

KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
For the Year Ending December 31, 2014
Calculation for the 2015 Billing Year

20141210152717
 Filed Date: 12/10/2014
 State Corporation Commission
 of Kansas

Adjustment to Prior Year Surcharge

AMENDED

Prior Year Surcharge Total	\$147,587.00	
Late Assessments	(9,855.72)	
True-up of Estimated Recoveries:		
Dec-13 Estimated	\$1,104,115.89	
Actual	(1,199,011.96)	
Total Adjustments to Estimate	(\$94,896.07)	
Total Prior Year Surcharge Adjustments		\$42,835.21

Current Year Recoveries

January	\$402,139.59	
February	31,791.78	
March	22,089.28	
April	12,698.06	
May	7,458.76	
June	2,934.36	
July	(2,660.38)	
August	1,775.54	
September	2,018.23	
October	4,639.54	
November	12,392.36	
December	Estimated	17,058.16
Total Recoveries		\$514,335.28
Under/(Over) Recovery to Carry Forward		(\$471,500.07)

Current Year Assessments

Ad Valorem Tax Assessments	\$20,057,393.96	
Less: Amount included in Base Rates	*1 (22,471,188.00)	
Recoverable Current Year Taxes		(\$2,413,794.04)
Total Recoverable Amount		(\$2,885,294.11)

Annual Billing Determinants

Billing Determinants	*2	79,976,560	Mcf	79,976,560	Mcf
Ad Valorem Tax Surcharge Rate:	Refund of			(\$0.0361)	/Mcf

*1 Docket 12-KGSG-835-RTS: Stipulated Settlement Agreement, Section C, Paragraph 16

*2 Docket 12-KGSG-835-RTS: Stipulated Settlement Agreement, Appendix B

**Kansas Gas Service
Ad Valorem Recoveries**

		2013	2014										
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
10	R4VS	19.33	56.96	1.29	3.22	0.93	0.48	(6.92)	0.11	0.04	0.08	0.04	0.14
10	RAVS	764,566.64	42,437.81	19,062.38	12,462.93	5,906.85	2,270.25	(883.95)	(5,316.72)	(1,034.37)	118.28	1,790.32	8,194.87
10	RWVS	451.48	14.63	11.97	12.23	7.07	3.45	1.37	0.88	0.79	0.86	1.03	2.57
10	XRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	YRVS	0.93	1.25	1.30	1.52	0.21	0.56	0.09	0.10	0.52	0.51	0.54	0.88
20	4CVS	0.92	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	C4VS	111.35	205.07	4.05	3.84	2.47	1.01	0.27	0.09	0.26	0.08	0.13	0.42
20	CAVS	194,911.14	12,191.43	5,530.89	3,053.40	1,546.65	1,414.43	1,015.30	352.72	411.35	(886.01)	596.66	1,418.35
20	CEVS	78.54	6.30	2.10	1.33	0.39	(4.31)	2.07	0.40	0.18	1.26	5.98	5.64
20	CIVS	74.52	37.96	0.57	1.06	2.77	329.08	16.52	10.71	39.25	42.90	11.23	5.05
20	CWVS	81.40	2.67	2.19	2.11	1.23	0.55	0.24	0.18	0.17	0.12	0.15	0.40
20	XCVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	XIVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	SAVS	668.68	216.81	83.74	18.91	25.18	3.72	1.32	0.87	0.82	1.29	5.30	4.81
Transport	WAVS	11,997.69	19,710.78	395.70	348.71	264.81	141.09	74.95	50.00	57.80	57.21	49.16	76.11
Transport	LAVS	146,270.14	192,181.84	3,832.85	3,514.13	3,075.86	2,252.54	1,801.78	1,574.11	1,701.55	1,599.02	1,650.31	2,006.68
Transport	TLVS	245.27	315.72	5.89	5.19	4.60	3.71	3.85	2.91	2.98	2.96	3.34	3.95
Transport	GAVS	79,419.66	134,854.36	2,852.75	2,656.93	1,856.05	1,041.52	907.25	663.17	594.13	1,079.56	525.26	672.24
Transport	KGVS	114.27	216.71	4.11	3.77	2.99	0.68	0.22	0.09	0.07	0.11	0.09	0.25
Transport	VAVS	0.00	(311.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		1,199,011.96	402,139.59	31,791.78	22,089.28	12,698.06	7,458.76	2,934.36	(2,660.38)	1,775.54	2,018.23	4,639.54	12,392.36

