

## WESTAR Financial Status

As of February 28, 2015

### 1. EPA Funding

WESTAR is currently funded under two grants from EPA. WESTAR began spending against the EPA Core Grant 2011-13 grant on 12/1/2011, while spending against the EPA Core Grant 2014-16 began 10/1/2014. The EPA Core Grant 2011-13 deadline has been extended to allow for the spend-down of State Travel Support funds, while the EPA Core Grant 2014-16 has picked up the funding of WESTAR's on-going operations. Funding from the previously reported EPA "Novation" grant were depleted and the grant is now closed.

#### **EPA Core Grant Cumulative Grant Awards by Project CY2011-2013**

| <b>Program</b> | <b>Anticipated Awards</b> | <b>Awarded To-Date</b> | <b>Percentage</b> |
|----------------|---------------------------|------------------------|-------------------|
| Operations     | 840,000                   | 830,312                | 99%               |
| Training       | 1,102,500                 | 1,102,500              | 100%              |
| WRAP           | 0                         | 147,208                |                   |
| State Travel   | 410,961                   | 348,627                | 85%               |
| <b>Totals</b>  | <b>2,353,461</b>          | <b>2,428,647</b>       | <b>103%</b>       |

#### **EPA Core Grant 2011-13 Expenses by Object Class through 2/28/2015**

Initial award 11/18/2011

| <b>Object Class</b>  | <b>Budget<sup>1</sup></b> | <b>Cumulative Expenses<sup>1</sup></b> | <b>Percentage</b> |
|----------------------|---------------------------|--|-------------------|
| 1. Personnel         | 644,623                   | 651,517                                | 101%              |
| 2. Fringe Benefits   | 172,051                   | 155,844                                | 91%               |
| 3. Travel            | 740,189                   | 521,320                                | 70%               |
| 4. Equipment         | 0                         | 0                                      |                   |
| 5. Supplies          | 0                         | 0                                      |                   |
| 6. Contractual       | 114,037                   | 113,622                                | 100%              |
| 7. Construction      | 0                         | 0                                      |                   |
| 8. Other             | 351,727                   | 361,871                                | 103%              |
| 9. Indirect Expenses | 406,020                   | 446,455                                | 110%              |
| <b>Totals</b>        | <b>2,428,647</b>          | <b>2,250,628</b>                       | <b>93%</b>        |

<sup>1</sup> Accounting changes beginning 10/1/13 (additional funding for Regional Technical Support (WRAP) and a change in overhead/indirect allocation) skew Object Class calculations

**EPA Core Grant  
Cumulative Grant Awards by Project  
CY2014-2016**

| <b>Program</b> | <b>Anticipated Awards</b> | <b>Awarded To-Date</b> | <b>Percentage</b> |
|----------------|---------------------------|------------------------|-------------------|
| Operations     | 840,000                   | 274,934                | 33%               |
| Training       | 1,102,500                 | 367,500                | 33%               |
| WRAP           | 457,452                   | 152,484                | 33%               |
| State Travel   | 361,548                   | 120,820                | 33%               |
| <b>Totals</b>  | <b>2,761,500</b>          | <b>915,738</b>         | <b>33%</b>        |

**EPA Core Grant 2014-16  
Expenses by Object Class through 2/28/2015  
Initial award 9/16/2014**

| <b>Object Class</b>  | <b>Budget</b>    | <b>Cumulative Expenses</b> | <b>Percentage</b> |
|----------------------|------------------|----------------------------|-------------------|
| 1. Personnel         | 657,106          | 87,803                     | 13%               |
| 2. Fringe Benefits   | 178,098          | 19,433                     | 11%               |
| 3. Travel            | 731,738          | 22,653                     | 3%                |
| 4. Equipment         | 0                | 0                          |                   |
| 5. Supplies          | 0                | 0                          |                   |
| 6. Contractual       | 105,000          | 0                          | 0%                |
| 7. Construction      | 0                | 0                          |                   |
| 8. Other             | 338,488          | 39,686                     | 12%               |
| 9. Indirect Expenses | 751,070          | 89,071                     | 12%               |
| <b>Totals</b>        | <b>2,761,500</b> | <b>258,646</b>             | <b>9%</b>         |

