



December 3, 2018

Jeff McClanahan
Director of Utilities
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, Kansas 666604-4027

19-WSEE-217-TAR

RE: Property Tax Surcharge

Dear Mr. McClanahan:

Westar Energy, Inc. and Kansas Gas and Electric Company both doing business as Westar Energy hereby submits the updated property tax surcharge tariff. This tariff has been adjusted to reflect the actual county assessments as received through December 3, 2018, with estimates for those counties who have not yet sent invoices.

This surcharge is in accordance with K.S.A. 66-117a(f) which provided for a utility to collect increases in ad valorem taxes.

Enclosed is an original and one red-lined copy of the proposed property tax surcharge tariff for Westar Energy, Inc. and Kansas Gas and Electric Company. Also provided are supporting work papers for the calculation.

These changes will be effective with January 2019 billing cycle 1 which is January 2, 2019.

Please call me at 575-1580 with any questions concerning this surcharge change.

Sincerely,

Robin Allacher
Regulatory Affairs

Enc.

Cc: Lisa Starkebaum
Ron Klote

Westar Energy

PTS Tariff

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC & KANSAS GAS & ELECTRIC COMPANY, d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

WESTAR RATE AREA

(Territory to which schedule is applicable)

2016 December 19, 2017

SCHEDULE PTS

Replacing Schedule PTS Sheet 1

which was filed December 22,

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

Sheet 1 of 2 Sheets

PROPERTY TAX SURCHARGE

APPLICABLE

To every bill for electric service rendered by the Company, except those rendered specifically for electric power and energy sales for resale by other utilities under rates which are subject to the jurisdiction of the Federal Energy Regulatory Commission.

BASIS OF ADJUSTMENT

The Company will collect from its customers as an adjustment to the aforementioned bills, the total increase/decrease in property tax above the property tax amount included in the revenue requirements authorized by the State Corporation Commission of Kansas in Docket No. 158-WSEE-115328-RTS. The Company shall provide periodic reports to the Commission of its collections and a calculation of the total collected under this surcharge.

METHOD OF BILLING

The total adjustment pursuant to this Property Tax Surcharge shall be calculated by using one or more of the following factors and adding the sum to each applicable customer's bill:

1. A unit adjustment in cents per dollar to be added to each dollar of applicable sales revenue billed in that year shall be determined by dividing a portion of the increase in property tax by the annual gross dollars of applicable revenue; plus
2. A unit adjustment in cents per kilowatt hour (kWh) to be added to the price of each applicable kWh delivered shall be determined by dividing a portion of the increase in property tax by the annual applicable kWh sales; plus

Issued _____
Month Day Year

Effective January 02 2019
Month Day Year

By _____
Darrin Ives, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC & KANSAS GAS & ELECTRIC COMPANY, d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

WESTAR RATE AREA

(Territory to which schedule is applicable)

2016 December 19, 2017

SCHEDULE PTS

Replacing Schedule PTS Sheet 2

which was filed December 22,

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

Sheet 2 of 2 Sheets

PROPERTY TAX SURCHARGE

3. A unit adjustment per customer (billable meter) added to the price of each applicable customer's bill, except duplicate customer categories (e.g. Security Area Lights) and Street Light customers, shall be determined by dividing a portion of the increase in property tax by the annualized applicable customer count.

The amount determined by the application of such unit adjustments shall become a part of the total bill for electric service furnished and need not be itemized separately on the customer's bill.

BILLING ADJUSTMENT FACTOR

The following charges shall be applied to a customer's energy of each rate schedule as indicated below. The amount determined by the surcharge or application of such unit adjustment shall become a part of the total bill for electric service furnished and will be itemized separately on the customer's bill, but shall not be deemed to be a rate for purposes of the Public Utilities Act.

All Rate Schedules

\$0.00~~0892~~1198 per kWh

ANNUAL TRUE-UP

Any over or under collection of the actual ad valorem tax increase/decrease charged to expense on Westar's books shall be either credited or collected through a surcharge, known as the billing adjustment factor, in subsequent periods pursuant to K.S.A. 66-117(f).

DEFINITIONS AND CONDITIONS

Company for the purposes of this rate schedule or rider is defined as Westar Energy, Inc. and Kansas Gas and Electric Company.

Issued _____
Month Day Year

Effective January 02 2019
Month Day Year

By _____
Darrin Ives, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC & KANSAS GAS & ELECTRIC COMPANY, d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

WESTAR RATE AREA

(Territory to which schedule is applicable)

~~2016~~ December 19, 2017

SCHEDULE _____ PTS _____

Replacing Schedule _____ PTS _____ Sheet _____ 3 _____

which was filed December 22,

No supplement or separate understanding
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Sheet 3 of 2 Sheets

Issued _____

Month

Day

Year

Effective January 02 2019

Month

Day

Year

By _____

Darrin Ives, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

WESTAR RATE AREA

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SCHEDULE _____ PTS _____

Replacing Schedule _____ PTS _____ Sheet _____ 1 _____

which was filed _____ December 19, 2017 _____

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Sheet 1 of 2 Sheets

PROPERTY TAX SURCHARGE

APPLICABLE

To every bill for electric service rendered by the Company, except those rendered specifically for electric power and energy sales for resale by other utilities under rates which are subject to the jurisdiction of the Federal Energy Regulatory Commission.

BASIS OF ADJUSTMENT

The Company will collect from its customers as an adjustment to the aforementioned bills, the total increase/decrease in property tax above the property tax amount included in the revenue requirements authorized by the State Corporation Commission of Kansas in Docket No. 18-WSEE-328-RTS. The Company shall provide periodic reports to the Commission of its collections and a calculation of the total collected under this surcharge.


METHOD OF BILLING

The total adjustment pursuant to this Property Tax Surcharge shall be calculated by using one or more of the following factors and adding the sum to each applicable customer's bill:

1. A unit adjustment in cents per dollar to be added to each dollar of applicable sales revenue billed in that year shall be determined by dividing a portion of the increase in property tax by the annual gross dollars of applicable revenue; plus
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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE _____ PTS _____

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Replacing Schedule _____ PTS _____ Sheet _____ 2 _____

WESTAR RATE AREA

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Sheet 2 of 2 Sheets

PROPERTY TAX SURCHARGE

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The following charges shall be applied to a customer's energy of each rate schedule as indicated below. The amount determined by the surcharge or application of such unit adjustment shall become a part of the total bill for electric service furnished and will be itemized separately on the customer's bill, but shall not be deemed to be a rate for purposes of the Public Utilities Act.

All Rate Schedules

\$0.001198 per kWh

ANNUAL TRUE-UP


Any over or under collection of the actual ad valorem tax increase/decrease charged to expense on Westar's books shall be either credited or collected through a surcharge, known as the billing adjustment factor, in subsequent periods pursuant to K.S.A. 66-117(f).

