ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		128 7002						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: 3000 3001 3002 3006

1) Title of new segment: Special Deposit LT - Simple Sav
(30 characters maximum)

2) Definition for manual: This account contains amounts received from the Kansas Energy ~~This account number includes the long Term special deposit (Restricted cash) related to the Simple Savings program~~ office to be used to pay costs related to the simple savings program.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? 3/2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 128 7006

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Eric Anderson

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 2/25/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823004						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: System Reliability Study

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

_____

_____

4) Date the segment is to be modified ***(effective beg of next mo):*** 4/1/2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/17/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823006						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: 2005 Ice Storm Costs - ST

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

_____

_____

4) Date the segment is to be modified ***(effective beg of next mo)***: 4/1/2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/17/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		182346						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Rate Case Expense 2005 - ST

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

_____

_____

4) Date the segment is to be modified *(effective beg of next mo)*: 4/1/2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/17/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823447						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Rate Case Expense 2008 - LT

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

_____

_____

4) Date the segment is to be modified ***(effective beg of next mo)***: 4/1/2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? (**Balance Sheet Accts Only**)_____

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/17/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823519			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset- Retirement LT
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the pension that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823525

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823520			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12	[redacted]	1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - Salary Continuation LT
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the salary continuation plan, a non-qualified plan that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823525

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		182 3522						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* (REACTIVATE) (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Reg Asset FAS 112 Nonqual Pen

2) If name change, new title of segment: Regulatory Asset - Gratuities LT

3) If name change, new description for manual: This account includes unrecognized costs for the Non qualified Plans gratuities plans ~~Non qualified Plans~~ that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a Regulatory Asset.

4) Date the segment is to be modified ***(effective beg of next mo):*** _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? Same as 1823525

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		K23523						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* (REACTIVATE) (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: FAS 112 Sick Leave Bonus

2) If name change, new title of segment: Regulatory Asset - Sick Leave LT

3) If name change, new description for manual: This account includes unrecognized costs for the sick leave plan, a non-qualified plan & that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a Regulatory asset.

4) Date the segment is to be modified *(effective beg of next mo)*: _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? Same as 1823525

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823525						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Regulatory Asset - Retirement & Non-Qualified Plans LT

2) If name change, new title of segment: Regulatory Asset - NQP - Restoration Plan LT

3) If name change, new description for manual: This account includes unrecognized costs for the Restoration Plan, the non-qualified plans that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

4) Date the segment is to be modified *(effective beg of next mo)*: March

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? —

10) Who was responsible for reconciling this account? (**Balance Sheet Accts Only**) Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/21/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823527						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 11,13	1,2,3,4	1,2,3,4		1,2,4,5,6,7,9	1,2,4,12	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

Modify title & description only

MODIFICATION: INACTIVATE REACTIVATE (NAME CHANGE) HIERARCHY CHANGE (OTHER)
(effective beg of next mo)

1) Current title of segment to be modified: Regulatory Asset - Retirement & Non-Qualified Plans ST

2) If name change, new title of segment: Regulatory Asset - Retirement ST

3) If name change, new description for manual: This account includes unrecognized costs for the pension that will be recognized in expense ~~the following year~~ over the next 12 months. These amounts would otherwise be recorded in OCI but accounting received an order from the KCC allowing these amounts to be set up as a Regulatory Asset.

4) Date the segment is to be modified *(effective beg of next mo)*: Jan. 2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) Will the new budget/work area have labor charges? —

10) If reactivating an account, where should it appear in the financial statements? —

11) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

12) Is the project number a deferral? _____

13) If hierarchy change:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 1/21/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823529						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - NQP - Salary Continuation ST
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the non-qualified Salary Continuation Plan, a retirement plan that will be recognized in expense ~~the following year.~~ These amounts would otherwise be recorded in OCI but accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? over the next 12 months

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823527

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 1/21/2011

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823532						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - NQP - Gratuities ST
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the non-qualified (gratuities plans) Plans that will be recognized in expense ~~the following year~~ over the next 12 months. These amounts would otherwise be reported in OCI but Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823527

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823533						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - NQP - Sick Leave ST
(30 characters maximum)

2) Definition for manual: This amount includes unrecognized costs for the non-qualified plans (Sick Leave Plan, a) that will be recognized in expense ~~the following year~~. These amounts would otherwise be recorded in OCI but Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? over the next 12 months

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823527

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/2011

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823534						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - NQP - Restoration Plan ST
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the non-qualified plans (Restoration Plan, a) that will be recognized in expense ~~the following year~~. These amounts would otherwise be recorded in OCI but Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? over the next 12 months.

