



December 2, 2014

15-WSEE-227-TAR

Tom Day
Acting Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, Kansas 666604-4027

RE: Property Tax Surcharge

Dear Mr. Day:

Westar Energy, Inc. and Kansas Gas and Electric Company both doing business as Westar Energy hereby submits the updated property tax surcharge tariffs. These tariffs have been adjusted to reflect the actual county assessments as received through December 1, 2014, 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 is supporting work papers for the calculation.

These changes will be effective with January 2015 billing cycle 1 which is January 5, 2015.

Please call me at 575-1793 with any questions concerning this surcharge change.

Sincerely,

A handwritten signature in black ink that reads "Michael B. Heim".

Michael B. Heim
Regulatory Affairs

Enc.

Cc: Jeff Martin
Cindy Wilson

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)

SCHEDULE _____ PTS _____

Replacing Schedule _____ PTS _____ Sheet _____ 1 _____

which was filed _____ December 19, 2013 _____

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. 12-WSEE-112-RTS. The Company shall provide periodic reports to the Commission of its collections and a calculation of the total collected under this surcharge.

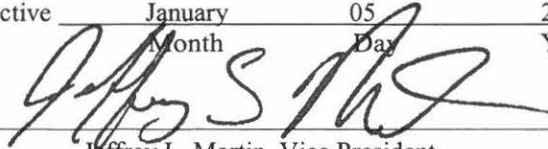
METHOD OF BILLING

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 05 2015
Month Day Year

By 
Jeffrey L. Martin, 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)

SCHEDULE _____ PTS _____

Replacing Schedule _____ PTS _____ Sheet _____ 2 _____

which was filed _____ December 19, 2013 _____

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. Private 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 \$0.002060 per kWh

ANNUAL TRUE-UP

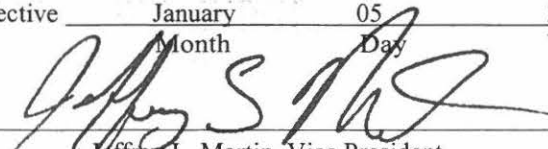
Any over or under collection of the actual ad valorem tax increase/decrease charged to expense on Westar's books shall be either credited or collected through a surcharge, known as the billing adjustment factor, in subsequent periods pursuant to K.S.A. 66-117(f).

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 05 2015
Month Day Year

By 
Jeffrey L. Martin, 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)

SCHEDULE _____ PTS _____

Replacing Schedule _____ PTS _____ Sheet _____ 1 _____

WESTAR RATE AREA

(Territory to which schedule is applicable)

2013

which was filed _____ December ~~20, 2012~~ 19, _____

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

Sheet 1 of 2 Sheets

PROPERTY TAX SURCHARGE

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Issued _____
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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)

SCHEDULE PTS

WESTAR RATE AREA

Replacing Schedule PTS Sheet 2

(Territory to which schedule is applicable)
2013

which was filed December 20, 2012 19.

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. Private 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.

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All Rate Schedules \$0.~~001759~~002060 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 035 20154
Month Day Year

By _____
Jeffrey L. Martin, Vice President

Westar Energy
PTS Work Papers

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

	2014 Property Tax - North	\$	88,563,353	
	2014 Property Tax - South	\$	39,847,055	
Add:	Special Assessments/Truck Radios/Coal Cars	\$	(5,452)	
Add:	MKEC Related Property Taxes	\$	(1,933,347)	
Add:	Spring Creek/Ottawa Co Okla.	\$	378,548	
	Total 2014 Property Tax	\$	126,850,157	
Less:	Transmission Allocation		-17.4010%	
				(22,073,196)
	2014 Property Tax W/O Transmission	\$	104,776,961	
	KCC Jurisdictional Property Tax from 12-WSEE-112-RTS	\$	63,579,793	
	Increase (Decrease) in Property Tax		41,197,169	(A)
	2013 Proposed Recovery (Refund)	\$	21,812,232	
	2013 Actual Recovery (Refund)	\$	21,601,324	
	2013 True-up for Billing Estimate	\$	210,908	(B)
	Total 2015 Property Tax Surcharge	\$	41,408,076	C=(A+B)
	2015 budgeted kWh's		20,101,020,000	(D)
	2015 PTS rate	\$	0.002060	E=(C/D)
	Total 2014 Property Tax Surcharge	\$	34,491,700	
	Increase in Property Tax Surcharge from 2014 to 2015	\$	6,916,376	

