,467.74
Union	Family	Aetna	548	1,410.69	9,276,671.14
Union	Employee Only	HSA	60	522.51	376,210.08
Union	Employee +1	HSA	25	1,097.21	329,164.20
Union	Family	HSA	30	1,410.69	507,846.96
Union	Part-time Single	HSA	1	326.58	3,918.90
Union	Part-time Single	HSA	1	326.58	3,918.90
			2,399		26,770,826

			Westar Dental Cost 2015		
Group	Coverage Type	Plan	# of Employees	Westar Monthly Cost	Total 2015 Cost
	No Coverage		189		0.00
Union	Employee Only		269	18.40	59,395.20
Union	Employee +1		360	38.64	166,924.80
Union	Family		577	49.70	344,122.80
NonUnion	Employee Only	Premium	122	22.12	32,383.68
NonUnion	Empoyee + Spouse	Premium	133	44.24	70,607.04
NonUnion	Employee + Children	Premium	50	44.24	26,544.00
NonUnion	Family	Premium	219	66.33	174,328.38
NonUnion	Employee Only	Standard	104	23.00	28,701.50
NonUnion	Empoyee + Spouse	Standard	111	45.98	61,240.03
NonUnion	Employee + Children	Standard	45	45.98	24,827.04
NonUnion	Family	Standard	220	68.96	182,046.48
			2,399		1,171,121

			Westar Vision Cost 2015		
Group	Coverage Type	Plan	# of Employees	Westar Monthly Cost	Total 2015 Cost
NonUnion	Employee Only	Premium	140	1.36	2,284.80
NonUnion	Empoyee + Spouse	Premium	173	2.84	5,895.84
NonUnion	Employee + Children	Premium	67	2.44	1,961.76
NonUnion	Family	Premium	271	4.74	15,414.48
NonUnion	Employee Only	Standard	90	1.35	1,458.00
NonUnion	Empoyee + Spouse	Standard	77	2.83	2,614.92
NonUnion	Employee + Children	Standard	30	2.43	874.80
NonUnion	Family	Standard	138	4.74	7,849.44
			986		38,354

Total projected Employer Cost for 2015	27,980,301

9260010 - Group Life Insurance Premiums
Test Year 10/1/13 through 9/30/14

Line #	DESCRIPTION	(a) OCTOBER	(b) NOVEMBER	(c) DECEMBER	(d) JANUARY	(e) FEBRUARY	(f) MARCH	(g) APRIL	(h) MAY	(i) JUNE	(j) JULY	(k) AUGUST	(l) SEPTEMBER	(m) YTD TOTAL
1														
2	Principal - Empl AD&D Act Union	250.00	249.40	249.80	252.60	250.80	249.20	247.40	0.00	493.20	255.68	246.60	248.00	2,992.68
3	Principal - Empl AD&D Act Non Union	0.00	0.00	0.00	0.00	0.00	0.00	(17,164.83)	0.00	3,711.70	1,858.52	1,863.24	1,873.98	(7,857.39)
4	Principal - Empl Life Act Non Union	12,654.04	12,684.56	12,636.40	13,098.26	13,111.98	13,110.16	13,061.02	0.00	26,067.30	13,046.74	13,090.98	13,149.36	155,710.80
5	Principal - Empl Life Act Union	8,756.58	8,732.64	8,747.48	8,804.60	8,743.00	8,720.60	8,653.40	0.00	17,267.60	8,692.18	8,636.88	8,680.00	104,434.96
6	Principal - Dep Life Act Union	867.74	864.30	866.88	867.74	863.44	856.56	845.38	0.00	1,692.48	838.50	839.36	836.78	10,239.16
7	Principal - Dep Life Act Non Union	0.00	0.86	0.86	0.00	0.00	0.00	0.86	0.00	0.86	1.72	1.72	0.86	7.74
8	Principal - Supp Liife Act	0.00	0.00	0.00	0.00	195.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195.99
9														0.00
10	Correct PR deduction reconciliations (2422400) - Vol AD&D	721.37	(761.14)	0.00	0.00	0.00	49,052.31	0.00	47.73	(800.94)	3,665.02	0.00	0.00	51,924.35
11	Correct PR deduction reconciliations (2429200) - Group Life	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Correct PR deduction reconciliations (2429210) - Supp Life	(24,609.27)	0.00	8,211.10	0.00	0.00	550.01	445.58	512.12	0.00	333.11	0.00	0.00	(14,557.35)
13														
14														
15														
16														
17														
18	TOTAL	-1,359.54	21,770.62	30,712.52	23,023.20	23,165.21	72,538.84	6,088.81	559.85	48,432.20	28,691.47	24,678.78	24,788.98	
19	YEAR-TO-DATE	-1,359.54	20,411.08	51,123.60	74,146.80	97,312.01	169,850.85	175,939.66	176,499.51	224,931.71	253,623.18	278,301.96	303,090.94	303,090.94
20														
21														
22	BU 10000	(9,818.43)	13,330.22	22,283.48	14,398.71	14,560.94	63,946.82	(2,455.09)	559.85	31,379.87	20,137.55	16,132.07	16,205.02	200,661.01
23	BU 10100	8,458.89	8,440.40	8,429.04	8,624.49	8,604.27	8,592.02	8,543.90	0.00	17,052.33	8,553.92	8,546.71	8,583.96	102,429.93
24	TOTAL	(1,359.54)	21,770.62	30,712.52	23,023.20	23,165.21	72,538.84	6,088.81	559.85	48,432.20	28,691.47	24,678.78	24,788.98	303,090.94
25	YEAR-TO-DATE	-1,359.54	20,411.08	51,123.60	74,146.80	97,312.01	169,850.85	175,939.66	176,499.51	224,931.71	253,623.18	278,301.96	303,090.94	303,090.94
26														
27														
28	Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

9260011 - Long-Term Disability Expense
Test Year 10/1/13 through 9/30/14

Line #	DESCRIPTION	(a) OCTOBER	(b) NOVEMBER	(c) DECEMBER	(d) JANUARY	(e) FEBRUARY	(f) MARCH	(g) APRIL	(h) MAY	(i) JUNE	(j) JULY	(k) AUGUST	(l) SEPTEMBER	(m) YTD TOTAL
1														
2	Accrual - BU 10000 per LTD Valuation	37,633.18	37,633.18	37,633.21	37,135.73	37,135.73	37,135.73	37,135.73	37,135.73	37,135.73	37,135.73	37,135.73	37,135.73	447,121.14
3	Accrual - BU 10100 per LTD Valuation	22,541.40	22,541.40	22,541.41	22,243.44	22,243.44	22,243.44	22,243.44	22,243.44	22,243.44	22,243.44	22,243.44	22,243.44	267,815.17
4	True up LTD Plan liability per LTD Valuation			(225,980.21)										(225,980.21)
5	Payroll - Flex credits - LTC	28,010.79	26,499.12	28,347.74	29,367.67	29,330.39	30,759.13	29,164.70	27,761.98	29,251.15	0.00	0.00	71,893.88	330,386.55
6	Payroll deduction correction	2,673.67	874.97	1,465.18	0.00	494.29	280.91	569.04	535.40	509.67	539.08	0.00	0.00	7,942.21
7														
8														
9	TOTAL	90,859.04	87,548.67	(135,992.67)	88,746.84	89,203.85	90,419.21	89,112.91	87,676.55	89,139.99	59,918.25	59,379.17	131,273.05	
10	YEAR-TO-DATE	90,859.04	178,407.71	42,415.04	131,161.88	220,365.73	310,784.94	399,897.85	487,574.40	576,714.39	636,632.64	696,011.81	827,284.86	827,284.86
11														
12														
13	BU 10000	63,338.12	60,431.43	(78,839.09)	61,297.33	61,756.92	62,665.85	61,844.09	60,737.07	61,796.80	37,674.81	37,135.73	109,029.61	598,868.67
14	BU 10100	27,520.92	27,117.24	(57,153.58)	27,449.51	27,446.93	27,753.36	27,268.82	26,939.48	27,343.19	22,243.44	22,243.44	22,243.44	228,416.19
15	TOTAL	90,859.04	87,548.67	(135,992.67)	88,746.84	89,203.85	90,419.21	89,112.91	87,676.55	89,139.99	59,918.25	59,379.17	131,273.05	827,284.86
16	YEAR-TO-DATE	90,859.04	178,407.71	42,415.04	131,161.88	220,365.73	310,784.94	399,897.85	487,574.40	576,714.39	636,632.64	696,011.81	827,284.86	
17														
18														
19	Difference	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

9260012 - MEDICAL & DENTAL EXPENSES
Test Year 10/1/13 through 9/30/14

Line #		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	DESCRIPTION	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD TOTAL
2	Accruals:													
3	Active - net claims paid	1,208,001.52	1,473,606.24	1,335,338.84	1,810,757.51	759,871.93	895,023.81	808,975.83	1,111,448.29	1,008,924.67	1,608,615.01	1,158,695.63	1,020,456.62	14,199,715.70
4	Acitve - adjustment to reserve account 2422000			(73,000.33)			(261,000.00)			(77,000.00)			13,000.00	(398,000.33)
5	Admin Expense:													
6	FMH	226,227.62	176,142.10	178,620.94	217,958.38	217,477.33	208,592.94	238,373.23	214,079.14	230,747.02	236,425.53	213,983.83	221,388.88	2,580,016.94
7	Taben Group (Benefits billing for COBRA)	1,499.25	1,460.76	1,446.28	1,429.29		1,436.25	2,964.74	1,443.69	0.00	2,886.50	1,463.99	1,457.12	17,487.87
8	Express Scripts	517,207.26	617,595.99	792,817.34	252,039.21	581,898.31	452,529.90	505,214.30	466,821.63	502,341.90	523,377.50	344,592.51	506,975.66	6,063,411.51
9	Express Scripts rebate/Performance Guarantees/refunds	0.00	0.00	(86,343.50)								(130.81)	0.00	(86,474.31)
10	Delta Dental	4,380.00	4,374.00	4,376.00	4,346.00	4,617.90	4,613.70	4,603.20	0.00	9,145.50	0.00	9,120.30	4,564.30	54,160.90
11	Warfarin Sodium Litigation settlement	0.00	0.00	0.00										0.00
12	HRA Minimum Funding	0.00	0,00	0.00				(47,119.78)						(47,119.78)
13														0.00
14	Walgreens refund			(108.20)										(108.20)
15														
16	CURRENT MONTH	1,957,315.65	2,273,179.09	2,153,147.37	2,286,530.39	1,563,865.47	1,301,196.40	1,513,011.52	1,793,792.75	1,674,159.09	2,371,304.54	1,727,725.45	1,767,862.58	
17	YEAR-TO-DATE	1,957,315.65	4,230,494.74	6,383,642.11	8,670,172.50	10,234,037.97	11,535,234.37	13,048,245.89	14,842,038.64	16,516,197.73	18,887,502.27	20,615,227.72	22,383,090.30	22,383,090.30
18														
19	BU 10000	1,225,745.95	1,421,646.19	1,346,578.35	1,429,996.11	978,041.47	815,496.52	947,961.76	1,112,091.49	1,047,019.10	1,483,013.86	1,080,519.50	1,105,621.26	13,993,731.56
20	BU 10100	731,569.70	851,532.90	806,569.02	856,534.28	585,824.00	485,699.88	565,049.76	681,701.26	627,139.99	888,290.68	647,205.95	662,241.32	8,389,358.74
21	Total Company	1,957,315.65	2,273,179.09	2,153,147.37	2,286,530.39	1,563,865.47	1,301,196.40	1,513,011.52	1,793,792.75	1,674,159.09	2,371,304.54	1,727,725.45	1,767,862.58	22,383,090.30
22														
23		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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9260021 - EMPLOYEES SAVINGS PLAN
Test Year 10/1/13 through 9/30/14

