

WESTERN RESOURCES, INC., dba KPL

SCHEDULE ROFT

(Name of Issuing Utility)

ENTIRE SERVICE AREA

Replacing Schedule INITIAL Sheet 1\_

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

**RELOCATION OF FACILITIES TARIFF**

If any governmental subdivision requires Company to construct, remove, or relocate ("change") Distribution or Transmission facilities ("required facilities") when Company, absent such requirement, would do otherwise, and where the recovery of the additional cost for such change is not otherwise provided for, the cost incurred by Company to make such change shall be assessed against the customers located within the governmental subdivision through a monthly surcharge ("Surcharge") as follows:

1. If the required facilities are in lieu of new facilities, Company shall estimate the cost of the required facilities and of the facilities which otherwise would have been installed ("planned facilities"). Any cost of the required facilities in excess of the planned facilities shall be the basis for the Surcharge.
2. If the required facilities replace existing facilities which Company would otherwise maintain or modify in place, Company shall estimate the cost of the required facilities and any planned modifications to existing facilities. Any cost of the required facilities in excess of the cost of any planned modifications to existing facilities plus the cost of removing existing facilities shall be the basis for the Surcharge.
3. If the required facilities replace existing facilities which Company would not otherwise maintain or modify, the cost of the required facilities plus the cost of removing the existing facilities less their salvage value shall be the basis for the Surcharge.
4. Company's costs of planned and required facilities shall be as follows:
  - a. Costs of planned facilities shall include applicable material and labor costs, including allocation of indirect costs. Indirect costs are comprised of supervision, engineering, transportation, material handling, and administrative cost functions that support actual construction. The amount of the allocation of indirect costs is derived by application of unit costs or allocation percentages, determined from historical experience.

**93WSRE323TAR**

Commission File Number \_\_\_\_\_

Issued APR 13 1993

Month Day Year

Effective APR 14 1993

Month Day Year

By James Haines

James Haines, Executive Vice President

**NOTED & FILED APR 14 1993**

THE STATE CORPORATION COMMISSION OF KANSAS

By Justin M. Bunnell

Secretary

*Handwritten initials*

WESTERN RESOURCES, INC., dba KPL

SCHEDULE \_\_\_\_\_ ROFT \_\_\_\_\_

(Name of Issuing Utility)

ENTIRE SERVICE AREA

Replacing Schedule INITIAL Sheet 2

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

RELOCATION OF FACILITIES TARIFF

- b. Costs of required facilities shall include the cost items identified in subparagraph a. plus all costs of complying with the requirements of the governmental subdivision including any application process of the governmental subdivision, including the cost of preparing the application, costs of developing alternatives not already studied by Company, cost of estimating the cost of alternatives not already studied by Company, the production of data for consideration in any hearing, and any other direct cost of compliance including any hearing held.
5. The basis for the Surcharge, as determined under paragraphs 1, 2, or 3, and 4 above, shall be recovered from all customers within the governmental subdivision through the Surcharge. Said Surcharge shall be the amount necessary to recover the basis and Company's associated cost of capital and income taxes in a period of time approved by the Kansas Corporation Commission, not longer than seven years. Subject to review and approval by the Kansas Corporation Commission, the governmental subdivision may determine whether the Surcharge shall be calculated and billed on a per customer basis, energy usage basis or some combination thereof. Surcharge shall be shown as a separate line item on the customer's bill. In the absence of such governmental subdivision determination, the Surcharge shall be calculated and billed on a per customer basis.
  6. Company shall file a notice of the Surcharge with the Kansas Corporation Commission and shall file a copy with the affected governmental subdivision and provide copies to customers who have requested that the notice be sent to them. The notice shall state the following:
    - a. the reason for the Surcharge;
    - b. the estimated amount of the Surcharge;
    - c. the period of time over which the Surcharge shall be made;
    - d. the number of electric customers within the governmental subdivision.

