



**Kansas
Gas Service™**

A Division of ONE Gas

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

20181212112325
Filed Date: 12/12/2018
State Corporation Commission
of Kansas

December 12, 2018

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

Dear Mr. Rehagen:

The attached pdf contains the amendment to our original Ad Valorem Filing that was e-filed on November 30, 2018. The amendment includes the remaining assessments and the actual November 2018 recoveries. The pdf shows the final calculation for the new surcharge to be reflected on customers' bills beginning with January 2019 cycle 1 billings; also attached is an itemized listing of taxes assessed by each taxing entity. Please contact Karla Denton (913-319-8660 or Karla.Denton@onegas.com) if you have any questions or concerns. Per the email conversation last month, we will have all the tax records available for you at our Overland Park office on December 14.

We have filed this amendment via the KCC e-filing platform on 12/12/2018.

Sincerely,

Rampriya Ramkumar
Accounting Director, ONE Gas, Inc.

Attachments

cc: Justin Grady, Pat Renner

KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
For the Year Ending December 31, 2018
Calculation for the 2019 Billing Year

Adjustment to Prior Year Surcharge

AMENDED

Prior Year Surcharge Total	(\$10,896.41)	
Late Assessments	1,595.25	
True-up of Estimated Recoveries:		
Dec-17 Estimated	(\$271,740.63)	
Actual	206,940.49	
Total Adjustments to Estimate	(\$64,800.14)	
Total Prior Year Surcharge Adjustments		(\$74,101.30)

Current Year Recoveries - 2018

January	(\$59,528.09)	
February	22,351.60	
March	16,077.56	
April	13,109.67	
May	7,000.48	
June	2,749.29	
July	2,441.23	
August	2,520.39	
September	2,575.24	
October	3,164.69	
November	9,450.59	
December	Estimated 16,929.06	
Total Recoveries		\$38,841.71
Under/(Over) Recovery to Carry Forward		(\$112,943.01)

Current Year Assessments

Ad Valorem Tax Assessments	\$22,143,867.26	
Less: Amount included in Base Rates	*1 (20,954,008.00)	
Recoverable Current Year Taxes		\$1,189,859.26
Total Recoverable Amount		\$1,076,916.25

Annual Billing Determinants

Billing Determinants	*2 80,570,937 Mcf	80,570,937 Mcf
Ad Valorem Tax Surcharge Rate:	Surcharge of	\$0.0134 /Mcf

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

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

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

**Kansas Gas Service
Ad Valorem Recoveries**

		2017	2018										
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
10	R4VS	(11.32)	(17.49)	1.59	1.26	1.04	0.53	0.20	0.03	0.03	0.17	0.15	0.62
10	RAVS	(124,138.59)	13,715.48	12,306.29	8,663.71	7,212.50	2,525.03	172.05	(13.67)	(32.76)	23.29	798.22	5,378.32
10	RWVS	(76.80)	12.80	10.46	8.35	6.20	5.03	0.89	0.61	0.71	0.63	0.90	2.74
10	XRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	YRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.17	0.23	0.00
20	4CVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	C4VS	(18.79)	(37.35)	2.96	2.52	1.51	1.21	0.05	0.01	0.02	0.01	0.35	0.74
20	CAVS	(29,109.39)	3,365.71	3,304.49	2,223.94	1,762.59	735.99	308.86	284.81	286.78	288.01	399.75	1,198.51
20	CEVS	(58.59)	8.54	6.46	3.85	2.57	1.03	0.30	0.21	0.33	0.12	0.68	1.85
20	CIVS	(25.94)	(2.78)	0.28	1.04	6.30	3.74	5.18	22.17	36.76	10.11	2.76	0.82
20	CWVS	(11.10)	2.70	2.24	4.33	1.61	1.22	0.15	0.10	0.09	0.07	0.06	0.70
20	XCVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	IAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	XIVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	SAVS	(152.87)	35.85	28.59	6.48	3.79	19.92	0.27	0.32	0.27	0.33	0.82	3.72
45	S4VS	-30.68	(60.27)	4.73	4.16	2.14	1.95	0.34	0.27	0.30	0.27	0.29	1.03
Transport	WAVS	(2,017.32)	(3,576.32)	289.88	241.51	160.41	139.32	38.50	32.73	33.93	29.39	21.39	74.57
Transport	LAVS	(33,340.05)	(44,193.78)	4,013.02	2,854.33	2,439.46	2,289.79	1,604.02	1,512.88	1,462.79	1,517.47	1,442.80	1,996.20
Transport	TLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	KLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	GAVS	(17,929.31)	(28,740.76)	2,376.96	2,059.34	1,507.86	1,274.38	618.41	600.71	731.09	705.15	496.21	790.43
Transport	KGVS	(19.74)	(40.42)	3.65	2.74	1.69	1.34	0.07	0.05	0.05	0.05	0.08	0.34
Transport	VAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