Line #	DESCRIPTION	(a) OCTOBER	(b) NOVEMBER	(c) DECEMBER	(d) JANUARY	(e) FEBRUARY	(f) MARCH	(g) APRIL	(h) MAY	(i) JUNE	(j) JULY	(k) AUGUST	(l) SEPTEMBER	(m) YTD TOTAL
	Payroll ded 401(k) Co. Match (DOE 401VAN)													
1	(401V)	472,121.13	447,357.38	726,652.23	539,412.11	561,403.55	914,106.48	541,960.70	536,292.78	1,048,734.88	530,924.05	654,621.91	567,559.62	7,541,146.82
2	401(k) liability account corrections			1,507.91										1,507.91
3	Forfeiture													0.00
4	Estimated STI Accrual			60,734.00			(244,816.00)			(257,994.00)			104,072.00	(338,004.00)
5	Distribution reissued from forfeitures [1]													0.00
6														
7	CURRENT MONTH	472,121.13	447,357.38	788,894.14	539,412.11	561,403.55	669,290.48	541,960.70	536,292.78	790,740.88	530,924.05	654,621.91	671,631.62	
8	YEAR-TO-DATE	472,121.13	919,478.51	1,708,372.65	539,412.11	1,100,815.66	1,770,106.14	2,312,066.84	2,848,359.62	3,639,100.50	4,170,024.55	4,824,646.46	5,496,278.08	7,204,650.73
9														
10	BU 10000	357,196.28	340,219.44	602,251.65	412,115.47	432,082.95	547,215.48	415,898.43	410,701.22	571,624.63	530,924.05	654,621.91	612,529.62	5,887,381.13
11	BU 10100	114,924.85	107,137.94	186,642.49	127,296.64	129,320.60	122,075.00	126,062.27	125,591.56	219,116.25	0.00	0.00	59,102.00	1,317,269.60
12	TOTAL COMPANY	472,121.13	447,357.38	788,894.14	539,412.11	561,403.55	669,290.48	541,960.70	536,292.78	790,740.88	530,924.05	654,621.91	671,631.62	7,204,650.73
13														
14														
15	Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

9260028 - FLEX Plan Vision

Test Year 10/1/13 through 9/30/14

Line #	DESCRIPTION	(a) OCTOBER	(b) NOVEMBER	(c) DECEMBER	(d) JANUARY	(e) FEBRUARY	(f) MARCH	(g) APRIL	(h) MAY	(i) JUNE	(j) JULY	(k) AUGUST	(l) SEPTEMBER	(m) TOTAL
1	Flex Credits - PR VCR	2,932.62	2,710.69	2,924.14	3,318.60	3,296.37	3,525.21	3,307.09	3,074.56	3,328.15	0.00	0.00	0.00	28,417.43
2	Surency Life & Health - ER												3,567.97	3,567.97
3	Reclass Employee PR Deduction	158.01	(666.63)	1,181.71	0.00	135.00	0.00	363.28	126.97	0.00	140.88	0.00	6,129.85	7,569.07
4														
5														
6	CURRENT MONTH	3,090.63	2,044.06	4,105.85	3,318.60	3,431.37	3,525.21	3,670.37	3,201.53	3,328.15	140.88	0.00	9,697.82	39,554.47
7	YEAR-TO-DATE	3,090.63	5,134.69	9,240.54	12,559.14	15,990.51	19,515.72	23,186.09	26,387.62	29,715.77	29,856.65	29,856.65	39,554.47	39,554.47
8														
9	KANSAS ELECTRIC (Loc 11)	4,746.36	1,581.05	3,586.12	2,721.98	2,835.26	2,874.45	3,080.29	2,661.18	2,724.41	140.88	0.00	9,697.82	36,649.80
10	KGE ELECTRIC (Loc 51)	-1,655.73	463.01	519.73	596.62	596.11	650.76	590.08	540.35	603.74	0.00	0.00	0.00	2,904.67
11	TOTAL COMPANY	3,090.63	2,044.06	4,105.85	3,318.60	3,431.37	3,525.21	3,670.37	3,201.53	3,328.15	140.88	0.00	9,697.82	39,554.47
12														
13	Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Home Page Change Password

Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Bill Baldry]
Data Request: KCC-232 :: Postage Expense - DR No. 136
Date: 0000-00-00

Question 1 (Prepared by Mike Heim)
In response to Staff data request no. 136, the Company said that the $0.378 postage rate went into effect in October 2013 instead of on January 1, 2014. Since the new postage rate went into effect in October 2013, a portion of Adjustment IS - 32 should not have been made. 1. Adjustment IS - 32 is comprised of a decrease in expense of $63,504 and an increase in expense of $29,371. a. Does the response to DR No. 136 mean that the $29,371 portion of Adjustment IS - 32 should not have been included, so that Adjustment IS - 32 should have been a decrease of $63,504? b. If the $29,371 increase should be included in the adjustment, please provide the dollar amount of the portion of Adjustment IS - 32 that should not have been included in the adjustment. c. Please provide the dollar amount Adjustment IS - 32 should have been.

Response:
1 a) Yes. The $29,371 portion of IS - 32 should not have been included so that Adjustment IS - 32 should have been a decrease of $63,504. 1 b) see response to 1a) 1 c) $63,504 decrease to expense

No Digital Attachments Found.

Data Request Easy Access Management System

Home Page Change Password

Friday, June 05, 2015
Logged in as: **[Della Smith]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Bill Baldry]
Data Request: KCC-261 (1) :: IS - 14 Rate Case Expense
Date: 0000-00-00

Question 1 (Prepared by Scott Unekis)
1. Please update DR No. 45 with rate case expense incurred from the cutoff date the Company used to respond to DR No. 45 through May 31, 2015.

Response:
Please find attached the file titled "DR KCC-261 Rate Case Exp update.xls" which updates the rate case expense incurred through May 27, 2015.

Attachment File Name	Attachment Note
DR KCC-261 Rate Case Exp update.xlsx	

Start Month	End Month	Business Unit	Account	Departmen	Class Field	Project	Amount	Description	Month Number	Vendor Name	Source
201401	201503	10000	1862000	06970	C200	DF2015	$7,455.96	consulting 140104	201402	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$11,285.00	2014 Retail Rate Design 140204	201403	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,910.00	PROFESSIONAL SERVICES 31717	201404	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$19,865.57	2015 rate case 31994	201404	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$11,710.35	2014 RETAIL RATE DESIGN 140307	201404	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	G210	DF2015	$70.84	March 2014 MLNONEM	201404	Expense_Transactioi	EXP
201401	201503	10000	1862000	06970	C200	DF2015	$6,752.50	consulting services 140406	201405	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$19,000.00	EVALUATION OF DATA QUALITY 20146605	201405	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$11,762.45	consulting services 140505	201406	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,000.00	Fee for 2015 Rate Case Consult 12070	201407	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$11,784.50	Professional Services-April 21 32819	201407	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$2,405.00	CONSULTING SUPPORT FOR 2014 RE 140605	201407	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$540.00	Professional fees INV071114	201407	DICKSCONSU-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$44,680.00	Load Research Sample Revitaliz 20146606	201407	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$3,900.00	PROFESSIONAL FEES 12158	201408	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$3,325.00	2015 RATE CASE-SERVICES 33325	201408	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$20,254.25	PROFESSIONAL SERVICES 33144	201408	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$360.00	Westar Rate Case INV080114	201408	OAKESROBER-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$27,600.00	FEE FOR 2015 RATE CASE CONSULT 12315	201409	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$990.00	Dick Rohlfs 20140916	201409	DICKSCONSU-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$647.71	Consulting Travel Services 12415	201410	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$10,800.00	Fee for 2015 Rate Case Consult 12415	201410	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,425.00	Ahmad Faruqui 33642	201410	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$4,650.00	Wade Davis 33642	201410	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,295.00	John Wolfram 140905	201410	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	G210	DF2015	$108.80	September 2014 MLNONEM	201410	Expense_Transactioi	EXP
201401	201503	10000	1862000	06970	C200	DF2015	$72.00	Contract Services - Bob Oakes 100114	201410	OAKESROBER-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$812.85	Consulting Travel Expenses 12596	201411	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,700.00	Fee for 2015 Rate Case Consult 12596	201411	BATESWHITE-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,625.00	B&V Consulting Feer 2015 RC - 1190198	201411	BLACKVEATC-002	AP
201401	201503	10000	1862000	06970	C200	DF2015	$500.00	Wade Davis 34003	201411	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$540.00	Ryan Hiedik 34284	201411	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,000.00	Ahmad Faruqui 34003	201411	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,250.00	Ahmad Faruqui 34284	201411	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,271.20	Travel Expenses 34284	201411	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,035.67	Travel & Other Expenses 141006	201411	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$12,395.00	John Wolfram 141006	201411	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$198.00	Dick Rohlfs 20141016	201411	DICKSCONSU-001	AP
201401	201503	10000	1862000	06970	G210	DF2015	$72.25	October Report MLNONEM	201411	Expense_Transactioi	EXP
201401	201503	10000	1862000	06701	C470	DF2015	$19,293.85	Martie Bregman Consulting	201411	JE #0000025942	GL
201401	201503	10000	1862000	06950	G310	DF2015	$289.76	ADOBE ACROBAT STANDARD XI LICE B02726846	201411	SHIINTERNA-001	AP
201401	201503	10000	1862000	06701	C200	DF2015	$6,716.11	Professional services 30064560	201411	STINSONLEO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$5,827.50	John Wolfram 141105	201412	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$342.00	Dick Rohlfs 20141115	201412	DICKSCONSU-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,640.00	George Fitzpatrick Hourly Rate 20146611	201412	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,640.00	George Fitzpatrick 20146614	201412	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$6,720.00	Joseph Trainer 20146614	201412	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$28,000.00	Joseph Trainer 20146611	201412	HARBOURFRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$7,032.50	B&V Consulting Feer 2015 RC - 1193777	201501	BLACKVEATC-002	AP
201401	201503	10000	1862000	06970	C200	DF2015	$16.71	Travel Expenses 34867	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$150.00	Wade Davis 34867	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$2,005.40	Travel Expenses 34606	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$3,852.50	Melanie Rosenberg 34606	201501	BRATTLEGRO-001	AP

