

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of)	
Kansas Gas Service, A Division of ONE)	Docket No. 18-KGSG-560-RTS
Gas, Inc. for Adjustment of its Natural)	
Gas Rates in the State of Kansas)	

DIRECT TESTIMONY

PREPARED BY

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UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

October 29, 2018

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I. Introduction, Qualifications, Purpose of Testimony

Q. Would you please state your name and business address?

A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

Q. By whom are you employed and in what capacity?

A. I am employed by the Kansas Corporation Commission (Commission) as a Senior Auditor.

Q. Would you please describe your educational background and business experience?

A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia College in St. Louis, Missouri, in March 2012. I began employment with the Commission as an Auditor in June 2012. In November 2016, I was promoted to my current position of Senior Auditor.

Q. Have you ever testified before the Commission?

A. Yes, I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-WSEE-115-RTS, 16-MKEE-023-TAR, 17-WSEE-147-RTS and 18-SPEE-477-RTS.

Q. What are your responsibilities in Staff's review of the Kansas Gas Service (KGS or Company), a division of ONE Gas, Inc. (ONE Gas), rate case Application in Docket No. 18-KGSG-560-RTS (18-560 Docket)?

A. My responsibilities are to analyze, audit, and review KGS's rate case Application. My duties were carried out under the direction of Managing Auditor, Kristina Luke Fry, and the Chief of Accounting and Financial Analysis, Justin Grady.

II. Summary

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to explain and support eight of Staff's adjustments to KGS's rate base and two of Staff's adjustments to KGS's pro forma income statement.

Adjustments to Rate Base

<u>Adjustment No.</u>	<u>Description</u>	<u>Amount</u>
RB-2	Plant in Service	\$38,078,012
RB-3	Accumulated Depreciation	(\$20,966,981)
RB-4	Corporate ADIT	(\$2,802,813)
RB-5	Corporate Re-measurement ADIT	(\$693,196)
RB-6	Materials and Supplies	\$410,400
RB-7	Prepayments	(\$260,866)
RB-8	Customer Deposits	\$64,246
RB-9	Customer Advances	\$286,759

Adjustments to Income Statement

<u>Adjustment No.</u>	<u>Description</u>	<u>Amount</u>
IS-21	Annualized Depreciation Expense	(\$1,618,432)

1 IS-22 Advertising Expense (\$10,789)

2

3 **III. Plant in Service Adjustment**

4 **A. Introduction**

5 **Q. Please discuss Staff Adjustment No. 2 to rate base.**

6 A. Staff Adjustment No. 2 (RB-2) increases KGS's plant in service balance by \$38,078,012.

7 Staff's adjustment to plant in service includes an additional \$43,160,405 of KGS plant

8 and reduces ONE Gas corporate plant allocated to KGS by \$5,082,393.¹ Staff's

9 adjustment to plant in service provides the utility the opportunity to earn a fair return on,

10 and a return of, plant that is in service and is used and useful. The end result is a cost of

11 service which most closely resembles KGS's ongoing cost of providing natural gas

12 distribution service and remains consistent with Staff's practice of adjusting plant in other

13 recent rate case dockets.

14

15 **B. KGS's Pro Forma Adjustment to its Plant in Service**

16 **Q. Please discuss KGS's adjustments to its December 31, 2017, plant balances.**

17 A. In its Application, KGS included its plant in service balances as of December 31, 2017,

18 with the following adjustments:

¹ See Staff Exhibit TSR-1 for a summary of this adjustment, Staff Exhibit TSR-1(a) for the detailed calculation of KGS's updated plant in service, and Staff Exhibit TSR-1(b) for the calculation of the updated corporate allocated plant in service.

- 1 • KGS incorporated \$23,917,948 of Construction Work in Progress (CWIP) into its
2 December 31, 2017, plant balance and deducted from that plant balance
3 \$4,174,188 of asset retirements related to the inclusion of CWIP in rate base.²
- 4 • ONE Gas corporate plant allocated to KGS in the amount of \$66,310,258 was
5 incorporated into KGS's December 31, 2017, plant balance.
- 6 • KGS removed \$4,453,520 of costs related to a compressor station that is not used
7 to provide service to customers (Not Used and Useful Plant).
- 8 • KGS removed \$544,688 of KGS plant related to the Company's Compressed
9 Natural Gas (CNG) stations operating in Overland Park and Topeka for use by the
10 public.

11

12 **C. Staff's Adjustment to Plant in Service**

13 **Q. Please discuss Staff's adjustment to KGS's plant in service.**

14 A. Staff's adjustment reflects KGS's plant balances as of August 31, 2018, and compares
15 Staff's adjusted plant balances to KGS's pro-forma adjusted December 31, 2017, plant
16 balances filed in the Application.

17

18 Staff's adjusted plant in service includes KGS's August 31, 2018, plant in service book
19 balances along with the following adjustments:

- 20 • Consistent with KGS's adjustment, \$4,453,250 of plant was removed related to
21 the compressor station that is not used to provide service to customers, as
22 discussed above. This removal is necessary to ensure that KGS's ratepayers are

² See section B below for a more detailed explanation of CWIP and Staff's handling of KGS's CWIP in this Docket.

1 not paying for plant that is not currently used to provide natural gas service and is
2 consistent with K.S.A. 66-128(b)(1).

- 3 • Consistent with KGS's adjustment, \$544,688 of KGS plant was removed related
4 to KGS's CNG stations in Overland Park and Topeka. While this is a non-
5 regulated venture, KGS also uses part of the CNG facilities to serve its fleet and
6 operational needs. This portion of the plant is, therefore, included in the
7 Company's revenue requirement. However, the portion of the plant used to serve
8 the public must be excluded from KGS's revenue requirement. Staff's adjustment
9 ensures that KGS ratepayers are not providing a return for plant that is not
10 currently utilized by KGS to serve its customers.

11 Staff's removal of Not Used and Useful Plant and CNG Plant follows the same
12 methodology that KGS utilized in its Application with updated plant balances through
13 August 31, 2018.³

14
15 Staff also updated the corporate plant balances allocated to KGS through August 31,
16 2018, and applied Staff's updated Distrigas allocation rate.⁴ Corporate allocated plant is
17 used to render utility service to KGS, but is not included on the books of KGS.

18 Therefore, this adjustment ensures that KGS's corporate allocated plant is reflected in
19 rate base.

³ See Staff Exhibit 1(c) for the summary of KGS's Not Used and Useful Plant as of August 31, 2018, and Staff Exhibit 1(d) for a detailed breakout of Not Used and Useful Plant by account. See Staff Exhibit 1(e) for the summary of KGS's CNG Plant as of August 31, 2018, and Staff Exhibit 1(f) for a detailed breakout of CNG Plant by account. The total balances of Not Used and Useful Plant and CNG Plant remained static from December 31, 2017, to August 31, 2018.

⁴ See Staff Exhibit TSR-1(b) for a detailed calculation of Staff's update to corporate allocated plant through August 31, 2018. Also, see Staff adjustment IS-17 included in the direct testimony of Katie Figgs for a discussion and calculation of Staff's updated Distrigas allocation percentage.

IV. Construction Work in Progress

A. Background

Q. Please provide an explanation of Construction Work in Progress (CWIP) and how Staff typically handles a utility's CWIP in a general rate case.

A. Construction Work in Progress refers to the general ledger account (FERC account 107) to which all costs incurred during the construction of a utility's plant are recorded. The incurred costs of the plant remain in CWIP during the plant construction period and are not transferred to a utility's depreciable plant until construction is complete. In general rate cases, Staff has historically made adjustments to a utility's Construction Work in Progress balance in accordance with K.S.A. 66-128, which states:

(b)(1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public. (2) Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) Construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy; (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

B. KGS's Treatment of its CWIP

Q. Please discuss KGS's treatment of its CWIP in the current Docket.

A. As reflected in KGS's pro forma adjustment PLT-1 in its Application, KGS is proposing the inclusion of \$23,917,948 of CWIP work orders in rate base. This total was the CWIP balance on KGS's books at the conclusion of the test year (which is December 31, 2017,

1 in the current Docket). In its Application, KGS incorporated this CWIP total into its
2 adjusted December 31, 2017, plant in service balance. KGS has stated that the
3 \$23,917,948 of CWIP work orders will be placed into service by December 31, 2018.⁵
4

5 **C. Staff's Treatment of KGS's CWIP**

6 **Q. Please discuss Staff's treatment of KGS's CWIP in the current Docket.**

7 A. Staff recommends that all CWIP projects that have yet to be placed into plant in service
8 as of August 31, 2018 (Staff's update date in this proceeding), be excluded from rate
9 base, including those projects which KGS anticipates being placed into service within
10 one year of the test period.
11

12 **Q. Does Staff's treatment of CWIP in the current Docket differ from that in KGS's**
13 **previous rate case?**

14 A. Yes. In KGS's most recent rate case (Docket No. 16-KGSG-491-RTS), Staff allowed the
15 inclusion of CWIP projects in rate base that, according to KGS, were expected to be
16 placed into service within one year of the test period. Historically, this has been Staff's
17 practice when making adjustments to a utility's CWIP in general rate cases. This
18 approach differs considerably from Staff's position in the current Docket to exclude from
19 rate base all incomplete CWIP projects regardless of their estimated in-service dates.
20

21 **Q. Please explain Staff's rationale behind employing a different methodology for**
22 **adjusting CWIP in the current Docket compared to previous rate cases.**

⁵ See page 15 of the Direct Testimony of Lorna M. Eaton.

1 A. In the process of determining an appropriate updated CWIP balance, Staff has
2 customarily relied on a utility's estimated in-service dates for its CWIP projects to see
3 which projects are expected to be placed into service within one year of the test period.
4 However, after reviewing KGS's CWIP workpapers in the present Docket, Staff has
5 concluded that the estimated in-service dates of KGS's CWIP projects are not reliable
6 enough to justify the inclusion of the CWIP projects in rate base. As discussed in detail
7 below, a sizable portion of KGS's CWIP work orders at various points in time were still
8 included in CWIP even though the estimated in-service dates of those work orders had
9 passed. Therefore, Staff is not confident that the currently incomplete CWIP work
10 orders, which KGS predicts will be placed into service by December 31, 2018, will
11 effectively be placed into service by then, thereby violating the K.S.A. 66-128 statute.

12
13 **D. Support for Staff's Treatment of CWIP in the Present Docket**

14 **Q. Please provide support for Staff's treatment of KGS's CWIP in this Docket.**

15 A. Of the 1,176 CWIP projects that make up the \$23,917,948 of KGS's original CWIP
16 balance included in the Application, 859 of these projects (which accounts for 73% of the
17 total projects) had estimated in-service dates on or before December 31, 2017.⁶ And as
18 of May 16, 2018, 486 of these projects (41.3% of the total projects) still had an 'active'
19 status. KGS defines 'active' as 'projects that are in CWIP and have not yet been placed
20 in service.'⁷ Therefore, in the Application, the majority of CWIP work orders from the

⁶ The sum of the December 31, 2017, balances for the 859 projects with in-service dates on or before the end of the test year amounts to \$17,653,486. These projects do not include blanket work orders.

⁷ This statement comes from KGS's response to Staff Data Request No. 184.

1 original CWIP balance had not been placed in service by their estimated in-service dates
2 and over 40% of those projects were still included in CWIP more than five months later.
3

4 At Staff's request, the Company provided updated KGS CWIP balances as of August 31,
5 2018, along with updated project statuses (e.g., active, cancelled, in-service, field
6 completed, unitized) as of September 12, 2018, and updated estimated in-service dates
7 for each project. KGS also provided the updated balances of the ONE Gas allocated
8 (corporate) CWIP work orders/projects along with their updated project statuses and
9 estimated in-service dates as of August 31, 2018.
10

11 Of the 1,176 CWIP projects that make up the \$23,917,948 of KGS's original CWIP
12 balance included in the Application, 207 of these projects had an 'active' status as of
13 September 12, 2018, while 20 of KGS's 78 corporate CWIP projects have an 'active'
14 status as of August 31, 2018.⁸ The updated estimated in-service dates (grouped by
15 specific category) for these 227 'active' CWIP projects are depicted in the table below.⁹
16 Of particular importance are the 81 CWIP work orders with expired in-service dates,
17 which accounts for 35.7% of the total number of 'active' work orders, reaffirming the
18 unreliability of KGS's estimated in-service dates.
19
20

⁸ The total August 31, 2018, balance of the 207 'active' KGS CWIP projects amounts to \$4,366,801. The total August 31, 2018, balance for the 20 corporate CWIP projects allocated to KGS equals \$3,877,855.

⁹ Additionally, *see* Staff Exhibit 1(g) for a list of all KGS CWIP projects with an 'active' status as of September 12, 2018, and Staff Exhibit 1(h) for a list of all corporate CWIP projects allocated to KGS with an 'active' status as of August 31, 2018.

Estimated In-Service Date Categories	Number of CWIP Work Orders	Dollar Value of Work Orders as of August 31, 2018
Undetermined	90	\$2,141,510
Expired in-service dates (ranging from October 21, 2013, through December 31, 2017)	72	\$936,415
Expired in-service dates (ranging from January 1, 2018, through September 7, 2018)	9	\$478,997
In-service dates for KGS CWIP projects after September 12, 2018, but before December 31, 2018	22	\$797,408
In-service dates during 2019 (or deferred to 2019)	8	\$241,557
Cancelled	7	\$5,576
‘Completed on O&M’	2	\$1,338
In-service dates for corporate CWIP projects after August 31, 2018, but before December 31, 2018	17	\$3,641,855
Total	227	\$8,244,656

Staff’s audit of KGS’s CWIP has revealed that KGS’s estimated in-service dates have too often proven to be inaccurate. Therefore, for the purpose of precluding a violation of K.S.A. 66-128, Staff is recommending that all CWIP projects with an ‘active’ status be excluded from rate base. It should be noted that Staff also followed a similar procedure for removing CWIP projects with outdated estimated in-service dates in the most recent general rate cases filed by Kansas City Power & Light (KCP&L) and Westar Energy (Westar) (Docket Nos. 18-KCPE-480-RTS and 18-WSEE-328-RTS, respectively).¹⁰

E. Procedure for Making Future Updates to CWIP in the Current Docket

Q. Is Staff willing to consider making updates to its CWIP balance to include projects placed into service during the course of this proceeding?

¹⁰ In the KCP&L rate case, Staff updated financials through June 30, 2018. In the Westar rate case, Staff updated financials through March 31, 2018. In both of these cases, Staff removed all CWIP projects with estimated in-service dates prior to January 1, 2018.

1 A. While Staff is not recommending the inclusion of KGS's active CWIP projects in rate
2 base, Staff is inclined to consider updates for projects that were excluded provided that
3 KGS can demonstrate that the projects have effectively been placed into service prior to
4 the cut-off date of December 31, 2018. In the event that KGS provides further updates
5 during the course of this proceeding for CWIP projects that were completed and placed
6 into service prior to December 31, 2018, Staff will review those updates and modify its
7 recommendation accordingly.

8
9 **F. Staff's Recommendation for Other CWIP Projects**

10 **Q. Please discuss Staff's recommendation for all other CWIP projects.**

11 A. Staff recommends that all CWIP projects with a 'cancelled' status be excluded from rate
12 base. The CWIP projects with an 'in service' status are already included in plant in
13 service. The remaining CWIP projects have a status of either 'field completed' or
14 'unitized.' These projects have all been completed and are included in depreciable plant.

15
16 **V. Accumulated Depreciation Adjustment**

17 **A. Introduction**

18 **Q. Please discuss Staff Adjustment No. 3 to rate base.**

19 A. Staff Adjustment No. 3 (RB-3) increases KGS's accumulated depreciation balance by
20 \$20,966,981, which is a reduction to rate base.¹¹ Staff's adjustment to accumulated
21 depreciation contains \$18,361,411 of accumulated depreciation related to KGS's plant
22 and \$2,605,571 of accumulated depreciation related to ONE Gas corporate plant

¹¹ See Staff Exhibit TSR-2.

1 allocated to KGS. This adjustment is a companion adjustment to Staff's update of plant
2 in service to August 31, 2018, and is necessary to synchronize the plant in service
3 balance with accumulated depreciation. Just as Staff's plant in service adjustment
4 ensures KGS has an opportunity to earn a return on, and a return of, its invested capital
5 since the end of the test year, Staff's adjustment to update accumulated depreciation
6 ensures that ratepayers are given credit for the capital they have returned to KGS during
7 that same time period and, therefore, no longer need to pay a return on.

8
9 **B. KGS's Pro Forma Adjustment to Accumulated Depreciation**

10 **Q. Please discuss KGS's pro forma adjustment to accumulated depreciation.**

11 **A.** In its Application, KGS included the accumulated depreciation balances on its books as
12 of December 31, 2017, with the following adjustments:

- 13 • KGS removed \$4,174,188 of accumulated depreciation on retired assets related to
14 the inclusion of CWIP in rate base.
- 15 • KGS added \$16,294,218 of accumulated depreciation on the ONE Gas corporate
16 plant allocated to KGS.
- 17 • KGS removed \$3,399,381 of accumulated depreciation related to a compressor
18 station that is not used to provide service to customers (Not Used and Useful
19 Plant).
- 20 • KGS removed \$83,342 of accumulated depreciation associated with the CNG
21 stations operating in Overland Park and Topeka for use by the public.

C. Staff's Adjustment to KGS's Accumulated Depreciation

Q. Please discuss Staff's adjustment to KGS's accumulated depreciation.

A. Staff's adjustment updates the balances for accumulated depreciation through August 31, 2018, and compares Staff's updated accumulated depreciation balances to KGS's pro-forma adjusted accumulated depreciation balances filed in the Application.

Staff's adjusted accumulated depreciation includes KGS's August 31, 2018, accumulated depreciation book balances along with the following adjustments:

- Removal of \$3,495,560 of accumulated depreciation on Not Used and Useful Plant that was removed from rate base in Staff Adjustment RB-2.
- Removal of \$97,725 of accumulated depreciation on CNG Plant that was removed from rate base in Staff Adjustment RB-2.

These two dollar amounts represent updated accumulated depreciation on Not Used and Useful Plant and CNG Plant through August 31, 2018.¹²

Finally, Staff updated accumulated depreciation on corporate plant allocated to KGS through August 31, 2018. Staff's corporate accumulated depreciation update also includes Staff's updated Distrigas allocation rate (see Footnote 4).¹³

¹² See Staff Exhibit 1(c) for the summary of KGS's accumulated depreciation on Not Used and Useful Plant as of August 31, 2018, and Staff Exhibit 1(d) for a detailed breakout of that accumulated depreciation by account. See Staff Exhibit 1(e) for the summary of KGS's accumulated depreciation on CNG Plant as of August 31, 2018, and Staff Exhibit 1(f) for a detailed breakout of that accumulated depreciation by account. Also, see Staff Exhibit TSR-2(a) for a detailed calculation of Staff's update to KGS's accumulated depreciation through August 31, 2018.

¹³ See Staff Exhibit TSR-2(b) for a detailed calculation of updated accumulated depreciation on corporate allocated plant through August 31, 2018.

VI. Corporate Accumulated Deferred Income Tax Adjustment

A. Introduction

Q. Please discuss Staff Adjustment No. 4 to rate base.

A. Staff Adjustment No. 4 (RB-4) increases Accumulated Deferred Income Tax (ADIT) by \$2,802,813.¹⁴ This adjustment is necessary to synchronize ONE Gas's corporate ADIT balances allocated to KGS with Staff's updated corporate allocated plant balances as of August 31, 2018.

B. KGS's Pro-Forma Adjustment to Corporate ADIT

Q. Please discuss KGS's pro-forma adjustment to Corporate ADIT.

A. In the Application, KGS made a pro-forma adjustment to reduce rate base by \$6,282,479. KGS's books do not reflect the Company's portion of the property, plant and equipment of ONE Gas' corporate division, nor do they include the ADIT balance of ONE Gas' corporate division. Therefore, this adjustment is necessary to include the allocation of corporate ADIT to KGS as of December 31, 2017, in rate base.

C. Staff's Adjustment to KGS's Corporate ADIT

Q. Please discuss Staff's adjustment to KGS's Corporate ADIT.

Staff's adjustment updates the allocation of ONE Gas' corporate ADIT to KGS as of August 31, 2018, which amounts to \$7,680,813. As part of Staff's adjustment to incentive compensation expenses, Staff is proposing the exclusion of 100% of long-term incentive compensation expense related to performance stock, 50% of long-term

¹⁴ See Staff Exhibit TSR-3.

1 incentive compensation expense related to restricted stock, and 76.80% of short-term
2 incentive compensation expense for the test year.¹⁵ Part of Staff's adjustment to
3 Corporate ADIT reflects the tax effect of these exclusions by removing 100%, 50% and
4 76.80% of the 2017 tax timing differences associated with the performance stock,
5 restricted stock and short-term incentive compensation, respectively. This results in a
6 revised Corporate ADIT total of \$9,085,292.¹⁶

7
8 ADIT is included in rate base as an offset to plant in service. As a result, the increase to
9 ADIT due to Staff's adjustment will reduce rate base by \$2,802,813. If the Commission
10 does not approve Staff's adjustments to eliminate a portion of restricted stock incentive
11 compensation expense from the test year, then the portion of this adjustment that
12 excludes tax timing differences associated with incentives would need to be reinstated.
13

14 **VII. Corporate Re-Measurement ADIT Adjustment**

15 **A. Introduction**

16 **Q. Please discuss Staff Adjustment No. 5 to rate base.**

17 A. Staff Adjustment No. 5 (RB-5) reduces KGS's rate base by \$693,196.¹⁷ As discussed in
18 detail below, this is an adjustment to the ONE Gas excess deferred tax liability, allocated

¹⁵ See Staff Adjustment IS-5 included in the direct testimony of Kristina Luke Fry.

¹⁶ See Staff Exhibit TSR-3(a) for a detailed calculation of the updated Corporate ADIT. Additionally, Staff Exhibit TSR-3(b) shows ADIT on the December 31, 2017, corporate allocated asset balances using the 39.55% corporate tax rate prior to the enactment of the Tax Cuts and Jobs Act of 2017; Staff Exhibit TSR-3(c) shows ADIT on the December 31, 2017, corporate allocated asset balances using the new 26.53% corporate tax rate authorized by the Tax Cuts and Jobs Act; and Staff Exhibit TSR-3(d) shows ADIT on the updated August 31, 2018, corporate allocated asset balances using the new 26.53% corporate tax rate as well as Staff's updated Distrigas allocation factor (discussed in footnote 4).

¹⁷ See Staff Exhibit TSR-4.

1 to KGS, resulting from the change in the corporate tax rate authorized by the Tax Cuts
2 and Jobs Act of 2017 (Act).

3
4 **B. KGS's Pro Forma Corporate Re-Measurement ADIT Adjustment**

5 **Q. Please discuss KGS's pro forma adjustment to its corporate allocated excess**
6 **deferred tax liability.**

7 A. In its Application, KGS made a pro forma adjustment to recognize an excess deferred tax
8 liability resulting from the reduction in the corporate tax rate authorized by the Act. In its
9 adjustment (labeled as 'Corporate Re-measurement ADIT'), KGS calculated the 2017
10 ONE Gas corporate deferred tax liability allocated to KGS using both the 39.55%
11 corporate tax rate before the Act went into effect and the new corporate tax rate of
12 26.53% authorized by the Act. The difference between the two deferred tax liability
13 calculations resulted in an excess deferred tax liability (regulatory liability) in the amount
14 of \$3,083,221.

15
16 **C. Staff's Adjustment to KGS's Excess Deferred Tax Liability**

17 **Q. Please discuss Staff's adjustment to KGS's corporate allocated excess deferred tax**
18 **liability.**

19 A. Staff's adjustment reflects the tax effect of Staff's incentive compensation expense
20 adjustment (discussed in Section V - C above). Staff's adjustment removes 100%, 50%
21 and 76.80% of the 2017 tax timing differences associated with the performance stock,
22 restricted stock and short-term incentive compensation, respectively. The removal of
23 these items results in a revised total 2017 tax timing difference. Staff multiplied this

1 revised timing difference by both corporate tax rates. The difference between the two
2 resulting deferred tax liabilities results in a revised regulatory liability of \$3,776,417.¹⁸
3 Staff's adjustment of \$693,196 is the difference between Staff's revised excess deferred
4 tax liability of \$3,776,417 and KGS's original excess deferred tax liability of \$3,083,221,
5 included in its Application. If the Commission does not approve Staff's adjustments to
6 eliminate a portion of restricted stock incentive compensation expense from the test year,
7 then the tax timing differences associated with these expenses would need to be
8 reinserted into Staff's ADIT balances.
9

10 **VIII. Materials and Supplies Adjustment**

11 **Q. Please discuss Staff Adjustment No. 6 to rate base.**

12 A. Staff Rate Base Adjustment No. 6 (RB-6) increases KGS's rate base by \$410,400.¹⁹
13 Staff's adjustment normalizes and updates the materials and supplies balance included in
14 the Application. KGS's materials and supplies balance is comprised of two components:
15 materials expense and stores expense which are recorded in FERC accounts 154 and 163,
16 respectively. In its Application, KGS included \$8,809,676 of materials and supplies in its
17 rate base. This total reflects a 13-month average of materials and supplies for the period
18 of December 2017 through December 2018. Because the 154 and 163 account balances
19 have historically fluctuated, Staff's adjustment to KGS's materials and supplies balance

¹⁸ See Staff Exhibit TSR-4(a) for a detailed calculation of KGS's original excess deferred tax liability and Staff's revised excess deferred tax liability.

¹⁹ See Staff Exhibit TSR-5.

reflects a 13-month average.²⁰ This is consistent with KGS's calculation of materials and supplies, but is updated through August 31, 2018, to reflect more recent data.

