

**Updated Exhibit 1**  
 Southern Pioneer Electric Company  
 2019 Property Tax Surcharge Adjustment

**Summary and Surcharge Calculation**

**Total Amount To be Recovered in 2019**

Property Tax Levied in 2018 -- See Exhibit 2	\$	3,521,673
Less: Property Tax Included in Base Rates <sup>1</sup>	\$	(1,294,469)
Less: BOTA Property Tax Adjustment recognized in 2018 <sup>2</sup>	\$	-
Difference	\$	2,227,204

Portion of Difference Due From Retail <sup>3</sup>	0.861	\$	1,917,623
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 3		\$	(51,660)
Total Amount To Be Recovered From Retail		\$	1,865,962
Portion of Difference Due From STR <sup>3</sup>	0.017	\$	37,862
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 4		\$	(3,705)
Total Amount To Be Recovered from STR		\$	34,157
Portion of Difference Due From 3rd Party LAC <sup>3</sup>	0.122	\$	271,719
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 5		\$	(6,121)
Total Amount To Be Recovered from LAC		\$	265,598

**2018 Sales**

2018 kWh Retail Sales - see Exhibit 3	318,497,745 kWh
2018 kWh STR - see Exhibit 4	504,464,945 kWh
2018 kW 3rd Party LAC - see Exhibit 5	399,473 kW

**2019 Proposed Per Unit Surcharge Calculations**

Retail per kWh Surcharge	\$	0.005859 /kWh
STR per kWh Surcharge	\$	0.000068 /kWh
3rd Party LAC per kW Surcharge	\$	0.664872 /kW

<sup>1</sup> From 12-MKEE-380-RTS.

<sup>2</sup> Not applicable this year.

<sup>3</sup> Allocators calculated by Staff in Staff Exhibit 2, Docket 13-MKEE-695-TAR (Order issued in that Docket on 6-13-2013).

**Updated Exhibit 3**

Southern Pioneer Electric Company  
2019 Property Tax Surcharge Adjustment

**Recovery Tracking - Retail Surcharge**

Mo/Yr	Sales kWh <sup>1</sup>	Property Tax Surcharge Amount Billed in 2018 <sup>1</sup>	Property Tax Surcharge Per Unit Rate per 17-SPEE-263-TAR and 18-SPEE-270-TAR	Accumulated Under/(Over) Recovery <sup>2</sup>	Property Tax Surcharge Calculated Amount
				<b>\$ 1,526,106</b>	
Jan-18	26,893,823	\$ 109,558	\$ 0.004074	\$ 1,416,548	\$ 109,565
Feb-18	24,279,147	\$ 122,247	\$ 0.005035	\$ 1,294,301	\$ 122,246
Mar-18	21,123,302	\$ 106,357	\$ 0.005035	\$ 1,187,944	\$ 106,356
Apr-18	21,670,633	\$ 109,113	\$ 0.005035	\$ 1,078,831	\$ 109,112
May-18	25,088,663	\$ 126,322	\$ 0.005035	\$ 952,509	\$ 126,321
Jun-18	30,680,264	\$ 154,476	\$ 0.005035	\$ 798,032	\$ 154,475
Jul-18	31,923,949	\$ 160,739	\$ 0.005035	\$ 637,294	\$ 160,737
Aug-18	34,326,190	\$ 172,819	\$ 0.005035	\$ 464,474	\$ 172,832
Sep-18	28,933,843	\$ 145,676	\$ 0.005035	\$ 318,798	\$ 145,682
Oct-18	24,828,053	\$ 125,008	\$ 0.005035	\$ 193,790	\$ 125,009
Nov-18	23,399,013	\$ 117,811	\$ 0.005035	\$ 75,979	\$ 117,814
Dec-18	25,350,865	\$ 127,639	\$ 0.005035	\$ (51,660)	\$ 127,642
Total	318,497,745	\$ 1,577,766		<b>\$ (51,660)</b>	1,577,791 0.0%

<sup>1</sup> See WP1.

<sup>2</sup> Compared to the annual Retail total surcharge as approved in 18-SPEE-270-TAR. For detail, see Staff R&R attached to the 1-18-2018 Order in that Docket.

# THE STATE CORPORATION COMMISSION OF KANSAS

Index No. \_\_\_\_\_

SOUTHERN PIONEER ELECTRIC COMPANY  
(Name of Issuing Utility)

Schedule: 2019 - PTR

ENTIRE SOUTHERN PIONEER TERRITORY  
(Territory to which schedule is applicable)

Replacing Schedule 2018 - PTR  
Which was filed January 18, 2018

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

Sheet 1 of 1

## PROPERTY TAX SURCHARGE

### APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

### RATE

The rate for the property tax surcharge hereunder shall be \$0.005859 per kWh charged to retail customers, \$0.000068 per kwh charged to STR customers and \$0.664872 Per kW charged to local access customers.

### EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued Upon Commission Approval  
Month Day Year

Effective Upon Commission Approval  
Month Day Year

By Executive VP-Assistant CEO  
Signature Title

# THE STATE CORPORATION COMMISSION OF KANSAS

Index No. \_\_\_\_\_

SOUTHERN PIONEER ELECTRIC COMPANY  
(Name of Issuing Utility)

Schedule: 20189 - PTR

ENTIRE SOUTHERN PIONEER TERRITORY  
(Territory to which schedule is applicable)

Replacing Schedule 20187 - PTR  
Which was filed January 182, 20187

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

Sheet 1 of 1

## PROPERTY TAX SURCHARGE

### APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

### RATE

The rate for the property tax surcharge hereunder shall be \$0.005859035 per kWh charged to retail customers, \$0.00006855 per kwh charged to STR customers and \$0.664872541725 Per kW charged to local access customers.

### EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued Upon Commission Approval  
Month Day Year

Effective Upon Commission Approval  
Month Day Year

By \_\_\_\_\_ Executive VP-Assistant CEO  
Signature Title

Southern Pioneer Electric Company  
Impact of Property Tax Surcharge (PTS) Change on Average Residential Customer  
2019 Rate Year  
Updated

Line No	Month	Number of Residential Customers (Using Billed)	KWH Sold for Residential	Avg KWH Per Customer
1	Jan 2018	12,658	10,139,617	801
2	Feb 2018	12,680	8,765,676	691
3	Mar 2018	12,691	7,209,053	568
4	Apr 2018	12,740	6,884,992	540
5	May 2018	12,711	8,295,709	653
6	Jun 2018	12,702	12,689,980	999
7	Jul 2018	12,749	14,037,551	1101
8	Aug 2018	12,810	15,059,111	1176
9	Sep 2018	12,760	11,844,736	928
10	Oct 2018	12,729	8,223,197	646
11	Nov 2018	12,725	6,876,786	540
12	Dec 2018	12,703	8,598,661	677
13	Avg Monthly KWH per residential customer in 2018			777 kWh
14				
15	2019 PTS			\$ 0.005859 /kWh
16	2018 PTS			\$ 0.005035 /kWh
17	Monthly Impact compared to prior year: (Ln 15 - Ln 16) x Ln 13			\$ 0.64
18	Annual Impact compared to prior year: (Ln 17 x 12)			\$ 7.68