

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Received
on



JUN 30 2011

by
State Corporation Commission
of Kansas

In the Matter of the Application of Westar)
Energy, Inc. for Approval of an Accounting)
Authority Order to record and defer costs)
related to Westar Energy's SmartStar Lawrence)
Project.)

Docket No. 11-WSEE-610-ACT

STAFF REPORT AND RECOMMENDATION

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectfully) and hereby submits its Report and Recommendation in the above captioned docket for consideration and decision of the Commission. Staff states as follows:

1. On March 2, 2011, Westar Energy, Inc. filed an application with the Commission for approval of an Accounting Authority Order to record and defer costs related to its SmartStar project.
2. On March 31, 2011, the Commission issued an order suspending the date for Commission action for 240 days, until October 28, 2011.
3. The Citizens' Utility Ratepayer Board ("CURB") filed a petition to intervene in this docket on March 8, 2011.
4. Staff has review the application of Westar Energy, Inc. ("Westar") and hereby submits its Report and Recommendation to the Commission, which is attached as Attachment A, and hereby incorporated by reference.
5. As set forth in Staff's Report and Recommendation, Staff recommends that the Commission approve the request for an AAO for the non-labor expenses associated with

SmartStar Lawrence, without carrying charges. Staff does not recommend the Commission approve Westar's request to defer depreciation expense and carrying charges on the capital investment portion of the project. Staff also recommends that the deferred expenses be examined in Westar's next rate case, and not recovered through Westar's Energy Efficiency Rider.

WHEREFORE, the Staff of the State Corporation Commission of the State of Kansas submits its report and recommendation to the Commission for consideration and decision.

Respectfully Submitted,


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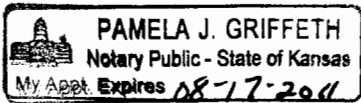
VERIFICATION

Matthew A. Spurgin, being duly sworn upon his oath deposes and states that he is Litigation Counsel for the State Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Starr Report and Recommendation* and that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Matthew A. Spurgin, # 20470
Kansas Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 30th day of June, 2011.



Notary Public

My Appointment Expires: August 17, 2011



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Mark Sievers, Chairman
Ward Loyd, Commissioner
Thomas E. Wright, Commissioner

Sam Brownback, Governor

**REPORT AND RECOMMENDATION
UTILITIES DIVISION**

ATTACHMENT "A"

TO: Chairman Mark Sievers
Commissioner Ward Loyd
Commissioner Thomas E. Wright

FROM: Brett Bitner
Justin Grady
Andrew Fry

DATE: June 17, 2011

DATE SUBMITTED TO LEGAL: _____

6/20/11

DATE SUBMITTED TO COMMISSIONERS: _____

6/30/11

SUBJECT:

In the Matter of the Application of Westar)
Energy, Inc. for Approval of an Accounting) Docket No. 11-WSEE-610-ACT
Authority Order to record and defer costs)
related to Westar Energy's SmartStar)
Lawrence Project.

INTRODUCTION:

On March 2, 2011, Westar Energy Inc. and Kansas Gas Service (henceforth collectively referred to as "Westar" or "the Company") filed an Application with the Commission requesting approval of an Accounting Authority Order (AAO) allowing the Company to defer and earn a return on a broad range of costs related to the SmartStar Lawrence Project that Westar began in 2010 pursuant to award of a Smart Grid Investment Grant (SGIG) from the U.S. Department of Energy under the American Recovery and Reinvestment Act of 2009 (ARRA).

Westar's Application requests permission to:

- defer SmartStar Lawrence expenses as a regulatory asset in a 182.3 sub-account;
- defer depreciation expense on capital investment related to meter assets and software development costs; and
- earn a deferred return on Westar's pro-rata (un-subsidized) portion of investments in the SmartStar Lawrence project.

Further, Westar states it is open to recovery of the deferred amounts through either a future filing of its Energy Efficiency Rider (EER) or amortization subsequent to its next rate case.