	Docket No. 12-WSEE-112-RTS	\$	78,907,393
	less MKEC	\$	(1,933,347)
	Net property tax	\$	76,974,046
Transmission allocator:	-17.4010%	\$	(13,394,254)
	adjusted base rates	\$	63,579,793

KPL 2014 Property Tax Statements	
COUNTY	Total Tax
ATCHISON	1,347,244.72
BARBER	19,735.74
BARTON	0.00
BROWN	385,809.08
BUTLER	29,109.16
CHASE	425,103.83
CLAY	514,154.36
CLOUD	32,333.00
COFFEY	161,022.94
DICKINSON	1,961,303.66
DONIPHAN	274,060.70
DOUGLAS	10,451,529.88
EDWARDS	190.87
ELK	41,684.56
ELLSWORTH	2,145.30
FORD	346.30
FRANKLIN	4,418.30
GEARY	1,518,544.22
GREENWOOD	1,565,492.56
HARVEY	74,706.70
JACKSON	1,083,885.32
JEFFERSON	1,105,658.72
JOHNSON	3,340,081.01
KINGMAN	989.64
LABETTE	971,936.22
LEAVENWORTH	3,233,565.89
LINCOLN	69,607.24
LYON	7,692,947.02
MARION	705,831.78
MARSHALL	935,449.33
MCPHERSON	693,838.90
MITCHELL	6,505.24
MONTGOMERY	3435.02
MORRIS	870,478.88
NEMAHA	727,790.92
NEOSHO	151,700.02
OSAGE	1,070,479.82
OTTAWA	434,401.80
POTTAWATOMIE	16,065,151.48
PRATT	30.00
RENO	5,966,666.96
RICE	17,049.48
RILEY	2,236,106.98
SALINE	2,254,969.32
SEDGWICK	2,083,398.59
SHAWNEE	16,202,980.62
WABAUNSEE	1,030,252.16
WASHINGTON	148,698.63
WICHITA	79,401.24
WILSON	37,570.70
WOODSON	57,652.16
WYANDOTTE	475,705.98
TOTAL	88,563,352.94

KGE 2014 Property Tax Statements	
COUNTY	Total Tax
ALLEN	494,499.82
ANDERSON	167,179.92
BOURBON	607,989.10
BUTLER	2,732,012.08
CHASE	50,592.22
CHAUTAUQUA	63,107.90
CHEROKEE	28,081.56
COFFEY	12,217,644.44
COWLEY	1,012,663.82
CRAWFORD	1,047,745.96
ELK	286,927.26
FRANKLIN	66.72
GREENWOOD	352,232.86
HARVEY	967,004.25
KINGMAN	81,095.13
LABETTE	900,939.50
LINN	4,996,033.86
LYON	13,070.80
MARION	82,766.60
MARSHALL	1,443.43
MCPHERSON	12,994.70
MIAMI	2,980.04
MONTGOMERY	1,054,988.58
NEOSHO	254,218.00
OSAGE	5,416.48
POTTAWATOMIE	1,939,642.20
RENO	118,495.28
SALINE	213.92
SEDGWICK	9,261,913.67
SHAWNEE	2,909.02
SUMNER	510,138.96
WABAUNSEE	1,302.54
WILSON	296,788.02
WOODSON	281,956.02
TOTAL	39,847,054.66