IX. Prepayments Adjustment

Q. Please continue by discussing Staff Adjustment No. 7 to rate base.

A. Staff Adjustment No. 7 (RB-7) decreases KGS's rate base by \$260,866.²¹ Staff's adjustment updates all prepayments included in the pro forma test year. In its Application, KGS increased prepayments (account 165) and long-term prepayments (account 186), thereby increasing rate base by \$4,595,306 and \$522,245, respectively. These totals reflect the 13-month averages of prepayments and long-term prepayments for the period of December 2017 through December 2018. Because the monthly prepaid balances have historically fluctuated, Staff's adjustment reflects a 13-month average as a means for normalizing the pro forma balance (see Staff Exhibit TSR-6 as referenced in footnote 20). This approach is consistent with the methodology KGS applied in its pro-forma adjustments to prepayments but is updated through August 31, 2018, to reflect more recent data. The details of Staff's adjustment to prepayments are depicted in the following exhibits:

- **Exhibit TSR-7(a)** – Updates the KGS prepayments included in its Application to reflect a 13-month average for the period ending August 31, 2018.
- **Exhibit TSR-7(b)** – Updates the KGS corporate prepayments included in FERC account 165 to reflect a 13-month average for the period ending August 31, 2018,

²⁰ See Staff Exhibit TSR-5(a) for a detailed calculation of the materials and supplies adjustment. Also, see Staff Exhibit TSR-6 for the monthly balances of KGS's working capital accounts from January 2014 through August 2018. This was provided by KGS in its response to Staff Data Request No. 157.

²¹ See Staff Exhibit TSR-7.

1 and also includes Staff's updated Distrigas allocator (See footnote 4).

2 Additionally, Staff removed a portion of the corporate prepayments included in
3 the months of August 2017 through July 2018. These prepayments were removed
4 because they appeared to have expired or the monthly ending balance reached
5 zero prior to August 2018 and no replacements or renewals of these prepayments
6 could be located in KGS's workpapers.

- 7 • **Exhibit TSR-7(c)** – Contains a list of the corporate prepayments in account 165
8 that Staff has removed, as explained in the previous paragraph.
- 9 • **Exhibit TSR-7(d)** – Updates the KGS corporate long-term prepayments included
10 in FERC account 186 to reflect a 13-month average for the period ending August
11 31, 2018, and also incorporates Staff's updated Distrigas allocator (see footnote
12 4). Additionally, Staff removed a portion of the long-term corporate prepayments
13 included in the months of August 2017 through December 2017 and the month of
14 June 2018. Staff removed these prepayments because the monthly ending
15 balances reached zero by August 2018 and no replacements or renewals of these
16 prepayments could be located in KGS's workpapers.
- 17 • **Exhibit TSR-7(e)** – Contains a list of the corporate long-term prepayments in
18 account 186 that Staff has removed, as explained in the previous paragraph.

19
20 **X. Customer Deposits Adjustment**

21 **Q. Please discuss Staff Adjustment No. 8 to rate base.**

A. Staff Adjustment No. 8 (RB-8) increases rate base by \$64,246.²² In its Application, KGS included \$18,742,198 of customer deposits in its rate base. This total reflects the year-end balance of customer deposits as of December 31, 2017 (FERC account 235). Staff's adjustment normalizes and updates KGS's customer deposits to August 2018. Since customer deposit balances have historically fluctuated, Staff's adjustment reflects a 13-month average for the period ending August 31, 2018, thereby reflecting the most representative balance for future, on-going normalized operations (see Staff Exhibit TSR-6 as referenced in footnote 20).

XI. Customer Advances Adjustment

Q. Please discuss Staff Adjustment No. 9 to rate base.

A. Staff Adjustment No. 9 (RB-9) increases rate base by \$286,759.²³ In its Application, KGS included \$10,536,008 of customer advances in its rate base. This total reflects the year-end balance of customer advances as of December 31, 2017 (FERC account 252). Since customer advances balances have historically fluctuated, Staff's adjustment reflects a 13-month average for the period ending August 31, 2018, thereby reflecting the most representative balance for future, on-going normalized operations (see Staff Exhibit TSR-6 as referenced in footnote 20).

XII. Annualized Depreciation Expense Adjustment

Q. Please discuss Staff Adjustment No. 21 to the income statement.

²² See Staff Exhibit TSR-8.

²³ See Staff Exhibit TSR-9.

1 A. Staff Adjustment No. 21 (IS-21) decreases KGS's annualized depreciation expense by
2 \$1,618,432.²⁴ Staff's adjustment reduces depreciation expense on KGS's plant by
3 \$1,434,628 and reduces depreciation expense on corporate plant allocated to KGS by
4 \$183,805. Staff's calculation of this adjustment yields an updated annualized
5 depreciation expense based on Staff's updated plant balances as of August 31, 2018, and
6 Staff's proposed depreciation rates.²⁵ Staff's updated annualized depreciation expense is
7 then compared to the pro forma annualized depreciation expense amount proposed by
8 KGS within its Application, with the difference being Staff's adjustment.

9
10 **Q. Please indicate what portions of Staff's depreciation expense adjustment total are**
11 **attributable to Staff's update to plant in service and Staff's proposed depreciation**
12 **rates.**

13 A. Staff's adjustment increases KGS's pro-forma depreciation expense by \$1,081,731 as a
14 result of Staff's update to KGS's plant in service and decreases KGS's depreciation
15 expense by \$2,516,358 due to the difference between KGS's and Staff's proposed
16 depreciation rates. The net effect of these two adjustments is Staff's total adjustment to
17 KGS's annualized depreciation expense in the amount of \$1,434,628, with the remaining
18 \$183,804 resulting from Staff's updated depreciation expense on the updated corporate
19 allocated plant in service (included in Staff adjustment RB-2).

²⁴ See Staff Exhibit TSR-10.

²⁵ See Staff Exhibit TSR-10(a) for the detailed calculation of Staff's updated annualized depreciation expense on KGS's plant and Staff Exhibit 10(b) for Staff's detailed calculation of updated depreciation expense on corporate plant allocated to KGS. Staff's proposed depreciation rates can be found in the direct testimony of Roxie McCullar.

XIII. Advertising Expense Adjustment

Q. Please discuss Staff Adjustment No. 22 to the income statement.

A. Staff Adjustment No. 22 (IS-22) decreases KGS's administrative and general expense by \$10,789.²⁶ Staff's adjustment removes advertising expenses included in KGS's test year operating expense related to promotional items and gift cards. These advertising expenses are not necessary to provide safe and reliable service and are, therefore, not appropriate to recover through rates. Historically, the Commission has disallowed the costs of advertising related to promotion or consumption of utility services, promotion of goodwill, or the improvement of the public image of a utility from the cost of service.

XIV. Conclusion

Q. Please summarize your recommendations in this Docket.

A. My recommendations in this Docket are as follows:

- Plant in service and accumulated depreciation balances should be updated through August 31, 2018, and adjusted to remove Not Used and Useful Plant and CNG Plant.
- All CWIP projects designated as 'active' should be excluded from rate base.
- Corporate ADIT should be updated through August 31, 2018, and adjusted to reflect the tax effect of Staff's adjustment to incentive compensation.
- The ONE Gas excess deferred tax liability allocated to KGS should be adjusted to reflect the tax effect of Staff's adjustment to incentive compensation.

²⁶ See Staff Exhibit TSR-11.

- 1 • Materials and supplies, prepayments, customer deposits and customer advances should be
- 2 normalized and updated to reflect 13-month averages for the period of August 2017
- 3 through August 2018.
- 4 • Annualized depreciation expense should be updated to reflect Staff's updated August 31,
- 5 2018, plant balances and Staff's proposed depreciation rates.
- 6 • Advertising expenses related to gift cards and promotional material should be excluded
- 7 from the revenue requirement.

9 **XV. Exhibits**

10 **Q. Are you sponsoring any exhibits?**

11 A. Yes. The following provides an outline of the exhibits I am sponsoring:

12 <u>Exhibit No.</u>	<u>Description</u>
13 TSR-1	Staff Adjustment to Plant in Service
14 TSR-2	Staff Adjustment to Accumulated Depreciation
15 TSR-3	Staff Adjustment to Corporate ADIT
16 TSR-4	Staff Adjustment to Corporate Re-measurement ADIT
17 TSR-5	Staff Adjustment to Materials and Supplies
18 TSR-6	Working Capital Monthly Balances (January 2014-August 2018)
19 TSR-7	Staff Adjustment to Prepayments
20 TSR-8	Staff Adjustment to Customer Deposits
21 TSR-9	Staff Adjustment to Customer Advances
22 TSR-10	Staff Adjustment to Annualized Depreciation Expense
23 TSR-11	Staff Adjustment to Advertising Expense

1

2 **Q. Does this conclude your testimony?**

3 A. Yes.

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Kansas Gas Service
Plant in Service - Summary
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

			A	B	C
			Kansas Jurisdictional		
Line No.	Description	Reference	Kansas Gas Service Pro-Forma Adjusted Plant In Service December 31, 2017	Staff Adjusted Plant in Service August 31, 2018	Staff Adjustment to Plant in Service (B - A)
KGS Plant In Service					
1	Intangible Plant	Exhibit TSR-1(a), Line 3, Columns A, G, H	\$ 6,045	\$ 6,045	\$ -
2	Production Plant	Exhibit TSR-1(a), Line 10, Columns A, G, H	852,915	852,915	-
3	Storage Plant	Exhibit TSR-1(a), Line 24, Columns A, G, H	-	-	-
4	Transmission Plant	Exhibit TSR-1(a), Line 33, Columns A, G, H	273,567,498	273,786,533	219,035
5	Distribution Plant	Exhibit TSR-1(a), Line 50, Columns A, G, H	1,460,928,082	1,498,169,375	37,241,292
6	General Plant - Kansas	Exhibit TSR-1(a), Line 63, Columns A, G, H	113,550,468	119,250,546	5,700,078
7	Total KGS Plant In Service	Sum: Line 1 - Line 6	\$ 1,848,905,008	\$ 1,892,065,414	\$ 43,160,405
Corporate Plant Allocated to KGS					
8	General Plant - Corporate	Exhibit TSR-1(b), Line 44, Columns C, F, G	\$ 66,310,258	\$ 61,227,865	\$ (5,082,393)
9	Total Plant In Service	Line 7 + Line 8	\$ 1,915,215,266	\$ 1,953,293,278	\$ 38,078,012

Kansas Gas Service
Plant in Service - Detail
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	A Kansas Gas Service Pro-Forma Adjusted Plant In Service	B Kansas Gas Service Plant In Service per Books August 31, 2018	C Not Used and Useful Plant	D Corporate Assets	E CNG Plant	F Staff Adjustments to Plant in Service per Books August 31, 2018 (C + D + E)	G Staff Adjusted Plant in Service August 31, 2018 (B + F)	H Staff Adjustment to Plant in Service (G - A)
Intangible Plant										
1	302	Franchises and Consents	\$ 6,045	\$ 6,045	\$ -	\$ -	\$ -	\$ -	\$ 6,045	\$ -
2	303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-
3		Total Intangible Plant	\$ 6,045	\$ 6,045	\$ -	\$ -	\$ -	\$ -	\$ 6,045	\$ -
Natural Gas Production and Gathering Plant										
4	325.4	Rights-of-Way	\$ 232,567	\$ 232,567	\$ -	\$ -	\$ -	\$ -	\$ 232,567	\$ -
5	327	Field Compressor Station Structures	3,053	3,053	-	-	-	-	3,053	-
6	328	Field Meas. and Reg. Sta. Structures	44,026	44,026	-	-	-	-	44,026	-
7	332	Field Lines	45,302	45,302	-	-	-	-	45,302	-
8	333	Field Compressor Station Equipment	12,877	12,877	-	-	-	-	12,877	-
9	334	Field Meas. and Reg. Sta. Equipment	515,090	515,090	-	-	-	-	515,090	-
10		Total Production and Gathering Plant	\$ 852,915	\$ 852,915	\$ -	\$ -	\$ -	\$ -	\$ 852,915	\$ -
Underground Storage Plant										
11	350.1	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	351.1	Structures and Improvements	-	-	-	-	-	-	-	-
13	351.2	Structures and Improvements	-	-	-	-	-	-	-	-
14	351.3	Structures and Improvements	-	-	-	-	-	-	-	-
15	352	Wells	-	-	-	-	-	-	-	-
16	352.1	Storage Lease and Rights	-	-	-	-	-	-	-	-
17	352.2	Reservoirs	-	-	-	-	-	-	-	-
18	352.3	Non-Recoverable Natural Gas	-	-	-	-	-	-	-	-
19	353	Storage Lines	-	-	-	-	-	-	-	-
20	354	Compressor Station Equipment	-	-	-	-	-	-	-	-
21	355	Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-
22	356	Purification Equipment	-	-	-	-	-	-	-	-
23	357	Other Equipment	-	-	-	-	-	-	-	-
24		Total Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant										
25	365.1	Land and Land Rights	\$ 826,609	\$ 826,609	\$ -	\$ -	\$ -	\$ -	\$ 826,609	\$ -
26	365.2	Rights-of-way	11,907,924	12,004,553	-	-	-	-	12,004,553	96,629
27	366.1	Structures and Imp. - Compressor Stations	4,817,143	4,855,469	(2,412)	-	-	(2,412)	4,853,057	35,914
28	366.2	Structures and imp. - Meas. & Reg. Stations	1,394,765	1,500,601	-	-	-	-	1,500,601	105,836
29	367	Mains	219,426,814	219,316,942	(22,524)	-	-	(22,524)	219,294,418	(132,396)
30	368	Compressor Station Equipment	14,394,955	18,463,121	(4,051,884)	-	-	(4,051,884)	14,411,237	16,282
31	369	Measuring and Regulating Station Equip.	20,802,245	21,264,488	(376,430)	-	-	(376,430)	20,888,058	85,813
32	371	Other Equipment	(2,957)	8,001	-	-	-	-	8,001	10,958
33		Total Transmission Plant	\$ 273,567,498	\$ 278,239,783	\$ (4,453,250)	\$ -	\$ -	\$ (4,453,250)	\$ 273,786,533	\$ 219,036
Distribution Plant										
34	374.1	Land and Land Rights	\$ 151,291	\$ 135,408	\$ -	\$ -	\$ -	\$ -	\$ 135,408	\$ (15,883)
35	374.2	Rights-of-way	2,218,336	2,244,108	-	-	-	-	2,244,108	25,772
36	375.1	Structures and Improvements	895,030	891,704	-	-	-	-	891,704	(3,326)
37	376	Mains	342,805,764	349,127,861	-	-	-	-	349,127,861	6,322,097
38	376.5	Mains - Metallic	288,773,290	293,825,664	-	-	-	-	293,825,664	5,052,374
39	376.9	Mains - Cathodic Protection	30,194,961	31,181,076	-	-	-	-	31,181,076	986,115
40	378	Meas. and Reg. Sta. Equip. - General	24,514,984	24,703,938	-	-	-	-	24,703,938	188,954
41	379	Meas. and Reg. Sta. Equip. - City Gate	8,760,372	8,760,366	-	-	-	-	8,760,366	(6)
42	380	Services	462,122,126	472,797,455	-	-	-	-	472,797,455	10,675,329
43	380.5	Services - Metallic	31,583,063	31,009,247	-	-	-	-	31,009,247	(573,816)
44	381	Meters	124,759,363	139,228,425	-	-	-	-	139,228,425	14,469,062

Kansas Gas Service
Plant in Service - Detail
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	A Kansas Gas Service Pro-Forma Adjusted Plant In Service	B Kansas Gas Service Plant In Service per Books August 31, 2018	C Not Used and Useful Plant	D Corporate Assets	E CNG Plant	F Staff Adjustments to Plant in Service per Books August 31, 2018 (C + D + E)	G Staff Adjusted Plant in Service August 31, 2018 (B + F)	H Staff Adjustment to Plant in Service (G - A)
45	381.5	Meters - AMR	27,283,319	24,363,647	-	-	-	-	24,363,647	(2,919,673)
46	382	Meter Installations	92,565,983	95,497,407	-	-	-	-	95,497,407	2,931,424
47	383	House Regulators	24,078,525	24,178,945	-	-	-	-	24,178,945	100,420
48	386	Other Property on Customer Premises	224,125	224,125	-	-	-	-	224,125	-
49	387	Other Equipment	(2,450)	-	-	-	-	-	-	2,450
50		Total Distribution Plant	\$ 1,460,928,082	\$ 1,498,169,375	\$ -	\$ -	\$ -	\$ -	\$ 1,498,169,375	\$ 37,241,292
		Direct General Plant								
51	389.1	Land and Land Rights	\$ 1,436,165	\$ 1,436,165	\$ -	\$ -	\$ -	\$ -	\$ 1,436,165	\$ -
52	390.1	Structures and Improvements - Owned	36,292,052	36,324,202	-	-	-	-	36,324,202	32,150
53	390.2	Structures and Improvements - Leasehold	3,184,705	3,184,705	-	-	-	-	3,184,705	-
54	391.1	Office Furniture and Equipment - Computers	5,480,688	4,869,585	-	-	-	-	4,869,585	(611,103)
55	391.9	Computers and Other Electronic Equipment	6,369,882	6,353,333	-	-	-	-	6,353,333	(16,549)
56	392	Transportation Equipment	31,268,610	37,757,214	-	-	-	-	37,757,214	6,488,604
57	393	Stores Equipment	179,300	179,301	-	-	-	-	179,301	1
58	394	Tool, Shop and Garage Equipment	10,329,213	12,772,181	-	-	(544,688)	(544,688)	12,227,492	1,898,280
59	395	Laboratory Equipment	185,795	185,795	-	-	-	-	185,795	-
60	396	Power Operated Equipment	13,076,323	12,992,738	-	-	-	-	12,992,738	(83,585)
61	397	Communication Equipment	5,392,738	3,384,138	-	-	-	-	3,384,138	(2,008,601)
62	398	Miscellaneous Equipment	354,997	355,877	-	-	-	-	355,877	880
63		Total General Plant	\$ 113,550,468	\$ 119,795,234	\$ -	\$ -	\$ (544,688)	\$ (544,688)	\$ 119,250,546	\$ 5,700,078
64		Corporate Allocated Plant	\$ 66,310,258	\$ -	\$ -	\$ 61,227,865	\$ -	\$ 61,227,865	\$ 61,227,865	\$ (5,082,393)
65		Total Kansas Direct Gross Plant	\$ 1,915,215,266	\$ 1,897,063,352	\$ (4,453,250)	\$ 61,227,865	\$ (544,688)	\$ 56,229,927	\$ 1,953,293,278	\$ 38,078,012

Sources: KGS's Application, Section 4
KGS's responses to Staff Data Request Nos. 159 and 174

Kansas Gas Service
Plant in Service - Corporate
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

		A ₁	A ₂	A ₃	A	B	C	D ₁	D ₂	D	E	F	G	
		101	106	107				101						
Line No.	FERC Account	Corporate Plant In Service December 31, 2017	Corporate CCNC Plant December 31, 2017	Corporate Plant December 31, 2017	CWIP December 31, 2017	Corporate Plant In Service December 31, 2017	Allocation Rate December 31, 2017	Total Corporate Plant In Service Allocated to KGS December 31, 2017	Corporate Plant In Service Allocated to KGS August 31, 2018	106 Corporate CCNC Plant August 31, 2018	Corporate Plant In Service August 31, 2018	Staff Adjusted Allocation Rate August 31, 2018 *	Total Corporate Plant In Service Allocated to KGS August 31, 2018	Staff Adjustment to Corporate Plant In Service
						(A ₁ + A ₂ + A ₃)		(A x B)			(D ₁ + D ₂)		(D x E)	(F - C)
Corporate Plant - Distrigas Allocation														
1	375.2	Other Distr Systems Struct	\$ -	\$ -	\$ -	\$ -	33.0397%	\$ -	\$ -	\$ -	\$ -	32.3500%	\$ -	\$ -
2	389.1	Land and Land Rights	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
3	390.1	Structures and Improvements	-	-	-	38,801	33.0397%	12,820	41,164	-	41,164	32.3500%	13,316	497
4	390.17	Building Improv Plum	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
5	390.2	Leasehold Equipment	4,389,029	261,220	100,050	4,750,299	33.0397%	1,569,485	4,787,128	27,856	4,814,984	32.3500%	1,557,647	(11,837)
6	390.21	Leasehold Equipment EOL	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
7	391.1	Office Furniture & Fixtures	3,135,276	145,993	(5,965)	3,275,305	33.0397%	1,082,151	3,598,315	-	3,598,315	32.3500%	1,164,055	81,904
8	391.19	Airplane Hanger Furniture	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
9	391.2	Data Processing Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
10	391.2	Radio Towers	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
11	391.3	Office Machines	36,678	-	-	36,678	33.0397%	12,118	36,237	-	36,237	32.3500%	11,723	(396)
12	391.4	Audio Visual Equipment	1,293,063	-	-	1,293,063	33.0397%	427,224	1,293,063	-	1,293,063	32.3500%	418,306	(8,918)
13	391.4	Signature Project	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
14	391.5	Artwork	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
15	391.6	Purchased Software	61,015,613	829,569	34,805,848	96,651,030	33.0397%	31,933,210	75,783,145	2,470,146	78,253,291	32.3500%	25,314,940	(6,618,271)
16	391.8	Micro Computer Equipment	4,568,032	-	1,093,621	5,661,653	33.0397%	1,870,593	10,778,249	270,690	11,048,939	32.3500%	3,574,332	1,703,739
17	391.81	Micro Computer Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
18	392.2	Pickup Trucks and Vans	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
19	392.3	Trucks 3/4 to 3 Ton	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
20	392.5	Trailers	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
21	392.6	Aircraft	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
22	392.7	Aircraft 2011	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
23	394.1	Tools	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
24	394.2	Shop Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
25	396	Power Operated Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
26	397	Communication Equipment	53,946	13,192	-	67,138	33.0397%	22,182	102,491	-	102,491	32.3500%	33,156	10,974
27	397.2	Telephone Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
28	398	Miscellaneous Equipment	-	-	-	-	33.0397%	-	-	-	-	32.3500%	-	-
29	Total Corporate Plant - Distrigas Allocation		\$ 74,491,638	\$ 1,249,974	\$ 36,032,355	\$ 111,773,967		\$ 36,929,783	\$ 96,419,792	\$ 2,768,693	\$ 99,188,484		\$ 32,087,475	\$ (4,842,309)
Corporate Plant - Causal Allocation														
30	390.1	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	100.0000%	\$ -	\$ -	\$ -	\$ -	100.0000%	\$ -	\$ -
31	391.1	Office Furniture & Fixtures	-	-	-	-	100.0000%	-	-	-	-	100.0000%	-	-
32	391.6	Banner Software	10,657,566	4,636,118	-	15,293,684	29.4600%	4,505,519	15,274,671	-	15,274,671	29.4600%	4,499,918	(5,601)
33	391.6	Power Plant System	870,000	-	-	870,000	33.7800%	293,886	870,000	-	870,000	33.7800%	293,886	-
34	391.6	Riskworks	-	-	-	-	0.0000%	-	-	-	-	0.0000%	-	-
35	391.6	Maximo	3,117,561	-	-	3,117,561	30.3700%	946,803	3,117,561	-	3,117,561	30.3700%	946,803	-
36	391.6	Dynamic Risk Assessment	-	-	-	-	0.0000%	-	-	-	-	0.0000%	-	-
37	391.6	Concur Project	-	-	-	-	33.9442%	-	-	-	-	33.9137%	-	-
38	391.6	Journey Employee - ODC Distrigas	69,580,940	-	-	69,580,940	33.0397%	22,989,334	69,580,940	-	69,580,940	32.3500%	22,509,434	(479,900)
39	391.6	Journey - Employee Count	1,848,836	-	-	1,848,836	33.9442%	627,572	1,848,836	-	1,848,836	33.9137%	627,008	(564)
40	391.6	Ariba Software	59,400	-	-	59,400	29.2247%	17,359	-	-	-	29.1523%	-	(17,359)
41	391.6	Accounts Payable Software	-	-	-	-	0.0000%	-	903,328	-	903,328	29.1523%	263,341	263,341
42	397	Communications Equipment	-	-	-	-	100.0000%	-	-	-	-	100.0000%	-	-
43	Total Corporate Plant - Causal Allocation		\$ 86,134,303	\$ 4,636,118	\$ -	\$ 90,770,421		\$ 29,380,474	\$ 91,595,336	\$ -	\$ 91,595,336		\$ 29,140,390	\$ (240,084)
44	Total Corporate Plant		\$ 160,625,941	\$ 5,886,092	\$ 36,032,355	\$ 202,544,388		\$ 66,310,258	\$ 188,015,127	\$ 2,768,693	\$ 190,783,820		\$ 61,227,865	\$ (5,082,393)

* 32.3500% is Staff's adjusted Distrigas allocation factor. The others are KGS's allocation factors as of August 31, 2018.