201401	201503	10000	1862000	06970	C200	DF2015	$5,347.50	Melanie Rosenberg 34867	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$9,500.00	Ahmad Faruqui 34606	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$11,437.50	Ryan Hiedik 34867	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$14,062.50	Ryan Hiedik 34606	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$16,000.00	Ahmad Faruqui 34867	201501	BRATTLEGRO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$1,080.00	Dick Rohlfs 20150115	201501	DICKSCONSU-001	AP
201401	201503	10000	1862000	06970	G820	DF2015	$33.03	December 2014 MLEMPON	201501	Expense_Transactio	EXP
201401	201503	10000	1862000	06701	C470	DF2015	$6,954.46	Attorneys' Fees and Expenses 30071477	201501	STINSONLEO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$822.38	Black & Veatch Consulting	201502	BLACKVEATC-002	PO
201401	201503	10000	1862000	06970	C200	DF2015	$4,622.50	Black & Veatch Consulting	201502	BLACKVEATC-002	PO
201401	201503	10000	1862000	06970	C200	DF2015	$7,507.50	John Wolfram 150106	201502	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$7,507.50	Consulting for Regulatory 1501061	201502	CATALYSTCO-001	AP
201401	201503	10000	1862000	06970	C200	DF2015	$702.00	Dick Rohlfs 201502201	201502	DICKSCONSU-001	AP
201401	201503	10000	1862000	06922	C200	DF2015	$793.90	Consulting Work 2015-Mike Stad 3032399	201502	KEYSTAFFIN-001	AP
201401	201503	10000	1862000	06922	C200	DF2015	$3,175.60	Consulting Work 2015-Mike Stadler 3032020	201502	KEYSTAFFIN-001	AP
201401	201503	10000	1862000	06701	C470	DF2015	$11,440.13	Martie Bregman Consulting	201502	STINSONLEO-001	PO
201401	201503	10000	1862000	06970	C200	DF2015	$822.38	B&V Out-of-Pocket for 2015 RC 1192179	201503	BLACKVEATC-002	AP
201401	201503	10000	1862000	06970	C200	DF2015	$4,622.50	B&V Consulting Feer 2015 RC - 1192179	201503	BLACKVEATC-002	AP
201401	201503	10000	1862000	06970	C200	DF2015	$44,490.00	B&V Consulting Feer 2015 RC - 1196024	201503	BLACKVEATC-002	AP
201401	201503	10000	1862000	06970	G820	DF2015	$18,883.50	KCC-Westar & KGE Docket & Asse 2015002230	201503	KANSASSTAT-002	AP
							$531,381.11	Total as of March 3, 2015			

DF2015 charges for March 3, 2015 - May 27, 2015

Work Area	Account	Class Field	Project	Description	Amount	Month N	Vendor Name
06970	1862000	C200	DF2015	Ahmad Faruqui 35187	$6,750.00	201503	BRATTLEGRO-001
06701	1862000	C470	DF2015	Attorneys' Fees and Expenses 30076802	$11,440.13	201503	STINSONLEO-001
06701	1862000	C470	DF2015	Attorneys' Fees and Expenses 30084957	$12,406.52	201503	STINSONLEO-001
06970	1862000	C200	DF2015	B&V Consulting Feer 2015 RC - 1197803	$26,132.50	201503	BLACKVEATC-002
06970	1862000	C200	DF2015	Consulting for Regulatory 150204030115	$32,857.50	201503	CATALYSTCO-001
06922	1862000	C200	DF2015	Consulting Work 2015-Mike Stad 3032635	$636.04	201503	KEYSTAFFIN-001
06922	1862000	C200	DF2015	Consulting Work 2015-Mike Stad 3032751	$874.56	201503	KEYSTAFFIN-001
06970	1862000	C200	DF2015	Dick Rohlfs Discount Rate 201503161	$9,945.00	201503	DICKSCONSU-001
06970	1862000	C200	DF2015	Melanie Rosenberg 35187	$10,177.50	201503	BRATTLEGRO-001
06970	1862000	C200	DF2015	Ryan Hiedik 35187	$12,562.50	201503	BRATTLEGRO-001
06970	1862000	C200	DF2015	Ahmad Faruqui 35470	$12,750.00	201504	BRATTLEGRO-001
06701	1862000	C470	DF2015	Attorneys' Fees and Expenses 30096464	$39.31	201504	STINSONLEO-001
06701	1862000	C470	DF2015	Attorneys' Fees and Expenses 30096465	$1,598.95	201504	STINSONLEO-001
06970	1862000	C200	DF2015	Consulting for Regulatory 150306	$487.50	201504	CATALYSTCO-001
06970	1862000	C200	DF2015	Melanie Rosenberg 35470	$6,152.50	201504	BRATTLEGRO-001
06970	1862000	C200	DF2015	Melanie Rosenberg 35793	$345.00	201504	BRATTLEGRO-001
06970	1862000	C200	DF2015	Ryan Hiedik 35470	$15,562.50	201504	BRATTLEGRO-001
06970	1862000	C200	DF2015	Ryan Hiedik 35793	$375.00	201504	BRATTLEGRO-001
06970	1862000	C200	DF2015	Wade Davis 35470	$4,800.00	201504	BRATTLEGRO-001
06970	1862000	C200	DF2015	B&V Consulting Feer 2015 RC - 1201453	$1,650.00	201505	BLACKVEATC-002
06970	1862000	C200	DF2015	Consulting for 2015 Rate Case 13264	$2,500.00	201505	BATESWHITE-001
06970	1862000	C200	DF2015	Consulting for Regulatory 150405	$1,072.50	201505	CATALYSTCO-001
06970	1862000	G820	DF2015	CURB-WE & KGE Docket & Assessm 2015002910	$4,673.30	201505	KANSASSTAT-002
06970	1862000	G820	DF2015	KCC-Westar & KGE Docket & Asse 2015002893	$36,098.25	201505	KANSASSTAT-002

$211,887.06 Total from March 3, 2015 to May 27, 2015

energytools, llc. Data Request Easy Access Management System

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Friday, June 05, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Katie Figgs]
Data Request: KCC-262 :: Employee Benefits
Date: 0000-00-00

Question 1 (Prepared by Rebecca Fowler)
Included in the Adjustment IS-08 workpaper is the benefits increase of $5,235,893 for medical, dental, vision, life/AD&D, and LTD. Please provide Westar's actual expense for each of the aforementioned benefits included in the Adjustment IS-08 by month for the period October 1, 2013 through April 30, 2015.

Response:
Refer to DR KCC-209 for a breakdown of the actual expense by month from October 1, 2013 through September 30, 2014 for the benefits listed in the request. See the attached file for breakdown of the actual expense by month from October 1, 2014 through April 30, 2015 for the benefits listed in the request.

Attachment File Name	Attachment Note
KCC-262.xlsx	

Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS
DR KCC-262

9260010 - Group Life Insurance Premiums
October - December 31, 2014
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Life_AD&D

Line #	DESCRIPTION	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER
1	Principal - Empl AD&D Act Union	250.60	254.00	0.00
2	Principal - Empl AD&D Act Non Union	1,870.70	1,871.80	0.00
3	Principal - Empl Life Act Non Union	13,132.00	13,134.10	0.00
4	Principal - Empl Life Act Union	8,769.88	8,888.88	0.00
5	Principal - Dep Life Act Union	841.94	845.38	0.00
6	Principal - Dep Life Act Non Union	0.86	0.86	0.00
7	Principal - Supp Life Act	0.00	0.00	0.00
8				
9	Correct PR deduction reconciliations (2422400) - Vol AD&D	31.10	34.18	(2.69)
10	Correct PR deduction reconciliations (2429200) - Group Life	0.00	0.00	0.00
11	Correct PR deduction reconciliations (2429210) - Supp Life	1,277.57	7,714.11	15,071.27
12				
13	Hartford refund			
14				
15	PO Accrual			25,107.42
16				
17	CURRENT MONTH	10,921.35	17,483.41	15,068.58

9260010 - Group Life Insurance Premiums
as of April 30, 2015
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Life_AD&D

	DESCRIPTION	(a) JANUARY	(b) FEBRUARY	(c) MARCH	(d) APRIL	(e) MAY	(f) JUNE	(g) JULY	(h) AUGUST	(i) SEPTEMBER	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER		(m) YTD TOTAL
18	Principal - Empl AD&D Act Union	506.00	254.60	253.20	249.20										1,263.00
19	Principal - Empl AD&D Act Non Union	3,809.44	1,972.90	1,969.50	1,966.20										9,718.04
20	Principal - Empl Life Act Non Union	26,747.28	13,848.80	13,830.80	13,807.50										68,234.18
21	Principal - Empl Life Act Union	17,707.76	8,908.76	8,859.76	8,720.88										44,197.16
22	Principal - Dep Life Act Union	1,677.00	841.08	830.76	812.70										4,161.54
23	Principal - Dep Life Act Non Union	3.44	0.86	1.72	1.72										7.74
24	Principal - Supp Life Act														0.00
25															
26	Correct PR deduction reconciliations (2422400) - Vol AD&D		(325.83)	3.46	(23.23)										(345.60)
27	Correct PR deduction reconciliations (2429200) - Group Life														0.00
28	Correct PR deduction reconciliations (2429210) - Supp Life		888.11	1,087.17	1,168.57										3,143.85
29															
30	Hartford refund														0.00
31															
32	PO Accrual	(25,107.42)													(25,107.42)
33															
34	CURRENT MONTH	25,343.50	26,389.28	26,836.17	26,703.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
35	YEAR-TO-DATE	25,343.50	51,732.78	78,568.95	105,272.49	105,272.49	105,272.49	105,272.49	105,272.49	105,272.49	105,272.49	105,272.49	105,272.49	0.00	105,272.49

Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS
DR KCC-262

9260011 - Long-Term Disability Expense
October - December 31, 2014

Line #	DESCRIPTION	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER
1	Accrual - BU 10000	37,135.73	37,135.73	37,135.71
2	Accrual - BU 10100	22,243.44	22,243.44	22,243.42
3	Principal Life - ER	29,576.31	29,579.18	0.00
4	True up LTD Plan liability			(340,784.68)
5	PO Accrual			29,725.11
6	Payroll - Flex credits - LTC	0.00	0.00	17,250.29
7	Payroll deduction correction	0.00	(1,243.75)	1,243.75
8				
9				
10	CURRENT MONTH	88,955.48	87,714.60	(233,186.40)

9260011 - Long-Term Disability Expense
As of April 30, 2015
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]LTD