KGE Special Assessments **5,879.90**

Account 2362100		
Other Payments:		
Missouri-Railcars	8,173.17	10/23/14
Sedgwick Co. Supplemental Assessme	11.46	02/04/14
Sumner County supplemental	746.60	07/18/14
Total Other payments	8,931.23	

Other credits/reimbursements G/L

AR posted	-2.36	05/16/14
Sedgwick County Treasurer	-16,726.29	06/05/14
	-16,728.65	

Total KGE as given to KCC **39,845,137.14 b**

KPL Special Assessments 25,905.60

Other: 0.00

Account 2362100

Other Payments:

		Date Paid:
Colorado Railcars		
County :		
Adams	46.10 Railcars	02/12/14
Arapahoe	14.06 Railcars	02/17/14
Baca	75.06 Railcars	01/28/14
Bent	86.14 Railcars	01/29/14
Boulder	83.14 Railcars	01/15/14
Broomfield City/County	9.16 Railcars	02/06/14
Douglas	53.34 Railcars	01/30/14
EiPaso	21.97 Railcars	01/30/14
Huerfano	44.42 Railcars	01/29/14
Jefferson	22.84 Railcars	02/10/14
Larimer	96.63 Railcars	02/10/14
LasAnimas	127.78 Railcars	01/29/14
Logan	36.26 Railcars	02/11/14
Morgan	68.64 Railcars	01/30/14
Otero	86.55 Railcars	01/29/14
Prowers	42.60 Railcars	02/17/14
Pueblo	114.60 Railcars	01/29/14
Washington	51.08 Railcars	01/27/14
Weid	50.71 Railcars	01/27/14
Yuma	57.84 Railcars	02/06/14
State of Nebraska	6,340.03	03/12/14
Michigan	4.93	03/07/14
Wyoming	23,886.00 Railcars	7/11/2014
Montana	23.60	9/23/2014
Alabama	N/A Railcars	10/17/2014
New Mexico - Union County	56.89 Railcars	11/10/2014
Missouri	10,815.01 Railcars	11/2014
Arkansas	12.00 Railcars	10/23/2014
Arizona	158.89 Railcars	03/18/14

88,938,366.70 KPL
39,845,137.14 KGE
128,783,503.84 Total KPL and KGE

128,783,503.84 Total KPL and KGE
-1,933,346.52 MKEC Reimburse updated 11/19/2014 Mike H
126,850,157.32 Estimate Given to KCC

Other credits/reimbursements G/L

JEC-KPL reimbursement (May) -8,545.82
Hutchinson Industrial District 1 -64,144.00

Other payments:

Shawnee County Kansas	508.71	
City of Abilene	255.00	1/22/14
		3/5/14
Ottawa County Oklahoma	0.00 Storm Drainage	
Spring Creek Oklahoma-Acct 2362100	378,548.00	None for 2014, removed property
Total KPL as given to KCC	<u>88,938,366.70</u> a	

Mike Heims Format:
88,563,353 2014 Property Tax-North
39,847,055 2014 Property Tax-South
-3,534 Special Assessments/Coal Cars/-North
-1,918 Special Assessments/Coal Cars/-South
-1,933,347 MKEC Related Property Taxes
378,548 Spring Creek/Ottawa County Oklahoma
126,850,157 Estimate Given to KCC

