

APPENDIX C

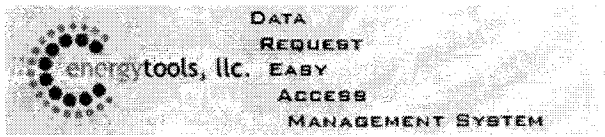
Referenced Data Requests

CURB-81
CURB-106
CURB-117
CURB-124 (Partial)
CURB-127
CURB-136
CURB-264

KCC-32
KCC-50
KCC-51 (Partial)
KCC-61
KCC-65
KCC-123
KCC-237 (Partial)
KCC-250 (Partial)
KCC-251 (Partial)
KCC-252 (Partial)
KCC-290 (Partial)
KCC-302
KCC-309

KIC-73 (Partial)
KIC-115
KIC-157
KIC-160
KIC-164
KIC-170 (Partial)
KIC-171 (Partial)
KIC-178
KIC-220

USD259-48



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 81 :: CWIP
Date: 2005-06-27

Question 1 (Prepared by Dick Rohlfis)

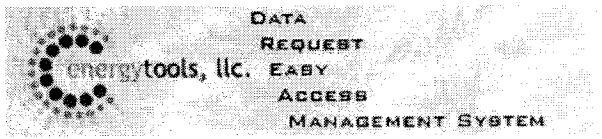
Please provide an explanation as to why the Company believes that each CWIP project included in the Company's rate base claim should be included by the KCC.

Response:

Each of the CWIP projects included is anticipated to be completed and in service when rates set in this case go into effect. One principle of rate making is that costs should match the revenue at the time rates are established. Inclusion of CWIP projects that were started prior to the end of the test period but will be completed prior to the time rates are set accomplishes this result. We excluded CWIP that may produce additional revenue due to the difficulty in matching any additional revenue generated by the projects.

No Digital Attachments Found.

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 106 :: Rate Cases
Date: 2005-06-17

Question 1 (Prepared by Dick Rohlfs)

For each rate case filed since 1985, please provide a) the amount of the increase requested, b) the percentage increase requested, c) the amount of the increase granted, d) whether the case was litigated or settled, and e) the total rate case costs incurred.

Response:

Attached is a summary of a) Amount in rate requests since 1985, b) Amount of increase granted since 1985, c) Indication if the case was litigated or settled, and d) Total rate case costs incurred. The percentage increase requested is not readily available. Update - June 29, 2005 - In reviewing responses we noted an error on the original attachment to this request. The error related to a reduction in rates during 1987. The error has been corrected and is noted on the new attachment.

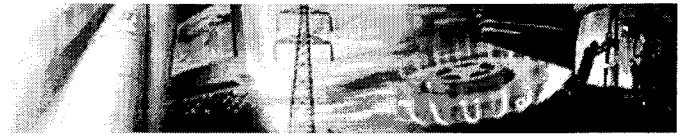
Attachment File Name	Attachment Note
history of rate case changes - corected curb DR 106.xls	
history of rate case increase and decreases curb DR 106.xls	

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DR Title : CURB 106::Rate Cases
 For each rate case filed since 1985, please provide a) the amount of the increase requested, b) the percentage increase requested, c) the amount of the increase granted, d) whether the case was litigated or settled, and e) the total rate case costs incurred.

Case No.	Requested	Granted	Litigated or Settled	Rate Case Expense	Docket No.
KGE	1985 \$ 370,900,000.00	\$ 184,000,000.00	Litigated	\$ 7,595,668.00	142,098-U
	Wolf Creek rate case				
	Phase 1	\$ 144,900,000.00	Litigated	\$ 7,595,668.00	142,098-U
	Phase 2	\$ 61,100,000.00			
	Phase 3	\$ 65,900,000.00			
	Phase 4	\$ 59,800,000.00			
	Phase 5	\$ 39,200,000.00			
	1995	\$ (8,700,000.00)	Settled	\$ 781,720.00	193,306-U
	1996	\$ (8,700,000.00)			
	1997	\$ (8,700,000.00)			
	1998	\$ (8,700,000.00)			
	1999	\$ (8,700,000.00)			
	2000	\$ (8,700,000.00)			
	2001	\$ (8,700,000.00)			
	2002	\$ (8,700,000.00)			
	2000	\$ 57,924,438.00	Litigated	\$ 848,520.00	01-WSRE-436-RTS
KPL	1987 and 1988	\$ (17,300,000.00)	Settled	N/A	136,381-U
	Tax reform act	\$ (17,300,000.00)			
	TRA part 2	\$ (10,800,000.00)			
	1989	0		\$ 166,683.00	162,409-U
	1995	0	Settled	\$ 489,440.00	193,307-U
	2000	\$ 92,581,768.00	Litigated	\$ 1,466,404.00	01-WSRE-436-RTS
	Correction	\$ (41,062,598.00)			
	2000	\$ (41,062,598.00)	Litigated	\$ 848,520.00	01-WSRE-436-RTS

Table does not include rebates.
 Source for rate case expenses - FERC Form 1 - total amount deferred



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 117 :: Expense Adjustment 9
Date: 2005-06-17

Question 1 (Prepared by Dick Rohlfis)

Regarding Expense Adjustment 9, did the Company include any adjustment for December 2004 revenues billed in January 2005? If so, please identify where in the filing this adjustment was made. If not, then please explain why no adjustment was made.

Response:

The attachment details revenues for December 2004 billed in January 2005. The revenue amounts are \$42,897 for Westar Energy South and \$41,073 for Westar Energy North. These revenues and kWh should have been made as part of the adjustment. Under K.S.A. 66-1220a and pursuant to the Protective Order, paragraph 5 b (1) issued by the Commission in this docket, attachment 2, page 2 of 4 is marked "Confidential". This page contains information related directly to specific customers or groups of customers. Westar's customers could be harmed if the competition knew the amount of energy used by the particular customer. This could allow our customers' competition to have a competitive advantage over customers of Westar.

Attachment File Name	Attachment Note
CURB 117 nonconf.pdf	

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WESTAR ENERGY
PREVIOUS YEAR REVENUE BILLED IN 2005 BUSINESS

 KWH > ABS(100,000)

REV CL	RATE	ACCOUNT	CUSTOMER	NAME	TOWN	CYC	BILL	ORIGIN	BUSINESS	TRAN	STAT	KWH	DEMAND	UNITS	KWH	REVENUE	DEMAND	REVENUE	CUST	CHG	REVENUE	TOTAL	
					1	2801	09	200412	200501	08		174,000	296		5,753.50	3,048.80			100.00		8,902.30		
						2801	18	200412	200501	03		167,100	0		9,438.15	0.00			0.00		9,438.15		
						2801	14	200412	200501	03		434,320	0		24,536.76	0.00			20.00		24,556.76		
					03							775,420	296		39,728.41	3,048.80			120.00		42,897.21		

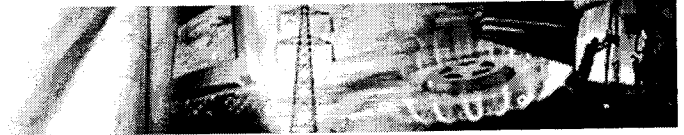
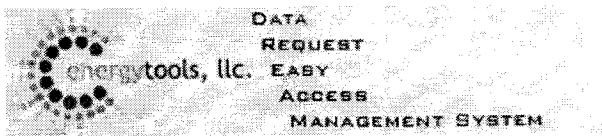
TOTAL FOR COMPANY																							
												775,420	296		39,728.41	3,048.80			120.00		42,897.21		

												88,200	522		3,493.58	2,161.08			0.00		5,654.66		
												133,200	508		4,871.87	2,103.12			0.00		6,974.99		
												167,400	517		5,947.68	2,140.38			0.00		8,088.06		
												311,400	469		10,353.57	1,941.66			0.00		12,295.23		
												182,560	412		6,267.41	1,793.12			0.00		8,060.53		
					05							882,760	2,428		30,934.11	10,139.36			0.00		41,073.47		

TOTAL FOR REVENUE CLASS																							
												882,760	2,428		30,934.11	10,139.36			0.00		41,073.47		

TOTAL FOR COMPANY																							
												1,658,180	2,724		70,662.52	13,188.16			120.00		83,970.68		

TOTAL																							



Wednesday, September 07, 2005

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 124 :: Advertising Programs
Date: 2005-06-27

Question 1 (Prepared by Dick Rohlf)

Please provide samples of all advertising programs included in the Company's s revenue requirement claim and identify the costs associated with each program.

Response:

Please see the attached copy of advertising that was included in the filed rate case and a copy of the advertising excluded from the filed rate case. Also attached is summary cost information for advertising.

Attachment File Name	Attachment Note
CURB 124.pdf	

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SUMMARY COSTS OF ADVERTISING
PROGRAM

N
S
RESIDUAL
ALLOCATION
RATIO

46.04
59.96



SULLIVAN
HIGDON
SINK

Westar Energy
2004 Media Expenditures

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Total
TELEVISION													
Topoka Market													
WIBW TV	\$0.00	\$0.00	\$3,285.25	\$5,916.00	\$6,243.25	\$1,666.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,110.50
KSNT TV	\$0.00	\$0.00	\$2,511.75	\$4,143.75	\$5,291.25	\$1,848.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,795.50
KTKA TV	\$0.00	\$0.00	\$596.50	\$531.25	\$667.00	\$191.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,176.00
KTMJ TV	\$0.00	\$0.00	\$148.75	\$314.50	\$378.25	\$93.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935.00
Sub-total:	\$0.00	\$0.00	\$6,532.25	\$10,905.50	\$12,779.75	\$3,799.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,017.00
Wichita Market													
KWCH TV	\$0.00	\$0.00	\$2,465.00	\$7,951.75	\$9,447.75	\$2,137.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,002.25
KSNW TV	\$0.00	\$0.00	\$4,339.25	\$4,483.75	\$7,692.50	\$2,244.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,759.50
KAKE TV	\$0.00	\$0.00	\$4,556.00	\$12,996.50	\$15,822.75	\$3,952.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,327.75
KSAS TV	\$0.00	\$0.00	\$1,496.00	\$2,125.00	\$3,017.50	\$1,147.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,786.00
KSOC TV	\$0.00	\$0.00	\$246.50	\$697.00	\$803.25	\$174.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,921.00
KWCC TV	\$0.00	\$0.00	\$654.50	\$616.25	\$1,058.25	\$548.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,877.25
Cox Media	\$0.00	\$0.00	\$2,803.52	\$2,963.95	\$3,733.63	\$794.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,296.06
Sub-total:	\$0.00	\$0.00	\$16,560.77	\$31,834.20	\$41,575.63	\$10,999.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,969.81
Outlying Cable													
Charter Media - Atchison	\$0.00	\$0.00	\$295.80	\$557.39	\$770.31	\$147.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,771.40
Sunflower Broad - Lawrence	\$0.00	\$0.00	\$1,375.30	\$2,793.10	\$3,629.50	\$708.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,506.80
Time Warner - Olathe	\$0.00	\$0.00	\$1,508.75	\$3,009.00	\$3,837.75	\$760.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,116.25
Cable One - Parsons	\$0.00	\$0.00	\$632.40	\$1,318.35	\$1,665.15	\$331.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,947.40
Cox Media - Pittsburg	\$0.00	\$0.00	\$264.99	\$721.99	\$896.54	\$173.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,056.92
Sub-total:	\$0.00	\$0.00	\$4,077.24	\$8,399.83	\$10,799.25	\$2,122.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,398.77
Total Television:	\$0.00	\$0.00	\$27,170.26	\$51,139.53	\$65,154.63	\$16,921.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,385.58
NEWSPAPER - Brand Relationship													
Ark City Traveler	\$0.00	\$0.00	\$143.00	\$357.60	\$0.00	\$143.00	\$357.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,001.20
Atchison Daily Globe	\$0.00	\$0.00	\$635.20	\$1,694.40	\$0.00	\$1,694.40	\$4,082.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,312.80
DeSoy Daily Reporter	\$0.00	\$0.00	\$520.00	\$0.00	\$0.00	\$140.00	\$405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,065.00
El Dorado Times	\$0.00	\$0.00	\$596.00	\$960.00	\$0.00	\$158.00	\$462.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,216.00
Emporia Gazette	\$0.00	\$0.00	\$672.80	\$0.00	\$0.00	\$178.80	\$520.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,371.80
Fort Scott Tribune	\$0.00	\$0.00	\$283.00	\$0.00	\$0.00	\$95.00	\$247.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$665.00
Hutchinson News	\$0.00	\$0.00	\$1,439.20	\$0.00	\$0.00	\$373.00	\$1,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,931.20
Independence Daily Reporter	\$0.00	\$0.00	\$554.40	\$0.00	\$0.00	\$138.60	\$415.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108.60
Junction City Daily Union	\$0.00	\$0.00	\$570.00	\$0.00	\$0.00	\$168.00	\$498.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,236.00
Lawrence Journal World	\$0.00	\$0.00	\$1,291.00	\$0.00	\$0.00	\$331.00	\$982.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,604.00
Leavenworth Times	\$0.00	\$0.00	\$628.80	\$727.20	\$0.00	\$242.00	\$687.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,656.20
Manhattan Mercury	\$0.00	\$0.00	\$672.00	\$0.00	\$0.00	\$165.20	\$476.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,270.37
Newton Kansan	\$0.00	\$0.00	\$672.00	\$0.00	\$0.00	\$168.00	\$504.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,344.00
Olathe News	\$0.00	\$0.00	\$1,424.00	\$0.00	\$0.00	\$0.00	\$1,068.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,492.00
Parsons Sun	\$0.00	\$0.00	\$512.00	\$0.00	\$0.00	\$170.60	\$511.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,194.40
Pittsburg Morning Sun	\$0.00	\$0.00	\$784.80	\$0.00	\$0.00	\$212.00	\$636.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,632.80
Salina Journal	\$0.00	\$0.00	\$1,433.60	\$0.00	\$0.00	\$376.80	\$1,130.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,941.00
Topoka Capital Journal	\$0.00	\$0.00	\$2,825.60	\$0.00	\$0.00	\$767.80	\$2,303.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,896.80
Wichita Eagle	\$0.00	\$0.00	\$4,262.58	\$0.00	\$0.00	\$1,043.80	\$3,131.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,437.78
Sub-total:	\$0.00	\$0.00	\$143.00	\$20,229.98	\$0.00	\$5,041.00	\$15,963.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,377.15

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Total
Newspaper - Electrical Safety													
Ark City Traveler	\$0.00	\$0.00	\$0.00	\$0.00	\$227.60	\$0.00	\$0.00	\$0.00	\$227.60	\$227.60	\$0.00	\$0.00	\$682.80
Atchison Daily Globe	\$0.00	\$0.00	\$0.00	\$0.00	\$338.80	\$0.00	\$0.00	\$0.00	\$338.80	\$296.40	\$0.00	\$0.00	\$974.00
Derby Daily Reporter	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00	\$0.00	\$0.00	\$270.00	\$308.00	\$0.00	\$0.00	\$810.00
El Dorado Times	\$0.00	\$0.00	\$0.00	\$0.00	\$308.00	\$0.00	\$0.00	\$0.00	\$308.00	\$346.80	\$0.00	\$0.00	\$924.00
Emporia Gazette	\$0.00	\$0.00	\$0.00	\$0.00	\$346.80	\$0.00	\$0.00	\$0.00	\$326.80	\$446.80	\$0.00	\$0.00	\$1,020.40
Fort Scott Tribune	\$0.00	\$0.00	\$0.00	\$0.00	\$171.00	\$0.00	\$0.00	\$0.00	\$190.00	\$171.00	\$0.00	\$0.00	\$532.00
Hutchinson News	\$0.00	\$0.00	\$0.00	\$0.00	\$826.80	\$0.00	\$0.00	\$0.00	\$876.80	\$671.60	\$0.00	\$0.00	\$2,325.20
Independence Daily Reporter	\$0.00	\$0.00	\$0.00	\$0.00	\$277.20	\$0.00	\$0.00	\$0.00	\$277.20	\$277.20	\$0.00	\$0.00	\$831.60
Junction City Daily Union	\$0.00	\$0.00	\$0.00	\$0.00	\$304.00	\$0.00	\$0.00	\$0.00	\$304.00	\$560.00	\$0.00	\$0.00	\$874.00
Lawrence Journal World	\$0.00	\$0.00	\$0.00	\$0.00	\$662.00	\$0.00	\$0.00	\$0.00	\$662.00	\$863.00	\$0.00	\$0.00	\$1,884.00
Leavenworth Times	\$0.00	\$0.00	\$0.00	\$0.00	\$564.00	\$0.00	\$0.00	\$0.00	\$564.00	\$243.90	\$0.00	\$0.00	\$817.90
Marhattan Mercury	\$0.00	\$0.00	\$0.00	\$0.00	\$317.58	\$0.00	\$0.00	\$0.00	\$314.88	\$280.56	\$0.00	\$0.00	\$895.56
Newton Kansan	\$0.00	\$0.00	\$0.00	\$0.00	\$336.00	\$0.00	\$0.00	\$0.00	\$336.00	\$712.00	\$0.00	\$0.00	\$1,360.00
Olathe News	\$0.00	\$0.00	\$0.00	\$0.00	\$712.00	\$0.00	\$0.00	\$0.00	\$712.00	\$170.60	\$0.00	\$0.00	\$898.97
Parsons Sun	\$0.00	\$0.00	\$0.00	\$0.00	\$341.87	\$0.00	\$0.00	\$0.00	\$446.00	\$318.00	\$0.00	\$0.00	\$1,210.00
Pittsburg Morning Sun	\$0.00	\$0.00	\$0.00	\$0.00	\$446.00	\$0.00	\$0.00	\$0.00	\$795.20	\$681.80	\$0.00	\$0.00	\$2,272.20
Salina Journal	\$0.00	\$0.00	\$0.00	\$0.00	\$795.20	\$0.00	\$0.00	\$0.00	\$1,535.60	\$1,023.46	\$0.00	\$0.00	\$4,094.66
Topeka Capital Journal	\$0.00	\$0.00	\$0.00	\$0.00	\$1,535.60	\$0.00	\$0.00	\$0.00	\$1,943.10	\$1,508.58	\$0.00	\$0.00	\$5,610.88
Wichita Eagle	\$0.00	\$0.00	\$0.00	\$0.00	\$2,159.20	\$0.00	\$0.00	\$0.00	\$1,943.10	\$1,508.58	\$0.00	\$0.00	\$30,440.63
Sub-total:	\$0.00	\$0.00	\$0.00	\$0.00	\$10,939.65	\$5,041.00	\$15,963.17	\$170.60	\$23,874.16	\$8,781.80	\$0.00	\$0.00	\$85,143.36
Newspaper - Labor Day													
Emporia Gazette	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$729.71	\$0.00	\$0.00	\$0.00	\$729.71
Hutchinson News	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,642.45	\$0.00	\$0.00	\$0.00	\$1,642.45
Lawrence Journal World	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,368.00	\$0.00	\$0.00	\$0.00	\$1,368.00
Manhattan Mercury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680.18	\$0.00	\$0.00	\$0.00	\$680.18
Olathe News	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,408.80	\$0.00	\$0.00	\$0.00	\$1,408.80
Pittsburg Morning Sun	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$852.80	\$0.00	\$0.00	\$0.00	\$852.80
Salina Journal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,642.92	\$0.00	\$0.00	\$0.00	\$1,642.92
Topeka Capital Journal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,786.07	\$0.00	\$0.00	\$0.00	\$2,786.07
Wichita Eagle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,234.65	\$0.00	\$0.00	\$0.00	\$2,234.65
Sub-total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,325.58	\$0.00	\$0.00	\$0.00	\$13,325.58
Total Newspaper:	\$0.00	\$0.00	\$143.00	\$20,229.98	\$10,939.65	\$5,041.00	\$15,963.17	\$170.60	\$23,874.16	\$8,781.80	\$0.00	\$0.00	\$85,143.36
Miscellaneous:													
ESPN Regional/KU Basketball	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.00	\$0.00	\$0.00	\$4,400.00
Wichita Business Journal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,112.25	\$2,112.25
Wichita Chamber Directory (Jan 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,912.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,912.50
Wichita Chamber Directory (Mar 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
Lawrence Chamber Directory (Jan 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,695.75	\$1,695.75
Hutch Chamber Directory (Feb 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,250.00	\$2,250.00
Pittsburg Chamber Directory (Jun 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00
Emporia Chamber Directory (Jun 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,167.00	\$1,167.00
Manhattan Chamber Directory (Jan 05)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$735.25	\$735.25
Total Miscellaneous:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,912.50	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.00	\$0.00	\$0.00	\$11,975.25
Total 2004 Expenditures:	\$0.00	\$0.00	\$27,313.26	\$71,369.51	\$78,006.78	\$21,962.16	\$15,963.17	\$170.60	\$23,874.16	\$13,181.80	\$0.00	\$0.00	\$11,975.25
Total 2004 Expenditures:	\$0.00	\$0.00	\$27,313.26	\$71,369.51	\$78,006.78	\$21,962.16	\$15,963.17	\$170.60	\$23,874.16	\$13,181.80	\$0.00	\$0.00	\$263,816.69

27,262
\$236,555

Note: Olathe Daily News - Missed 6/23 ad (640K)
Note: Electrical Safety ads that were scheduled in the first week of September have been moved to the last week of September due to placement of Labor Day ads.
This change only affects newspapers that are running Labor Day ads.
Note: October Electrical Safety Ads 50/50 split with SHS: \$4390.90



Karla S Olsen/WRI
03/29/2005 11:59 AM

To Dick F Rohlfs/WRI@WRI
cc
bcc
Subject Ad production and agency costs

Dick,

Here's the info from the agency:

Description	SHS Hours
Outside Costs	
6617, Electrical Safety Newspaper Ads \$ 2,246.91	76.75
7083, Int'l Lineman Rodeo Ad 202.78	53.00
7178, Westar Labor Day Ad .00*	68.75

* Outside cost for stock photography on this project was billed to the Labor Day payroll stuffer which used the same photo.

Figure an average of \$125 an hour for agency time.

So, that means:

Safety - \$9593.75 agency time
Rodeo - \$6625 agency time
Labor Day - \$8593.75 agency time

\$ 27,242.19

REMAINING
AD COSTS

Anything else?

Karla S. Olsen
Manager, Media Relations
Westar Energy
(888) 613-0003 outside Wichita
(316) 261-6263 in Wichita

ADDS INCLUDED IN CASE

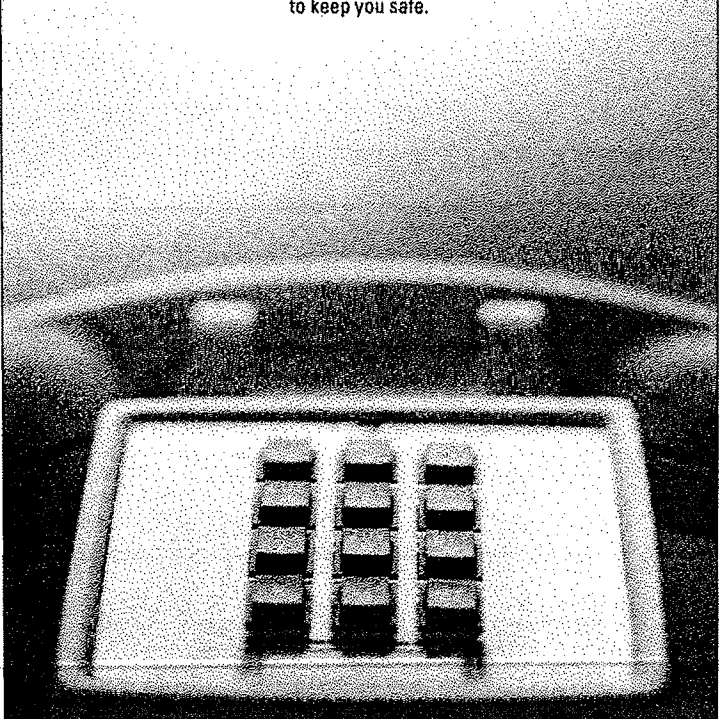
IRONICALLY, THE BEST WAY TO AVOID HOT LINES IS TO CALL OURS.

SAFETY

When digging a hole or climbing a ladder, keeping clear of electric lines is always a hot priority. Stay aware of, and away from, overhead lines. If an object gets caught on a line, call 1-800-794-6101. We'll quickly remove it. And before you dig, call the 1-800-DIG-SAFE hotline.