93WSRE323TAR

Commission File Number \_\_\_\_\_

Issued APR 13 1993

Effective APR 14 1993

Month Day Year

By James Haines  
James Haines, Executive Vice President

NOTED & FILED APR 14 1993

THE STATE CORPORATION COMMISSION OF KANSAS

By Quinn McConnell Secretary

247.0

WESTERN RESOURCES, INC., dba KPL

SCHEDULE ROFT

(Name of Issuing Utility)

ENTIRE SERVICE AREA

Replacing Schedule INITIAL Sheet 3

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

**RELOCATION OF FACILITIES TARIFF**

- 7. The Surcharge may be included in bills rendered in any governmental subdivision 30 days after placing the first required facility in service or the removal of a facility required to be removed or 60 days after filing notice of the terms of the Surcharge with the Kansas Corporation Commission, whichever occurs later, unless the Kansas Corporation Commission has, by order issued within 30 days of the filing, suspended the Surcharge for purposes of investigation.
- 8. At any time after the commencement of the Surcharge, the Surcharge may be reviewed and, if necessary, adjusted to reflect:
  - a. the number of electric service customers then in the governmental subdivision, and/or;
  - b. the amount of energy used by customers in the governmental subdivision, and/or;
  - c. the actual cost of required facilities.
- 9. If the governmental subdivision rescinds its requirements concerning required facilities, the Surcharge shall continue until the end of term specified in Section 5, subject to review and adjustment as specified in Section 8.
- 10. Failure by any customer to pay the Surcharge shall be grounds for disconnection of service to such customer in accordance with Company's General Terms and Conditions for Electric Service.

**93WSRE323TAR**

Commission File Number \_\_\_\_\_

Issued APR 1 B 1993

Month Day Year

Effective APR 14 1993

Month Day Year

By James Haines

J James Haines, Executive Vice President

**NOTED & FILED APR 14 1993**

THE STATE CORPORATION COMMISSION OF KANSAS

By Quinton D. ... Secretary

*EWG*

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS CITY POWER & LIGHT COMPANY

SCHEDULE ..... 5

(Name of Issuing Utility)

Rate Areas 2 & 4

Replacing Schedule ..... 5 Sheet .....

(Territory to which schedule is applicable)

which was filed ..... July 15, 1991

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet ..... 1 ..... Of ..... 3 Sheets

MUNICIPAL UNDERGROUND SERVICE RIDER  
Rider UG

If any municipality or other governmental subdivision (hereinafter referred to as the "municipality"), by law, ordinance, regulation or otherwise requires the Company to construct lines and appurtenances or other facilities designed for any Distribution or Transmission voltages (hereinafter referred to as the "facilities") underground when the Company, absent from such ordinance or regulation, would construct or continue to maintain the facilities overhead, and where the recovery of the additional cost for such underground construction is not otherwise provided for in the Company's General Rules and Regulations Applying to Electric Service, the cost of the additional investment required by the Company to construct the facilities underground shall be assessed against the customers, in the form of a monthly surcharge (hereinafter referred to as the "Surcharge") in accordance with the following:

1. If the underground facilities are in lieu of new overhead facilities, the Company shall estimate the installed cost of the underground facilities and shall estimate the installed cost of equivalent overhead facilities. Any cost of installing underground facilities in excess of the cost of installing equivalent overhead facilities plus the cost of estimating the installed cost of both facilities shall be the additional investment upon which the Surcharge is based.
2. If the underground facilities replace existing overhead facilities which the Company has current plans to rebuild overhead, the Company shall estimate the installed cost of the underground facilities and shall estimate the installed cost of equivalent overhead facilities. Any cost of installing underground facilities in excess of the cost of rebuilding the facilities plus any applicable cost of removing existing overhead facilities less any applicable salvage value of existing overhead facilities removed plus all costs of estimating the conversion shall be the additional investment upon which the Surcharge is based.
3. If the underground facilities replace existing overhead facilities which the Company has no current plans to rebuild overhead, the estimated installation cost of underground facilities plus the actual cost of removing existing overhead facilities less the estimated salvage value of existing overhead facilities removed plus all costs of estimating the conversion shall be the additional investment upon which the Surcharge is based.