Westar Generating-Missouri

Stateline Jasper 1,547,035.07
Stateline Newton 7,487.69
1,554,522.76

Westar Energy, Inc.
Property Tax Surcharge (PTS) Revenue
2013

S:\RegAffrs\Rates\MBH\Bob Frost files\CSS Property Tax Surcharge Billings 2013.xls\PTS 2013
 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	\$357,000.95	\$293,495.87	\$292,559.45	\$244,712.81	\$234,777.12	\$293,710.90	\$426,724.41	\$376,125.62	\$414,757.76	\$274,837.00	\$232,447.29	\$342,941.24	\$3,784,090.42
Commercial	3	397,122.59	358,874.48	359,156.46	341,571.16	361,224.55	411,597.75	468,979.80	440,607.81	472,040.07	389,058.19	188,357.58	409,940.02	4,598,530.46
Industrial	5	184,990.90	171,686.77	174,028.44	172,055.57	176,526.42	179,059.20	187,476.81	187,514.99	193,257.04	190,607.48	355,233.83	194,402.90	2,366,840.35
Street Lighting	6	4,826.56	4,861.25	4,806.16	4,784.10	4,778.63	4,773.84	4,765.71	4,768.31	4,781.16	4,808.47	4,791.10	4,843.71	57,589.00
Private Area Lights - C & I	9	6,474.61	5,200.40	5,240.07	5,216.75	5,202.59	5,187.77	5,183.13	5,172.92	5,124.23	5,173.30	5,142.21	5,145.31	63,463.29
Private Area Lights - Residential	11	852.40	2,089.96	2,101.50	2,091.10	2,081.99	2,079.23	2,064.33	2,065.88	2,057.17	2,048.15	2,044.20	2,042.49	23,618.40
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		\$951,268.01	\$836,208.73	\$837,892.08	\$770,431.49	\$784,591.30	\$896,408.69	\$1,095,194.19	\$1,016,255.53	\$1,092,017.43	\$866,532.59	\$788,016.21	\$959,315.67	\$10,894,131.92
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		(174.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(174.00)
Total PTS Revenue Billed & Estimated		\$951,094.01	\$836,208.73	\$837,892.08	\$770,431.49	\$784,591.30	\$896,408.69	\$1,095,194.19	\$1,016,255.53	\$1,092,017.43	\$866,532.59	\$788,016.21	\$959,315.67	\$10,893,957.92
Westar South														
Residential	1	\$319,762.56	\$257,612.08	\$252,823.90	\$216,908.02	\$208,314.03	\$278,756.52	\$399,292.69	\$358,215.34	\$386,018.77	\$256,005.60	\$208,548.98	\$308,542.91	\$3,450,801.40
Commercial	3	278,489.94	249,267.95	245,681.97	243,345.62	250,883.32	291,286.79	337,585.74	320,956.76	342,891.86	287,164.76	253,481.95	284,087.51	3,385,124.17
Industrial	5	309,584.81	298,658.84	331,258.79	242,589.64	324,699.13	326,823.47	343,792.95	316,034.15	311,816.34	335,621.55	320,780.80	341,865.94	3,803,526.41
Street Lighting	6	3,106.07	3,106.51	3,106.54	3,106.85	3,106.07	3,105.97	3,105.67	3,105.23	3,116.13	3,109.94	3,109.78	3,114.86	37,299.62