Sources: KGS's Application, Section 4
KGS's Response to Staff Data Request No. 159
Staff Adjustment IS-17
KGS's Pro-Forma Adjustment PLT-3 Workpaper

Kansas Gas Service
Rate Base Adjustment No. 2
Not Used & Useful Plant - Summary
For the Test Year Ended December 31, 2017

Line No.	Description	Reference	Amount
Staff Adjustment to Plant In Service:			
	<u>Transmission Plant</u>		
1	Not Used Plant - Transmission, August 31, 2018	Exhibit TSR-1(d), Line 5, Column A	\$ (4,453,250)
Staff Adjustment to Accumulated Depreciation:			
	<u>Transmission Plant</u>		
2	Accumulated Depreciation - Transmission, August 31, 2018	Exhibit TSR-1(d), Line 5, Column B	3,495,560
3	Total Rate Base Increase/(Decrease)	Line 1 + Line 2	<u>\$ (957,690)</u>

Kansas Gas Service
Rate Base Adjustment No. 2
Not Used & Useful Plant - Detail
For the Test Year Ended December 31, 2017

Line No.	Account No.	Description	A	B	C
			Plant In Service August 31, 2018	Accumulated Depreciation August 31, 2018	Rate Base Increase/(Decrease) (A + B)
1	366.1	Structures and Improvements	\$ (2,412)	\$ 1,537	\$ (875)
2	367	Mains	(22,524)	2,697	(19,827)
3	368	Compressor Station Equipment	(4,051,884)	3,355,658	(696,226)
4	369	Measuring and Regulating Station Equipment	(376,430)	135,668	(240,762)
5		Total Not Used and Useful Plant	\$ (4,453,250)	\$ 3,495,560	\$ (957,690)

Source: KGS's response to Staff Data Request No. 159

Kansas Gas Service
Rate Base Adjustment No. 2
Compressed Natural Gas Plant - Summary
For the Test Year Ended December 31, 2017

Line No.	Description	Reference	Amount
Staff Adjustment to Plant In Service:			
	<u>General Plant</u>		
1	Compressed Natural Gas Plant - General Plant, August 31, 2018	Exhibit TSR-1(f); Line 5, Column A	\$ (544,688)
Staff Adjustment to Accumulated Depreciation:			
	<u>General Plant</u>		
2	CNG Plant - Accumulated Depreciation, August 31, 2018	Exhibit TSR-1(f); Line 5, Column B	97,725
3	Total Rate Base Increase/(Decrease)	Line 1 + Line 2	\$ (446,964)

Kansas Gas Service
Rate Base Adjustment No. 2
Compressed Natural Gas Plant - Detail
For the Test Year Ended December 31, 2017

Line No.	Account No.	Description	Vintage	A	B	C
				Plant In Service August 31, 2018	Accumulated Depreciation August 31, 2018	Rate Base Increase/(Decrease) (A) + (B)
1	394	Overland Park - Mission SC	2012	\$ (6,845)	\$ 1,059	\$ (5,786)
2	394	Overland Park - Mission SC	2011	(210,431)	37,821	(172,610)
3	394	Topeka - SC	2011	(299,760)	53,876	(245,884)
4	394	Topeka - SC	2011	(27,653)	4,970	(22,683)
5		Total CNG Public Stations		\$ (544,688)	\$ 97,725	\$ (446,964)

Source: KGS's response to Staff Data Request No. 159

Kansas Gas Service
CWIP
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

KGS Active CWIP Projects as of September 12, 2018

Work Order Number	Project Description	First Charge Date	Estimated Start Date	FERC Account	Project Status as of 9/12/2018	Estimated In Service Date	8/31/2018 CWIP Amount
051.046.3612.010123	49TH AND PARALLEL-ACCUMULATE DAMAGES FOR DIG IN BY BPU(POSSIBLE MISLOCATE)	October-13	10/21/2013	376.6	Active	10/21/2013	70
051.053.3831.010074	NDU-WAMEGO-INSTALL70'- 4" T/F MAIN & 60'- 4" T/F SLFOR NEW UNIT AT WAMEGO PP	April-15	3/23/2015	376.6	Active	6/30/2015	20,064
051.053.3541.010218	NDU-MANHATTAN-NBAF 6" MAIN EXTENSION ON KIMBALL AVE	June-14	5/16/2014	376.6	Active	7/1/2015	89,831
051.053.3521.010093	NDU-MANHATTAN-NBAF 6" ST SERVICE LINE	June-14	5/7/2014	380.0	Active	7/1/2015	5,797
051.053.3721.010722	NDU-MANHATTAN-NBAF METER SETTING	May-14	5/7/2014	385.5	Active	7/1/2015	103,846
051.053.3521.010094	NDU - SENECA - RPLC 200'-2"APBS WITH 200'-APCS ST XING @ 6TH & HWY 36 FOR STORM SEWER INSTALLATION	May-15	5/8/2015	376.6	Active	9/1/2015	1,275
051.094.3557.010401	NDU- CLAY CENTER NEW METER SET OF 3M OFF TRANSMISSION LINE	November-15	8/1/2015	382.2	Active	10/21/2015	62
051.094.3557.010386	36TH AND EATON-KANSAS CITY, KS--REPLACE OPERATOR REGULATOR ON DRS #2101-0505	December-15	11/1/2015	378.8	Active	10/26/2015	126
051.051.3651.010363	PROJECT FCT 054, 6TH AND TOWN IN HUTCH - REPLBS	November-15	9/29/2015	376.6	Active	11/2/2015	45
051.054.3522.011328	GSRS EL--KANSAS CITY KANSAS-----42ND STREET FROM SHAWNEE DRIVE TO LOCUST	December-15	12/1/2015	376.6	Active	12/15/2015	6,990
051.054.3541.010609	NDU - JUNCTION CITY - 4804 W RUCKER - REPLACE 3000 DIAPHRAM WITH 3M ROOTS FOR METER CHANGEOUT TEST	June-16	12/1/2015	382.2	Active	12/21/2015	67
051.055.3522.011070	NDU - MANHATTAN - KSU MEA FOR EAST BUILDING OF VANIER FOOTBALL COMPLEX - INSTALL 760'-2"PE	December-15	12/1/2015	376.6	Active	12/29/2015	16,529
051.055.3621.010036	NDU - JUNCTION CITY AREA - TO CAPTURE CHARGES FROM CHANGING OBSOLETE ROMET METERS FOR ROOTS METERS	August-16	8/1/2016	382.2	Active	12/30/2015	8
051.055.3522.011064	6800 W 115TH STREET SERVICE LINE REPAIR	February-16	2/1/2016	380.0	Active	2/18/2016	48
051.054.3522.011295	CARGILL GRAIN DRYER - 309 N. HALSTEAD RD - NEWSERV	February-16	2/11/2016	380.0	Active	3/13/2016	-
051.053.3761.010118	5500 W 91ST--ANGLICAN CHURCH	March-16	3/1/2016	382.2	Active	4/30/2016	54
051.053.3522.010630	NDU - MANHATTAN - INSTALL 225'-2"PE TO LOOP SYSTEM ON KIMBALL AVE FOR FUTURE KSU DEVELOPMENT	December-15	12/1/2015	376.6	Active	5/2/2016	4,322
051.051.3522.010649	NDU - MEA FOR 707 LINN, ST MARYS - INSTALL 75' OF 2" PE FOR NEW HOUSE	May-16	4/1/2016	376.6	Active	5/12/2016	500
051.056.3653.010109	8109 MONROVIA--FOUR COLONIES	July-16	7/1/2016	376.6	Active	7/5/2016	683
051.054.3522.011230	FCT 053 - HAVEN MIDDLE SCHOOL - REPLACE LOW PRESSURE REG WITH HIGH PRESSURE REG	August-17	8/1/2017	382.2	Active	7/9/2017	7
051.053.3651.010046	NDU - MANHATTAN - KSU WEFALD HALL (OLD KRAMER) - REPLACE 11M ROOTS METER WITH A 16M	June-16	5/1/2016	382.2	Active	7/15/2016	115
051.054.3761.010232	NDU - DWIGHT - REPLACE 56' OF 11/4" CS DUE TO LEAKAGE	June-16	6/1/2016	376.6	Active	7/31/2016	1,359
051.054.3651.010134	PROJECT FCT 051, DISTRIBUTION NEW MAINS, SPECIFIC- MEA STONE CREEK ADDITON NO 7, TONGANOXIE	June-16	5/2/2016	376.6	Active	8/15/2016	3,054
051.054.3522.011309	6" BS & 2" PE REPLACEMENT AT 72ND TER & METCALF AVE DUE TO CLASS 1 LEAK (EMERGENCY)	September-16	9/1/2016	376.6	Active	9/29/2016	193
051.052.3533.010033	PROJECT FCT 053, ARK CITY - 1701 S. M STREET - REPLACEMENT/RELOCATION	September-16	9/9/2016	376.6	Active	9/30/2016	450
051.053.3721.010697	SPECIFIC (056) KIMBLE AND GRAND MERE PKWY	August-16	8/24/2016	376.6	Active	10/6/2016	8,800
051.054.3522.011266	PROJECT FCT 051, DISTRIBUTION NEW MAINS- MEA TIMBER HILL FARMS SUB 4 PHASE A- CEDAR ST & CEDAR CT	June-16	8/1/2016	376.6	Active	11/11/2016	1
051.055.3621.010028	PROJECT FCT 052 - PIZZA HUT - 2230 MAIN - PARSONS	November-16	11/9/2016	380.0	Active	11/14/2016	298
051.051.3522.010653	PROJECT FCT 051 MEA 13400 ROE	December-16	9/15/2016	376.6	Active	12/1/2016	632
051.051.3651.010386	MANHATTAN- INSTALL ANODES AND BOND COUPLINGS IN MANHATTAN AND OGDEN	June-15	6/30/2015	376.6	Active	12/30/2016	2,388
051.054.3641.010353	NDU - HARTFORD - REPLACE 125'-2"RPBS DUE TO LEAKAGE AT GRAND AVE AND COLLEGE ST (602 COLLEGE ST)	May-16	4/1/2016	376.6	Active	12/31/2016	232
051.052.3541.010097	FRANKFORT-WASHINGTON-ONAGA-WATERVILLE INSTALL ANODES & BOND COUPLINGS	November-13	4/26/2013	376.6	Active	12/31/2016	901
051.054.3522.011279	EWO 840 OVERLANDER DETROIT DIESEL, REBUILD METER SET DUE TO EXISTING METER NO LONGER WORKING	November-16	11/1/2016	382.2	Active	12/31/2016	117
051.053.3761.010140	PROJECT FCT 055 - KINSLEY - 56 HIGHWAY - REPLACEMENT	November-16	12/12/2016	376.6	Active	1/6/2017	46,240
051.054.3522.011265	PROJECT FCT 052-INSTALL NEW MAIN LINE DISTRIBUTION,406 MAIN, WHEATON	April-17	1/23/2017	376.6	Active	2/10/2017	199
051.055.3522.011031	COLONY CUSTOMER TRANSFER FROM SSCGP: INSTALL 16,000' OF 2" PE MAIN AND 25 NEW SERVICES	October-16	9/1/2016	374.4	Active	2/14/2017	247,229
051.055.3522.011057	PROJECT FCT 055-GSRS 2017 MAJOR STORM SEWER REPAIR (W99TH AND METCALF B1)	February-17	3/1/2017	376.6	Active	3/8/2017	4,769
051.053.3522.010621	PROJECT FCT 054 - 4907 SWARTZ RD - 4" CS DOG LEG (PARENT)	April-17	3/14/2017	376.6	Active	4/10/2017	8,073
051.054.3741.010353	FCT 052 - FT SCOTT, 293 E 20TH - BOURBON CO JAIL M&R	May-17	4/1/2017	382.2	Active	4/24/2017	98
051.054.3522.011274	(FCT 054) 9TH ST & OLIVER ST. DOGLEG	April-17	4/1/2017	376.6	Active	4/25/2017	37
051.052.3653.010038	OAKLEY RD MOVE FROM 10TH TO 12TH	December-16	12/1/2016	376.6	Active	6/1/2017	9,436
051.056.3651.010122	PROJECT FCT 052-K4 SPORTS MEA, MERIDEN, KS	May-17	3/1/2017	376.6	Active	6/12/2017	44,300
051.053.3741.010076	DOGLEG DOWN ON 87TH AND GRANT STREET IN OVERLAND PARK.	July-16	7/1/2016	376.6	Active	6/28/2017	12,163
051.054.3522.011273	GSRS - 92ND AND WENONGA - RESIDENTIAL STREET RECONSTRUCTION	September-17	2/1/2017	380.0	Active	6/30/2017	(2)
051.051.3631.010195	PROJECT FCT 053, LOWER 8" APCS AT QUIVERA & COLLEGE HTS-EMERGENCY DISTRIBUTION MAIN REPLC	June-17	6/1/2017	376.6	Active	7/10/2017	3,972
051.052.3541.010087	REPLACE DEPLETED GROUNDDBD FOR DEEPWELL RECT 0643 - 310 N MADISON - SMITH CENTER, KS	June-17	4/1/2017	376.6	Active	7/14/2017	57,477
051.053.3522.010615	FCT 052 - INSTALL METER SET - 2410 S BROADWAY - LA QUINTA INN	March-17	3/1/2017	382.2	Active	7/31/2017	93
051.053.3542.010040	REG STATION REPAIR AT 7TH AND GARNETT, KCK - 3RD PARTY DAMAGE	July-15	7/15/2015	379.9	Active	8/31/2017	73
051.053.3542.010041	PROJECT FCT 052, DISTRIBUTION NEW SERVICE MEADOWBROOK PARK	December-16	10/24/2016	380.0	Active	9/5/2017	32
051.056.3651.010126	PROJECT FCT 052, COWBOY CHICKEN - 322 SOUTHWIND PL #B	November-17	10/1/2017	382.2	Active	9/6/2017	64
051.054.3522.011222	2ND ST @ 3 MILE CREEK - BRIDGE REPLACEMENT	March-15	3/2/2015	376.6	Active	9/8/2017	8
051.054.3522.011238	FCT 54, EMG JOB MUNCIE CT- FIRE/ MAIN REPLACEMENT LEAVENWORTH	September-17	9/19/2017	376.6	Active	9/20/2017	151
051.053.3522.010410	PROJECT FCT 054, LINE/EQUIPMENT REPLACEMENT DUE TO CORROSION, DETERIORATION, LEAKS - 875 RUBY	September-17	9/1/2017	376.6	Active	9/22/2017	722
051.055.3522.010953	PROJECT FCT 054, LINE/EQUIPMENT REPLACEMENT DUE TO CORROSION, DETERIORATION, LEAKS	September-17	9/1/2017	376.6	Active	9/25/2017	1,005
051.054.3522.011315	PROJECT FCT 055 - WATER TREATMENT PLANT - 2101 N JACKSON ST	September-17	8/1/2017	380.0	Active	9/28/2017	5,811
051.054.3631.010343	PROJECT FCT 053 - REPLACE DRS REGULATORS AT S 7TH ST & KANSAS AVE (PARENT)	December-17	10/1/2018	379.9	Active	10/20/2017	8
051.053.3522.010555	PROJ FCT 054 - W MULBERRY ST MAIN REPL	July-17	6/1/2017	376.6	Active	10/26/2017	-
051.056.3653.010102	PROJECT FCT 055 DISTRIBUTION GOV RELOCATION, GSRS - 55TH AND SWITZER - MERRIAM STORM PROJECT	September-17	7/1/2017	376.6	Active	11/1/2017	2,679
051.056.3652.010126	PROJECT FCT 054, 75TH AND METCALF TBS-REG AND SCADA REPLACEMENT	May-17	4/1/2017	379.9	Active	11/6/2017	37,529
051.053.3761.010148	PROJECT FCT 055-LEAVENWORTH RD PHASE 1- 63RD TO 60TH	September-17	4/1/2017	376.6	Active	11/14/2017	92,016

Kansas Gas Service
CWIP
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

KGS Active CWIP Projects as of September 12, 2018

Work Order Number	Project Description	First Charge Date	Estimated Start Date	FERC Account	Project Status as of 9/12/2018	Estimated In Service Date	8/31/2018 CWIP Amount
051.053.3642.010044	KINSLEY LOW PRESSURE SYSTEM UPRATE	September-16	9/1/2016	376.6	Active	11/14/2017	2,790
051.054.3522.011197	PROJECT FCT 053 - 925 W 7TH - METER REPLACEMENT	November-17	9/1/2017	382.2	Active	11/28/2017	35
051.054.3522.011331	MAIN EXT. TO SERVE NEW TAP FOR SERVICE LINE FOR CHASE HIGH SCHOOL	December-17	11/1/2017	376.6	Active	11/29/2017	370
051.054.3721.012041	FCT 052 - WASHBURN UNIVERSITY, 17TH & JEWELL MEA, TOPEKA	October-17	7/31/2017	376.6	Active	11/30/2017	(2,898)
051.054.3522.011313	FCT 052, 8690 HASKELL RD LANCASTER MAIN EXT - MEA	December-17	8/1/2017	376.6	Active	12/4/2017	6,032
051.054.3522.011308	PROJECT FCT 054, ABILENE ..REPLACE MAIN N KUNEY ST & NE 10TH ST , MAIN LEAKKS	December-17	11/1/2017	376.6	Active	12/8/2017	(17,433)
051.054.3741.010351	PROJECT FCT 055-LEAVENWORTH RD PHASE 5 - 47TH ST TO 42ND TERR	October-17	6/1/2017	376.6	Active	12/19/2017	11,953
051.054.3522.011284	4720 S 13TH ST LEAVENWORTH, CEREAL INGREDIENTS, REBUILD ROOTS 5M METERSET	August-17	9/1/2017	382.2	Active	12/19/2017	1
051.054.3522.011272	7TH AND PACIFIC, PHASE 1 OF 2- INSTALL 680' - 4" & 3,000' - 2" PE MAIN. RETIRE 4,370 CI MAIN	March-17	7/1/2016	376.6	Active	12/21/2017	2
051.055.3621.010031	PROJECT FCT 055-LEAVENWORTH RD PHASE 3 - 53RD TO 51ST	October-17	5/1/2017	376.6	Active	12/22/2017	-
051.053.3741.010082	PROJECT FCT 055-LEAVENWORTH RD PHASE 4 - 51ST TO 47TH TERR	June-17	5/1/2017	376.6	Active	12/22/2017	76,805
051.054.3522.011288	PROJECT FCT 056 , CATHODIC PROTECTION FOR JUNCTION CITY AREA	October-17	10/1/2017	376.6	Active	12/30/2017	15,710
051.054.3542.010198	PROJECT FCT 052 5M ROTARY METER SET AT 9585 ROEPKE RD, BLDG 2, MANHATTAN, KS	December-17	11/1/2017	382.2	Active	1/3/2018	34
051.053.3831.010090	051 MEA 87TH AND PENROSE - PENROSE PLACE	October-16	7/1/2016	376.6	Active	1/4/2018	11,987
051.054.3522.011318	PROJECT FCT 056 INSTALLATIONS, CP - GROUND BED RECTIFIER INSTALL, 10 & ALSTON, MSV-SYSTEM RELIABILITY	November-17	10/1/2017	376.6	Active	2/1/2018	13,625
051.051.3522.010631	PROJECT FCT 051- MONARCH MEADOWS 2ND ADD. - 30TH & LORRAINE	December-17	1/9/2017	376.6	Active	2/9/2018	3,506
051.053.3631.010139	PROJECT FCT 051 - JUNCTION CITY WATER TREATMENT PLANT	August-17	6/1/2017	376.6	Active	3/1/2018	318
051.055.3541.010312	PROJECT FCT 054 - 2018 CAST IRON REPLACEMENT - KANSAS AVE FROM 2ND ST TO 6TH AVE (PARENT)	December-17	1/1/2018	376.6	Active	6/21/2018	433,867
051.054.3721.012048	PROJECT FCT 054, 2018 CI REPLACEMENT-12TH AND GEORGIA	August-17	6/1/2017	376.6	Active	6/29/2018	6
051.053.3631.010170	PROJECT FCT 54- 27TH & QUINDARO (22ND & QUINDARO PHASE 3)- CI	December-17	5/1/2018	376.6	Active	7/18/2018	2,280
051.053.3761.010149	AUGUSTA TBS SCADA: UPGRADE RTU, MEASUREMENT, AND ODORIZATION	June-17	7/1/2017	379.9	Active	9/7/2018	13,375
051.053.3761.010147	FCT 053 - COLUMBUS, DIAMOND & OAK - REPLACE ISOLATED BS WITH PE	July-17	7/1/2017	376.6	Active	9/18/2018	389
051.053.3522.010739	PROJECT FCT 054- 17TH & CLEVELAND (22ND & QUINDARO PHASE 2)-CI	December-17	2/1/2018	376.6	Active	9/28/2018	12,709
051.054.3531.010100	PROJECT FCT 054 DISTRIBUTION CI REPLACEMENT FOR INADEQUACY-(SW RANDOLPH AVE PHASE 14)	November-17	5/1/2017	376.6	Active	9/30/2018	-
051.055.3522.011072	FCT 053-WALGREENS, 2915 SW GAGE, TOPEKA SERVICE LINE REPLACEMENT	November-17	11/1/2017	380.0	Active	9/30/2018	19,831
051.055.3651.010123	FCT 053 - PARSONS, 16TH & WILSON - REPLACE ISOLATED BS	December-17	10/1/2017	376.6	Active	10/1/2018	1,003
051.051.3652.010154	PROJECT FCT 54 - 28TH & PARALLEL (22ND & QUINDARO PHASE 4)- CI	December-17	7/1/2018	376.6	Active	10/5/2018	1,785
051.055.3522.011062	PROJECT FCT 055 - GREAT BEND BISSEL POINT - REPLACE & LOWER	November-17	6/1/2017	376.6	Active	10/9/2018	28
051.055.3522.011063	PROJECT FCT 054 - CI REPLACEMENT - 27TH AND SPRING PHASE 3 - 22ND AND BROWN	December-17	1/1/2018	376.6	Active	10/19/2018	5,680
051.053.3522.010726	PROJECT FCT 054, 2018 CI REPLACEMENT-18TH AND WASHINGTON	October-17	9/1/2017	376.6	Active	10/22/2018	8
051.055.3522.011065	PROJECT FCT 055 - METCALF AVE AT 159TH TO 167TH (PARENT)	April-17	6/1/2017	376.6	Active	10/31/2018	724,796
051.054.3522.011323	BELINDER RD & STATE PARK RD - INSTALL/REPLACE 2,900' 2" PE	June-17	2/1/2017	376.6	Active	11/12/2018	1,660
051.052.3522.010740	PROJECT FCT 054 - 2018 CAST IRON REPLACEMENT - EARLY ST & WAVERLY AVE (PARENT)	December-17	1/1/2018	376.6	Active	11/16/2018	3,100
051.053.3651.010063	PROJECT FCT 054 W MAPLE & S JEFFERSON MAIN REPLACEMENT	August-17	5/1/2017	376.6	Active	12/31/2018	27
051.054.3622.010223	PROJECT FCT 056 -MARYSVILLE AREA, CATHODIC PROTECTION FOR SYSTEM RELIABILITY	August-17	7/1/2017	376.6	Active	12/31/2018	10,696
051.054.3541.010593	FCT 053 - DRS 2318-0013 - MORAN, KS - DRS REGULATOR REPLACEMENT	December-17	11/1/2017	378.8	Active	12/31/2018	2
051.053.3522.010624	FCT 056 - NEW SCADA EQUIPMENT FOR SOUTHWEST REGION	December-16	1/2/2017	397.7	Active	12/31/2018	14,301
051.053.3761.010103	FCT 053 - REPLACE 3" RPBS PIPE IN KANSAS & MYRTLE STREETS - NEWTON, KS	August-17	9/1/2017	376.6	Active	12/31/2019	30
051.053.3522.010609	FCT 053 - DRS 3501-0003 - WEIGHT AND LEVER REG	January-17	2/1/2017	376.6	Active	12/31/2019	2,746
051.055.3522.011005	PROJECT FCT 053 - ABANDON 3" BS MAIN_W 95TH ST S & S 151ST ST W	April-17	4/3/2017	376.6	Active	12/31/2019	-
051.051.3651.010357	FCT 054 - REPLACE 2" BS SL W/ 1.25" PE - GSRS - 200 W 5TH	April-17	3/1/2017	380.0	Active	12/31/2019	1
051.053.3522.010676	PITT - 800 BLOCK W 3RD: ABANDON 490' OF 2" BS, INSTALL 80' OF 4" TF, TIE OVER 9 SERVICES.	December-16	12/1/2016	376.6	Active	4th Quarter	6
051.053.3721.010669	FRONTENAC: REPLACE REG STATION 2509-0904	February-16	2/1/2016	376.6	Active	4th Quarter	493
051.055.3522.011050	FCT 053 - PITTSBURG, MARTIN & WOODLAND - REPLACE ISOLATED BS	October-17	10/1/2017	376.6	Active	4th Quarter	462
051.054.3522.011264	FCT 053 - COLUMBUS, PENNSYLVANIA & OLIVE - REPLACE ISOLATED BS	November-17	10/1/2017	376.6	Active	4th Quarter	506
051.056.3651.010124	FCT 053 - COLUMBUS, CALIFORNIA & OAK - REPLACE ISOLATED BS	October-17	10/1/2017	376.6	Active	4th Quarter	410
051.056.3653.010108	PITTSBURG - 700 BLOCK OF NORMAL AVE: REPLACE 200' OF APBS AND 36' OF APCS, MAIN CLOSE TO HOMES	August-16	7/1/2016	376.6	Active	4th Quarter	(482)
051.055.3531.010061	FCT 053 53RD AND ARKANSAS TBS- EASEMENT ACQUISITION WORK ORDER	October-17	10/1/2017	374.4	Active	Cancelled	2,426
051.054.3522.011270	PROJECT FCT 051, DISTRIBUTION NEW MAINS, FALLING LEAF-UNIT 2 MEA	January-17	12/12/2016	376.6	Active	Cancelled	(1)
051.051.3522.010637	HOME CITY - INSTALL RECTIFIER & GROUND BED ON SOUTHWEST SIDE OF TOWN TO PROTECT WHOLE TOWN	October-13	9/27/2013	376.6	Active	cancelled	5,408
051.055.3522.010998	PROJECT FCT 053 1730 NICKERSON BLVD	June-16	1/4/2016	376.6	Active	cancelled	231
051.056.3653.010100	PROJECT FCT 055 4TH ST MOVE - WAMEGO - GOV RELOCATION	July-17	6/1/2017	376.6	Active	cancelled	299
051.051.3522.010605	PROJECT FCT 054 - CURRY AND CEDAR VALVE REMOVAL	July-16	7/9/2016	376.6	Active	cancelled	(3,392)
051.055.3653.010033	PROJECT FCT 052- HUNTER HEALTH CLINIC - 2318 E. CENTRAL AVE. INSTALL 2" PE SERVICE	September-17	3/15/2017	380.0	Active	Cancelled	605
051.051.3651.010331	EWO- N 143RD ST E AND SIEFKER - HIT 2" PE MAIN	November-17	11/1/2017	376.6	Active	Completed on O&M	411
051.054.3522.011299	PROJECT FCT 054, EWO 47TH & HEDGEROW-EMERGENCY DISTRIBUTION MAIN REPLACEMENT	December-17	11/1/2017	376.6	Active	Completed on O&M	927
051.051.3521.010201	PROJECT FCT 054 - 2018 CAST IRON REPLACEMENT - 11TH ST (WEBSTER AVE TO LATHROP AVE) (PARENT)	December-17	1/1/2018	376.6	Active	Deferred to 2019	2,780
051.054.3522.011233	INSTALL LAUNCHER/RECEIVER LINE 1217	August-17	8/1/2017	367.7	Active	Undetermined	\$ 197,346
051.053.3522.010732	PURHCASE ~1000' OF ROW IN ROSSVILLE,KS	March-17	2/2/2017	374.4	Active	Undetermined	1,299
051.053.3831.010091	PROJECT FCT 053 - 3159 LABETTE TER (PARENT)	June-17	4/1/2017	374.4	Active	Undetermined	2,224