Staff recommends approval of the AAO for non-labor expenses associated with SmartStar Lawrence, without carrying charges. Staff does not recommend approval of Westar's request to defer depreciation expense and carrying charges on the capital investment portion of the project. Also, Staff recommends these deferred expenses be examined in Westar's next rate case, not recovered via Westar's Energy Efficiency Rider for the reasons enumerated below.

BACKGROUND:

The SmartStar Lawrence Project is a three year smart grid pilot program initiative in Lawrence, KS, the sixth largest city in Kansas with a population over 87,500¹, and home to the University of Kansas. Original budgeting forecasted the total project cost at \$39.5 million; broken out into \$8 million for Advanced Metering Infrastructure, \$26 million for IT infrastructure (Meter Data Management System, Advanced Metering Headend, Outage

¹ 2010 City Population and Housing Occupancy Status, U.S. Census Bureau.

Management System, Customer Account Platform, and Project Management Fees), \$3 million for Distribution Automation Infrastructure, and \$2.5 million for Customer Education Programs.²

Whereas city-wide deployment will involve some 45,000 meters, the Deerfield subdivision is currently acting as a “pre-pilot” pilot with 1387 advanced meters installed.³ Of these 1387 customers, 1224 are being billed for usage by the Company’s current standard offering and have access to the new customer interface or “dashboard.” As demand-based options and other pilot pricing projects become operational, the remaining customers will gain access to the dashboard as well.⁴ 182 unique web account users have visited the dashboard site with 11 signing up for alerts via web, text or both, and 4 receiving weekly/monthly notification via web, text or both.⁵ Citywide meter deployment is expected in mid October.⁶

Westar is replacing a significant portion of the metering and IT infrastructure as well as installing new automation components within the existing distribution system in Lawrence. To fully comprehend such an undertaking, it is important to understand the specific technologies that are in the process of being removed, installed, or represent future plans for the pilot project.

Westar intends to retain the existing meters that are being removed from homes and small businesses throughout Lawrence. Before they are reinstalled elsewhere in the system, they will be refurbished and later stored; each with an associated cost.⁷ These existing meters were quoted to have a depreciable life of approximately 47 years, while the Advanced Metering Infrastructure (AMI) meters are informally estimated at a useful life ranging from 7 to 20 years⁸. This lifecycle comparison isn’t to indicate that a depreciation schedule necessarily dictates the lifecycle of a

² 11-WSEE-610-ACT Application, pg. 4, ¶ 8.

³ K. Heimiller, Westar Energy (informal data request through electronic mail, dated June 13, 2011)

⁴ H. Jensen, Westar Energy (informal data request through electronic mail, dated June 14, 2011)

⁵ K. Heimiller, Westar Energy (informal data request through electronic mail, dated June 13, 2011)

⁶ Data Request KCC-002, Project Management Schedule

⁷ 11-WSEE-610-ACT, Data Request KCC-03

⁸ 11-WSEE-610-ACT, Data Request KCC-04 Paragraph 1,2

piece of equipment or that initial estimates of the lifecycle of new components on an existing technology can't exceed expectations. Rather, these figures are provided for comparison of expected life between the different vintages of equipment.

AMI enables a utility to take meter readings, to sense service outages, and to better inform the consumer of their energy behaviors. AMI Meters allow two-way communication from the meter to a second layer of devices, commonly called a gatekeeper or collector device, which takes in the data of a number of meters. These collector devices then communicate with a Wide Area Network (WAN) that ultimately communicates with Westar's Enterprise network. The AMI system chosen by Westar utilizes Elster EnergyAxis AMI meters that are capable of two-way communication between the utility and the meter on a radio frequency (RF) mesh network. The meters will be capable of communicating with Home Area Networks (HAN), discussed later, via the wireless technology referred to as the Zigbee Protocol.⁹ Energy use, power quality, and service status data will be produced for the utilities by these meters. Usage and cost data will be available to the customer within 24 hours and will be capable of being broken in to 15 minute segments. 13 billing cycles of data will be available in monthly segments.¹⁰