DEFINITIONS AND CONDITIONS

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Effective _____
January 02 2019
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By  _____
Darrin Ives, Vice President

Westar Energy
PTS Work Papers

Westar Energy
Ad Valorem Tax Surcharge Calculation with final and estimated statements

	2018 Property Tax - North	\$	102,967,317	
	2018 Property Tax - South	\$	59,718,766	
Add:	PILOT Payments - Central Plains	\$	72,324	
Add:	PILOT Payments - Flat Ridge	\$	30,276	
Add:	Special Assessments/Truck Radios/Coal Cars	\$	165,857	
Add:	MKEC Related Property Taxes	\$	(2,492,062)	
Add:	Spring Creek/Ottawa Co Okla.	\$	346,972	
	Total 2018 Property Tax	\$	160,809,448	
Less:	Transmission Allocation -18.4150%	\$	(29,613,060)	
	2018 Property Tax W/O Transmission	\$	131,196,388	
	KCC Jurisdictional Property Tax from 15-WSEE-115-RTS	\$	81,324,309	
	KCC Jurisdictional Property Tax from 18-WSEE-328-RTS	\$	26,782,691	
	Total Property Tax Recovered in Base Rates	\$	108,107,000	
	Increase (Decrease) in Property Tax		23,089,388	(A)
	2017 Proposed Recovery (Refund)	\$	17,637,226	
	2017 Actual Recovery (Refund)	\$	17,269,105	
	2017 Recovery through Solar	\$	711.62	
	2017 True-up for Billing Estimate	\$	367,409	(B)
	Total 2019 Property Tax Surcharge	\$	23,456,797	C=(A+B)
	2019 budgeted kWh's		19,572,440,000	(D)
	2019 PTS rate	\$	0.001198	E=(C/D)
	Total 2018 Property Tax Surcharge	\$	17,388,817	
	Increase (Decrease) in Property Tax Surcharge from 2018 to 2019	\$	6,067,980	

KPL 2018			
COUNTY	Property Tax Statements Total Tax	Special Assessments	Total Tax
ATCHISON	2,100,943.90	0.00	2,100,943.90
BARBER	69,437.50	0.00	69,437.50
BARTON	5,776.86	0.00	5,776.86
BROWN	479,035.78	0.00	479,035.78
BUTLER	34,469.58	0.00	34,469.58
CHASE	474,176.90	0.00	474,176.90
CLAY	507,125.18	0.00	507,125.18
CLOUD	41,564.24	0.00	41,564.24
COFFEY	214,842.96	0.00	214,842.96
DICKINSON	2,153,128.74	0.00	2,153,128.74
DONIPHAN	316,144.64	0.00	316,144.64
DOUGLAS	11,509,964.96	0.00	11,509,964.96
EDWARDS	189.96	0.00	189.96
ELK	49,259.14	0.00	49,259.14
ELLSWORTH	2,348.42	0.00	2,348.42
FORD	12,306.68	0.00	12,306.68
FRANKLIN	5,172.38	0.00	5,172.38
GEARY	2,272,804.12	0.00	2,272,804.12
GREENWOOD	2,013,648.50	0.00	2,013,648.50
HARVEY	90,773.26	0.00	90,773.26
JACKSON	1,303,548.76	0.00	1,303,548.76
JEFFERSON	1,261,820.76	0.00	1,261,820.76
JOHNSON	4,130,302.27	19,782.18	4,150,084.45
KINGMAN	2,260.96	0.00	2,260.96
LABETTE	1,224,220.98	0.00	1,224,220.98
LEAVENWORTH	3,966,262.90	2,200.00	3,968,462.90
LINCOLN	73,188.68	0.00	73,188.68
LYON	8,328,314.74	0.00	8,328,314.74
MARION	907,968.33	0.00	907,968.33
MARSHALL	1,250,043.31	0.00	1,250,043.31
MCPHERSON	938,580.46	600.00	939,180.46
MITCHELL	7,917.26	0.00	7,917.26
MONTGOMERY	5,763.90	0.00	5,763.90
MORRIS	1,014,910.62	0.00	1,014,910.62
NEMAHA	978,372.26	0.00	978,372.26
NEOSHO	172,774.26	0.00	172,774.26
OSAGE	1,192,326.42	0.00	1,192,326.42
OTTAWA	520,912.66	0.00	520,912.66
POTTAWATOMIE	18,594,945.64	4,533.74	18,599,479.38
PRATT	28.00	0.00	28.00
RENO	6,768,003.24	8,057.65	6,776,060.89
RICE	13,051.48	0.00	13,051.48
RILEY	3,075,201.76	0.00	3,075,201.76
SALINE	2,900,000.00	0.00	2,900,000.00
SEDGWICK	1,968,935.22	0.00	1,968,935.22
SHAWNEE	17,994,492.46	1,096.60	17,995,589.06
SUMNER	967.24	0.00	967.24
WABAUNSEE	1,041,276.01	0.00	1,041,276.01
WASHINGTON	185,928.06	0.00	185,928.06
WICHITA	111,533.64	107.04	111,640.68
WILSON	39,641.32	0.00	39,641.32
WOODSON	65,485.12	0.00	65,485.12
WYANDOTTE	575,224.08	0.00	575,224.08
TOTAL	102,967,316.50	36,377.21	103,003,693.71

Amount

KGE 2018			
COUNTY	Property Tax Statements Total Tax	Special Assessments	Total Tax
ALLEN	787,574.72	0.00	787,574.72
ANDERSON	166,356.84	0.00	166,356.84
BOURBON	922,127.46	0.00	922,127.46
BUTLER	4,087,707.50	939.24	4,088,646.74
CHASE	64,250.82	0.00	64,250.82
CHAUTAUQUA	126,035.30	0.00	126,035.30
CHEROKEE	35,414.56	0.00	35,414.56
COFFEY	18,331,109.04	0.00	18,331,109.04
COWLEY	1,581,223.34	0.00	1,581,223.34
CRAWFORD	1,750,725.24	0.00	1,750,725.24
ELK	311,728.08	0.00	311,728.08
GREENWOOD	279,595.26	0.00	279,595.26
HARVEY	1,637,024.84	2,770.00	1,639,794.84
KINGMAN	142,268.94	0.00	142,268.94
LABETTE	1,067,495.86	0.00	1,067,495.86
LINN	7,232,499.28	0.00	7,232,499.28
LYON	30,168.10	0.00	30,168.10
MARION	112,941.72	0.00	112,941.72
MCPHERSON	17,669.24	0.00	17,669.24
MIAMI	3,774.46	0.00	3,774.46
MONTGOMERY	1,963,316.62	0.00	1,963,316.62
NEOSHO	334,673.70	0.00	334,673.70
OSAGE	11,971.08	0.00	11,971.08
POTTAWATOMIE	2,828,012.68	0.00	2,828,012.68
RENO	175,259.04	0.00	175,259.04
SEDGWICK	13,931,162.63	41,914.49	13,973,077.12
SHAWNEE	7,695.94	0.00	7,695.94
SUMNER	853,149.84	0.00	853,149.84
WABAUNSEE	2,828.28	0.00	2,828.28
WILSON	465,910.70	0.00	465,910.70
WOODSON	457,094.56	0.00	457,094.56
TOTAL	59,718,765.67	45,623.73	59,764,389.40

Amount

Date Paid

Utility Property Tax Statements

59,764,389.40

Additional 2018 Property Tax Statements:

2017 Sedgwick County (locally assessed)	190.36	7/18/2018
2017 Montgomery County (locally assessed)	410.70	2/2/2018
2017 Sedgwick County (locally assessed)	8,794.58	5/3/2018
2017 Sedgwick County (locally assessed)	522.07	5/3/2018
2017 Sedgwick County (locally assessed)	24,186.17	5/3/2018
2018 Butler County (locally assessed)	576.66	
2018 Crawford County (locally assessed)	261.76	
2018 Crawford County (locally assessed)	139.36	
2018 Labette County (locally assessed)	184.66	
2018 Labette County (locally assessed)	184.66	
2018 Labette County (locally assessed)	292.00	
2018 Labette County (locally assessed)	9.20	
2018 Labette County (locally assessed)	184.66	
2018 Labette County (locally assessed)	248.44	
2018 Labette County (locally assessed)	12.88	
2018 Labette County (locally assessed)	12.88	
2018 Labette County (locally assessed)	37.84	
2018 Labette County (locally assessed)	0.62	
2018 Sedgwick County (locally assessed)	511.06	
2018 Sedgwick County (locally assessed)	8,451.01	