Private Area Lights - C & I	9	2,311.26	1,930.96	1,971.45	1,972.12	1,956.39	1,960.40	1,945.21	1,950.77	1,940.65	1,923.90	1,929.57	1,944.97	23,737.65
Private Area Lights - Residential	11	275.65	616.67	616.79	617.61	613.78	612.55	607.83	610.86	607.18	606.65	606.81	606.88	6,999.26
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		\$913,530.29	\$811,193.01	\$835,459.44	\$708,539.86	\$789,572.72	\$902,545.70	\$1,086,330.09	\$1,000,873.11	\$1,046,390.93	\$884,432.40	\$788,457.89	\$940,163.07	\$10,707,488.51
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		(122.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(122.00)
Total PTS Revenue Billed & Estimated		\$913,408.29	\$811,193.01	\$835,459.44	\$708,539.86	\$789,572.72	\$902,545.70	\$1,086,330.09	\$1,000,873.11	\$1,046,390.93	\$884,432.40	\$788,457.89	\$940,163.07	10,707,366.51
Total Company														
Residential	1	\$676,763.51	\$551,107.95	\$545,383.35	\$461,620.83	\$443,091.15	\$572,467.42	\$826,017.10	\$734,340.96	\$800,776.53	\$530,842.60	\$440,996.27	\$651,484.15	\$7,234,891.82
Commercial	3	675,612.53	608,142.43	604,838.43	584,916.78	612,107.87	702,884.54	806,565.54	761,564.57	814,931.93	676,222.95	441,839.53	694,027.53	7,983,654.63
Industrial	5	494,575.71	470,345.61	505,287.23	414,645.21	501,225.55	505,882.67	531,269.76	503,549.14	505,073.38	526,229.03	325,571.90	536,268.84	6,170,366.76
Street Lighting	6	7,932.63	7,967.76	7,912.70	7,890.95	7,884.70	7,879.81	7,871.38	7,873.54	7,897.29	7,918.41	8,251.99	7,958.57	94,888.62
Private Area Lights - C & I	9	8,785.87	7,131.36	7,211.52	7,188.87	7,158.98	7,148.17	7,128.34	7,123.69	7,064.88	7,097.20	3,973.77	7,090.28	87,200.94
Private Area Lights - Residential	11	1,128.05	2,706.63	2,718.29	2,708.71	2,695.77	2,691.78	2,672.16	2,676.74	2,664.35	2,654.80	#REF!	2,649.37	30,617.66
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		\$1,864,798.30	\$1,647,401.74	\$1,673,351.52	\$1,478,971.35	\$1,574,164.02	\$1,798,954.39	\$2,181,524.28	\$2,017,128.64	\$2,138,408.36	\$1,750,964.99	\$1,576,474.10	\$1,899,478.74	\$21,601,620.43
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		(296.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(296.00)
Total PTS Revenue Billed & Estimated		\$1,864,502.30	\$1,647,401.74	\$1,673,351.52	\$1,478,971.35	\$1,574,164.02	\$1,798,954.39	\$2,181,524.28	\$2,017,128.64	\$2,138,408.36	\$1,750,964.99	\$1,576,474.10	\$1,899,478.74	21,601,324.43