	DESCRIPTION	(a) JANUARY	(b) FEBRUARY	(c) MARCH	(d) APRIL	(e) MAY	(f) JUNE	(g) JULY	(h) AUGUST	(i) SEPTEMBER	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER	(m) YTD TOTAL
11	Accrual - BU 10000	35,797.26	35,797.26	35,797.26	35,797.26									143,189.04
12	Accrual - BU 10100	21,634.57	21,634.57	21,634.57	21,634.57									86,538.28
13	Principal Life - ER	60,908.80	31,176.54	31,119.60	31,067.95									154,272.89
14	True up LTD Plan liability													0.00
15	PO Accrual	(29,725.11)												(29,725.11)
16	Payroll - Flex credits - LTC													0.00
17	Payroll deduction correction	89.66	19.66	24.49	30.47									164.28
18														
19														
20	CURRENT MONTH	88,705.18	88,628.03	88,576.92	88,530.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	YEAR-TO-DATE	88,705.18	177,333.21	265,909.13	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38	354,439.38

Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS
DR KCC-262

9260012 - MEDICAL & DENTAL EXPENSES

As of December 31, 2014
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Medical & Dental

Line #	DESCRIPTION	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER
1	Accruals:			
2	Active	1,470,002.44	742,565.99	918,234.27
3	Admin Expense:			
4	FMH	234,695.53	231,318.42	212,295.54
5	Taben Group (Benefits billing for COBRA)	0.00	2,935.18	1,478.45
6	Express Scripts	841,369.99	592,457.18	538,762.39
7	Express Scripts rebate/Performance Guarantees/refunds			
8	Delta Dental	4,580.10	4,622.10	4,628.40
9	Warfarin Sodium Litigation settlement			
10	HRA Minimum Funding			
11	McGriff, Seibels, & Williams, Inc (ID Fraud Reimb Coverage - premium)			
12	Walgreens refund			
13	Dept of Health - ACA Transitional Reinsurance Contribution			275,655.24
14				
15	CURRENT MONTH	2,550,648.06	1,573,898.87	1,951,054.29

9260012 - MEDICAL & DENTAL EXPENSES
As of April 30, 2015
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Medical & Dental

Line #	DESCRIPTION	(a) JANUARY	(b) FEBRUARY	(c) MARCH	(d) APRIL	(e) MAY	(f) JUNE	(g) JULY	(h) AUGUST	(i) SEPTEMBER	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER	(m) YTD TOTAL
16	Accruals:													
17	Active	1,789,708.75	826,324.19	713,940.41	1,255,720.63									4,585,693.98
18	Admin Expense:													
19	FMH	220,744.23	223,609.24	221,206.43	215,715.02									881,274.92
20	Taben Group (Benefits billing for COBRA)	1,453.00	0.00	2,913.02	1,451.95									5,817.97
21	Express Scripts	338,646.51	866,781.38	558,222.58	570,387.73									2,334,038.20
22	Express Scripts rebate/Performance Guarantees/refunds	0.00	(504,112.95)	(298,633.94)	0.00									(802,746.89)
23	Delta Dental	4,651.50	4,963.20	4,930.20	4,925.80									19,470.70
24	Warfarin Sodium Litigation settlement													0.00
25	HRA Minimum Funding													0.00
26	McGriff, Seibels, & Williams, Inc (ID Fraud Reimb Coverage - premium)													0.00
27	Walgreens refund													0.00
28	Dept of Health - ACA Transitional Reinsurance Contribution													0.00
29														
30	CURRENT MONTH	2,355,203.99	1,417,565.06	1,202,578.70	2,048,201.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	YEAR-TO-DATE	2,355,203.99	3,772,769.05	4,975,347.75	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88	7,023,548.88

Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS
DR KCC-262

9260028 - FLEX Plan Vision
As of December 31, 2014
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Vision

Line #	DESCRIPTION	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER
1	Flex Credits - PR VCR	0.00	0.00	0.00
2	Surency Life & Health - ER	3,329.98	3,369.57	3,360.44
3	Reclass Employee PR Deduction			
4			542.90	81.23
5				
6	CURRENT MONTH	3,329.98	3,912.47	3,441.67

9260028 - FLEX Plan Vision
As of April 30, 2015
\\Topeka3\CURB\CURB Shared_ELECTRIC\15wsee115rts\Westar Energy Response to KCC DR's\[KCC-262.xlsx]Vision

Line #	DESCRIPTION	(a) JANUARY	(b) FEBRUARY	(c) MARCH	(d) APRIL	(e) MAY	(f) JUNE	(g) JULY	(h) AUGUST	(i) SEPTEMBER	(j) OCTOBER	(k) NOVEMBER	(l) DECEMBER	(m) TOTAL
7	Flex Credits - PR VCR													0.00
8	Surency Life & Health - ER	3,222.48	3,256.53	3,237.08	3,244.02									12,960.11
9	Reclass Employee PR Deduction	0.00	32.51	24.04	-126.23									(69.68)
10														0.00
11														
12	CURRENT MONTH	3,222.48	3,289.04	3,261.12	3,117.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,890.43
13	YEAR-TO-DATE	3,222.48	6,511.52	9,772.64	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43	12,890.43

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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Tim Rehagen]
Data Request: KCC-264 :: LaCygne/Wolf Creek Plant
Date: 0000-00-00

Question 1 (Prepared by Travis Morris)
A. In reference to Adjustment RB-6/IS-45, please provide the gross plant balances, by FERC account number, for the LaCygne Unit 1 and the LaCygne Unit 2 environmental projects (broken out separately by Unit) as of May 31, 2015. B. In reference to Adjustment RB-17/IS-46, please provide the gross plant balances, by FERC account number, for the Wolf Creek project as of May 31, 2015. C. Please provide all supporting documentation, source documents, etc. received from Kansas City Power and Light that support these plant-in-service amounts.

Response:
A. Please refer to the attached file labeled KCC DR 264 LaCygne Plant. B. Please refer to the attached file labeled KCC DR 264 Wolf Creek Plant. C. These files will be available on a CD. Note: The file KCC DR 264 LaCygne Plant.xlsx was revised on 6/18/15 to include contract retainages (see KCC DR 264 LaCygne Plant_1.xlsx for revision). After the original La Cygne plant file was posted in this DR, Westar realized contract retainages for plant in-service at the 5/31/15 true-up date remained in CWIP and therefore were not reported in this DR response as plant in-service. KCPL is the operator of the LaCygne plant and provides accounting data to Westar monthly including accounting for the environmental project. Westar relied on KCPL's accounting to transfer all work orders related to in-service plant to in-service status in the data they provided us, but the transfer had not occurred in the accounting data provided by KCPL for the work orders specific to contract retainages. The assets that are associated with the retainages are "used and useful" and are being used for their intended purpose. As a result, we revised the file attached to this DR to include the retainages for in-service projects and made the corresponding correction to our accounting records. Depreciation on the additional plant-in-service will commence in July 2015 and will be recorded as such in our accounting records.

Attachment File Name	Attachment Note
KCC DR 264 LaCygne Plant.xlsx	
KCC DR 264 LaCygne Plant_1.xlsx	
KCC DR 264 Wolf Creek Plant (1).xlsx	

Westar Energy, Inc.
2015 Rate Case
15-WSEE-115-RTS
KCC-264: La Cygne Plant

FERC Account	Unit 1	Unit 2	Common		
3030	$ -	$ 582.85	$ -		
3110	2,133,607.37	(993,766.08)	(307,859.18)		
3120	-	112,455,844.83	80,455,625.54		
3121	135,460,881.50	182,851,426.93	-		
3150	13,422,499.09	1,778,791.94	(1,084,525.60)		
3160	2,343,772.10	168,947.61	566.18		
Retainages	7,112,483.00	9,613,588.00	6,823,746.00		
	$ 160,473,243.06	$ 305,875,416.08	$ 85,887,552.94	$ 552,236,212.08	Total La Cygne Plant

Westar Energy, Inc.
2015 Rate Case
15-WSEE-115-RTS
KCC-264: Wolf Creek Plant

FERC Account	Wolf Creek Project
3220 Reactor Plant Equipment	$ 50,555,288.20
3240 Accessory Electric Equipment	$ 8,911,640.68
	$ 59,466,928.88

Wolf Creek Project Costs by Project

501241 - ESW ABOVE GROUND PIPING RE	$ 7,607,721.52
501177 - ESW GUIDED WAVE INSPECTION	$ 629,498.00
012192 - NON-SAFETY RELATED BREAKER	3,674,432.94
012514 - WESTINGHOUSE CLASS 1E INVER	5,237,207.74
013424 - ESW WATER HAMMER REDUCTI(	29,635,703.73
501019 - CONTAINMENT COOLER REPL(3L	12,682,364.95
Grand Total	$ 59,466,928.88

Data Request Easy Access Management System
energytools, llc.

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Tuesday, June 09, 2015
Logged in as: [**Della Smith**] Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Tim Rehagen]
Data Request: KCC-265 :: Accumulated Depreciation
Date: 0000-00-00

Question 1 (Prepared by Travis Morris)
Please provide the accumulated depreciation balances as of September 30, 2014 and as of May 31, 2015 for the: A. LaCygne Unit 1 environmental project, B. LaCygne Unit 2 environmental project, and C. Wolf Creek project.

Response:
Please see the attached file for the requested information.

Attachment File Name	Attachment Note
KCC 265 Accumulated Depreciation.xlsx	

Westar Energy, Inc.
2015 Rate Case
15-WSEE-115-RTS
KCC-265: Accumulated Depreciation

	Accumulated Depreciation	
	September 30, 2014	May 31, 2015
La Cygne Environmental Project		
Unit 1	$ 104,336.19	$ 1,037,196.65
Unit 2	2,055,321.31	4,509,067.77
Common	118,481.87	760,536.13
Substation	65,951.19	109,931.62
	$ 2,344,090.55	$ 6,416,732.17
Wolf Creek Project	$ 94,447.24	$ 621,092.73

energytools, llc. DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM

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Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Tim Rehagen]
Data Request: KCC-269 :: Construction Work in Progress
Date: 0000-00-00

Question 1 (Prepared by Travis Morris)
Per workpaper RB-4, please provide an updated version of the 'CWIP' tab to include all estimated in-service dates and actual in-service dates (if applicable) as of May 31, 2015 for each individual CWIP item.

Response:
Please see the attached file for the requested information.