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823527

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Mefford

Requested By: Karen Mefford **Phone:** 575-8143 **Today's Date:** 3/18/2011

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823535						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Regulatory Asset - WCNOC Retirement & Non-Qualified Plans - LT

2) If name change, new title of segment: Regulatory Asset - WCNOC Retirement - LT

3) If name change, new description for manual: This account includes unrecognized costs for the WCNOC pension that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

4) Date the segment is to be modified ***(effective beg of next mo):*** Mar

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? –

13b) Where should the account roll to on future financial statements? –

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/21/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823536						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - WCNOC NQP - SERP LT
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the WCNOC non-qualified plans that would otherwise be recorded in Other Comprehensive Income (OCI). Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823535

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Karen Mumford

Requested By: Karen Mumford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823537						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

Modify title & description only

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE (OTHER)

1) Current title of segment to be modified: Regulatory Asset - WCNOC Retirement & Non Qualified Plans-S

2) If name change, new title of segment: Regulatory Asset - WCNOC Retirement - ST

3) If name change, new description for manual: This account includes unrecognized costs for the WCNOC pension that will be recognized in expense ~~the following year.~~ These amounts would otherwise be recorded in Other Comprehensive Income (OCI) but Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

4) Date the segment is to be modified *(effective beg of next mo)*: over the Next 12 Months.

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? —

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 515-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823538			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12	[redacted]	1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - WCNOC NQP - SERP - ST
(30 characters maximum)

2) Definition for manual: This account includes unrecognized costs for the WCNOC non-qualified plans that will be recognized in expense ~~the following year~~. These amounts would otherwise be recorded in Other Comprehensive Income (OCI) but Accounting received an order from the KCC allowing these amounts to be set up as a regulatory asset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? over the next 12 months.

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 1823537

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Kuren Medford

Requested By: Kuren Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823560						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: RA - ARO Asbestos / Ash Ponds

2) If name change, new title of segment: Reg Asset - Asbestos ARO

3) If name change, new description for manual: This account includes unrecognized future costs for an asset retirement obligation for asbestos removal (ASC 410)

4) Date the segment is to be modified ***(effective beg of next mo):*** March 2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? (**Balance Sheet Accts Only**) Scarlett Gill

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: J. Bouziani's **Phone:** 1523 **Today's Date:** _____

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823563						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Reg Asset - Ash Ponds ARO
(30 characters maximum)

2) Definition for manual: This account includes unrecognized future costs for an asset retirement obligation for ash ponds (ASC 410)

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? NO

10) Should the account require a Work Request? NO

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Reg Assets - same as 1823560

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Scarlett Gill

Requested By: J. Bouziane's **Phone:** 1523 **Today's Date:** _____

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823564			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12	[redacted]	1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Reg Asset - Wind Farms ARO
(30 characters maximum)

2) Definition for manual: This account includes unrecognized future costs for an asset retirement obligation for wind farms (ASC 410)

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? NO

10) Should the account require a Work Request? NO

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Reg Assets - Same as 1823560

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Scarlett Gill

Requested By: J. Bouziani's **Phone:** 1523 **Today's Date:** _____

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1823516			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12	[redacted]	1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Regulatory Asset - OPEB Contribution Tracker
(30 characters maximum)

2) Definition for manual: This account includes the amounts contributed to the expense Westar VEBA in excess of the Other Post Employment Benefits (OPEB) as calculated by the actuary. The amount recorded in this account is offset by an entry to account 2531432 - OPEB Contribution Tracker offset.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? No

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? 1823515

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/30/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		1860004						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* (REACTIVATE) NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Accrued Income Taxes Receivable

2) If name change, new title of segment: _____

3) If name change, new description for manual: This account contains the non-current portion of federal and state income tax receivables

4) Date the segment is to be modified *(effective beg of next mo)*: March 2011 business

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? non-current A/R

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Justin Hale

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: JB 4/13/11 **Phone:** _____ **Today's Date:** 4/13/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2240007						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: (INACTIVATE) *(effective beg of next mo)* REACTIVATE NAME CHANGE HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Other Long Term Debt IBM - ST

2) If name change, new title of segment: _____

3) If name change, new description for manual: _____

_____

_____

4) Date the segment is to be modified *(effective beg of next mo)*: 4/1/2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Anderson

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/16/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2283600						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: WE Restoration Plan - LT
(30 characters maximum)

2) Definition for manual: This account number includes amounts accrued and payments for the Westar Energy Restoration Plan.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2283500

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423110						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE (OTHER)

1) Current title of segment to be modified: Non-Qualified Plan and Retiree Medical Plan Liability-ST

2) If name change, new title of segment: Non-Qualified Plan-Salary Continuation Liability-ST

3) If name change, new description for manual: This account number includes the current portion of benefits payable for the Salary continuation plan, a non-qualified pension plan & that ~~are~~ is not funded or underfunded.