Utility Property Tax Statements 103,003,693.71

Other Additional 2018 Property Tax Statements:

2018 Atchison County (locally assessed)	452.14
2018 Brown County (locally assessed)	358.60
2018 Jefferson County (locally assessed)	275.78
2018 Jefferson County (locally assessed)	111.00
2018 Johnson County (locally assessed)	3,184.36
2018 Johnson County (locally assessed)	2,043.86
2018 Johnson County (locally assessed)	2,059.24
2018 Marion County (locally assessed)	366.22
2018 Marshall County (locally assessed)	505.35
2018 Reno County (locally assessed)	148.96
2018 Saline County (locally assessed)	499.44
2018 Sedgwick County (locally assessed)	353.42
2018 Sedgwick County (locally assessed)	0.90

Account 2362100:

Other Payments:

Colorado Railcars			
County :			
Adams	43.86	Railcars	4/3/2018
Arapahoe	7.03	Railcars	2/1/2018
Baca County	71.50	Railcars	2/22/2018
Bent	74.80	Railcars	4/3/2018
Boulder	56.40	Railcars	2/6/2018
Broom Field City and County	9.20	Railcars	2/1/2018
City and County of Denver	30.86	Railcars	2/1/2018
Douglas	40.40	Railcars	2/1/2018
El Paso	22.94	Railcars	2/26/2018
Huerfano	41.28	Railcars	2/1/2018
Jefferson	13.06	Railcars	2/1/2018
Larimer	77.95	Railcars	2/1/2018
LasAnimas	101.24	Railcars	2/26/2018
Logan	35.10	Railcars	2/1/2018
Morgan	67.60	Railcars	2/1/2018
Otero	78.16	Railcars	2/26/2018
Prowers	42.42	Railcars	2/1/2018
Pueblo	106.36	Railcars	2/1/2018
Washington	42.80	Railcars	2/22/2018
Weld	46.22	Railcars	2/1/2018
Yuma	50.65	Railcars	2/1/2018
Arizona	203.84	Railcars	10/4/2018
Arkansas	12.00	Railcars	4/10/2018
Wyoming	12,586.00	Railcars	10/9/2018
Montana	16.17	Railcars	10/17/2018
Missouri	7,893.31	Railcars	10/23/2018
New Mexico - Union County	362.47	Railcars	11/26/2018

Wind Farm PILOT's Oct-Dec Rate Order

Central Plains Power	72,323.70
Flat Ridge Wind Energy	30,275.68

Other credits/reimbursements G/L

JEC-KPL reimbursement (JE R400000177	-4,268.74	Railcars	4/30/2018
Otero County COLO	-5.84	Reimbursement Received	6/6/2018
Johnson County KS	-106.61	Reimbursement Received	2/1/2018
Adams County COLO	-9.11	Reimbursement Received	4/24/2018

Spring Creek Oklahoma Logan County 346,972.00 Actual-Statements

Total KPL as given to KCC 103,481,367.68 a

ESTIMATES

2018 Sedgwick County (locally assessed)	36.56
2018 Sedgwick County (locally assessed)	50.63
2018 Sedgwick County (locally assessed)	34.72
2018 Sedgwick County (locally assessed)	422.78
2018 Sedgwick County (locally assessed)	47.82
2018 Sedgwick County (locally assessed)	47.82
2018 Sedgwick County (locally assessed)	69.33
2018 Sedgwick County (locally assessed)	465.91
2018 Sedgwick County (locally assessed)	142.37
2018 Sedgwick County (locally assessed)	240.36
2018 Sedgwick County (locally assessed)	419.59
2018 Sedgwick County (locally assessed)	53.45
2018 Sedgwick County (locally assessed)	95.64
2018 Sedgwick County (locally assessed)	47.82
2018 Sedgwick County (locally assessed)	47.82
2018 Sedgwick County (locally assessed)	253.87
2018 Sedgwick County (locally assessed)	22.09
2018 Sedgwick County (locally assessed)	8.32
2018 Sedgwick County (locally assessed)	0.58
2018 Sedgwick County (locally assessed)	80.14
2018 Sedgwick County (locally assessed)	91.43
2018 Sedgwick County (locally assessed)	101.27
2018 Sedgwick County (locally assessed)	94.23
2018 Sedgwick County (locally assessed)	98.46
2018 Sedgwick County (locally assessed)	88.59
2018 Wilson County (locally assessed)	130.48

Account 2362100:

Other Payments:		
Missouri-Railcars	7,438.99	10/23/2018
Other credits/reimbursements G/L		
Montgomery County KS	-48.17	2/1/2018
Chautauqua County KS	-41.15	2/1/2018

Total KGE as given to KCC 59,820,142.72 b

Worksheet

a	103,481,367.68	KPL
b	59,820,142.72	KGE
	163,301,510.40	Total KPL and KGE
	-2,492,062.46	MKEC 2018 Reimbursement
	160,809,447.94	Estimate Given to KCC

102,967,317	2018 Property Tax-North
59,718,766	2018 Property Tax-South
167,079	Specials/Other Assessments/Coal Cars/-North
101,377	Specials /Other Assessments/Coal Cars/-South
-2,492,062	MKEC Related Property Taxes
346,972	Spring Creek Logan County Oklahma
160,809,448	Estimate Given to KCC
0.00	

Residential Average Rate Impact		monthly	monthly
	<u>rate</u>	<u>usage</u>	<u>charge</u>
Current Property Tax Surcharge	\$0.000892	900 kWh	\$ 0.80
Proposed Property Tax Surcharge	\$0.001198	900 kWh	\$ 1.08
Monthly increase to average residential customer			\$ 0.28
Annual increase to average residential customer			\$ 3.36

Property Tax Included in Base Rates as agreed upon in 18-WSEE-328-RTS is:

\$122,359,118

This amount already has the transmission related piece subtracted out.

However, this amount does not have the MKEC piece subtracted out.

The property Taxes Billed to MKEC for the TEST Year are as follows:

\$ 198,854.56	Jul-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Aug-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Sep-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Oct-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Nov-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Dec-16 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Jan-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Feb-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Mar-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Apr-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	May-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 198,854.56	Jun-17 Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
\$ 564,865.62	2015 True-up in July 2016
\$ 2,951,120.34	

Property Tax included in Base Rates LESS Property Taxes billed to MKEC for the Test Year:

122,359,118 - 2,951,120.34 = **119,407,998** This is the amount of Property Tax that is included in the Base Rates.

Property Tax Included in Base Rates as agreed upon in 15-WSEE-115-RTS is:
\$106,671,011

This amount already has the transmission related piece subtracted out.

However, this amount does not have the MKEC piece subtracted out.

