

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

OCT 23 2009



In the Matter of the Application of Atmos)
Energy for Approval of the Commission for)
Gas System Reliability Surcharge per K.S.A.)
66-2201 through 66-2204)

Docket No. 10-ATMG-133-TAR

**JOINT MOTION TO APPROVE JOINT
STIPULATED SETTLEMENT AGREEMENT**

COME NOW Atmos Energy ("Atmos") and the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively) and request the Commission issue an Order approving the Joint Stipulated Settlement Agreement ("Agreement") as filed in this case.

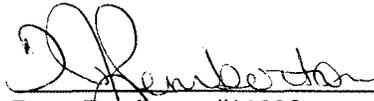
In support of this Motion, Atmos and Staff state and allege as follows:

1. On August 14, 2009, Atmos submitted for filing a new tariff schedule, Gas System Reliability Surcharge ("GSRS"), which is designed to allow for the adjustment of Atmos' rates and charges to provide for recovery of costs for eligible infrastructure system replacements.
2. The Citizens' Utility Ratepayer Board ("CURB") requested and was granted intervention in this proceeding.
3. On October 13, 2009, the Staff filed its Memorandum ("Staff's Memorandum") recommending approval of Atmos' request for approval of its GSRS tariff.
4. On October 23, 2009, Atmos filed a response to Staff's Memorandum.
5. All parties discussed a settlement and a Joint Stipulated Settlement Agreement ("Agreement") was prepared and executed by Atmos and Staff as a result of those discussions. CURB is opposed to the Agreement. The Agreement is attached to this Joint Motion as Attachment A. A copy of Staff's Memorandum is attached to the Agreement as Exhibit A. Staff and Atmos believe the

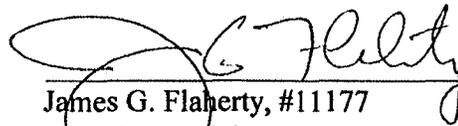
Agreement represents a reasonable and fair resolution of this matter and further believe it should be approved by the Commission.

6. Staff and Atmos have agreed to waive their respective rights to cross-examine witnesses and prepare oral arguments or written briefs to the Commission as to the positions taken between them on the issues. Staff and Atmos reserve all rights to litigate this matter as to CURB's position. Staff and Atmos agree to waive their rights to request reconsideration of the Commission's Order if said Order approves the Agreement, and to waive their rights to seek judicial review of said Order.

WHEREFORE, for the reasons set forth herein, Atmos and Staff request this Motion be granted and the Agreement be approved.



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BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos)
Energy for Approval of the Commission for)
Gas System Reliability Surcharge per K.S.A.) Docket No. 10-ATMG-133-TAR
66-2201 through 66-2204)

JOINT STIPULATED SETTLEMENT AGREEMENT

COME NOW Atmos Energy ("Atmos") and the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission" respectively) and stipulate and agree as follows:

I. **BACKGROUND**

1. On August 14, 2009, Atmos submitted for filing a new tariff schedule, GSRS tariff, which is designed to allow for the adjustment of Atmos' rates and charges to provide for recovery of costs for eligible infrastructure system replacement.

2. The Citizens' Utility Ratepayer Board requested and was granted intervention in this proceeding.

3. On October 13, 2009, the Staff filed its Memorandum recommending approval of Atmos' request for approval of its GSRS tariff. A copy of Staff's Memorandum is attached to this Agreement as Exhibit A.

4. On October 23, 2009, Atmos filed a response to Staff's Memorandum.

5. Staff and Atmos have reached an agreement on all issues; CURB is opposed to the Agreement.

6. Staff and Atmos believe the resolution of these issues is just and reasonable. Staff and

Atmos agree that any issue not specifically addressed by this Agreement should not be resolved by implication of the execution of this Agreement, and shall remain reserved for determination on the merits in any future proceedings.