Attachment File Name	Attachment Note
KCC 269 Construction Work in Progress.xlsx	

WESTAR ENERGY, INC
Revenue Requirement Study
Test Year Ended 09/30/2014
Construction Work In Progress (CWIP) Adjustment

busines	work_order	work_order_description	func_class	work order status	amount	In Service Date	Est In Service Date	Notes	Total by Functional Class	ECRR Column	Juris. AFUDC	Revenue Producing Work Orders	Adjusted CWIP
10100	05818 A84570	Line 69.51 Tyler-Westlink ROW	Trans Plant - Elec	open	31,748.16	-	12/31/2015 00:00:00						
10100	05818 A84742	Line 345.09 OPTGW Str239-290A	Trans Plant - Elec	completed	11,914.10	01/22/2014 00:00	07/30/2014 00:00:00						
10100	05818 A86384	138.22A Waco-Cent RES	Trans Plant - Elec	open	116,369.92	12/01/2014 00:00	12/31/2014 00:00:00						
10100	05818 A86622	Line 138.06 I-235 Relocation	Trans Plant - Elec	open	295,644.00	-	12/31/2015 00:00:00						
10100	05818 A86623	Line 138.06 I-235 Reloc. ROW	Trans Plant - Elec	open	411,933.10	-	06/01/2016 00:00:00						
10100	05818 A87262	Line 69.65C Northeast to Crestview	Trans Plant - Elec	open	132,110.83	-	12/31/2015 00:00:00						
10100	05818 A88563	Line 138.14 Moundridge Reterminatio	Trans Plant - Elec	open	26,211.25	03/09/2015 00:00	12/01/2014 00:00:00						
10100	05818 A89443	138.01 NERC Butler - Altoona	Trans Plant - Elec	in service	1,634.55	08/04/2014 00:00	12/31/2014 00:00:00						
10100	05818 A89622	Line 345.15A - Waverly Wind	Trans Plant - Elec	open	709,431.25	04/08/2015 00:00	02/10/2015 00:00:00						
10100	05818 A89802	Line 69.100A (9) Strs.Mona/Mgns Tap	Trans Plant - Elec	open	332,061.66	11/13/2014 00:00	06/30/2014 00:00:00						
10100	05818 A89807	Line 69.101 Strs.660,685 Wnld/Oak	Trans Plant - Elec	open	5,972.00	-	06/30/2014 00:00:00						
10100	05818 A90010	Gill - Peck June Storm Restoration	Trans Plant - Elec	completed	884,214.84	08/02/2013 00:00	08/30/2013 00:00:00						
10100	05818 A90130	138.31 NERC Rose Hill - Stearman	Trans Plant - Elec	in service	3,493.71	09/26/2014 00:00	12/31/2013 00:00:00						
10100	05818 A90186	69.95 Coal Creek Tap to Tioga ROW	Trans Plant - Elec	open	102.62	03/11/2015 00:00	12/31/2014 00:00:00						
10100	05818 A91243	Line 69.76A 64th-Eastborough Rbld	Trans Plant - Elec	open	178,299.04	05/22/2015 00:00	06/01/2015 00:00:00						
10100	05818 A91365	Line 69.76A ROW 64th-Eastborough	Trans Plant - Elec	open	310,066.12	05/08/2015 00:00	06/01/2015 00:00:00						
10100	05818 A91366	Line 69.86C ROW Northeast-Crestview	Trans Plant - Elec	open	59,978.41	-	12/31/2015 00:00:00						
10100	05818 A91642	Line 69.44A Vulcan SW Str.	Trans Plant - Elec	open	19,764.75	03/27/2015 00:00	12/01/2014 00:00:00						
10100	05818 A91643	Line 69.35A Butler Co. Line Reloc.	Trans Plant - Elec	in service	468,179.36	07/25/2014 00:00	06/01/2015 00:00:00						
10100	05818 A91862 ROW	Northeast - Kenmar 69kV Rebuild ROW	Trans Plant - Elec	open	33,938.82	-	12/01/2015 00:00:00						
10100	05818 A91942	Line 138.29 Raise 3 Strs.	Trans Plant - Elec	open	77,813.18	11/17/2014 00:00	12/01/2014 00:00:00						
10100	05818 A92382	Line 345.11 Repl. Str. 742	Trans Plant - Elec	in service	9,095.91	10/03/2014 00:00	06/01/2014 00:00:00						
10100	05818 A92584	Line 69.69 Repl. Str. 171	Trans Plant - Elec	open	4,679.03	11/06/2014 00:00	07/01/2014 00:00:00						
10100	05818 A92902	Line 345.11 Repl. Str. 539	Trans Plant - Elec	open	39,229.52	10/28/2014 00:00	07/31/2014 00:00:00						
10100	05818 A93404	Viola-Clearwater 138kV New Line	Trans Plant - Elec	open	68.33	-	06/01/2016 00:00:00						
10100	05818 A93562	Line 69.29 Repl. Str. 71	Trans Plant - Elec	open	2,134.37	-	07/24/2014 00:00:00						
10100	05818 A93564	Line 69.29 Repl. Str. 78	Trans Plant - Elec	open	2,283.54	-	07/24/2014 00:00:00						
10100	05818 A93823	Line 69.27 Str. 192	Trans Plant - Elec	open	28,247.85	-	09/01/2015 00:00:00						
10100	05818 A93902	Line 69.97 Repl. 14 Strs.	Trans Plant - Elec	in service	86,171.22	10/01/2014 00:00	12/31/2014 00:00:00						
10100	05818 A94043	Line 69.85 Replace Insulators	Trans Plant - Elec	in service	213,435.34	08/13/2014 00:00	12/31/2014 00:00:00						
10100	05818 A94223	Floral Tap - Floral Sub 69kV TLine	Trans Plant - Elec	open	75,594.13	11/13/2014 00:00	12/31/2014 00:00:00						
10100	05818 A94424	Line 69.101 Repl. 8 Strs.	Trans Plant - Elec	open	104,259.28	12/02/2014 00:00	09/30/2014 00:00:00						
10100	05818 A94643	Line 69.88A Repl. Str. 26	Trans Plant - Elec	open	3,072.40	-	12/31/2014 00:00:00						
10100	05818 A94922	Line 69.40 Repl Str. 110	Trans Plant - Elec	open	4,825.56	12/02/2014 00:00	12/31/2014 00:00:00						
10100	05818 A95023	Line 345.01A Transmission Veg Mgmt	Trans Plant - Elec	open	1,546.19	-	07/01/2016 00:00:00						
10100	05818 A95227	Line 69.87 Repl. Str. 184	Trans Plant - Elec	open	2,839.52	-	12/31/2014 00:00:00						
10100	05818 A95228	Line 69.82 Str. 86 Auto Damage	Trans Plant - Elec	in service	1,087.50	09/04/2014 00:00	09/30/2014 00:00:00						
10100	05818 A95622	Line 69.99A Timber-Timber Jct	Trans Plant - Elec	open	18,467.92	11/06/2014 00:00	01/31/2015 00:00:00						
10100	05818 A95802	Line 138.13 Replace 69 Strs.	Trans Plant - Elec	open	7,785.62	-	03/01/2015 00:00:00						
10100	05823 001511	FRANKLIN SUB STATION POWER	Trans Plant - Elec	open	1,439.61	-	10/08/2014 00:00:00						
10100	05833 A82764	Moundridge Sub Expansion TX2	Trans Plant - Elec	open	9,409,647.48	03/31/2015 00:00	12/15/2014 00:00:00						
10100	05833 A86184	Creswell - Slate Creek Term Add	Trans Plant - Elec	open	313,955.95	05/14/2015 00:00	06/01/2015 00:00:00						
10100	05833 A86842	Tallgrass Substation Transmission	Trans Plant - Elec	in service	1,169,142.05	05/08/2014 00:00	04/01/2014 00:00:00						
10100	05833 A86885	Tioga Substation	Trans Plant - Elec	open	29,493.48	12/03/2014 00:00	12/31/2014 00:00:00						
10100	05833 A86886	Allen Substation	Trans Plant - Elec	open	1,233.00	04/10/2015 00:00	12/31/2014 00:00:00						
10100	05833 A87002	Coleman Substation	Trans Plant - Elec	open	64,990.58	-	06/01/2015 00:00:00						
10100	05833 A87302	Northeast Substation	Trans Plant - Elec	open	5,500.00	-	12/31/2015 00:00:00						
10100	05833 A87462	Ripley Line Terminal	Trans Plant - Elec	open	80,548.30	03/31/2015 00:00	06/01/2015 00:00:00						
10100	05833 A87684	El Paso Sub Breaker Replacement	Trans Plant - Elec	open	337,604.13	10/31/2014 00:00	06/01/2014 00:00:00						
10100	05833 A89305	Canal Sub Oil Containment	Trans Plant - Elec	open	18,028.31	11/06/2014 00:00	12/01/2014 00:00:00						
10100	05833 A89306	Mead Sub Oil Containment	Trans Plant - Elec	open	4,601.69	05/05/2015 00:00	12/01/2014 00:00:00						
10100	05833 A89309	Northeast Sub Oil Containment	Trans Plant - Elec	in service	51,777.15	10/09/2014 00:00	12/01/2014 00:00:00						
10100	05833 A89723	Gordon Evans 138-18 Relay Repl	Trans Plant - Elec	open	35,927.18	-	12/31/2014 00:00:00						
10100	05833 A89982	Chisholm Sub 138 kV Relay Upgrade	Trans Plant - Elec	in service	63,389.59	10/20/2014 00:00	06/01/2014 00:00:00						
10100	05833 A90542	Lin Sub Bus Upgrades	Trans Plant - Elec	open	59,866.30	03/27/2015 00:00	12/01/2014 00:00:00						
10100	05833 A90543	Gill Sub Arresters	Trans Plant - Elec	open	629.12	03/27/2015 00:00	12/01/2014 00:00:00						
10100	05833 A91105	Sunset Sub Upgrades	Trans Plant - Elec	open	236,146.23	-	12/01/2015 00:00:00						
10100	05833 A91162	Lin Circuit SW Addition	Trans Plant - Elec	open	10,493.79	-	06/01/2016 00:00:00						
10100	05833 A91182	Monarch Substation Expansion - RES	Trans Plant - Elec	open	199,955.14	02/28/2016 00:00	12/01/2014 00:00:00						
10100	05833 A92422	Altoona Sub Site Expansion	Trans Plant - Elec	open	31,227.17	-	12/31/2015 00:00:00						
10100	05833 A92488	Cowskin Sub - Lin Term Upgrade	Trans Plant - Elec	open	5,941.24	-	06/01/2015 00:00:00						
10100	05833 A92782	Wellington Switching Station	Trans Plant - Elec	open	28,563.53	04/01/2015 00:00	04/30/2015 00:00:00						
10100	05833 A93565	Cowskin Substation - Westlink Term	Trans Plant - Elec	open	1,420.60	05/21/2015 00:00	06/01/2015 00:00:00						
10100	05833 A94183	Hoover Sub - Cowskin Terminal Upgrd	Trans Plant - Elec	open	80.78	-	12/31/2016 00:00:00						
10100	05833 A94185	MGEC 138-69kV 150MVA TX	Trans Plant - Elec	open	431,637.60	-	12/01/2016 00:00:00						
10100	05833 A94263	Floral 69kV Metering Point - TSub	Trans Plant - Elec	open	34,875.64	12/26/2014 00:00	12/31/2014 00:00:00						
10100	05833 A95242	Wolf Creek Relay Upgrd	Trans Plant - Elec	open	260.83	04/08/2015 00:00	04/05/2015 00:00:00						
10100	05984 7013371	Replace U-bushings - bank #7 xfmr	Trans Plant - Elec	suspended	91,473.21	-	12/31/2008 00:00:00						
10100	06002 A86882	RPL 69-8 LSD BSD PTs	Trans Plant - Elec	open	76,032.33	12/15/2014 00:00	11/23/2013 00:00:00						
10100	06002 A90522	N345 Reactor 14-10 Retire	Trans Plant - Elec	in service	34.53	08/26/2014 00:00	12/31/2014 00:00:00						
10100	06002 A90754	Rose Hill Electronic Security	Trans Plant - Elec	open	180,759.83	02/10/2015 00:00	12/31/2014 00:00:00						
10100	06002 A92262	Canal Vehicle Damage	Trans Plant - Elec	open	43,656.88	12/15/2014 00:00	12/31/2014 00:00:00						
10100	06002 A92489	Skelly 69-8 Breaker Repl	Trans Plant - Elec	open	67,153.66	12/15/2014 00:00	09/30/2014 00:00:00						
10100	06002 A92685	ROSE 345-27 Switch Replacement	Trans Plant - Elec	in service	106,712.72	10/10/2014 00:00	12/31/2014 00:00:00						
10100	06002 A93343	ROSE Battery & Charger Repl	Trans Plant - Elec	in service	29,177.06	10/10/2014 00:00	12/31/2014 00:00:00						
10100	06002 A93482	ROSE Physical Security Additions	Trans Plant - Elec	open	102,182.63	02/10/2015 00:00	12/31/2014 00:00:00						
10100	06002 A93503	BUTL Arrestor Replacements	Trans Plant - Elec	in service	55,588.30	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93504	SKEL Arrestor Replacements	Trans Plant - Elec	in service	16,509.46	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93505	PEST Arrestor Replacements	Trans Plant - Elec	in service	14,656.59	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93506	CHES Arrestor Replacements	Trans Plant - Elec	in service	19,349.67	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93507	ADA Arrestor Replacements	Trans Plant - Elec	in service	13,640.42	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93508	ELDO Arrestor Replacements	Trans Plant - Elec	open	6,627.85	12/15/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93509	GETT Arrestor Replacements	Trans Plant - Elec	open	30,813.95	12/15/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93510	MIDI Arrestor Replacements	Trans Plant - Elec	in service	33,719.19	10/14/2014 00:00	12/01/2014 00:00:00						
10100	06002 A93511	BENT Physical Security Additions	Trans Plant - Elec	open	82,098.46	02/10/2015 00:00	12/31/2014 00:00:00						
10100	06002 A93563	WICH 345 Physical Security Addition	Trans Plant - Elec	open	139,989.07	02/10/2015 00:00	12/31/2014 00:00:00						
10100	06002 A93606	N345 Physical Security Addition	Trans Plant - Elec	open	36,780.70	01/30/2015 00:00	12/31/2014 00:00:00						
10100	06002 A95402	MONT Battery Replacement	Trans Plant - Elec	in service	13,579.01	10/10/2014 00:00	10/30/2014 00:00:00						
10100	06002 CM201200042326	Test 4 Yr (Syn PM) Relay/Electromech	Trans Plant - Elec	completed	21,812.25	03/22/2013 09:24	08/29/2012 08:51:09		82,434,681.30 Transmission				
					Total for CWIP				913,000,935.41				
Add: CWIP misclassified		SCR Catalyst - Level 4	Generation Plant						1,038,000.00				
Adjusted CWIP									914,038,935.41				