Kansas Gas Service
CWIP
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

KGS Active CWIP Projects as of September 12, 2018

Work Order Number	Project Description	First Charge Date	Estimated Start Date	FERC Account	Project Status as of 9/12/2018	Estimated In Service Date	8/31/2018 CWIP Amount
051.054.3522.011282	PROJECT FCT 053 - 4570 WOODSON RD (PARENT)	June-17	4/1/2017	374.4	Active	Undetermined	413
051.053.3522.010723	MANHATTAN PURCHASE OF LAND FOR NEW SERVICE CENTER	December-17	12/1/2017	374.4	Active	Undetermined	128,163
051.053.3522.010727	BAXTER SPRINGS PURCHASE	July-17	6/1/2017	374.4	Active	Undetermined	131,795
051.056.3522.010310	137TH ST. AND METCALF AVE.	August-15	7/6/2015	376.6	Active	Undetermined	2,163
051.054.3522.011229	PROJECT FCT 054 - CLARK AVE & S 56TH ST - 2" PE REPLACEMENT - GSRS (PARENT)	June-17	2/1/2017	376.6	Active	Undetermined	1,860
051.053.3911.010039	PROJECT FCT 054 - W 64TH TER & LOWELL ST - 2" PE REPLACEMENT - GSRS (PARENT)	June-17	2/1/2017	376.6	Active	Undetermined	2,650
051.053.3522.010749	PROJECT FCT 054, GSRS-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A)-S. 9TH AND FEDERAL AVE	May-17	2/1/2017	376.6	Active	Undetermined	1,280
051.053.3521.010099	PROJECT FCT 054, GSRS-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A1)-FLINT AND MCANANY	July-17	4/1/2017	376.6	Active	Undetermined	3,340
051.059.3521.010001	3225 HARVESTER RD AND SUNSHINE RD	June-17	6/1/2016	376.6	Active	Undetermined	(29)
051.053.3541.010238	PROJECT FCT 053 DISTRIBUTION REPLACEMENT FOR INADEQUACY, SPECIFIC - CRESTVIEW MAIN RELOCATION	December-16	12/1/2016	376.6	Active	Undetermined	221
051.052.3522.010729	PROJECT FCT 053 DISTRIBUTION REPLACEMENT FOR INADEQUACY, SPECIFIC - WATER PLANT MAIN RELOCATION	December-16	12/5/2016	376.6	Active	Undetermined	1,782
051.055.3522.011054	27TH AND STRONG-KANSAS CITY KANSAS	March-15	4/15/2015	376.6	Active	Undetermined	12
051.052.3831.010018	REPLACE 1361 FT OF 3" BS WITH 2" MDPE AND ADD A TIE.	April-16	3/1/2016	376.6	Active	Undetermined	2,948
051.053.3522.010591	49TH AND CANTERBURY: INSTALL 1,250' OF 2" PE MAIN AND RETIRE 871' OF 5" APBS MAIN IN REAR EASEMENT	July-14	5/26/2014	376.6	Active	Undetermined	2,435
051.053.3522.010745	RENNER BLVD AND 87TH STREET	February-15	9/22/2014	376.6	Active	Undetermined	1,344
051.054.3522.011327	10TH AND ESPLANADE---KCK---INSTALL LUGS AND WELD REINFORCEMENT SLEEVES OVER EXISTING 20" RPCS F	October-15	10/1/2015	376.6	Active	Undetermined	2,600
051.054.3522.011316	PROJECT FCT 054, 4000 LOCUS AVE KCK - CLASS 2 LEAK REPAIR	June-17	5/1/2017	376.6	Active	Undetermined	384
051.054.3721.011976	PROJECT FCT 053 - 5640 SUWANEE RD (PARENT)	October-17	10/1/2017	376.6	Active	Undetermined	1,277
051.052.3522.010686	PROJECT FCT 055 GSRS 66TH TER AND BARTON DOGLEG	July-17	7/1/2017	376.6	Active	Undetermined	627
051.052.3631.010054	PROJECT FCT 053 DISTRIBUTION REPLACEMENT-CONSTRUCTION CHANGE	September-17	7/1/2017	376.6	Active	Undetermined	1,289
051.053.3522.010746	PROJECT FCT 054, 7515 KESSLER LANE	October-17	10/1/2017	376.6	Active	Undetermined	302
051.055.3652.010028	PROJECT FCT 052, HALLBROOK VILLAGE-MEA	May-17	2/1/2017	376.6	Active	Undetermined	1,324
051.052.3721.010549	7101 MISSION ROAD-P. VILLAGE-BRIGHTON GARDENS RECTIFIER	December-16	9/1/2016	376.6	Active	Undetermined	4,780
051.052.3522.010677	PROJECT FCT 054 - CAENEN AVE & MONROVIA AVE AT W 56TH ST - 2" PE REPLACEMENT - GSRS (PARENT)	June-17	2/1/2017	376.6	Active	Undetermined	1,520
051.052.3651.010112	PROJECT FCT 054, GSRS-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A)-S. 40TH ST. AND RUBY AVE	May-17	2/22/2017	376.6	Active	Undetermined	1,060
051.053.3522.010734	GSRS ELIGIBLE 75TH AND FALMOUTH DR.	August-15	8/3/2015	376.6	Active	Undetermined	13,901
051.053.3631.010162	167TH AND KENNETH TO 175TH AND KENNETH----EASEMENT ACQUISITION FOR 8" EXTENSION TO SUNDANCE RIDGE	May-16	6/1/2015	376.6	Active	Undetermined	83,592
051.052.3761.010092	191ST AND MELROSE DRS REGULATORS	August-17	5/1/2017	378.8	Active	Undetermined	18,756
051.052.3522.010602	PROJECT FCT 053- REPLACE REGULATOR AT 89TH & MISSION	December-17	9/1/2017	378.8	Active	Undetermined	7,152
051.052.3651.010155	TALLGRASS TBS 167TH & KENNETH - UPGRADE MEASUREMENT AND SCADA	September-17	8/1/2017	379.9	Active	Undetermined	23,486
051.052.3761.010090	PROJECT FCT 053 - REPLACE TBS REGULATORS AT 115TH & ROE (PARENT)	August-17	8/1/2017	379.9	Active	Undetermined	17,045
051.052.3522.010777	INSTALL REAL-TIME PRESSURE MONITORING AT KU MED CNTR AND 119TH&TOMAHAWK	May-17	4/1/2017	379.9	Active	Undetermined	4,430
051.052.3522.010625	PROJECT FCT 053 - REMOVE OTTAWA NORTH TBS METER & REPLACE WITH SPOOL (PARENT)	October-17	9/1/2017	379.9	Active	Undetermined	2
051.052.3522.010721	HILLSDALE LAKE TBS# 2122-0001- REPLACE SECURITY FENCE AROUND TBS	November-15	4/20/2015	379.9	Active	Undetermined	5,372
051.052.3522.010761	NEW COMMERCIAL SERVICE - 14000 W 87TH STREET PKWY	March-17	3/27/2017	380.0	Active	Undetermined	11,194
051.053.3522.010758	PROJECT FCT 053 DISTRIBUTION REPLACEMENT-7641 FRONTAGE RD 2" SERVICE LINE	November-17	10/1/2017	380.0	Active	Undetermined	40
051.053.3652.010023	PROJECT FCT 054, LINE/EQUIPMENT REPLACEMENT DUE TO CORROSION, DETERIORATION, LEAKS - PQ COPR SL REPA	November-17	11/1/2017	380.0	Active	Undetermined	17
051.053.3652.010024	PROJECT FCT 054, LINE/EQUIPMENT REPLACEMENT DUE TO CORROSION, DETERIORATION, LEAKS - 701 S 38TH	September-17	9/1/2017	380.0	Active	Undetermined	26
051.053.3522.010536	PROJECT FCT 053 - 10954 W 74TH TER - 2" PE SERVICE LINE (PARENT)	November-17	10/1/2017	380.0	Active	Undetermined	605
051.052.3522.010776	8200 W 71ST ST - 2" PE SERVICE LINE	September-16	9/1/2016	380.0	Active	Undetermined	6,421
051.053.3542.010039	PROJECT FCT 053 - 14720 W 99TH TER A AND B - METER SETTING REBUILD	October-17	10/1/2017	382.2	Active	Undetermined	114
051.053.3531.010062	370 LAKESHORE WEST-LAKE QUIVIRA	August-15	1/30/2015	382.2	Active	Undetermined	1
051.053.3522.010720	PROJECT FCT 052, 7521 W 135TH ST NEW 3M METER	November-17	11/1/2017	382.2	Active	Undetermined	59
051.053.3522.010736	12100 BLUE VALLEY PARKWAY 2M METER SETTING	August-15	8/12/2015	382.2	Active	Undetermined	64
051.052.3652.010053	7521 W 135TH STREET HAMPTON INN- 3M METER SETTING	November-17	1/1/2017	382.2	Active	Undetermined	6
051.054.3522.011250	PROJECT FCT 052 - 12180 BLUE VALLEY PKWY - 2M METER INSTALLATION (PARENT)	September-17	10/1/2017	382.2	Active	Undetermined	67
051.053.3522.010594	PROJECT FCT 053, REPLACE LARGE METER, SPECIFIC-EMERGENCY - 11221 ROE 3M REBUILD	December-17	12/1/2017	382.2	Active	Undetermined	68
051.052.3651.010153	PROJECT FCT 053 DISTRIBUTION REPLACEMENT FOR INADEQUACY, SPECIFIC- 1101 W CAMBRIDGE CIRCLE DR KANSAS	October-15	8/27/2015	382.2	Active	Undetermined	(68)
051.053.3651.010057	PROJECT FCT 052 - 9449 ROSEWOOD - 7 METER SETTING	December-17	11/1/2017	382.2	Active	Undetermined	47
051.053.3521.010098	EMERGENCY METER REPLACE 4301 STATE AVE	July-17	7/1/2017	382.2	Active	Undetermined	1
051.053.3522.010748	PROJECT FCT 053-REPLACE METER SETTING 615 KANSAS AVE	October-17	9/1/2017	382.2	Active	Undetermined	34
051.053.3522.010541	10440 MARTY--ATHLETIC CLUB OF OVERLAND PARK KS	August-16	8/1/2016	382.2	Active	Undetermined	34
051.052.3651.010111	PROJECT FCT 053 DISTRIBUTION REPLACEMENT FOR INADEQUACY- 4551 W 107TH - ALLIED NATIONAL	November-17	11/1/2017	383.3	Active	Undetermined	25
051.052.3522.010731	6800 W 115TH STREET-OVERLAND PARK TRADE/CONVENTION CENTER	September-15	9/1/2015	383.3	Active	Undetermined	1,042
051.094.3557.010399	6800 W 115TH ST - EXCHANGE BLDG - 11M WITH 2# DELIVERY	April-17	3/1/2017	385.5	Active	Undetermined	1,572
051.094.3557.010400	WICHITA SC PHYSICAL SECURITY	October-17	10/1/2017	390.0	Active	Undetermined	101,260
051.097.3557.010087	TOPEKA INFORMATION CENTER PHYSICAL SECURITY	October-17	10/1/2017	390.0	Active	Undetermined	141,278
051.094.3557.010383	WICHITA FLEET GARAGE PHYSICAL SECURITY	October-17	10/1/2017	390.0	Active	Undetermined	107,584
051.094.3557.010382	FC0001 ALARM PANEL REMEDIATION MULTIPLE LOCATIONS	August-17	5/1/2017	390.0	Active	Undetermined	34,598
051.101.3000.010027	FC0086 INSTALL NEW STANDARDIZED INTRUSION SYSTEM AND INTEGRATE WITH GENETEC	June-17	5/1/2017	390.0	Active	Undetermined	124,427

Kansas Gas Service
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Test Year Ended December 31, 2017

KGS Active CWIP Projects as of September 12, 2018

Work Order Number	Project Description	First Charge Date	Estimated Start Date	FERC Account	Project Status as of 9/12/2018	Estimated In Service Date	8/31/2018 CWIP Amount
051.101.3000.010028	KGS 2016 Q3-Q4 PHYSICAL SECURITY	December-16	12/1/2016	391.1	Active	Undetermined	290,920
051.093.3021.010430	KGS FCS 2017	July-17	3/1/2017	391.1	Active	Undetermined	61,541
051.093.3021.010443	2017 1/2 TON 4X4 EXTENDED CAB	October-17	9/26/2017	392.2	Active	Undetermined	38,307
051.093.3021.010428	84X18 DOOLITTLE XTREME	December-17	11/1/2017	392.2	Active	Undetermined	4,083
051.093.3021.010344	2017 3/4 TON 4X4 EXTENDED CAB	October-17	9/26/2017	392.2	Active	Undetermined	39,596
051.093.3021.010429	2017 PURCHASE- 1/2 TON EXTENDED CAB 4X4	April-17	3/23/2017	392.2	Active	Undetermined	65,644
051.093.3021.010345	2017 3/4 TON 4X4 EXTENDED CAB	October-17	9/26/2017	392.2	Active	Undetermined	39,206
051.092.3121.000009	2017 PURCHASE- 1/2 TON EXTENDED CAB 4X4	June-17	3/23/2017	392.2	Active	Undetermined	4,709
051.093.3021.010381	FLEET RETIREMENT	#N/A	7/1/2002	393.3	Active	Undetermined	447
051.092.3622.010037	LINCOLN K4090-1 WELDER FOR MARYSVILLE KS	June-17	6/29/2017	394.4	Active	Undetermined	14,327
051.092.3521.010026	FCT 092 - PURCHASE OF (6) ITRON 1MR-0900-001'S & (6) ITRON MAINTENANCE ITEMS	August-17	8/1/2017	394.4	Active	Undetermined	13,047
051.092.3542.010023	PURCHASE (1) RYCOM PIPELINE LOCATOR FOR OTTAWA CORROSION DEPARTMENT	February-17	2/1/2017	394.4	Active	Undetermined	3,693
051.092.3542.010022	PURCHASE CREW WORK SITE LIGHTING FOR THE EMPORIA AREA	February-16	1/1/2016	394.4	Active	Undetermined	2,429
051.093.3021.010434	PURCHASE STOP CHANGER FOR THE EMPORIA AREA.	January-16	1/1/2016	394.4	Active	Undetermined	3,169
051.092.3542.010024	TWO WELDERS ABILENE	October-17	9/28/2017	394.4	Active	Undetermined	29,762
051.093.3021.010382	NDU - EMPORIA - PURCHASE PIPE WALL THICKNESS GAUGE	September-16	2/1/2016	394.4	Active	Undetermined	1,349
051.092.3653.010014	LINCOLN K4090-1 WELDER FOR BELOIT KS	June-17	6/29/2017	394.4	Active	Undetermined	14,327
051.092.3622.010038	PROJECT FCT 092, PURCHASE 3 GAS NETWORKING DOCKING STATIONS	November-17	8/1/2017	394.4	Active	Undetermined	7,178
051.093.3021.010407	FCT 092 - PURCHASE OF (4) GAS ROVERS VGA-412KGS	October-17	8/1/2017	394.4	Active	Undetermined	4
051.092.3653.010007	FULL APACHE WHITEFACE CNG COMPRESSOR INSTALLATION WICHITA	September-17	9/13/2017	394.4	Active	Undetermined	261,174
051.093.3021.010240	MARYSVILLE - PURCHASE A BASCOM/TURNER ROVER	May-15	1/19/2015	394.4	Active	Undetermined	1
051.092.3521.010024	FORKLIFT FOR BARTLESVILLE WAREHOUSE	March-17	2/28/2017	394.4	Active	Undetermined	38,110
051.092.3542.010026	PURCHASE (2) 2" SHORTSTOP II PLUGGING MACHINES AND VALVE ASSEMBLY'S	June-16	5/1/2016	394.4	Active	Undetermined	6,770
051.092.3651.010044	PURCHASE PURCHASE RYCOM STICK V3 LOCATOR	May-17	2/1/2017	394.4	Active	Undetermined	1,054
051.056.3631.010086	PROJECT FCT 092, PURCHASE OF TOOLS-GAS ROVER NATURAL GAS CO & OXYGEN DETECTOR	November-17	8/1/2017	394.4	Active	Undetermined	1
051.081.3522.010003	FAIRFAX TBS - KGS EXPENSE SHELL TO BILL SOUTHERN STAR CENTRAL FOR TBS RELOCATION	November-15	11/9/2015	875.5	Active	Undetermined	1
051.010.3724.010005	Work on McConnell Airforce Base	September-10	12/21/2006	892.2	Active	Undetermined	\$ 1

Total KGS Active CWIP Projects as of September 12, 2018 \$ 4,366,801

Source: KGS's response to Staff Data Request No. 184

Kansas Gas Service
CWIP
Rate Base Adjustment No. 2
Test Year Ended December 31, 2017

Active Corporate CWIP Projects as of August 31, 2018

Utility Account	Work Order Number	In Service as of 08/31/2018	Estimated In Service Date	Corporate Unallocated Amount	KGS Allocation %	KGS Allocated Amount
391.6 - Purchased Software	101.101.1502.010032	Active	9/4/2018	\$ 1,749,135	32.84%	\$ 574,486
391.6 - Purchased Software	101.101.1502.010057	Active	12/31/2018	23,495	32.84%	7,717
391.6 - Purchased Software	101.101.1502.010061	Active	9/4/2018	379,540	32.84%	124,656
391.6 - Purchased Software	101.100.1502.010044	Active	12/31/2018	531,186	32.84%	174,463
391.6 - Purchased Software	101.100.1502.010048	Active	12/31/2018	5,547,177	32.84%	1,821,915
391.6 - Purchased Software	101.100.1502.010047	Active	3/31/2019	640,498	32.84%	210,365
391.6 - Purchased Software	101.101.1502.010082	Active	10/31/2018	79,760	32.84%	26,196
391.6 - Purchased Software	101.101.1502.010085	Active	12/31/2018	309,379	32.84%	101,613
391.6 - Purchased Software	101.101.1502.010086	Active	12/31/2018	812,662	32.84%	266,911
391.6 - Purchased Software	101.101.1502.010088	Active	12/31/2018	938,237	32.84%	308,154
391.6 - Purchased Software	101.101.1502.010099	Active	9/4/2018	42,214	32.84%	13,865
391.6 - Purchased Software	101.101.1502.010100	Active	8/1/2019	77,931	32.84%	25,596
391.6 - Purchased Software	101.100.1502.010052	Active	9/4/2018	66,440	32.84%	21,822
391.6 - Purchased Software	101.101.1502.010094	Active	9/4/2018	179,040	32.84%	58,804
391.6 - Purchased Software	101.101.1502.010106	Active	11/30/2018	11,654	32.84%	3,828
391.6 - Purchased Software	101.101.1502.010092	Active	9/4/2018	4,720	32.84%	1,550
391.6 - Purchased Software	101.101.1502.010105	Active	9/4/2018	1,405	32.84%	461
391.6 - Purchased Software	101.101.1502.010107	Active	9/4/2018	57,296	32.84%	18,818
391.6 - Purchased Software	101.101.1502.010101	Active	12/31/2018	355,001	32.84%	116,596
391.6 - Purchased Software	101.100.1502.010046	Active	6/30/2019	\$ 119	32.84%	\$ 39

Total Active Corporate CWIP Projects as of August 31, 2018 \$ 3,877,855

Kansas Gas Service
Rate Base Adjustment No. 3
Accumulated Provision for Depreciation - Summary
For the Test Year Ended December 31, 2017

A	B	C
Kansas Jurisdictional		
Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation December 31, 2017	Staff Adjusted Accumulated Depreciation August 31, 2018	Staff Adjustment to Accumulated Depreciation (B - A)
KGS Accumulated Depreciation		
1 Intangible Plant Exhibit TSR-2(a), Line 3, Columns A, G, H	\$ -	\$ -
2 Production Plant Exhibit TSR-2(a), Line 10, Columns A, G, H	649,667	656,712
3 Storage Plant Exhibit TSR-2(a), Line 24, Columns A, G, H	-	-
4 Transmission Plant Exhibit TSR-2(a), Line 33, Columns A, G, H	84,600,586	87,654,992
5 Distribution Plant Exhibit TSR-2(a), Line 50, Columns A, G, H	470,243,039	484,785,307
6 General Plant Exhibit TSR-2(a), Line 63, Columns A, G, H	43,234,956	43,992,648
7 Total KGS Accumulated Depreciation Sum: Line 1 - Line 6	\$ 598,728,248	\$ 617,089,659
Corporate Accumulated Depreciation Allocated to KGS		
8 General Plant - Corporate Exhibit TSR-2(b), Line 43, Columns C, F, G	\$ 16,294,217	\$ 18,899,788
9 Total Accumulated Depreciation Line 7 + Line 8	\$ 615,022,465	\$ 635,989,447
		\$ 20,966,981

Kansas Gas Service
Rate Base Adjustment No. 3
Accumulated Provision for Depreciation - KGS
For the Test Year Ended December 31, 2017

Line No.	FERC Account	Description	A Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation December 31, 2017	B Kansas Gas Service Accumulated Depreciation Balance per Books August 31, 2018	C Accumulated Depreciation on Not Used & Useful Plant August 31, 2018	D Accumulated Depreciation on Corporate Plant August 31, 2018	E Accumulated Depreciation on CNG Plant August 31, 2018	F Staff Adjustment to Accumulated Depreciation per Books August 31, 2018 (C + D + E)	G Staff Adjusted Accumulated Depreciation August 31, 2018 (B + F)	H Staff Adjustment to Accumulated Depreciation (G - A)
Intangible Plant										
1	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-
3		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Gas Production and Gathering Plant										
4	325.4	Rights-of-Way	\$ 110,560	\$ 112,498	\$ -	\$ -	\$ -	\$ -	\$ 112,498	1,938
5	327	Field Compressor Station Structures	2,561	2,620	-	-	-	-	2,620	59
6	328	Field Meas. and Reg. Sta. Structures	55,464	55,464	-	-	-	-	55,464	(0)
7	332	Field Lines	45,302	45,302	-	-	-	-	45,302	(0)
8	333	Field Compressor Station Equipment	12,877	12,877	-	-	-	-	12,877	0
9	334	Field Meas. and Reg. Sta. Equipment	422,903	427,951	-	-	-	-	427,951	5,048
10		Total Production and Gathering Plant	\$ 649,667	\$ 656,712	\$ -	\$ -	\$ -	\$ -	\$ 656,712	\$ 7,045
Underground Storage Plant										
11	350.1	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	351.1	Structures and Improvements	-	-	-	-	-	-	-	-
13	351.2	Structures and Improvements	-	-	-	-	-	-	-	-
14	351.3	Structures and Improvements	-	-	-	-	-	-	-	-
15	352	Wells	-	-	-	-	-	-	-	-
16	352.1	Storage Lease and Rights	-	-	-	-	-	-	-	-
17	352.2	Reservoirs	-	-	-	-	-	-	-	-
18	352.3	Non-Recoverable Natural Gas	-	-	-	-	-	-	-	-
19	353	Storage Lines	-	-	-	-	-	-	-	-
20	354	Compressor Station Equipment	-	-	-	-	-	-	-	-
21	355	Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-
22	356	Purification Equipment	-	-	-	-	-	-	-	-
23	357	Other Equipment	-	-	-	-	-	-	-	-
24		Total Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant										
25	365.1	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	365.2	Rights-of-way	3,667,429	3,712,298	-	-	-	-	3,712,298	44,869
27	366.1	Structures and Imp. - Compressor Stations	3,838,400	3,903,158	(1,537)	-	-	(1,537)	3,901,621	63,221
28	366.2	Structures and Imp. - Meas. & Reg. Stations	1,045,698	1,062,229	-	-	-	-	1,062,229	16,531
29	367	Mains	59,068,378	61,572,447	(2,697)	-	-	(2,697)	61,569,750	2,501,372
30	368	Compressor Station Equipment	11,054,255	14,556,631	(3,355,658)	-	-	(3,355,658)	11,200,973	146,718
31	369	Measuring and Regulating Station Equip.	5,923,449	6,343,790	(135,668)	-	-	(135,668)	6,208,122	284,673
32	371	Other Equipment	2,977	-	-	-	-	-	-	(2,977)
33		Total Transmission Plant	\$ 84,600,586	\$ 91,150,552	\$ (3,495,560)	\$ -	\$ -	\$ (3,495,560)	\$ 87,654,992	\$ 3,054,406
Distribution Plant										
34	374.1	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	374.2	Rights-of-way	537,831	561,962	-	-	-	-	561,962	24,131
36	375.1	Structures and Improvements	451,379	464,932	-	-	-	-	464,932	13,553
37	376	Mains	115,701,369	120,904,355	-	-	-	-	120,904,355	5,202,986
38	376.5	Mains - Metallic	87,437,067	87,010,883	-	-	-	-	87,010,883	(426,184)
39	376.9	Mains - Cathodic Protection	942,889	1,279,559	-	-	-	-	1,279,559	336,670
40	378	Meas. and Reg. Sta. Equip. - General	11,233,861	11,541,344	-	-	-	-	11,541,344	307,483
41	379	Meas. and Reg. Sta. Equip. - City Gate	4,137,477	4,244,979	-	-	-	-	4,244,979	107,502
42	380	Services	178,703,698	186,710,039	-	-	-	-	186,710,039	8,006,341
43	380.5	Services - Metallic	(2,288,145)	(6,050,739)	-	-	-	-	(6,050,739)	(3,762,594)
44	381	Meters	28,426,790	30,644,627	-	-	-	-	30,644,627	2,217,837
45	381.5	Meters - AMR	6,756,167	7,799,376	-	-	-	-	7,799,376	1,043,209
46	382	Meter Installations	30,428,695	31,592,818	-	-	-	-	31,592,818	1,164,123
47	383	House Regulators	7,554,625	7,862,585	-	-	-	-	7,862,585	307,960
48	386	Other Property on Customer Premises	221,350	221,231	-	-	-	-	221,231	(119)
49	387	Other Equipment	(2,014)	(2,644)	-	-	-	-	(2,644)	(630)
50		Total Distribution Plant	\$ 470,243,039	\$ 484,785,307	\$ -	\$ -	\$ -	\$ -	\$ 484,785,307	\$ 14,542,268
Direct General Plant										
51	389.1	Land and Land Rights	\$ (21,240)	\$ (21,240)	\$ -	\$ -	\$ -	\$ -	\$ (21,240.44)	\$ (0)
52	390.1	Structures and Improvements - Owned	12,291,782	12,702,459	-	-	-	-	12,702,459	410,677
53	390.2	Structures and Improvements - Leasehold	-	-	-	-	-	-	-	-
54	391.1	Office Furniture and Equipment - Computers	2,654,005	2,381,901	-	-	-	-	2,381,901	(272,104)
55	391.9	Computers and Other Electronic Equipment	5,527,516	6,079,005	-	-	-	-	6,079,005	551,489
56	392	Transportation Equipment	11,786,528	13,002,441	-	-	-	-	13,002,441	1,215,913
57	393	Stores Equipment	(75,712)	(69,735)	-	-	-	-	(69,735)	5,977
58	394	Tool, Shop and Garage Equipment	1,568,477	1,928,582	-	-	(97,725)	(97,725)	1,830,858	262,380
59	395	Laboratory Equipment	(222,523)	(214,265)	-	-	-	-	(214,265)	8,258
60	396	Power Operated Equipment	7,273,453	7,701,191	-	-	-	-	7,701,191	427,738
61	397	Communication Equipment	2,320,895	456,544	-	-	-	-	456,544	(1,864,351)