Data from the AMI meters will be supplied, interpreted, and processed by the Meter Data Management System (MDMS). The MDMS chosen by Westar is eMeter's EnergyIP. EnergyIP will validate energy consumption, ensure that the appropriate rates are applied if there are variable rates, and sort data related to service outages. Another important aspect of the EnergyIP system is the two-way communication offered with the AMI system; enabling communication of pricing signals to in home displays (IHD).

⁹ 11-WSEE-610-ACT, Data Request KCC-05 Paragraph 3

¹⁰ 11-WSEE-610-ACT, Data Request KCC-07

While the specific system is yet to be determined, the Outage Management System (OMS) is the next component to Westar's SmartStar Pilot Program. The OMS will administer outages, performing tasks ranging from identifying loss of service to notifying the utility of service restoration. Presented visually, the OMS continuously monitors and reacts to service outages, reliability, and power quality issues through a variety of remedies including opening or closing circuits. Westar's OMS system is to provide regular outage notifications to customer via phone, email or SMS texting technologies.

Westar is employing reclosers to reestablish continuous circuits automatically in the event of a short causing a circuit to trip. Momentary outages that result from such shorts would be rectified by these reclosers; rather than leaving consumers to wait for service to be re-established for a period of time.¹¹ Fault indicators signal to the system operator that there is a fault in a specific circuit, allowing for service crews to respond in a more efficient manner. Remote control and monitoring of the capacitors in the circuits helps system operators maintain the power factor with greater ease. 31 mid-circuit reclosers will be installed on 15 distribution circuits; 9 fault indicators and 6 capacitor controls on 2 circuits. All of these upgrades are examples of what is commonly termed Distribution Automation (DA). Collectively, these controls and monitoring devices offer the system operator further contact with the system they are trying to balance and maintain.¹²

Like many other utilities currently implementing AMI systems, Westar is providing residential and small business consumers with an online portal. EnergyEngage is the avenue for consumers to observe their energy usage patterns. In addition, cost and equivalent carbon emissions related to their energy usage are provided through the website. If the consumer

¹¹ 11-WSEE-610-ACT, Data Request KCC-07 Paragraph 1

¹² 11-WSEE-610-ACT, Data Request KCC-11

desires, phone, email, and texting notifications can be established through this portal to alert the consumer of certain monthly billing set points.¹³

Many of these upgrades and retrofits are IT-based upgrades to Westar's electric infrastructure in Lawrence. While scalable, Westar admits that they do not expect to see savings attributable to this implementation moving forward to a system wide deployment. In simpler terms, future deployments will not cost less as a result of this implementation. However, it is understood that these technologies will be able to be scaled up and not have to be rebuilt to accommodate expansion. Additional measures to be expanded in a system-wide deployment would include data storage and an expansion of the WAN.¹⁴

Westar currently offers an energy efficiency program called WattSaver to consumers. WattSaver installs a programmable thermostat in a participant's home with certain temperature set points at which the utility can remotely trigger the thermostat to reset. Westar would cycle such thermostats intermittently during peak energy use periods in an attempt to levelize the system load. Westar does not plan to immediately implement thermostat technologies that would be capable of two-way communication between the AMI meters and such thermostats but they have future goals of utilizing such hardware. Data that could be transferred includes current thermostat settings and user programmed data as well as pricing signals. It is important to clarify that while these thermostats would provide the function of an in-home display, they would not qualify as an in-home display that is commonly referred to in Smart Grid literature. In-home displays can typically monitor energy usage, indicate pricing, and possibly have more interactive functions depending on complexity.¹⁵