## 2. NPS Funding

### NPS 3-State Study Coordination and Data Warehouse Expenses by Object Class through 2/28/2015

Initial (Task 1) award 2/19/14  
Supplemental (Task 2) award 8/22/2014

Task 1: Project period 02/19/2014 – 02/25/2015 <funding depleted>

Task 2: Project period 08/22/2014 – 03/31/2016

| <b>Object Class</b>  | <b>Budget</b>  | <b>Cumulative Expenses</b> | <b>Percentage</b> |
|----------------------|----------------|----------------------------|-------------------|
| 1. Personnel         | 75,493         | 22,973                     | 30%               |
| 2. Fringe Benefits   | 16,553         | 3,702                      | 22%               |
| 3. Travel            | 2,192          | 1,324                      | 60%               |
| 4. Equipment         | 0              | 0                          |                   |
| 5. Supplies          | 0              | 0                          |                   |
| 6. Contractual       | 778,186        | 778,186 <sup>1</sup>       | 100%              |
| 7. Construction      | 0              | 0                          |                   |
| 8. Other             | 3,456          | 1,179                      | 34%               |
| 9. Indirect Expenses | 75,493         | 22,944                     | 30%               |
| <b>Totals</b>        | <b>951,373</b> | <b>830,308</b>             | <b>87%</b>        |

<sup>1</sup> Contractual funds have been received as an advance. Actual expenditures against these funds are summarized below.

| <b>Project Contractor</b> | <b>Advance Received</b> | <b>Cumulative Expenses</b> | <b>Balance</b> |
|---------------------------|-------------------------|----------------------------|----------------|
| Environ                   | 705,186                 | 63,271                     | 641,915        |
| St of Utah                | 73,000                  | 0                          | 73,000         |

### 3. BLM Funding

WESTAR currently receives grant funding from BLM under two separate project awards as summarized below. In addition, private sector funding was available over this reporting period to supplement BLM funding for the Drill Rig NO2 Monitoring Project, also summarized below.

#### **BLM/JFSP Cooperative Agreement – PMDETAIL Project Expenses by Object Class through 2/28/2015**

Awarded 4/30/2014

| <b>Object Class</b>  | <b>Budget</b>  | <b>Cumulative<br/>Expenses</b> | <b>Percentage</b> |
|----------------------|----------------|--------------------------------|-------------------|
| 1. Personnel         | 14,449         | 7,805                          | 54%               |
| 2. Fringe Benefits   | 2,041          | 1,219                          | 60%               |
| 3. Travel            | 1,900          | 2,834                          | 149%              |
| 4. Equipment         | 0              | 0                              |                   |
| 5. Supplies          | 0              | 0                              |                   |
| 6. Contractual       | 400,039        | 149,471                        | 37%               |
| 7. Construction      | 0              | 0                              |                   |
| 8. Other             | 7,455          | 1,142                          | 15%               |
| 9. Indirect Expenses | 15,211         | 8,231                          | 54%               |
| <b>Totals</b>        | <b>441,095</b> | <b>170,702</b>                 | <b>39%</b>        |

#### **BLM Cooperative Agreement – Air Quality Modeling Western States Drill Rig NO2 Monitoring Project Support Expenses by Object Class through 2/28/2015**

Initial award 6/17/2014

| <b>Object Class</b>  | <b>Budget</b>  | <b>Cumulative<br/>Expenses</b> | <b>Percentage</b> |
|----------------------|----------------|--------------------------------|-------------------|
| 1. Personnel         | 16,800         | 13,433                         | 80%               |
| 2. Fringe Benefits   | 6,222          | 2,052                          | 33%               |
| 3. Travel            | 8,426          | 1,829                          | 22%               |
| 4. Equipment         | 0              | 0                              |                   |
| 5. Supplies          | 0              | 0                              |                   |
| 6. Contractual       | 188,244        | 118,400                        | 63%               |
| 7. Construction      | 0              | 0                              |                   |
| 8. Other             | 1,463          | 4,743                          | 324%              |
| 9. Indirect Expenses | 18,845         | 14,005                         | 74%               |
| <b>Totals</b>        | <b>240,000</b> | <b>154,464</b>                 | <b>64%</b>        |