Sources:
 CSS Report Id CRBI13, 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).

Rate Formula Template
Utilizing FERC Form 1 Data
Actual Gross Revenue Requirements
For the 12 months ended - December 31, 2013

Actual Gross Rev
Page 3 of 5

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

SUPPORTING CALCULATIONS							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Form No. 1 Page, Line, Col.	Westar Energy, Inc (WEN)	Kansas Gas and Electric Company (WES)	Company Total	Allocator	Transmission (Col 5 times Col 6)	
TRANSMISSION PLANT INCLUDED IN FORMULA							
1	Total transmission plant (page 3, Line 13, col. 5)	\$ 936,764,323	\$ 713,670,402	\$ 1,650,434,725		\$ 1,650,434,725	
2	Less transmission plant excluded from ISO rates (Note I)	-	-	-		-	
3	Less transmission plant included in OATT Anc. Sr (Notes J&K)	-	-	-		-	
4	Transmission plant included in rates (line 1 less lines 2 & 3)	\$ 936,764,323	\$ 713,670,402	\$ 1,650,434,725		\$ 1,650,434,725	
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. 7)					\$ 24,105,785	
7	Less transmission other expenses included in Anc (Note L) (Page 2, line 2, col 7)					1,897,233	
8	Included transmission expenses (line 6 less line 7)					\$ 22,208,552	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)						0.92130
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= 0.92130
GROSS AND NET PLANT ALLOCATORS							
GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)							
12	Production (page 1, line 1)	\$ 3,059,382,514	\$ 2,544,573,028	\$ 5,603,955,542	NA		
13	Transmission (page 1, line 2)	936,764,323	713,670,402	1,650,434,725	TP	1.00000	\$ 1,650,434,725
14	Distribution (page 1, line 3)	1,065,610,741	886,662,743	1,952,273,484	NA		
15	General & Intangible (page 1, line 4)	248,800,369	128,906,891	377,707,260	W/S	0.04580	\$ 17,298,709
16	Common (page 1, line 5)	-	-	-	CE	0.04580	-
17	TOTAL GROSS PLANT (sum lines 12-16)	\$ 5,310,557,947	\$ 4,273,813,064	\$ 9,584,371,011	GP =	17.401%	\$ 1,667,733,434
ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)							
18	Production (page 1, line 7)	\$ 1,053,755,601	\$ 1,187,010,187	\$ 2,240,765,788	NA		
19	Transmission (page 1, line 8)	245,797,398	215,016,046	460,813,444	TP	1.00000	\$ 460,813,444
20	Distribution (page 1, line 9)	388,249,336	309,587,233	697,836,569	NA		
21	General & Intangible (page 1, line 10)	107,784,278	71,933,072	179,717,350	W/S	0.04580	\$ 8,230,920
22	Common (page 1, line 11)	-	-	-	CE	0.04580	-
23	TOTAL ACCUM. DEPRECIATION (sum lines 12-16)	\$ 1,795,586,613	\$ 1,783,546,538	\$ 3,579,133,151			\$ 469,044,364
NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)							
24	Production (line 12 less line 18)	\$ 2,005,626,913	\$ 1,357,562,841	\$ 3,363,189,754			
25	Transmission (line 13 less line 19)	690,966,925	498,654,356	1,189,621,281			\$ 1,189,621,281
26	Distribution (line 14 less line 20)	677,361,405	577,075,510	1,254,436,915			
27	General & Intangible (line 15 less line 21)	141,016,091	56,973,819	197,989,910			\$ 9,067,789
28	Common (line 16 less line 22)	-	-	-			-
29	TOTAL NET PLANT (sum lines 24-28)	\$ 3,514,971,334	\$ 2,490,266,526	\$ 6,005,237,860	NP =	19.961%	\$ 1,198,689,070

Westar Energy, Inc.
BUDGET ENERGY (MWh) FOR 2015
 Total Company
 As of September 30, 2014

COMBINED MONTHLY CHANGE FACTORS

RES.	-16.5%	-12.8%	-18.7%	-4.3%	41.6%	46.6%	1.3%	-10.6%	-37.4%	-9.5%	46.0%
COM.	-9.9%	-3.3%	-3.9%	-1.2%	21.5%	15.2%	-1.5%	-1.3%	-16.7%	-6.8%	13.2%
IND.	-0.9%	3.6%	-0.4%	3.6%	4.6%	1.6%	0.1%	-0.6%	-9.2%	1.4%	7.2%