manual Billing Correction

Total	(206,940.49)	(59,528.09)	22,351.60	16,077.56	13,109.67	7,000.48	2,749.29	2,441.23	2,520.39	2,575.24	3,164.69	9,450.59
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**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2017 AND 2018 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2017 Taxes	2018 Taxes	\$	%
KANSAS				
Allen	\$181,551.86	188,523.76	\$6,971.90	3.84%
Anderson	121,316.98	129,977.36	\$8,660.38	7.14%
Atchinson	266,636.84	285,406.64	\$18,769.80	7.04%
Barber	94,848.44	101,153.32	\$6,304.88	6.65%
Barton	480,252.26	495,563.90	\$15,311.64	3.19%
Bourbon	236,359.36	245,664.60	\$9,305.24	3.94%
Brown	148,379.10	156,796.58	\$8,417.48	5.67%
Butler	734,221.12	769,072.18	\$34,851.06	4.75%
Chautauqua	1,190.58	335.42	(\$855.16)	-71.83%
Cherokee	295,156.64	318,173.26	\$23,016.62	7.80%
Clark	79,366.15	84,057.22	\$4,691.07	5.91%
Clay	124,884.44	132,580.22	\$7,695.78	6.16%
Cloud	181,659.66	187,778.32	\$6,118.66	3.37%
Coffey	13,514.82	13,947.32	\$432.50	3.20%
Comanche	57,408.66	60,518.00	\$3,109.34	5.42%
Cowley	336,816.98	354,620.06	\$17,803.08	5.29%
Crawford	505,223.52	530,230.30	\$25,006.78	4.95%
Dickinson	225,314.76	237,252.04	\$11,937.28	5.30%
Doniphan	89,803.02	89,068.10	(\$734.92)	-0.82%
Douglas	74,122.12	76,569.88	\$2,447.76	3.30%
Edwards	153,252.76	160,318.32	\$7,065.56	4.61%
Elk	40,266.20	42,135.26	\$1,869.06	4.64%
Ellis	22,497.72	23,861.74	\$1,364.02	6.06%
Ellsworth	80,455.10	84,914.02	\$4,458.92	5.54%
Ford	50,983.62	52,699.71	\$1,716.09	3.37%
Franklin	279,339.29	292,475.91	\$13,136.62	4.70%
Geary	314,051.94	328,898.04	\$14,846.10	4.73%
Grant	719.24	737.43	\$18.19	2.53%
Gray	13,369.52	13,776.68	\$407.16	3.05%
Greenwood	21,270.64	21,884.44	\$613.80	2.89%
Harper	57,816.96	60,550.28	\$2,733.32	4.73%
Harvey	280,531.38	298,548.30	\$18,016.92	6.42%
Haskell	32,439.46	33,680.77	\$1,241.31	3.83%
Jackson	94,588.46	97,622.50	\$3,034.04	3.21%
Jefferson	145,297.50	147,289.10	\$1,991.60	1.37%
Jewell	64,515.50	64,993.36	\$477.86	0.74%
Johnson	2,700,750.91	2,837,374.25	\$136,623.34	5.06%
Kingman	190,337.82	196,199.50	\$5,861.68	3.08%
Kiowa	80,760.76	83,922.96	\$3,162.20	3.92%
Labette	359,656.08	379,252.90	\$19,596.82	5.45%
Leavenworth	435,033.25	440,548.70	\$5,515.45	1.27%
Lincoln	64,773.64	64,476.48	(\$297.16)	-0.46%
Linn	14,856.84	15,430.20	\$573.36	3.86%
Lyon	313,116.92	328,149.24	\$15,032.32	4.80%
Marion	35,707.17	36,958.61	\$1,251.44	3.50%
Marshall	180,701.96	187,190.70	\$6,488.74	3.59%
McPherson	375,410.99	392,172.86	\$16,761.87	4.46%
Meade	33,643.90	34,182.76	\$538.86	1.60%
Miami	144,970.10	151,632.90	\$6,662.80	4.60%
Mitchell	141,320.14	146,850.10	\$5,529.96	3.91%
Montgomery	119,675.00	127,967.26	\$8,292.26	6.93%
Morris	13,256.46	13,896.86	\$640.40	4.83%
Morton	1,148.49	1,321.89	\$173.40	15.10%
Nemaha	88,725.08	91,086.42	\$2,361.34	2.66%
Neosho	172,255.28	181,976.48	\$9,721.20	5.64%