Kansas Gas Service
Rate Base Adjustment No. 3
Accumulated Provision for Depreciation - KGS
For the Test Year Ended December 31, 2017

Line No.	FERC Account	Description	A Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation December 31, 2017	B Kansas Gas Service Accumulated Depreciation Balance per Books August 31, 2018	C Accumulated Depreciation on Not Used & Useful Plant August 31, 2018	D Accumulated Depreciation on Corporate Plant August 31, 2018	E Accumulated Depreciation on CNG Plant August 31, 2018	F Staff Adjustment to Accumulated Depreciation per Books August 31, 2018 (C + D + E)	G Staff Adjusted Accumulated Depreciation August 31, 2018 (B + F)	H Staff Adjustment to Accumulated Depreciation (G - A)
62	398	Miscellaneous Equipment	131,775	143,490	-	-	-	-	143,490	11,715
63		Total General Plant	\$ 43,234,956	\$ 44,090,372	\$ -	\$ -	\$ (97,725)	\$ (97,725)	\$ 43,992,648	\$ 757,691
64		Corporate Allocated Plant	\$ 16,294,217	\$ -	\$ -	\$ 18,899,788	\$ -	\$ 18,899,788	\$ 18,899,788	\$ 2,605,571
65		Total Kansas Direct Gross Plant	\$ 615,022,465	\$ 620,682,943	\$ (3,495,560)	\$ 18,899,788	\$ (97,725)	\$ 15,306,503	\$ 635,989,447	\$ 20,966,981

Sources: KGS's Application, Section 5
KGS's responses to Staff Data Request Nos. 159 and 273

Kansas Gas Service
Rate Base Adjustment No. 3
Accumulated Provision for Depreciation - Corporate
For the Test Year Ended December 31, 2017

			A	B	C	D	E	F	G
Line No.	FERC Account	Description	Pro-Forma Adjusted Corporate Accumulated Depreciation December 31, 2017	Allocation Rate December 31, 2017	Total Corporate Accumulated Depreciation Allocated to KGS December 31, 2017	Corporate Accumulated Depreciation August 31, 2018	Staff Updated Allocation Rate August 31, 2018 *	Total Corporate Accumulated Depreciation Allocated to KGS August 31, 2018	Staff Adjustment to Accumulated Depreciation
					(A x B)				
Corporate Plant - Distrigas Allocation					(D x E)				(F - C)
1	375.2	Other Distr Systems Struct	\$ -	33.0397%	\$ -	\$ -	32.3500%	\$ -	\$ -
2	389.1	Land and Land Rights	-	33.0397%	-	-	32.3500%	-	-
3	390.1	Structures and Improvements	-	33.0397%	-	379	32.3500%	123	123
4	390.17	Building Improv Plum	-	33.0397%	-	-	32.3500%	-	-
5	390.2	Leasehold Equipment	1,104,417	33.0397%	364,896	1,487,456	32.3500%	481,192	116,296
6	390.21	Leasehold Equipment EOL	-	33.0397%	-	-	32.3500%	-	-
7	391.1	Office Furniture & Fixtures	443,848	33.0397%	146,646	598,650	32.3500%	193,663	47,017
8	391.19	Airplane Hanger Furniture	-	33.0397%	-	-	32.3500%	-	-
9	391.2	Data Processing Equipment	-	33.0397%	-	-	32.3500%	-	-
10	391.2	Radio Towers	-	33.0397%	-	-	32.3500%	-	-
11	391.3	Office Machines	11,180	33.0397%	3,694	12,364	32.3500%	4,000	306
12	391.4	Audio Visual Equipment	615,231	33.0397%	203,270	787,639	32.3500%	254,801	51,531
13	391.4	Signature Project	-	33.0397%	-	-	32.3500%	-	-
14	391.5	Artwork	-	33.0397%	-	-	32.3500%	-	-
15	391.6	Purchased Software	17,907,218	33.0397%	5,916,491	20,819,945	32.3500%	6,735,252	818,761
16	391.8	Micro Computer Equipment	2,348,360	33.0397%	775,891	2,315,889	32.3500%	749,190	(26,701)
17	391.81	Micro Computer Equipment	-	33.0397%	-	-	32.3500%	-	-
18	392.2	Pickup Trucks and Vans	-	33.0397%	-	-	32.3500%	-	-
19	392.3	Trucks 3/4 to 3 Ton	-	33.0397%	-	-	32.3500%	-	-
20	392.5	Trailers	-	33.0397%	-	-	32.3500%	-	-
21	392.6	Aircraft	-	33.0397%	-	-	32.3500%	-	-
22	392.7	Aircraft 2011	-	33.0397%	-	-	32.3500%	-	-
23	394.1	Tools	-	33.0397%	-	-	32.3500%	-	-
24	394.2	Shop Equipment	-	33.0397%	-	-	32.3500%	-	-
25	396	Power Operated Equipment	-	33.0397%	-	-	32.3500%	-	-
26	397	Communication Equipment	1,768	33.0397%	584	5,111	32.3500%	1,653	1,069
27	397.2	Telephone Equipment	-	33.0397%	-	-	32.3500%	-	-
28	398	Miscellaneous Equipment	-	33.0397%	-	-	32.3500%	-	-
29	Total Corporate Plant - Distrigas Allocation		\$ 22,432,023		\$ 7,411,472	\$ 26,027,433		\$ 8,419,875	\$ 1,008,403
Corporate Plant - Causal Allocation									
30	390.1	Structures and Improvements	\$ -	100.0000%	\$ -	\$ -	100.0000%	\$ -	\$ -
31	391.1	Office Furniture & Fixtures	-	100.0000%	-	-	100.0000%	-	-

Kansas Gas Service
Rate Base Adjustment No. 3
Accumulated Provision for Depreciation - Corporate
For the Test Year Ended December 31, 2017

Line No.	FERC Account	Description	A Pro-Forma Adjusted Corporate Accumulated Depreciation December 31, 2017	B Allocation Rate December 31, 2017	C Total Corporate Accumulated Depreciation Allocated to KGS December 31, 2017	D Corporate Accumulated Depreciation August 31, 2018	E Staff Updated Allocation Rate August 31, 2018 *	F Total Corporate Accumulated Depreciation Allocated to KGS August 31, 2018	G Staff Adjustment to Accumulated Depreciation
					(A x B)			(D x E)	(F - C)
32	391.6	Banner Software	8,316,017	29.4600%	2,449,899	9,854,097	29.4600%	2,903,017	453,118
33	391.6	Power Plant System	244,528	33.7800%	82,602	289,130	33.7800%	97,668	15,066
34	391.6	Riskworks	-	0.0000%	-	-	0.0000%	-	-
35	391.6	Maximo	1,833,583	30.3700%	556,859	1,993,410	30.3700%	605,399	48,540
36	391.6	Dynamic Risk Assessment	-	0.0000%	-	-	0.0000%	-	-
37	391.6	Concur Project	-	33.9442%	-	-	33.9137%	-	-
38	391.6	Journey Employee - ODC Distrigas	16,908,956	33.0397%	5,586,668	20,476,138	32.3500%	6,624,031	1,037,363
39	391.6	Journey - Employee Count	584,815	33.9442%	198,511	679,599	33.9137%	230,477	31,966
40	391.6	Ariba Software	28,080	29.2247%	8,206	-	29.1523%	-	(8,206)
41	391.6	Accounts Payable Software	-	N/A	-	66,279	29.1523%	19,322	19,322
42	397	Communications Equipment	-	100.0000%	-	-	100.0000%	-	-
43		Total Corporate Plant - Causal Allocation	\$ 27,915,980		\$ 8,882,745	\$ 33,358,653		\$ 10,479,913	\$ 1,597,168
44		Total Corporate Plant	\$ 50,348,003		\$ 16,294,217	\$ 59,386,086		\$ 18,899,788	\$ 2,605,571

* 32.3500% is Staff's adjusted Distrigas allocation factor. The others are KGS's allocation factors as of August 31, 2018.

Sources: KGS's Application, Section 5
KGS's response to Staff Data Request No. 159
Staff Adjustment IS-17
KGS's Pro-Forma Adjustment ADA-2 workpaper

Kansas Gas Service
Corporate ADIT - Summary
Staff Rate Base Adjustment No. 4
Test Year Ending December 31, 2017

Line No.	Account No.	Description	Adjustment
1	283	Corporate ADIT as of August 31, 2018	\$ (9,085,292)
2	283	Less; Corporate ADIT as of December 31, 2017	(6,282,479)
3	283	Staff Adjustment to Corporate ADIT	\$ (2,802,813)

Note: This adjustment is a credit entry. It increases KGS's ADIT balance and decreases rate base.

Kansas Gas Service
Corporate ADIT - Detail
Staff Rate Base Adjustment No. 4
Test Year Ending December 31, 2017

ONE Gas, Inc.
Deferred Tax Liabilities
As of 12/31/2017

Description (Timing Differences)	ASC 740 as of 12/31/2016	2017 Forecasted Additions to ASC 740	Adjustments	Forecasted Deferred Tax (DT) Balance at 12/31/2017	Allocation to KGS Ratio	Dollars Allocated to KGS
Bad Debts	0	0		0		
Contingent Liabilities / Reserves	(8,216,764)	(1,188,833)		(9,405,597)	33.04%	\$ (3,107,581)
Active Employee Benefits	687,463	1,036,476		1,723,939	33.04%	569,584
Mark to Market	0	0		0		
Purchased Gas Adjustment	0	0		0		
Workers Compensation	0	0		0		
2012 FAS 109 Reclasses	0	0		0		
FAS 87 - Pensions & Related OCI	113,041,765	128,187,080		241,228,845		(1)
FAS 106 - OPEB & Related OCI	(27,461,721)	(1,706,404)		(29,168,125)		(1)
SERP & Related OCI	12,439,407	3,154,248		15,593,655		(1)
SERP - OCI	0	0		0		
Deferred Compensation	6,535,678	(1,323,892)		5,211,786		(2)
Deferred Compensation - COLI	(6,029,223)	0		(6,029,223)		(2)
Debt Expense	2,762,669	706,171		3,468,840	33.04%	1,146,094
Utiliplant - Depreciation	(42,066,803)	5,824,658		(36,242,145)	See Line Below	(3)
Bonus Depreciation	(60,661,569)	(6,075,661)		(59,307,345)		(3)
AIRCRAFT	0	0		(7,429,885)		(3)
Repairs	0	0		0		
Synthetic Leases	0	0		0		
CIAC	0	0		0		
Line Extension Deposits Received/Forfeited	0	0		0		
Franchise Cost	0	0		0		
Take or Pay	0	0		0		
Phantom Stock - BOD	4,221,608	1,089,077		5,310,685	33.04%	1,754,634
Restricted Stock	4,597,949	(50,227)		4,547,722	33.04%	1,502,554
Performance Stock	8,174,132	(89,293)		8,084,839	33.04%	2,671,207
Synthetic Leases	0	0		0		
Rate Case Expenses	0	0		0		(4)
Regulatory Assets - Current	0	0		0		
Stock Options	0	0		0		
FAS 112	312,983	(31,133)		281,850	33.04%	93,122
REG ASSET ROADMAP TECHNOLOGY	0	0		0		
DEF CR WRI PRE ALLIANCE	5,902,934	0		5,902,934		(5)
DEF CR HRA RESERVE	0	0		0		
Gain On Sale/Lesseback Austin	0	0		0		
Amortization - Restacking	0	0		0		
Deferred Investment Credit	0	0		0		
Flow-Through	0	0		0		
Non-Deductible Goodwill: WRI	0	0		0		
OCI -Other Comprehensive Income - Terminated Swaps	0	0		0		
OCI	0	0		0		
Other State NOL	0	0		0		
Incentives	7,494,145	0		7,494,145	33.04%	2,476,043
Federal NOL	58,340,462	8,483,423	28,524,688	95,348,573		(7)
Charitable Contributions Carryforward	1,543,652	0		1,543,652		(7)
OK STATE NOL	0	0		0		
Total NonCurrent Deferred Tax Liability Timing Differences	81,618,767	138,015,689	28,524,688	248,159,145		\$ 7,105,657
Add Back Federal NOLs	(59,884,114)	(8,483,423)	(28,524,688)	(96,892,225)		26.53% (8)
Add Back: State NOLs	0	0	0	0		1,885,131
Cumulative Difference (net of Add Backs)	21,734,653	129,532,266	0	151,266,919		(8,167,610) (3)
Times Tax Rate	38.50%	25.01%		25.01%		\$ (6,282,479)
Deferred Tax Asset/(Liability) Before NOLs and Credits	8,367,841	32,396,020		37,831,857		40,563,006
check						2,987,189

ONE Gas, Inc.
Deferred Tax Liabilities
As of 8/31/2018

Description (Timing Differences)	ASC 740 as of 12/31/2017	2018 Forecasted Additions to ASC 740	Adjustments	Forecasted Deferred Tax (DT) Balance at 8/31/2018	Staff Adjusted Allocation to KGS Ratio	Dollars Allocated to KGS	Staff Exclusions to Timing Differences	Staff Adjusted Dollars Allocated to KGS
Bad Debts	0	0		0				
Contingent Liabilities / Reserves	(9,405,597)	(83,642)		(9,489,239)	32.35%	\$ (3,069,769)		\$ (3,069,769)
Active Employee Benefits	1,723,939	0		1,723,939	32.35%	557,694		557,694
Mark to Market	0	0		0				
Purchased Gas Adjustment	0	0		0				
Workers Compensation	0	(103,295)		(103,295)				
2012 FAS 109 Reclasses	0	0		0				
FAS 87 - Pensions & Related OCI	252,068,433	4,818,520		256,886,953				(1)
FAS 106 - OPEB & Related OCI	(29,168,125)	(1,076,298)		(30,244,423)				(1)
SERP & Related OCI	15,674,298	1,076,769		16,751,067				(1)
SERP - OCI	0	0		0				
Deferred Compensation	5,211,786	(132,534)		5,079,252				(2)
Deferred Compensation - COLI	(6,029,223)	0		(6,029,223)				(2)
Debt Expense	3,468,840	513,880		3,982,720	32.35%	1,288,410		1,288,410
Utiliplant - Depreciation	(36,242,145)	6,789,795		(29,452,349)	See Line Below			(3)
Bonus Depreciation	(59,307,345)	0		(51,877,460)				(3)
AIRCRAFT	(7,429,885)	0		(7,429,885)				(3)
Repairs	0	0		0				
Synthetic Leases	0	0		0				
CIAC	0	0		0				
Line Extension Deposits Received/Forfeited	0	0		0				
Franchise Cost	0	0		0				
Take or Pay	0	0		0				
Phantom Stock - BOD	5,310,685	132,833		5,443,518	32.35%	1,760,978		1,760,978
Restricted Stock	4,547,722	(388,109)		4,159,613	32.35%	1,345,635	(672,817)	672,817
Performance Stock	8,084,839	444,394		8,529,233	32.35%	2,759,207	(2,759,207)	-
Synthetic Leases	0	0		0				
Rate Case Expenses	0	0		0				(4)
Regulatory Assets - Current	0	0		0				
Stock Options	0	0		0				
FAS 112	281,850	(48,335)		233,515	32.35%	75,542		75,542
REG ASSET ROADMAP TECHNOLOGY	0	0		0				
DEF CR WRI PRE ALLIANCE	5,902,934	0		5,902,934				(5)
DEF CR HRA RESERVE	0	0		0				
Gain On Sale/Lesseback Austin	0	0		0				
Amortization - Restacking	0	0		0				
Deferred Investment Credit	0	0		0				
Flow-Through	0	0		0				
Non-Deductible Goodwill: WRI	0	0		0				
OCI -Other Comprehensive Income - Terminated Swaps	0	0		0				
OCI	0	0		0				
Other State NOL	0	0		0				
Incentives	7,494,145	0		7,494,145	32.35%	2,424,356	\$ (1,861,905)	562,451
Federal NOL	95,348,573	(94,148,988)		1,199,585				(7)
Charitable Contributions Carryforward	1,543,652	0		1,543,652				(7)
OK STATE NOL	0	0		0				
Total NonCurrent Deferred Tax Liability Timing Differences	259,079,376	(82,205,009)	0	184,304,252		\$ 7,142,053	\$ (5,293,930)	\$ 1,848,123
Add Back Federal NOLs	(96,892,225)	94,148,988	0	(2,743,237)		26.53%		26.53% (8)
Add Back: State NOLs	0	0		0		1,894,787		490,307
Cumulative Difference (net of Add Backs)	162,187,151	11,943,979	0	181,561,015		(9,575,599)		(9,575,599) (3)
Times Tax Rate	25.01%	25.01%		25.01%		\$ (7,680,813)		\$ (9,085,292)
Deferred Tax Asset/(Liability) Before NOLs and Credits	40,563,006	2,987,189		45,408,410				

Notes

- (1) DEFERRED TAXES ASSOCIATED WITH PENSIONS AND OPEBs at corporate level. Represent funding in excess of book expense, thus since the balance of excess funding is not receiving rate base recognition, neither should the liability be recognized for ratemaking purposes.
- (2) Corporate items for pensions etc

- (3) Source: Kristi Bolles calculation of ADIT on Corporate assets Company 101
- (4) Associated with Corporate SERP regulatory asset
- (5) Related to environmental expenses from the Oneok acquisition of WRs gas properties in Kansas. Expense not reflected in rates
- (6) Associated with an ONG prepaid pension
- (7) NOLs. Handled separately
- (8) Kansas composite tax rate

Sources: KGS's response to Staff Data Request No. 194
KGS's Pro-Forma Adjustment WC-9 workpaper
Staff Adjustment IS-17

Kansas Gas Service
Corporate ADIT - Detail
Staff Rate Base Adjustment No. 4
Test Year Ending December 31, 2017

ONE Gas, Inc. (Corporate Assets)
Estimated Accumulated Deferred Income Tax Analysis
For the Year Ended December 31, 2017

Co 101 2017 Powertax Rpt 8

Co 101 2017 Powertax Rpt 8											Tax Rate 39.55% *
		Gross Book Basis (1010 & 1060)	Book Reserve (1080100 & 1110)	Net Book Basis	Gross Tax Basis (1010 & 1060)	Tax Reserve (1080100 & 1110)	Net Tax Basis	ADIT Asset/(Liability)	Allocation Factor	Deferred Tax Allocated to KGS Division	
Line No.	Description										
1	Co. 101 Plant Allocated via Distrigas	\$ 89,606,920	\$ (28,877,603)	\$ 60,729,317	\$ 61,488,415	\$ (52,107,271)	\$ 9,381,144	\$ (20,308,203)	33.04%	\$ (6,709,830)	
2	Assets allocated via Causal Allocation Factor										
3	Dynamic Risk Assessment	-	-	-	-	-	-	-	0.000%	-	
4	Banner Software	15,293,684	(8,316,017)	6,977,667	12,465,023	(11,563,651)	901,372	(2,403,175)	29.460%	(707,975)	
5	Power Plant Software	870,000	(244,528)	625,472	435,000	(289,971)	145,029	(190,015)	33.780%	(64,187)	
6	Concur	-	-	-	-	-	-	-	0.000%	-	
7	Maximo leak detection (391.6)	3,117,561	(1,833,583)	1,283,978	3,117,561	(3,117,561)	-	(507,813)	30.37%	(154,223)	
8	Journey- Employee-ODC Distrigas	69,580,940	(16,908,956)	52,671,984	39,923,516	(27,871,659)	12,051,857	(16,065,260)	33.04%	(5,307,962)	
9	Journey- Employee Count	1,848,836	(584,815)	1,264,021	-	-	-	(499,920)	33.94%	(169,673)	
10	Ariba Software	59,400	(28,080)	31,320	59,400	(59,400)	-	(12,387)	29.22%	(3,620)	
11	Subtotal ONE Gas, Inc. Assets allocated via Casual Allocators	90,770,421	(27,915,979)	62,854,442	56,000,500	(42,902,242)	13,098,258	(19,678,570)		(6,407,640)	
12	Less Selected Assets:										
13	Aircraft (392.6)	(13,608,723)	6,349,590	(7,259,133)	(13,608,723)	13,486,962	(121,761)	2,822,831	33.04%	932,663	
14	Aircraft Internet Text & Talk	(130,857)	36,258	(94,599)	(65,429)	25,373	(40,055)	21,572	33.04%	7,127	
15	Airport Furniture	(11,870)	2,003	(9,867)	(5,935)	2,302	(3,633)	2,465	33.04%	814	
16	Foundation Software	(64,443)	51,416	(13,027)	(46,545)	46,545	-	5,152	33.04%	1,702	
17	ArtWork	(49,414)	6,312	(43,102)	(49,414)	-	(49,414)	(2,496)	33.04%	(825)	
18	Excluded Asset Total	(13,865,307)	6,445,579	(7,419,728)	(13,776,046)	13,561,182	(214,864)	2,849,524		941,483	
19	Total Co. 101 Plant As Adjusted	\$ 166,512,034	\$ (50,348,003)	\$ 116,164,031	\$ 103,712,869	\$ (81,448,331)	\$ 22,264,538	\$ (37,137,249)		\$ (12,175,988)	
20	Total ADIT Allocated to KGS	\$ 166,512,034	\$ (50,348,003)	\$ 116,164,031	\$ 103,712,869	\$ (81,448,331)	\$ 22,264,538	\$ (37,137,249)		\$ (12,175,988)	

* 39.55% was the corporate tax rate prior to the enactment fo the 2017 Tax Cuts and Jobs Act.

Source: KGS's Pro-Forma Adjustment WC-9 workpaper

Kansas Gas Service
Corporate ADIT - Detail
Staff Rate Base Adjustment No. 4
Test Year Ending December 31, 2017

ONE Gas, Inc. (Corporate Assets)
Estimated Accumulated Deferred Income Tax Analysis
For the Year Ended December 31, 2017

Co 101 2017 Powertax Rpt 8

Co 101 2017 Powertax Rpt 8								Tax Rate 26.53% *		
		Gross Book Basis (1010 & 1060)	Book Reserve (1080100 & 1110)	Net Book Basis	Gross Tax Basis (1010 & 1060)	Tax Reserve (1080100 & 1110)	Net Tax Basis	ADIT Asset/(Liability)	Allocation Factor	Deferred Tax Allocated to KGS Division
Line No.	Description									
1	Co. 101 Plant Allocated via Distrigas	\$ 89,606,920	\$ (28,877,603)	\$ 60,729,317	\$ 61,488,415	\$ (52,107,271)	\$ 9,381,144	\$ (13,622,670)	33.04%	\$ (4,500,930)
2	Assets allocated via Causal Allocation Factor									
3	Dynamic Risk Assessment	-	-	-	-	-	-	-	0.000%	-
4	Banner Software	15,293,684	(8,316,017)	6,977,667	12,465,023	(11,563,651)	901,372	(1,612,041)	29.460%	(474,907)
5	Power Plant Software	870,000	(244,528)	625,472	435,000	(289,971)	145,029	(127,462)	33.780%	(43,057)
6	Concur	-	-	-	-	-	-	-	0.000%	-
7	Maximo leak detection (391.6)	3,117,561	(1,833,583)	1,283,978	3,117,561	(3,117,561)	-	(340,639)	30.37%	(103,452)
8	Journey- Employee-ODC Distrigas	69,580,940	(16,908,956)	52,671,984	39,923,516	(27,871,659)	12,051,857	(10,776,520)	33.04%	(3,560,562)
9	Journey- Employee Count	1,848,836	(584,815)	1,264,021	-	-	-	(335,345)	33.94%	(113,816)
10	Ariba Software	59,400	(28,080)	31,320	59,400	(59,400)	-	(8,309)	29.22%	(2,428)
11	Subtotal ONE Gas, Inc. Assets allocated via Casual Allocators	90,770,421	(27,915,979)	62,854,442	56,000,500	(42,902,242)	13,098,258	(13,200,316)		(4,298,223)
12	Less Selected Assets:									
13	Aircraft (392.6)	(13,608,723)	6,349,590	(7,259,133)	(13,608,723)	13,486,962	(121,761)	1,893,545	33.04%	625,627
14	Aircraft Internet Text & Talk	(130,857)	36,258	(94,599)	(65,429)	25,373	(40,055)	14,470	33.04%	4,781
15	Airport Furniture	(11,870)	2,003	(9,867)	(5,935)	2,302	(3,633)	1,654	33.04%	546
16	Foundation Software	(64,443)	51,416	(13,027)	(46,545)	46,545	-	3,456	33.04%	1,142
17	ArtWork	(49,414)	6,312	(43,102)	(49,414)	-	(49,414)	(1,675)	33.04%	(553)
18	Excluded Asset Total	(13,865,307)	6,445,579	(7,419,728)	(13,776,046)	13,561,182	(214,864)	1,911,450		631,543
19	Total Co. 101 Plant As Adjusted	\$ 166,512,034	\$ (50,348,003)	\$ 116,164,031	\$ 103,712,869	\$ (81,448,331)	\$ 22,264,538	\$ (24,911,536)		\$ (8,167,610)
20	Total ADIT Allocated to KGS	\$ 166,512,034	\$ (50,348,003)	\$ 116,164,031	\$ 103,712,869	\$ (81,448,331)	\$ 22,264,538	\$ (24,911,535)		\$ (8,167,610)

* 26.53% is the new corporate tax rate after the enactment fo the 2017 Tax Cuts and Jobs Act.