**91 KCP E3 96 TAR**

Commission File Number .....

KCPL Form 661H001 (Rev 4/88)

Issued ..... MAR 8 1992  
Month Day Year

Effective ..... MAR 9 1992  
Month Day Year

By *B. Beaudoin* ..... Vice President  
Signature of Officer Title

**NOTED & FILED FEB 27 1992**

THE STATE CORPORATION COMMISSION  
 OF KANSAS

By *Judith McConnell* ..... Secretary  
Secretary

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS CITY POWER & LIGHT COMPANY

SCHEDULE ..... 5

(Name of Issuing Utility)

Replacing Schedule ..... 5 ..... Sheet ..... 2

Rate Areas 2 & 4

which was filed ..... July 15, 1991

(Territory to which schedule is applicable)

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet ..... 2 ..... of ..... 3 ..... Sheets

MUNICIPAL UNDERGROUND SERVICE RIDER  
Rider UG

- 4. The length of the term of the Surcharge will be 7 years from the date of installation of the last underground facilities subject to this Rider or such other term as agreed to by Company and municipality.
- 5. The Surcharge shall be approved by the Kansas Corporation Commission on a case-by-case basis to support Company's additional investment in underground facilities. Unless otherwise ordered, the Surcharge shall be calculated by first multiplying the sum of the costs determined in accordance with sections 1, 2, or 3 of this Rider by the Monthly Fixed Charge Rate (hereinafter referred to as "MFCR") of 2.013% or such applicable MFCR for any term other than seven years pursuant to paragraph 10, and then dividing by the number of electric service customers in the municipality. The Surcharge shall be added as a separate line item to the customer's monthly bill.
- 6. If approved by the Kansas Corporation Commission the Surcharge may begin to appear in any municipality on bills rendered 30 days after placing the first facilities subject to that municipality's ordinance or regulation in service. The amount of the Surcharge shall thereafter be reviewed and adjusted at least once annually or more often at the discretion of Company, to reflect:
  - a. the number of electric service customers then in the municipality
  - b. the cost of additional facilities installed underground
- 7. All costs of the Company referenced in this Rider shall include applicable material and loaded labor costs, including allocation of indirect costs. Indirect costs are comprised of supervision, engineering, transportation, material handling, and administrative cost functions that support actual construction. The amount of the allocation of indirect costs is derived by application of unit costs or allocation percentages, determined from historical experience. A copy of the Company's estimate of the cost of construction including direct and indirect costs shall be furnished to the customer upon request prior to construction.

KCPL Form 661X001 (Rev 4/88)

91 KCPE3 96 TAR

Commission File Number .....

Issued ..... MAR 6 1992  
 Month Day Year

Effective ..... MAR 9 1992  
 Month Day Year

By ..... B. J. Beaudoin Vice President  
 Signature of Officer Title

NOTED & FILED FEB 27 1992

THE STATE CORPORATION COMMISSION  
OF KANSAS

By ..... Judith McConnell Secretary

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS CITY POWER & LIGHT COMPANY

SCHEDULE ..... 5

(Name of Issuing Utility)

Rate Areas 2 & 4

Replacing Schedule ..... 2 Sheet ..... 3

(Territory to which schedule is applicable)

which was filed ..... July. 15, 1991

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet ..... 3 of ..... 3 Sheets

MUNICIPAL UNDERGROUND SERVICE RIDER

Rider UG

- 8. If the municipality repeals or rescinds its requirements concerning underground facilities subject to this Rider, the Surcharge shall continue until the end of term as specified in Section 4, subject to review and adjustment as specified in Section 6.
- 9. Failure by any customer to pay the Surcharge shall be grounds for disconnection of service to such customer in accordance with the Company's General Rules and Regulations Applying to Electric Service.
- 10. The Company will request approval of the Kansas Corporation Commission for application of the surcharge for each law, ordinance or regulation which requires the Company to construct facilities underground pursuant to this rider.