4) Date the segment is to be modified ***(effective beg of next mo):*** _____

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? —

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423111						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan – Sick Leave Liability - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of sick leave plan, a benefits payable for the non-qualified pension plans that are not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423112						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan – Gratuities Liability - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of benefits payable for the Gratuities Plan, a non-qualified pension plans that ~~are~~ is not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423113						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan - Restoration Plan Liability - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of benefits payable for the Non-qualified pension plans (Restoration Plan, 9) that are not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423114						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan - Post-retirement Medical Liability - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of benefits payable for the retiree medical plans that are not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-9143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423115						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan - WCNOC SERP Liability - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of benefits payable for the WCNOC non-qualified pension plans that are not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 515-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423116						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Plan - WCNOC Post-retirement Med. Liab. - ST
(30 characters maximum)

2) Definition for manual: This account number includes the current portion of benefits payable for the WCNOC retiree medical plans that are not funded or underfunded.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423110

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 515-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423400						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 12	1,2,3,4	1,2,3,4		1,2,4,5,6,7	1,2,4,11	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: JEC Rail Car Lease - Bank of America

2) If name change, new title of segment: Rail Car Lease - Bank of America

3) If name change, new description for manual: See attached

4) Date the segment is to be modified ***(effective beg of next mo):*** 3-1-11

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) If reactivating an account, where should it appear in the financial statements? _____

10) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

11) Is the project number a deferral? _____

12) If hierarchy changes:
13a) Where does the account currently roll to on the financial statements? _____

13b) Where should the account roll to on future financial statements? _____

Requested By: Barb Gray **Phone:** 575-8297 **Today's Date:** 2-24-11

Return to: **Walker System Support – Topeka GO 2**

242340

This account is used to record the accrual of lease expense associated with the railcar lease with Bank of America. The accrual represents the difference between the amount of lease costs expensed per the Accounting Standards Codification 840 in excess of the payments made to the lessor of the lease. The accrual of lease expense is necessary because the lease payments are not made on a straight-line basis over the lease term.

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2423908						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: ~~Misc. Accrued Liab - KEO~~ Accr Liab Kansas Energy office
(30 characters maximum)

2) Definition for manual: This account includes amounts ~~owed~~ payable ~~Northern current liabilities of the company~~ to the Kansas Energy office related to the Simple Savings program.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? 3/2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2423900

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Eric Anderson

Requested By: ERIC ANDERSON **Phone:** 9239 **Today's Date:** 2/28/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2531432						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: OPEB Contribution Tracker Offset
(30 characters maximum)

2) Definition for manual: This account includes the offset to amounts contributed to the Westar VEBA in excess of the Other Post Employment Benefits (OPEB) expense as calculated by the actuary. The amount recorded in this account is offset by an entry to account 1823516 - Regulatory Asset OPEB Contribution Tracker.

3) What Location is the new segment valid for?

4) For reporting purposes, what BA/WA should this roll up to?

5) What is the Construction Overhead rate **(WE ONLY)**?

6) What is the Non-Productive Rate **(WE ONLY)**?

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a:

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**?

8) Will the new budget/work area have labor charges?

9) Is this account budgeted? No

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with?
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to?

14) If adding a new account, what line item should this roll to on the financial statements? Same as 2531430

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/30/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2533904			[redacted]			
Questions to answer below	[redacted]	1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12	[redacted]	1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: FGIC Insurance Payments - ST
(30 characters maximum)

2) Definition for manual: Short term FGIC insurance payments of $150,000,000 senior secured taxable bonds due May 2047.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? No

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? 5/1/2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Other Current Liab.

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Pam Tevis

Requested By: Eric Anderson **Phone:** 8293 **Today's Date:** 3/21/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		2821158						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Enviornmental mitigation
(30 characters maximum)

2) Definition for manual: This account shall contain deferred income taxes associated with the enviornmental mitigation project.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate (**WE ONLY**)? _____

6) What is the Non-Productive Rate (**WE ONLY**)? _____

7) Does the Common State Allocation apply (**WE ONLY**)? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to (**WE ONLY**)? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? NO

10) Should the account require a Work Request? NO

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? march 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? ADIT is 2821007

15) Who is responsible for reconciling this account? (**Balance Sheet Accts Only**) Justin Hale

Requested By: J Hale **Phone:** 8724 **Today's Date:** 4/7/11

JB 4/7/11

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		4101158						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Environmental mitigation
(30 characters maximum)

2) Definition for manual: This account shall contain deferred income taxes associated with the environmental mitigation project.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? No

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March 2011

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? DIT ie 410100?