Source: KGS's Pro-Forma Adjustment WC-9 workpaper

Kansas Gas Service
Corporate ADIT - Detail
Staff Rate Base Adjustment No. 4
Test Year Ending December 31, 2017

ONE Gas, Inc. (Corporate Assets)
Estimated Accumulated Deferred Income Tax Analysis
For the Period Ended August 31, 2018

Co 101 2017 Powertax Rpt 8

Line No.	Description	Gross Book Basis (1010 & 1060)	Book Reserve (1080100 & 1110)	Net Book Basis	Gross Tax Basis (1010 & 1060)	Tax Reserve (1080100 & 1110)	Net Tax Basis	Tax Rate 26.53% *	Allocation Factor ^	Deferred Tax Allocated to KGS Division
								ADIT Asset/(Liability)		
1	Co. 101 Plant Allocated via Distrigas	\$ 113,088,786	\$ (33,064,127)	\$ 80,024,658	\$ 84,131,064	\$ (73,040,648)	\$ 11,090,416	\$ (18,288,254)	32.35%	\$ (5,916,250)
2	Assets allocated via Causal Allocation Factor									
3	Dynamic Risk Assessment	-	-	-	-	-	-	-	0.000%	-
4	Banner Software	15,269,959	(9,854,097)	5,415,863	12,460,311	(11,563,651)	896,660	(1,198,944)	29.460%	(353,209)
5	Power Plant Software	870,000	(289,130)	580,870	435,000	(434,957)	44	(154,093)	33.780%	(52,053)
6	Concur	-	-	-	0	-	-	-	0.000%	-
7	Maximo leak detection (391.6)	3,117,561	(1,993,410)	1,124,151	3,117,561	(3,117,561)	-	(298,237)	30.37%	(90,575)
8	Journey- Employee-ODC Distrigas	69,580,940	(20,476,138)	49,104,801	39,923,516	(33,024,732)	6,898,784	(11,197,257)	32.35%	(3,622,313)
9	Journey- Employee Count	1,848,836	(679,599)	1,169,237	0	-	-	(310,199)	33.91%	(105,188)
10	Ariba Software	-	-	-	0	-	-	-	29.15%	-
11	Accounts Payable Software	903,328	(66,279)	837,049	903,328	(301,079)	602,249	(62,293)	29.15%	(18,158)
12	Subtotal ONE Gas, Inc. Assets allocated via Casual Allocators	91,590,624	(33,358,653)	58,231,971	56,839,716	(48,441,980)	8,397,736	(13,221,023)		(4,241,496)
13	<u>Less Selected Assets:</u>									
14	Aircraft (392.6)	(13,608,723)	6,919,342	(6,689,381)	(13,608,723)	13,608,723	0	1,774,693	32.35%	574,113
15	Aircraft Internet Text & Talk	(130,857)	53,706	(77,151)	(65,429)	36,817	(28,612)	12,877	32.35%	4,166
16	Airport Furniture	(11,870)	2,531	(9,339)	(5,935)	3,340	(2,595)	1,789	32.35%	579
17	Foundation Software	(99,438)	53,157	(46,281)	(46,545)	46,545	-	12,278	32.35%	3,972
18	ArtWork	(49,414)	7,959	(41,455)	(49,414)	-	(49,414)	(2,111)	32.35%	(683)
19	Excluded Asset Total	(13,900,301)	7,036,694	(6,863,607)	(13,776,045)	13,695,424	(80,621)	1,799,526		582,147
20	Total Co. 101 Plant As Adjusted	\$ 190,779,109	\$ (59,386,086)	\$ 131,393,022	\$ 127,194,736	\$ (107,787,204)	\$ 19,407,532	\$ (29,709,751)		\$ (9,575,599)
21	Total ADIT Allocated to KGS	\$ 190,779,109	\$ (59,386,086)	\$ 131,393,022	\$ 127,194,736	\$ (107,787,204)	\$ 19,407,532	\$ (29,709,751)		\$ (9,575,599)

* 26.53% is the new corporate tax rate after the enactment to the 2017 Tax Cuts and Jobs Act.

^ 32.3500% is Staff's adjusted Distrigas allocation factor. The others are KGS's allocation factors as of August 31, 2018.

Sources: KGS's response to Staff Data Request No. 194
Staff Adjustment IS-17

Kansas Gas Service
Corporate ADIT - Summary
Staff Rate Base Adjustment No. 5
Test Year Ending December 31, 2017

Line No.	Account No.	Description	Adjustment
1	283	Staff Adjusted Corporate Remeasurement ADIT	\$ (3,776,417)
2	283	Less; KGS Corporate Remeasurement ADIT	(3,083,221)
3	283	Staff Adjustment to Corporate Remeasurement ADIT	\$ (693,196)

Note: This adjustment is a credit entry. It increases KGS's excess deferred tax liability and decreases rate base.

Kansas Gas Service
Corporate ADIT - Detail
Staff Rate Base Adjustment No. 5ONE Gas, Inc.
Deferred Tax Liabilities
As of 12/31/2017

Description (Timing Differences)	ASC 740 as of 12/31/2016	2017 Forecasted Additions to ASC 740	Adjustments	Forecasted Deferred Tax (DT) Balance at 12/31/2017	Allocation to KGS Ratio	Dollars Allocated to KGS	KGS Corporate ADIT Regulatory Liability	Staff Exclusions of Timing Differences	Staff Adjusted Dollars Allocated to KGS	Staff Adjusted Corporate ADIT Regulatory Liability
Bad Debts	0	0		0						
Contingent Liabilities / Reserves	(8,216,764)	(1,188,833)		(9,405,597)	33.04%	\$ (3,107,581)			\$ (3,107,581)	
Active Employee Benefits	687,463	1,036,476		1,723,939	33.04%	569,584			569,584	
Mark to Market	0	0		0						
Purchased Gas Adjustment	0	0		0						
Workers Compensation	0	0		0						
2012 FAS 109 Reclasses	0	0		0						
FAS 87 - Pensions & Related OCI	113,041,765	128,187,080		241,228,845						(1)
FAS 106 - OPEB & Related OCI	(27,461,721)	(1,706,404)		(29,168,125)						(1)
SERP & Related OCI	12,439,407	3,154,248		15,593,655						(1)
SERP - OCI	0	0		0						
Deferred Compensation	6,535,678	(1,323,892)		5,211,786						(2)
Deferred Compensation - COLI	(6,029,223)	0		(6,029,223)						(2)
Debt Expense	2,762,669	706,171		3,468,840	33.04%	1,146,094			1,146,094	
Utiliplant - Depreciation	(42,066,803)	5,824,658		(36,242,145)	See Line Below					(3)
Bonus Depreciation	(60,661,569)	(6,075,661)		(59,307,345)						(3)
AIRCRAFT				(7,429,885)						(3)
Repairs	0	0		0						
Synthetic Leases	0	0		0						
CIAC	0	0		0						
Line Extension Deposits Received/Forfeited	0	0		0						
Franchise Cost	0	0		0						
Take or Pay	0	0		0						
Phantom Stock - BOD	4,221,608	1,089,077		5,310,685	33.04%	1,754,634			1,754,634	
Restricted Stock	4,597,949	(50,227)		4,547,722	33.04%	1,502,554		(751,277)	751,277	
Performance Stock	8,174,132	(89,293)		8,084,839	33.04%	2,671,207		(2,671,207)	-	
Synthetic Leases	0	0		0						
Rate Case Expenses	0	0		0						(4)
Regulatory Assets - Current	0	0		0						
Stock Options	0	0		0						
FAS 112	312,983	(31,133)		281,850	33.04%	93,122			93,122	
REG ASSET ROADMAP TECHNOLOGY	0	0		0						
DEF CR WRI PRE ALLIANCE	5,902,934	0		5,902,934						(5)
DEF CR HRA RESERVE	0	0		0						
Gain On Sale/Leaseback Austin	0	0		0						
Amortization - Restacking	0	0		0						
Deferred Investment Credit	0	0		0						
Flow-Through	0	0		0						
Non-Deductible Goodwill: WRI	0	0		0						
OCI - Other Comprehensive Income - Terminated Swaps	0	0		0						
OCI	0	0		0						
Other State NOL	0	0		0						
Incentives	7,494,145	0		7,494,145	33.04%	2,476,043		\$ (1,901,601)	574,442	(7)
Federal NOL	58,340,462	8,483,423	28,524,688	95,348,573						(7)
Charitable Contributions Carryforward	1,543,652	0		1,543,652						
OK STATE NOL										
Total NonCurrent Deferred Tax Liability Timing Differences	81,618,767	138,015,689	28,524,688	248,159,145		\$ 7,105,657	\$ 7,105,657	\$ (5,324,084)	\$ 1,781,573	\$ 1,781,573
Add Back Federal NOLs	(59,884,114)	(8,483,423)	(28,524,688)	(96,892,225)		26.53%	39.55%		26.53%	39.55%
Add Back: State NOLs						1,885,131	2,810,288		\$ 472,651	\$ 704,612
Cumulative Difference (net of Add Backs)	21,734,653	129,532,266	0	151,266,919		(8,167,610)	(12,175,988)		(8,167,610)	(12,175,988)
Times Tax Rate	38.50%	25.01%		25.01%		\$ (6,282,479)	\$ (9,365,700)		\$ (7,694,958)	\$ (11,471,375)
Deferred Tax Asset/(Liability) Before NOLs and Credits	8,367,841	32,396,020		37,831,857						
check				Regulatory Liability		\$ (3,083,221)			\$ (3,776,417)	

Notes

- (1) DEFERRED TAXES ASSOCIATED WITH PENSIONS AND OPEBs at corporate level. Represent funding in excess of book expense, thus since the balance of excess funding is not receiving rate base recognition, neither should the liability be recognized for ratemaking purposes.
- (2) Corporate items for pensions etc

- (3) Source: Kristi Bolles calculation of ADIT on Corporate assets Company 101
- (4) Associated with Corporate SERP regulatory asset
- (5) Related to environmental expenses from the Oneok acquisition of WRs gas properties in Kansas. Expense not reflected in rates
- (6) Associated with an ONG prepaid pension
- (7) NOLs. Handled separately
- (8) Kansas composite tax rate

Source: KGS's Pro-Forma Adjustment WC-10 workpaper

Kansas Gas Service
Materials and Supplies - Summary
Rate Base Adjustment No. 6
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	Total
1		Materials and Supplies - 13-Month Average (August 2017 - August 2018)	\$ 9,220,076
2		Materials and Supplies - 13-Month Average Included in Application (December 2016 - December 2017)	<u>8,809,676</u>
3	154-163	Staff Adjustment to Materials and Supplies	<u><u>\$ 410,400</u></u>

Kansas Gas Service
Materials and Supplies - Detail
Rate Base Adjustment No. 6
Test Year Ended December 31, 2017

Line No.	Month (Test Year)	Materials Acct. 154	Stores Expense Acct. 163	Test Year Total	Month (Update)	Materials Acct. 154	Stores Expense Acct. 163	Updated Total
1	Dec-16	\$ 9,362,920	(97,677)	\$ 9,265,243	Aug-17	\$ 8,991,372	(372,990)	\$ 8,618,382
2	Jan-17	9,297,916	(152,139)	9,145,777	Sep-17	8,561,470	(280,214)	8,281,256
3	Feb-17	9,055,621	(215,761)	8,839,860	Oct-17	8,950,410	(215,953)	8,734,457
4	Mar-17	9,301,706	(249,366)	9,052,340	Nov-17	9,159,758	(215,922)	8,943,835
5	Apr-17	9,328,045	(193,465)	9,134,580	Dec-17	9,101,002	(90,278)	9,010,723
6	May-17	9,085,997	(491,058)	8,594,939	Jan-18	9,434,564	(174,568)	9,259,996
7	Jun-17	8,866,896	(395,944)	8,470,952	Feb-18	9,518,997	(227,372)	9,291,625
8	Jul-17	8,800,777	(367,334)	8,433,443	Mar-18	9,497,694	(326,311)	9,171,384
9	Aug-17	8,991,372	(372,990)	8,618,382	Apr-18	9,766,217	(198,161)	9,568,056
10	Sep-17	8,561,470	(280,214)	8,281,256	May-18	9,886,233	(290,311)	9,595,923
11	Oct-17	8,950,410	(215,953)	8,734,457	Jun-18	9,982,494	(248,646)	9,733,848
12	Nov-17	9,159,758	(215,922)	8,943,836	Jul-18	9,957,707	(402,698)	9,555,009
13	Dec-17	9,101,002	(90,278)	9,010,724	Aug-18	10,388,347	(291,851)	10,096,495
14	Total			114,525,789	Total			119,860,990
15	13-Month Average			<u>\$ 8,809,676</u>	13-Month Average			<u>\$ 9,220,076</u>

Sources: KGS's Application, Section 6
KGS's response to Staff Data Request No. 157

Exhibit TSR-6

**Working capital monthly balances (2014-2018) as
provided by KGS in response to Staff Data Request
No. 157**

**NOTE: This exhibit contains corporate prepayments through
December 2017. 2018 corporate prepayments were provided in
response to Staff Data Request No. 155.**

Kansas Gas Service

Account	2014											
	YTD-Actual JAN, 2014	YTD-Actual FEB, 2014	YTD-Actual MAR, 2014	YTD-Actual APR, 2014	YTD-Actual MAY, 2014	YTD-Actual JUN, 2014	YTD-Actual JUL, 2014	YTD-Actual AUG, 2014	YTD-Actual SEP, 2014	YTD-Actual OCT, 2014	YTD-Actual NOV, 2014	YTD-Actual DEC, 2014
1540xxx Materials	\$ 4,011,921	\$ 4,193,312	\$ 4,278,491	\$ 3,934,666	\$ 4,449,927	\$ 4,756,205	\$ 4,940,022	\$ 5,176,054	\$ 5,796,985	\$ 7,062,050	\$ 7,691,487	\$ 8,239,373
1630 Stores Expense	(67,651)	(160,146)	(175,063)	(551,503)	(533,107)	(541,152)	(531,358)	(329,560)	(150,948)	191,777	144,707	202,912
1641 Gas Stored U/G Current	24,839,991	15,457,673	11,140,924	16,795,994	28,276,605	38,646,274	47,331,570	56,287,636	62,391,976	66,359,300	61,345,007	47,778,181
1650 Prepayments	645,195	548,875	622,005	533,607	460,044	614,393	552,107	777,702	507,988	466,566	523,072	551,254
1823260 REG ASSETS FLOW THROUGH	1,347,746	1,335,308	1,308,016	1,282,625	1,260,917	1,239,209	1,217,501	1,195,793	1,174,085	1,152,377	1,130,669	1,108,963
2350 - Customer Dep. Net	18,319,013	18,889,893	19,238,537	19,207,734	19,008,569	18,735,500	18,590,893	18,634,887	18,845,258	19,146,162	19,551,295	19,919,337
2520 - Customer Adv. for Const.	3,804,242	4,034,931	4,039,082	4,033,931	3,853,539	3,756,291	3,863,653	3,850,150	4,001,256	5,425,801	5,493,554	5,686,065
2830 - Accum Def. Inc Tax	261,241,727	261,151,426	271,609,636	271,587,544	271,443,386	272,185,620	272,758,059	272,881,066	271,376,108	271,295,619	271,215,130	282,160,704
1650 Corporate Allocated Prepayments		5,670,594	5,307,225	5,060,513	4,579,062	4,423,395	4,058,108	3,728,007	3,267,661	2,669,320	3,949,933	3,801,736
1860 Corporate Allocated Deferred Prepayments		-	527,169	516,603	593,608	581,264	553,150	552,548	565,507	545,522	527,973	509,150
1641 Gas Stored U/G Current	24,839,991	15,457,673	11,140,924	16,795,994	28,276,605	38,646,274	47,331,570	56,287,636	62,391,976	66,359,300	61,345,007	47,778,181
Storage Volumes MMBTU	6,207,365	3,630,925	2,350,657	3,649,846	6,298,861	8,664,687	10,631,405	12,952,157	14,448,798	15,444,035	14,299,951	11,135,307

Kansas Gas Service

Account	2015											
	YTD-Actual JAN, 2015	YTD-Actual FEB, 2015	YTD-Actual MAR, 2015	YTD-Actual APR, 2015	YTD-Actual MAY, 2015	YTD-Actual JUN, 2015	YTD-Actual JUL, 2015	YTD-Actual AUG, 2015	YTD-Actual SEP, 2015	YTD-Actual OCT, 2015	YTD-Actual NOV, 2015	YTD-Actual DEC, 2015
1540xxx Materials	\$ 8,470,313	\$ 8,540,867	\$ 8,936,718	\$ 9,053,044	\$ 10,029,828	\$ 9,780,260	\$ 9,586,068	\$ 9,430,590	\$ 9,236,490	\$ 8,769,990	\$ 8,645,609	\$ 8,846,862
1630 Stores Expense	412,184	286,187	(65,510)	(98,753)	(20,701)	(109,760)	(101,382)	(40,868)	(3,030)	(99,216)	(161,363)	(53,824)
1641 Gas Stored U/G Current	35,087,177	14,240,348	13,936,282	15,194,179	20,265,193	25,587,311	31,991,337	37,141,614	40,909,265	42,994,099	41,212,831	33,796,837
1650 Prepayments	565,603	527,442	703,270	674,587	797,558	748,743	746,738	720,411	711,474	664,906	693,236	671,676
1823260 REG ASSETS FLOW THROUGH	1,086,139	1,065,548	1,043,840	1,022,132	1,000,424	978,716	957,008	935,300	913,592	891,884	870,176	848,468
2350 - Customer Dep. Net	20,386,939	20,831,267	20,263,793	20,202,928	20,030,307	19,666,207	19,461,250	19,472,278	19,450,066	19,601,284	19,877,704	20,122,287
2520 - Customer Adv. for Const.	5,671,177	5,730,034	5,913,659	5,856,941	5,838,406	6,676,839	6,948,195	6,948,333	7,095,139	7,175,832	7,395,579	7,390,439
2830 - Accum Def. Inc Tax	281,897,522	281,635,226	281,346,449	281,083,710	280,820,970	281,883,423	283,767,895	284,001,213	287,250,942	287,819,417	289,926,259	305,138,409
1650 Corporate Allocated Prepayments	4,299,362	4,462,282	4,241,882	3,693,756	4,306,112	3,858,779	3,736,217	3,331,641	2,950,083	2,415,884	4,098,762	4,307,653
1860 Corporate Allocated Deferred Prepayments	505,697	493,108	477,752	664,167	675,267	647,384	690,443	658,983	777,669	723,596	672,143	629,223
1641 Gas Stored U/G Current	35,087,177	14,240,348	13,936,282	15,194,179	20,265,193	25,587,311	31,991,337	37,141,614	40,909,265	42,994,099	41,212,831	33,796,837
Storage Volumes MMBTU	8,215,705	3,397,102	3,742,055	4,377,632	6,574,917	8,597,448	10,996,247	12,916,967	14,444,840	15,321,932	15,024,476	12,408,528

Kansas Gas Service

2016

Account	YTD-Actual JAN, 2016	YTD-Actual FEB, 2016	YTD-Actual MAR, 2016	YTD-Actual APR, 2016	YTD-Actual MAY, 2016	YTD-Actual JUN, 2016	YTD-Actual JUL, 2016	YTD-Actual AUG, 2016	YTD-Actual SEP, 2016	YTD-Actual OCT, 2016	YTD-Actual NOV, 2016	YTD-Actual DEC, 2016
1540xxx Materials	\$ 8,900,121	\$ 8,798,599	\$ 9,003,652	\$ 9,002,206	\$ 9,170,879	\$ 9,170,417	\$ 9,401,795	\$ 9,090,641	\$ 9,188,330	\$ 9,177,359	\$ 9,273,207	\$ 9,362,919
1630 Stores Expense	(58,216)	(145,276)	(243,018)	(90,218)	(114,035)	(20,485)	53,241	(129,818)	(63,809)	(52,269)	(108,235)	(97,677)
1641 Gas Stored U/G Current	19,710,408	15,282,267	14,743,078	14,720,571	16,039,438	19,522,960	24,909,613	31,391,417	35,452,762	38,236,855	37,020,516	29,220,824
1650 Prepayments	798,355	779,470	739,791	508,481	896,547	893,938	890,849	816,345	746,640	684,138	683,033	636,509
1823260 REG ASSETS FLOW THROUGH	826,884	805,300	783,716	762,132	740,548	718,964	697,380	675,796	654,212	632,628	611,034	589,449
2350 - Customer Dep. Net	20,375,328	20,702,986	20,662,269	20,674,536	20,364,716	20,092,394	19,717,290	19,485,917	19,304,940	19,364,729	19,302,671	19,367,469
2520 - Customer Adv. for Const.	7,729,367	7,729,154	7,661,852	7,656,393	8,435,470	8,706,147	8,986,899	8,940,814	9,070,882	9,262,610	9,694,435	9,697,240
2830 - Accum Def. Inc Tax	306,869,696	308,600,982	309,415,663	310,841,414	312,055,869	314,475,138	316,031,259	317,587,381	301,944,273	303,524,841	305,105,409	316,370,654
1650 Corporate Allocated Prepayments	4,228,871	5,035,914	4,528,319	4,031,787	4,369,257	4,674,980	4,159,014	3,663,194	3,156,426	2,915,150	4,763,396	4,522,598
1860 Corporate Allocated Deferred Prepayments	606,875	568,280	554,917	519,600	487,604	753,924	739,521	729,997	689,219	637,689	595,972	575,154
1641 Gas Stored U/G Current	19,710,408	15,282,267	14,743,078	14,720,571	16,039,438	19,522,960	24,909,613	31,391,417	35,452,762	38,236,855	37,020,516	29,220,824
Storage Volumes MMBTU	7,172,414	5,623,441	5,740,378	5,885,312	6,623,189	8,298,235	10,303,670	12,799,781	14,292,770	15,290,845	14,784,431	11,677,624

Kansas Gas Service

Account	2017											
	YTD-Actual JAN, 2017	YTD-Actual FEB, 2017	YTD-Actual MAR, 2017	YTD-Actual APR, 2017	YTD-Actual MAY, 2017	YTD-Actual JUN, 2017	YTD-Actual JUL, 2017	YTD-Actual AUG, 2017	YTD-Actual SEP, 2017	YTD-Actual OCT, 2017	YTD-Actual NOV, 2017	YTD-Actual DEC, 2017
1540xxx Materials	\$ 9,297,916	\$ 9,055,621	\$ 9,301,706	\$ 9,328,045	\$ 9,085,997	\$ 8,866,896	\$ 8,800,777	\$ 8,991,372	\$ 8,561,470	\$ 8,950,410	\$ 9,159,758	\$ 9,101,002
1630 Stores Expense	(152,139)	(215,761)	(249,366)	(193,465)	(491,058)	(395,944)	(367,334)	(372,990)	(280,214)	(215,953)	(215,922)	(90,278)
1641 Gas Stored U/G Current	21,727,066	20,416,738	17,848,617	16,093,968	17,751,623	22,216,338	28,986,105	33,966,228	38,749,082	40,658,949	39,117,681	29,122,664
1650 Prepayments	658,682	613,963	551,825	552,638	515,009	553,036	548,766	530,193	520,347	950,984	2,086,300	1,945,540
1823260 REG ASSETS FLOW THROUGH	568,198	546,946	525,695	504,444	483,192	461,941	440,690	419,438	398,187	376,936	376,936	334,433
2350 - Customer Dep. Net	19,188,650	19,416,930	19,349,198	19,191,690	18,994,693	18,657,257	18,427,101	18,273,725	18,313,618	18,377,267	18,551,388	18,742,198
2520 - Customer Adv. for Const.	9,613,642	9,608,585	9,658,995	9,787,079	9,747,020	9,815,468	9,912,841	9,935,362	10,249,234	10,486,812	10,532,828	10,536,008
2830 - Accum Def. Inc Tax	318,120,767	319,870,881	323,866,033	325,126,671	326,527,197	328,414,142	329,361,200	328,148,343	337,684,151	337,488,367	345,047,305	249,509,781
1650 Corporate Allocated Prepayments	5,393,692	5,673,772	5,061,280	4,872,901	5,440,858	5,355,113	4,823,340	4,250,684	3,626,475	3,251,793	3,654,865	3,811,603
1860 Corporate Allocated Deferred Prepayments	545,769	521,458	468,198	487,840	417,847	379,577	349,097	313,644	286,321	812,577	799,492	832,211
1641 Gas Stored U/G Current	21,727,066	20,416,738	17,848,617	16,093,968	17,751,623	22,216,338	28,986,105	33,966,228	38,749,082	40,658,949	39,117,681	29,122,664
Storage Volumes MMBTU	8,472,296	7,632,598	6,685,664	5,960,883	6,546,974	8,081,025	10,495,980	12,338,693	14,045,591	14,760,910	14,262,986	10,602,403

Kansas Gas Service

Account	2018											
	YTD-Actual JAN, 2018	YTD-Actual FEB, 2018	YTD-Actual MAR, 2018	YTD-Actual APR, 2018	YTD-Actual MAY, 2018	YTD-Actual JUN, 2018	YTD-Actual JUL, 2018	YTD-Actual AUG, 2018	YTD-Actual SEP, 2018	YTD-Actual OCT, 2018	YTD-Actual NOV, 2018	YTD-Actual DEC, 2018
1540xxx Materials	\$ 9,434,564	\$ 9,518,997	\$ 9,497,694	\$ 9,766,217	\$ 9,886,233	\$ 9,982,494	\$ 9,957,707	\$ 10,388,347				
1630 Stores Expense	(174,568)	(227,372)	(326,311)	(198,161)	(290,311)	(248,646)	(402,698)	(291,851)				
1641 Gas Stored U/G Current	20,069,633	11,523,508	6,959,832	7,207,415	13,973,449	19,040,760	25,413,575	30,879,078				
1650 Prepayments	1,807,093	1,651,770	1,533,699	1,352,582	1,654,503	1,497,517	1,295,781	1,082,950				
1823260 REG ASSETS FLOW THROUGH	313,867	293,301	272,735	252,169	231,603	211,037	190,471	169,905				
2350 - Customer Dep. Net	18,365,444	18,676,383	18,931,478	19,008,040	18,949,073	18,856,776	18,831,256	18,936,733				
2520 - Customer Adv. for Const.	10,659,451	10,783,614	10,661,864	10,553,904	10,446,439	9,589,850	9,437,100	9,367,771				
2830 - Accum Def. Inc Tax	255,362,399	252,065,637	248,849,443	249,685,959	248,485,322	249,920,580	248,729,153	247,687,872				
1650 Corporate Allocated Prepayments												
1860 Corporate Allocated Deferred Prepayments												
1641 Gas Stored U/G Current	20,069,633	11,523,508	6,959,832	7,207,415	13,973,449	19,040,760	25,413,575	30,879,078				
Storage Volumes MMBTU	7,199,631	4,054,547	2,458,532	2,794,899	5,946,771	8,054,753	10,659,501	12,973,893				