Such request for approval will be filed one year prior to construction in all cases where possible. In cases where, due to the need to meet customer requirements either in terms of capacity or reliability, there is insufficient time to request approval of the surcharge one year prior to construction, such requests for approval will be made as far in advance of construction as practicable. Each request for approval of the surcharge will state the following:

- a. the reason for the surcharge;
- b. The estimated amount of the surcharge;
- c. the period of years over which the surcharge will be made;
- d. the factors upon which a conclusion may be drawn concerning the propriety of the surcharge.
- e. The number of electric customers within the municipality.

91 KCP E3 96 TAR

Commission File Number .....

<p>Issued ..... MAR 6 1992  Month Day Year</p> <p>Effective ..... MAR 9 1992  Month Day Year</p> <p>By <i>B. J. Beaudoin</i> Vice President  Signature of Officer Title</p>	<p>NOTED &amp; FILED FEB 27 1992</p> <p>THE STATE CORPORATION COMMISSION  OF KANSAS</p> <p>By <i>Judith McConnell</i>  Secretary</p>
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KCPL Form 61X001 (Rev 4/88)

KANSAS GAS AND ELECTRIC COMPANY d/b/a Wester Energy

SCHEDULE ROFT

(Name of Issuing Utility)

ENTIRE SERVICE AREA

Replacing Schedule ROFT Sheet 1

(Territory to which schedule is applicable)

which was filed May 19, 1993

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

RELOCATION OF FACILITIES TARIFF

If any governmental subdivision requires Company to construct, remove, or relocate ("change") Distribution or Transmission facilities ("required facilities") when Company, absent such requirement, would do otherwise, and where the recovery of the additional cost for such change is not otherwise provided for, the cost incurred by Company to make such change shall be assessed against the customers located within the governmental subdivision through a monthly surcharge ("Surcharge") as follows:

1. If the required facilities are in lieu of new facilities, Company shall estimate the cost of the required facilities and of the facilities which otherwise would have been installed ("planned facilities"). Any cost of the required facilities in excess of the planned facilities shall be the basis for the Surcharge.
2. If the required facilities replace existing facilities which Company would otherwise maintain or modify in place, Company shall estimate the cost of the required facilities and any planned modifications to existing facilities. Any cost of the required facilities in excess of the cost of any planned modifications to existing facilities plus the cost of removing existing facilities shall be the basis for the Surcharge.
3. If the required facilities replace existing facilities which Company would not otherwise maintain or modify, the cost of the required facilities plus the cost of removing the existing facilities less their salvage value shall be the basis for the Surcharge.
4. Company's costs of planned and required facilities shall be as follows:
  - a. Costs of planned facilities shall include applicable material and labor costs, including allocation of indirect costs. Indirect costs are comprised of supervision, engineering, transportation, material handling, and administrative cost functions that support actual construction. The amount of the allocation of indirect costs is derived by application of unit costs or allocation percentages, determined from historical experience.

Issued \_\_\_\_\_

Month Day Year

Effective with bills rendered on and after June 4, 2002

Month Day Year

By Kelly B. Harrison

Kelly Harrison, Vice President

02-WSRE-301-RTS

APPROVED

Kansas Corporation Commission

May 15, 2002

/s/ Jeffrey S. Wabaman

*JSM*

KANSAS GAS AND ELECTRIC COMPANY d/b/a Wester Energy

SCHEDULE \_\_\_\_\_ ROFT

(Name of issuing Utility)

ENTIRE SERVICE AREA \_\_\_\_\_

Replacing Schedule ROFT Sheet 2\_

(Territory to which schedule is applicable)

which was filed May 19, 1993

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

**RELOCATION OF FACILITIES TARIFF**

- b. **Costs** of required facilities shall include the cost items identified in subparagraph a. plus all costs of **complying** with the requirements of the governmental subdivision including any application process of the governmental subdivision, including the cost of preparing the **application**, costs of developing alternatives not already studied by Company, cost of estimating the cost of alternatives not already studied by Company, the production of data for consideration in any hearing, and any other direct cost of compliance including any hearing held.
  
