



Kansas Gas Service™

A Division of ONE Gas

7421 West 129th Street
Overland Park, KS 66213
kansasgasservice.com

20171211112751
Filed Date: 12/11/2017
State Corporation Commission
of Kansas

December 11, 2017

Tim Rehagen
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604-4027

Dear Mr. Rehagen:

The attached pdf contains the amendment to our original Ad Valorem Filing that was e-filed on November 30, 2017. The amendment includes the remaining assessments and the actual November 2017 recoveries. The pdf shows the final calculation for the new surcharge to be reflected on customers' bills beginning with January 2018 cycle 1 billings; also attached is an itemized listing of taxes assessed by each taxing entity. Please contact Karla Denton (913-319-8660 or Karla.Denton@onegas.com) if you have any questions or concerns. Per the email conversation last month, we will have all the tax records available for you at our Overland Park office on December 12.

We have filed this amendment via the KCC e-filing platform on 12/11/2017.

Sincerely,

Darcie Kramer
Manager, Financial Accounting

Attachments

cc: Justin Grady, Pat Renner

KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
For the Year Ending December 31, 2017
Calculation for the 2018 Billing Year

Adjustment to Prior Year Surcharge

AMENDED

Prior Year Surcharge Total		(\$1,770,726.31)	
Late Assessments		(300.22)	
True-up of Estimated Recoveries:			
Dec-16 Estimated	\$262,727.00		
Actual	(196,131.21)		
Total Adjustments to Estimate		\$66,595.79	
Total Prior Year Surcharge Adjustments			(\$1,704,430.74)

Current Year Recoveries - 2017

January	(\$321,405.82)		
February	(253,910.95)		
March	(169,364.28)		
April	(129,440.23)		
May	(86,275.38)		
June	(58,957.29)		
July	(51,776.84)		
August	(54,701.92)		
September	(54,381.66)		
October	(55,694.61)		
November	(128,456.82)		
December	Estimated	(271,740.63)	
Total Recoveries			(\$1,636,106.43)
Under/(Over) Recovery to Carry Forward			(\$68,324.31)

Current Year Assessments

Ad Valorem Tax Assessments		\$21,144,647.45	
Less: Amount included in Base Rates	*1	(20,954,008.00)	
Recoverable Current Year Taxes			\$190,639.45
Total Recoverable Amount			\$122,315.15

Annual Billing Determinants

Billing Determinants	*2	80,570,937	Mcf	80,570,937	Mcf
Ad Valorem Tax Surcharge Rate:		Surcharge of		\$0.0015	/Mcf

*1 Docket 16-KGSG-491-RTS: Unanimous Settlement Agreement, Section 18 (page 6)