The property Taxes Billed to MKEC for the TEST Year are as follows:

105,250.16	Oct-13 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Nov-13 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Dec-13 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Jan-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Feb-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Mar-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Apr-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	May-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
105,250.16	Jun-14 Based upon final 2012 Numbers (\$54,836,832 x .023032 = \$1,263,001.91/12 = \$105,250.16/month)
139,130.89	Jul-14 Based upon final 2013 Numbers (\$71,440,765 x .023370 = \$1,669,570.68/12 = \$139,130.89/month)
139,130.89	Aug-14 Based upon final 2013 Numbers (\$71,440,765 x .023370 = \$1,669,570.68/12 = \$139,130.89/month)
139,130.89	Sep-14 Based upon final 2013 Numbers (\$71,440,765 x .023370 = \$1,669,570.68/12 = \$139,130.89/month)
<u>467,060.22</u>	2013 True-Up in July 2014
1,831,704.33	

Property Tax included in Base Rates LESS Property Taxes billed to MKEC for the Test Year:

106,671,011 - 1,831,704.33 = **104,839,307** This is the amount of Property Tax that is included in the Base Rates.

Line No.	Month	Actual kWh (less Company Use kWh)		
1	Jan-18	1,733,775,953		
2	Feb-18	1,532,570,780		
3	Mar-18	1,440,503,782		
4	Apr-18	1,391,412,959		
5	May-18	1,528,495,036		
6	Jun-18	1,921,119,457		
7	Jul-18	2,148,834,365		
8	Aug-18	1,956,349,659		
9	Sep-18	1,860,716,423	15,513,778,414	77.570%
10	Oct-18	1,499,085,560		
11	Nov-17	1,438,818,312		
12	Dec-17	1,547,919,206	4,485,823,078	22.43%
		19,999,601,492	19,999,601,492	100.000%

Description

15-WSEE-115-RTS (Jan - Sept) Base Rates	\$	104,839,306.67
18-WSEE-328-RTS (Oct - Dec) Base Rates	\$	119,407,997.66

Annual Base Property Tax

	Percentage	
January Thru September	77.57%	\$ 81,324,309.06
October thru December	22.43%	\$ 26,782,691.24
Total Base property Tax		<u>\$108,107,000.29</u>

Line #	PAYMENTS IN LIEU OF TAXES	Name Plate Capacity (MW)	Per MW	Annual	Months	Monthly	
1							
2	Central Plains	99	2,922 \$	289,294.83	12	\$ 24,107.90	Oct-18
3						\$ 24,107.90	Nov-18
4						\$ 24,107.90	Dec-18
5						\$ 72,323.70	Yearly payment due on or before April 1 each year for the previous year.
6							
7		Name Plate	Per				
8		Capacity (MW)	MW	Annual	Months	Monthly	
9	Flat Ridge	50	2,390 \$	119,509.25	12	\$ 9,959.10	Oct-18
10		50	2,438 \$	121,899.43	12	\$ 10,158.29	Nov-18
11						\$ 10,158.29	Dec-18
12						\$ 30,275.68	Yearly payment due November 1 each year for preceding 12 months.

Rate Formula Template
Utilizing FERC Form 1 Data
Projected Gross Revenue Requirements
For the 12 months ended - December 31, 2019

Projected
Page 3 of 5

WESTAR ENERGY, INC. (Westar Energy and Kansas Gas and Electric)
(WESTAR)

SUPPORTING CALCULATIONS						
Line No.	(1) Form No. 1 Page, Line, Col.	(2) Westar Energy, Inc (WEN)	(3) Kansas Gas and Electric Company (WES)	(4) Company Total	(5) Allocator	(6) Transmission (5)*(6)
TRANSMISSION PLANT INCLUDED IN FORMULA						
1	Total transmission plant (page 3, Line 13, col. 5)					\$ 2,291,152,858
2	Less transmission plant excluded from ISO rates (Note I)(Actual Gross Rev R	\$ -	\$ -	\$ -		-
3	Less transmission plant included in OATT Anc. Svc (Notes J&K) (Actual Gross F	-	-	-		\$ -
4	Transmission plant included in rates (line 1 less lines 2 & 3)					\$ 2,291,152,858
5	Percentage of transmission plant included in rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Transmission expenses (Page 2, line 1, col 5)					\$ 19,908,981
7	Less transmission expenses included in OATT Anc. (Note L) (Page 2, line 2, col 5)					2,566,744
8	Included transmission expenses (line 6 less line 7)					\$ 17,342,237
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.87108
10	Percentage of transmission plant included in ISO Rates (line 5)				TP=	1.00000
11	Percentage of transmission expenses included in rates (line 9 times line 10)				TE=	0.87108
GROSS AND NET PLANT ALLOCATORS						
GROSS PLANT IN SERVICE						
12	Production (Actual Gross Rev. Page 3,	\$ 3,716,478,400	\$ 3,530,004,279	\$ 7,246,482,679	NA	\$ -
13	Transmission (Actual Gross Rev. Page 3,	1,299,441,210	991,711,648	2,291,152,858	TP 1.00000	2,291,152,858
14	Distribution (Actual Gross Rev. Page 3,	1,365,547,320	1,134,683,451	2,500,230,771	NA	-
15	General & Intangible (Actual Gross Rev. Page 3,	356,572,153	175,487,014	532,059,167	W/S 0.04443	23,638,908
16	Common (Actual Gross Rev. Page 3,	-	-	-	CE 0.04443	-
17	TOTAL GROSS PLANT (sum lines 12-16)	\$ 6,738,039,083	\$ 5,831,886,392	\$ 12,569,925,475	GP = 18.415%	\$ 2,314,791,766
ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)						
18	Production (Actual Gross Rev. Page 3,	\$ 1,147,533,649	\$ 1,257,904,725	\$ 2,405,438,374	NA	\$ -
19	Transmission (Actual Gross Rev. Page 3,	316,321,694	269,091,295	585,412,989	TP 1.00000	585,412,989
20	Distribution (Actual Gross Rev. Page 3,	357,328,736	313,154,715	670,483,451	NA	-
21	General & Intangible (Actual Gross Rev. Page 3,	148,672,875	92,700,490	241,373,365	W/S 0.04443	10,724,000
22	Common (Actual Gross Rev. Page 3,	-	-	-	CE 0.04443	-
23	TOTAL ACCUM. DEPRECIATION (sum lines 18-22)	\$ 1,969,856,954	\$ 1,932,851,225	\$ 3,902,708,179		\$ 596,136,990
NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)						
24	Production (line 12 less line 18)	\$ 2,568,944,751	\$ 2,272,099,554	\$ 4,841,044,305		\$ -
25	Transmission (line 13 less line 19)	983,119,516	722,620,353	1,705,739,869		1,705,739,869
26	Distribution (line 14 less line 20)	1,008,218,584	821,528,736	1,829,747,320		-
27	General & Intangible (line 15 less line 21)	207,899,278	82,786,524	290,685,802		12,914,907
28	Common (line 16 less line 22)	-	-	-		-
29	TOTAL NET PLANT (sum lines 24-28)	\$ 4,768,182,129	\$ 3,899,035,167	\$ 8,667,217,296	NP = 19.829%	\$ 1,718,654,776

Property Taxes Billed to MKEC - 2018

Billed in 2018

246,984.46	January 2018	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	February	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	March	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	April	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	May	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	June	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
204,732.77	July	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
204,732.77	August	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
204,732.77	September	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
204,732.77	October	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
204,732.77	November	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
204,732.77	December	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
2,710,303.38	Total 2018 Estimate	
<u>-218,240.92</u>	2017 True-Up in July 2018	See Below
2,492,062.46	Total Estimated Property Taxes Billed to MKEC in 2018	