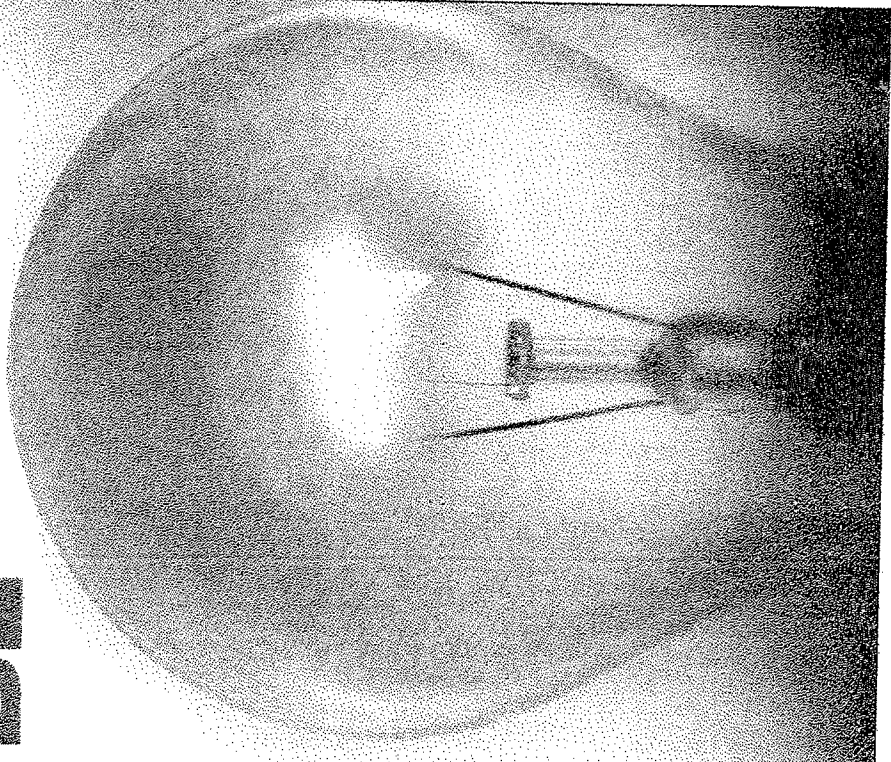
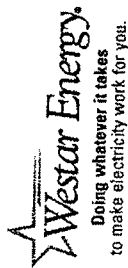


Doing whatever it takes
to keep you safe.



MANY HANDS MAKE LIGHT WORK. 2,045 TO BE EXACT.

This Labor Day, we applaud all hands employed at Westar Energy for their pride, their dedication, and for doing whatever it takes for our customers.



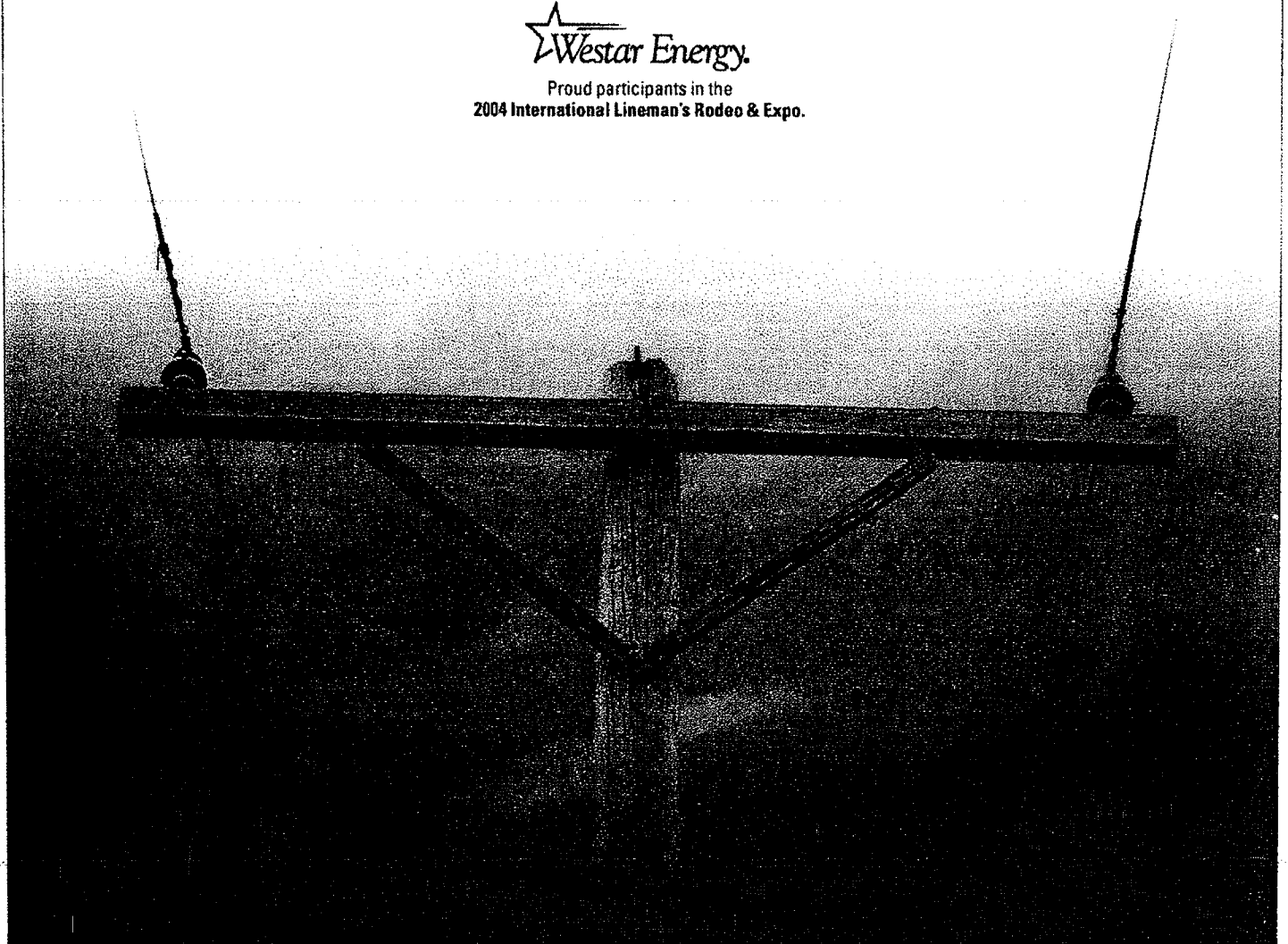
OK
EES

**BULLS & BRONCOS
ARE CHILD'S PLAY.
TRY TAMING A
7200-VOLT
BEHEMOTH.**

~~OK~~
OK
CES



Proud participants in the
2004 International Lineman's Rodeo & Expo.





Karla S Olsen/WRI
03/29/2005 11:59 AM

To Dick F Rohlf/WRI@WRI
cc
bcc
Subject Ad production and agency costs

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Labor Day - \$8593.75 agency time

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REMAINING
AD COSTS

Anything else?

Karla S. Olsen
Manager, Media Relations
Westar Energy
(888) 613-0003 outside Wichita
(316) 261-6263 in Wichita



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Wednesday, September 07, 2005
Logged in as: [**Marjorie Levin**] [Logout](#)

Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 127 :: EEI Dues
Date: 2005-06-27

Question 1 (Prepared by Dick Rohlf)

Please identify the most-recently reported percentage of EEI dues that the IRS has identified as lobbying-related.

Response:

Attached is a letter from EEI to members identifying the percentage of costs devoted to influencing legislation.

Attachment File Name	Attachment Note
Curb dr 127 EEI dues for legislative expenses.pdf	

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**EDISON ELECTRIC
INSTITUTE**

PAIRO D. O'NEILLEY
CFO, Treasurer

July 15, 2004

Dear Committee Members:

We have completed the calculation of EEI's actual expenditures relating to influencing legislation for calendar year 2003. A total of 23.0% of our regular dues, 67.1% of the assessment for the SFA for Industry Structure, and 100% of the assessment for the SFA for Environment were devoted to non-deductible activities in 2003. In addition, the Utility Solid Waste Activities Group ("USWAG") expended 10.0% of their 2003 dues on non-deductible activities. These percentages may affect the extent to which your 2003 EEI dues and SFA payments qualify as a deductible business expense.

These actual figures differ somewhat from the earlier estimates contained in your dues invoice and our letter dated July 16, 2003 which estimated that non-deductible expenditures would be 25% for regular dues, 70% for the assessment for the SFA for Industry Structure, 75% for Environment, and 11% for USWAG for the calendar year 2003.

EEI is not adjusting its estimate of non-deductible legislative advocacy expenses for calendar year 2004 for Regular Dues and the Industry Structure SFA. However, please note that our current estimate for such expenses is 100% for the Environment SFA and 10% for USWAG. The actual percentages for calendar year 2004 will be provided to you by mid-2005. For your convenience, a chart with original estimates, revised figures and actual figures is provided below.

Summary of 2003 and 2004 Estimated, Revised and Actual Percentages

	<u>Regular Activities</u>	<u>Separately Funded Activities (SFA)</u>		
	<u>Core Dues</u>	<u>Industry Structure</u>	<u>Environment</u>	<u>USWAG</u>
2003				
Original Estimate on dues invoice	25.0%	55.0%	-	-
Revised Estimate - July 2003	25.0%	70.0%	75.0%	11.0%
Actual/Final	23.0%	67.1%	100.0%	10.0%
2004				
Original Estimate on dues invoice	25.0%	70.0%	-	-
Revised Estimate - July 2004	25.0%	70.0%	100.0%	10.0%

Please do not hesitate to call Ed Milad at (202) 508-5430 or me if you have any questions.

Sincerely,



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 136 :: Revenue Requirement Impact
Date: 2005-07-21

Question 1 (Prepared by Dick Rohlfis)

Please provide the revenue requirement impact on the Company's filing if the Company had incorporated the two adjustments discussed on page 21, lines 19-20 of Mr. Haines's Testimony and provide all supporting workpapers and calculations.

Response:

As indicated in Mr. Haines' testimony, Westar does not agree with two adjustments. In the last rate case, the revenue impact of the Merger Premium adjustment was \$12,703,383. The basis for the adjustment is not clear. It is also unclear how the adjustment would be recalculated for the current test year. Consequently, we are unable to provide the revenue impact of the Merger Premium adjustment on the Company's filing in the current proceeding. The revenue requirement impact associated with the Sale Leaseback of LaCygne unit 2 is shown on the attached spreadsheet.

Attachment File Name	Attachment Note
CURB 136 LaCygne SL.xls	

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Account 190	ADIT on Gain	\$ 61,241,145.00
Account 253	Unamortized Gain	\$ (138,981,389.00)
Account 186	Unamortized refinancing cost	\$ 13,405,561.00
Total		\$ (64,334,683.00)
Rate of return		8.835000%
Return on rate base		\$ (5,683,969.24)
Income tax		0.602225
Revenue requirement		\$ (9,438,281.78)

•



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 264 :: Revenue
Date: 2005-08-24

Question 1 (Prepared by Dick Rohlfis)

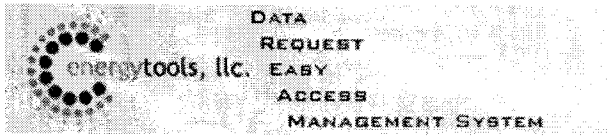
How much additional revenue would have been included in the Company's claim if it had imputed revenue relating to economic development discounts? Please include all workpapers and calculations with your response.

Response:

The amount of Economic Development credit in the test year for Westar Energy South was \$345,589.97 and for Westar Energy North \$74,922.65. These amounts were provided in response to CURB DR #174 by customer by month by rate code.

No Digital Attachments Found.

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 32 :: Legal Expenses
Date: 2005-05-23

Question 1 (Prepared by Kevin Kongs)

A list of all legal expenses incurred by the Applicant during the test year. The response should include a description of what the legal action was in reference to, the name of the firm or attorney, the amount expensed, and the account(s) the expense was recorded to.

Response:

See the attached file for a listing of legal fees for the 2004 test year. The file provides a break down of legal fees by amounts greater than \$100,000 recorded above and below the line; detail of the amounts recorded above the line; and amounts greater than \$100,000 that were recorded above and below the line and were accrued at test year end.

Attachment File Name	Attachment Note
DR_32 Legal Expenses.xls	

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WESTAR ENERGY, INC
SCHEDULE OF LEGAL EXPENSES
FOR TEST YEAR 2004
ITEMS CODED BELOW THE LINE
GREATER THAN \$100,000

<u>Firm Name</u>	<u>Amount</u>	<u>Projects</u>	<u>Accounts</u>
Armstrong Teasdale	\$299,856.25	Wittig/Lake criminal trial, securities class action, derivative and ERISA lawsuits	426.5000
Berkowitz Stanton	227,439.66	Wittig/Lake criminal trial	426.5000
Davis Polk Wardwell	809,458.34	Securities class action, derivative and ERISA lawsuits	426.5000
Debevoise & Plimpton	231,932.07	Special Committee, Wittig/Lake criminal trial, arbitration, derivative lawsuit	426.5000
Gibbs & Bruns	222,631.15	Securities class action and derivative lawsuits	426.5000
Gerry Handley	177,341.93	Political contributions and Wittig/Lake criminal trial	426.5000
Hughes Hubbard	3,781,413.14	Wittig/Lake criminal trial and arbitration	426.5000
Lankler Siffert	1,262,776.44	Wittig/Lake criminal trial	426.5000
O'Connor Hannan	108,118.89	Political contributions	426.5000
Piper Rudnick	2,725,767.79	Wittig/Lake criminal trial and arbitration	426.5000
Rouse Hendricks	1,327,606.39	Arbitration and securities class action, derivative and ERISA lawsuits	426.5000
Simpson Thacher	2,273,732.41	Derivative lawsuit	426.5000
Warden Triplett	<u>105,111.24</u>	Securities class action, derivative and ERISA lawsuits	426.5000
Total	\$13,553,185.70		

WESTAR ENERGY, INC.
 SCHEDULE OF LEGAL EXPENSES
 FOR TEST YEAR 2004
 ITEMS CODED ABOVE THE LINE
 GREATER THAN \$100,000

<u>Firm Name</u>	<u>Amount</u>	<u>Projects</u>	<u>Accounts</u>
Chapman and Cutler	\$366,622.05	Refinancings	186.2
Coffman Defries	120,614.55	Tax matters	923.0001
Davis Polk Wardwell	1,482,998.15	See detail	186.2000; 923.0001
Hunton & Williams	97,709.23	EPA matters	923.0001
Milbank Tweed	175,590.59	Financing	186.2
Stinson Morrison Hecker	1,360,866.35	See detail	923.0001; 186.2000 & misc.
Winston & Strawn	<u>621,588.35</u>	FERC issues; Enron bankruptcy claims	923.0001 - moved to
	\$4,225,989.27		

WESTAR ENERGY, INC.
SCHEDULE OF LEGAL EXPENSES
FOR TEST YEAR 2004
ITEMS CODED ABOVE THE LINE - DETAIL

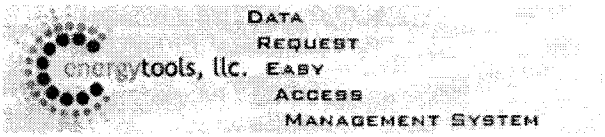
<u>Firm Name</u>	<u>Amount</u>	<u>Projects</u>	<u>Accounts</u>
Davis Polk Wardwell	\$591,760.88	Financings	186.2000
	475,690.95	POI sale	186.2000; 923.0001
	37,263.82	General matters	923.0001
	117,943.60	Governance matters	923.0001
	<u>260,338.90</u>	SEC matters	923.0001
	\$1,482,998.15		
Stinson Morrison Hecker	\$51,358.35	General matters	923.0001
	331,511.15	Employee benefits plan matters	923.0001
	100,907.40	Gilley - Hutchinson litigation	186.2000
	107,014.63	Smith - Hutchinson litigation	186.2000
	54,898.28	Hahn - Hutchinson litigation	186.2000
	32,867.73	Bock class action	350.2710
	917.32	Visa application	426.5510
	2,880.00	Railroad litigation	506.0000
	455.29	Visa application	921.0000
	41,008.36	General legal matters	923.0001
	36,727.93	EEOC matters	923.0001
	403,999.64	General litigation matters	923.0001
	2,296.69	Visa application	923.0001
	764.14	Revenue protection recovery	923.0001
	<u>193,259.44</u>	EPA Sec 114	923.0001
\$1,360,866.35			

WESTAR ENERGY, INC.
 SCHEDULE OF LEGAL EXPENSES
 FOR TEST YEAR 2004
 ACCRUED ITEMS CODED BELOW THE LINE AT YEAR END
 GREATER THAN \$100,000

<u>Firm Name</u>	<u>Amount</u>	<u>Projects</u>	<u>Accounts</u>
Davis Polk & Wardwell	\$394,496.17	Securities class action, derivative and ERISA lawsuits	426.5000
Hite Fanning	100,674.91	Wittig/Lake criminal trial	426.5000
Hughes Hubbard	2,785,754.21	Wittig/Lake criminal trial and arbitration	426.5000
Lankler Siffert	120,000.00	Wittig/Lake criminal trial	426.5000
Piper Rudnick	1,312,997.88	Wittig/Lake criminal trial and arbitration	426.5000
Simpson Thacher	<u>300,000.00</u>	Derivative lawsuit	426.5000
	\$5,013,923.17		

WESTAR ENERGY, INC.
 SCHEDULE OF LEGAL EXPENSES
 FOR TEST YEAR 2004
 ACCRUED ITEMS CODED ABOVE THE LINE AT YEAR END
 GREATER THAN \$100,000

<u>Firm Name</u>	<u>Amount</u>	<u>Projects</u>	<u>Accounts</u>
Davis Polk & Wardwell	\$130,000.00	General matters, governance matters and SEC matters	923.0001
Davis Polk & Wardwell	<u>75,000.00</u>	POI Sale	923.0001
	\$205,000.00		



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 50 :: Employee Benefits
Date: 2005-05-25

Question 1 (Prepared by Bruce Akin)

For each of the following benefits, indicate whether the Company offers such benefit; which classes of employees are eligible; the annual cost of such benefit incurred in the test year; whether the cost of such benefit is charged above the line; and provide a copy of Company policies concerning eligibility: Chauffers, Executive dining facilities, Company sponsored cafeterias and employee dining facilities, Spouse travel, Travel accident insurance which covers personal travel, Country or athletic club membership and expenses, Personal travel on Company owned or leased aircraft, Tax and/or estate planning, Company paid legal counsel for personal matters, Company provided housing, Sporting events, and any other applicable benefit.

Response:

See the attached file for the response concerning benefits offered to employees. Westar's Corporate Governance Policies were completely rewritten during the 2004 test year. A complete list of Westar's Corporate Governance Policies are available on Westar's intranet available to all employees and are attached to Ms. Peggy Loyd's testimony.

Attachment File Name	Attachment Note
DR 50 - AD&D.xls	
DR 50 Employee Benefits.doc	

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Westar Energy, Inc.
Benefits Available to Employees
Test Year 2004

Chauffeurs – None

Executive dining facilities – None

Company Sponsored cafeterias – None

Employee dining facilities – There is a dining room at the 800 Kansas facility in Topeka. This room is used for group meetings, employee recognition events, and charity fundraisers.

Spouse travel – None

Travel accident insurance –

Nothing in addition to the Accidental Death and Dismemberment insurance offered as part of the company's benefit plans to all employees, cost of which are charged above the line. Total cost was \$121,005.83 and was recorded in FERC account 926.0010 with an offsetting credit of \$19,017.94 recorded in account 242.2400. See attached spreadsheet.

Country Club memberships –

The V.P. of Public Affairs has a membership to the Topeka Country Club for business purposes. This cost is charged above the line in FERC accounts 921.0000, 921.0007 and 930.2010. Westar's 2004 total annual Topeka Country Club memberships were \$9,390.04.

Athletic Clubs –

Westar has a Wellness Center in Topeka that is open to all employees, retirees, and spouses. There is a monthly membership fee of \$15 paid by the members. In addition, for employees outside of the Topeka area, Westar provides a \$25/employee/quarter subsidy to fitness centers subject to the employee's participation. Westar's total athletic club expenses were \$8,150 and were charged to FERC account 926.0001.

Personal travel on owned or leased aircraft –

Westar does not own or lease any aircraft. We do have a charter agreement with D W Enterprise that provides us access to Topeka aircraft. Our Aviation Charter Policy governs use of these planes. Charter aircraft may not be used for non-business travel, except that employees and spouses of employees may be allowed to travel aboard the aircraft for non-business (personal) reasons, provided the primary purpose of the flight is conducting the Company's business and such non-business use does not interfere with and is incidental to the primary business purpose of the flight. No non-employee (other than the spouse of an employee accompanying the employee) may travel aboard the charter aircraft for non-business reasons. Personal travel for these individuals will be recorded and reported to the Corporate Tax and Payroll departments in full accordance with IRS tax directives governing the non-business use of corporate aircraft. Although limited personal use by spouses of employees is allowed by the policy, there has been no personal use of company provided aircraft for more than 2 ½ years. The charter aircraft lease is \$400,000 annually plus expenses for the use of the Topeka based planes. Charter expenses are recorded in Account 923.0000.

The Corporate Aviation Charter Policy is attached to Ms. Peggy Loyd's testimony as Appendix I.

Tax and/or estate planning –

These services are not available to any current employee of Westar.

Legal planning –

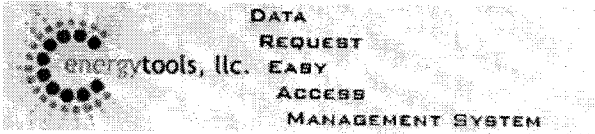
These services are not available to any current employee of Westar.

Company provided housing – None

Sporting events – None

Other applicable benefits – None

WESTAR ENERGY, INC.					05-WSEE-981-RTS	
TEST YEAR 2004					DR No. 50	
	NU AD&D	UN AD&D	VOL AD&D	Total	Account	
January	\$3,846.98	\$351.00	\$5,588.27	\$9,786.25		
February	\$3,835.86	\$350.10	\$5,583.27	\$9,769.23		
March	\$3,883.52	\$348.90	\$5,578.27	\$9,810.69		
April	\$3,854.86	\$347.40	\$5,550.77	\$9,753.03		
May	\$3,874.67	\$345.60	\$5,490.02	\$9,710.29		
June	\$3,900.39	\$345.60	\$5,473.52	\$9,719.51		
July	\$3,908.62	\$345.90	\$5,461.51	\$9,716.03		
August	\$3,957.07	\$350.10	\$5,513.03	\$9,820.20		
September	\$3,956.98	\$354.60	\$5,560.55	\$9,872.13		
October - 75%	\$2,651.94	\$3,977.92	\$0.00	\$6,629.86		
October - 25%	\$1,578.33	\$921.06	\$5,670.56	\$8,169.95		
November	\$3,214.09	\$244.60	\$5,670.56	\$9,129.25		
December	\$3,199.10	\$247.00	\$5,673.31	\$9,119.41		
Total	\$45,662.41	\$8,529.78	\$66,813.64	\$121,005.83	926.0010	
AD&D Credit	\$19,017.94			19,017.94	242.2400	
	\$26,644.47			\$101,987.89		



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 51 :: Employee Benefits - Payments to Associations
Date: 2005-05-23

Question 1 (Prepared by Kevin Kongs)

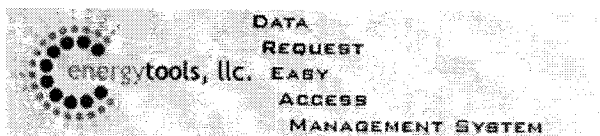
List each expense related to payment of employee association dues or contributions. Specifically identify the activity and dollar amount paid, the account recorded in, where, and how such items are included in the application and the benefit to rate payers.

Response:

See the attached file that contains employee association dues or contributions charged to account 921.0007, service clubs and individual membership expenses. (Corporate donations are charged to account 426.1 Donations. Details of this account were provided in the workpapers submitted in response to request no. 1). This file includes the amount paid, the FERC Account, the activity and the description of the expenses. In addition, the file contains a Vendor List to better identify the payee. Membership fees and dues in trade, technical or professional associations enable Westar's employees to stay current on rules and regulations within the utility trade and to enhance the knowledge used in making decisions in the current business world. In our review of the employee expenses, we noted that certain expenses may be considered donations. The total for donations is \$4,959.31 for Westar North and \$3,809.65 for Westar South. In accordance with Kansas statutes, 50% of these donations should have been removed from the cost of service. Finally, expenses of \$26.54 was related to an employee PAC event. This amount should be removed from the cost of service.

Attachment File Name	Attachment Note
dr 51 KCC.xls	

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 61 :: Pro Forma Adj. No. 2 - Construction Work in Progress
Date: 2005-05-27

Question 1 (Prepared by Dave Schneweis)

Regarding both Westar Energy North and South applications, please provide a listing of the CWIP projects over \$100,000 that are included in pro forma adjustment number 2. Additionally, please include the account number(s), date started, description of the project, estimated completion date, estimated total cost of each project, and percentage of completion at the present date.

Response:

Attached is a file containing the CWIP projects estimated to be over \$100,000 that are included in adjustment no. 2 in the MFRs for Westar North and South.