Kansas Gas Service
Staff Adjustment to Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	Amount	Total
1		Staff Adjusted Prepayments - 13-Month Average (August 2017 - August 2018)	\$ 1,377,635	
2		KGS Pro-Forma Prepayments - 13-Month Average (December 2016 - December 2017)	820,292	
3		Staff Adjustment to KGS Prepayments		\$ 557,344
4		Staff Adjusted Corporate Prepayments - 13-Month Average (August 2017 - August 2018)	3,584,282	
5		KGS Pro-Forma Corporate Prepayments - 13-Month Average (December 2016 - December 2017)	4,595,306	
6		Staff Adjustment to Corporate Prepayments		(1,011,023)
7	165	Total Adjustment to Prepayments		(453,680)
8		Staff Adjusted Corporate Long-Term Prepayments - 13-Month Average (August 2017 - August 2018)	715,058	
9		KGS Pro-Forma Corporate Long-Term Prepayments - 13-Month Average (December 2016 - December 2017)	\$ 522,245	
10	186	Total Adjustment to Corporate Long-Term Prepayments		192,813
11		Staff Adjustment to Prepayments		\$ (260,866)

Kansas Gas Service
KGS Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Month (Test Year)	Prepayments		Month (Update)	Prepayments	
		Balance	Acct. 165		Balance	Acct. 165
1	Dec-16	\$	636,509	Aug-17	\$	530,193
2	Jan-17		658,682	Sep-17		520,347
3	Feb-17		613,963	Oct-17		950,984
4	Mar-17		551,825	Nov-17		2,086,300
5	Apr-17		552,638	Dec-17		1,945,540
6	May-17		515,009	Jan-18		1,807,093
7	Jun-17		553,036	Feb-18		1,651,770
8	Jul-17		548,766	Mar-18		1,533,699
9	Aug-17		530,193	Apr-18		1,352,582
10	Sep-17		520,347	May-18		1,654,503
11	Oct-17		950,984	Jun-18		1,497,517
12	Nov-17		2,086,300	Jul-18		1,295,781
13	Dec-17		<u>1,945,540</u>	Aug-18		<u>1,082,950</u>
14	Total		10,663,790	Total		17,909,258
15	13-Month Average	\$	<u>820,292</u>	13-Month Average	\$	<u>1,377,635</u>

Sources: KGS's Application, Section 6
KGS's responses to Staff Data Request Nos. 37, 156 and 157

Kansas Gas Service
Corporate Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Description	Month	Prepayments Balance Acct. 165	Allocation Percentage	Allocated Prepayments	Prepayments Balance Acct. 165	Staff Adjusted Allocation Percentage	Updated Allocated Prepayments	Staff Exclusions	Staff Adjusted Prepayments
1	Corporate Prepayments	Dec-16	\$ 13,688,374	33.0397%	\$ 4,522,598					
2		Jan-17	16,324,883	33.0397%	5,393,692					
3		Feb-17	17,172,590	33.0397%	5,673,772					
4		Mar-17	15,318,784	33.0397%	5,061,280					
5		Apr-17	14,748,624	33.0397%	4,872,901					
6		May-17	16,467,637	33.0397%	5,440,858					
7		Jun-17	16,208,115	33.0397%	5,355,113					
8		Jul-17	14,598,621	33.0397%	4,823,340					
9		Aug-17	12,865,382	33.0397%	4,250,684	\$ 12,865,382	32.3500%	\$ 4,161,951	\$ (1,628,531)	\$ 2,533,420
10		Sep-17	10,976,113	33.0397%	3,626,475	10,976,113	32.3500%	3,550,773	(1,252,069)	2,298,704
11		Oct-17	9,842,077	33.0397%	3,251,793	9,842,077	32.3500%	3,183,912	(912,322)	2,271,589
12		Nov-17	11,062,042	33.0397%	3,654,865	11,062,042	32.3500%	3,578,571	(697,212)	2,881,358
13		Dec-17	11,536,434	33.0397%	3,811,603	11,536,434	32.3500%	3,732,036	(467,933)	3,264,103
14		Jan-18				12,092,351	32.3500%	3,911,875	(573,856)	3,338,020
15		Feb-18				14,656,623	32.3500%	4,741,418	(274,751)	4,466,666
16		Mar-18				13,539,352	32.3500%	4,379,981	(165,523)	4,214,458
17		Apr-18				12,635,746	32.3500%	4,087,664	(79,454)	4,008,210
18		May-18				14,220,852	32.3500%	4,600,446	(51,745)	4,548,701
19		Jun-18				13,568,517	32.3500%	4,389,415	(21,628)	4,367,787
20		Jul-18				13,706,044	32.3500%	4,433,905	(2,663)	4,431,242
21		Aug-18				12,276,397	32.3500%	3,971,414	-	3,971,414
22	Total		\$ 180,809,675		\$ 59,738,974	\$ 162,977,928		\$ 52,723,360		\$ 46,595,672
23	13-Month Average				<u>\$ 4,595,306</u>			<u>\$ 4,055,643</u>		<u>\$ 3,584,282</u>

Sources: Kansas Gas Service's Application, Section 6
KGS's responses to Staff Data Request Nos. 155 and 157
Staff Adjustment IS-17

Kansas Gas Service
Corporate Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Prepay	Description	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
1	1650100	Kyriba Treasury Management System Inv INV10674 (01/01/17-12/31/17)	\$ 19,736	\$ 14,802	\$ 9,868	\$ 4,934	\$ -	\$ -							
2	1650100	Moody's Investor Service Commercial Paper Annual Fee Inv J1981388-000 (11/01/16-10/31/17)	9,166	1,583	-	-	-	-							
3	1650100	Moody's Investor Service Commercial Paper Annual Fee Inv J2035969-000 (09/01/17-08/31/18)	57,500	-	-	-	-	-							
4	1650100	Moody's Investors Service Long-Term Annual Fee Inv S1988257-00 (02/01/17-01/31/18)	41,665	33,332	24,999	16,666	8,333	-							
5	1650200	Cigna Group Insurance - Travel and Accident Insurance (01/01/17-12/31/17)	2,700	2,025	1,350	675	-	-	-	-	-	-	-	-	-
6	1650200	Marsh USA - Auto Liability Fronting Premium Inv 473762078271 (11/01/16-10/31/17)	6,024	3,012	-	-	-	-	-	-	-	-	-	-	-
7	1650200	Marsh USA - Excess Liability Inv 209913478984 (11/01/16 - 11/01/17)	864,314	432,157	-	-	-	-	-	-	-	-	-	-	-
8	1650200	Marsh USA - Excess Workers Compensation Inv 209911439621 (11/01/16 -11/01/17)	19,910	9,955	-	-	-	-	-	-	-	-	-	-	-
9	1650200	Marsh USA - Work Comp Fronting Ins Premium Inv 473762078271 (11/01/16-10/31/17)	17,500	8,750	-	-	-	-	-	-	-	-	-	-	-
10	1650200	Marsh USA Excess Liability XL Dublin Inv ENGAO1600483-001 (11/01/16 - 11/01/17)	21,446	10,723	-	-	-	-	-	-	-	-	-	-	-
11	1650200	Marsh USA Inc. Mail & Transit Insurance Premium Inv 209911707041 (01/31/17-01/31/18)	315	252	189	126	63	-	-	-	-	-	-	-	-
12	1650200	Marsh USA Inc. Property & Terrorism Insurance Inv 209911010124 (05/01/17- 04/30/18)	901,208	788,557	675,906	563,255	450,604	337,953	225,302	112,651	-	-	-	-	-
13	1650410	Automic App Works Inv 03-014498 (04/21/17-04/20/18)	30,392	26,593	22,794	18,995	15,196	11,397	7,598	3,799	-	-	-	-	-
14	1650410	Avaya CMS R18 Inv 2220050047 (08/01/17-07/31/18)						2,232	1,860	1,488	1,116	744	372	-	-
15	1650410	Avaya Annual Maintenance Inv 2733831224 (01/01/17-12/31/17)	9,780	7,335	4,890	2,445	-	-	-	-	-	-	-	-	-
16	1650410	Avaya Hardware & Software Maintenance Inv 2733816424 (01/01/17-12/22/17)	16,052	12,039	8,026	4,013	-	-	-	-	-	-	-	-	-
17	1650410	Avaya Hardware Maintenance Support Inv 2733783717 (10/01/16-09/30/17)	19,678	-	-	-	-	-	-	-	-	-	-	-	-
18	1650410	Avaya SA Pref EDP, UPG ADV EDP Renewal Inv 2219516554 (10/01/16-09/30/17)	775	-	-	-	-	-	-	-	-	-	-	-	-
19	1650410	Avaya Software Support Maintenance Inv 2219516555 (10/01/16-09/29/17)	343	(0)	-	-	-	-	-	-	-	-	-	-	-
20	1650410	CA Technologies CA Harvest Software Inv 90371655 (05/30/17-05/29/18)	12,357	10,984	9,611	8,238	6,865	5,492	4,119	2,746	1,373	-	-	-	-
21	1650410	CDW Direct Erwin Data Model Annual Maintenance Inv HGC4825 (05/30/17-05/29/18)	5,130	4,560	3,990	3,420	2,850	2,280	1,710	1,140	570	-	-	-	-
22	1650410	Citrix Systems, Inc. Enterprise User License Renewal Inv 91648425 (09/01/15 - 08/31/2018)	218,100	199,925	181,750	163,575	145,400	127,225	109,050	90,875	72,700	54,525	36,350	-	-
23	1650410	Citrix Systems, Inc. Software Support Inv 91648696 (09/01/15 - 08/31/18)	36,636	33,583	30,530	27,477	24,424	21,371	18,318	15,265	12,212	9,159	6,106	3,053	-
24	1650410	Critical Start Clancy Project Inv 6091 (08/04/17-08/03/18)	186,758	169,780	152,802	135,824	118,846	101,868	84,890	67,912	50,934	33,956	16,978	-	-
25	1650410	Critical Start OKTA Inv 5470 (01/01/17-05/28/18)	99,063	88,056	77,049	66,042	55,035	44,028	33,021	22,014	11,007	-	-	-	-
26	1650410	Critical Start OKTA Inv 5907 (05/29/17-05/28/18)	143,541	127,592	111,643	95,694	79,745	63,796	47,847	31,898	15,949	-	-	-	-
27	1650410	Critical Start Rapid 7 Annual Support Maintenance Inv 5657 (04/09/17-04/08/18)	29,078	24,924	20,770	16,616	12,462	8,308	4,154	-	-	-	-	-	-
28	1650410	Dell TOAD Maintenance Renewal INV1000211387 (8/31/15-10/15/17)	214	107	-	-	-	-	-	-	-	-	-	-	-
29	1650410	DNV GL Synergi Gas M&S Inv 50002935 (01/01/17-12/31/17)	10,552	7,914	5,276	2,638	-	-	-	-	-	-	-	-	-
30	1650410	Eagle Information Mapping Software Maintenance Inv 103046 (01/01/17-12/31/17)	18,668	14,001	9,334	4,667	-	-	-	-	-	-	-	-	-
31	1650410	ECE Design Annual Maintenance Inv AM-1006096-2016 (09/30/16-09/30/17)	466	-	-	-	-	-	-	-	-	-	-	-	-
32	1650410	FMC Technologies UCOS Annual Support Renewal Inv 200 (12/19/16-12/18/17)	27,668	20,751	13,834	6,917	-	-	-	-	-	-	-	-	-
33	1650410	Foresee Results, Inc. cxMeasure for Mobile Enterprise Inv 18845 (12/20/16-12/19/17)	10,000	7,500	5,000	2,500	-	-	-	-	-	-	-	-	-
34	1650410	Foresee Results, Inc. Measure for Web Inv 18015 (11/01/16-10/31/17)	10,334	5,167	-	-	-	-	-	-	-	-	-	-	-
35	1650410	Garner Annual Gartner Subscription Renewal Inv 941074 (11/01/16-10/31/17)	9,516	4,758	-	-	-	-	-	-	-	-	-	-	-
36	1650410	Gartner Annual Subscription Renewal Inv 942944 (11/01/16-10/31/17)	16,966	8,483	-	-	-	-	-	-	-	-	-	-	-
37	1650410	Global View - IPS Inv MV553A (10/01/17-12/31/17)				3,595	-	-	-	-	-	-	-	-	-
38	1650410	Hewlett Packard HP Hardware and Software Maintenance Renewal Inv 60275894 (07/01/17-06/30/18)	39,490	35,541	31,592	27,643	23,694	19,745	15,796	11,847	7,898	3,949	-	-	-
39	1650410	Hewlett Packard HP Hardware Support Inv 60305391 (09/22/17-06/30/18)		978	872	763	654	545	436	327	218	109	-	-	-
40	1650410	IBM Quarterly Maintenance Inv 1807153 (01/01/18-03/31/18)						121,446	60,723	-	-	-	-	-	-
41	1650410	IBM Quarterly Software Maintenance Inv 4806365 (04/01/18-06/30/18)								-	-	22,999	-	-	-
42	1650410	IBM Inv 706783 (10/01/17-12/31/17)			137,462	68,731	-	-	-	-	-	-	-	-	-
43	1650410	IBM Inv 7708105 (07/01/17-09/30/17)	67,972	-	-	-	-	-	-	-	-	-	-	-	-
44	1650410	Imaginit Autodesk Annual Support Renewal Inv IMINV086478 (11/17/16-11/16/17)	5,505	3,670	1,835	-	-	-	-	-	-	-	-	-	-
45	1650410	Itron Hardware & Software Maintenance Inv 479892 (04/01/18-06/30/18)								14,326	-	-	-	-	-
46	1650410	Latitude Geographics Geocortex Essentials Maintenance Renewal Inv INV0005292 (05/16/17-05/15/18)	20,000	17,500	15,000	12,500	10,000	7,500	5,000	2,500	-	-	-	-	-
47	1650410	Lexmark Perceptice Experience Content Maintenance Inv 9009522875 (06/24/17-06/23/18)	142,000	127,800	113,600	99,400	85,200	71,000	56,800	42,600	28,400	14,200	-	-	-
48	1650410	Microsoft Bluestripe Maintenance Inv 9824932053 (09/01/16-12/31/17)	4,779	3,186	1,593	-	-	-	-	-	-	-	-	-	-
49	1650410	Microsoft Corporation Enterprise Servers Inv 982008773 (01/01/16 - 12/31/17)	9,392	7,044	4,696	2,348	-	-	-	-	-	-	-	-	-
50	1650410	Microsoft Corporation Power BI Pro Inv 9824413327 (05/01/16 - 12/01/17)	160	120	80	40	-	-	-	-	-	-	-	-	-
51	1650410	Microsoft CRM & Exchange Online Subscriptions Inv 9823820202 (12/01/15 - 12/31/17)	704	528	352	176	-	-	-	-	-	-	-	-	-
52	1650410	Microsoft Inv E02003NCLP (04/12/17-04/11/18)	3,500	3,000	2,500	2,000	1,500	1,000	500	-	-	-	-	-	-
53	1650410	Microsoft Microsoft Enterprise Cloud Suite Inv 9823849742 (01/01/16 - 12/31/17)	9,336	7,002	4,668	2,334	-	-	-	-	-	-	-	-	-
54	1650410	Microsoft AzureMonthly Commit Shared Server Annual Support Renewal Inv 9825352880 (01/01/17-12/31/17)	33,600	25,200	16,800	8,400	-	-	-	-	-	-	-	-	-
55	1650410	Microsoft Dyn365 Shared Server Annual Support Renewal Inv 9825348086 (01/01/17-12/31/17)	108,288	81,216	54,144	27,072	-	-	-	-	-	-	-	-	-
56	1650410	Microsoft DynCRM Shared Server Annual Support Renewal Inv 9825348433 (01/01/17-12/31/17)	564	423	282	141	-	-	-	-	-	-	-	-	-
57	1650410	Microsoft Enterprise Product SPE E5 ShrdSvr ALNG SubsVL Maintenance Inv 9826207148 (09/01/17-12/31/17)		810	540	270	-	-	-	-	-	-	-	-	-
58	1650410	Microsoft PowerBI Shared Server Annual Support Renewal Inv 9825348087 (01/01/17-12/31/17)	396,456	297,342	198,228	99,114	-	-	-	-	-	-	-	-	-
59	1650410	Microsoft Premier Inv 9620917194 (01/01/2017-12/31/2017)	223,392	167,544	111,696	55,848	-	-	-	-	-	-	-	-	-
60	1650410	Microsoft Premier Inv 9620975649 (12/30/17-12/29/18)						542,179							
61	1650410	Microsoft ProjectPro O365 abd VisioPro O365 Shared Server Renewal Inv 98255348122 (01/01/17-12/31/17)	19,596	14,697	9,798	4,899	-	-	-	-	-	-	-	-	-
62	1650410	Microsoft PwrBIPremP1 Renewal Inv 9826450826 (11/01/17-12/31/17)													
63	1650410	Microsoft SharePoint Annual Suport Renewal Inv 9825352878 (01/01/17-12/31/17)	46,888	35,166	23,444	11,722	-	-	-	-	-	-	-	-	-
64	1650410	Microsoft VisioStd and Windows Annual Support Renewal Inv 9825348445 (01/01/17-12/31/17)	43,480	32,610	21,740	10,870	-	-	-	-	-	-	-	-	-
65	1650410	Microsoft VSPrem MSDN and SQL Server Enterprise Annual Support Renewal Inv 9825352879 (01/01/17-12/31/17)	156,688	117,516	78,344	39,172	-	-	-	-	-	-	-	-	-
66	1650410	MSC Technologies Eaton/Powerflex UPS Service Agreement Inv 60517 (05/20/17-05/19/18)	10,476	9,312	8,148	6,984	5,820	4,656	3,492	2,328	1,164	-	-	-	-
67	1650410	NetMotion Mobility SW Maintenance Inv											5,179	-	-
68	1650410	NetMotion Mobility SW Maintenance Inv 1363890												2,794	-
69	1650410	NetMotion Mobility SW Maintenance Inv 1373806												2,385	-
70	1650410	NextPlane, Inc. AOL Federation Service Inv 5622 (06/30/17-06/29/18)	12,500	11,250	10,000	8,750	7,500	6,250	5,000	3,750	2,500	1,250	-	-	-
71	1650410	PeopleFluent Data Encryption Inv 67706 (03/01/17-02/28/18)	88,026	73,355	58,684	44,013	29,342	14,671	-	-	-	-	-	-	-
72	1650410	PeopleFluent Maintenance Renewal Inv 68779 (07/01/17-06/30/18)	2,420	2,178	1,936	1,694	1,452	1,210	968	726	484	242	-	-	-
73	1650410	Pictometry Connect Image Service Inv SI037640 (01/01/2017-12/31/2017)	3,540	2,655	1,770	885	-	-	-	-	-	-	-	-	-
74	1650410	Safe Software FME ESRI Edition Floating Maintenance Inv 48254 (06/06/17-06/05/18)	1,305	1,160	1,015	870	725	580	435	290	145	-	-	-	-
75	1650410	Shi Crystal Reporting Annual Support Renewal Inv B06644366 (05/01/17-04/30/18)	640	560	480	400	320	240	160	80	-	-	-	-	-
76	1650410	Shi Schneider Electric Power and Cooling Inv B08386906 (05/15/18-05/31/21)											1,872	-	-
77	1650410	Shi Adobe Acrobat License Renewal Inv B05572333 (09/28/16-09/03/17)	3,855	-	-	-	-	-	-	-	-	-	-	-	-
78	1650410	Shi Adobe Creative Cloud Inv B05571935 (09/28/16-09/27/17)	111	-	-	-	-	-	-	-	-	-	-	-	-
79	1650410	Shi Veeam Management Pack Enterprise Inv B05656131 (10/18/16-10/17/17)	2,124	1,062	-	-	-	-	-	-	-	-	-	-	-
80	1650410	Shi Veeam Software Basic Renewal Inv B04													

Kansas Gas Service
Corporate Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Prepay	Description	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
81	1650410	Sigma Solutions (06/1/2014 - 5/31/2017) Invoice ORD140002500 C	-	-	-	-	-	-	-	-	-	-	-	-	-
82	1650410	Sigma Solutions HP Hardware Annual Support Maintenance Inv INV170001197 (03/01/17-02/28/18)	94,602	78,835	63,068	47,301	31,534	15,767	-	-	-	-	-	-	-
83	1650410	Sigma Solutions VMware Cloud Suite Renewal (4/1/15-3/31/18) INV150001289 K	186,452	159,816	133,180	106,544	79,908	53,272	26,636	-	-	-	-	-	-
84	1650410	Sigma Solutions Premium Software Support INV150000984 (3/1/15 - 2/29/16) O	-	-	-	-	-	-	-	-	-	-	-	-	-
85	1650410	Sirius Computer Solutions Quarterly Invoice - HW Maintenance Inv IN389921 (08/01/17-10/31/17)	16,856	8,428	-	-	-	-	-	-	-	-	-	-	-
86	1650410	Sirius Computer Solutions Cisco Smartnet Renewal Inv 377373JV (05/01/17-04/30/18)	191,000	167,125	143,250	119,375	95,500	71,625	47,750	23,875	-	-	-	-	-
87	1650410	Sirius Computer Solutions Data Comain Maintenance Inv IN 375037 (04/01/18-06/30/18)	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	2,934	1,467	-	-	-
88	1650410	Sirius Computer Solutions EMC-Data Domain, DPA, Networker Renewal Inv IN365399REV1 (02/01/17-06/30/18) QQ	173,530	156,177	138,824	121,471	104,118	86,765	69,412	52,059	34,706	17,353	-	-	-
89	1650410	Sirius Computer Solutions Quarterly Invoice - HW Maintenance Inv IN389920 (08/01/17-10/31/17)	9,834	4,917	-	-	-	-	-	-	-	-	-	-	-
90	1650410	Sirius Computer Solutions SilverPeak Annual Support Renewal Inv 802909 (11/01/16-10/31/17)	1,350	675	-	-	-	-	-	-	-	-	-	-	-
91	1650410	Sirius Quarterly Invoice - HW Maintenance Inv IN399296 (11/01/17-01/31/18)	-	-	-	16,856	8,428	-	-	-	-	-	-	-	-
92	1650410	Sirius Quarterly Invoice - HW Maintenance Inv IN399297 (11/01/17-01/31/18)	-	-	-	9,834	4,917	-	-	-	-	-	-	-	-
93	1650410	Teem Technologies EventBoard Upgrade Maintenance Inv INV-NS-2008 (12/13/17-05/30/18)	-	-	-	-	-	3,700	2,775	1,850	925	-	-	-	-
94	1650410	Teem Technologies, Inc EventBoard Annual Support Renewal Inv INV-NS-443 (06/01/17-05/31/18)	3,357	2,984	2,611	2,238	1,865	1,492	1,119	746	373	-	-	-	-
95	1650410	Terranova Worldwide Corp Content Customization PSA Inv 1880 (05/01/17-04/30/18)	1,352	1,183	1,014	845	676	507	338	169	-	-	-	-	-
96	1650410	Terranova Worldwide Corporation Information Security Awareness Inv 1650 (10/20/16-10/19/17)	1,004	502	-	-	-	-	-	-	-	-	-	-	-
97	1650410	Uptivity Call Copy MA Annual Maintenance Inv INV17491 (04/01/17-03/31/17)	67,886	58,188	48,490	38,792	29,094	19,396	9,698	-	-	-	-	-	-
98	1650410	Wolters Kluwer Teammate Software Inv 30675506 (11/01/16-10/31/17)	810	405	-	-	-	-	-	-	-	-	-	-	-
99		Subtotal	\$ 5,034,100	\$3,870,382	\$2,820,162	\$2,155,215	\$1,446,471	\$1,773,897	\$ 849,308	\$ 511,662	\$ 245,608	\$ 159,953	\$ 66,857	\$ 8,232	\$ -
100		Staff Adjusted Distrigas Allocator	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%
101		Corporate Prepayments to be Excluded	\$ 1,628,531	\$1,252,069	\$ 912,322	\$ 697,212	\$ 467,933	\$ 573,856	\$ 274,751	\$ 165,523	\$ 79,454	\$ 51,745	\$ 21,628	\$ 2,663	\$ -

Source: KGS's response to Staff Data Request No. 156

Kansas Gas Service
Corporate Long-Term Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Description	Month	Prepayments Balance Acct. 186	Q1 2016 Allocation Percentage	Allocated Prepayments	Prepayments Balance Acct. 186	Staff Adjusted Allocation Percentage	Updated Allocated Prepayments	Staff Exclusions	Staff Adjusted Prepayments
1	Corp Long-Term Prepayments	Dec-16	\$ 1,740,796	33.0397%	\$ 575,154					
2		Jan-17	1,651,859	33.0397%	545,769					
3		Feb-17	1,578,276	33.0397%	521,458					
4		Mar-17	1,417,076	33.0397%	468,198					
5		Apr-17	1,476,527	33.0397%	487,840					
6		May-17	1,264,682	33.0397%	417,847					
7		Jun-17	1,148,853	33.0397%	379,578					
8		Jul-17	1,056,597	33.0397%	349,096					
9		Aug-17	949,294	33.0397%	313,644	\$ 949,294	32.3500%	\$ 307,097	\$ (451)	\$ 306,645
10		Sep-17	866,597	33.0397%	286,321	866,597	32.3500%	280,344	(361)	279,983
11		Oct-17	2,459,395	33.0397%	812,577	2,459,395	32.3500%	795,614	(271)	795,344
12		Nov-17	2,419,792	33.0397%	799,492	2,419,792	32.3500%	782,803	(181)	782,622
13		Dec-17	2,518,822	33.0397%	832,211	2,518,822	32.3500%	814,839	(90)	814,749
14		Jan-18				2,750,872	32.3500%	889,907	(0)	889,907
15		Feb-18				2,621,644	32.3500%	848,102	(0)	848,102
16		Mar-18				2,637,277	32.3500%	853,159	(0)	853,159
17		Apr-18				2,503,194	32.3500%	809,783	(0)	809,783
18		May-18				2,369,417	32.3500%	766,506	(0)	766,506
19		Jun-18				2,291,533	32.3500%	741,311	(1,110)	740,201
		Jul-18				2,180,274	32.3500%	705,319	(0)	705,319
		Aug-18				2,174,452	32.3500%	703,435	(0)	703,435
20	Total		\$ 20,548,566		\$ 6,789,185	\$ 28,742,563		\$ 9,298,219		\$ 9,295,755
21	13-Month Average				<u>\$ 522,245</u>			<u>\$ 715,248</u>		<u>\$ 715,058</u>