- 5. The basis for the **Surcharge**, as determined under paragraphs 1, 2, or 3, and 4 above, shall be recovered from all customers within the governmental subdivision through the Surcharge. Said Surcharge shall be the amount necessary to recover the basis and **Company's** associated cost of **capital** and income taxes in a period of time approved by the Kansas Corporation Commission, not longer than seven years. Subject to review and approval by the Kansas Corporation Commission, the governmental subdivision may determine whether the Surcharge shall be calculated and billed on a per customer basis, energy usage basis or some combination **thereof**. Surcharge shall be shown as a separate line item on the **customer's** bill. In the **absence** of such governmental subdivision determination, the Surcharge shall be calculated and billed on a per customer basis.
  
- 6. Company shall file a notice of the Surcharge with the Kansas Corporation **Commission** and shall file a copy with the affected governmental subdivision and provide copies to customers who have requested that the notice be sent to them. The notice shall state the **following**:
  - a. the reason for the Surcharge;
  - b. the estimated amount of the Surcharge;
  - c. the period of time over which the Surcharge shall be made;
  - d. the number of electric customers within the governmental subdivision.

Issued \_\_\_\_\_

Month Day Year

Effective with bills rendered on and after June 4, 2002

Month Day Year

By

*Kelly B. Harrison*

Kelly Harrison, Vice President

02-WSRE-301-RTS

Approved *JSM*

Kansas Corporation Commission

May 15, 2002

/s/ Jeffrey S. Wassaman



KANSAS GAS AND ELECTRIC COMPANY d/b/a Westar Energy

SCHEDULE ROFT

(Name of Issuing Utility)

ENTIRE SERVICE AREA

Replacing Schedule ROFT Sheet 3

(Territory to which schedule is applicable)

which was filed **May 19, 1993**

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

**RELOCATION OF FACILITIES TARIFF**

- 7. The Surcharge may be included in bills rendered in any governmental subdivision 30 days after placing the first required facility in service or the removal of a facility required to be removed or 60 days after filing notice of the terms of the Surcharge with the Kansas Corporation Commission, whichever occurs later, unless the Kansas Corporation Commission has, by order issued within 30 days of the filing, suspended the Surcharge for purposes of investigation.
- 8. At any time after the commencement of the Surcharge, the Surcharge may be reviewed and, if necessary, adjusted to reflect:
  - a. the number of electric service customers then in the governmental subdivision, and/or;
  - b. the amount of energy used by customers in the governmental subdivision, and/or;
  - c. the actual cost of required facilities.
- 9. If the governmental subdivision rescinds its requirements concerning required facilities, the Surcharge shall continue until the end of term specified in Section 5, subject to review and adjustment as specified in Section 8.
- 10. Failure by any customer to pay the Surcharge shall be grounds for disconnection of service to such customer in accordance with Company's General Terms and Conditions for Electric Service.

Issued \_\_\_\_\_

Month Day Year

Effective with bills rendered on and after June 4, 2002

Month Day Year

By Kelly B. Harrison

Kelly Harrison, Vice President

02-WSRE-301-RTS *DJM*

Approved

Kansas Corporation Commission

May 15, 2002

/s/ Jeffrey S. Wagaman

THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

Before Commissioners: John Wine, Chair  
Cynthia L. Claus, Commissioner  
Brian J. Moline, Commissioner