¹³ 11-WSEE-610-ACT, Data Request KCC-05 Paragraph 3

¹⁴ 11-WSEE-610-ACT, Data Request KCC-06

¹⁵ 11-WSEE-610-ACT, Data Request KCC-08

Beyond programmable thermostats capable of two-way communication, Westar also plans on releasing Home Area Networking (HAN) Devices once vendors have been selected. Such devices could include a central, hub-like router, which receives pricing and energy usage signals from the AMI meter. In addition, Westar would offer devices that are plugged between an electrical item and an electrical receptacle. These allow the user control and monitoring capabilities of specific electric loads in their house. Currently, all of these devices would be communicating via Zigbee Protocol communications. Finally, a simpler in-home display is also in the process of being specified in Westar's Request for Information to vendors.¹⁶

Such consumer devices are even more important once Westar establishes the sorts of dynamic rate options it plans to offer consumers in this pilot program. Once established, dynamic rates are to be offered on a voluntary basis. It is Westar's intention to offer these rate structures to a "statistically valid representation of Lawrence customers." The consumer devices mentioned in the previous paragraph will be distributed to consumers with varying rate structures to help better understand which combination of rate structures and consumer products are the most beneficial combination for Westar's Lawrence customers. Most important to this pilot is the capability of this data being extrapolated to a larger segment of Westar's consumers for further analysis before further smart grid rates and technologies are implemented system-wide.¹⁷

ANALYSIS:

Accounting Authority Request

Staff contends that it is appropriate to accumulate non-labor costs associated with the SmartStar Lawrence project in a regulatory asset because this project is non-recurring and unusual. Also, this accounting treatment will allow a better matching of the costs of the project with the

¹⁶ 11-WSEE-610-ACT, Data Request KCC-09

¹⁷ 11-WSEE-610-ACT, Data Request KCC-08

expected benefits. Of course, the authority to accumulate costs in a regulatory asset account does not automatically imply that these costs will eventually be allowed in rates, it merely preserves these costs so that they don't have to be expensed right away and can be considered in Westar's next rate case.

Staff does not believe it is appropriate to allow Westar's internal labor expense to be accumulated in the regulatory asset. Internal labor expenses are included in Westar's base rates and,, absent a comprehensive analysis and reconciliation of Westar's payroll expense, there is no guarantee that Westar would not be over-recovering these expenses if allowed to accumulate them in a regulatory asset. For this reason, Staff typically resists requests to recover internal labor expenses in riders or surcharges outside of a base rate case.

Staff does not recommend the Commission allow Westar to accumulate carrying charges on the balance of the deferred expenses included in the regulatory asset. In Staff's opinion, the projected expenses are not material enough to be considered for carrying charge accumulation. In response to Staff Data Request No. 1, Westar provided an updated total project budget totaling \$42,628,143. Of this amount, Westar projects \$4,008,339 of non-capital expenses (Operating and Maintenance) associated with the project. \$915,433 of that amount is related to internal labor and benefits expenses. Westar also projects \$887,004 of reimbursement from the Department of Energy grant to offset the O&M expenditures. This leaves approximately \$2,205,902 that Staff recommends be eligible for deferral to the regulatory asset.

Staff does not see this \$2,205,902 as material enough to warrant accumulation of carrying charges. This is a mere 1.08% of Westar's reported net income for the year 2010¹⁸ and 0.22% of

¹⁸ Westar Energy reported approximately \$233.9 Million in net income in 2010.

Westar's non-fuel operating expenses.¹⁹ To put this amount in perspective, the last two instances that Westar was allowed to record carrying charges on a regulatory asset were both related to ice storm events that caused Westar to invest millions of dollars to restore service and repair its system. In Docket No. 08-WSEE-690-ACT (690 Docket), Westar's Application for an AAO (eventually granted, with carrying charges) estimated these costs at \$73-\$85 Million, \$9 Million of which was related to transmission and \$12-\$16 Million was related to capital, leaving \$52-\$60 Million subject to deferral in a regulatory asset. In Docket No. 05-WSEE-645-ACT (645 Docket), Westar's AAO Application estimated the total cost at \$38-\$42 Million with \$6-\$8 allocated for capital expenditures, leaving \$32-\$34 Million eligible for deferral. Those are the kinds of numbers that Staff considers material and appropriate for carrying charge accumulation.