Attachment File Name	Attachment Note
Data Request LE01 KCC 61.xls	
Data Request LE02 KCC 61.xls	

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Westar North Data Request: KCC 61: Pro Froma Adj. No. 2 - CWIP

See Note	Work Area	Work Request	Description of Project	Date Started	Estimated In-Service Date	Actual In-Service Date	Est. Total Cost of Each Project	% of Completion at present Date	Acct.	Amount
	05701	JEC0305630	Unit 2 Upper Arch Slope Tube R	5/21/2003	not provided	11/25/2004	\$ 2,254,000.00	6%	31200	\$ 127,979.52
	05701	JEC0404257	Generator Rotor 7183 Upgrade	6/3/2004	not provided	11/25/2004	\$ 1,100,000.00	64%	31400	\$ 707,581.44
	05701	JEC0404568	Unit 3 Boiler Water Cannons	4/26/2004	6/10/2004	12/11/2004	\$ 1,100,000.00	27%	31200	\$ 294,301.13
	06002	A10186	TEC Storage Purch Spare 69Y-12Y	8/26/2004	12/31/2004	12/29/2004	\$ 499,022.00	90%	36200	\$ 447,045.89
	05501	EEC0400522	Purchase & Install New Upgrade	2/25/2004	9/1/2004	1/8/2005	\$ 110,000.00	93%	31200	\$ 101,961.00
	05838	A10049	Add'l Features -Transco Accounting System	3/10/2004	12/31/2004	2/23/2005	\$ 98,662.43	*	39110	\$ 117,729.41
	06003	A09897	Trunk Radio Manager Upgrade Topeka	1/12/2004	3/31/2005	2/24/2005	\$ 330,030.00	99%	39700	\$ 327,680.64
	06950	A10004	Misc. Software/Hardware Purchases	3/5/2004	12/31/2004	4/1/2005	\$ 256,250.00	60%	39110	\$ 153,801.88
	06959	A10007	Purchase Mainframe Equipment	3/5/2004	12/31/2004	4/1/2005	\$ 153,750.00	90%	39110	\$ 139,129.71
	05401	LEC0305098	LEC Conveyor Upgrade Capital P	10/14/2003	12/31/2005	4/7/2005	\$ 8,220,393.00	41%	31200	\$ 3,406,777.12
	05401	LEC0305154	2004 Budget - LEC 5 HP-IP Turb	10/14/2003	5/31/2005	4/7/2005	\$ 8,237,480.00	34%	31400	\$ 2,803,449.85
	05401	LEC0404258	Construction Budget - BI	10/20/2004	6/1/2005	4/7/2005	\$ 867,016.00	26%	31200	\$ 227,878.29
	05401	LEC0402232	L3 RH Replacement (2004 Capita	5/21/2004	12/31/2004	5/14/2005	\$ 1,989,169.00	32%	31200	\$ 633,772.10
	05401	LEC0400124	Unit 5 Seamed Pipe Replace Main Steam & Hot	1/20/2004	6/30/2004	5/19/2005	\$ 184,456.00	83%	31200	\$ 153,091.57
	05401	LEC0401704	Design New Ash Disposal Site @	3/30/2004	4/1/2005	5/19/2005	\$ 469,544.00	89%	31200	\$ 415,649.39
	05401	LEC0403924	Replace L3 ID Fans	9/15/2004	12/31/2004	5/19/2005	\$ 659,210.00	45%	31200	\$ 298,294.59
	05401	LEC0404138	L5 Turbine Water Induction Pre	9/20/2004	12/31/2004	5/19/2005	\$ 658,146.00	38%	31400	\$ 253,226.67
1	02401	020601	Reliability OSMOSE Trussing	12/15/2004	5/20/2005	05/01/05	\$ -	*	36400	\$ 102,410.83
	03201	023032	Voltage Regulators - 34.5KV Wamego	2/13/2004	9/1/2005	not in service	\$ 126,402.25	*	35650	\$ 167,171.09
	03601	A15600	City of Easton Upgrade	3/12/2004	11/30/2004	not in service	\$ 207,066.04	63%	36400	\$ 131,319.96
	05401	LEC0400070	Purchase & Install New MV SW	4/7/2004	6/1/2005	not in service	\$ 3,101,803.00	16%	31500	\$ 506,258.76
	05401	LEC0404250	Purchase & Install BOP Contr	11/15/2004	12/31/2005	not in service	\$ 566,811.00	43%	31500	\$ 243,583.11
	05701	JEC0410824	HP Turbine Rotor Row 5 Replace	1/12/2005	12/31/2004	not in service	\$ 723,050.16	55%	31400	\$ 396,304.72
	05701	JEC0414363	Unit #3 Economizer Replacement	1/5/2005	10/29/2005	not in service	\$ 8,100,000.00	2%	31200	\$ 182,366.90
2	05815	WA1510	Constr 115 KV Terminal	9/27/1983	8/31/2005	not in service	\$ 207,530.00	76%	35300	\$ 158,492.30
	06802	A08967	New Olathe Service Ctr Prel Planning	4/26/2002	8/31/2005	not in service	\$ 946,400.00	41%	39010	\$ 388,736.32
	06802	A10236	Construct New Operations Center Shawnee	0816/04	8/31/2005	not in service	\$ 5,633,250.00	40%	39010	\$ 2,245,871.08

Notes: Data reported as 12/31/04

- No estimate was provided. This work request is an on-going reliability project for 2004. As of April 30, 2005, Property Accounting will treat Osmose as maintenance.
 - Work request WA 1510 was written to install a line terminal to service 30th & Prairie Terminal at Lang Substation which was never placed in-service because the substation work was not completed. The completion of the 30th & Prairie terminal (WR A10301) is expected this year and WA1510 will be placed in-service at that time.
- * % completed was calculated based actuals/estimated dollars. In the instances where actuals exceeded estimated we did not note % completed. Westar does have an average policy. The original work request estimate must be revised and routed for approval if the actuals exceed the estimated by 10% and \$50,000.

Westar South Data Request: KCC 61: Pro Froma Adj. No. 2 - CWIP

See Notes	Work Area	Work Request	Description of Project	Date Started	Estimated In-Service Date	Actual In-Service Date	Est. Total Cost of Each Project	% of Completion at present Date	Acct.	Amount
	05701	JEC0404257	Generator Rotor 7183 Upgrade	6/3/2004	11/25/2004	11/25/2004	\$ 1,100,000.00	20%	31400	\$ 221,119.20
	05701	JEC0410824	HP Turbine Rotor Row 5 Replacement	1/12/2005	12/31/2005	not in-service	\$ 723,050.16	17%	31400	\$ 123,845.93
	05818	A10044	Replace 69KV Pole Southeast Kansas	5/17/2005	5/31/2005	not in-service	\$ 201,456.18	96%	35500	\$ 193,925.70
	05819	A10146	Cometara Sub, Puch TX #4	5/18/2004	3/31/2005	not in-service	\$ 474,773.00	84%	36200	\$ 396,439.71
	05820	A09552	Mulberry Sub Rebuild Sub Storm 05/04/03	2/20/2004	12/31/2004	12/31/2004	\$ 178,270.00	*	36200	\$ 196,349.20
	05838	A10050	Add'l Features -Transco Accounting System	3/10/2004	12/31/2004	2/23/2005	\$ 98,662.43	*	39100	\$ 117,729.45
	05950	ECC0401002	Gordon Evans Unit 1, Burner Installation	3/25/2004	11/31/04	1/11/2005	\$ 2,601,000.00	95%	31200	\$ 2,480,652.26
	05950	ECC0401003	Gordon Evans Unit 1 Igniter Update	3/25/2004	10/15/2004	1/11/2005	\$ 329,300.00	91%	31200	\$ 299,546.11
	05950	ECC0403385	GCOM #2 Fuel Oil Tank Line Replacement	1/12/2005	10/31/2004	1/10/2005	\$ 98,544.00	*	31200	\$ 116,648.40
	05960	ECC0400374	MGECC Water Quality Equipment	1/27/2004	none provided	2/28/2005	\$ 70,453.00	*	31200	\$ 123,675.76
	05970	A06888	Rewind NEC #6 Transformer	2/22/2005	none provided	2/22/2005	\$ 132,792.17	100%	31500	\$ 132,792.17
	05984	7003059	Conv 7.2072 & 2A Spill Pans	10/1/2004	12/31/2004	not in-service	\$ 170,070.00	84%	31900	\$ 142,307.20
	05984	7103003	Unit 1 Generator Upgrade	6/1/2003	4/15/2005	not in-service	\$ 2,425,282.00	59%	31500	\$ 1,426,550.46
	05984	7103004	Turbine 1 LP Rotor Replacement	7/1/2003	4/15/2005	not in-service	\$ 10,918,000.00	35%	31900	\$ 3,848,730.35
	05984	7103036	Scr Pre-Engineering	6/1/2004	1/31/2008	not in-service	\$ 593,081.00	22%	31900	\$ 129,765.70
	05984	7202979	#2 Motor control Ctr 200	9/1/2002	4/15/2005	not in-service	\$ 278,751.00	45%	31500	\$ 124,504.09
	05984	7203025	#2 Reheater Outlet Replacement	5/1/2004	11/1/2004	not in-service	\$ 27,332.00		31200	\$ 913,009.02
	05984	7203053	#2 Turbine Vortex Gland Seals	8/1/2004	12/1/2004	not in-service	\$ 839,431.00	32%	32400	\$ 1,054,166.24
	05990	9097	PA & SL magne blast circuit breaker repl	7/11/1999	9/1/2005	not in-service	\$ 170,845.00	95%	32500	\$ 111,496.66
	05990	9488	Diesel generator governor repl	7/1/2000	6/1/2005	not in-service	\$ 1,142,241.00	80%	32400	\$ 1,054,166.24
	05990	9500	Distributed control system to digital	7/1/2000	7/1/2006	not in-service	\$ 11,753,525.00	50%	32200	\$ 6,684,125.24
	05990	9500	Distributed control system to digital	7/1/2000	7/1/2006	not in-service	\$ 11,753,525.00	50%	32200	\$ 6,684,125.24
	05990	9819	Turbine Generator Study	7/1/2001	under review	not in-service	\$ 2,350,000.00	64%	32200	\$ 1,498,584.06
	05990	9952	MSIV actuator repl	2/1/2002	11/1/2006	not in-service	\$ 2,350,000.00	10%	32200	\$ 140,839.73
	05990	9955	Feedwater actuator repl	2/1/2002	11/1/2006	not in-service	\$ 644,840.00	95%	32200	\$ 433,161.49
	05990	10345	Loose parts monitor system	12/1/2003	6/1/2005	not in-service	\$ 374,449.00	60%	32200	\$ 158,010.48
	05990	10399	#SHAOIA B&B skid	5/1/2003	9/1/2005	not in-service	\$ 374,449.00	60%	32200	\$ 158,010.48
	05990	11347	DSC conversion of secondary plant	2/1/2004	under review	not in-service	\$ 214,814.25		32200	\$ 214,814.25
	05990	11348	DCS conversion of consolidated controls equip	2/1/2004	under review	not in-service	\$ 175,946.40		32200	\$ 175,946.40
	05990	11354	Secondary side uprate	2/1/2004	under review	not in-service	\$ 116,123.96		32200	\$ 116,123.96
	05990	11373	DCS main feedwater pump	3/1/2004	under review	not in-service	\$ 189,998.93		32200	\$ 189,998.93
	05990	500715	Corrective action software	11/1/1999	8/1/2005	not in-service	\$ 392,356.00	90%	30300	\$ 348,734.11
	05990	500828	Upgrade facilities at warehouse	8/1/2003	1/1/2005	not in-service	\$ 385,024.00	100%	32100	\$ 362,487.80
	05990	500831	License renewal and plant aging	8/1/2003	1/1/2005	not in-service	\$ 5,906,349.00	20%	30300	\$ 672,066.27
	05990	500852	DCS administrative charges	8/1/2004	12/1/2007	not in-service	\$ 261,630.00	98%	32200	\$ 107,336.12
	06003	A09898	Trunk Radio Manager Upgrade Wichita	3/1/2004	under review	not in-service	\$ 320,491.78	88%	37300	\$ 283,516.45
	06231	145539	City of Derby Streetlights	1/12/2004	3/31/2005	2/24/2005	\$ 153,033.16	97%	37300	\$ 147,945.57
	06321	151722	City of Wichita Streetlights	4/28/2004	2/20/2005	2/25/2005	\$ 77,503.66	*	36400	\$ 105,560.39
	06321	157464	Install Overhead Primary Lakeridge 12-12 CKT	6/1/2004	2/25/2005	not in-service	\$ -	*	36400	\$ -
	06321	169062	Reliability OSMOSE Trussing	2/12/2004	9/1/2005	5/20/2005	\$ -	*	36400	\$ -

Notes: Data reported as 12/31/04

1 No estimate was provided. This work request is an on-going reliability project for 2004. As of April 30, 2005, Property Accounting will treat Osmose as maintenance.

2 Estimate provided by KCPL. Per John Wegner, the explanation for the variance between estimate cost and actual cost appears to be a data entry error on the original work request.

* % completed was calculated based actuals/estimated dollars. In the instances where actuals exceeded estimated we did not note % completed. Wester does have an overage policy. The original work request estimate must be revised and routed for approval if the actuals exceed the estimated by 10% and \$50,000.



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 65 :: Intangible Plant - Schedule 4A
Date: 2005-05-27

Question 1 (Prepared by Dick Rohlf)

Regarding both the Westar Energy North and South applications, please provide a detailed explanation as to why none of the intangible plant was allocated to FERC jurisdictional customers.

Response:

We have not allocated intangible plant between jurisdictions (KCC and FERC) in the last two proceedings. A reasonable functional basis for allocation between jurisdictions is the use of the gross plant ratio. Revised response - June 9, 2009 - The jurisdictional allocation in the last two cases was gross plant and should have been done in this case.

No Digital Attachments Found.

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 123 :: Westar's Pro Forma CWIP Adjustment
Date: 2005-06-17

Question 1 (Prepared by Dave Schneweis)

Regarding both Westar Energy North and South applications, please see the attached Excel spreadsheet in reference to the questions below. Please provide a detailed explanation as to why a few work requests for plant additions in 2004 that are included in rate base in Westar's applications, are also included in Westar's CWIP adjustment. The 2004 plant additions show in-service dates during 2004.

Response:

Listed below is an explanation for each of the work orders on the attached spreadsheet. WEN Work Order JEC0305630 - Was placed in service in November 2004, but additional charges were received and those charges were still in CWIP as of 12/31/04. Work Order JEC0404257 - Was placed in service in November 2004 and was inadvertently included in the CWIP balance as of 12/31/04. Work Order JEC0404568 - Was closed in November 2004, but additional charges were received and those charges were still in CWIP as of 12/31/04. Work Order A10186 - Was inadvertently included in plant additions. The CWIP balance at 12/31/04 is correct. WES Work Order A09552 - This work order was inadvertently listed as in service. As of 12/31/04 those charges were still in CWIP. Work Order 7003059 - Was closed in October 2004, but additional charges were received and those charges were still in CWIP as of 12/31/04. Work Order 7202979 - Was closed in July 2004, but additional charges were received and those charges were still in CWIP as of 12/31/04.

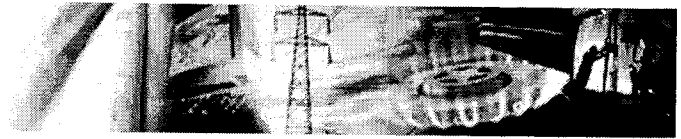
Attachment File Name	Attachment Note
CWIP vs Plant Additions.xls	

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Westar Energy, Inc.
 CWIP vs. Plant Additions to be Reviewed
 For the years of 2004 and 2005

Work Area	Work Request	Description	DR No. 21 - TY Plant Additions			DR No. 61 - CWIP			% of Completion at Present Date	Amount
			In-Service Date	Plant Account(s)	Amount	Actual In-Service Date	Plant Account(s)	Estimated Total Cost		
<u>WEN</u>										
5701	JEC0305630	Unit 2 upper arch slope tube	11/5/2004	312	1,184,092.47	11/25/2004	312	2,254,000.00	6.00%	127,979.52
5701	JEC0404257	Generator rotor 7183 upgrade	11/25/2004	314	729,125.05	11/25/2004	314	1,100,000.00	64.00%	707,581.44
5701	JEC0404568	Unit 3 boiler water cannons	12/11/2004	312	820,808.26	12/11/2004	312	1,100,000.00	27.00%	294,301.13
6002	A10186	TEC storage purch spare 69Y-12Y	12/29/2004	362	485,103.27	12/29/2004	362	447,045.89	90.00%	447,045.89
<u>WES</u>										
5820	A09552	Mulberry sub rebuild sub storm 05/04/03	12/31/2004	362	196,999.20	12/31/2004	362	178,270.00	*	196,349.20
5984	7003059	Conv 7.2072 & 2A spill pans	10/1/2004	312	141,201.04	not-in-service	319	170,070.00	84.00%	142,307.20
5984	7202979	72 Motor control ctr 200	7/31/2004	315	136,683.30	not-in-service	315	278,751.00	45.00%	124,504.09

Sources: DR No. 21 - plant additions for the test year
 DR no. 61 - CWIP projects included in Westar's CWIP adjustment



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 237 :: Westar's CWIP Pro Forma Adjustment Workpapers
Date: 2005-07-25

Question 1 (Prepared by Dave Scheweis)

Regarding both the Westar North and South applications; Please provide a detailed list of the CWIP workorders/projects that have been completed and placed in service as of July 1, 2005 that were included in Westar's pro forma CWIP adjustments (Westar North and South rate base adjustment number 2). The list should include the following information for each application; The work order number, Date the project was completed/placed in service, Description of the project, For each project completed/placed in service, please provide the amount of CWIP by FERC account that was included in Westar's CWIP adjustment workpapers. Please provide the requested information in an Excel spreadsheet.

Response:

See the attached spreadsheet that details the CWIP workorders/projects that have been completed and placed in service as of July 1, 2005.

Attachment File Name	Attachment Note
KCC 237(1).xls	

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CWIP Charges prior to 2005 transferred in-service between January 1 and July 1, 2005

North	Work Area	Work Req	Description	Pint Acct	In-service Amount	
01	5301	TEC04020	COMPLETE THE INSTALLATION OF A	31100	11.00	
01	5301	TEC04029	REPLACE SOUTH ACID TANK (\$34,0	31100	31,033.67	
01	5401	LEC03042	PURCHASE AND INSTALL OZONE GEN	31100	268.72	
01	5401	LEC04054	REPLACE THE MECHANICAL MAINTEN	31100	202.03	
01	5501	A10365	SECURTY EQUIPMENT - HUTCHINSON	31100	10.00	
01	5701	JEC04006	JEC PLANT LIGHTING UPGRADES FO	31100	5,252.35	
01	5701	JEC04042	BOTTOM ASH AND MAKEUP LAKE 240	31100	2,301.45	39,079.22
01	5301	TEC04011	#3 SBAC REMANUFACTURE BY INGER	31200	509.00	
01	5301	TEC04037	RETIP 7/9 ID FAN ROTOR BLADE H	31200	130.00	
01	5401	LEC03003	REPLACE ALUMINUM CONDUCTOR ON	31200	55.00	
01	5401	LEC03050	2004 BUDGET - INSTALL SOOT BLO	31200	28.51	
01	5401	LEC03050	LEC CONVEYOR UPGRADE CAPITAL P	31200	3,406,777.12	
01	5401	LEC04000	L5 ECONOMIZER ASH DRAG CHAIN (31200	4,017.66	
01	5401	LEC04001	2004 BUDGET ITEM - PHASE I STU	31200	153,091.57	
01	5401	LEC04001	2004 CAPITAL BUDGET - REPLACE	31200	70.00	
01	5401	LEC04017	DESIGN NEW ASH DISPOSAL SITE @	31200	415,649.39	
01	5401	LEC04022	L3 RH REPLACEMENT (2004 CAPITA	31200	633,772.10	
01	5401	LEC04025	PURCHASE AND INSTALL REPLACEME	31200	36,333.31	
01	5401	LEC04029	REPLACE CRV-15, CRH TO GLAND S	31200	19.00	
01	5401	LEC04029	PURCHASE AND INSTALL SRV ISOLA	31200	18.00	
01	5401	LEC04029	INSTALL LARGER AIR LINES AND S	31200	50.00	
01	5401	LEC04029	UNIT 5 FEEDWATER SYSTEM VALVE	31200	36.00	
01	5401	LEC04035	BI: 014324 PURCHASE AND INSTAL	31200	72,129.92	
01	5401	LEC04039	REPLACE L3 ID FANS	31200	298,294.59	
01	5401	LEC04041	REPLACE 301 FEEDWATER CRV	31200	17,418.98	
01	5401	LEC04042	2005 CONSTRUCTION BUDGET - BI	31200	227,878.29	
01	5401	LEC04042	2005 CONSTRUCTION BUDGET - BI	31200	58,849.26	
01	5401	LEC04055	REPLACE L3 ECONOMIZER INLET CH	31200	18,357.84	
01	5501	EEC04005	PURCHASE AND INSTALL NEW UPGRA	31200	101,960.68	
01	5501	EEC04025	HUTCH.4 STEAM UNIT. NEED TO IN	31200	43,268.26	
01	5701	JEC03056	UNIT 2 UPPER ARCH SLOPE TUBE R	31200	127,979.52	
01	5701	JEC04011	UNIT 1 - SOOTBLOWER CONTROL UP	31200	118.57	
01	5701	JEC04021	UNIT 2 - SOOTBLOWER CONTROL UP	31200	684.02	
01	5701	JEC04021	UNIT 3 - SOOTBLOWER CONTROL UP	31200	1,193.46	
01	5701	JEC04045	UNIT 3 BOILER WATER CANNONS	31200	294,301.13	
01	5701	JEC04069	REPLACE ALL COMPONENTS INSIDE	31200	4,633.11	
01	5701	JEC04084	LOW TEMPERATURE SUPERHEATER, R	31200	7,470.11	
01	5701	JEC04084	REPLACE COAL PIPING ON SCHEDUL	31200	57,466.60	
01	5701	JEC04110	J3 ECONOMIZER, REPAIR THE FRON	31200	32,410.51	
01	5701	JEC04111	COST OF CONVEYOR AND LABOR TO	31200	4,632.18	
01	5701	JEC04111	COST OF CONVEYOR AND LABOR TO	31200	11.00	
01	5701	JEC04114	201 COAL MILL - DURING UNIT 2	31200	37,241.00	
01	5701	JEC04115	REPLACE 1A CONVEYOR. THE TOP C	31200	3,973.66	
01	5701	JEC04115	REPLACE 201A CASCADE CONVEYOR.	31200	8,261.02	
01	5701	JEC04115	REPLACE 204 CASCADE CONVEYOR.	31200	5,750.38	
01	5701	JEC04116	A STACKER BOOM CONVEYOR IS WOR	31200	16,176.34	
01	5701	JEC04116	COST OF CONVEYOR AND LABOR TO	31200	1,859.54	
01	5701	JEC04116	COST OF CONVEYOR AND LABOR TO	31200	2,317.57	
01	5701	JEC04116	REPLACE 203 CASCADE CONVEYOR.	31200	1,530.32	
01	5701	JEC04120	REPLACE 1B CONVEYOR. THE TOP C	31200	3,089.68	
01	6609	A07664	INSTALL CEMS	31200	0.00	6,099,814.20
01	5301	TEC04004	REPLACE CEMS DAHS, UNIT 7/9 AN	31210	638.00	
01	5401	LEC04007	2004 BUDGET - BI 014322 REPLAC	31210	399.00	
01	5701	JEC04115	UNIT 2 FLY ASH IMPROVMENTS	31210	27,655.32	
01	6609	A07664	INSTALL CEMS	31210	0.00	28,692.32
01	5301	TEC04009	8/10 TURBINE WATER INDUCTION P	31400	2,094.75	
01	5401	LEC02009	CONSTRUCTION REPLACE 301 AND 3	31400	45,840.90	
01	5401	LEC03051	2004 BUDGET0LEC5 HP-IP TURB	31400	2,803,449.65	
01	5401	LEC04040	PURCHASE AND INSTALL NEW ACTUA	31400	11,214.29	
01	5401	LEC04041	L5 TURBINE WATER INDUCTION PRE	31400	253,226.67	
01	5501	EEC04022	PROJECT 014823 IS REPLACEMENT	31400	212.00	
01	5701	JEC04042	GENERATOR ROTOR 7183 UPGRADE.	31400	707,581.44	

01	6963 A10013	PHONE SWITCH HARDWARE UPGRADES	39700	57,848.91	
01	6963 A10015	NETWORK EXPANSION	39700	44,407.46	495,474.17
				13,277,742.04	13,277,742.04

CWIP Charges prior to 2005 transferred in-service between January 1 and July 1, 2005