Sources: KGS's Application, Section 6
KGS's responses to Staff Data Request Nos. 155 and 156
Staff Adjustment IS-17

Kansas Gas Service
Corporate Prepayments
Rate Base Adjustment No. 7
Test Year Ended December 31, 2017

Line No.	Prepay	Company	DESCRIPTION	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
1	1860104	Corporate	Haynes Boone Fees for Credit Facility for ONE Gas A	\$ 1,395	\$ 1,116	\$ 837	\$ 558	\$ 279	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	1860104	Corporate	Shi Schneider Electric Power and Cooling Inv B08386906 (05/15/18-05/31/21)											3,432		
3			Subtotal	1,395	1,116	837	558	279	0	0	0	0	0	3,432	0	0
4			Staff Adjusted Distrigas Allocator	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%	32.3500%
5			Long-Term Corporate Prepayments to be Excluded	\$ 451	\$ 361	\$ 271	\$ 181	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,110	\$ 0	\$ 0

Source: Response to Staff Data Request No. 156

Kansas Gas Service
Customer Deposits
Rate Base Adjustment No. 8
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	Month	Amount	Total
1	235	Customer Deposits	Aug-17	\$ 18,273,725	
2			Sep-17	18,313,618	
3			Oct-17	18,377,267	
4			Nov-17	18,551,388	
5			Dec-17	18,742,198	
6			Jan-18	18,365,444	
7			Feb-18	18,676,383	
8			Mar-18	18,931,478	
9			Apr-18	19,008,040	
10			May-18	18,949,073	
11			Jun-18	18,856,776	
12			Jul-18	18,831,256	
13			Aug-18	18,936,733	
14		Total		242,813,379	
15		13-Month Average		\$ 18,677,952	
16		Staff Adjusted Customer Deposits			\$ (18,677,952)
17		Test Year Customer Deposits			(18,742,198)
18	235	Staff Adjustment to Customer Deposits			<u><u>\$ 64,246</u></u>

Sources: KGS's Application, Section 6
KGS's response to Staff Data Request No. 157

Kansas Gas Service
Customer Advances
Rate Base Adjustment No. 9
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	Month	Amount	Total
1	252	Customer Advances	Aug-17	\$ 9,935,362	
2			Sep-17	10,249,234	
3			Oct-17	10,486,812	
4			Nov-17	10,532,828	
5			Dec-17	10,536,008	
6			Jan-18	10,659,451	
7			Feb-18	10,783,614	
8			Mar-18	10,661,864	
9			Apr-18	10,553,904	
10			May-18	10,446,439	
11			Jun-18	9,589,850	
12			Jul-18	9,437,100	
13			Aug-18	9,367,771	
14		Total		133,240,237	
15		13-Month Average		\$ 10,249,249	
16		Staff Adjusted Customer Advances			\$ (10,249,249)
17		Test Year Customer Advances			(10,536,008)
18	252	Staff Adjustment to Customer Advances			<u>\$ 286,759</u>

Sources: KGS's Application, Section 6
KGS's response to Staff Data Request No. 157

Kansas Gas Service
Depreciation Expense - Summary
Income Statement Adjustment No. 21
Test Year Ended December 31, 2017

Line No.	Description	Reference	A Kansas Gas Service Pro-Forma Adjusted Depreciation Expense December 31, 2017	B Staff Adjusted Depreciation Expense August 31, 2018	C Staff Adjustment to Depreciation Expense (B - A)
KGS Depreciation Expense					
1	Intangible Plant	Exhibit TSR-10(a), Line 3, Columns C, J, and L	\$ -	\$ -	\$ -
2	Production Plant	Exhibit TSR-10(a), Line 10, Columns C, J, and L	11,060	11,060	-
3	Storage Plant	Exhibit TSR-10(a), Line 24, Columns C, J, and L	-	-	-
4	Transmission Plant	Exhibit TSR-10(a), Line 33, Columns C, J, and L	6,732,425	6,737,307	4,882
5	Distribution Plant	Exhibit TSR-10(a), Line 50, Columns C, J, and L	48,806,372	47,381,295	(1,425,077)
6	General Plant	Exhibit TSR-10(a), Line 63, Columns C, J, and L	4,882,232	5,182,428	300,196
7	Plant Sub-total	Sum: Line 1 - Line 6	60,432,089	59,312,090	(1,119,999)
8	Less: Total Capitalized Assets	Exhibit TSR-10(a), Line 67, Columns C, J, and L	2,155,106	2,469,735	314,629
9	Total Kansas Gas Service Depreciation Expense	Line 7 - Line 8	58,276,982	56,842,355	(1,434,628)
10	Corporate Depreciation Expense Allocated to KGS	Exhibit TSR-10(b), Line 43, Columns C, F, and G	5,409,421	5,225,616	(183,805)
11	Total Depreciation Expense	Line 9 + Line 10	<u>\$ 63,686,403</u>	<u>\$ 62,067,971</u>	<u>\$ (1,618,432)</u>

Kansas Gas Service
Depreciation Expense - Detail
Income Statement Adjustment No. 21
Test Year Ended December 31, 2017

			(1)		(2)		(3)		(4)		(5)		(6)	
			A	B	C	D	E	F	G	H	I	J	K	L
Line No.	FERC Account	Description	KGS Pro Forma Adjusted Plant in Service December 31, 2017	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Staff's Pro Forma Adjusted Depreciable Plant August 31, 2018	KGS Proposed Depreciation Rate	Staff's Adjusted Plant Depreciation Expense (D x E)	(F - C)	Staff's Pro Forma Adjusted Depreciable Plant August 31, 2018 (D)	Staff's Proposed Depreciation Rate	Staff's Pro Forma Depreciation Expense (H x I)	(J - K)	Staff's Adjustment to Depreciation Expense (G + K)
Intangible Plant														
1	302	Franchise and Consents	\$ 6,045	0.00%	\$ -	\$ 6,045	0.00%	\$ -	\$ -	\$ 6,045	0.00%	\$ -	\$ -	\$ -
2	303	Miscellaneous Intangible Plant	-	3.03%	-	-	3.03%	-	-	-	3.03%	-	-	-
3		Total Intangible Plant	\$ 6,045		\$ -	\$ 6,045		\$ -	\$ -	\$ 6,045		\$ -	\$ -	\$ -
Production and Gathering Plant														
4	325.4	Rights of Way	\$ 232,567	1.25%	\$ 2,907	\$ 232,567	1.25%	\$ 2,907	\$ -	\$ 232,567	1.25%	\$ 2,907	\$ -	\$ -
5	327	Field Compressor Station Structures	3,053	2.89%	88	3,053	2.89%	88	-	3,053	2.89%	88	-	-
6	328	Field Measuring and Regulating Station	44,026	0.00%	-	44,026	0.00%	-	-	44,026	0.00%	-	-	-
7	332	Field Lines	45,302	0.80%	362	45,302	0.80%	362	-	45,302	0.80%	362	-	-
8	333	Field Compressor Station Equipment	12,877	1.01%	130	12,877	1.01%	130	-	12,877	1.01%	130	-	-
9	334	Field Measuring and Regulating Station Equipment	515,090	1.47%	7,572	515,090	1.47%	7,572	-	515,090	1.47%	7,572	-	-
10		Total Production and Gathering Plant	\$ 852,915		\$ 11,060	\$ 852,915		\$ 11,060	\$ -	\$ 852,915		\$ 11,060	\$ -	\$ -
Underground Storage Plant														
11	350.1	Land & Land Rights	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
12	351.1	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
13	351.2	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
14	351.3	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
15	352	Wells	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
16	352.1	Storage Lease and Rights	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
17	352.2	Reservoirs	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
18	352.3	Non-Recoverable Natural Gas	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
19	353	Storage Lines	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
20	354	Compressor Station Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
21	355	Measuring and Regulating Station Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
22	356	Purification Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
23	357	Other Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
24		Total Underground Storage Plant	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Transmission Plant														
25	365.1	Land & Land Rights	\$ 826,609	0.00%	\$ -	\$ 826,609	0.00%	\$ -	\$ -	\$ 826,609	0.00%	\$ -	\$ -	\$ -
26	365.2	Rights of Way	11,907,924	1.41%	167,902	12,004,553	1.41%	169,264	1,362	12,004,553	1.41%	169,264	-	1,362
27	366.1	Structures and Improvements	4,817,143	2.95%	142,106	4,853,057	2.95%	143,165	1,059	4,853,057	2.95%	143,165	-	1,059
28	366.2	Measuring and Regulating Station Equipment	1,394,765	2.18%	30,406	1,500,601	2.18%	32,713	2,307	1,500,601	2.18%	32,713	-	2,307
29	367	Mains	219,426,814	2.38%	5,222,358	219,294,418	2.38%	5,219,207	(3,151)	219,294,418	2.38%	5,219,207	-	(3,151)
30	368	Compressor Station Equipment	14,394,955	3.53%	508,142	14,411,237	3.53%	508,717	575	14,411,237	3.53%	508,717	-	575
31	369	Measuring and Regulating Station Equipment	20,802,245	3.18%	661,511	20,888,058	3.18%	664,240	2,729	20,888,058	3.18%	664,240	-	2,729
32	371	Other Equipment	(2,957)	0.00%	-	8,001	0.00%	-	-	8,001	0.00%	-	-	-
33		Total Transmission Plant	\$ 273,567,498		\$ 6,732,425	\$ 273,786,533		\$ 6,737,307	\$ 4,882	\$ 273,786,533		\$ 6,737,307	\$ -	\$ 4,882
Distribution Plant														
34	374.1	Land & Land Rights	\$ 151,291	0.00%	\$ -	\$ 135,408	0.00%	\$ -	\$ -	\$ 135,408	0.00%	\$ -	\$ -	\$ -
35	374.2	Rights of Way	2,218,336	1.46%	32,388	2,244,108	1.46%	32,764	376	2,244,108	1.45%	32,506	(258)	118
36	375.1	Structures	895,030	3.90%	34,906	891,704	3.90%	34,776	(130)	891,704	3.84%	34,265	(511)	(641)
37	376	Mains	342,805,764	3.22%	11,038,346	349,127,861	3.22%	11,241,917	203,572	349,127,861	2.66%	9,277,437	(1,964,480)	(1,760,909)
38	376.5	Mains - Metallic	288,773,290	2.49%	7,190,455	293,825,664	2.49%	7,316,259	125,804	293,825,664	2.46%	7,216,082	(100,177)	25,627
39	376.9	Mains - Cathodic Protection	30,194,961	6.46%	1,950,594	31,181,076	6.46%	2,014,297	63,703	31,181,076	6.46%	2,013,152	(1,145)	62,558
40	378	M&R Station Equipment - General	24,514,984	2.47%	605,520	24,703,938	2.47%	610,187	4,667	24,703,938	2.44%	601,598	(8,590)	(3,923)
41	379	M&R Station Equipment - City Gate	8,760,372	2.16%	189,224	8,760,366	2.16%	189,224	-	8,760,366	2.13%	186,693	(2,531)	(2,531)
42	380	Services - Plastic	462,122,126	3.75%	17,329,580	472,797,455	3.75%	17,729,905	400,325	472,797,455	3.69%	17,439,496	(290,408)	109,916
43	380.5	Services - Metallic	31,583,063	4.68%	1,478,087	31,009,247	4.68%	1,451,233	(26,855)	31,009,247	4.63%	1,437,230	(14,002)	(40,857)
44	381	Meters	124,759,363	2.88%	3,593,070	139,228,425	2.88%	4,009,779	416,709	139,228,425	2.84%	3,947,886	(61,892)	354,817
45	381.5	Meters - AMR	27,283,319	6.67%	1,819,797	24,363,647	6.67%	1,625,055	(194,742)	24,363,647	6.67%	1,624,243	(812)	(195,554)
46	382	Meter Installations	92,565,983	3.26%	3,017,651	95,497,407	3.26%	3,113,215	95,564	95,497,407	3.20%	3,057,833	(55,383)	40,182
47	383	House Regulators	24,078,525	2.00%	481,571	24,178,945	2.00%	483,579	2,008	24,178,945	1.97%	476,479	(7,100)	(5,091)
48	386	Other Property on Customer Premises	224,125	20.16%	45,184	224,125	20.16%	45,184	-	224,125	16.24%	36,395	(8,788)	(8,788)
49	387	Other Equipment	(2,450)	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-
50		Total Distribution Plant	\$ 1,460,928,082		\$ 48,806,372	\$ 1,498,169,375		\$ 49,897,374	\$ 1,091,002	\$ 1,498,169,375		\$ 47,381,295	\$ (2,516,079)	\$ (1,425,077)
General Plant														
51	389.1	Land & Land Rights	\$ 1,436,165	0.00%	\$ -	\$ 1,436,165	0.00%	\$ -	\$ -	\$ 1,436,165	0.00%	\$ -	\$ -	\$ -
52	390.1	Structures	36,292,052	1.57%	569,785	36,324,202	1.57%	570,290	505	36,324,202	1.57%	570,290	-	505
53	390.2	Leasehold Improvements (1)	3,184,705	0.00%	-	3,184,705	0.00%	-	-	3,184,705	0.00%	-	-	-
54	391.1	Office Furniture and Equipment	5,480,688	4.79%	262,525	4,869,585	4.79%	233,253	(29,272)	4,869,585	4.79%	233,201	(52)	(29,324)
55	391.9	Computers and Other Electronic Equipment	6,369,882	14.01%	892,420	6,353,333	14.01%	890,102	(2,318)	6,353,333	14.01%	889,796	(306)	(2,624)
56	392	Transportation Equipment	31,268,610	4.91%	1,535,289	37,757,214	4.91%	1,853,879	318,590	37,757,214	4.91%	1,853,879	-	318,590
57	393	Stores Equipment	179,300	4.88%	8,750	179,301	4.88%	8,750	-	179,301	4.88%	8,753	3	3

Kansas Gas Service
Depreciation Expense - Detail
Income Statement Adjustment No. 21
Test Year Ended December 31, 2017

			(1)			(2)			(3)					
			A	B	C	D	E	F	G	H	I	J	K	L
Line No.	FERC Account	Description	KGS Pro Forma Adjusted Plant in Service December 31, 2017	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Staff's Pro Forma Adjusted Depreciable Plant August 31, 2018	KGS Proposed Depreciation Rate	Staff's Adjusted Plant Depreciation Expense (D x E)	(F - C)	Staff's Pro Forma Adjusted Depreciable Plant August 31, 2018	Staff's Proposed Depreciation Rate	Staff's Pro Forma Depreciation Expense (H x I)	(J - F)	Staff's Adjustment to Depreciation Expense (G + K)
58	394	Tools, Shop and Garage Equipment	10,329,213	6.54%	675,531	12,227,492	6.54%	799,678	124,147	12,227,492	6.54%	799,901	223	124,371
59	395	Laboratory Equipment	185,795	6.67%	12,393	185,795	6.67%	12,393	-	185,795	6.67%	12,386	(6)	(6)
60	396	Power Operated Equipment	13,076,323	4.74%	619,818	12,992,738	4.74%	615,856	(3,962)	12,992,738	4.74%	615,856	-	(3,962)
61	397	Communications Equipment	5,392,738	5.34%	287,972	3,384,138	5.34%	180,713	(107,259)	3,384,138	5.34%	180,572	(141)	(107,401)
62	398	Miscellaneous Equipment	354,997	5.00%	17,750	355,877	5.00%	17,794	44	355,877	5.00%	17,794	-	44
63		Total General Plant	\$ 113,550,468		\$ 4,882,232	\$ 119,250,546		\$ 5,182,707	\$ 300,475	\$ 119,250,546		\$ 5,182,428	\$ (279)	\$ 300,196
64		Plant Subtotal	\$ 1,848,905,008		\$ 60,432,089	\$ 1,892,065,414		\$ 61,828,448	\$ 1,396,359	\$ 1,892,065,414		\$ 59,312,090	\$ (2,516,358)	\$ (1,119,999)
		Less Capitalized Depreciation												
65	392	Transportation Equipment			\$ 1,535,289			\$ 1,853,879	\$ 318,590			\$ 1,853,879	\$ -	\$ 318,590
66	396	Power Operated Equipment			619,818			615,856	(3,962)			615,856	-	(3,962)
67		Total Capitalized Depreciation			\$ 2,155,106			\$ 2,469,735	\$ 314,629			\$ 2,469,735	\$ -	\$ 314,629
68		Total Depreciation Expense			\$ 58,276,982			\$ 59,358,713	\$ 1,081,731			\$ 56,842,355	\$ (2,516,358)	\$ (1,434,628)

(1) Included in amortization expense

Sources: KGS's Application, Section 10
KGS's response to Staff Data Request No. 174

Kansas Gas Service
Depreciation Expense - Corporate
Income Statement Adjustment No. 21
Test Year Ended December 31, 2017

			(1)			(2)			
			A	B	C	D	E	F	G
Line No.	FERC Account	Description	Adjusted Corporate Plant In Service Allocated to KGS December 31, 2017	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Actual Corporate Depreciable Plant Allocated to KGS August 31, 2018 *	KGS Corporate Proposed Depreciation Rate	Staff Adjusted Corporate Plant Depreciation Expense (D x E)	Staff Adjustment to Corporate Plant Depreciation Expense (F - C)
Corporate Plant - DISTRIGAS Allocation									
1	375.2	Other Distr Systems Struct	\$ -	0.0000%	\$ -	\$ -	0.0000%	\$ -	\$ -
2	389.1	Land and Land Rights	-	0.0000%	-	-	0.0000%	-	-
3	390.1	Structures and Improvements	12,820	2.0100%	258	13,316	2.0100%	268	10
4	390.17	Building Improv Plum	-	0.0000%	-	-	0.0000%	-	-
5	390.2	Leasehold Equipment	1,569,485	10.1500%	159,303	1,557,647	10.1500%	158,101	(1,202)
6	390.21	Leasehold Equipment EOL	-	0.0000%	-	-	0.0000%	-	-
7	391.1	Office Furniture & Fixtures	1,082,151	6.6667%	72,143	1,164,055	6.6667%	77,604	5,461
8	391.19	Airplane Hanger Furniture	-	0.0000%	-	-	0.0000%	-	-
9	391.2	Data Processing Equipment	-	0.0000%	-	-	0.0000%	-	-
10	391.2	Radio Towers	-	0.0000%	-	-	0.0000%	-	-
11	391.3	Office Machines	12,118	5.0000%	606	11,723	5.0000%	586	(20)
12	391.4	Audio Visual Equipment	427,224	20.0000%	85,445	418,306	20.0000%	83,661	(1,784)
13	391.4	Signature Project	-	0.0000%	-	-	0.0000%	-	-
14	391.5	Artwork	-	0.0000%	-	-	0.0000%	-	-
15	391.6	Purchased Software	31,933,209	7.6923%	2,456,401	25,314,940	7.6923%	1,947,303	(509,098)
16	391.8	Micro Computer Equipment	1,870,593	20.0000%	374,119	3,574,332	20.0000%	714,866	340,747
17	391.81	Micro Computer Equipment	-	0.0000%	-	-	0.0000%	-	-
18	392.2	Pickup Trucks and Vans	-	0.0000%	-	-	0.0000%	-	-
19	392.3	Trucks 3/4 to 3 Ton	-	0.0000%	-	-	0.0000%	-	-
20	392.5	Trailers	-	0.0000%	-	-	0.0000%	-	-
21	392.6	Aircraft	-	6.2800%	-	-	6.2800%	-	-
22	392.7	Aircraft 2011	-	0.0000%	-	-	0.0000%	-	-
23	394.1	Tools	-	0.0000%	-	-	0.0000%	-	-
24	394.2	Shop Equipment	-	0.0000%	-	-	0.0000%	-	-
25	396	Power Operated Equipment	-	0.0000%	-	-	0.0000%	-	-
26	397	Communication Equipment	22,183	5.0000%	1,109	33,156	5.0000%	1,658	549
27	397.2	Telephone Equipment	-	0.0000%	-	-	0.0000%	-	-
28	398	Miscellaneous Equipment	-	0.0000%	-	-	0.0000%	-	-
29		Total Corporate Plant - DISTRIGAS Allocation	\$ 36,929,783		\$ 3,149,384	\$ 32,087,475		\$ 2,984,047	\$ (165,337)
Corporate Plant - Causal Allocation									
30	390.1	Structures and Improvements	\$ -	2.0100%	\$ -	\$ -	1.5200%	\$ -	\$ -
31	391.1	Office Furniture & Fixtures	-	6.6667%	-	-	5.0000%	-	-
32	391.6	Banner Software	4,505,519	7.6923%	346,578	4,499,918	7.6923%	346,148	(430)
33	391.6	Power Plant System	293,886	7.6923%	22,607	293,886	7.6923%	22,607	-
34	391.6	Riskworks	-	7.6923%	-	-	7.6923%	-	-
35	391.6	Maximo	946,803	7.6923%	72,831	946,803	7.6923%	72,831	-
36	391.6	Dynamic Risk Assessment	-	7.6923%	-	-	7.6923%	-	-
37	391.6	Concur Project	-	7.6923%	-	-	7.6923%	-	-
38	391.6	Journey Employee - ODC DISTRIGAS	22,989,334	7.6923%	1,768,411	22,509,434	7.6923%	1,731,495	(36,916)

Kansas Gas Service
Depreciation Expense - Corporate
Income Statement Adjustment No. 21
Test Year Ended December 31, 2017

Line No.	FERC Account	Description	(1)			(2)			G
			A	B	C	D	E	F	
			Adjusted Corporate Plant In Service Allocated to KGS December 31, 2017	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Actual Corporate Depreciable Plant Allocated to KGS August 31, 2018 *	KGS Corporate Proposed Depreciation Rate	Staff Adjusted Corporate Plant Depreciation Expense (D x E)	Staff Adjustment to Corporate Plant Depreciation Expense (F - C)
39	391.6	Journey - Employee Count	627,572	7.6923%	48,275	627,008	7.6923%	48,231	(44)
40	391.6	Ariba Software	17,360	7.6923%	1,335	-	7.6923%	-	(1,335)
40	391.6	Accounts Payable Software	-	N/A	-	263,341	7.6923%	20,257	20,257
41	397	Communication Equipment	-	5.0000%	-	-	6.6100%	-	-
42		Total Corporate Plant - Causal Allocation	\$ 29,380,474		\$ 2,260,037	\$ 29,140,390		\$ 2,241,569	(18,468)
43		Total Corporate Plant	<u>\$ 66,310,257</u>		<u>\$ 5,409,421</u>	<u>\$ 61,227,865</u>		<u>\$ 5,225,616</u>	<u>\$ (183,804)</u>

* The Distrigas allocated corporate plant was calculated using Staff's updated Distrigas allocation percentage.

Sources: KGS's Pro-Forma Adjustment IS-29.1 workpaper
KGS's response to Staff Data Request No. 159
Staff Adjustment IS-17

Kansas Gas Service
Advertising Expense
Income Statement Adjustment No. 22
Test Year Ended December 31, 2017

Line No.	Vendor	Description	FERC Account	Amount	Percentage to Exclude	Total
KGS Direct						
1	Leavenworth Times	Leavenworth - Promotional Item	930.11	\$ 457	100%	\$ (457)
2	MetroMedia Inc	Look to Leawood Chamber Magazine - Promotional Item	930.11	890	100%	(890)
3	MetroMedia Inc	Kansas City New Resident Guide - Promotional Item	930.11	1,395	100%	(1,395)
4	MetroMedia Inc	Lenexa Chamber Directory - Promotional Item	930.11	1,040	100%	(1,040)
5	MetroMedia Inc	Kansas City Kansas Directory - Promotional Item	930.11	982	100%	(982)
6	MetroMedia Inc	Great Bend - Promotional Item	930.11	690 ^	100%	(690)
7	Peterson Publications	Topeka Chamber Directory - Promotional Item	930.11	1,700	100%	(1,700)
8	Sunflower Publishing	Shawnee Magazine - Promotional Item	930.11	675 ^	100%	(675)
9	Kansas Press Association	Kansas Press Association Sponsorship	930.11	500	100%	(500)
10	Wells Fargo Bank	Gift Cards for 811 contest winners	930.11	105	100%	(105)
ONE Gas Allocated to KGS						
11	OPUBCO Communications Group	Ad Placement OGS Investor - Oklahoma Inc. - Promotional Item	913.01	1,609 *	100%	(1,609)
12	Tulsa World	IR Ad Placement - Promotional Item	913.01	\$ 746	100%	\$ (746)
13	Staff Adjustment to Advertising Expense					<u>\$ (10,789)</u>

^ The original dollar amounts for these expenses items were \$753 and \$736 (Sunflower Publishing). Both amounts contained sales taxes that were inadvertently assessed on these expense items and subsequently removed via journal entries. The removal of the sales taxes results in the revised totals of \$690 and \$675.

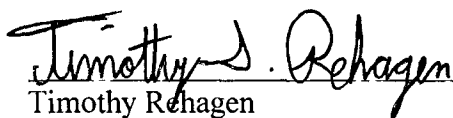
* The original dollar amount for this expense item was \$1,746, which included sales tax that was inadvertently assessed on this expense item and subsequently removed via a journal entry. The removal of the sales tax resulted in the revised total of \$1,609.

Sources: KGS's responses to Staff Data Request Nos. 51, 130, 179 and 192

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

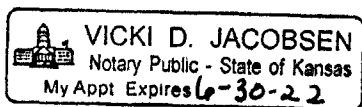
VERIFICATION

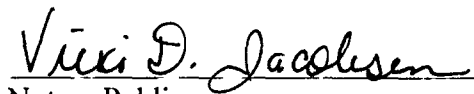
Timothy Rehagen, being duly sworn upon his oath deposes and states that he is a Senior Auditor in the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Staff Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Timothy Rehagen
Senior Auditor
Kansas Corporation Commission
of the State of Kansas

Subscribed and sworn to before me this 29th day of October, 2018




Notary Public

My Appointment Expires:

6-30-22

CERTIFICATE OF SERVICE

18-KGSG-560-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff Direct Testimony was served via electronic service this 29th day of October, 2018, to the following:

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