**Funding Provided by American Petroleum Institute**  
**Expenses by Object Class through 2/28/2015**  
 Initial funding 11/25/2013

| Object Class         | Budget         | Cumulative Expenses | Percentage  |
|----------------------|----------------|---------------------|-------------|
| 1. Personnel         | 3,444          | 3,444               | 100%        |
| 2. Fringe Benefits   | 469            | 469                 | 100%        |
| 3. Travel            | 0              | 0                   |             |
| 4. Equipment         | 0              | 0                   |             |
| 5. Supplies          | 0              | 0                   |             |
| 6. Contractual       | 241,759        | 241,759             | 100%        |
| 7. Construction      | 0              | 0                   |             |
| 8. Other             | 0              | 0                   |             |
| 9. Indirect Expenses | 4,328          | 4,328               | 100%        |
| <b>Totals</b>        | <b>250,000</b> | <b>250,000</b>      | <b>100%</b> |

4. Savings Account Balance

As of February 28, 2015, WESTAR's savings account balance = \$22,100

5. Consolidated Financial Summary

**Cumulative Expenses and Remaining Balances**  
**As of February 28, 2015**

|                            | EPA                   | EPA                   | NPS                  | BLM/JFSP       | BLM/API                      | BLM                     |                  |
|----------------------------|-----------------------|-----------------------|----------------------|----------------|------------------------------|-------------------------|------------------|
| Object Class               | Core Grant<br>2011-13 | Core Grant<br>2014-16 | Task 2<br>3-State    | PMDetail       | Drill Rig NO2<br>Field Study | Air Quality<br>Modeling | Totals           |
| 1. Personnel               | 651,517               | 87,803                | 22,973               | 7,805          | 3,444                        | 13,433                  | 786,974          |
| 2. Fringe                  | 155,844               | 19,433                | 3,702                | 1,219          | 469                          | 2,052                   | 182,718          |
| 3. Travel                  | 521,320               | 22,653                | 1,324                | 2,834          | 0                            | 1,829                   | 549,961          |
| 4. Equipment               | 0                     | 0                     | 0                    | 0              | 0                            | 0                       | 0                |
| 5. Supplies                | 0                     | 0                     | 0                    | 0              | 0                            | 0                       | 0                |
| 6. Contractual             | 113,622               | 0                     | 778,186 <sup>1</sup> | 149,471        | 241,759                      | 118,400                 | 1,401,439        |
| 7. Construction            | 0                     | 0                     | 0                    | 0              | 0                            | 0                       | 0                |
| 8. Other                   | 361,871               | 39,686                | 1,179                | 1,142          | 0                            | 4,743                   | 408,622          |
| 9. Indirect                | 446,455               | 89,071                | 22,944               | 8,231          | 4,328                        | 14,005                  | 585,035          |
| <b>Cumulative Expenses</b> | <b>2,250,628</b>      | <b>258,646</b>        | <b>830,308</b>       | <b>170,702</b> | <b>250,000</b>               | <b>154,464</b>          | <b>3,914,748</b> |
| <b>Budget</b>              | <b>2,428,647</b>      | <b>2,761,500</b>      | <b>951,373</b>       | <b>441,095</b> | <b>250,000</b>               | <b>240,000</b>          | <b>7,072,615</b> |
| <b>Balance Avail</b>       | <b>178,019</b>        | <b>2,502,854</b>      | <b>121,065</b>       | <b>270,393</b> | <b>0</b>                     | <b>85,536</b>           | <b>3,157,867</b> |

<sup>1</sup> Contractual funds have been received as an advance.