South	Work Area	Work Req	Description	Plnt Acct	Amount	
02	5990	A08933	W C ENGINEERING SERVICES SOFTWARE PACKAG	30300	(0.01)	(0.01)
02	5701	JEC04006:	JEC PLANT LIGHTING UPGRADES FO	31100	1,641.91	
02	5701	JEC04042	BOTTOM ASH AND MAKEUP LAKE 240	31100	719.32	
02	5950	A10364	SECUIRTY EQUIPMENT - GORDON EVANS EC	31100	13.00	
02	5960	A10366	SECUIRTY EQUIPMENT - MURRAY GILL	31100	10.00	2,384.23
02	5701	JEC03056:	UNIT 2 UPPER ARCH SLOPE TUBE R	31200	39,993.60	
02	5701	JEC04011:	UNIT 1 - SOOTBLOWER CONTROL UP	31200	37.05	
02	5701	JEC04021:	UNIT 2 - SOOTBLOWER CONTROL UP	31200	213.26	
02	5701	JEC04021:	UNIT 3 - SOOTBLOWER CONTROL UP	31200	372.63	
02	5701	JEC04045:	UNIT 3 BOILER WATER CANNONS	31200	91,969.43	
02	5701	JEC04069:	REPLACE ALL COMPONENTS INSIDE	31200	1,447.85	
02	5701	JEC04084:	LOW TEMPERATURE SUPERHEATER, R	31200	2,334.41	
02	5701	JEC04084:	REPLACE COAL PIPING ON SCHEDUL	31200	17,958.00	
02	5701	JEC04110:	J3 ECONOMIZER, REPAIR THE FRON	31200	10,128.28	
02	5701	JEC04111:	COST OF CONVEYOR AND LABOR TO	31200	1,447.36	
02	5701	JEC04111:	COST OF CONVEYOR AND LABOR TO	31200	3.00	
02	5701	JEC04114:	201 COAL MILL - DURING UNIT 2	31200	11,637.31	
02	5701	JEC04115:	REPLACE 1A CONVEYOR. THE TOP C	31200	1,241.77	
02	5701	JEC04115:	REPLACE 201A CASCADE CONVEYOR.	31200	2,581.57	
02	5701	JEC04115:	REPLACE 204 CASCADE CONVEYOR.	31200	1,796.99	
02	5701	JEC04116:	A STACKER BOOM CONVEYOR IS WOR	31200	5,055.67	
02	5701	JEC04116:	COST OF CONVEYOR AND LABOR TO	31200	580.92	
02	5701	JEC04116:	COST OF CONVEYOR AND LABOR TO	31200	724.05	
02	5701	JEC04116:	REPLACE 203 CASCADE CONVEYOR.	31200	478.41	
02	5701	JEC04120:	REPLACE 1B CONVEYOR. THE TOP C	31200	965.53	
02	5950	EEC03531	GE-ECOM ENVIRONMENTAL UPGRADES	31200	455.00	
02	5950	EEC04004	GEEC WATER QUALITY EQUIPMENT U	31200	91.00	
02	5950	EEC04010	EVANS UNIT 1, INSTALL A BURNER	31200	2,480,652.26	
02	5950	EEC04010	EVANS UNIT 1 IGNITER UPDATE (B	31200	299,546.11	
02	5950	EEC04010	EVANS UNIT 1 O2 MONITORING UPG	31200	67,481.51	
02	5950	EEC04015	PROJECT 14609-- EVANS BLOWDOWN	31200	58,040.30	
02	5950	EEC04033	INSTALLATION AND REMOVAL OF PI	31200	116,648.40	
02	5950	EEC04044	PROJECT 014658 REPLACE A AND B	31200	82,494.92	
02	5960	EEC04003	MGEC WATER QUALITY EQUIPMENT	31200	123,675.76	
02	5960	EEC04007	MURRAY GILL COMMON ENVIRONMENT	31200	8,612.04	
02	5960	EEC04018	PROJECT W/O # 14700 REMOVAL AN	31200	168.00	
02	5960	EEC04033	MGEC UNIT 4 BMS ENHANCEMENTS (31200	18,376.00	
02	5970	EEC04011	NEC - PURCHASE AND INSTALLL RE	31200	28,070.30	3,475,278.69
02	5701	JEC04115:	UNIT 2 FLY ASH IMPROVMENTS	31210	8,641.90	
02	5960	EEC04007	MURRAY GILL COMMON ENVIRONMENT	31210	(8,329.04)	312.86
02	5701	JEC04042:	GENERATOR ROTOR 7183 UPGRADE.	31400	221,119.20	
02	5701	JEC04122:	UNIT 1 SEAL STEAM PROBLEM. THI	31400	15,742.45	
02	5701	JEC04128:	CANCEL AND TRSF TO JEC0414410	31400	0.01	236,861.66
02	5701	JEC04108:	CANCEL PER T. MATTIA TRSF TO JEC0400625	31500	(737.42)	
02	5950	EEC04001	REPLACE HEATING CABLE ON PHOSP	31500	17,922.65	
02	5960	EEC03510	REPLACE MGEC OBSOLETE AUTOMATI	31500	34.00	
02	5970	A06419	NEOSHO UNIT 3 INSTALL GENERATOR RELAYS	31500	37,652.40	
02	5970	A06888	REWIND NEC #6 TRANSFORMER	31500	132,792.17	187,663.80
02	5701	JEC03025:	PURCHASE TRAINING MATERIALS FO	31600	226.02	
02	5701	JEC04108:	UNIT 2 CONTROL ROOM -- MOVE FG	31600	6,653.74	
02	5970	A07406	REPLACE INSTRUMENTS	31600	2,599.79	9,479.55
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	32100	464,786.63	464,786.63
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	32200	1,438,943.03	1,438,943.03
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	32300	5,926.59	5,926.59
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	32400	84,008.40	84,008.40
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	32500	566,378.78	566,378.78
02	5819	A09840	OMOTARA SUB INSTALL TX #4	35300	1,710.92	
02	5820	A09832	NEOSHO 345KV SUB-REPLACE WAVE TRAP	35300	718.91	
02	5820	A09969	COFFEEVILLE SUB, REPL EGI FUSES	35300	6.33	
02	5820	A09970	MARMATON SUB, KCPL CARRIER, TUNER, TRAP	35300	703.77	
02	5820	A09972	TIOGA SUB, ALTOONA CARRIER, TUNER, TRAP	35300	24.96	
02	5820	A10224	DEARING SUB REPL PSO VALVE WAVE TRAP	35300	860.15	
02	5831	A10095	NEOSHO 345KV SUB REPL EHV RELAYS, LACYGN	35300	3,267.96	
02	5831	A10204	GETTY SUB, MODIFY RECLOSING FOR FRONTIER	35300	321.97	

CWIP Charges prior to 2005 transferred in-service between January 1 and July 1, 2005						
South	Work Area	Work Req	Description	Plnt Acct	Amount	
02	6321	168078	REPLACE STREETLIGHT	37300	171.78	
02	6321	168079	REPLACE STREETLIGHT	37300	171.79	
02	6321	168080	REPLACE STREETLIGHT	37300	123.61	
02	6321	168081	REPLACE STREETLIGHT	37300	171.79	
02	6321	168082	REPLACE STREETLIGHT	37300	123.61	
02	6321	168090	ELECTRIC PROPERTY DAMAGES	37300	50.64	
02	6321	168093	REPLACE STREETLIGHT	37300	120.90	
02	6321	168096	REPLACE STREETLIGHT	37300	72.72	
02	6321	168098	REPLACE STREETLIGHT	37300	120.90	
02	6321	168099	REPLACE STREETLIGHT	37300	120.89	
02	6321	168205	ELECTRIC PROPERTY DAMAGES	37300	388.55	626,761.85
02	6003	A10286	EMERGENCY GENERATOR PURCHASE - ARK CITY	39010	20.00	
02	6802	A10133	CONSTRUCT OFFICE	39010	6.00	26.00
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	39100	80,725.10	
02	6807	A09990	NEW OFFICE FURNITURE	39100	20,187.02	
02	6807	A09991	NEW OFFICE FURNITURE	39100	37,462.62	
02	6807	A09994	NEW OFFICE EQUIPMENT	39100	33,260.71	
02	6807	A09997	NEW OFFICE FURNITURE	39100	50,585.65	
02	6807	A09999	NEW OFFICE FURNITURE	39100	30,047.95	252,269.05
02	5838	A10050	ADD'L FEATURES - TRANSO ACCOUNTING SYS	39110	117,729.45	
02	5990	WA2201	WCNOC - IN-SERVICE-TRANSFERS (NON 303)	39110	7,974.01	
02	6961	A09420	ASSET LIABILITY 2003 COMPUTER HARDWARE	39110	(38.39)	125,665.07
02	6806	A10271	PURCHASE 2 FORKLIFTS	39300	15,247.06	15,247.06
02	5819	A09904	PURCHASE WEST TEST EQUIP 2004	39400	0.34	0.34
02	5805	A09432	MOBILE DATA - DATA UPGRADES & REPL	39700	889.45	
02	5866	A08962	INSTALL EMS EQUIP AT SYS CONTROL	39700	397.98	
02	6003	A09898	TRUNK RADIO MANAGER UPGRADE WICHITA	39700	256,451.90	
02	6003	A09931	MURRAY GILLEC ATM INSTALL	39700	568.01	
02	6003	A09982	RADIO COMMUNICATION STUDY	39700	290.00	
02	6003	A10218	YATES CENTER EMERGENCY GENERATOR	39700	154.24	
02	6003	A10219	HOWARD EMERGENCY GENERATOR	39700	190.08	
02	6003	A10309	BATTERY CHARGER PURCHASE	39700	2,098.44	
02	6963	A10010	GIGABIT OVER SONET	39700	30,820.29	
02	6963	A10012	PHONE SWITCH SOFTWARE UPGRADES	39700	8,382.16	
02	6963	A10014	PHONE SWITCH HARDWARE UPGRADES	39700	51,953.35	
02	6963	A10016	NETWORK EXPANSION	39700	28,039.12	380,235.02
					9,009,504.63	9,009,504.63



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Wednesday, September 07, 2005
 Logged in as: [Marjorie Levin] [Logout](#)

Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [Justin Grady]
Data Request: KCC 250 :: Sarbanes-Oxley
Date: 2005-07-29

Question 1 (Prepared by Jeff Beasley)

The following questions are related to the 5 lines of expense entries found on the attached Excel Spreadsheet with the vendor name "PROTIVITI", which were copied from Westar's electronic response to data request KCC-33 (Outside Services).
 1. Please discuss in detail the nature of the work performed by this vendor relating to the aforementioned 5 lines of expense entries. 2. Please provide a copy of the engagement letter, and or contract governing the work performed by this vendor for Westar during 2004. 3. Has this vendor's contract been renewed for work similar to that answered in question # 1 above. 4. Please provide the north/south allocation split for all expenses associated with this vendor included in the test year. 5. Please provide paper copies of all invoices from this vendor for expenses included in the cost of service during the test year 2004. 6. Does the project description "SARSOX" describe work performed for the implementation of the Sarbanes Oxley Act? If yes, please discuss why these expense were not included in Westar's response to data request KCC-191. If no, please explain what the project description "SARSOX" describes.

Response:

1. Protiviti provided control activity testing as described in the attached Statement of Work. 2. Master Agreement, Terms and Conditions, and Statement of Work are attached. 3. Yes. 4. 60% North \$162,906.30 40% South \$108,604.20 Total \$271,510.50 5. Invoice PDF files are attached. 6. No. The project code was created to capture nonspecific costs associated with Sarbanes-Oxley. It was at the discretion of each department whether they used the project code.

Attachment File Name	Attachment Note
05-WSEE-981-RTS Protiviti Sarbanes.xls	
11250.PDF	
12000.PDF	
29936.PDF	
45171.PDF	
45507.PDF	
48350.PDF	
63250.PDF	
64396.PDF	
Protiviti - Master Agreement.pdf	
Protiviti-Addendum.PDF	
Protiviti.PDF	

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [Justin Grady]
Data Request: KCC 251 :: Follow up to DR# KCC 250
Date: 2005-07-29

Question 1 (Prepared by Jeff Beasley)

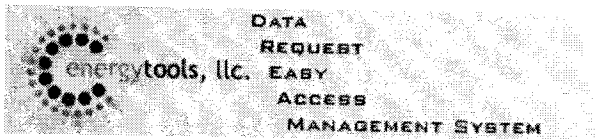
As a follow up to data request #KCC-250. Part 3 of the aforementioned data request asks whether Protiviti's contract has been renewed for 2005. If the answer to the above question is yes, please provide: 1. A copy of the new contract or engagement letter between Westar Energy and Protiviti. 2. Westar's estimate of the expenses to be incurred during 2005 as a result of Protiviti's testing of internal controls.

Response:

1. See the attachments. 2. The expense is estimated to be \$167,400.

Attachment File Name	Attachment Note
DR 251 Protiviti - Master Agreement.pdf	
DR 251 Protiviti-Addendum.PDF	
DR 251 Protiviti.PDF	

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 252 :: Legal Expenses
Date: 2005-08-10

Question 1 (Prepared by Dick Rohlf)

1. Please provide a copy of the Stipulation and Agreement between Westar and the FERC Division of Enforcement, Office of market Oversight and Investigations (OMOI) that was approved by the FERC on May 17, 2005 relating to the non-public investigation conducted in FERC Docket NO. IN03-2-000. 2. Regarding Westar's test year total payments of \$232,014.87 to Winston & Strawn regarding the above mentioned FERC Investigation, please provide the amounts allocated and the allocation ratios to Westar North and South.

Response:

1. Please see the attached files for the stipulation and agreement, Order approving S&A and compliance plan. 2. The \$232,014.87 was charged \$1,175 to Westar South and \$230,857.87 to Westar North. Corrected response 8-16-2005 2. The \$232,014.87 was charged \$1,157 to Westar South and \$230,857.87 to Westar North.

Attachment File Name	Attachment Note
KCC 252 - compliance plan.doc	
KCC 252 - Order approving S&A.doc	
KCC 252 Stip and consent agreement.doc	

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111 FERC ¶ 61,225
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Pat Wood, III, Chairman;
Nora Mead Brownell, Joseph T. Kelliher,
and Suedeem G. Kelly.

Westar Energy, Inc.

Docket No. IN03-2-000

ORDER APPROVING STIPULATION AND CONSENT AGREEMENT

(Issued May 17, 2005)

1. The Commission approves the attached Stipulation and Consent Agreement (“Agreement”) between the Division of Enforcement, Office of Market Oversight and Investigations (“Enforcement”) and Westar Energy, Inc. (“Westar”). This order is in the public interest because it resolves the alleged violations with a settlement that imposes a detailed, three-year plan designed to prevent future violations of the Standards of Conduct, including improper sharing of transmission information and incomplete posting of data on Westar Energy’s OASIS website. We approve the Agreement without modification, as discussed below.
2. The Agreement resolves all issues in a non-public, formal investigation conducted by Enforcement in Docket No. IN03-2-000 under Part 1b of the Commission’s regulations, 18 C.F.R. Part 1b (2004). This investigation concerned alleged violations of certain aspects of the Federal Power Act (FPA), 16 U.S.C. § 792 *et seq.* (2000); the Commission’s then-effective Standards of Conduct for Electric Transmission Providers, 18 C.F.R. section 37.4 (2003); and certain other Commission regulations and policies. Westar neither admits nor denies that its actions violated the FPA or the Commission’s regulations and policies.
3. The facts stipulated in the Agreement concern certain transmission information disclosures by transmission employees of Westar to a business manager operating as a wholesale merchant employee, and certain inadequate postings regarding the business manager’s activities, and other matters, on Westar’s OASIS website. The investigation also examined certain trades with Cleco Corp. whereby Westar served as an intermediary between two Cleco affiliates attempting to evade the Commission’s requirement that interaffiliate trades be approved by the Commission, and pre-arranged, offsetting trades between Westar and a third party and then back to itself. Staff found no actionable violations by Westar resulting from such trades.

4. The Agreement contains a Remedies section consisting of a Compliance Plan whose components are summarized below:

Westar shall implement a Compliance Plan, incorporated into the Agreement as Appendix A, to ensure that Westar stays in full compliance with Commission rules and regulations. The Compliance Plan shall remain in effect for three years. The Compliance Plan includes detailed procedures whereby Westar agrees to have its Order No. 2004 Chief Compliance Officer (CCO): (1) notify Enforcement of any material violation of Commission rules or regulations; (2) develop and implement FERC regulatory compliance training; (3) ensure that no wholesale merchant personnel have access to non-public transmission information and that transmission and merchant function employees function independently from one another; (4) retain communications and documents and engage in internal audits to assure compliance with Commission rules and regulations, this Agreement, and with Compliance Reports to be submitted annually over the next three years; and (5) ensure that Westar's corporate and employee organization charts are posted on Westar's Intranet and Internet websites accurately in the manner required by 18 C.F.R. Part 358.

5. The Agreement does not address or resolve issues pending in any other docketed matters.

The Commission finds:

The Agreement provides an equitable resolution of this matter and is in the public interest.

The Commission orders:

(A) The attached Stipulation and Consent Agreement is approved in its entirety without modification.

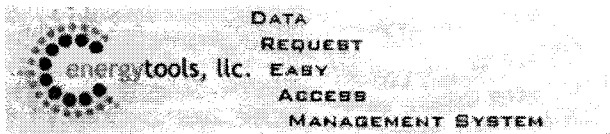
(B) Docket No. IN03-2-000 is terminated, save for determination of compliance with this Settlement Order and Agreement.

(C) The Commission's approval of the attached Stipulation and Consent Agreement does not constitute approval of, or precedent regarding, any principle or issue in any proceeding.

By the Commission.

(S E A L)

Magalie R. Salas,
Secretary.



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [George Rohrer]
Data Request: KCC 290 Confidential :: LaCygne 2 Sale/Leaseback
Date: 2005-08-04

!!!! ---- Confidential ---- !!!!

Question 1 (Prepared by Kevin Kongs)

1. Please provide the account(s) and total amount(s) of lease payments made by Westar South during the test year related to the LaCygne 2 sale/leaseback and included in its application. 2. Please provide the annual amount of lease payments to be made by Westar South under its new LaCygne 2 sale/leaseback agreement.

Response:

Attached is a work paper that details all components of the lease transaction. This includes amortization of the 2005 refinancing expenses, the longer amortization period for the 1992 debt refinancing expense amortization and the longer period to amortize the gain, amortization of miscellaneous expenses, and amortization of dismantling cost. The information regarding the revised lease and amortization is confidential pursuant to the protective order. The information has not been released to the general public in Company's 10-Q. The information is confidential until August 10, 2005.

Attachment File Name	Attachment Note
KCC 290 LC2 Lease expense comparison.xls	

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KGE

Schedule of P&L Impact For LaCygne Lease #2

C:\Documents and Settings\Marge\Local Settings\Temporary Internet Files\Content.IE5\JC9U5GZ\KCC 290 LC2 Lease expense comparison(1).xls\Comparison

Confidential

Year	New Lease	Old Lease	Difference	
2005	\$ 8,947,044.00	\$ 14,447,422.98	\$ (5,500,378.98)	
2006	17,894,088.00	28,894,845.96	(11,000,757.96)	
2007	17,894,088.00	28,894,845.96	(11,000,757.96)	
2008	17,894,088.00	28,894,845.96	(11,000,757.96)	
2009	17,894,088.00	28,894,845.96	(11,000,757.96)	
2010	17,894,088.00	28,894,845.96	(11,000,757.96)	
2011	17,894,088.00	28,894,845.96	(11,000,757.96)	
2012	17,894,088.00	28,894,845.96	(11,000,757.96)	
2013	17,894,088.00	28,894,845.96	(11,000,757.96)	
2014	17,894,088.00	28,894,845.96	(11,000,757.96)	
2015	17,894,088.00	28,894,845.96	(11,000,757.96)	(115,507,958.58)
2016	17,894,088.00	21,671,176.66	(3,777,088.66)	
2017	17,894,088.00		17,894,088.00	
2018	17,894,088.00		17,894,088.00	
2019	17,894,088.00		17,894,088.00	
2020	17,894,088.00		17,894,088.00	
2021	17,894,088.00		17,894,088.00	
2022	17,894,088.00		17,894,088.00	
2023	17,894,088.00		17,894,088.00	
2024	17,894,088.00		17,894,088.00	
2025	17,894,088.00		17,894,088.00	
2026	17,894,088.00		17,894,088.00	
2027	17,894,088.00		17,894,088.00	
2028	17,894,088.00		17,894,088.00	
2029	13,420,545.49		13,420,545.49	
Total	\$ 433,931,613.49	\$ 325,067,059.24	\$ 108,864,554.25	(See Note 1)

Note 1 - Does not include the impact of amortization of leasehold improvements.

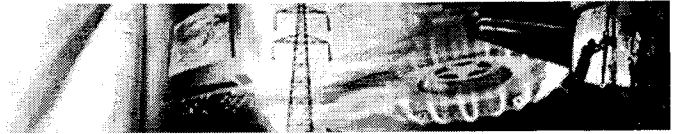
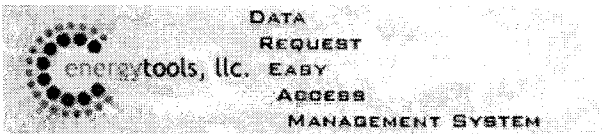
Calculations:

	New	Old
2005 (6 mos)		
Lease Amortization Expense	\$ 10,212,198.00	\$ 19,791,076.98
Gain Sale/Leaseback LaCygne #2	(2,747,634.00)	(5,922,684.00)
2005 Refinancing Costs	90,150.00	-
1992 Refinancing Costs	264,642.00	570,450.00
Miscellaneous Expenses	3,978.00	8,580.00
Dismantling Costs	1,123,710.00	-
Total 2005	\$ 8,947,044.00	\$ 14,447,422.98
2006 (12 mos)		
Lease Amortization Expense	\$ 20,424,396.00	\$ 39,582,153.96
Gain Sale/Leaseback LaCygne #2	(5,495,268.00)	(11,845,368.00)
2005 Refinancing Costs	180,300.00	-
1992 Refinancing Costs	529,284.00	1,140,900.00
Miscellaneous Expenses	7,956.00	17,160.00
Dismantling Costs	2,247,420.00	-
Total 2006	\$ 17,894,088.00	\$ 28,894,845.96
2029 (9 mos)		
Lease Amortization Expense	\$ 15,318,241.42	
Gain Sale/Leaseback LaCygne #2	(4,121,536.60)	
2005 Refinancing Costs	135,190.00	
1992 Refinancing Costs	396,936.67	
Miscellaneous Expenses	6,084.00	
Dismantling Costs	1,685,630.00	
Total 2029	\$ 13,420,545.49	
2016 (9 mos)		
Lease Amortization Expense		\$ 29,686,616.59
Gain Sale/Leaseback LaCygne #2		(8,883,970.60)
2005 Refinancing Costs		-
1992 Refinancing Costs		855,660.67
Miscellaneous Expenses		12,870.00
Dismantling Costs		-
Total 2016		\$ 21,671,176.66

Date Prepared: July 13, 2005

Effective Date: June 30, 2005
Prepared by Kevin Kongs

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Wednesday, September 07, 2005

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [Don Low]
Data Request: KCC 302 :: Table 2 of Harrison's Testimony
Date: 2005-08-17

Question 1 (Prepared by Kelly Harrison)

1. With regard to each of the projects listed in Table 2 in Kelly Harrison's testimony and also the potential installation of SCR at JEC, please provide: a.) An estimate of the duration of each project, i.e. the time when capital costs first are incurred until the project is considered in-service b.) Whether the installation or rebuild has been performed by other companies and, if so, a description of whether those companies completed the projects successfully or whether any problems arose. c.) Whether the type of equipment to be installed involves proven technology. d.) A detailed breakdown of the estimated annual O&M costs. 2. With regard to the projects in Table 2 in Kelly Harrison's testimony and also installation of SCR at JEC, also provide further information on the potential timing of the projects. For example, will all the projects be undertaken to coincide with scheduled outages and can more than one project be undertaken at the same time?

Response:

1. a) See attached file. 1. b) To the best of our knowledge, all capital projects listed in Table 2 of Mr. Harrison's testimony and SCRs have been completed by other utilities with the exception of carbon injection for controlling mercury emissions. Low NOx burners installations, baghouse construction, electrostatic precipitator and scrubber rebuilds are relatively common in the electric utility industry. However, each installation or rebuild can have its own set of challenges since each unit is relatively unique in its design, location, fuel source and operation. The installation of SCR's on coal-fired power plants is relatively new to the electric utility industry and has created a learning curve in the construction and operation of this technology. One of the significant issues surrounding the installation and subsequent operation of an SCR is the generation of acid gases by the catalytic process within the SCR. This has been an issue on units in the Ohio Valley with additional emission control equipment being required to reduce the generation and emission of these gases. Limited SCR operational experience on units burning Powder River Basin coal indicate a concern with catalyst bed fouling by the popcorn ash produced by these units. There is also a concern regarding the on-site storage of large volumes of hazardous material used to activate the catalytic process. 1. c) But for carbon injection to remove mercury, all of the technologies listed in Table 2 and SCR technology, involve proven technology. There are several long-term research projects currently underway to develop the carbon injection process achieving some success. Westar is actively involved in one of these projects on a PRB coal-fired unit in Kansas. Preliminary results during short-term burns show good removal of mercury from the flue gas, which may lead to the maturation of this technology. 1. d) See attached file. 2. See Mr. Harrison's confidential workpaper entitled "Harrison Workpaper (LaCygne Station Environmental Retrofit Capital, 4-4-05).xls for the schedule of projects for LaCygne Station. If any SCRs are installed at JEC, we do not believe they would be installed until the latter five years of the ten year period. A substantial portion of scrubber rebuilds and baghouse installations and, if necessary, SCRs would be undertaken outside the period of an outage. The equipment would be tied into the rest of the plant during a planned outage. Electrostatic precipitators and low NOx burner projects would be performed during a planned outage and could be done during the same outage used to tie in one of the above mentioned projects. It is unknown at this time which type of mercury removal technology we will use but we do know that under the Clean Air Mercury Rule, depending on how KDHE implements the CAMR, we believe we will be required to remove approximately 20% of mercury by 2010 and approximately 70% of mercury by 2018.