In the Matter of the Application of )  
Western Resources, Inc. and Kansas Gas )  
and Electric Company for an Accounting ) Docket No. 02-WSRE-723-ACT  
Authority Order Allowing the Companies )  
To Record and Preserve Costs Related to )  
Ice Storm Damage )

**ORDER**

Now this matter comes on before the State Corporation Commission of the State of Kansas ("Commission") for consideration and determination. Having reviewed its files and being fully advised in the premises, the Commission finds and concludes as follows:

1. On March 13, 2002, Western Resources, Inc. ("Western Resources") and Kansas Gas and Electric Company ("KGE"), (collectively "Westar Energy"), filed its application for an accounting authority order allowing the company to record and preserve costs incurred for extraordinary repairs and maintenance of its electrical distribution systems after an ice storm which occurred in January 2002.

2. On March 21, 2002, a group of industrial customers identifying themselves as Kansas Industrial Consumers ("KIC") filed an application for intervention. KIC addresses a number of points relevant to the rate making treatment of the amounts Westar Energy seeks authority to record on its books. KIC objects to the recording of the

extraordinary costs unless the Commission concurrently examines changes in the major cost categories that underlie the current rates of Western Resources and KGE.

3. On March 25, 2002, the Citizens' Utility Ratepayer Board ("CURB") filed a petition to intervene. CURB states only that the residential and small commercial ratepayers whose interests CURB represents "will or may be bound by any Commission order or activity in this proceeding and will or may be adversely affected thereby."

4. On April 12, 2002, the City of Wichita filed its petition to intervene. Wichita identifies its interest as an electric ratepayer but raises no issues as to the filing.

5. On March 28, 2002, Westar Energy filed a response to the Applications for Intervention of KIC and CURB. On April 18, 2002, Westar Energy filed a response to the Application for Intervention of the City of Wichita.

6. The requests for intervention of CURB, KIC and Wichita will be granted. However, for the reasons stated below concerning lack of rate making impact of the requested accounting order, the Commission finds that the petitions to intervene do not identify any substantive issues requiring a hearing and the Commission is prepared to act on the Application.

7. Westar Energy is a corporation organized and existing under the laws of the State of Kansas with its principal office located at 818 Kansas Avenue, Topeka, Kansas. Westar Energy provides electric utility service in the State of Kansas and its retail rates are subject to the jurisdiction of the Commission.

8. Although the Application provided estimates of the extraordinary costs to Westar Energy of the ice storm in January 2002, Westar Energy has also responded to Staff discovery and has itemized its storm damage costs. The amount of storm damage

costs recorded for Western Resources through April 24, 2002 was \$4,977,314.13 and for KGE the amount was \$8,047,054.73. The capital expenditures related to the storm damages for this period amounted to \$555,166.60 for Western Resources and \$2,999,081.34 for KGE.

9. Staff recommends approval of the request for permission to accumulate in a separate and distinct sub-account of FERC Account 186, Miscellaneous Deferred Debits, the expense portion of the January 2002 storm damage costs. It is appropriate that Westar Energy have the opportunity to recover from its Kansas retail customers prudently incurred costs associated with the January 2002 ice storm damage. It is also appropriate that Westar Energy be permitted to record carrying costs equal to the cost of capital allowed in its most recent retail rate case. The current cost of capital is 9.0836%.

10. Westar Energy will be authorized to accumulate and defer for potential recovery in subsequent rate proceedings before the Commission, the amounts of \$4,977,314.13 for Western Resources and \$8,047,054.73 for KGE, together with carrying costs equal to Westar Energy's cost of capital allowed in its most recent retail rate proceeding before the Commission, that is 9.0836%. These amounts shall be recorded in a distinct sub-account of FERC Account 186.

11. The Commission notes that many elements of the cost of service of a retail electric supplier change over time but are, nonetheless, treated on a test year basis for purposes of retail rate making. The Commission also notes that occasional extraordinary expenses are often offset by years with lower expenses. Accordingly, this Order is expressly without prejudice to any subsequent determination by the Commission as to the