KANSAS GAS SERVICE
2014 AD VALOREM TAX SURCHARGE
2013 AND 2014 TAXES

County	Total Tax Payments		Increase(Decrease)	
	2013 Taxes	2014 Taxes	\$	%
KANSAS				
Allen	\$131,151.62	\$172,992.84	\$41,841.22	31.90%
Anderson	153,692.92	120,199.24	(\$33,493.68)	-21.79%
Atchinson	252,441.00	253,065.50	\$624.50	0.25%
Barber	81,255.12	75,060.26	(\$6,194.86)	-7.62%
Barton	549,769.06	432,633.98	(\$117,135.08)	-21.31%
Bourbon	200,221.94	216,619.02	\$16,397.08	8.19%
Brown	138,646.29	146,381.90	\$7,735.61	5.58%
Butler	660,773.40	658,926.88	(\$1,846.52)	-0.28%
Chautauqua	1,995.14	1,916.90	(\$78.24)	-3.92%
Cherokee	232,800.74	255,812.71	\$23,011.97	9.88%
Clark	51,822.64	71,456.79	\$19,634.15	37.89%
Clay	193,158.22	117,320.20	(\$75,838.02)	-39.26%
Cloud	193,670.46	166,770.02	(\$26,900.44)	-13.89%
Coffey	10,377.56	12,103.96	\$1,726.40	16.64%
Comanche	49,815.66	46,711.94	(\$3,103.72)	-6.23%
Cowley	301,992.59	301,298.62	(\$693.97)	-0.23%
Crawford	423,423.68	450,925.10	\$27,501.42	6.50%
Dickinson	382,547.20	214,290.32	(\$168,256.88)	-43.98%
Doniphan	71,557.60	85,149.22	\$13,591.62	18.99%
Douglas	60,859.86	66,776.90	\$5,917.04	9.72%
Edwards	146,061.63	149,966.89	\$3,905.26	2.67%
Elk	51,833.58	50,840.40	(\$993.18)	-1.92%
Ellis	36,263.10	21,088.78	(\$15,174.32)	-41.85%
Ellsworth	65,098.23	71,646.24	\$6,548.01	10.06%
Ford	342,125.98	118,207.24	(\$223,918.74)	-65.45%
Franklin	261,895.74	249,957.85	(\$11,937.89)	-4.56%
Geary	305,362.66	281,935.73	(\$23,426.93)	-7.67%
Grant	42,145.28	4,356.69	(\$37,788.59)	-89.66%
Gray	109,873.26	15,286.60	(\$94,586.66)	-86.09%
Greenwood	20,723.94	19,342.70	(\$1,381.24)	-6.66%
Harper	48,523.78	48,670.83	\$147.05	0.30%
Harvey	267,532.31	234,099.10	(\$33,433.21)	-12.50%
Haskell	65,212.09	23,412.72	(\$41,799.37)	-64.10%
Jackson	80,689.00	84,787.32	\$4,098.32	5.08%
Jefferson	131,767.30	133,400.26	\$1,632.96	1.24%
Jewell	68,849.08	66,675.02	(\$2,174.06)	-3.16%
Johnson	2,677,887.43	2,615,602.59	(\$62,284.84)	-2.33%
Kingman	274,458.87	179,351.18	(\$95,107.69)	-34.65%
Kiowa	126,287.68	72,552.96	(\$53,734.72)	-42.55%
Labette	316,483.20	329,764.76	\$13,281.56	4.20%
Leavenworth	483,058.22	403,405.97	(\$79,652.25)	-16.49%
Lincoln	65,239.00	63,470.60	(\$1,768.40)	-2.71%
Linn	10,802.12	14,715.02	\$3,912.90	36.22%
Lyon	339,046.28	289,502.78	(\$49,543.50)	-14.61%
Marion	71,943.30	34,446.04	(\$37,497.26)	-52.12%
Marshall	289,229.50	163,147.85	(\$126,081.65)	-43.59%
McPherson	605,932.22	378,947.98	(\$226,984.24)	-37.46%
Meade	27,233.14	32,898.52	\$5,665.38	20.80%
Miami	137,067.78	130,911.56	(\$6,156.22)	-4.49%
Mitchell	122,678.36	129,371.55	\$6,693.19	5.46%
Montgomery	133,198.88	137,901.16	\$4,702.28	3.53%
Morris	4,136.02	11,576.52	\$7,440.50	179.90%
Morton	18,185.40	902.29	(\$17,283.11)	-95.04%
Nemaha	105,611.16	87,346.06	(\$18,265.10)	-17.29%
Neosho	126,878.90	161,782.36	\$34,903.46	27.51%
Osage	101,126.56	115,574.08	\$14,447.52	14.29%
Osborne	61,812.26	65,015.74	\$3,203.48	5.18%
Ottawa	58,656.70	63,445.82	\$4,789.12	8.16%
Pawnee	150,655.78	113,536.04	(\$37,119.74)	-24.64%
Pottawatomie	231,209.98	162,107.56	(\$69,102.42)	-29.89%
Pratt	464,575.52	319,356.02	(\$145,219.50)	-31.26%
Reno	1,026,291.28	828,826.38	(\$197,464.90)	-19.24%
Republic	164,064.44	49,508.71	(\$114,555.73)	-69.82%
Rice	176,830.74	110,568.36	(\$66,262.38)	-37.47%
Riley	421,328.98	402,756.26	(\$18,572.72)	-4.41%
Rooks	477.34	116.04	(\$361.30)	-75.69%
Rush	112,566.65	61,141.67	(\$51,424.98)	-45.68%
Russell	140,723.50	123,242.42	(\$17,481.08)	-12.42%
Saline	601,313.46	524,878.16	(\$76,435.30)	-12.71%
Sedgwick	3,330,535.27	3,080,468.77	(\$250,066.50)	-7.51%
Seward	4,954.76	5,243.12	\$288.36	5.82%
Shawnee	2,045,622.11	2,047,566.22	\$1,944.11	0.10%
Smith	74,717.74	76,996.54	\$2,278.80	3.05%
Stafford	201,216.48	118,254.32	(\$82,962.16)	-41.23%
Stanton	12,736.21	2,089.61	(\$10,646.60)	-83.59%