Calculation of 2017 True-Up in July of 2018

198,854.56	January 2017	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
198,854.56	February	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
198,854.56	March	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
198,854.56	April	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
198,854.56	May	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
198,854.56	June	Based upon final 2015 Numbers (\$97,701,225 x .024424 = \$2,386,254.72/12 = \$198,854.56/month)
246,984.46	July	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	August	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	September	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	October	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
246,984.46	November	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
<u>246,984.46</u>	December	Based upon final 2016 Numbers (\$124,865,753 x .023736 = \$2,963,813.51/12 = \$246,984.46/month)
2,675,034.12	Billed in 2017	
2,456,793.20	Final Amount for 2017	Based upon final 2017 Numbers (\$100,264,996 x .024503 = \$2,456,793.20/12 = \$204,732.77/month)
-218,240.92	2017 True-Up Billed in 07/18	

Westar Energy, Inc.
Property Tax Surcharge (PTS) Revenue
2017

R:\Rates\Property Tax Surcharge\2018\[(CSS Property Tax Surcharge Billings 2017.xlsx)PTS 2017
 Legend for revenue amounts: non-bracketed = increase in revenue; (bracketed) = decrease in revenue

Customer Class	Revenue Class	January PTS Revenue	February PTS Revenue	March PTS Revenue	April PTS Revenue	May PTS Revenue	June PTS Revenue	July PTS Revenue	August PTS Revenue	September PTS Revenue	October PTS Revenue	November PTS Revenue	December PTS Revenue	Year To Date PTS Revenue
Westar North														
Residential	1	\$286,034.95	\$214,660.52	\$183,310.38	\$173,269.11	\$179,161.70	\$256,208.63	\$356,357.65	\$328,604.74	\$281,362.20	\$223,574.99	\$189,898.33	\$230,578.31	\$2,903,021.51
Commercial	3	317,623.86	281,470.34	271,922.93	272,114.53	283,006.03	337,212.61	381,906.86	361,071.18	352,232.46	313,337.09	289,180.10	300,708.58	3,761,786.57
Industrial	5	152,300.05	145,406.26	145,397.21	144,632.56	148,761.16	158,930.22	158,937.65	162,046.48	161,266.89	152,334.52	158,912.95	146,365.36	1,835,291.31
Street Lighting	6	3,235.42	2,933.60	3,261.22	3,050.29	3,016.69	2,984.90	2,955.62	2,951.84	2,932.18	2,925.61	2,787.48	3,035.95	36,070.80
Private Area Lights - C & I	9	3,356.29	3,450.65	3,500.10	3,521.64	3,382.76	3,419.54	3,399.48	3,405.71	3,385.17	3,350.44	3,290.22	3,242.76	40,704.76
Private Area Lights - Residential	11	1,404.58	1,411.19	1,415.10	1,418.41	1,402.72	1,386.10	1,389.02	1,384.38	1,376.36	1,351.96	1,363.00	1,347.44	16,650.26
Company Use	58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed		\$763,955.15	\$649,332.56	\$608,806.94	\$598,006.54	\$618,731.06	\$760,142.00	\$904,946.28	\$859,464.33	\$802,555.26	\$696,874.61	\$645,432.08	\$685,278.40	\$8,593,525.21
Add: Current Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Prior Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed & Estimated		\$763,955.15	\$649,332.56	\$608,806.94	\$598,006.54	\$618,731.06	\$760,142.00	\$904,946.28	\$859,464.33	\$802,555.26	\$696,874.61	\$645,432.08	\$685,278.40	\$8,593,525.21

Westar South														
Residential	1	\$253,103.10	\$186,649.74	\$161,632.04	\$153,972.32	\$160,337.22	\$235,179.41	\$325,890.39	\$309,818.12	\$263,187.79	\$205,636.54	\$169,337.42	\$202,751.58	\$2,627,495.67
Commercial	3	228,256.48	202,788.05	197,545.71	198,302.62	204,026.43	245,668.71	275,239.43	274,801.80	263,572.88	237,166.87	211,174.46	220,846.72	2,759,390.16
Industrial	5	254,109.59	240,522.82	251,412.04	267,663.61	268,109.44	279,392.36	297,768.15	302,595.25	274,759.48	273,605.46	257,816.11	272,373.67	3,240,127.98
Street Lighting	6	2,302.89	2,283.48	2,260.56	2,244.31	2,221.06	2,212.81	2,189.40	2,170.44	2,157.54	2,147.80	2,049.79	2,212.91	26,452.99
Private Area Lights - C & I	9	1,382.70	1,461.11	1,433.78	1,442.77	1,432.67	1,436.98	1,405.53	1,422.73	1,423.14	1,408.02	1,405.52	1,406.35	17,061.30
Private Area Lights - Residential	11	419.99	430.10	434.98	428.82	429.86	406.92	425.43	422.77	420.80	414.52	415.99	401.53	5,051.71
Company Use	58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed		\$739,574.75	\$634,135.30	\$614,719.11	\$624,054.45	\$636,556.68	\$764,297.19	\$902,918.33	\$891,231.11	\$805,521.63	\$720,379.21	\$642,199.29	\$699,992.76	\$8,675,579.81
Add: Current Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Prior Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed & Estimated		\$739,574.75	\$634,135.30	\$614,719.11	\$624,054.45	\$636,556.68	\$764,297.19	\$902,918.33	\$891,231.11	\$805,521.63	\$720,379.21	\$642,199.29	\$699,992.76	\$8,675,579.81

Total Company														
Residential	1	\$539,138.05	\$401,310.26	\$344,942.42	\$327,241.43	\$339,498.92	\$491,388.04	\$682,248.04	\$638,422.86	\$544,549.99	\$429,211.53	\$359,235.75	\$433,329.89	\$5,530,517.18
Commercial	3	545,880.34	484,258.39	469,468.64	470,417.15	487,032.46	582,881.32	657,146.29	635,872.98	615,805.34	550,503.96	500,354.56	521,555.30	6,521,176.73
Industrial	5	406,409.64	385,929.08	396,809.25	412,296.17	416,870.60	438,322.58	456,705.80	464,641.73	436,026.37	425,939.98	416,729.06	418,739.03	5,075,419.29
Street Lighting	6	5,538.31	5,217.08	5,521.78	5,294.60	5,237.75	5,197.71	5,145.02	5,122.28	5,089.72	5,073.41	4,837.27	5,248.86	62,523.79
Private Area Lights - C & I	9	4,738.99	4,911.76	4,933.88	4,964.41	4,815.43	4,856.52	4,805.01	4,828.44	4,808.31	4,758.46	4,695.74	4,649.11	57,766.06
Private Area Lights - Residential	11	1,824.57	1,841.29	1,850.08	1,847.23	1,832.58	1,793.02	1,814.45	1,807.15	1,797.16	1,766.48	1,778.99	1,748.97	21,701.97
Company Use	58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed		\$1,503,529.90	\$1,283,467.86	\$1,223,526.05	\$1,222,060.99	\$1,255,287.74	\$1,524,439.19	\$1,807,864.61	\$1,750,695.44	\$1,608,076.89	\$1,417,253.82	\$1,287,631.37	\$1,385,271.16	\$17,269,105.02
Add: Current Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Prior Month Estimated PTS Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total PTS Revenue Billed & Estimated		\$1,503,529.90	\$1,283,467.86	\$1,223,526.05	\$1,222,060.99	\$1,255,287.74	\$1,524,439.19	\$1,807,864.61	\$1,750,695.44	\$1,608,076.89	\$1,417,253.82	\$1,287,631.37	\$1,385,271.16	\$17,269,105.02

Sources:
 CSS Report Id CRB1313, Analysis of Electric Components, PTS Dollars column; Xptr /WR/CSS/RV/M/CRVM050D.G.E.COMP.COMPANY. Estimated PTS revenue calculated from journal entry #19700 (estimated kWh multiplied by applicable monthly PTS factor).