*2 Docket 16-KGSG-491-RTS: Unanimous Settlement Agreement, Appendix B

NOTE: The calculation of this rider is detailed in the KGS Tariff, section 48.1

**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2016 AND 2017 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2016 Taxes	2017 Taxes	\$	%
KANSAS				
Allen	\$175,977.90	181,551.86	\$5,573.96	3.17%
Anderson	136,578.50	121,316.98	(\$15,261.52)	-11.17%
Atchinson	256,889.32	266,636.84	\$9,747.52	3.79%
Barber	96,129.54	94,848.44	(\$1,281.10)	-1.33%
Barton	466,360.54	480,252.26	\$13,891.72	2.98%
Bourbon	228,615.92	236,359.36	\$7,743.44	3.39%
Brown	146,941.25	148,379.10	\$1,437.85	0.98%
Butler	698,996.24	734,221.12	\$35,224.88	5.04%
Chautauqua	1,409.18	1,190.58	(\$218.60)	-15.51%
Cherokee	273,379.82	295,156.64	\$21,776.82	7.97%
Clark	83,193.00	79,366.15	(\$3,826.85)	-4.60%
Clay	125,512.55	124,884.44	(\$628.11)	-0.50%
Cloud	178,700.76	181,659.66	\$2,958.90	1.66%
Coffey	13,185.84	13,514.82	\$328.98	2.49%
Comanche	56,789.52	57,408.66	\$619.14	1.09%
Cowley	317,750.20	336,816.98	\$19,066.78	6.00%
Crawford	485,033.72	505,223.52	\$20,189.80	4.16%
Dickinson	238,436.38	225,314.76	(\$13,121.62)	-5.50%
Doniphan	87,182.66	89,803.02	\$2,620.36	3.01%
Douglas	71,087.04	74,122.12	\$3,035.08	4.27%
Edwards	153,507.70	153,252.76	(\$254.94)	-0.17%
Elk	43,560.72	40,266.20	(\$3,294.52)	-7.56%
Ellis	21,622.30	22,497.72	\$875.42	4.05%
Ellsworth	76,544.32	80,455.10	\$3,910.78	5.11%
Ford	117,741.20	50,983.62	(\$66,757.58)	-56.70%
Franklin	269,894.71	279,339.29	\$9,444.58	3.50%
Geary	315,011.81	314,051.94	(\$959.87)	-0.30%
Grant	7,578.65	719.24	(\$6,859.41)	-90.51%
Gray	17,828.94	13,369.52	(\$4,459.42)	-25.01%
Greenwood	20,121.20	21,270.64	\$1,149.44	5.71%
Harper	57,043.01	57,816.96	\$773.95	1.36%
Harvey	261,557.43	280,531.38	\$18,973.95	7.25%
Haskell	36,693.75	32,439.46	(\$4,254.29)	-11.59%
Jackson	90,294.94	94,588.46	\$4,293.52	4.75%
Jefferson	142,423.90	145,297.50	\$2,873.60	2.02%
Jewell	65,369.54	64,515.50	(\$854.04)	-1.31%
Johnson	2,749,032.24	2,700,750.91	(\$48,281.33)	-1.76%
Kingman	202,128.30	190,337.82	(\$11,790.48)	-5.83%
Kiowa	81,161.38	80,760.76	(\$400.62)	-0.49%
Labette	344,613.86	359,656.08	\$15,042.22	4.36%
Leavenworth	427,951.67	435,033.25	\$7,081.58	1.65%
Lincoln	61,114.84	64,773.64	\$3,658.80	5.99%
Linn	14,764.14	14,856.84	\$92.70	0.63%
Lyon	311,997.72	313,116.92	\$1,119.20	0.36%
Marion	36,766.56	35,707.17	(\$1,059.39)	-2.88%
Marshall	175,918.37	180,701.96	\$4,783.59	2.72%
McPherson	381,096.62	375,411.42	(\$5,685.20)	-1.49%
Meade	35,884.12	33,643.90	(\$2,240.22)	-6.24%
Miami	140,580.32	144,970.10	\$4,389.78	3.12%
Mitchell	136,933.72	141,320.14	\$4,386.42	3.20%
Montgomery	127,330.92	119,675.00	(\$7,655.92)	-6.01%
Morris	12,177.10	13,256.46	\$1,079.36	8.86%
Morton	1,392.50	1,148.49	(\$244.01)	-17.52%

**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2016 AND 2017 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2016 Taxes	2017 Taxes	\$	%
Nemaha	89,649.04	88,725.08	(\$923.96)	-1.03%
Neosho	161,489.70	172,255.28	\$10,765.58	6.67%
Osage	125,938.40	135,070.16	\$9,131.76	7.25%
Osborne	66,775.42	69,088.08	\$2,312.66	3.46%
Ottawa	64,255.58	66,267.96	\$2,012.38	3.13%
Pawnee	122,683.76	123,707.74	\$1,023.98	0.83%
Pottawatomie	181,540.22	184,814.44	\$3,274.22	1.80%
Pratt	324,748.32	307,902.22	(\$16,846.10)	-5.19%
Reno	879,871.80	869,440.72	(\$10,431.08)	-1.19%
Republic	49,384.65	43,852.62	(\$5,532.03)	-11.20%
Rice	124,064.40	91,879.12	(\$32,185.28)	-25.94%
Riley	445,148.40	462,412.44	\$17,264.04	3.88%
Rooks	130.54	0.00	(\$130.54)	-100.00%
Rush	64,980.37	67,070.53	\$2,090.16	3.22%
Russell	145,221.88	147,907.04	\$2,685.16	1.85%
Saline	538,978.48	555,846.98	\$16,868.50	3.13%
Sedgwick	3,203,645.72	3,243,549.33	\$39,903.61	1.25%
Seward	5,682.34	5,844.74	\$162.40	2.86%
Shawnee	2,066,522.32	2,032,303.06	(\$34,219.26)	-1.66%
Smith	76,473.20	73,437.12	(\$3,036.08)	-3.97%
Stafford	123,420.90	122,034.76	(\$1,386.14)	-1.12%
Stanton	2,642.51	1,093.62	(\$1,548.89)	-58.61%
Stevens	0.00	0.00	\$0.00	0.00%
Sumner	236,239.78	247,151.70	\$10,911.92	4.62%
Wabaunsee	11,968.20	13,090.10	\$1,121.90	9.37%
Washington	110,610.18	107,360.85	(\$3,249.33)	-2.94%
Wilson	0.00	0.00	\$0.00	0.00%
Woodson	8,652.78	8,432.78	(\$220.00)	-2.54%
Wyandotte	1,195,746.70	1,231,201.92	\$35,455.22	2.97%
Total Kansas	\$21,502,253.97	\$21,576,283.85	\$74,029.88	
OKLAHOMA				
30176 Grant (Medford, OK)	52,862.00	50,122.00	(\$2,740.00)	-5.18%
18387 Woods (Alva, OK)	460.00	423.00	(\$37.00)	-8.04%
Total Oklahoma	\$53,322.00	\$50,545.00	(\$2,777.00)	
Total Taxes	\$21,555,575.97	\$21,626,828.85	\$71,252.88	
Less Taxes Charged to Other Balance Sheet Accounts:				
Acct 163: Inventory		\$ 109,498.80		Key
Acct 184: Fleet Clearing		372,682.60		no assets
Total Current Year Ad Valorem Expense		\$21,144,647.45		estimate
				corrected