II. SETTLEMENT PROVISIONS

7. For purposes of this Agreement, and subject to other provisions contained herein, Atmos agrees with the recommendations included in Staff's Memorandum, which is attached hereto as Exhibit A and incorporated herein by reference. As set forth on page 7 of Staff's Memorandum, Atmos and Staff agree the Atmos' GSRS revenue requirement should be set by the Commission at \$765,529.00. Atmos and Staff further agree this includes recovery of approximately \$7.1 million of capital projects that meet the criteria outlined in K.S.A. 66-2201, *et seq.* under the GSRS as set forth in Staff's Memorandum, and the disallowance of approximately \$2.7 million of Atmos' projects contained in the application based upon the reasons set forth in Staff's Memorandum. Atmos and Staff agree that the allocation of the GSRS revenue requirement among customer classes and the surcharge resulting from said allocation shall be as set forth in Exhibit KPW-4 attached to Ms. Karen Wilkes' pre-filed testimony in this matter. Atmos and Staff also agree to the following conditions contained in Staff's Memorandum:

a) Atmos shall file an updated GSRS Tariff Schedule reflecting the final Commission-ordered GSRS amount.

b) During Atmos' next GSRS filing, Staff will ensure that the amount of GSRS revenue actually collected is compared to the amount intended to be collected, with the under or over recovery being collected or refunded, respectively, in subsequent years.

8. As part of this Agreement, Atmos and Staff have further agreed not to follow or rely

upon the provision contained in the Joint Stipulated Settlement Agreement filed in Commission Docket No. 08-ATMG-280-RTS ("280 Docket") relating to Atmos' GSRS filings. In said provision, Atmos and Staff had agreed that for applications filed under the GSRS statute, Atmos would use a debt/equity ratio of 51.90%/48.10%, a cost of debt of 6.11% and a cost of equity equal to the average of the cost of equity used or agreed to be used by the Commission in calculating the GSRS for the other Kansas gas utility companies (currently calculated at 10.2%). CURB objected to this provision and filed an appeal. *Citizens' Utility Ratepayer Board v. The State Corporation Commission of the State of Kansas*, Case No. 101,452. The Court of Appeals dismissed CURB's appeal for its failure to follow K.S.A. 66-118b and 77-613(c). CURB has filed a petition for review to the Kansas Supreme Court and the Supreme Court has granted said review.

9. During oral arguments before the Court of Appeals, the court raised an issue as to whether a non-unanimous settlement, like the one in the 280 Docket, relating to future GSRS applications could be approved by the Commission. In the Court of Appeals' written opinion, the court also raised an issue as to whether the Commission could pre-approve or pre-determine elements in calculating future tariff provisions. Without comment with respect to the merits of the issues raised by the Court of Appeals, Staff and Atmos have agreed to no longer rely upon or follow the provision contained in the 280 Docket relating to Atmos' GSRS filings and have agreed not to use that provision in this current case. Instead, Atmos and Staff have agreed to follow and rely simply upon the provisions contained in K.S.A. 66-2204(d)(9) to determine the debt/equity ratio, cost of debt and cost of equity to be used in Atmos' GSRS filing (see, Karen Wilkes, pre-filed direct testimony filed with the Application in this docket, page 4, lines 4-21).