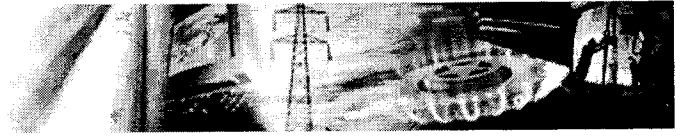
Attachment File Name	Attachment Note
KCC302 DR Table 2 as amended Harrison Testimony.xls	

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KCC 302 DR Response TABLE 2 as amended

**Estimated Compliance Cost (2005-2014)
(\$ Millions)**

	Capital	Annual O&M	Annual Revenue Requirement	302(1a)	302(1d)	
			North	Project Duration in months	Fixed O&M (\$million)	Variable O&M (\$millions)
Jeffrey Energy Center						
Scrubber Rebuild	71.5	5.8	14.9	12	2.8	3
Low NOx Burner	16.1	-0.5	2	6	0	-0.5
Electrostatic Precipitator Rebuild	14.2		2.1	6		
Carbon Injection	2.6	2.9	2.6	6	0.1	2.8
Lawrence Energy Center						
Scrubber Rebuild	20.9	2.8	6.8	10	1.6	1.2
Electrostatic Precipitator Rebuild	0.7		0.1	6		
Bag House	35.8	0.2	7.1	16	0.19	0.01
Tecumseh Energy Center						
Low NOx Burner	7.1		1.4	5		
Electrostatic Precipitator Rebuild	2.8		0.5	6		
Hutchinson Energy Center						
Low NOx Burner	7.8		1.5	6		
Gordon Evans Energy Center						
Low NOx Burner	17.3	-1.3		6	0	-1.3
LaCygne 1 and 2						
SCR	89.0	4.9		24	1.7	3.2
Scrubber Rebuild	92.0	2.9	19.9	12 & 18	1.1	1.8
Bag House	66.8	0.4	18.4	18	0.16	0.24
Carbon Injection	5.1	3.8	11.7	6	0.1	3.7
Total	463.2	21.7	41.4			62.5



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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [Mary Jo Struttman]
Data Request: KCC 309 :: Restricted Share Units
Date: 2005-08-11

Question 1 (Prepared by Kevin Kongs)

Westar's workpaper supporting RSU adjustment to test year, "2005 Forecast Amortization Expenses for Restricted Stock Shares" present a calculation for the 06/01/2001 grant expense that may be incurred by Westar in 2005 should a price target be met and sustained for 20 consecutive days within 2005. The calculation is based on 25,759 shares as awarded in 2001. Likewise, per response to DR #195, 25,579 shares were granted for the 06/01/01 award. Please clarify for Staff as to whether any of the 06/01/01 grant was awarded to Douglas Lake.

Response:

The RSU adjustment to test year amount has changed. The calculation for the 6/1/01 grant expense if price target is met included the incorrect number of shares and the incorrect price. Also, the 2005 amortization and dividends has changed due to number of shares granted in April 2005. Please see revised RSU adjustment and work papers that are attached. The 25,579 originally granted on 6/1/01 did include 6,523 shares to Douglas Lake. He converted these shares to Guardian shares in 2002 leaving 19,056 shares for the 6/1/01 grant.

Attachment File Name	Attachment Note
2005 RSU PROJ Revised 08-09-05.XLS	
Benefits Changes 8-9-05.xls	

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2005 Forecast										
Dividends on Restricted Stock Shares										
C:\Documents and Settings\Marge\Local Settings\Temporary Internet Files\Content.IE5\49JC5AF\2005 RSU PROJ Revised 08-09-05(1).XLS\RSU Amort 2005										
DIVIDENDS	Grant Date	Restricted Stock Award		1st Qtr 2005	2nd Qtr 2005	3rd Qtr 2005	4th Qtr 2005	Total 2005	Year	Attributable To
				0.23	0.23	0.23	0.23	0.92		
	06/30/98	69,000	X	15,870	15,870	15,870	15,870	63,480		1998
	01/27/99	13,000	X	2,990	2,990	2,990	2,990	11,960		1999
	05/04/99	50,783	X	11,680	11,680	11,680	11,680	46,720		1999
	01/26/00	174,500	X					0		2000
	05/17/00	51,300	X					0		2000
	09/01/00	38,449	X					0		2000
	02/08/01	177,764	X	40,886	40,886	40,886	40,886	163,543		2001
	06/05/01	19,056	X	4,383	4,383	4,383	4,383	17,532		2001
	01/01/02	0	X	0	0	0	0	0		2002
Balances as of 12/31/04	04/17/02	55,555	X	12,778	12,778		0	25,555		2002
	12/06/02	125,000 4yr	X	14,375	14,375	14,375	14,375	57,500		2002
	12/23/02	103,125 4yr	X	15,813	15,813	15,813	15,813	63,250		2002
	01/06/03	10,000 2yr	X	0	0	0	0	0		2003
	01/14/03	93,750 4yr	X	14,375	14,375	14,375	14,375	57,500		2003
	04/10/03	47,000 2yr	X	10,810	0	0	0	10,810		
	04/10/03	32,000 3yr	X	7,360	3,680	3,680	3,680	18,400		
	04/22/03	36,000 3yr	X	8,280	4,140	4,140	4,140	20,700		2003
	05/01/03	12,000 2yr	X	2,760	0	0	0	2,760		2003
	05/12/03	93,750 4yr	X	21,563	14,375	14,375	14,375	64,688		2003
	07/28/03	1,000 3 year	X	230	230	115	115	690		2003
	08/18/03	36,106 10yr / 3yr	X	8,304	8,304	3	3	16,614		2003
1,298,363	05/01/04	59,225 3 yr	X	13,622	13,622	13,622	13,622	54,487		2004
							a)	696,188		
	01/03/05	58,429		13,439	13,439	13,439	13,439	53,755		2005
	04/01/05	77,056 2 yr			8,861	17,723	17,723	44,307		2005
								98,062		
	Deferred RSU	90,000	X	20,700	20,700	20,700	20,700	82,800		
	Reinvested Dividends	22,205		5,257	5,406	5,556	5,705	21,924		
							a)	104,724		
						sum of	a)	800,912		
				1st Qtr 2005	2nd Qtr 2005	3rd Qtr 2005	4th Qtr 2005	Total 2005		
				0.23	0.23	0.23	0.23	0.92		
Westar Energy Dividends for Employee RSUs				245,473	225,906	213,723	213,872	898,974		
Total dividend on restricted stock				245,473	225,906	213,723	213,872	898,974		
C:\Documents and Settings\Marge\Local Settings\Temporary Internet Files\Content.IE5\49JC5AF\2005 RSU PROJ Revised 08-09-05(1).XLS\RSU Amort 2005										

2005 Forecast	Amortization Expense for Restricted Stock Shares												10 Year	2 Year	Total WR Stock	
	04/17/02	12/06/02	12/23/02	01/06/03	01/14/03	04/10/03	04/10/03	04/22/03	05/01/03	05/12/03	07/28/03	08/18/03	05/01/04	01/03/05	04/01/05	
Jan-05	27,113	35,273	18,749	855	22,020	25,028	14,200	16,813	6,975	39,666	616	21,728	10,152	10,989		250,176
Feb-05	27,113	35,273	18,749	no more	15,875	25,028	14,200	16,813	6,975	39,666	616	21,728	10,152	10,989		243,176
Mar-05	27,113	35,273	18,749	amort	15,875	25,028	14,200	16,813	6,975	39,666	616	21,728	10,152	10,989		310,205
Apr-05	14,979	35,273	18,749		15,875	8,343	8,520	14,123	6,975	39,666	616	21,728	10,152	10,989	104,218	258,450
May-05		35,273	18,749		15,875	no more	5,680	6,725	no more amort	28,445	616	21,728	10,152	10,989	104,218	251,364
Jun-05		35,273	18,749		15,875	amort	5,680	6,725	21,359	21,359	616	21,728	10,152	10,989	104,218	251,364
Jul-05		35,273	18,749		15,875		5,680	6,725	21,359	21,359	247	16,255	10,152	10,989	104,218	245,522
Aug-05		35,273	18,749		15,875		5,680	6,725	21,359	21,359	247	8,676	10,152	10,989	104,218	237,943
Sep-05		35,273	18,749		15,875		5,680	6,725	21,359	21,359	247	8,676	10,152	10,989	104,218	237,943
Oct-05		35,273	18,749		15,875		5,680	6,725	21,359	21,359	247	8,676	10,152	10,989	104,218	237,943
Nov-05		35,273	18,749		15,875		5,680	6,725	21,359	21,359	247	8,676	10,152	10,989	104,218	237,943
Dec-05		19,018	15,984		15,875		5,680	6,725	21,359	21,359	247	8,676	10,152	10,989	104,218	218,923
2005	96,319	407,021	222,220	855	196,640	83,427	96,560	118,360	27,900	336,622	5,547	203,055	121,824	131,868	937,954	2,986,182
5/1/2004 Grant - if stock price reaches target for 20 consecutive days, these RSU's will reach their price target. This will add an extra \$858,739 in expense to 2005. See below for calculation																
6/1/2004 Grant - if stock price reaches target for 20 consecutive days, these RSU's will vest. This will add an extra \$473,351 (19,056 shares x \$24.84) to expense in 2005.																
Currently no expense recorded because price target is only criteria, so full amount will be expensed if price target is achieved.																
Calculation of 5/1/04 acceleration if price target is met:																
Original Compensation: 1,236,771 X .611 = \$755,667.08																
(82,449) less 2004 amort																
(72,142) less 2005 amort																
\$601,076.08 amount to accelerate																
Amortization expense if price target met by August 2005																
72,142 Amort Jan-July																
601,076 - acceleration in August																
309,192.75 - ((1,236,771 X .278)/12)X3																
982,410.75																
2004 and prior grants 1,916,350 2005 grants 1,069,832 2,986,182																

**WEN/KGE Benefit Changes Adjustment
Revenue Requirement Study
Test Year Ended 12/31/03**

2004 FERC Account	Total Utility		2003 Percentage ¹		2004 Percentage ²		2003 Adjustment	
	2003	2004	WEN	KGE	WEN	KGE	WEN	KGE
			0.6007	0.3993	0.5996	0.4004		
<u>Pensions</u>								
	Income							
9260004	Qualified Plan	(7,977,956)	(4,792,358)	(3,185,598)	(1,379,080)	(920,920)	3,413,278	2,264,678
<u>RSUs</u>								
9200001	Dividends	1,317,977	791,709	526,268	659,560	440,440	(132,149)	(85,828)
9200001	Amortization	6,768,402	4,065,779	2,702,623	5,816,120	3,883,880	1,750,341	1,181,257
							Totals	5,031,470 3,360,107

¹ 2003 Common State Allocation Ratios per the AFS (Westar Energy) Manual based on Administrative and General Payroll allocation study done by budget area.

² 2004 Common State Allocation Ratios per the AFS (Westar Energy) Manual based on Administrative and General Payroll allocation study done by budget area.

2004 Estimates -- FAS 87 are expensed on estimates provided by Towers Perrin.

In September of the year, Towers will provide the actual expense for the year and next year's estimate.

2004 Estimates -- RSUs estimates for the amortization and dividends are determined by Benefits Accounting using assumptions provided by VP Administrative Services.

RSUs -- In accordance with FAS 123 and APP 25, the accounting treatment for RSUs is dependent on the terms of the agreement/contract that covers the award. If the terms state that the shares will vest at the end of the contract, then the value of the award will be amortized over the years equally (straight line). If an award has multiple vesting dates, the accounting treatment will be according to the following example.

If 120,000 shares were to be awarded over a 4 year period, then one-fourth (30,000 shares) would be amortized 100% in year 1. Another 1/4 would be amortized 50/50 in years 1 and 2.

The third one-fourth would be amortized 33% in each of the first three years. The last one-fourth would be amortized 25% in each of 4 years. Therefore, year one would have the value of 62,500 shares expensed. Year 2 would have the value of 32,500 shares expensed. The third year would have the value of 17,500 shares expensed and the last year would have 7,500 shares expensed. FASB issued an exposé draft that will govern the expensing of stock compensation and a final ruling is expected by the end of the year. The new rules are expected to go into effect for the year of 2005.

**WEN/KGE Benefit Changes Adjustment
Revenue Requirement Study
Test Year Ended 12/31/04**

2004 FERC Account	Total Utility		2004 Percentage ¹		2005 Percentage ²		2004 Adjustment	
	2004	2005	WEN	WES	WEN	WES	WEN	WES
	(1,621,118)	4,300,000	(972,022)	(649,096)	2,545,600	1,754,400	3,517,622	2,403,496
Pensions								
Income								
9260004 Qualified Plan								
	1,220,741	800,912	731,956	488,785	474,140	326,772	(257,816)	(162,013)
9200001 Dividends on existing grants	7,622,741	1,916,350	4,570,595	3,052,145	1,134,479	781,871	(3,436,116)	(2,270,274)
9200001 Amortization of existing grants		1,069,832			633,341	436,491	633,341	436,491
9200001 New 2005 Grants Amortization		98,062			58,053	40,009	58,053	40,009
9200001 New 2005 Grants dividends		858,739			508,373	350,366	508,373	350,366
9200001 addtl exp if price target hits for 5/1/04 grant		473,351			280,224	193,127	280,224	193,127
9200001 addtl exp if price target hits for 6/1/01 grant								
Totals							1,303,681	991,202

1 2004 Common State Allocation Ratios per the AFS (Westar Energy) Manual based on Administrative and General Payroll allocation study done by budget area.

2 2005 Common State Allocation Ratios per the AFS (Westar Energy) Manual based on Administrative and General Payroll allocation study done by budget area.

3 Amortization and dividends for 2005 grants changed due to number of shares granted in April 2005.

4 Addtl expense changed due to incorrect number of outstanding shares and incorrect price.

2005 Estimates -- FAS 87 are expensed on estimates provided by Towers Perrin.

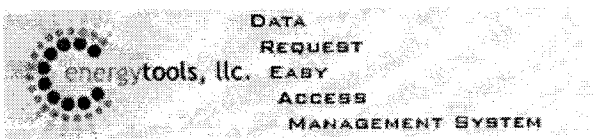
In September of the year, Towers will provide the actual expense for the year and next year's estimate.

2005 Estimates -- RSUs estimates for the amortization and dividends are determined by Benefits Accounting using assumptions provided by VP Administrative Services.

RSUs -- In accordance with FAS 123 and APP 25- the accounting treatment for RSUs is dependent on the terms of the agreement/contract that covers the award. If the terms state that the shares will vest at the end of the contract, then the value of the award will be amortized over the years equally (straight line). If an award has multiple vesting dates, the accounting treatment will be according to the following example.

If 120,000 shares were to be awarded over a 4 year period, then one-fourth (30,000 shares) would be amortized 100% in year 1. Another 1/4 would be amortized 50/50 in years 1 and 2. The third one-fourth would be amortized 33% in each of the first three years. The last one-fourth would be amortized 25% in each of 4 years. Therefore, year one would have the value of 62,500 shares expensed, Year 2 would have the value of 32,500 shares expensed. The third year would have the value of 17,500 shares expensed and the last year would have 7,500 shares expensed.

FASB issued an FAS 123R in December 2004, which will be adopted sometime in 2005.



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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [James Zakoura]
Data Request: KIC 73 :: Employee Benefits
Date: 2005-07-14

Question 1 (Prepared by Jacqueline Kirkland)

Please provide the following regarding various non-retirement-related employee benefits for Westar Energy North and Westar Energy South, as well as Westar Energy, Inc. common operations: a. Brief description of each benefit offered b. Expense incurred for each benefit noted for all months beginning January 2003 to date. Provide in hard copy as well electronic spreadsheet formula if available. c. Discuss/describe any significant changes occurring for any benefit offered during the period January 2003 to date, noting the effective date of the change as well as the expected annual cost impact to the Company of the change.

Response:

The attached documents contain information about the benefit programs offered by Westar Energy to non-union and union employees.

Attachment File Name	Attachment Note
DR #73 KIC - Tuition Reimbursement.pdf	
DR KIC 73 Benefit Cost.xls	
DR KIC 73 BUOE 2005 Summary of Benefits.pdf	
DR KIC 73 Cost Projection.xls	
DR KIC 73 Educational Assistance Plan.doc	
DR KIC 73 Impact of plan changes.xls	
DR KIC 73 NBUOE 2005 Summary of Benefits.pdf	
DR KIC 73 Prop Plan Design w curr. Enr.pdf	
DR KIC 73 summary of benefits.doc	

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Westar Energy, Inc.
Data Request # KIC 73

Employee Benefit Expenses	2003		2003		2004		1/1/2005 - 3/31/2005		1/1/2005 - 3/31/2005		2005	
	North	South	Combined	North	South	Combined	North	South	North	South	Combined	Combined
Medical and Dental Costs	5,396,850.21	3,587,419.84	8,984,270.05	6,242,244.60	4,180,623.41	10,422,868.01	1,105,772.39	713,136.10	1,105,772.39	713,136.10	1,818,908.49	1,818,908.49
Prescription Drug Costs	1,838,755.13	1,222,265.57	3,061,020.70	1,999,471.30	1,244,480.38	3,243,951.68	524,380.23	361,397.16	524,380.23	361,397.16	885,777.39	885,777.39
LTD	1,042,210.81	548,277.05	1,590,487.86	975,649.11	499,496.00	1,475,145.11	187,123.19	102,041.64	187,123.19	102,041.64	289,164.83	289,164.83
Vision	31,090.14	-	31,090.14	34,160.29	792.48	34,952.77	8,781.76	-	8,781.76	-	8,781.76	8,781.76
Employee Assistance Program	23,601.97	15,688.81	39,290.78	17,276.19	11,536.67	28,812.86	4,262.40	2,837.60	4,262.40	2,837.60	7,200.00	7,200.00
Life and Accidental Death Insurance	215,718.30	60,090.76	275,809.06	257,406.24	72,589.27	329,994.51	40,146.32	8,142.47	40,146.32	8,142.47	48,288.79	48,288.79
Flex Spending Account (Admin Fees)	7,479.00	-	7,479.00	15,428.48	3,387.38	18,815.86	5,622.00	-	5,622.00	-	5,622.00	5,622.00

SUMMARY OF COMPANY BENEFITS – WESTAR ENERGY, INC.

INTRODUCTION

In January 2001 the company offered employees cafeteria-style benefits. Non-Union employees have several benefit options to choose from, while the bargaining unit options are limited to negotiations. Benefit options include medical, dental, and vision, life & disability insurance, flexible spending accounts and bought time off. Company contributions are provided on some benefit options. Employees can purchase additional or high coverage levels and pay the difference. Some benefits are 100% paid by the employee.

BENEFIT PLANS

BENEFIT PLANS	VENDOR	ELIGIBLE GROUPS
<p>Medical</p> <p>This plan is self insured and administered by FMH Benefit Services. Non-Union employees have the opportunity to select from 3 different medical options through the company's Flexible Benefits Program. Bargaining unit employees have 1 medical plan option. Costs for the plan are shared between the employee and company.</p>	<p>FMH Benefit Services Overland Park, KS</p>	<p>Non-Union Bargaining Unit</p>
<p>Prescription Drug</p> <p>This plan is self insured and administered by Walgreen's. All employees enrolled in the medical plan have access to prescription drug benefits through retail pharmacies and mail order. Employees are required to make a co-payment ranging from \$5 to \$105 for generic and brand name drugs.</p>	<p>Walgreen's Health Initiatives Deerfield, IL</p>	<p>Non-Union Bargaining Unit</p>
<p>Dental</p> <p>The active employee dental plan is self-insured and administered by Delta Dental Plan of Kansas. Non-Union employees have 2 options to choose from and Bargaining unit employees have 1 option. Monthly premium costs are shared with 50% paid by employee and company. The over 65 retiree dental plan is fully insured by Delta Dental Plan of Kansas.</p>	<p>Delta Dental Plan of Kansas Wichita, KS</p>	<p>Non-Union Bargaining Unit</p>
<p>Vision</p> <p>The vision plan is available to Non Union employees. The plan is fully insured and administered through Superior. Non-Union employees have 2 options from which to choose. Bargaining unit employees have eye examination coverage only as part of the medical plan.</p>	<p>Superior Vision Services Rancho Cordova, CA</p>	<p>Non-Union</p>
<p>Flexible Spending Accounts</p> <p>The company offers all employees the opportunity to enroll in the Flexible Spending Accounts (FSA). The FSA offers Health Care and Dependent Care Reimbursement Accounts. The plan allows contributions on a pre-tax basis ranging from \$200 per year to \$5,000 per year.</p>	<p>ASI Columbia, Missouri</p>	<p>Non-Union Bargaining Unit</p>

¹ Utilization data is from December 1, 2003 through November 30, 2004.

² 2004 cost per active employee/retiree utilizes the average monthly enrollment between Dec. 1, 2003 and Nov. 30, 2004. 2003 is calendar year.



2005

ENROLLMENT GUIDE

FOR

Non-Bargaining Unit Employees

MEDICAL INSURANCE

You may be eligible to enroll in the Westar Energy, Inc. Non-Bargaining Unit Employee Medical/Rx Option. Westar Energy, Inc. has contracted with a managed care network or networks of medical providers whose members have agreed to charge reduced or discounted fees for covered services.

Eligibility for Coverage

Coverage provided under this option is for you and your dependents. Dependents are defined as your spouse and unmarried child(ren). Unmarried child(ren) can be covered through the end of the month in which they attain age 19, or the end of the month they turn age 25 provided they are a full-time student. For further clarification, please refer to the Summary Plan Description.

Medical Options at a Glance									
	Premium			Standard			Core		
	In-Network	Out-of-Network	Out-of-Area	In-Network	Out-of-Network	Out-of-Area	In-Network	Out-of-Network	Out-of-Area
Deductible (indiv/family)	\$250/ \$500	\$750/ \$1500	\$500/ \$1,000	\$500/ \$1,000	\$1,500/ \$3,000	\$1,000/ \$2,000	\$1,000/ \$2,000	\$2,500/ \$5,000	\$1,500/ \$3,000
Coinsurance	90%	70%	80%	80%	60%	70%	80%	50%	80%
Out-of-Pocket Maximum (including deductible)	\$1,500/ \$3,000	\$4,500/ \$9,000	\$2,000/ \$4,000	\$2,000/ \$4,000	\$6,000/ \$12,000	\$4,000/ \$8,000	\$3,000/ \$6,000	\$7,500/ \$15,000	\$4,500/ \$9,000
Lifetime Maximum	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Physician Office Visits	\$10 copay	Subject to co-insurance/deductible	Subject to co-insurance/deductible	\$15 copay	Subject to co-insurance/deductible	Subject to co-insurance/deductible	Subject to co-insurance/deductible	Subject to co-insurance/deductible	Subject to co-insurance/deductible
Laboratory	Subject to co-insurance and deductible 100% Covered if LabOne								
Retail Prescription Drug Program	\$5 generic/\$20 brand-no generic avail/\$35 brand-w generic avail 30-day supply Initial fill and one refill, then mail order								
Mail Order Program	\$10 generic/\$40 brand-no generic avail/\$70 brand-w generic avail 90-day supply								
Convenience 90-day Program	\$15 generic/\$60 brand-no generic avail/\$105 brand-w generic avail 90-day supply								
Note 1: Participation in the PPO or out-of-area option requires you to pre-certify with FMH before going to the hospital. In the PPO you can go directly to an in-network specialist whenever you deem necessary. There is a \$500 penalty if you do not pre-certify for hospital admission									

Enrollment Options

You have the option to elect medical coverage on a pre-tax or after-tax basis. You also have the option to waive medical coverage. Remember, after the open enrollment period expires, you will not be able to change your coverage during the plan year unless you have a qualified life event. See bottom of page 1.

MEDICAL INSURANCE - continued

Preferred Provider Organizations (PPO)

A PPO is a network of doctors, hospitals and other healthcare providers organized to deliver high quality, comprehensive healthcare to its members at pre-negotiated, discounted fees. You coordinate all of your care with the various doctors and healthcare providers who belong to the network. When you use the network providers, your cost is less. For example, your medical treatment will be covered at a negotiated rate rather than the market rate and you'll often have lower deductibles and copayments than if you use non-network providers. Also, your network provider will file your claims whereas you will need to file claim forms when you use a non-network provider.

How to File Claims with the PPO Options

If you use a network doctor, you don't need to file a claim. Simply present your medical identification card at the time of service and your doctor will file a claim directly with FMH Benefit Services, the medical claims administrator. If you use a non-network doctor, you may need to pay your bill and file a claim with FMH Benefit Services to be reimbursed.