**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2017 AND 2018 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2017 Taxes	2018 Taxes	\$	%
Osage	135,070.16	140,182.32	\$5,112.16	3.78%
Osborne	69,088.08	73,867.76	\$4,779.68	6.92%
Ottawa	66,267.96	68,809.46	\$2,541.50	3.84%
Pawnee	123,707.74	129,019.82	\$5,312.08	4.29%
Pottawatomie	184,814.44	197,311.20	\$12,496.76	6.76%
Pratt	307,902.22	336,205.66	\$28,303.44	9.19%
Reno	869,420.72	904,390.14	\$34,969.42	4.02%
Republic	43,852.62	43,756.37	(\$96.25)	-0.22%
Rice	91,879.12	96,297.80	\$4,418.68	4.81%
Riley	462,412.44	503,633.16	\$41,220.72	8.91%
Rooks	0.00	0.00	\$0.00	0.00%
Rush	67,070.53	70,240.01	\$3,169.48	4.73%
Russell	147,907.04	151,347.42	\$3,440.38	2.33%
Saline	555,846.98	602,277.54	\$46,430.56	8.35%
Sedgwick	3,243,549.33	3,432,391.90	\$188,842.57	5.82%
Seward	5,844.74	6,150.38	\$305.64	5.23%
Shawnee	2,032,303.06	2,119,427.94	\$87,124.88	4.29%
Smith	73,437.12	74,056.14	\$619.02	0.84%
Stafford	122,034.76	129,652.10	\$7,617.34	6.24%
Stanton	1,093.62	982.44	(\$111.18)	-10.17%
Stevens	0.00	0.00	\$0.00	0.00%
Sumner	247,151.70	255,662.20	\$8,510.50	3.44%
Wabaunsee	13,090.10	13,620.06	\$529.96	4.05%
Washington	107,360.85	111,364.87	\$4,004.02	3.73%
Wilson	0.00	0.00	\$0.00	0.00%
Woodson	8,432.78	8,793.68	\$360.90	4.28%
Wyandotte	1,231,201.92	1,247,131.86	\$15,929.94	1.29%
Total Kansas	\$21,576,263.42	\$22,608,837.64	\$1,032,574.22	
OKLAHOMA				
30176 Grant (Medford, OK)	50,122.00	37,672.00	(\$12,450.00)	-24.84%
18387 Woods (Alva, OK)	423.00	489.00	\$66.00	15.60%
Total Oklahoma	\$50,545.00	\$38,161.00	(\$12,384.00)	
Total Taxes	\$21,626,808.42	\$22,646,998.64	\$1,020,190.22	
Less Taxes Charged to Other Balance Sheet Accounts:				
Acct 163: Inventory		\$ 106,655.81		Key no assets estimate corrected
Acct 184: Fleet Clearing		396,475.57		
Total Current Year Ad Valorem Expense		\$22,143,867.26		

Acct 163: Inventory Rate
Acct 184: Fleet Clearing Rate

0.00470949
0.01750676

Ratios were calculated by accounting:
and filed in the 10R KS Dept of Rev filing

Kansas Gas Service					Support	
2018 Taxes: Late Assessments/Refunds						
County	Original Assessment	Total Ad Valorem tax paid (per g/l)	Additional Assessment / (Refund)	Total Corrected AV Expense	Reference or JE #	GL Month
Montgomery	119,675.00	\$ 119,675.00	\$ (899.22)	\$ 118,775.78	Ck #71613	Feb-18
Ellis	22,497.72	\$ 22,497.72	\$ (82.64)	\$ 22,415.08	Ck #44534	Feb-18
Chautauqua	1,190.58	\$ 1,190.58	\$ (23.40)	\$ 1,167.18	Ck #13690	May-18
Marion	35,707.17	\$ 35,705.33	\$ (1.84)	\$ 35,705.33	check #102100 returned & voided	
Sedgwick	3,243,549.33	\$ 3,246,151.68	\$ 2,602.35	\$ 3,246,151.68	pd #700782	Apr-18
Totals	<u>\$ 3,422,619.80</u>	<u>\$ 3,425,220.31</u>	<u>\$ 1,595.25</u>	<u>\$ 3,424,215.05</u>		