10. K.S.A. 66-2204(d)(9) provides that in the event information relating to debt/equity

ratio, cost of debt and cost of equity are unavailable and the Commission is not provided with such information on an agreed-upon basis, the Commission shall utilize the average of the recommendations contained in the testimony submitted by the natural gas public utility and commission staff during the most recent general rate proceeding of the natural gas public utility to determine the capital structure, recommended cost rates for debt and preferred stock and recommended cost of common equity to determine the average weighted cost of capital. Atmos' last rate case was settled between Staff and Atmos and absent the provision relating to future GSRS filings did not include an agreement as to the utility's capital structure and cost of debt and equity. Therefore, if Staff and Atmos agree not to utilize the provision in the rate case settlement relating to future GSRS filings in this case, then the above-mentioned information is unavailable and under the provisions of the statute the Commission is required to utilize the average of the recommendations made by Atmos and Staff in the last rate case. As set forth in Ms. Wilkes' testimony in this matter, the testimony submitted by all of the parties, including CURB, in Atmos' most recent rate case, was in agreement relating to the debt/equity ratio (51.90%/48.10%), and was in agreement relating to the cost of debt (6.11%). Following the provisions of K.S.A. 66-2204(d)(9), the cost of equity recommended by Staff witness Gatewood was 9.6%, the cost of equity recommended by Atmos' witness Fairchild was 11%, and the average of the two recommendations is 10.3% (see, Wilkes Testimony, page 4, lines 4-21). Atmos and Staff have therefore agreed to use the averages recommended by Atmos and Staff in Atmos' last rate case (280 Docket) to calculate Atmos' GSRS in this pending case. Because Atmos is limited by K.S.A. 66-117 in receiving no more than what it requested in its application in this case, the agreement by Staff and Atmos to use a 10.3% cost of equity in this case under K.S.A. 66-2204(d)(9), instead of the lower 10.2% cost of equity under the provision in the settlement in the 280

Docket, does not result in increasing the amount of Atmos' GSRS.

III. RESERVATIONS

12. Except as provided above, this Agreement fully resolves all issues among Staff and Atmos. The terms of this Agreement constitute a fair and reasonable resolution of the issues addressed herein.

13. The terms and provisions of this Agreement have resulted from negotiations between the signatories and are interdependent.

14. Unless (and only to the extent) otherwise specified in this Agreement, the signatories to this Agreement shall not be prejudiced, bound by, or affected in any way by the terms of the Agreement: (1) in any future Commission or court proceeding; (2) in any proceeding currently pending under a separate docket; and/or (3) in this proceeding, if the Commission decides not to approve this Agreement in its entirety or in any way conditions its approval of the same. The Commission's approval of this Agreement shall have no precedential effect in any other proceeding.

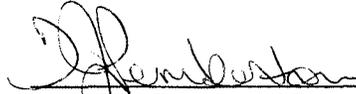
15. This Agreement does not prejudice or waive any party's legal rights, positions, claims, assertions or arguments in any proceedings in this docket, or any other proceeding before this Commission or in any court.

16. If the Commission accepts this Agreement in its entirety and incorporates the same into its final order in this docket, the parties intend to be bound by its terms and the Commission's Order incorporating its terms as to all issues addressed herein, and will not appeal the Commission's Order on those issues.

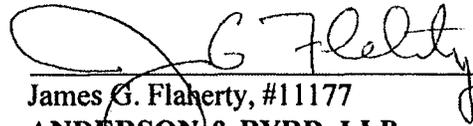
17. Staff and Atmos shall have the right to submit to the Commission testimony that supports its rationale for entering into this Agreement and provide to the Commission whatever further

explanation the Commission requests. Any rationales advanced by each party in such testimony are its own and not acquiesced in or otherwise adopted by the other parties.

IN WITNESS WHEREOF, the parties have executed and approved this Agreement effective as of the 23rd day of October, 2009, by subscribing their signatures below.



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was mailed, postage prepaid, this 23rd day of October, 2009, addressed to:

Niki Christopher
Citizens' Utility Ratepayer Board
1500 S.W. Arrowhead Road
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Patrice Petersen-Klein
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Terri J. Pemberton

2009.10.13 16:40:15
Kansas Corporation Commission
/s/ Susan K. Duffe

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

In the Matter of the Application of)
Atmos Energy for Approval of the)
Commission for Gas System Reliability)
Surcharge per K.S.A. 66-2201 through)
66-2204.)

OCT 13 2009

Docket No. 10-ATMG-133-TAR



NOTICE OF FILING OF STAFF MEMORANDUM

The Commission Staff (Staff) of the State Corporation Commission of the State of Kansas (Commission) files its memorandum recommending approval of Atmos Energy (Atmos)'s request for approval of its new Gas System Reliability Surcharge (GSRS) tariff.