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

Requested By: J Hale **Phone:** 8224 **Today's Date:** 4/7/11

JB 4/7/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE MODIFY FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Product	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9260014						
Questions to answer below		1,2,3,4	1,2,3,4,9,10, 11,13	1,2,3,4	1,2,3,4		1,2,4,5,6,7,9	1,2,4,12	1,2,4,8

Directions:

1. **Enter the segment to be modified in the "segment value" box above.**
2. **Circle the control entity where your segment should changed.**
3. **Circle the modification you are making (i.e. inactivate, reactivate, etc).**
4. **Answer only the questions below applicable to the segment you are modifying.**

CONTROL ENTITY: (3000) 3001 3002 3006

MODIFICATION: INACTIVATE *(effective beg of next mo)* REACTIVATE (NAME CHANGE) HIERARCHY CHANGE OTHER

1) Current title of segment to be modified: Non-qualified Pension Payments

2) If name change, new title of segment: Non-qualified Pension Payments - Salary Continuation

3) If name change, new description for manual: This account number includes the cost to the Company to provide supplemental retirement benefits for the executive salary continuation plan

4) Date the segment is to be modified *(effective beg of next mo)*: Jan 2011

5) Did a construction overhead rate apply to this segment? _____

6) Did a common state allocation apply to this segment? If yes, answer 6a: _____

6a) What was the %? _____

7) Was the BA/WA a storeroom? _____

8) If inactivating a LE, what BA/WA applied to this LE? _____
(please fill out another form to inactivate BA/WA)

9) Will the new budget/work area have labor charges? —

10) If reactivating an account, where should it appear in the financial statements? —

11) Who was responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

12) Is the project number a deferral? _____

13) If hierarchy change:
13a) Where does the account currently roll to on the financial statements? —

13b) Where should the account roll to on future financial statements? —

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 1/21/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9260025						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: Non-Qualified Pension Payments - Restoration Plan
(30 characters maximum)

2) Definition for manual: This account number includes the cost to the Company to provide supplemental retirement benefits under the Restoration Plan

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? ___ March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 9260014

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/2011

Return to: **Walker System Support – Topeka GO 2**

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area		9260026						
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: ~~Gratuities~~ Non qualified Pension Payments - Gratuities
(30 characters maximum)

2) Definition for manual: This account includes the cost to the company to provide supplemental retirement benefits under the gratuities plan.

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? No

11) What Work Area is the new segment valid with? _____
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? Same as 9260014

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** Karen Medford

Requested By: Karen Medford **Phone:** 575-8143 **Today's Date:** 3/18/11

Return to: Walker System Support – Topeka GO 2

ACK SEGMENT VALUE REQUEST FORM

Segment	1	2	3	4	5	6	7	8	9
Segment Name	Budget Area	Cost Code	Account	Location	Activity	Prod	Work Area	Project (Special)	Legal Entity
Segment Value	See Work Area				MPLS				
Questions to answer below		1,2, 12	1,2,9,10, 12, 14,15	1,2,12	1,2,11,12		1,3,4,5,6,7,8, 12,13	1,12	1,12

Directions:

1. **Enter the new segment in the "segment value" box above.**
2. **Circle the control entity in which your segment should be set-up.**
3. **Answer only the questions below applicable to the segment you are requesting.**

CONTROL ENTITY: (3000) 3001 3002 3006

1) Title of new segment: MPLS Circuit charges
(30 characters maximum)

2) Definition for manual: Monthly Service charges for MPLS circuits

3) What Location is the new segment valid for? _____

4) For reporting purposes, what BA/WA should this roll up to? _____

5) What is the Construction Overhead rate **(WE ONLY)**? _____

6) What is the Non-Productive Rate **(WE ONLY)**? _____

7) Does the Common State Allocation apply **(WE ONLY)**? If yes, complete 7a: _____

7a) What is the % or what other BA/WA does this compare to **(WE ONLY)**? _____

8) Will the new budget/work area have labor charges? _____

9) Is this account budgeted? _____

10) Should the account require a Work Request? _____

11) What Work Area is the new segment valid with? All
(used for the manual)

12) What month is this segment to be activated? March

13) What are the valid accounts this Work Area can charge or what other WA does this compare to? _____

14) If adding a new account, what line item should this roll to on the financial statements? _____

15) Who is responsible for reconciling this account? **(Balance Sheet Accts Only)** _____

Requested By: Jodi Porter **Phone:** x8230 **Today's Date:** 3/2/11

Return to: Walker System Support – Topeka GO 2