R:\Rates\Property Tax Surcharge\2018\Sales KWH for 2017 and 2018.xlsx\2018 KWH
Legend for KWH amounts: non-bracketed = increase in sales; (bracketed) = decrease in sales

Customer Class	Revenue Class	January kWh	February kWh	March kWh	April kWh	May kWh	June kWh	July kWh	August kWh	September kWh	October kWh	November kWh	December kWh	Year To Date kWh
Westar North														
Residential	1	339,814,374	279,805,606	229,984,323	213,494,274	233,193,166	366,971,789	439,458,318	372,480,304	344,782,648	234,220,659	0	0	3,054,205,461
Commercial	3	364,747,224	327,181,159	308,154,318	299,872,326	339,311,615	406,945,085	439,159,592	405,331,583	405,193,466	333,761,776	0	0	3,629,658,144
Industrial	5	176,838,406	162,111,019	175,982,122	163,212,281	177,541,414	185,409,495	191,685,473	189,651,197	190,126,285	181,901,854	0	0	1,794,459,546
Street Lighting	6	3,235,003	3,183,152	3,098,195	3,111,973	3,069,660	3,024,719	2,988,122	2,936,713	2,868,770	2,745,649	0	0	30,261,956
Private Area Lights - C & I	9	3,682,446	3,661,374	3,615,427	3,572,070	3,579,315	3,530,426	3,502,059	3,483,520	3,458,085	3,390,575	0	0	35,475,297
Private Area Lights - Residential	11	1,543,162	1,545,384	1,539,460	1,532,795	1,525,770	1,517,013	1,508,628	1,503,142	1,500,974	1,489,222	0	0	15,205,550
Total CSS Billed Retail Sales		889,860,615	777,487,694	722,373,845	684,795,719	758,220,940	967,398,527	1,078,302,192	975,386,459	947,930,228	757,509,735	0	0	8,559,265,954
Company Use	58	1,746,673	1,450,498	1,120,281	1,079,903	1,026,397	1,195,101	1,208,351	1,124,406	1,173,621	996,229	0	0	12,121,460
Total CSS Billed Sales for Requirement Customers		891,607,288	778,938,192	723,494,126	685,875,622	759,247,337	968,593,628	1,079,510,543	976,510,865	949,103,849	758,505,964	0	0	8,571,387,414
Add: Current Month Retail Estimated Sales		0	0	7,803,060	60,800	0	0	0	0	0	0	0	0	7,863,860
Less: Previous Month Retail Estimated Sales		0	0	0	(7,803,060)	(60,800)	0	0	0	0	0	0	0	(7,863,860)
Total Billed & Estimated Sales for Requirement Customers		891,607,288	778,938,192	731,297,186	678,133,362	759,186,537	968,593,628	1,079,510,543	976,510,865	949,103,849	758,505,964	0	0	8,571,387,414
RECA Factor per kWh		\$0.021265	\$0.021265	\$0.021265	\$0.018831	\$0.018831	\$0.018831	\$0.022343	\$0.022343	\$0.022343	\$0.023746	\$0.023746	\$0.023746	

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Westar South														
Residential	1	299,447,633	242,975,350	198,220,607	183,981,901	212,433,181	336,565,148	400,817,797	342,779,622	309,645,114	214,844,106	0	0	2,741,710,459
Commercial	3	264,224,566	236,509,870	225,218,483	224,204,106	247,875,807	301,684,589	329,780,066	307,341,136	305,079,456	260,468,220	0	0	2,702,386,299
Industrial	5	275,832,299	271,149,996	290,290,688	294,152,187	305,750,623	311,398,268	335,889,340	326,859,086	294,162,611	262,594,506	0	0	2,968,076,604
Street Lighting	6	2,369,701	2,379,691	2,360,094	2,245,060	2,195,101	2,066,759	2,029,600	1,975,804	1,908,919	1,684,530	0	0	21,215,259
Private Area Lights - C & I	9	1,570,048	1,596,001	1,574,857	1,565,049	1,553,227	1,549,973	1,555,501	1,551,044	1,532,001	1,527,384	0	0	15,575,085
Private Area Lights - Residential	11	471,091	472,178	465,208	468,937	466,157	456,193	462,869	456,508	458,094	457,079	0	0	4,634,314
Total CSS Billed Retail Sales		843,915,338	755,083,086	718,129,937	706,617,240	770,274,096	953,720,930	1,070,532,173	980,963,200	912,786,195	741,575,825	0	0	8,453,598,020
Company Use	58	1,127,034	1,018,421	624,547	605,125	399,657	376,791	404,568	378,733	379,972	434,409	0	0	5,749,257
Total CSS Billed Sales for Requirement Customers		845,042,372	756,101,507	718,754,484	707,222,365	770,673,753	954,097,721	1,070,936,741	981,341,933	913,166,167	742,010,234	0	0	8,459,347,277
Add: Current Month Retail Estimated kWh		0	0	0	860,370	0	0	0	0	0	0	0	0	860,370
Less: Previous Month Retail Estimated kWh		0	0	0	0	(860,370)	0	0	0	0	0	0	0	(860,370)
Total Billed & Estimated Sales for Requirement Customers		845,042,372	756,101,507	718,754,484	708,082,735	769,813,383	954,097,721	1,070,936,741	981,341,933	913,166,167	742,010,234	0	0	8,459,347,277
RECA Factor per kWh		\$0.021265	\$0.021265	\$0.021265	\$0.018831	\$0.018831	\$0.018831	\$0.022343	\$0.022343	\$0.022343	\$0.023746	\$0.023746	\$0.023746	