**Kansas Gas Service
Ad Valorem Recoveries**

		2016	2017										
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
10	R4VS	(5.17)	(12.21)	(18.50)	(13.52)	(7.40)	(6.66)	(3.49)	(2.55)	(1.92)	(1.47)	(1.76)	(4.44)
10	RAVS	(136,925.89)	(184,751.75)	(134,288.20)	(90,312.99)	(61,055.10)	(37,511.99)	(20,182.38)	(16,262.58)	(14,938.67)	(16,101.37)	(19,618.99)	(73,408.86)
10	RWVS	(66.37)	0.00	(302.58)	(82.75)	(74.28)	(39.65)	(15.50)	(10.40)	(9.45)	(9.62)	(10.36)	(37.89)
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	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.00	0.33
20	4CVS	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	C4VS	(15.94)	(51.71)	(57.42)	(31.28)	(25.69)	(11.07)	(4.60)	(1.10)	(0.74)	(0.80)	(1.09)	(5.02)
20	CAVS	(31,181.22)	(52,445.00)	(37,897.87)	(22,850.99)	(15,195.80)	(9,233.30)	(5,636.05)	(5,342.71)	(4,735.94)	(5,073.81)	(5,338.80)	(16,872.50)
20	CEVS	(36.73)	(91.91)	(59.32)	(34.17)	(22.89)	(23.09)	(6.49)	(3.81)	(2.24)	(7.50)	(7.72)	(19.58)
20	CIVS	(12.85)	(9.95)	(4.24)	0.18	(50.29)	(30.04)	(23.55)	(263.91)	(550.02)	(310.13)	(160.75)	(10.97)
20	CWVS	(9.95)	0.00	(48.63)	(12.50)	(10.70)	(13.67)	(1.95)	(1.40)	(1.28)	(1.48)	(1.54)	(5.44)
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	IAVS	0.00	0.00	0.00	0.00	0.00	0.00	(22.08)	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	(448.48)	(418.17)	(121.11)	(136.26)	(34.04)	(24.52)	(7.97)	(5.77)	(5.45)	(5.31)	(8.81)	(82.37)
45	S4VS					(30.21)	(17.62)	(7.98)	(5.24)	(4.40)	(4.14)	(4.29)	(12.91)
Transport	WAVS	(1,382.70)	(3,551.70)	(3,777.47)	(2,256.98)	(1,969.08)	(1,051.36)	(521.79)	(416.14)	(492.05)	(398.95)	(341.42)	(897.02)
Transport	LAVS	(27,397.18)	(41,036.98)	(47,012.86)	(34,295.22)	(33,806.58)	(27,195.92)	(24,429.79)	(21,654.35)	(22,665.75)	(21,653.97)	(21,098.98)	(26,944.75)
Transport	TLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	KLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	GAVS	(11,439.38)	(26,197.40)	(30,282.45)	(19,314.66)	(17,144.46)	(11,110.29)	(8,091.59)	(7,806.28)	(11,293.48)	(10,812.39)	(9,099.09)	(10,150.49)
Transport	KGVS	(10.52)	(38.00)	(40.30)	(23.14)	(13.71)	(6.20)	(2.08)	(0.60)	(0.71)	(0.72)	(1.01)	(4.91)
Transport	VAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
manual Billing Correction		12,801.04	(12,801.04)										
Total		(196,131.21)	(321,405.82)	(253,910.95)	(169,364.28)	(129,440.23)	(86,275.38)	(58,957.29)	(51,776.84)	(54,701.92)	(54,381.66)	(55,694.61)	(128,456.82)

Kansas Gas Service						Support	
2017 Taxes: Late Assessments							
County	Original Assessment	Additional Assessment / (Refund)	Total Ad Valorem tax paid	Total Ad Valorem Correction 1823268	Total Corrected AV Expense	Reference or JE #	GL Month
Johnson County - 2016 Refur	2,749,032.24	\$ (120.00)	\$ 2,748,912.24	\$ (120.00)	\$ 2,748,912.24	Chk # 20872854	Jun-17
Sumner County - 2016 late assessment		\$ 155.92	\$ 155.92	\$ 155.92	\$ 155.92	AP (A. Edwards)	Jul-17
Ellsworth County - Refund	76,544.32	\$ (336.14)	\$ 76,208.18	\$ (336.14)	\$ 76,208.18	Chk # 002353	Jul-17
Totals	<u>\$ 2,825,576.56</u>	<u>\$ (300.22)</u>	<u>\$ 2,825,276.34</u>	<u>\$ (300.22)</u>	<u>\$ 2,825,276.34</u>		