Total ECRR	Total Juris AFUDC	Revenue Producing	Transmission		
47,711,000.43	12,663,916.67	3,822,190.64	82,434,681.30	786,269,046.37	Adjusted CWIP
-	-	-	-	$ 1,038,000.00	
47,711,000.43	12,663,916.67	3,822,190.64	82,434,681.30	787,307,046.37	

Reconciling Items:
These amounts are prior to the test year so no O&M adjustment is appropriate

WESTAR ENERGY, INC
Revenue Requirement Study
Test Year Ended 09/30/2014
Construction Work In Progress (CWIP) Adjustment

busines	work_order	work_order_description	func_class	work order status	amount	In Service Date	Est In Service Date	Notes	Total by Functional Class	ECRR Column	Juris. AFUDC	Revenue Producing Work Orders	Adjusted CWIP
10000	06802 A24031	Construct a storage building for the Green Team at the Tecumse	General Plant	suspended	4,612.24				Old suspension-needs to be moved to expense.				
10000	05401 BW00B500	Routine Maintenance	Dist Plant - Elec	open	265.06				O&M				
10000	03401 001486		Dist Plant - Elec		82.00				Needs to be reversed out of CWIP				
10100	06321 024024		Dist Plant - Elec		27.52				Needs to be reversed out of CWIP				
10100	06321 027663		Dist Plant - Elec		126.10				Needs to be reversed out of CWIP				
10000	06606 BW0109		General Plant		1,459.55				Needs to be reversed out of CWIP				
10000	06701 BW0109		General Plant		1,459.55				Needs to be reversed out of CWIP				
10000	06970 BW0109		General Plant		797.90				Needs to be reversed out of CWIP				
10000	06972 BW0109		General Plant		1,459.55				Needs to be reversed out of CWIP				
10000	06502 A24443	Construct building for fleet mechanic in Abilene	General Plant	suspended	23,470.75				Old suspension-needs to be moved to expense.				
10000	05623 000812	EXTEND 95TH & WAVERLY 12-26 WEST	Dist Plant - Elec	open	3,299.23				Revenue Producing				
10000	05833 A95082	New Cities Svc Sub Xfmr - DSub	Dist Plant - Elec	open	4,087.73				Revenue Producing				
10000	02301 BW92M188	Damage Claims	Dist Plant - Elec	open	1,424.05				Revenue Producing				
10000	03401 036645	MAINT OF UG DIST SERVICE	Dist Plant - Elec	posted to CPR	(11.67)				Cancelled				
10000	03101 100937	MAINT OF UG SERVICE, JUNCT CAB IS S	Dist Plant - Elec	completed	277.35				O&M				
10000	06055 BW1155	New Indust Dist OH Extensions	Dist Plant - Elec	cancelled	25,968.96				Needs to be moved to expense				
10100	03550 021517	MAINTANCE; 1007F0059 TAP	Dist Plant - Elec	completed	400.26				O&M				
10000	05833 A56582	Farmers Con Coop Sec, Cont, Design	Dist Plant - Elec	suspended	5,767.90				Old suspension-needs to be moved to expense.				
10000	05833 A56662	Westboro Sub Sec. Oil Containment	Dist Plant - Elec	suspended	4,774.20				Old suspension-needs to be moved to expense.				
10000	05833 A56702	Waterworks Sec. Oil Containment	Dist Plant - Elec	suspended	5,779.31				Old suspension-needs to be moved to expense.				
10000	06056 BW0103	AMI Meters	Dist Plant - Elec	suspended	1,982,953.02				This has been unitized				
10000	06823 000596	SMAN TO AV SUB 34KV-CANC#001161	Sub-Trans Plant-Elec	cancelled	(7,662.22)				Needs to be moved to expense				
10000	05823 001155	POTWIN CONVERSION-CAP CITY HIGH SCH	Dist Plant - Elec	cancelled	(7,600.00)				Needs to be moved to expense				
10100	05840 A90562	XGE Minor Repairs - Maintenance	Trans Plant - Elec	open	1,094,050.00				O&M.				
10000	05640 A90483	KPL Minor Repairs - Maintenance	Dist Plant - Elec	open	(15,127.62)				O&M				
10000	03201 047288	UPGRADE POLE LINE FOR NEW SUBDIVISION ON LAKE ELI	Dist Plant - Elec	cancelled	152.25				Needs to be moved to expense				
10000	02901 053881	CANCEL WR	Dist Plant - Elec	cancelled	10.60				Needs to be moved to expense				
10000	02401 BW00B505	Routine Maintenance	Dist Plant - Elec	open	234.27				Removed because should be maintenance.				
10000	02401 BW99998	Fleet O&M Blanket	Dist Plant - Elec	open	14.31				Removed because should be maintenance.				
10000	02901 BW00B505	Routine Maintenance	Dist Plant - Elec	open	331.98				Removed because should be maintenance.				
10000	03101 095167	MAINT	Dist Plant - Elec	posted to CPR	1,829.95				Removed because should be maintenance.				
10000	03201 BW00B505	O&M - Test Support for Division	Dist Plant - Elec	open	1,943.37				Removed because should be maintenance.				
10000	03401 BW00B505	O&M - Mechanical Support for Divisi	Dist Plant - Elec	open	1,006.66				Removed because should be maintenance.				
10000	03601 BW00B505	O&M - Relay Support for Division	Dist Plant - Elec	open	1,828.64				Removed because should be maintenance.				
10000	05701 BW00B500	Routine Maintenance	Dist Plant - Elec	open	(0.01)				Removed because should be maintenance.				
10000	05840 BW02M920	Transmission Routine O&M	Dist Plant - Elec	open	224,460.28				Removed because should be maintenance.				
10000	05940 BW00B509	Routine Maintenance	Dist Plant - Elec	open	727.95				Removed because should be maintenance.				
10000	06002 BW00B947	Routine Maintenance	Dist Plant - Elec	open	13,379.27				Removed because should be maintenance.				
10000	06002 BW00B948	Routine Maintenance	Dist Plant - Elec	open	16,874.36				Removed because should be maintenance.				
10100	05818 BW00B923	Transmission Routine O&M	Dist Plant - Elec	open	6,856.87				Removed because should be maintenance.				
10100	06002 BW00B947	Routine Maintenance	Dist Plant - Elec	open	40,712.06				Removed because should be maintenance.				
10100	06002 BW00B948	Routine Maintenance	Dist Plant - Elec	open	4,354.24				Removed because it says it's maintenance.				
10000	06962 A10839	Energy Accounting Rewrite	Intangible Plant	suspended	912,965.89				This will be moved to an in-service work order.				
10000	05601 E011390501	Abilene GT Removal	Other Gen Plant	open	123.90				This needs to be changed to removal.				
10000	05701 JEC01602402	Water Supply Upgrades	Steam Gen Plant	posted to CPR	11,576.70				This needs to be adjusted off.				
10100	05984 7003206	Warehouse Replacement	Steam Gen Plant	open	3.37				This needs to be adjusted off.				
10100	05701 JEC01602402	Water Supply Upgrades	Steam Gen Plant	posted to CPR	4,393.50				This needs to be adjusted off.				
10100	05950 EEC01872001	Scarpelli Project 018720 Evans	Steam Gen Plant	suspended	803,587.45				These will be moved to expense.				
10100	05950 EEC0805689	Project 0109708 Scarpelli GEEC E1 C	Steam Gen Plant	suspended	133,515.42				These will be moved to expense.				
10100	05960 EEC0800843	Project 018811 -- GCOM Station Star	Steam Gen Plant	suspended	42,097.71				These will be moved to expense.				
					5,356,915.81								
					Grand Total				918,357,751.22				
					Ferc Form				918,357,751.00				
					Variance				0.22				

energytools, llc. DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM

Home Page Change Password

Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Tim Rehagen]
Data Request: KCC-273 :: LaCygn Accounting Authority Order
Date: 0000-00-00

Question 1 (Prepared by Rebecca Fowler)
Please provide an updated version of workpaper RB-13/IS-7 to include the following data as of May 31, 2015: A. Deferred depreciation, amortization expense, and carrying costs expected to accumulate in Account 182.3. B. Updated annual amortization amounts for the items listed in part A above.