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Total Company														
Residential	1	639,262,007	522,780,956	428,204,930	397,476,175	445,626,347	703,536,937	840,276,115	715,259,926	654,427,762	449,064,765	0	0	5,795,915,920
Commercial	3	628,971,790	563,691,029	533,372,801	524,076,432	587,187,422	708,629,674	768,939,658	712,672,719	710,272,922	594,229,996	0	0	6,332,044,443
Industrial	5	452,670,705	433,261,015	466,272,810	457,364,468	483,292,037	496,807,763	527,571,813	516,510,283	484,288,896	444,496,360	0	0	4,762,536,150
Street Lighting	6	5,604,704	5,562,843	5,458,289	5,357,033	5,264,761	5,091,478	5,017,722	4,912,517	4,777,689	4,430,179	0	0	51,477,215
Private Area Lights - C & I	9	5,252,494	5,257,375	5,190,284	5,137,119	5,132,542	5,080,399	5,057,560	5,034,564	4,990,086	4,917,959	0	0	51,050,382
Private Area Lights - Residential	11	2,014,253	2,017,562	2,004,668	2,001,732	1,991,927	1,973,206	1,971,497	1,959,650	1,959,068	1,946,301	0	0	19,839,864
Total CSS Billed Retail Sales		1,733,775,953	1,532,570,780	1,440,503,782	1,391,412,959	1,528,495,036	1,921,119,457	2,148,834,365	1,956,349,659	1,860,716,423	1,499,085,560	0	0	17,012,863,974
Company Use	58	2,873,707	2,468,919	1,744,828	1,685,028	1,426,054	1,571,892	1,612,919	1,503,139	1,553,593	1,430,638	0	0	17,870,717
Total CSS Billed Sales for Requirement Customers		1,736,649,660	1,535,039,699	1,442,248,610	1,393,097,987	1,529,921,090	1,922,691,349	2,150,447,284	1,957,852,798	1,862,270,016	1,500,516,198	0	0	17,030,734,691
Add: Current Month Retail Estimated kWh		0	0	7,803,060	921,170	0	0	0	0	0	0	0	0	8,724,230
Less: Previous Month Retail Estimated kWh		0	0	0	(7,803,060)	(921,170)	0	0	0	0	0	0	0	(8,724,230)
Total Billed & Estimated Sales for Requirement Customers		1,736,649,660	1,535,039,699	1,450,051,670	1,386,216,097	1,528,999,920	1,922,691,349	2,150,447,284	1,957,852,798	1,862,270,016	1,500,516,198	0	0	17,030,734,691

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Sources:
Retail billed sales from CSS Report Id CRRV212, Summary of Revenue Records - Company Level; Xptr - /WR/CSS/RV/M/CRVM010A. Retail estimated sales from monthly journal entry #19700.
Company use sales from CSS Report Id CRRV223, Detailed Prorated Billing Components; Xptr - /WR/CSS/RV/M/CRVM060A.
Monthly RECA factors - CSS parm table conversation PTF6, ECA Rate column. Rate Consolidation for most base rates effective Cycle 01 February, 2010.

R:\Rates\Property Tax Surcharge\2018\Sales KWH for 2017 and 2018.xlsx\2017 KWH
Legend for KWH amounts: non-bracketed = increase in sales; (bracketed) = decrease in sales

Customer Class		Revenue Class	January kWh	February kWh	March kWh	April kWh	May kWh	June kWh	July kWh	August kWh	September kWh	October kWh	November kWh	December kWh	Year To Date kWh
Westar North															
Residential	1		319,797,201	239,872,351	204,830,367	193,597,914	200,179,664	286,249,635	398,156,480	367,155,346	314,374,421	249,831,969	212,172,424	257,628,718	3,243,846,490
Commercial	3		353,934,716	314,504,866	303,572,693	304,022,372	316,210,855	376,780,519	426,712,761	403,438,523	393,556,805	350,102,910	323,106,172	335,987,001	4,201,930,193
Industrial	5		169,306,244	162,464,814	162,455,079	161,600,506	166,213,413	177,582,305	177,583,556	181,057,099	180,186,321	170,206,122	177,556,411	163,536,437	2,049,748,307
Street Lighting	6		3,609,413	3,277,389	3,643,521	3,407,789	3,370,105	3,334,656	3,302,138	3,297,818	3,275,843	3,268,473	3,114,067	3,391,835	40,293,047
Private Area Lights - C & I	9		3,890,127	3,933,315	3,923,256	3,951,100	3,836,079	3,859,890	3,827,146	3,822,010	3,804,620	3,766,105	3,715,910	3,672,837	46,002,395
Private Area Lights - Residential	11		1,640,376	1,639,324	1,631,232	1,635,449	1,619,761	1,603,834	1,603,922	1,596,807	1,593,162	1,566,230	1,571,614	1,559,084	19,260,796
Total CSS Billed Retail Sales			852,178,077	725,692,059	680,056,149	668,215,130	691,429,877	849,410,839	1,011,186,003	960,367,603	896,791,172	778,741,809	721,236,598	765,775,912	9,601,081,228
Company Use	58		1,546,963	1,262,109	1,184,647	1,034,662	1,054,519	1,222,899	1,309,983	1,187,287	1,192,136	1,015,404	1,188,489	1,254,469	14,453,567
Total CSS Billed Sales for Requirement Customers			853,725,040	726,954,168	681,240,796	669,249,792	692,484,396	850,633,738	1,012,495,986	961,554,890	897,983,308	779,757,213	722,425,087	767,030,381	9,615,534,795
Add: Current Month Retail Estimated Sales			206,320	250,884	0	0	0	0	0	0	0	837,900	0	0	1,295,104
Less: Previous Month Retail Estimated Sales			(1,052,105)	(206,320)	(250,884)	0	0	0	0	0	0	0	(837,900)	0	(2,347,209)
Total Billed & Estimated Sales for Requirement Customers			852,879,255	726,998,732	680,989,912	669,249,792	692,484,396	850,633,738	1,012,495,986	961,554,890	897,983,308	780,595,113	721,587,187	767,030,381	9,614,482,690
RECA Factor per kWh			\$0.020114	\$0.020114	\$0.020114	\$0.022246	\$0.022246	\$0.022246	\$0.022076	\$0.022076	\$0.022076	\$0.020945	\$0.020945	\$0.020945	

Westar South															
Residential	1		282,766,211	208,574,215	180,608,306	172,036,562	179,148,667	262,769,542	364,129,209	346,169,274	294,061,417	229,800,244	189,214,704	226,538,219	2,935,816,570
Commercial	3		254,584,805	226,582,540	220,732,319	221,566,756	227,963,478	274,481,392	307,530,494	307,041,426	294,494,760	264,991,826	235,948,886	246,756,248	3,082,674,930
Industrial	5		282,769,578	268,740,589	280,924,237	299,069,372	299,573,895	312,170,314	332,702,641	338,097,032	306,995,734	305,705,003	288,072,658	304,339,959	3,619,161,012
Street Lighting	6		2,577,573	2,551,267	2,525,659	2,507,530	2,481,578	2,472,333	2,446,096	2,424,976	2,410,460	2,399,583	2,290,039	2,472,500	29,559,594
Private Area Lights - C & I	9		1,602,949	1,637,446	1,616,445	1,614,192	1,607,434	1,611,337	1,586,694	1,595,616	1,595,927	1,580,862	1,576,434	1,567,573	19,192,909
Private Area Lights - Residential	11		494,779	498,880	499,744	495,717	493,915	479,790	489,571	486,361	485,097	479,439	478,993	468,795	5,851,081
Total CSS Billed Retail Sales			824,795,895	708,584,937	686,906,710	697,290,129	711,268,967	853,984,705	1,008,884,705	995,814,685	900,043,395	804,956,957	717,581,714	782,143,294	9,692,256,096
Company Use	58		747,360	537,489	441,260	370,224	336,572	361,847	394,444	375,328	334,786	341,251	402,812	624,807	5,268,180
Total CSS Billed Sales for Requirement Customers			825,543,255	709,122,426	687,347,970	697,660,353	711,605,539	854,346,555	1,009,279,149	996,190,013	900,378,181	805,298,208	717,984,526	782,768,101	9,697,524,276
Add: Current Month Retail Estimated kWh			0	0	0	0	0	0	0	0	0	0	0	0	0
Less: Previous Month Retail Estimated kWh			(891,018)	0	0	0	0	0	0	0	0	0	0	0	(891,018)
Total Billed & Estimated Sales for Requirement Customers			824,652,237	709,122,426	687,347,970	697,660,353	711,605,539	854,346,555	1,009,279,149	996,190,013	900,378,181	805,298,208	717,984,526	782,768,101	9,696,633,258
RECA Factor per kWh			\$0.020114	\$0.020114	\$0.020114	\$0.022246	\$0.022246	\$0.022246	\$0.022076	\$0.022076	\$0.022076	\$0.020945	\$0.020945	\$0.020945	