Staff does not recommend that the Commission grant Westar the authority to accumulate depreciation expenses and carrying charges on the capital investment portion of the SmartStar Lawrence project. The reasons for Staff's opposition to this portion of Westar's request are multiple.

First, this Commission has not typically allowed the deferral of depreciation and carrying charges related to capital investments in regulatory assets. In fact, Westar didn't even request this treatment with either of the last two major ice storms that were the subject of the two AAOs referenced above. Westar projected \$12-\$16 Million in capital expenditures in the 690 Docket and \$6-\$8 Million in the 645 Docket. In each case the capital expenditures were not included in the AAO request.

Second, capital investments are seldom included in AAO requests, even when they are material, because changes in the utility's Plant, Property and Equipment are expected to be part

¹⁹ Westar Energy reported \$999.96 Million in O&M, Depreciation and SG&A expenses in 2010.

of the normal ebb and flow of a utility's finances between rate cases. Virtually every day, plant is added or retired and plant that is in rate base (supported by current rates) becomes more fully depreciated. The utility is expected to manage this ebb and flow between rate cases. This is made possible in part by the passage of time and the impact of accumulated depreciation on a utility's finances. For example, approximately \$23,692,411 of depreciation expense is incurred (recovered from rate payers) on Westar's portion of the Wolf Creek Nuclear Power Plant each year. That's over \$71 Million dollars in plant that has been depreciated since Westar's last rate case. That \$71 Million in plant is producing approximately \$6,037,939 a year worth of return in Westar's base rates that is over and above its current investment in Wolf Creek. Of course, this simple example doesn't take into account any retrofits or refueling costs that Westar has incurred in the interim.

In any given year, assets are retired, assets are added, additional time passes, and depreciation accumulates. The point is that plant-related investments are often not considered in AAO applications because it would be inequitable to isolate one transaction or group of transactions out of a very dynamic list of increases and decreases in net plant and request extraordinary rate treatment for just that transaction while ignoring all others.

Finally, Staff feels it would be unnecessary and inequitable to allow Westar to accumulate carrying charges on its investment in SmartStar Lawrence because of the level of savings Westar expects to realize as a result of this investment. These are savings that can be used to offset any cost incurred by Westar in between rate cases to finance the SmartStar project. Westar's Application summarizes these benefits as advanced outage restoration, increased asset utilization, and operational efficiencies from meter reads and customer service.

When asked to quantify these operational savings in Staff Data Request No. 15, Westar provided an estimate of the savings related to eliminating certain service order types in Lawrence. It appears that Westar believes it is possible to eliminate approximately 17,354 service orders out of a current 26,527. In response to DR No. 15, Westar states, “We do not believe that all field service orders that have the potential to be eliminated will ultimately be eliminated. This data does indicate a substantial opportunity for operational savings if only a portion of the field orders are eliminated.” It should be noted that this cost savings data does not include outage restoration savings or automated meter reading savings because the outage restoration savings will not be fully realized as soon as the service order savings and because Lawrence is already “an automated meter reading location” so the savings “would not be as large for this service area.”

Using the numbers provided in response to Staff DR No. 15, it appears over \$68,000 worth of savings is possible just from the service order eliminations associated with this project. These are savings that Westar can use to offset its carrying charges associated with the investment in SmartStar Lawrence; yet Westar’s Application does not request to recognize these savings as an offset to any carrying charge accumulation which Staff feels is inequitable.