Response:
Refer to attached file. NOTE: Attached file was updated on 6/22/15.

Attachment File Name	Attachment Note
La Cygne AAO 053115 2.xlsx	

Deferral Journal Entry

March	April	May	June	July	August	September	October	Total
$ (3,208.73)	268,433.14	$ 217,503.16	$ 220,098.24	$ 215,453.59	$ 215,453.59	$ 215,453.59	$ 221,929.74	$ 1,571,116.32
$ 18,280.61	19,247.61	$ 19,940.37	$ 410,965.27	$ 386,960.99	$ 386,960.99	$ 386,960.99	$ 406,699.93	$ 2,036,016.76
$ 40,912.21	1,648,917.27	$ 1,700,696.74	$ 1,713,794.43	$ 1,695,030.81	$ 1,705,066.57	$ 1,715,221.10	$ 1,765,627.32	$ 11,985,266.45
$ 106.14	32.56	$ 32.56	$ 32.58	$ 26.34	$ 26.34	$ 26.34	$ 37.89	$ 320.75
$ 86.39	66,584.48	$ 66,584.48	$ 66,584.48	$ 88,462.05	$ 88,839.17	$ 89,220.75	$ 89,606.87	$ 555,968.67
$ (15,155.85)	(266,006.93)	$ (229,763.32)	$ (566,996.61)	$ (566,996.61)	$ (566,996.61)	$ (566,996.61)	$ (566,996.61)	$ (3,345,909.15)
$ (40,912.21)	(1,600,094.45)	$ (1,646,037.26)	$ (1,657,350.36)	$ (1,667,642.16)	$ (1,678,055.04)	$ (1,688,591.15)	$ (1,699,252.69)	$ (11,677,935.32)
$ (108.55)	(137,113.68)	$ (128,956.73)	$ (187,128.03)	$ (151,295.00)	$ (151,295.01)	$ (151,295.01)	$ (217,652.45)	$ (1,124,844.46)
$ 0.01	-	$ -	$ -	$ 0.01	$ (0.00)	$ 0.00	$ 0.00	
$ 56,090.23	1,936,630.58	$ 1,938,172.83	$ 2,344,890.52	$ 2,297,471.73	$ 2,307,507.49	$ 2,317,662.02	$ 2,394,294.88	$ 15,592,720.28

	Total Deferral by Unit	Allocate - Common	Allocate - Owned and Substation	Allocated Deferral	Number of Years to Amortize Deferral	Annual Amortization
Common	$ 1,571,116.32	$ (1,571,116.32)		$ -		
Unit 1	$ 2,036,016.76	$ 785,558.16	$ 160.38	$ 2,821,735.30	17	$ 165,984.43
Unit 2	$ 11,985,266.45	$ 785,558.16	$ 160.38	$ 12,770,984.99	14	$ 751,234.41
Unit 2 - Owned	$ 320.75		$ (320.75)	$ -		
TOTAL Deferral	$ 15,592,720.28	$ -	$ -	$ 15,592,720.28		
					Annual Amortization	$ 917,218.84

Depr/Amort Base Before Retentions	Additions to Depreciable Base for Retentions	Additions to Plant In-Service 7/1/13 through 9/30/14	Total Depreciable Base	Annual Depr/Amort Rate	Monthly Depr/Amort Expense	Annual Depr/Amort Expense
$ (307,859.18)	$ (25,242.11)		$ (333,101.29)	2.95%	$ (818.87)	$ (9,826.49)
$ 80,455,625.54	$ 6,846,722.09		$ 87,302,347.63	3.15%	$ 229,168.66	$ 2,750,023.95
$ (1,084,525.60)	$ (88,922.86)	$ 11,315,244.33	$ (12,488,692.79)	3.28%	$ (34,135.76)	$ (409,629.12)
$ 566.18	$ 46.42		$ 612.60	3.26%	$ 1.66	$ 19.97
			$ -			
			$ -			
$ 2,133,607.37	$ 99,210.75		$ 2,232,818.12	1.39%	$ 2,586.35	$ 31,036.17
$ 135,460,881.50	$ 6,298,804.75		$ 141,759,686.25	2.76%	$ 326,047.28	$ 3,912,567.34
$ 13,422,499.09	$ 605,484.28		$ 14,027,983.37	2.17%	$ 25,367.27	$ 304,407.24
$ 2,343,772.10	$ 108,983.22		$ 2,452,755.32	1.87%	$ 3,822.21	$ 45,866.52
			$ -			
			$ -			
$ 16,502.68	$ -		$ 16,502.68	5.44%	$ 74.81	$ 897.75
			$ -			
			$ -			
$ 296,244,742.55	$ 9,613,569.49		$ 305,858,312.04	7.19%	$ 1,831,486.90	$ 21,977,842.78
$ 582.85	$ 18.51		$ 601.36	20.00%	$ 10.02	$ 120.27
	91,142.47					
$ 528,686,395.08	$ 23,549,817.00	$ 11,315,244.33				
					$ 2,383,610.53	$ 28,603,326.38
						$ 1,313,046.00
						$ 27,290,280.38

;h Docket No. 13-WSEE-629-RTS
on for La Cygne Environmental True-Up

Home Page Change Password

Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Katie Figgs]
Data Request: KCC-282 :: Insurance Preimum Increase
Date: 0000-00-00

Question 1 (Prepared by Angela Cool)
In reference to the Insurance Premium Increases workpaper for adjustments RB-7 and IS-34, please provide the actual Utility's Portion Cash Premium as of April 30, 2015, for all types of coverage listed in the workpaper.

Response:
Please see attached spreadsheet.

Attachment File Name	Attachment Note
Insurance premiums paid to AEGIS during 10-01-13 through 9-30-14 update.xlsx	

Insurance Premiums for Westar Energy
Data Request Response Workpaper

Filed in Rate Case

Type of Coverage	Policy Period	(Utility's Portion) Cash Premium	Forecast for Renewals	Variance
AEGIS Policy Only				
Westar Directors' & Officers' Liability	8/1/2014 - 08/01/2015	$ 158,705	$ 166,640	$ 7,935
Westar Excess Liability (Includes Auto Liab)	10/19/2013 - 10/19/2014	$ 1,753,820	$ 1,884,680	$ 130,860
Westar Punitive Damage Liability	10/19/2013 - 10/19/2014	$ 92,068	$ 104,609	$ 12,541
Wolf Creek Excess Liability	12/10/2013 - 12/10/2014	$ 297,486	$ 327,235	$ 29,749
Wolf Creek Directors' & Officers' Liability	10/31/2013 - 10/31/2014	$ 58,257	$ 61,170	$ 2,913
Includes All Insures				
Westar Property/Boiler & Machinery	3/15/2014 - 3/15/2015	$ 4,178,014	$ 4,356,405	$ 178,391

REVISED - As of April 30, 2015

Type of Coverage	Policy Period	(Utility's Portion) Cash Premium
AEGIS Policy Only		
Westar Directors' & Officers' Liability	8/1/2014 - 08/01/2015	$ 158,705
Westar Excess Liability (Includes Auto Liab)	10/19/2014 - 10/19/2015	$ 1,884,680
Westar Punitive Damage Liability	10/19/2014 - 10/19/2015	$ 104,173
Wolf Creek Excess Liability	10/19/2014 - 10/19/2015	$ 335,061
Wolf Creek Directors' & Officers' Liability	10/19/2014 - 10/19/2015	$ 57,352
Includes All Insures		
Westar Property/Boiler & Machinery	3/15/15 - 3/15/16	$ 4,111,087

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Katie Figgs]
Data Request: KCC-284 :: Customer Deposits
Date: 0000-00-00

Question 1 (Prepared by Mike Rinehart)
Please provide the monthly ending balances for Customer Deposits (account number 235) for the years 2012, 2013, 2014, through April 30, 2015.

Response:
Please see attached file.

Attachment File Name	Attachment Note
KCC 284 Deposits.xlsx	

Westar Energy Inc
Utility Cash Deposits - GL Acco

	Total Company
01/12	$ (24,028,267)
02/12	$ (24,093,287)
03/12	$ (24,328,153)
04/12	$ (24,516,361)
05/12	$ (24,685,664)
06/12	$ (25,209,295)
07/12	$ (25,462,062)
08/12	$ (26,118,028)
09/12	$ (26,480,982)
10/12	$ (27,377,078)
11/12	$ (27,640,549)
12/12	$ (28,077,693)
01/13	$ (28,659,946)
02/13	$ (29,247,056)
03/13	$ (29,591,463)
04/13	$ (29,435,990)
05/13	$ (29,782,328)
06/13	$ (29,776,049)
07/13	$ (30,476,232)
08/13	$ (30,766,918)
09/13	$ (31,197,347)
10/13	$ (31,736,197)
11/13	$ (31,752,996)
12/13	$ (32,089,669)
01/14	$ (32,428,838)
02/14	$ (32,613,252)
03/14	$ (32,878,884)
04/14	$ (32,836,503)
05/14	$ (32,672,581)
06/14	$ (32,443,384)
07/14	$ (32,350,990)
08/14	$ (32,436,192)
09/14	$ (32,361,435)
10/14	$ (32,221,643)
11/14	$ (31,600,035)
12/14	$ (31,073,041)
01/15	$ (30,136,030)
02/15	$ (29,400,733)
03/15	$ (28,542,712)
04/15	$ (27,715,612)
05/15	$ (26,608,499)