Line #	Total Company ENERGY SALES (MWh)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	JUN 2015	JUL 2015	AUG 2015	SEP 2015	OCT 2015	NOV 2015	DEC 2015	TOTAL 2015 MWh (sum a thru l)
	RETAIL													
1	TOTAL WR RESIDENTIAL	661,802	552,550	481,856	391,604	374,621	530,582	777,869	788,265	705,016	441,120	399,172	582,765	6,687,221
2	TOTAL WR COMMERCIAL	643,478	579,735	560,385	538,490	532,183	646,449	744,535	733,341	724,071	603,374	562,349	636,456	7,504,847
3	TOTAL WR INDUSTRIAL	449,428	445,429	461,466	459,452	475,985	497,848	505,928	506,595	503,628	457,338	463,682	497,005	5,723,785
4	TOTAL WR STREET LIGHTING	7,123	7,007	6,934	6,854	6,726	6,709	6,630	6,552	6,455	6,260	6,418	6,404	80,073
5	TOTAL WR PRIVATE LIGHTING	8,810	8,781	8,755	8,768	8,733	8,720	8,698	8,677	8,669	8,841	8,815	8,826	105,093
6	TOTAL RETAIL	1,770,639	1,593,502	1,519,396	1,405,168	1,398,249	1,690,309	2,043,661	2,043,431	1,947,838	1,516,933	1,440,437	1,731,457	20,101,020
7														
8	SALES FOR RESALE (SFR)													
9	KEPCO - GFR	86,948	70,269	99,713	77,788	33,435	74,208	109,587	104,282	55,341	45,904	56,541	87,599	901,614
10	Ind Coops - GFR	25,149	22,476	20,017	15,257	16,659	19,799	22,153	23,465	17,681	16,619	17,911	22,388	239,574
11	GFR (Other North and South)	6,345	5,573	5,490	4,570	5,446	6,558	7,413	8,104	6,166	4,986	5,172	6,251	72,074
12	Herington - GFR	2,046	1,827	1,736	1,389	1,602	2,167	2,575	2,427	1,806	1,565	1,687	2,098	22,925
13	WSPP, Unbund-GFR, Unbund	4,697	4,219	4,069	2,894	3,329	4,068	4,520	4,918	3,706	3,249	3,383	3,892	46,944
14	TOTAL SFR	125,184	104,365	131,025	101,898	60,471	106,801	146,247	143,196	84,699	72,323	84,693	122,229	1,283,131
15														
16	TOTAL ENERGY SALES	1,895,823	1,697,866	1,650,422	1,507,066	1,458,720	1,797,109	2,189,908	2,186,627	2,032,538	1,589,256	1,525,131	1,853,686	21,384,152
17														
18	COMPANY USE	2,420	2,246	1,958	1,484	1,483	1,502	1,517	1,572	1,535	1,202	1,226	1,862	20,009
19	LOSSES	87,329	78,673	75,151	69,562	69,481	83,619	101,195	101,406	96,637	75,070	71,330	85,682	995,134
20	UNBILLED	(78,681)	(119,463)	18	17,143	187,687	157,616	68,235	43,944	(247,459)	(20,367)	43,069	(43,292)	8,450
21														
22	TOTAL	1,906,891	1,659,322	1,727,549	1,595,254	1,717,370	2,039,847	2,360,855	2,333,550	1,883,251	1,645,162	1,640,756	1,897,938	22,407,744

Property Taxes Billed to MKEC in 2014

Billed in 2014

105,250.16	January 2014	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	February	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	March	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	April	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	May	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	June	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
139,130.89	July	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
139,130.89	August	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
139,130.89	September	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
139,130.89	October	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
139,130.89	November	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
<u>139,130.89</u>	December	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
1,466,286.30	Total 2014	
<u>467,060.22</u>	2013 True-Up in July 2014	See Below
1,933,346.52	Total Property Taxes Billed to MKEC in 2014	

Calculation of 2013 True-Up in July of 2014

95,168.25	January 2013	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
95,168.25	February	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
95,168.25	March	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
95,168.25	April	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
95,168.25	May	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
95,168.25	June	Based upon final 2011 Numbers ($\$50,180,993 \times .022758 = \$1,142,019.04/12 = \$95,168.25/\text{month}$)
105,250.16	July	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	August	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	September	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	October	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
105,250.16	November	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
<u>105,250.16</u>	December	Based upon final 2012 Numbers ($\$54,836,832 \times .023032 = \$1,263,001.91/12 = \$105,250.16/\text{month}$)
1,202,510.46	Billed in 2013	
<u>1,669,570.68</u>	Final Amount for 2013	Based upon final 2013 Numbers ($\$71,440,765 \times .023370 = \$1,669,570.68/12 = \$139,130.89/\text{month}$)
467,060.22	2013 True-Up Billed in 07/14	

Residential Average Rate Impact		monthly	monthly
	<u>rate</u>	<u>usage</u>	<u>charge</u>
Current Property Tax Surcharge	\$0.001759	900 kWh	\$ 1.58
Proposed Property Tax Surcharge	\$0.002060	900 kWh	\$ 1.85
monthly increase to average residential customer			\$ 0.27
annual increase per residential customers			\$ 3.24