EER Recovery Request

As iterated in its Application, the Company stated that it would consider recovery through its Energy Efficiency Rider as one of two acceptable alternatives. Staff takes issue with this recovery method for several reasons.

At the outset, Staff does not feel that SmartStar Lawrence is primarily an energy efficiency program as evidenced by Westar’s answers to Staff’s data requests. Despite citing Brattle Group research that claims customers with access to the types of usage and behavior data

that can be provided by AMI tend to see usage reductions in the five to ten percent range; some less, some more,²⁰ Westar later states, “The SmartStar (Lawrence) project makes no base assumptions regarding energy conservation or peak load shifting. The project will provide information from which assumptions can be made with more confidence in determining further deployment options.”²¹

In fact, when asked in Data Request KCC-014 if the Company intended for 11-WSEE-610-ACT to also serve as a request for approval of the SmartStar program, the Company replied that the Application was only a request for deferral of program and depreciation expense and a return on those expenses until they could be recovered in a rate case.²² The bulk of the Company’s remaining answers thoroughly illustrate the possible operational and financial efficiencies that Smart Grid, in general, and SmartStar, specifically, should produce. It is Staff’s opinion that the energy efficiency aspect of this program is far outweighed by other aspects that provide the Company greater operational and financial efficiencies and that the SmartStar project should not technically qualify as an energy efficiency program.

Even if it was Westar’s intention in this docket to also seek approval of the SmartStar program in order for SmartStar Lawrence to be considered an energy efficiency program and thus eligible for recovery through a rider, Staff considers these pilot project costs “pre-implementation costs” whose treatment is dealt with in 08-GIMX-441-GIV. In that docket, the Commission stated that it prefers that “program pre-implementation costs be handled via traditional rate-making, but will consider applications for recovery of approved program pre-implementation costs in an approved rider. Such costs will be reviewed for reasonableness and

²⁰ Docket No. 11-WSEE-610-ACT, Data Request KCC-012, Smart Grid Technology

²¹ Docket No. 11-WSEE-610-ACT, Data Request KCC-016, Expected Energy Reduction

²² Docket No. 11-WSEE-610-ACT, Data Request KCC-014, SmartStar Approval

prudence before being approved for recovery.”²³ Indeed, the Commission went so far in the 441 Docket as to delineate eight specific items applications for Commission approval must contain, including benefit-cost analyses and a program-specific Evaluation, Measurement and Verification (“EM&V”) plan.²⁴

Since Westar has not made such an Application to the Commission regarding the SmartStar program in the past, nor does the Company intend for the instant application for SmartStar Lawrence in this docket to be viewed as a request for Commission approval of the program or its costs, it is Staff’s opinion that these costs still should not be recovered through Westar’s Energy Efficiency Rider.

RECOMMENDATION:

Staff recommends that Westar be allowed to accumulate non-labor expenses associated with its SmartStar Lawrence project, without carrying charges, in a sub-account of 182.3, Other Regulatory Assets.

Additionally, Staff recommends that the Commission deny Westar’s request to defer depreciation expense and carrying charges associated with the capital investments incurred as a part of SmartStar Lawrence.

Staff further recommends that the Commission deny Westar’s request for the option to recover said costs through the next filing of their Energy Efficiency Rider.

²³ Docket No. 08-GIMX-441-GIV pg. 12, ¶ 37

²⁴ Docket No. 08-GIMX-441-GIV, Final Order, Appendix A

CERTIFICATE OF SERVICE

11-WSEE-610-ACT

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Staff Report and Recommendation was placed in the United States mail, postage prepaid, or hand-delivered this 30th day of June, 2011, to the following:

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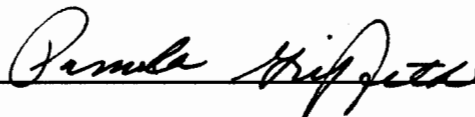
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CERTIFICATE OF SERVICE

11-WSEE-610-ACT

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