Total Company															
Residential	1		602,563,412	448,446,566	385,438,673	365,634,476	379,328,331	549,019,177	762,285,689	713,324,620	608,435,838	479,632,213	401,387,128	484,166,937	6,179,663,060
Commercial	3		608,519,521	541,087,406	524,305,012	525,589,128	544,174,333	651,261,911	734,243,255	710,479,949	688,051,565	615,094,736	559,055,058	582,743,249	7,284,605,123
Industrial	5		452,075,822	431,205,403	443,379,316	460,669,878	465,787,308	489,752,619	510,286,197	519,154,131	487,182,055	475,911,125	465,629,069	467,876,396	5,668,909,319
Street Lighting	6		6,186,986	5,828,656	6,169,180	5,915,319	5,851,683	5,806,989	5,748,234	5,722,794	5,686,303	5,668,056	5,404,106	5,864,335	69,852,641
Private Area Lights - C & I	9		5,493,076	5,570,761	5,539,701	5,565,292	5,443,513	5,471,227	5,413,840	5,417,626	5,400,547	5,346,967	5,292,344	5,240,410	65,195,304
Private Area Lights - Residential	11		2,135,155	2,138,204	2,130,977	2,131,166	2,113,676	2,083,624	2,093,493	2,083,168	2,078,259	2,045,669	2,050,607	2,027,879	25,111,877
Total CSS Billed Retail Sales			1,676,973,972	1,434,276,996	1,366,962,859	1,365,505,259	1,402,698,844	1,703,395,547	2,020,070,708	1,956,182,288	1,796,834,567	1,583,698,766	1,438,818,312	1,547,919,206	19,293,337,324
Company Use	58		2,294,323	1,799,598	1,625,907	1,404,886	1,391,091	1,584,746	1,704,427	1,562,615	1,526,922	1,356,655	1,591,301	1,879,276	19,721,747
Total CSS Billed Sales for Requirement Customers			1,679,268,295	1,436,076,594	1,368,588,766	1,366,910,145	1,404,089,935	1,704,980,293	2,021,775,135	1,957,744,903	1,798,361,489	1,585,055,421	1,440,409,613	1,549,798,482	19,313,059,071
Add: Current Month Retail Estimated kWh			206,320	250,884	0	0	0	0	0	0	0	837,900	0	0	1,295,104
Less: Previous Month Retail Estimated kWh			(1,943,123)	(206,320)	(250,884)	0	0	0	0	0	0	0	(837,900)	0	(3,238,227)
Total Billed & Estimated Sales for Requirement Customers			1,677,531,492	1,436,121,158	1,368,337,882	1,366,910,145	1,404,089,935	1,704,980,293	2,021,775,135	1,957,744,903	1,798,361,489	1,585,893,321	1,439,571,713	1,549,798,482	19,311,115,948

Sources:
Retail billed sales from CSS Report Id CRRV212, Summary of Revenue Records - Company Level; Xptr - /WR/CSS:RV/M/CRVM010A. Retail estimated sales from monthly journal entry #19700.
Company use sales from CSS Report Id CRRV223, Detailed Prorated Billing Components; Xptr - /WR/CSS:RV/M/CRVM060A.
Monthly RECA factors - CSS purm table conversation PTFP; ECA Rate column. Rate Consolidation for most base rates effective Cycle 01 February, 2010.

Westar Energy, Inc.
BUDGET ENERGY (MWh) FOR 2017
Total Company
As of August 13, 2018

COMBINED MONTHLY CHANGE FACTORS

RES.	-20.6%	-9.2%	-11.5%	-0.8%	41.7%	32.1%	0.4%	-20.8%	-25.6%	-7.7%	30.9%
COM.	-11.1%	4.8%	-4.7%	15.6%	10.2%	9.4%	1.0%	-15.7%	-5.4%	-5.6%	8.0%
IND.	-4.6%	17.5%	-3.2%	17.8%	-0.1%	-0.8%	-7.8%	-14.2%	6.7%	2.1%	2.9%

Line #		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	TOTAL 2019 MWh (sum a thru l)
	Total Company													
	ENERGY SALES (MWh)													
	RETAIL													
1	TOTAL WR RESIDENTIAL	628,470	498,912	452,926	400,938	397,544	563,183	744,185	747,423	591,641	440,144	406,281	531,968	6,403,615
2	TOTAL WR COMMERCIAL	595,678	529,361	554,956	528,974	611,457	674,106	737,384	744,625	627,496	593,711	560,491	605,460	7,363,699
3	TOTAL WR INDUSTRIAL	420,723	401,247	471,625	456,504	537,868	537,208	532,847	491,289	421,364	449,772	459,135	472,549	5,652,131
4	TOTAL WR STREET LIGHTING	5,254	5,185	5,574	5,387	5,903	5,545	5,111	5,810	5,033	5,639	5,381	5,948	65,772
5	TOTAL WR PRIVATE LIGHTING	6,813	6,781	7,348	7,178	7,989	7,682	7,160	7,615	6,620	7,355	7,312	7,372	87,224
20	UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL RETAIL	1,656,938	1,441,486	1,492,429	1,398,981	1,560,761	1,787,724	2,026,687	1,996,762	1,652,153	1,496,621	1,438,601	1,623,297	19,572,440
7														
8	SALES FOR RESALE (SFR)													
9	KEPCO - GFR	68,837	58,785	43,618	67,850	48,178	59,612	93,494	79,089	47,251	35,857	47,024	69,267	718,862
10	Ind Coops - GFR	23,124	19,561	18,003	15,351	16,310	20,800	24,622	22,387	18,323	15,927	17,003	21,663	233,073
11	GFR (Other North and South)	8,038	6,817	6,461	5,854	6,791	9,150	10,770	9,719	7,856	6,220	6,376	7,755	91,806
12	Herrington - GFR	2,106	1,784	1,680	1,497	1,690	2,302	2,707	2,398	1,921	1,570	1,655	2,060	23,371
13	WSPP, Unbund-GFR, Unbund	2,270	1,995	2,016	1,856	2,180	2,793	3,149	2,868	2,388	1,987	1,995	2,243	27,740
14	TOTAL SFR	104,375	88,941	71,777	92,409	75,149	94,657	134,742	116,461	77,739	61,561	74,053	102,988	1,094,852
15														
16	TOTAL ENERGY SALES	1,761,313	1,530,427	1,564,207	1,491,390	1,635,910	1,882,381	2,161,429	2,113,223	1,729,893	1,558,181	1,512,654	1,726,285	20,667,292
17														
18	COMPANY USE	2,797	2,400	1,680	1,618	1,348	1,500	1,537	1,482	1,437	1,285	1,510	1,804	20,398
19	LOSSES	139,740	121,643	126,055	118,325	132,044	151,165	171,217	168,760	139,603	126,635	121,478	137,136	1,653,801
21														
22	TOTAL	1,903,851	1,654,469	1,691,941	1,611,333	1,769,302	2,035,045	2,334,183	2,283,465	1,870,933	1,686,101	1,635,642	1,865,225	22,341,491