2005 Monthly Rates for Coverage

2005 Medical Option Credits/Costs Per Month									
	Premium PPO			Standard PPO			Core PPO		
Coverage Level	EE Cost	Employer Credit	Total Cost	EE Cost	Employer Credit	Total Cost	EE Cost	Employer Credit	Total Cost
Employee only	\$87.15	\$203.35	\$290.50	\$45.70	\$182.79	\$228.49	\$19.96	\$179.59	\$199.55
Employee and Spouse	\$174.30	\$406.68	\$580.98	\$91.39	\$365.55	\$456.94	\$39.90	\$359.15	\$399.05
Employee and Child(ren)	\$174.30	\$406.68	\$580.98	\$91.39	\$368.55	\$456.94	\$39.90	\$359.15	\$399.05
Employee and Family	\$261.45	\$610.05	\$871.50	\$137.08	\$548.34	\$685.42	\$59.86	\$538.74	\$598.60
Waive	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

For further information about your Medical Option benefits, please refer to your Summary Plan Description (SPD). If you need another copy, please contact Human Resources or obtain a copy from the Human Resources Home Page (hrhome) by clicking the following links; Benefits Information, Summary Plan Description, Table of Contents, Health Options, Medical Option Non-Non-Bargaining Unit.

Prescription Drug Benefits

If you enroll in the medical option, prescription drug coverage is included.

- The **retail prescription drug program** is used for prescriptions you need for a short period of time – up to 30 days – such as antibiotics. There is a one-refill limit under the retail prescription drug program. To receive the benefit, simply present your medical card or prescription card at a participating pharmacy and pay the copayment.
Copayment = \$5 generic / \$20 brand-no generic available / \$35 brand-with generic available
- The **mail-order program** is required for maintenance drugs taken over an extended period, such as insulin, and other ongoing prescriptions. Send your prescription to the mail order program to receive up to a 90-day supply of medication. You will make a copayment for each prescription.
Copayment = \$10 generic / \$40 brand-no generic available / \$70 brand-with generic available
- The **convenience 90-day program** allows the employee to purchase a 90-day supply of medications at retail pharmacies. This convenience benefit requires the employee to pay a higher copay amount.
Copayment = \$15 generic / \$60 brand-no generic available / \$105 brand-with generic available

MEDICAL INSURANCE - continued

LabOne Benefits

Your medical option also includes LabOne. This program is a member-driven benefit that provides you with FREE outpatient laboratory testing services. To obtain FREE testing, it's up to you to request that your doctor collect your specimens and call LabOne (toll free # on medical card) to pick them up. When you use LabOne, your medical option pays the full cost of your outpatient laboratory work for specific tests (i.e. blood testing, urine testing, pap smears, biopsies, and cultures). You pay no deductibles, no copayments and no coinsurance. If you have questions, please call LabOne at (800) 646-7788.

DENTAL INSURANCE

You may be eligible to enroll in the Westar Energy, Inc. Non-Bargaining Unit Employee Dental Option. Westar Energy has selected Delta Dental for providing this coverage. You are free to go to any dentist of your choosing, however, there may be a difference in the amount of payment if the dentist is not a participating dentist with Delta Dental. To find participating dentists, please call 800-234-3375 or visit Delta's website at www.deltadentalks.com

Summary of Option Benefits

Dental Options at a Glance		
	Premium	Standard
	100 % up to R&C	100 % up to R&C
Basic	100 % up to R&C	80 % up to R&C
Major	50 % up to R&C	50 % up to R&C
Orthodontic	50 % up to R&C	50 % up to R&C
Deductible	\$0	\$0 Preventive \$50 Other
Annual Maximum	\$1,500/person	\$1,000/person
Orthodontic Lifetime Maximum	\$1,200/person	\$1,200/person

For further information about your Dental Option benefits, please refer to your Summary Plan Description (SPD). If you need another copy, please contact Human Resources or obtain a copy from the Human Resources Home Page (hrhome) by clicking the following links: Benefits Information, Summary Plan Description, Table of Contents, Health Options, 06 - Dental Option Non-Bargaining Unit.

2005 Dental Option Credits/Costs Per Month

Coverage Level	Premium			Standard		
	EE Cost	Employer Credit	Total Cost	EE Cost	Employer Credit	Total Cost
Employee only	\$18.94	\$18.94	\$37.88	\$11.04	\$18.94	\$29.98
Employee and Spouse	\$37.88	\$37.88	\$75.76	\$22.06	\$37.88	\$59.94
Employee and Child(ren)	\$37.88	\$37.88	\$75.76	\$22.06	\$37.88	\$59.94
Employee and Family	\$56.82	\$56.82	\$113.64	\$33.10	\$56.82	\$89.92
Waive	(\$4.18)	\$0.00	(\$4.18)	(\$4.18)	\$0.00	(\$4.18)

() Reflects a credit

Vision Coverage

You may use your Flexible Benefits Plan credits to buy vision care benefits. The Vision Care Option offers extended coverage for glasses and contacts and a discount off your eligible expenses when you use providers who participate in the vision care network (see the Vision Care Options at a Glance table).

If you waive vision care coverage, you will receive Flexible Benefits Plan credits you may use to purchase other benefits, add to a Flexible Spending Account or receive them as after-tax earnings in your paycheck. The following table summarizes your vision care coverage options and premiums:

2005 Vision Option Credits/Costs Per Month						
Coverage Level	Premium			Standard		
	EE Cost	Employer Credit	Total Cost	EE Cost	Employer Credit	Total Cost
Employee only	\$4.64	\$1.56	\$6.20	\$0	\$1.56	\$1.56
Employee and Spouse	\$9.98	\$3.32	\$13.30	\$0	\$3.32	\$3.32
Employee and Child(ren)	\$7.52	\$2.52	\$10.04	\$0	\$2.52	\$2.52
Employee and Family	\$13.70	\$4.56	\$18.26	\$0	\$4.56	\$4.56
Waive	(\$.84)	\$0.00	(\$.84)	(\$.84)	\$0.00	(\$.84)

() Reflects a credit

How to File Vision Care Claims

If you use a network doctor, you don't need to file a claim. When scheduling your appointment, be sure to say you are covered by the Superior Vision Plan so the provider can confirm your eligibility and benefits before the appointment. When your eligibility is confirmed, your network provider will take care of filing claims for you. If you use a non-network provider, claim forms are available on the Superior Vision website, www.superiorvision.com or from the Human Resources Home Page (hrhome) on the company's intranet.

Vision Care Options at a Glance

	Premium Option	Standard Option
Frequency of Benefit	12 months for exams, lenses, frames and contacts	12 months
In-Network Coverage	100% after \$10 copayment 100% after \$25 copayment* \$15 allowance 100% after \$25 copayment* (Up to \$100) 100% (Up to \$120)	100% after \$10 copayment Not covered Not covered Not covered Not covered
Out-of-Network Coverage	\$34 allowance** \$26 allowance	\$34 allowance** \$26 allowance
<ul style="list-style-type: none"> • Exams by ophthalmologist • Exams by optometrist • Lenses <ul style="list-style-type: none"> – Single – Bifocal – Trifocal – Lenticular – Scratch Coating • Frames • Elective Contact Lenses (cosmetic) • Medically Necessary Contacts 	<ul style="list-style-type: none"> \$29 \$43 \$53 \$84 \$15 \$47 \$100 \$210 	<ul style="list-style-type: none"> Not covered Not covered Not covered Not covered Not covered Not covered Not covered Not covered

*Only one copayment is required if purchasing lenses and frames together.

**Allowance is maximum amount the option pays you toward the total amount charged by the provider.

Superior Vision Services has contracted with Ophthalmologists who specialize in elective procedures such as Radial Keratotomy (RK) and LASIK. These participating providers provide their services at a 20% discount off their usual and customary surgical fees for Superior Vision Plan members.



2005

ENROLLMENT GUIDE

FOR

Bargaining Unit Employees

MEDICAL INSURANCE

You may be eligible to enroll in the Westar Energy, Inc. Bargaining Unit Employee Medical/Rx Option. Westar Energy, Inc., has contracted with a managed care network or networks of medical providers whose members have agreed to charge reduced or discounted fees for covered services.

Eligibility for Coverage

Coverage provided under this option is for you and your dependents. Dependents are defined as your spouse and unmarried child(ren). Unmarried child(ren) can be covered through the end of the month in which they attain age 19, or the end of the month they turn age 25 provided they are a full-time student. For further clarification, please refer to the Summary Plan Description.

Summary of Benefits

Medical Options at a Glance		
	PPO - Preferred Provider Organization	
	In-Network	Out-of-Network
Deductible (indiv/family)	\$50/ \$100	\$200/ \$400
Coinsurance	80%	50%
Out-of-Pocket Maximum (including deductible)	\$1,000/ \$2,000	\$1,500/ \$3,000
Lifetime Maximum	Unlimited	Unlimited
Physician Selection	Network Physician	Own Choice
Retail Prescription Drug Program	\$5 generic/\$15 brand name 30-day supply	
Retail Limit	Original plus one refill; mail order for maintenance drugs	
Mail Order Program	\$10 generic/\$20 brand name	90-day supply
Convenience 90-day Program	\$15 generic/\$45 brand name	90-day supply
Maternity Care	Subject to Coinsurance	Subject to Deductible and Coinsurance
Emergency Room (Life Threatening)	\$100 co-pay unless hospitalized within 24 hours. 80% Benefit (subject to deductible)	\$100 co-pay unless hospitalized within 24 hours. 80% Benefit (subject to deductible)
Emergency Room (Non-Life Threatening)	\$100 co-pay unless hospitalized within 24 hours. 50% Benefit (subject to deductible)	\$100 co-pay unless hospitalized within 24 hours. 50% Benefit (subject to deductible)
Immunizations	Subject to Coinsurance	Subject to Deductible and Coinsurance
Chiropractic Care	80% Benefit	80% Benefit
Ambulance	Subject to Coinsurance	Subject to Deductible and Coinsurance
Laboratory	Subject to Deductible and Coinsurance 100% if LabOne	Subject to Deductible and Coinsurance 100% if LabOne
Vision	\$10 Co-pay	\$10 Co-pay
<p>Note 1: This chart only summarizes key provisions of the Westar Energy benefit programs. For more complete details see the Summary Plan Descriptions and the official plan documents for each of the plans. If there are any inconsistencies between the description in this booklet and the official plan documents, the official plan documents will prevail.</p>		

Enrollment Options

You have the option to elect medical coverage on a pre-tax or after-tax basis. You also have the option to waive medical coverage. Remember, after the open enrollment period expires, you will not be able to change your coverage during the plan year unless you have a qualified life event. See bottom of page 1.

MEDICAL INSURANCE - continued

Preferred Provider Organizations (PPO)

A PPO is a network of doctors, hospitals and other healthcare providers organized to deliver high quality, comprehensive healthcare to its members at pre-negotiated, discounted fees. You coordinate all of your care with the various doctors and healthcare providers who belong to the network. When you use the network providers, your cost is less. For example, your medical treatment will be covered at a negotiated rate rather than the market rate and you'll often have lower deductibles and copayments than if you use non-network providers.

How to File Claims with the PPO Options

If you use a network doctor, you don't need to file a claim. Simply present your medical identification card at the time of service and your doctor will file a claim directly with FMH Benefit Services, the medical claims administrator. If you use a non-network doctor, you may need to pay your bill and file a claim with FMH Benefit Services to be reimbursed.

Prescription Drug Benefits

If you enroll in a medical option, prescription drug coverage is included.

- The **retail prescription drug program** is used for prescriptions you need for a short period of time – up to 30 days – such as antibiotics. There is a one-refill limit under the retail prescription drug program. To receive the benefit, simply present your medical card at a participating pharmacy and pay the copayment.

Copayment = \$5 generic / \$15 brand name

- The **mail-order program** is required for maintenance drugs taken over an extended period, such as insulin, and other ongoing prescriptions. Send your prescription to the mail order program to receive up to a 90-day supply of medication. You will make a copayment for each prescription.

Copayment = \$10 generic / \$20 brand name

- The **convenience 90-day program** allows the employee to purchase a 90-day supply of medications at retail pharmacies. This convenience benefit requires the employee to pay a higher copay amount.

Copayment = \$15 generic / \$45 brand name

LabOne Benefits

Your medical option also includes LabOne. This program is a member-driven benefit that provides you with FREE outpatient laboratory testing services. To obtain FREE testing, it's up to you to request that your doctor collect your specimens and call LabOne (toll free # on medical card) to pick them up. When you use LabOne, your medical option pays the full cost of your outpatient laboratory work for specific tests (i.e. blood testing, urine testing, pap smears, biopsies, and cultures). You pay no deductibles, no copayments and no coinsurance. If you have questions, please call LabOne at (800) 646-7788.

2005 Monthly Rates for Medical & Dental Coverage

Coverage option	Medical Options			Dental Options		
	Employee Cost*	Company Cost	Total Plan Premium	Employee Cost	Company Cost	Total Plan Premium
Employee only	\$73.92	\$258.48	\$332.40	\$15.98	\$15.98	\$31.96
Employee + 1	\$133.80	\$542.82	\$676.62	\$33.55	\$33.55	\$67.10
Employee and Family	\$166.48	\$697.92	\$864.40	\$43.14	\$43.14	\$86.28
Waive	\$0.00		\$0.00	\$0.00		\$0.00

**Employee cost includes \$19.48 per month for 2003 deficit makeup*

For further information about your Medical Option benefits, please refer to your Summary Plan Description (SPD). If you need another copy, please contact Human Resources or obtain a copy from the Human Resources Home Page (hrhome) by clicking the following links; Benefits Information, Summary Plan Description, Table of Contents, Health Options, Medical Option Bargaining Unit.

DENTAL INSURANCE

You may be eligible to enroll in the Westar Energy, Inc. Bargaining Unit Employee Dental Option. Westar Energy, Inc. has selected Delta Dental for providing this coverage. You are free to go to any dentist of your choosing, however, there may be a difference in the amount of payment if the dentist is not a participating dentist with Delta Dental. To find participating dentists, please call 800-234-3375 or visit Delta's website at www.deltadentalks.com

Summary of Benefits

Dental Options at a Glance			
Service	Description	Specifics	Option Benefits
Diagnostic	Includes the following procedures necessary to evaluate existing dental conditions and the dental care required:	Oral examinations, Diagnostic x-rays (bitewings once every six months), Full mouth x-rays (once each three years).	100%
Preventative	Provides the following	Prophylaxis (Cleanings), (including periodontal maintenance)	100%
Preventative	Provides the following	Topical Fluoride - once each six (6) months for dependent children under age twenty (20).	100%
Preventative	Provides the following	Sealants - one (1) per lifetime for dependent children under age nineteen (19) when applied only to permanent molars with no caries (decay) or restorations on any surface and with the occlusal surface intact.	100%
Ancillary	Provides for an emergency examination by the Dentist for the relief of pain when no other services are performed.		100%
Restorative (Regular)	Provides amalgam (silver) restorations; composite (white) resin restorations; and stainless steel crowns for dependents under age twelve (12).		100%
Oral Surgery	Provides for simple extractions		100%
Oral Surgery	Provides for oral surgery including pre and post-operative care.		50%
Endodontics	Includes procedures for root canal treatments and root canal fillings.		100%
Periodontics	Includes procedures for the treatment of diseases of the tissues supporting the teeth.		100%
Restorative (Special)	When teeth cannot be restored with a filling material listed in Restorative (Regular), provides for gold restorations and individual crowns	Also provides for Space Maintainers for dependent children under age fourteen (14) and only for premature loss of primary molars.	50%
Prosthodontics	Includes bridges, partial and complete dentures, including repairs and adjustments		50%
Implants	Includes limited procedures, subject to preauthorization and approval	Lifetime maximum per dependent is \$2,000	50%
Orthodontics	Includes orthodontic appliances and treatment, interceptive and corrective.	Lifetime maximum per dependent is \$1,200	50%
Maximum Benefit	For all covered dental procedures for each Eligible Person.	Per Year	\$1,500

Note 1: This chart only summarizes key provisions of the Westar Energy benefit programs. For more complete details see the Summary Plan Descriptions and the official plan documents for each of the plans. If there are any inconsistencies between the descriptions in this brochure and the official plan documents, the descriptions in the official plan documents will prevail.

For further information about your Dental Option benefits, please refer to your Summary Plan Description (SPD). If you need another copy, please contact Human Resources or obtain a copy from the Human Resources Home Page (hrhome) by clicking the following links: Benefits Information, Summary Plan Description, Table of Contents, Bargaining Unit, 02 - Dental Options.

DR KIC 73 Impact of plan changes[1].xls

Current Plan Design Cost Calculation for 1/1/2005 (experience thru 8/31/04):
HMO, Premium Plan, Standard Plan, Core Plan

Projected Cost at 8/31/04 enrollment: = \$7,312,074

Proposed Plan Design Cost Calculation for 1/1/2005 (experience thru 8/31/04):
Premium Plan, Standard Plan, Core Plan

Projected Cost at 8/31/04 enrollment: = \$6,658,016

Expected annual cost impact to Westar (savings) \$654,058

The above is based on enrollment at 8/31 and does not reflect shift in enrollment. Please note that the per capita for the HMO was \$10,484 prior to changes and changed to \$9,103 (premium plan), \$5,150 (standard plan) and \$1,392 (core plan).

DR KIC 73 Cost Projection[1].xls

Westar Energy, Inc.
 Non-Bargaining Unit Active Employees
 Proposed 2005 Premium Equivalent Analysis
 Based on Current Plan Design
 Effective January 1, 2005

Plan Type	Category	Count	Rate	Amount	Rate %	Amount	Rate %	Amount
HMO	Single	11	\$268.98	\$ 35,505	43.81%	\$386.81		\$ 51,059
	Employee and Spouse	14	\$537.94	\$ 90,374	43.81%	\$773.59		\$ 129,963
	Employee and Child	7	\$537.94	\$ 45,187	43.81%	\$773.59		\$ 64,982
	Family	26	\$808.94	\$ 251,765	43.81%	\$1,160.43		\$ 362,054
HMO Total		58		\$ 422,831				\$ 1,008,058
Premium PPO	Single	95	\$268.98	\$ 306,637	32.23%	\$355.67		\$ 405,468
	Employee and Spouse	103	\$537.94	\$ 664,894	32.23%	\$711.32		\$ 879,189
	Employee and Child	68	\$537.94	\$ 438,959	32.23%	\$711.32		\$ 580,436
	Family	280	\$808.94	\$ 2,711,318	32.23%	\$1,067.02		\$ 3,585,177
Premium PPO Total		546		\$ 4,127,808				\$ 5,450,270
Standard PPO	Single	42	\$241.10	\$ 121,514	0.00%	\$241.10		\$ 121,514
	Employee and Spouse	30	\$482.16	\$ 173,578	0.00%	\$482.16		\$ 173,578
	Employee and Child	19	\$482.16	\$ 109,932	0.00%	\$482.16		\$ 109,932
	Family	129	\$723.26	\$ 1,119,606	0.00%	\$723.26		\$ 1,119,606
Standard PPO Total		220		\$ 1,524,630				\$ 1,524,630
Core PPO	Single	9	\$219.50	\$ 23,706	-10.00%	\$199.55		\$ 21,551
	Employee and Spouse	4	\$438.96	\$ 21,070	-10.00%	\$399.05		\$ 19,155
	Employee and Child	2	\$438.96	\$ 10,535	-10.00%	\$399.05		\$ 9,577
	Family	4	\$584.46	\$ 31,606	-10.00%	\$598.60		\$ 28,733
Core PPO Total		19		\$ 65,917				\$ 79,016
Combined Total		1413		\$ 5,148,102				\$ 6,962,677

NOTE:

- * The Standard PPO Plan actually generates a 20% decrease in Premium Equivalents. We recommend they remain at the same level for the 2005 Plan Year.
- * The Core PPO Plan generates a 58% decrease in Premium Equivalents. Due to the low participation and claims utilization we do not feel the plan is creditable and would only recommend a 10% reduction for the 2005 Plan Year.



[Home Page](#) [Change Password](#)

Wednesday, September 07, 2005
 Logged in as: [Marjorie Levin] [Logout](#)

Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [James Zakoura]
Data Request: KIC 115 :: Williams' Testimony, Page 6
Date: 2005-07-18

Question 1 (Prepared by Caroline Williams)

Reference Ms. Caroline Williams direct testimony, page 6. Please provide all costs by month, by FERC account, incurred in the separation of electric and gas billings by Westar and Kansas Gas Service. Provide such costs for Westar North and Westar South and in any categories maintained, including without limitation, the following: a. Implementation costs b. Establishing website messaging c. Initial and subsequent direct mailings informing customers of the pending separation. d. Refrigerator magnet costs e. Cost of 24 additional temporary customer service representatives, including training costs

Response:

a. Implementation costs see attached file a.1. Total company implementation costs a.2. Westar Energy North a.3. Westar Energy South b. Establishing website messaging No additional costs were incurred as a result of the Westar Energy website messaging. c. Initial and subsequent direct mailings informing customers of the pending separation. See attached file "c" (these costs are included in "a" attached files c.1. Total company implementation costs c.2. Westar Energy North c.3. Westar Energy South d. Refrigerator magnet costs Refrigerator magnet costs are included in attached file "d" d.1. Total company implementation costs d.2. Westar Energy North d.3. Westar Energy South e. Cost of 24 additional temporary customer service representatives, including training costs See attached file "e" Cost of 24 additional temporary customer service representatives, including training costs are included in "a" attached file e.1. Total company implementation costs e.2. Westar Energy North e.3. Westar Energy South

Attachment File Name	Attachment Note
DR_KIC_115_a_KGS_Sep_Imp_Costs.xls	
DR_KIC_115_c_Mailings.xls	
DR_KIC_115_d_Refrigerator_Magnets.xls	
DR_KIC_115_e_Temp_CSRS.xls	

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TOTAL - Westar - 11 and 51 COMBINED

ACCOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
1841010	-1,184.71	-3,443.88	-2,669.35	-3,468.92	-13,112.57	-34,630.33	-85,343.59	-57,646.43	-33,437.03	-36,525.06	-46,132.25	-46,086.89	-363,681.01
1841012	0.00	0.00	0.00	0.00	0.00	0.00	140.06	71.44	36.61	357.88	580.85	1,637.88	4,742.06
1841013	775.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.78
1841015	87.55	117.03	131.20	109.60	806.33	599.27	573.28	748.68	486.29	1,291.84	1,403.08	1,302.74	7,656.89
1841017	0.00	0.00	0.00	0.00	14.37	48.91	0.00	64.09	189.52	355.07	224.34	368.59	1,264.89
1841020	214.52	559.36	393.60	463.84	2,231.24	3,580.33	5,131.04	4,251.47	5,365.70	8,126.57	9,855.42	12,024.62	52,197.71
1841021	389.56	927.76	662.48	406.96	5,004.71	5,926.47	10,293.20	11,463.36	8,147.95	7,090.30	8,316.68	8,736.90	67,366.33
1841022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490.08	452.76	618.80	643.72	2,205.36	2,205.36
1841025	74.36	42.56	109.84	0.00	276.31	125.64	562.77	186.94	404.10	1,231.69	171.74	539.61	3,725.56
1841029	0.32	178.86	150.08	0.08	0.31	1,096.60	1,771.20	51.18	990.21	76.68	185.64	157.67	4,658.83
1841031	85.09	49.76	183.12	1,183.20	1,032.20	-5,437.72	-2,457.94	790.80	256.65	249.60	426.88	448.12	-3,190.24
1841033	37.25	0.00	0.00	0.00	62.12	69.42	256.80	348.50	378.36	24.82	80.16	138.46	1,395.89
1841039	0.00	0.00	0.00	0.00	220.04	0.00	566.55	283.26	3,453.95	1,867.00	1,871.40	1,871.40	10,133.60
1841042	0.00	0.00	0.00	0.00	0.00	35.00	41.33	0.00	0.00	0.00	0.00	18.31	94.64
1841043	0.00	0.00	0.00	60.52	7.98	28.39	55.62	87.18	557.68	87.56	172.75	311.28	1,368.96
1841044	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,669.18	2,669.18
1841045	0.00	0.00	0.00	0.00	172.45	176.53	195.10	20.67	141.79	179.37	37.19	62.00	985.10
1841046	0.00	0.00	0.00	0.00	0.00	40.34	92.82	3.03	0.00	0.00	99.06	0.00	235.25
1841047	0.00	50.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.97
1841048	0.00	0.00	0.00	0.00	27.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.26
1841050	0.00	0.00	20.17	0.00	56.17	581.29	9.24	0.00	103.36	138.13	207.24	0.00	1,115.60
1841060	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.73	0.00	0.00	41.73
1841070	0.00	0.00	0.00	0.00	0.00	10.16	0.00	11.48	0.00	0.00	0.00	0.00	21.64
1841080	0.00	0.00	0.00	0.00	0.00	10.43	0.00	0.00	0.00	0.00	0.00	0.00	10.43
1841091	0.00	715.87	0.00	0.00	1,008.23	24,326.77	44,837.05	25,657.88	81.52	93.83	7,419.80	0.00	104,140.95
1841092	14.00	0.00	553.40	551.90	589.96	588.23	21,511.36	11,439.71	10,851.67	11,202.18	11,044.70	13,058.57	81,405.68
1841093	0.00	0.00	0.00	0.00	771.96	2,215.22	-116.69	6.68	0.00	193.02	0.00	0.00	3,070.19
1841094	0.00	303.62	303.62	303.62	303.62	303.62	303.62	303.62	303.62	303.62	303.62	300.11	3,336.31
1841099	-493.72	533.60	161.84	389.20	527.31	165.37	2,015.34	2,148.63	876.70	2,938.44	2,102.64	1,566.64	12,931.99
1846000	0.00	11,027.99	2,041.28	1,954.18	6,451.01	29,968.68	180,267.11	99,421.27	86,173.74	95,063.93	106,731.25	93,598.44	712,698.88
1846800	0.00	-10,801.34	-1,450.97	-1,954.18	-6,451.01	-26,890.22	-151,251.53	-79,733.29	-82,322.31	-94,065.75	-101,855.76	-91,153.84	-647,930.20
1847100	0.00	0.00	0.00	0.00	85.48	0.00	0.00	3,672.26	4,854.85	5,387.58	4,514.06	4,851.89	23,366.12
1847110	0.00	0.00	0.00	0.00	-85.48	0.00	0.00	-2,124.35	-4,854.85	-5,387.58	-4,514.06	-4,851.89	-21,818.21
3940710	0.00	0.00	0.00	39,863.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,863.87
3970710	0.00	16,386.58	354,142.78	45,167.09	66,439.11	172,122.62	46,553.28	7,612.75	1,682.00	1,984.00	11,639.02	974.70	724,703.93
4081110	0.00	1,551.06	2,442.23	3,934.82	6,140.15	8,445.17	13,512.19	16,913.25	20,849.75	20,467.69	19,736.08	19,007.56	132,999.95
4081112	0.00	161.68	254.38	410.13	640.01	880.11	1,408.20	1,762.64	2,173.16	2,133.37	2,056.98	1,981.15	13,861.81
5660001	0.00	0.00	0.00	0.00	5.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.48
5680000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.55	0.00	0.00	0.00	0.00	69.55
5800000	0.00	1,332.11	4,243.75	6,844.63	14,838.43	14,039.03	14,142.09	15,260.20	15,205.31	15,482.84	15,195.81	15,393.42	131,977.62
5830000	0.00	0.00	0.00	0.00	0.00	1,018.67	0.00	0.00	0.00	2.76	0.00	0.00	1,021.43
5860000	0.00	18,220.65	4,774.28	7,971.12	8,137.55	21,573.47	49,386.63	35,692.12	14,666.15	13,090.00	19,622.35	21,721.46	214,855.78
5860001	6,537.49	11,792.61	17,151.12	15,991.16	27,654.96	67,834.50	243,003.44	156,503.69	143,868.27	161,794.54	191,739.94	194,532.97	1,238,404.69
5870000	0.00	0.00	0.00	0.00	1,204.95	3,460.33	4,834.30	2,190.63	606.17	142.90	210.40	0.00	12,649.68
5870001	0.00	0.00	0.00	0.00	0.00	27.60	0.00	0.00	0.00	0.00	0.00	0.00	27.60
5870002	0.00	0.00	449.38	0.00	0.00	609.76	1,733.21	224.69	674.07	1,603.80	4,606.16	2,022.21	11,923.28
5880000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	294.62	1,132.92	841.80	196.76	415.63	2,881.73
5880002	0.00	0.00	0.00	0.00	48.29	67.70	1,845.83	1,179.17	668.05	966.70	397.38	1,013.99	6,187.11
5900000	0.00	999.08	3,382.81	5,213.00	9,206.16	7,940.12	8,404.69	7,508.60	7,305.23	7,527.89	7,901.49	7,606.26	72,995.33
5930000	0.00	0.00	0.00	0.00	0.00	0.00	42.95	0.00	0.00	0.00	28.16	0.00	71.11
5960000	0.00	15,008.43	209.55	0.00	0.00	0.00	109.67	0.00	0.00	0.00	0.00	0.00	15,327.65
5960001	0.00	0.00	119.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.46
5970000	0.00	0.00	0.00	1,832.36	0.00	0.00	12,882.72	114.20	0.00	7,131.68	447.09	0.00	22,408.05
5980006	0.00	1,672.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,672.49
9010000	0.00	0.00	0.00	8,684.36	14,312.48	21,512.03	28,227.25	49,443.17	54,208.29	53,907.58	52,385.72	50,173.90	332,854.78
9020000	0.00	0.00	0.00	0.00	0.00	189.56	70.45	792.04	2,359.52	4,663.07	4,236.88	7,284.13	19,595.65
9020001	0.00	94.87	171.49	0.00	0.00	29.86	747.63	12,322.79	12,718.77	10,268.98	12,223.30	12,337.84	60,915.53
9020002	0.00	999.06	3,182.81	5,133.48	13,530.47	14,473.59	14,866.07	14,449.95	14,568.60	15,094.25	14,750.90	15,508.75	126,557.93
9020004	0.00	0.00	0.00	0.00	0.00	45.72	0.00	0.00	0.00	0.00	0.00	0.00	45.72
9020005	0.00	0.00	174.75	0.00	2,585.62	25,609.20	51,878.98	29,701.88	20,489.87	20,724.03	16,844.90	20,736.52	188,745.75
9030000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.67	0.00	0.00	0.00	0.00	183.67
9030001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396.13	122.44	115.93	0.00	634.50
9030002	0.00	850.67	3,788.47	10,127.81	9,737.12	7,584.18	17,591.42	17,341.73	35,342.75	47,311.33	28,698.77	3,662.71	182,036.96
9030004	0.00	0.00	0.00	0.00	0.00	557.11	2,038.91	25,302.17	42,738.25	29,865.39	35,001.40	34,965.09	170,468.32
9030005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.25	0.00	0.00	37.25
9050000	0.00	0.00	2,400.00	0.00	0.00	1,413.22	2,378.88	2,000.25	1,986.87	1,939.77	1,997.03	1,928.14	16,044.16
9100000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,489.53	922.10	431.97	679.31	3,522.91
9200000	0.00	0.00	0.00	0.00	81.28	162.56	0.00	0.00	0.00	585.00	222.05	0.00	1,050.89
9210000	0.00	0.00	429.72	1,546.89	119.12	5,553.01	4,075.99	5,841.19	74,008.83	70,830.27	9,384.05	5,843.60	177,632.67
9210003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00
9210005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,017.12	0.00	0.00	0.00	0.00	1,017.12
9210011	0.00	0.00	0.00	0.00	0.00	0.00	6,521.92	8,823.45	10,881.41	11,127.74	3,566.23	598.77	41,519.52
9210013	0.00	0.00	0.00	0.00	557.13	351.84	1,226.10	-710.58	-771.58	42.74	617.83	-1,268.67	44.81
9210015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287.01	287.01
9210017	0.00	20.91	27.89	123.68	35.69	164.31	582.97	1,448.36	1,412.35	1,654.31	1,772.89	1,890.24	9,133.60
9250000	0.00	180.04	298.54	460.24	713.87	780.26	1,385.64	1,789.93	1,873.45	2,152.39	2,096.80	2,236.29	13,967.45
9250003	0.00	0.00	0.00	0.00	0.00	0.00	23.33	0.00	0.00	0.00			

Total Charges for Direct Mailings (June and September) - Westar North - 11

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9030000						1,681.30							1,681.30
9210000	0.00	0.00	0.00	0.00	0.00	26,107.33	3,468.33	0.00	63,561.96	1,560.90	0.00	0.00	94,698.51
9301000	0.00	0.00	0.00	0.00	0.00	26,907.71	12,417.30	0.00	65,890.73	1,719.49	0.00	0.00	106,935.24
TOTALS	0.00	0.00	0.00	0.00	0.00	54,696.35	15,885.63	0.00	129,452.69	3,280.39	0.00	0.00	203,315.06

Total Charges for Direct Mailings (June and September) - Westar South - 51

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9030000						1,447.29							1,447.29
9210000	0.00	0.00	0.00	0.00	0.00	21,026.20	2,985.57	0.00	54,377.66	1,343.64	0.00	0.00	79,733.07
9301000	0.00	0.00	0.00	0.00	0.00	18,544.51	17,168.29	0.00	45,411.18	1,185.06	0.00	0.00	82,309.03
TOTALS	0.00	0.00	0.00	0.00	0.00	41,017.99	20,153.86	0.00	99,788.84	2,528.70	0.00	0.00	163,489.38

Total Charges for Direct Mailings (June and September) - 11 & 51 COMBINED

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9030000	0.00	0.00	0.00	0.00	0.00	3,128.59	0.00	0.00	0.00	0.00	0.00	0.00	3,128.59
9210000	0.00	0.00	0.00	0.00	0.00	47,133.52	6,453.90	0.00	117,939.62	2,904.54	0.00	0.00	174,431.58
9301000	0.00	0.00	0.00	0.00	0.00	45,452.22	29,585.59	0.00	111,301.91	2,904.55	0.00	0.00	189,244.27
TOTALS	0.00	0.00	0.00	0.00	0.00	95,714.33	36,039.49	0.00	229,241.53	5,809.09	0.00	0.00	366,804.44

d.1. Total Charges for Magnets - 11 & 51 Combined

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9210000	0.00	0.00	0.00	0.00	0.00	13,526.73	0.00	0.00	25,473.92	1,671.87	0.00	0.00	40,672.52
9301000	0.00	0.00	0.00	0.00	0.00	13,526.73	0.00	0.00	25,473.92	1,671.88	0.00	0.00	40,672.52
Totals	0.00	0.00	0.00	0.00	0.00	27,053.47	0.00	0.00	50,947.83	3,343.74	0.00	0.00	81,345.04

d.2. Total Charges for Magnets - Westar North - 11

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9210000	0.00	0.00	0.00	0.00	0.00	7,269.27	0.00	0.00	13,689.68	898.46	0.00	0.00	21,857.41
9301000	0.00	0.00	0.00	0.00	0.00	8,007.83	0.00	0.00	15,080.56	989.75	0.00	0.00	24,078.13
Totals	0.00	0.00	0.00	0.00	0.00	15,277.09	0.00	0.00	28,770.24	1,888.21	0.00	0.00	45,935.54

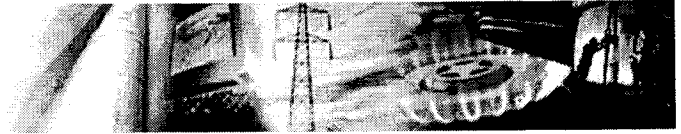
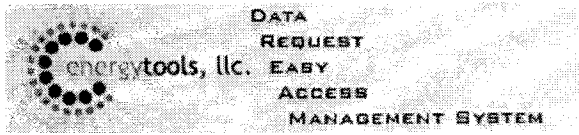
d.3. Total Charges for Magnets - Westar South - 51

ACCT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
9210000	0.00	0.00	0.00	0.00	0.00	6,257.47	0.00	0.00	11,784.23	773.41	0.00	0.00	18,815.11
9301000	0.00	0.00	0.00	0.00	0.00	5,518.91	0.00	0.00	10,393.36	682.13	0.00	0.00	16,594.39
Totals	0.00	0.00	0.00	0.00	0.00	11,776.37	0.00	0.00	22,177.59	1,455.53	0.00	0.00	35,409.50

Temp CSRs - Westar North - 11													
ACCOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
1846000	0.00	0.00	0.00	0.00	0.00	0.00	13,302.63	5,663.41	262.78	0.00	0.00	0.00	19,228.82
9030004	0.00	0.00	0.00	0.00	0.00	0.00	664.15	12,477.92	15,145.93	138.00	0.00	0.00	28,426.00
Totals	0.00	0.00	0.00	0.00	0.00	0.00	13,966.77	18,141.32	15,408.71	138.00	0.00	0.00	47,654.82

Temp CSRs - Westar South - 51													
ACCOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
1846000	0.00	0.00	0.00	0.00	0.00	0.00	11,451.05	4,875.12	226.21	0.00	0.00	0.00	16,552.38
9030004	0.00	0.00	0.00	0.00	0.00	0.00	571.70	10,741.13	13,037.79	118.80	0.00	0.00	24,469.42
Totals	0.00	0.00	0.00	0.00	0.00	0.00	12,022.76	15,616.26	13,264.00	118.80	0.00	0.00	41,021.80

Temp CSRs - Westar 11 and 51 Combined													
ACCOUNT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
1846000	0.00	0.00	0.00	0.00	0.00	0.00	24,753.68	10,538.53	488.99	0.00	0.00	0.00	35,781.20
9030004	0.00	0.00	0.00	0.00	0.00	0.00	1,235.85	23,219.05	28,183.72	256.80	0.00	0.00	52,895.42
Totals	0.00	0.00	0.00	0.00	0.00	0.00	25,989.53	33,757.58	28,672.71	256.80	0.00	0.00	88,676.62



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [Jim Dittmer]
Data Request: KIC 157 Confidential :: Tree Trimming
Date: 2005-07-28

!!! ---- Confidential ---- !!!

Question 1 (Prepared by Doug Henry)

Reference the workpapers supporting the Company's "tree trimming" adjustment and provide the following: a. Explain the difference between the tree trimming expenditures found on page 1 versus page 2 of the noted workpapers for WEN and WES b. Provide comparable actual WEN and WES costs, as well as actual WEN and WES number of crews, for each month of 2005

Response:

a) Refer to KIC DR No. 188. b)The following are the actual numbers of crews for Westar North and South for the first 6 months of 2005: WEN WES January 55 47 February 55 47 March 57 47 April 59 47 May 59 47 June 59 47 See the attached spreadsheet for the costs incurred as of June 30, 2005. The information for the months of April, May and June 2005 has been marked "confidential" until August 10 when the second quarter 10-Q will be published and available to the public. Under K.S.A. 66-1220 (a) and the Protective Order issued in this docket, the information is considered "private financial information". Westar could be harmed by public disclosure of such information because such information could place Westar in violation of SEC's Regulation FD.

Attachment File Name	Attachment Note
KIC 157 2005 treetrimming.xls	

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Westar Energy, Inc.
 Revenue Requirements
 For 2005 Year to Date

A	B	C	D
2005 Tree Trimming Expense			
Accounts 5930008, 5710002 and 5710005			
CC C40			
	<u>WEN</u>	<u>WES</u>	<u>Total Company</u>
January	48,074.98	4,593.46	52,668.44
February	643,436.27	365,626.49	1,009,062.76
March	727,427.67	899,198.88	1,626,626.55
April	709,070.85	702,343.13	1,411,413.98
May	788,279.03	991,457.55	1,779,736.58
June	680,101.24	665,576.34	1,345,677.58
July			
August			
September			
October			
November			
December			
December Accruals			
Subtotal	<u>3,596,390.04</u>	<u>3,628,795.85</u>	<u>7,225,185.89</u>
Less: Accruals			
YTD TOTAL	<u>3,596,390.04</u>	<u>3,628,795.85</u>	<u>7,225,185.89</u>



Wednesday, September 07, 2005

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [Jim Dittmer]
Data Request: KIC 160 Confidential :: Accounts Receivable Sales
Date: 2005-07-26

!!!! ---- Confidential ---- !!!!

Question 1 (Prepared by Kevin Kongs)

Please provide the following regarding the Company's accounts receivable sales program for the period January 2003 to date: a. Accounts receivable transferred to WR Receivables Corporation b. Accounts receivable sold by WR Receivables Corporation to a financial institution c. The discount, if any, between the book value of accounts receivables sold and the actual purchase price for the accounts receivable by the financial institution d. The FERC account charged, if applicable, for the sale of accounts receivable. e. Administrative and general expenses recorded by WES and WEN incurred associated with the accounts receivable sales by FERC account by division

Response:

a. b. and c. See the attached spreadsheet for the accounts receivable transferred to WR Receivables Corporation, the accounts receivable sold by WR Receivables Corporation to a financial institution, and the discount, if any, between the book value of accounts receivables sold and the actual purchase price for the accounts receivable by the financial institution. d. Account 4265021 - Loss on Sale of Receivables is used by WES and WEN to record the sale of accounts receivable. e. All expenses associated with the accounts receivable sales program are incurred by WRR Corp. The information for the month of April, May and June 2005 has been marked "confidential" until August 10 when the second quarter 10-Q will be published and available to the public. Under K.S.A. 66-1220 and the Protective Order issued in this docket, the information is considered "private financial information". Westar could be harmed by public disclosure of such information because such information could place Westar in violation of SEC's Regulation FD.

Attachment File Name	Attachment Note
KIC DR 160 - Accts Receivable Sales(1).xls	

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Westar Energy, Inc.**DR Title: KIC 160 Accounts Receivable Sales**

- a. The following balances represent the amount of net receivables sold to WRR Corp at the end of each month:

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Jan	176,078,876	179,204,337	162,841,822
Feb	153,036,045	176,298,320	164,162,230
Mar	147,359,733	145,825,888	160,340,206
Apr	150,999,199	146,845,483	139,652,131
May	146,084,088	174,327,623	150,082,879
Jun	184,405,097	170,115,573	168,387,249
Jul		216,817,553	216,881,226
Aug		222,819,297	238,604,434
Sep		197,050,896	180,917,645
Oct		171,990,228	152,104,674
Nov		156,790,730	157,461,422
Dec		173,865,552	162,398,615

- b. The following balances represent the amount of receivables sold by WRR Corp to the financial institution at the end of each month:

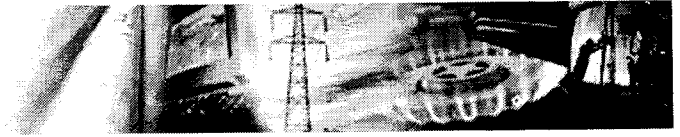
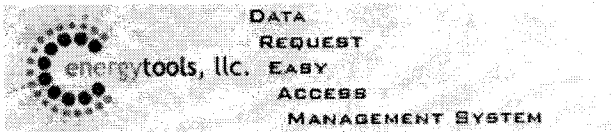
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Jan	80,000,000	80,000,000	110,000,000
Feb	95,000,000	80,000,000	110,000,000
Mar	95,000,000	80,000,000	110,000,000
Apr	95,000,000	80,000,000	100,000,000
May	95,000,000	80,000,000	100,000,000
Jun	110,000,000	120,000,000	100,000,000
Jul		120,000,000	100,000,000
Aug		120,000,000	100,000,000
Sep		90,000,000	100,000,000
Oct		80,000,000	80,000,000
Nov		80,000,000	80,000,000
Dec		80,000,000	80,000,000

- c. WRR Corp purchases the receivables at a two percent discount from WES and WEN. Receivables purchased by the financial institution from WRR Corp are purchased at book value.

The following amounts represent the discount received by WRR Corp.
(Note: No discount was recorded prior to August 2003.)

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Jan	2,799,640	2,772,800	
Feb	2,406,700	2,656,780	
Mar	2,245,760	2,190,380	
Apr	2,650,860	2,339,080	
May	2,415,900	2,561,180	
Jun	3,350,860	2,980,300	
Jul		3,472,140	
Aug		3,328,380	4,830,199
Sep		2,600,680	2,833,240
Oct		2,566,160	2,477,260
Nov		2,214,800	2,125,380
Dec		2,863,860	2,751,800

	Westar Energy Jan YTD	All Cost Codes Feb YTD	Reporting Mar YTD	All Locations Apr YTD	May YTD	Jun YTD	Jul YTD	Aug YTD	Sep YTD	Oct YTD	Nov YTD	Dec YTD
Actual 2005												
1421001 Utility Service Billed Contra	38,976,414	29,868,284	32,807,847	35,081,772	48,034,123	52,693,317						
1421101 Utility Service Unbilled Contra	(181,445,076)	(35,008,000)	(37,873,000)	(38,466,000)	(48,814,000)	(57,749,000)						
1421201 Utility Service Estimated Cont	(36,755,576)	(151,040,890)	(145,874,179)	(151,197,178)	(148,887,470)	(181,505,431)						
1441001 Customers Utility Service Cor	3,152,097	3,152,129	3,589,158	3,589,119	3,589,779	2,165,437						
1443001 Charge Off Accounts Collecte	(6,735)	(7,568)	(9,559)	(6,912)	(6,520)	(9,420)						
	176,078,876	153,036,045	147,359,733	150,999,199	146,084,088	184,405,097						
Actual 2004												
1421001 Utility Service Billed Contra	107,774,465	109,589,499	149,558,227	123,065,236	88,133,333	109,194,797	82,382,032	89,206,393	43,473,595	25,230,559	32,912,253	(129,453,381)
1421101 Utility Service Unbilled Contra	(41,117,000)	(35,639,000)	(36,193,000)	(38,907,000)	(50,840,000)	(53,090,000)	(62,996,000)	(66,021,000)	(48,779,000)	(48,779,000)	(48,954,000)	(47,564,000)
1421201 Utility Service Estimated Cont	(249,170,713)	(253,556,102)	(262,525,013)	(234,337,260)	(214,956,657)	(228,489,155)	(238,473,350)	(248,273,855)	(181,863,723)	(150,718,575)	(143,024,751)	0
1441001 Customers Utility Service Cor	3,313,075	3,313,089	3,341,078	3,341,064	3,341,077	2,274,113	2,274,117	2,274,177	2,282,361	2,282,170	2,282,124	3,152,000
1443001 Charge Off Accounts Collecte	(4,163)	(5,807)	(7,180)	(7,523)	(5,376)	(5,328)	(4,352)	(5,013)	(21,129)	(5,381)	(6,357)	(172)
	179,204,337	176,298,320	145,825,888	146,845,483	174,327,623	170,115,573	216,817,553	222,819,297	197,050,896	171,990,896	156,790,730	173,865,552
Actual 2003												
1421001 Utility Service Billed Contra	91,724,832	96,533,209	101,019,281	104,363,741	105,157,918	63,836,800	97,289,362	68,537,716	81,957,602	67,402,950	48,068,217	(123,030,539)
1421101 Utility Service Unbilled Contra	(42,391,000)	(37,181,000)	(36,982,000)	(40,753,000)	(45,464,000)	(54,968,000)	(72,801,000)	(75,339,000)	(47,869,000)	(45,699,000)	(45,730,000)	(42,713,000)
1421201 Utility Service Estimated Cont	(216,153,608)	(227,489,944)	(228,809,924)	(207,692,923)	(214,207,245)	(180,162,679)	(244,274,865)	(234,708,663)	(218,032,081)	(176,833,546)	(162,825,225)	31,931
1441001 Customers Utility Service Cor	3,980,772	3,980,860	4,435,167	4,435,072	4,435,159	2,910,156	2,910,180	2,910,210	3,030,162	3,030,093	3,030,089	3,313,000
1443001 Charge Off Accounts Collecte	(2,818)	(5,355)	(2,730)	(5,022)	(4,710)	(3,527)	(4,903)	(4,696)	(4,329)	(5,170)	(4,502)	(7)
	162,841,822	164,162,230	160,340,206	139,652,131	150,082,879	168,387,249	216,881,226	238,604,434	180,917,645	152,104,674	157,461,422	162,398,615



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [Jim Dittmer]
Data Request: KIC 164 :: Bad Debt Normalization
Date: 2005-07-13

Question 1 (Prepared by Mike Heim)

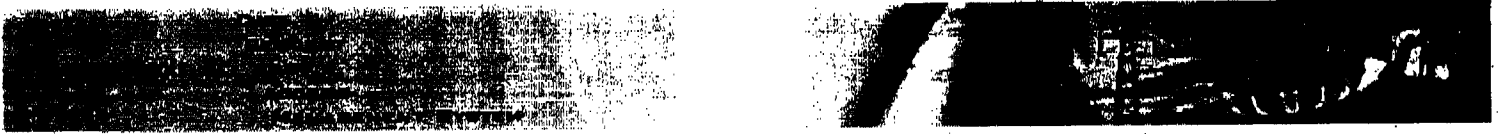
Reference: Response to KCC Request #145 [Bad Debt Adjustment] Please confirm the following information regarding the Company's proposed North/South Bad Debt normalization adjustment: a. The calculated pro-forma North Bad Debt Expense of \$2,323,348 includes incremental bad debts on the Company's proposed rate increase of \$196,838, even though no rate increase has been granted by the KCC. b. The calculated pro-forma South Bad Debt Expense of \$2,335,819 includes incremental bad debts on the Company's proposed rate increase of \$138,758, even though no rate increase has been granted by the KCC. c. Please explain the rationale behind including additional bad debts in the calculation of the revenue requirement at present rates. d. Please admit that the incremental amounts identified in parts (a) and (b) should not be included if no rate increase is ordered by the KCC for North or South operations. e. Please admit that in posting adjustment "No. 29" within Section 9, Schedule 9-B for both North and South operations, the Company failed to subtract per books bad debt expense amounts from the "PROFORMA BAD DEBT EXPENSE" amounts shown in the workpapers. f. If your response to part (e) is an unqualified admission, please provide revised workpapers showing the corrected adjustment that should be posted within Schedule 9-B. g. If your responses to parts (d) and (e) are anything but an unqualified admission, please explain your response and provide supporting documentation associated with your explanations.

Response:

a) True, the pro forma bad debt adjustment does include an incremental amount to reflect the anticipated bad debt that will occur with the addition revenues requested. This approach is similar to the methodology used in prior cases at the KCC. The incremental amount should be adjusted appropriately to the amount of revenue increase granted. b) True, see response to a). c) The bad debt adjustment is based on proposed retail revenue times a percentage of net-charge offs to total revenues over the most recent 3 years. This approach is identical to the approach from the last rate proceeding. d) The amounts in parts a) and b) should be adjusted accordingly to the amount of increase approved by the KCC similar to the previous rate cases. e) The Company did not fail to subtract per book bad debt expense from the test year. The per book amount of bad debt expense reflected in the test year was \$0. See Section 8, Schedule 8-E, Page 6 of 7 of the respective filings. f) No revised workpapers are necessary. g) Please see responses to KCC DR #130 and KCC DR #154 for explanation and documentations supporting Company's accounting for bad debts.