KANSAS GAS SERVICE 2014 AD VALOREM TAX SURCHARGE 2013 AND 2014 TAXES				
County	Total Tax Payments		Increase(Decrease)	
	2013 Taxes	2014 Taxes	\$	%
Stevens	544.47	0.00	(\$544.47)	-100.00%
Sumner	211,903.49	217,089.66	\$5,186.17	2.45%
Wabaunsee	5,931.38	11,494.22	\$5,562.84	93.79%
Washington	264,442.02	122,022.44	(\$142,419.58)	-53.86%
Wilson	233.26	0.00	(\$233.26)	-100.00%
Woodson	1,611.20	8,492.86	\$6,881.66	427.11%
Wyandotte	1,557,613.44	1,105,476.90	(\$452,136.54)	-29.03%
Total Kansas	<u>\$23,544,982.14</u>	<u>\$20,412,952.34</u>	<u>(\$3,132,029.80)</u>	
OKLAHOMA				
30176 Grant (Medford, OK)	\$45,248.00	\$67,788.00	\$22,540.00	49.81%
18387 Woods (Alva, OK)	476.00	729.00	\$253.00	53.15%
Total Oklahoma	<u>\$45,724.00</u>	<u>\$68,517.00</u>	<u>\$22,793.00</u>	
Total Taxes	<u>\$23,590,706.14</u>	<u>\$20,481,469.34</u>	<u>(\$3,109,236.80)</u>	
Less Taxes Charged to Other Balance Sheet Accounts:				
Acct 163: Inventory		\$ 46,684.03		Key
Acct 184: Fleet Clearing		<u>377,391.35</u>		no assets
Total Current Year Ad Valorem Expense		<u>\$20,057,393.96</u>		estimate
				corrected

Kansas Gas Service										Support	
2014 Taxes: Late Assessments											
County	Original Assessment	Additional Assessment	Total Ad Valorem tax paid	Inventory Correction 163xxx 0.002964160	Fleet Clearing Correction 184xxx 0.019910350	Total Ad Valorem Correction 1823268	Total Corrected AV Expense	JE #	GL Month		
Franklin County (refund)	58,656.70	\$ (102.37)	\$ 58,554.33	\$ -	\$ -	\$ (102.37)	\$ 58,554.33	AR	Feb-14		
Sedwick County (short pay)		\$ (9,439.20)	\$ (9,439.20)	\$ -	\$ -	\$ (9,439.20)	\$ (9,439.20)	RegAst SS	Jun-14		
Sedwick County (short pay)		\$ (9.15)	\$ (9.15)	\$ -	\$ -	\$ (9.15)	\$ (9.15)	RegAst SS	Nov-14		
Atchison County (refund)		\$ (122.00)	\$ (122.00)	\$ -	\$ -	\$ (122.00)	\$ (122.00)	AR	Jan-13		
Atchison County (refund)		\$ (61.00)	\$ (61.00)	\$ -	\$ -	\$ (61.00)	\$ (61.00)	AR	May-13		
Atchison County (short pay)		\$ (122.00)	\$ (122.00)	\$ -	\$ -	\$ (122.00)	\$ (122.00)	RegAst SS	Jun-13		
Totals	\$ 58,656.70	\$ (9,855.72)	\$ 48,800.98	\$ -	\$ -	\$ (9,855.72)	\$ 48,800.98				