Westar Energy Inc
Utility Cash Deposits - GL Account 2350000

	Westar Energy	KGE	Total Company
01/12	(12,451,554.41)	(11,576,712.25)	(24,028,266.66)
02/12	(12,414,915.23)	(11,678,372.16)	(24,093,287.39)
03/12	(12,559,823.61)	(11,768,329.60)	(24,328,153.21)
04/12	(12,614,099.01)	(11,902,261.84)	(24,516,360.85)
05/12	(12,631,302.74)	(12,054,361.39)	(24,685,664.13)
06/12	(12,579,038.82)	(12,630,255.75)	(25,209,294.57)
07/12	(12,585,993.17)	(12,876,069.21)	(25,462,062.38)
08/12	(12,867,340.02)	(13,250,688.46)	(26,118,028.48)
09/12	(13,107,283.99)	(13,373,698.03)	(26,480,982.02)
10/12	(13,636,653.41)	(13,740,425.01)	(27,377,078.42)
11/12	(13,825,726.90)	(13,814,821.62)	(27,640,548.52)
12/12	(14,085,157.79)	(13,992,535.28)	(28,077,693.07)
12 mo avg	**(12,946,574.09)**	**(12,721,544.22)**	**(25,668,118.31)**
01/13	(14,376,901.15)	(14,283,044.51)	(28,659,945.66)
02/13	(14,723,435.30)	(14,523,621.01)	(29,247,056.31)
03/13	(14,864,348.38)	(14,727,114.15)	(29,591,462.53)
04/13	(14,971,303.16)	(14,464,686.49)	(29,435,989.65)
05/13	(15,149,378.15)	(14,632,949.90)	(29,782,328.05)
06/13	(15,087,059.01)	(14,688,990.08)	(29,776,049.09)
07/13	(15,528,073.19)	(14,948,159.06)	(30,476,232.25)
08/13	(15,622,041.56)	(15,144,876.30)	(30,766,917.86)
09/13	(15,844,843.90)	(15,352,503.29)	(31,197,347.19)
10/13	(16,240,455.10)	(15,495,742.30)	(31,736,197.40)
11/13	(16,370,771.70)	(15,382,224.29)	(31,752,995.99)
12/13	(16,579,573.21)	(15,510,095.38)	(32,089,668.59)
12 mo avg	**(15,446,515.32)**	**(14,929,500.56)**	**(30,376,015.88)**
01/14	(16,786,632.05)	(15,642,205.89)	(32,428,837.94)
02/14	(16,895,330.04)	(15,717,921.86)	(32,613,251.90)
03/14	(17,088,561.39)	(15,790,322.97)	(32,878,884.36)
04/14	(17,102,473.77)	(15,734,029.26)	(32,836,503.03)
05/14	(16,916,042.53)	(15,756,538.08)	(32,672,580.61)
06/14	(16,714,280.52)	(15,729,103.22)	(32,443,383.74)
07/14	(16,571,773.17)	(15,779,216.53)	(32,350,989.70)
08/14	(16,632,507.74)	(15,803,684.40)	(32,436,192.14)
09/14	(16,592,698.78)	(15,768,735.75)	(32,361,434.53)
10/14	(16,557,592.25)	(15,664,051.12)	(32,221,643.37)
11/14	(16,264,958.77)	(15,335,076.08)	(31,600,034.85)
12/14	(16,029,717.00)	(15,043,324.20)	(31,073,041.20)
12 mo avg	**(16,679,380.67)**	**(15,647,017.45)**	**(32,326,398.11)**
01/15	(15,405,722.51)	(14,730,307.42)	(30,136,029.93)
02/15	(15,051,293.57)	(14,349,439.73)	(29,400,733.30)
03/15	(14,605,513.69)	(13,937,197.92)	(28,542,711.61)
04/15	(14,185,497.59)	(13,530,114.80)	(27,715,612.39)
05/15	(13,545,726.17)	(13,062,772.36)	(26,608,498.53)
YTD avg	**(14,558,750.71)**	**(13,921,966.45)**	**(28,948,771.81)**

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Tuesday, June 09, 2015
Logged in as: **[Della Smith]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Kristina Luke-Fry]
Data Request: KCC-296 :: Gain on #6 Oil Sale
Date: 0000-00-00

Question 1 (Prepared by Scott Unekis)
Please explain why Westar made no adjustment to Rate Base based on the Gain on Sale of Oil, similar to what was included in Kevin Kongs' testimony in the 12-WSEE-112-RTS docket.

Response:
There was no adjustment to rate base because the last fuel oil was sold in September 2012. With a 3 year amortization schedule, the gain will be fully amortized by the time the new rates become effective.

No Digital Attachments Found.

DATA REQUEST EASY ACCESS MANAGEMENT SYSTEM

energytools, llc.

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Thursday, July 02, 2015
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Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Kristina Luke-Fry]
Data Request: KCC-305 :: Credit Card
Date: 0000-00-00

Question 1 (Prepared by Mike Rinehart)
Please provide the total number of credit card transactions for customers using credit cards to pay their Westar Bill for the month of January 2015. For the months of February, March, and April 2015 please provide the same data broken out between residential and commercial customers.

Response:
The total number of card transactions (both debit and credit) are as follows: January 47,297 February 46,574 In January and February we do not have a breakout for commercial vs residential. The numbers above represent total # of transactions. We did begin obtaining a breakout of commercial for the 2nd half of February. During the 2nd half of February we had 157 commercial transactions, which is included in the 46,574 number. March Res 54,240 Com 590 Total 54,830 April Res 53,282 Com 505 Total 53,787 Please note that we do not pay the transaction fees related to commercial customers.

No Digital Attachments Found.

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Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Kristina Luke-Fry]
Data Request: KCC-306 :: Credit Card
Date: 0000-00-00

Question 1 (Prepared by Mike Rinehart)
Please provide all detailed supporting documentation that supports for the average $1.40 transaction cost used in Westar's pro forma adjustment No. 12.

Response:
The $1.40 amount was at the higher end of the anticipated average of all card transactions for our residential customers, but the amount is based on actual transactions. Debit card transactions will normally offer the lowest transaction cost. We had estimated that if our total transactions were to be split evenly between credit and debit cards, then our average could be closer to $1.20. Please note different cards have various costs. We had offers from multiple vendors that included $1.45 as a set bundled rate option. Since we selected the absorbed plus interchange model, we expected to see a lower average. Please note that at the end of April our total costs were running in the $1.09/$1.10 range for each transaction.

No Digital Attachments Found.

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Thursday, July 02, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Justin Grady]
Data Request: KCC-311 :: RSU Adjustment Support
Date: 0000-00-00

Question 1 (Prepared by Andy Devin)
In response to Staff Data Request No. 1, Westar provided a work paper entitled "Employee Benefit Changes Adjustment IS-8." Under the Active Medical, Dental Heading, there is a line item entitled "RSU's" with adjustments made to Account 920. For this category of costs, please provide all detailed supporting documentation, calculations, and assumptions that support the amounts listed as "Total Company" (WEN Increase and WES Increase), and the Capitalization Related amounts of 30% and 29% respectively.

Response:
As noted in the Direct Testimony of Eric A. Devin filed March 2, 2015, the RSU adjustment was based on estimates for the 2015 RSU awards that were made in February 2015 and therefore we recommended an updated calculation be provided prior to the issuance of the Order in this proceeding. See attached excel file "KCC DR 311 - RSU Support Adjustment" file for the RSU original adjustment (see the "RSU Original Adjustment" tab) and the RSU updated adjustment (see the "RSU Updated Adjustment" tab) with the calculations of the respective adjustments. The RSU amortization expense is not part of the pension and benefits loading allocation, therefore none of the expense is capitalized. There should have been no adjustment for capitalization of the RSU expense adjustment. See our response to KCC DR 312.

Attachment File Name	Attachment Note
KCC DR 311 - RSU Adjustment Support.xlsx	

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Monday, July 06, 2015
Logged in as: **[Andrea Crane]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Justin Grady]
Data Request: KCC-368 :: Grid Security Tracker: Administration
Date: 0000-00-00

Question 1 (Prepared by Mike Heim)
On Pages 34-39 of John Wolfram's Direct Testimony Mr. Wolfram discusses Westar's request to establish a Grid Security Tracker to defer costs associated with government mandated requirements regarding security of physical and cyber assets. Please provide a detailed narrative regarding how Westar plans to administer this tracker going forward if the Commission accepts Westar's request. At a minimum, please include in the narrative a complete discussion of the following elements: 1. How does Westar plan to isolate, track, and account for these costs between rate cases? 2. Which categories of cost is Westar planning to include in this tracker (labor, non-labor, O&M, Capital, etc)? 3. Is Westar planning on tracking incremental physical and cyber security costs over those included in base rates in this proceeding? If so, has Westar made an attempt to identify those costs?

Response:
1. Westar will set-up a project tracking number and assign specific work orders to each Grid Security project. All charges will be booked to a regulatory asset account to track the appropriate grid security costs. These expenses will be easily identifiable so that the KCC Staff and others can audit the level of detail needed to make sure that the expenses were prudent. 2. Westar plans on including only non-labor charges; O&M, depreciation on property, plant and equipment and carrying charges for grid security expenditures incurred between rate cases. 3. Westar is planning on tracking incremental physical and cyber security costs over those included in base rates in this proceeding. Please see attached file that identifies these charges incurred.

Attachment File Name	Attachment Note
Grid Security Tracker.xlsx	

Data Request Easy Access Management System

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Friday, June 19, 2015
Logged in as: **[Della Smith]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KCC] [Katie Figgs]
Data Request: KCC-391 :: Ref KCC-235: Payroll
Date: 2015-06-18

Question 1 (Prepared by Scott Unekis)
In reference to Westar's response to Staff Data Request No. 235, it is stated: "Refer to the attached file in KCC DR 239 for the Payroll Adjustment WP. The elimination of payroll dollars for non-regulated programs is in the tab 'Base Annualization and 3% inc' excel columns X and Y. (Columns X and Y eliminate retirement and Home Services payroll.)" 1. Please confirm that the adjustment in the aforementioned worksheet does not actually reduce test year payroll by $120,000, but instead only 3% of the $120,000 is removed from Westar's test year.

Response:
Yes, the adjustment to remove payroll for non-regulated programs was constructed incorrectly and only removes 3% of the $120,000.

No Digital Attachments Found.

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Tuesday, June 23, 2015
Logged in as: **[Della Smith]** Logout

Docket: [2015-WSEE-115-RTS] 2015 Rate Case
Requestor: [KIC] [James Zakoura]
Data Request: KIC-3.06 :: Ref KIC-2.10
Date: 0000-00-00

Question 1 (Prepared by Jeff Trent)
Please reference Company's response to KIC-2.10 and provide the following: a. The amount included in the Company's annualized expense/amortization, by the same categories in the response; b. The frequency of the work performed during this outage; c. The frequency of planned mid-cycle outages; d. Explain in detail how these costs were determined to be expenses rather than capital additions; and e. Provide any accounting policy and FERC instruction supporting (d).

Response:
a) 47% of the amounts provided in KIC 2.10, which is Westar's ownership percentage. b) This was the first mid-cycle outage for Wolf Creek. c) This was the first mid-cycle outage for Wolf Creek. No others are currently planned. d) Please see the response to this question in data request KIC-3.05. e) Please see the response to this question in data request KIC-3.05.

No Digital Attachments Found.

CERTIFICATE OF SERVICE

15-WSEE-115-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 9th day of July, 2015, to the following:

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