No Digital Attachments Found.

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Monday, August 01, 2005

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [Jim Dittmer]
Data Request: KIC 170 :: Legal & Consulting Expenses - KCC 33 & 125
Date: 2005-07-29

Question 1 (Prepared by Kevin Kongs)

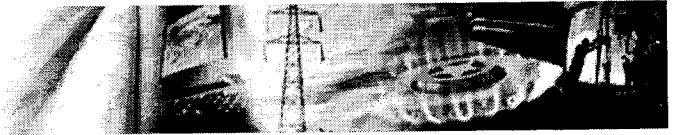
Reference: Responses to KCC Requests #33 and #125 [Legal and Consulting Expenses] The responses indicates that certain charges from Davis Polk Wardwell and from KPMG associated with the Protection One sale in 2004 were charged to Account 923 and included in the revenue requirement. Please provide the following information: a. Detailed costs by vendor and FERC Account in the test period, indicating the activities and responsibilities of each vendor and the reasons for inclusion of such costs in test period expenses. b. Identify the Company department(s) and employees involved with the planning, analyses, negotiation and closing of the Protection One sale. c. Explain the Company's proposed ratemaking treatment of the vendor and employee-related costs incurred in connection with the sale of POI.

Response:

a. Refer to attached Excel Spreadsheet. b. The employees directly involved with the sale of our investment in Protection One were Mark Ruelle (CFO), Max Myers (Finance), Greg Schlicht (Legal) and Mike Stadler (Tax). c. The company believes that vendor and employee-related costs incurred for the sale of our investment in Protection One should be excluded from cost of service in the test year.

Attachment File Name	Attachment Note
KIC 170 - Legal & Consulting Expenses(1).xls	

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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [Jim Dittmer]
Data Request: KIC 171 :: Outside Services
Date: 2005-07-20

Question 1 (Prepared by Jeff Beasley)

Reference: Response to KCC Request #33 [Outside Services] The response indicates significant charges in the test period by Deloitte, PricewaterhouseCoopers, Protiviti and other vendors that appear to relate to Sarbanes-Oxley analyses, auditing and compliance efforts. Please provide the following information regarding Sarbanes-Oxley related activities: a. Detailed costs by vendor and FERC Account in the test period, indicating the activities and responsibilities of each vendor and the reasons for inclusion of such costs in test period expenses. b. Provide copies of all reports and presentations to senior management or the Board of Directors in connection with Sarbanes-Oxley requirements, compliance planning and progress to date. c. Identify the Company department(s) and employees involved with the planning, analyses, conduct and coordination of Sarbanes-Oxley related activities. d. State whether the Company has in its possession any studies, analyses, reports, projections or other analyses of costs budgeted or incurred for Sarbanes-Oxley related activities. e. State whether the Company has analyzed test period Sarbanes-Oxley cost levels to determine if they are normal and ongoing in nature. f. If your response to parts (d) or (e) is affirmative, please provide complete copies of all documents associated with your response. g. Explain the Company's proposed ratemaking treatment of the vendor and employee-related costs incurred in connection Sarbanes-Oxley related activities.

Response:

a) Deloitte's pre-approved 2004 audit fees for Sarbanes-Oxley 404 was \$900,000 vs. \$850,000 for 2005. Actual 2004 expenses incurred were \$1,011,489. These expenses were related to the audit of only Westar Energy's internal controls over financial reporting. An audit of KG&E's internal controls is not required until 2006, at which time Deloitte's audit fees will increase respective to the additional audit services required. These expenses are on going. PricewaterhouseCoopers (PWC) was hired to provide advisory services related to Sarbanes-Oxley 404 and to assist Westar's Sarbanes 404 team in the development of templates, training materials or other materials needed to address Westar's Sarbanes 404 requirements. Their services began in September 2003 and ended early in 2004. Expenses for PWC included in the test period were \$250,033. The monthly expense and North and South allocation is included in an accompanying file. These expenses were implementation only. Protiviti was hired to perform testing of the Information Technology (IT) control activities. Having Protiviti perform the testing of the IT control activities had two benefits; 1) it reduced the amount of time required of the Westar IT employees, allowing them to continue with daily IT operating requirements. 2) Because of the qualification of Protiviti's auditors and their independent status in performing the test, Deloitte was able to rely on Protiviti's testing, as much as is possibly allowed. This reduced the amount of testing and re-testing Deloitte's had to perform. Expenses for Protiviti's in 2004 were \$259,511. Protiviti will be testing the IT control activities again in 2005, this is an on-going expense. b, d) See the attached files that provide copies of all reports and presentations to senior management or the Board of Directors in connection with Sarbanes-Oxley requirements. c) The employees working on Sarbanes-Oxley are shown on the attachment. e and f) The company believes that the costs of Sarbanes-Oxley incurred in 2004 is reasonable, normal and total expenses related to audit and other accounting services will be on-going. g) Vendor costs were charged to Account 923 and employee costs were charged to normal expense accounts.

Attachment File Name	Attachment Note
Audit Com 2004.zip	
Audit Fees.PDF	
Audit04.PDF	
Audit05.PDF	
Management Report 2004.zip	
SOX 2004 Employees.doc	
Steering Committee 2004.zip	
Vendor.PDF	

Audit Fees

The aggregate fees billed by Deloitte & Touche LLP, the member firms of Deloitte Touche Tohmatsu, and their respective affiliates for fiscal years ended December 31, 2004 and 2003 are as follows:

	2004	2003
Audit fees	\$ 2,201,985(1)	\$ 1,422,351
Audit related fees	104,439(2)	126,444
Total audit and audit related fees	2,306,424	1,548,795
Tax fees	366,121(3)	22,203
Total fees	\$ 2,672,545(4)	\$ 1,570,998

- (1) The 2004 audit fees include \$940,849 relating to the audit of the Company's annual and quarterly financial statements, \$1,011,489 relating to the audit of the Company's internal control over financial reporting during 2004 and \$249,647 relating to the Company's 2004 security offerings.
- (2) These fees relate to audits conducted of Company sponsored benefit plans, an annual review of procedures related to our accounts receivables sales program, an annual review of transfer agent functions performed by our Shareholder Services Department and other matters.
- (3) These fees are the result of the settlement of a tax contingency arrangement for tax services related to tax returns for tax years 1995 through 2000.
- (4) Each of the permitted non-audit services has been pre-approved by the Audit Committee or the Audit Committee's chairman pursuant to authority delegated by the Audit Committee, other than de minimus non-audit services for which the pre-approval requirements are waived in accordance with the rules and regulations of the SEC.

Audit Committee Pre-Approval Policies and Procedures

The Audit Committee charter provides that the Audit Committee will pre-approve audit services and non-audit services to be provided by our independent registered public accounting firm before the firm is engaged to render these services. The Audit Committee may consult with management in making their decision, but may not delegate this authority to management. The Audit Committee may delegate its authority to pre-approve services to one or more committee members, provided that the designees present the pre-approvals to the full committee at the next committee meeting.



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [James Zakoura]
Data Request: KIC 178 :: EEI Dues
Date: 2005-07-19

Question 1 (Prepared by Kevin Kongs)

Reference the Company's response to CURB-127 regarding EEI dues. Please provide actual EEI dues charged by FERC account for WES and WEN for the historic test year, and further broken down by categories shown on the noted response (i.e., Regular Activities, Industry Structure, Environment and USWAG).

Response:

Attached is an Excel spreadsheet with all EEI related charges. The total membership dues were \$514,250 during 2004. All other charges totaled. \$16,057.15. Of the total amount \$2,500 was charged below the line to account 4260001, \$250 charged to account 921, \$12,962.15 charged to account 923 and the \$514,250 dues to account 9302003. The amount charged to 923 was for EEI testing and scoring for applicants to open positions within the company (e.g., CSRs and meter readers). The charges are unfortunately recorded as follows: WEN \$530,092.95 and WES \$214.20. A corrected allocation would be WEN \$300,744.55 and WES \$227,062.60. Westar did not incur charges related to the Separately Funded Activities.

Attachment File Name

Attachment Note

[EEI - KIC 178.xls](#)

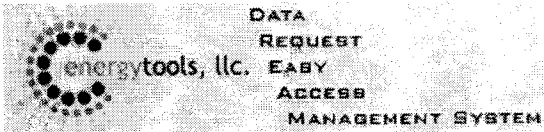
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BUDGET_	COST_	CO	ACCOUNT	LOCATION	ACTIVITY	WORK_	AF	LEGAL_	ET	ACCOUNT	DATE_	YE_	JE_	GROU	DATE_	JE_	TEXT_	DESCRIPTION	AMOUNT	VENDOR_NUMBE	INVOICE_NUMBE	PROJECT	VENDOR_NAME
06606	E20	4265001	11		ENVSERV 06606	01				12	2004	AP		12/10/2004	2005	APLIC DUES/BRAD	LOVELESS	2,500.00	114400115	1000024275	000000000	EDISONLEEC	
06605	G20	9210000	00		SAFETY 06605	01				3	2004	AP		3/19/2004		CONFERENCE		595.00	114400101	RFP031804	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS CADI			38.68	114400115	1000020185	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS CADI			61.55	114400115	1000020184	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			153.54	114400115	1000017972	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS POSS			76.15	114400115	1000020176	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS POSS			100.93	114400115	1000020172	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			83.71	114400115	1000017971	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING METER RE			54.15	114400115	1000020164	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS POSS			186.00	114400115	1000020156	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				5	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS POSS			176.81	114400115	1000020155	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING METER RE			46.56	114400115	1000016640	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS POSS			216.97	114400115	1000020154	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/29/2000	SALE OF TESTS METER READER			69.46	114400115	1000025305	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/29/2000	SCANNING/SCORING SVS CADI			25.50	114400115	1000025302	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				5	2004	AP		5/5/2004	ET - SCANNING/SCORING MTER REA			46.56	114400115	1000025214	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/16/2004	SCANNING/SCORING POSS/MASS			77.02	114400115	1000025208	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/16/2004	SCANNING/SCORING SVS POSS/MASS			132.20	114400115	1000017986	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			193.85	114400115	1000025024	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/3/2004	SCANNING/SCORING POSS/MASS			132.20	114400115	1000015927	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCANNING/SCORING METER REA			111.83	114400115	1000024984	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				5	2004	AP		5/5/2004	ET - SCANNING/SCORING MTER REA			207.85	114400115	1000017986	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/3/2004	SCANNING/SCORING POSS/MASS			38.94	114400115	1000024983	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/3/2004	SCANNING/SCORING METER READER			85.39	114400115	1000017982	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/16/2004	SCANNING/SCORING METER READER			207.85	114400115	1000017982	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			82.61	114400115	1000024920	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				12	2004	AP		12/3/2004	SCANNING/SCORING METER READER			104.66	114400115	1000024911	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCANNING/SCORING METER READER			214.85	114400115	1000017981	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				5	2004	AP		5/5/2004	ET - SCANNING/SCORING SVS POSS			38.37	114400115	1000015926	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				5	2004	AP		5/5/2004	ET - SCANNING/SCORING METER RE			81.05	114400115	1000015925	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				10	2004	AP		10/29/2000	ET - JOB ANALYSIS PARTICIPATIO			6,500.00	114400115	1000024057	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			124.38	114400115	1000017979	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				2	2004	AP		10/4/2004	ET - SCANNING/SCORING METER RE			46.55	114400115	1000023034	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCORING SERVICE FEES			129.22	114400115	1000022758	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				10	2004	AP		10/11/2000	SCANNING/SCORING MASS			117.38	114400115	1000022754	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		6/16/2004	SCANNING/SCORING METER READER			75.45	114400115	1000017974	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				6	2004	AP		10/11/2000	SCANNING/SCORING METER READER			48.94	114400115	1000020190	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				8	2004	AP		8/30/2004	ET - SCANNING/SCORING SVS			165.39	114400115	1000020189	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				7	2004	AP		7/14/2004	EI SCORING/SCANNING			31.88	114400115	1000017973	00B931	EDISONLEEC	
06612	C20	9230000	11		NOACTIV 06612	01				3	2004	AP		3/11/2004	EI MANUALS TESTING ADMIN			48.00	114400115	1000014151	00B931	EDISONLEEC	
06206	G80	9302003	11		NOACTIV 06206	01				2	2004	AP		10/26/2000	EET4Q MEMBERSHIP DUES			128,562.00	114400115	10000125190	00B931	EDISONLEEC	
06206	G80	9302003	11		NOACTIV 06206	01				2	2004	AP		2/12/2004	2004 DUES 1Q - REGULAR ACTIVIT			128,563.00	114400115	1000012519A	00B931	EDISONLEEC	
06206	G80	9302003	11		NOACTIV 06206	01				7	2004	AP		7/30/2004	3Q MEMBERSHIP DUES			128,563.00	114400115	1000012519C	00B931	EDISONLEEC	
06206	G80	9302003	11		NOACTIV 06206	01				5	2004	AP		5/4/2004	2Q MEMBERSHIP DUES			128,562.00	114400115	1000012519B0121	00B931	EDISONLEEC	

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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KIC] [James Zakoura]
Data Request: KIC 220 :: Section 9, Adjustments #12 & #13 (Discontinued Contracts - KGS/P-One)
Date: 2005-08-04

Question 1 (Prepared by Kevin Kongs)

The adjustments made by the Company appear to eliminate all reimbursements for the services provided to KGS and Protection One during the test year, but with no offsetting reduction in costs incurred by Westar to provide such services. Please provide the following information: a. Confirm that Westar has assumed no corresponding expense savings from discontinuation of services historically provided to KGS and P-One. b. Explain why no savings are realizable for each line item of the Company's adjustment for KGS services that have been terminated. c. Explain why no savings are realizable for each line item of the Company's adjustment for Protection One services that have been terminated. d. Describe why personal computer leases, phone lines, and leased space in buildings cannot be avoided in the future, either by reducing purchased amounts or by sub-leasing information. e. To the extent offsetting savings can be realized, provide all necessary revisions to the Company's ratemaking adjustments to quantify the net effect of changes in the KGS and Protection One service arrangements.

Response:

The attached file contains (1) an explanation of the modifications needed by service agreement to the discontinued contracts, and an explanation of the proposed reduction in our adjustment, (2) an explanation if no adjustment is needed and the reason for no adjustment, (3) the revised total adjustment related to the discontinued KGS contracts, and (4) the revised total adjustment related to the discontinued P-One contracts. The attachment addresses computer leases, phone lines and sub-leasing information. Current KGS Adjustment: \$1,698,069 Revised KGS Adjustment: \$1,506,114 Current P-One Adjustment: \$1,485,882 Revised P-One Adjustment: \$1,467,614

Attachment File Name	Attachment Note
KIC 220(1).xls	

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DR KIC 220: Section 9, Adjustments #12 & #13 (Discontinued Contracts - KGS/IP-One)

The following is contained in the response to DR KIC 220:

- (1) Reasons for no savings or adjustment to be made regarding the termination of the KGS/Protection One contracts
- (2) Revised Adjustments regarding discontinued contracts - KGS/IP-One
- (3) Revised Total Adjustment related to discontinued KGS contracts
- (4) Revised Total Adjustment related to discontinued Protection One contracts

*1Indicates an adjustment should be made

Discontinued Contracts with KGS

- 3.01 There were no savings from discontinuing clerical customer support and paralegal services because staffing levels were not reduced as a result of the contract terminating.
- 3.06 There were no savings from discontinuing service order work provided to KGS. Those employees have assumed some of the work KGS is no longer providing to Westar.
- 3.10 There were no savings from discontinuing service dispatch because dispatch staffing levels were not reduced as a result of discontinuing the contract.
- 3.17* There were no savings from discontinuing customer bill and insertion services because Westar is still sending a bill to customers who used to be combination customers. Staffing levels were not reduced as a result of the contract terminating, and Westar still has all of the equipment and overhead costs associated with producing and sending out customer bills. An adjustment should be made for envelope and paper costs associated with gas only customer bills.
- 3.18* There were no savings as a result of discontinuing CSS processing. Westar still has the full cost of the CSS system and staffing levels were not reduced as a result of the contract terminating. An adjustment should be made for check stock on gas customer refund checks.
- 3.21 There were no savings as a result of discontinuing programming labor. Staffing levels were not reduced as a result of the contract terminating.
- 3.23* An adjustment needs to be made for the reduction of bank fees on gas only customer activity and the reduction of 1 full time employee and 2 part time employees.

Discontinued Contracts with Protection One

- Direct Service Labor There is no savings as a result of discontinuing direct service labor services. Staffing levels did not decrease as a result of the service being discontinued.
- Building Lease Agreements There is no savings as a result of discontinuing the facility lease agreements.
- PC Leases* An adjustment should be made for PC Leases. Westar will receive no benefit or additional expense as a result of discontinuing the service.
- Phone Lines* An adjustment should be made for phone lines. Westar will receive no benefit or additional expense as a result of discontinuing the service.
- Wellness Center There is no savings as a result of discontinuing the wellness center for Protection One employees. Westar retains the same costs to operate the wellness center.
- Voice and Data Circuits There is no savings as a result of discontinuing voice and data circuit services. Westar still uses the circuits and communication equipment.
- Mail Insertion/Processing There is no savings as a result of discontinuing mail insertion/processing services since staffing levels did not decrease as a result of discontinuing the service, and Westar still has all of the equipment and associated overhead costs of mail insertion.
- Warehouse Storage There is no savings as a result of discontinuing warehouse storage since Westar is still responsible for the facility costs associated with the record retention warehouse.
- Tax Contract Services There is no savings as a result of discontinuing the tax contract services since staffing levels did not change as a result of discontinuing the service.
- PeopleSoft There is no savings as a result of discontinuing the Walker system service since staffing levels did not change as a result of the service terminating, and Westar still has all of the support and maintenance costs associated with the system.
- Walker There is no savings as a result of discontinuing the PeopleSoft system service since staffing levels did not change as a result of the service terminating, and Westar still has all of the support and maintenance costs associated with the system.

Adjustments to Reduce Westar Energy's Operating Expense

KGS Adjustments

	North	South	Total
\$	51,161	\$ 43,059	\$ 94,220
3.17 Envelope and paper costs associated with Gas-only customer bills 2,730,225 bills processed in 2004 @ \$0.03451/bill (envelope & paper costs)			
3.18 Check stock on gas customer refund checks 12,215 refund checks processed in 2004 @ \$0.06 (check stock cost)	439	293	733
3.23 Bank fees on gas only activity (EDI, Web Payments, Telephone Payments, Bank Plan) Bank fees on gas only payments - 1,624,842 gas only payments @ \$0.064/payment 1 Full time employee at 12.90/hr with 44% labor overheads: 2080 hours per year 2 Part time employees at 11.65/hr with 9% labor overheads: 1040 hours per year	29,729 56,467 20,980 14,342	25,020 47,523 17,658 12,071	54,749 103,990 38,638 26,413
Total Pre-tax Adjustments to Reduce Operating Expense	\$ 173,119	\$ 145,624	\$ 318,742

Protection One Adjustments

PC Leases	\$ 15,218	\$ 10,162	\$ 25,380
Phone Lines	2,971	1,984	4,955
Total Pre-tax Adjustments to Reduce Operating Expense	\$ 18,189	\$ 12,146	\$ 30,335

KGS adjustment for discontinued contracts

	North	South	Total
Lost Reimbursements			
3.01 - Clerical customer support, in-house paralegal	\$ 47,646	\$ 35,332	\$ 82,978
3.06 - Service order work	69,997	11,705	81,702
3.10 - Service dispatch	8,011	0	8,011
3.17 - Customer bills, letters, inserts	943,714	794,225	1,737,939
3.18 - CSS processing, customer refund checks	755,886	505,203	1,261,089
3.21 - Programming	352,479	235,324	587,803
3.23 - Remittance processing	311,601	232,995	544,596
Reduction in Expenses associated with Lost Reimbursements			
3.17 - Gas only customer bills (postage)	(422,516)	(355,598)	(778,114)
3.17 - Gas only customer bills (envelope and paper)	(51,161)	(43,059)	(94,220)
3.18 - Check stock on refund checks	(439)	(293)	(733)
3.23 - Gas only remittance activity and reduce staff	(121,518)	(102,272)	(223,789)
Total	\$ 1,893,699	\$ 1,313,562	\$ 3,207,262
Reduction in Expense from KGS			
3.02 - Call center back-up	\$ 3,481	\$ -	\$ 3,481
3.05 - Service order work	413,375	424,499	837,874
3.07 - Customer service/advisors	37,349	31,433	68,782
3.17 - Postage on special handled bills	11,222	7,374	18,596
Total	\$ 465,427	\$ 463,306	\$ 928,733
Net Increase in Expenses w/o Paystation Study	\$ 1,428,272	\$ 850,256	\$ 2,278,529
Paystation Study	120,645	101,742	222,387
Net Increase in Expense	\$ 1,548,917	\$ 951,998	\$ 2,500,916
Tax Savings - 39.7775%	616,121	378,681	994,802
Net Decrease to Operating Income	\$ 932,797	\$ 573,317	\$ 1,506,114

Protection One adjustment for discontinued contracts

	North	South	Total
Lost Reimbursements			
Direct Service Labor	\$ 76,292	\$ 50,858	\$ 127,150
Building Lease Agreements	287,410	191,926	479,336
PC Leases	15,218	10,162	25,380
Phone Lines	2,971	1,984	4,955
Wellness Center	1,412	943	2,355
Voice and Data Circuits	6,706	5,644	12,350
Mail Processing	1,483	1,248	2,731
Warehouse Storage	2,866	1,913	4,779
Tax Contract Services	236,842	158,158	395,000
PeopleSoft	240,743	160,762	401,505
Walker	606,663	405,117	1,011,780
Reduction in Expenses associated with Lost Reimbursements			
PC Leases	(15,218)	(10,162)	(25,380)
Phone Lines	(2,971)	(1,984)	(4,955)
Total	\$ 1,460,417	\$ 976,569	\$ 2,436,986
Net Increase in Expense	\$ 1,460,417	\$ 976,569	\$ 2,436,986
Tax Savings - 39.7775%	580,917	388,455	969,372
Net Decrease to Operating Income	\$ 879,500	\$ 588,114	\$ 1,467,614



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Wednesday, September 07, 2005
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Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [USD 259] [Sarah J. Loquist]
Data Request: USD259 48 :: Current Contract Between Westar & WR Receivables
Date: 2005-08-24

Question 1 (Prepared by Greg Greenwood)

Provide the current contract between Westar and WR Receivables for the sale of receivable to WR Receivables. In addition, provide a summary of the terms and conditions that govern the sale of Westar receivables. This summary should include, at a minimum, a. The minimum amount of receivables that can be sold. b. The maximum amount of receivables that can be sold. c. Are the receivables sold without recourse? d. The cost to Westar South for selling its receivables. e. The cost to Westar North for selling its receivables. f. The total cost savings to Westar South for calendar year 2004 as a direct result of the sale of receivables to WR Receivables. Include all assumptions, calculations, and source documents necessary to replicate all calculations. g. The total costs included in Westar South's pro forma revenue requirement related to the sale of accounts receivable.

Response:

Refer to KIC 221(a and b) for copies of the accounts receivable agreements. a and b) In July 2000, WE and KGE entered into an agreement to sell, on an ongoing basis, all (100%) of its accounts receivables arising from the sale of electricity to WR Receivables Corporation, a special purpose entity wholly owned by WE. The agreement currently expires in July 2006 and is annually renewable upon agreement by all parties. The special purpose entity has sold and, subject to certain conditions, may from time to time sell. up to \$125 million of undivided fractional ownership interest in the pool of receivables to a third party financial entity. c) See Section 2.01(b) of the Purchase and Sale Agreement for discussions relating to the recourse question. d and e) Refer to KIC 160(c) f) Refer to KIC 223 and 221(c) for a general discussion on economic justification for the sale of the receivables as of July 2005. In 2004, the advantages were even greater. In January 2004, the AR spread was 80 basis points (bp) above LIBOR versus 300 bp for the credit facility. In March 2004, the company renegotiated its Credit Facility and spread declined to 80 bp under the AR versus 150 under the Credit Facility. In July 2004, the AR spread was renegotiated and dropped to 50 bp compared to the 150 under the credit facility. It remained at those levels through the remainder of 2004. g) None. Refer to KCC DR No. 154 and USD 259 DR No. 50.

No Digital Attachments Found.

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CERTIFICATE OF SERVICE

05-WSEE-981-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 9th day of September, 2005, to the following:

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CERTIFICATE OF SERVICE

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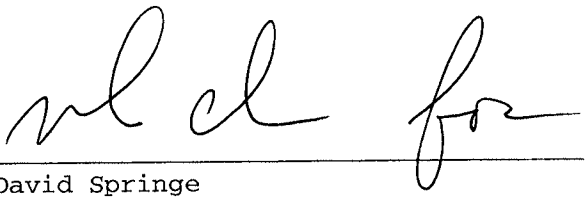
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