1. On August 14, 2009, Atmos submitted for filing a new tariff schedule, GSRS, which is designed to allow for the adjustment of Atmos' rates and charges to provide for recovery of costs for eligible infrastructure system replacements.

2. Staff has thoroughly reviewed and investigated Atmos' application and hereby files a memorandum prepared by Justin Grady and Leo Haynos dated October 12, 2009, recommending approval of Atmos' application as discussed in Staff's memo.

WHEREFORE, Staff recommends approval of the new tariff schedule in Atmos Energy's application.

Respectfully submitted,


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CERTIFICATE OF SERVICE

EMAIL LIST
10-ATMG-133-TAR

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Notice of Filing of Staff Memorandum was served electronically and a copy placed in the United States mail, postage prepaid, or hand-delivered this 13th day of October, 2009, to the following:

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KIM DAVIS
Legal Assistant

MEMORANDUM

To: Thomas E. Wright, Chairman
Michael C. Moffet, Commissioner
Joseph F. Harkins, Commissioner

From: Leo Haynos
Justin Grady

LMK
JG

Date: October 13, 2009

Date Submitted to Legal: 10/13/09

Date Submitted to Commissioners: 10/13/09

Re: Docket No. 10-ATMG-133-TAR: In the Matter of the Application of Atmos Energy for Approval of the Commission for Gas System Reliability Surcharge per K.S.A. 66-2201 through 66-2204.

Summary:

In the subject docket, Atmos Energy, Inc. (Atmos) filed a request for a new tariff schedule, labeled the Gas System Reliability Surcharge, (GSRS). This tariff is designed to allow for the adjustment of Atmos's rates and charges to provide for the recovery of \$9.8 million of capital costs for eligible infrastructure system replacements. Atmos's GSRS surcharge as filed amounts to \$765,529 in annual revenue.

Commission Staff recommends approval of approximately \$7.01 million of the proposed capital projects. However, as discussed in the accounting section below, Staff's revenue requirement recommendation is unchanged from Atmos's filing. Atmos's filing includes 140 specific infrastructure projects with a requested recovery of \$4.1 million¹ and additional "functional projects" with a requested recovery of \$5.7 million². Functional projects included in Atmos's filing are less than 250 feet in length and are completed in order to comply with pipeline safety regulations. After reviewing these exhibits, the testimony of Atmos staff Wilkes and Armstrong, and the Atmos responses to Staff data requests, Staff believes that a number of projects with a total cost of \$1.9 million do not meet the requirements for recovery under the Gas Safety and Reliability Policy Act found in K.S.A. 66-2202(f). Additionally, because of the nature of how the functional projects are accounted for, Staff is recommending the disallowance of an

¹ Exhibit KPW-2 of Karen Wilkes Testimony.

² Exhibit KPW-3 of Karen Wilkes Testimony.

additional \$856,209 of functional projects from Atmos's GSRS surcharge. This is discussed in more detail in the accounting section below.

The GSRS statute requires the Commission Staff to examine information from the utility and confirm that the underlying costs are in accordance with the statute. Staff is required to file its report and recommendation within 60 days of receiving the application. The Commission is required to issue a final order on the application within 120 days of receipt. In this case, the final order is due by December 14, 2009.

Background:

The GSRS was enacted by the Kansas legislature in July of 2006. This statute allows natural gas public utilities to recover costs for certain infrastructure projects through a monthly customer surcharge. The statute only applies to projects that entail the replacement of infrastructure or the extension of the useful life of infrastructure. The replacement projects are further limited to those projects that are required for compliance with pipeline safety regulations or for facility relocation projects caused by other public works projects such as road improvement.

In its review of the application, the Commission is required to confirm the replacement projects included in the application meet the provisions of the Act. The Commission is also charged with the obligation of confirming the proposed surcharge has been properly calculated and is based solely on the projects included in the application. As a first step in making this determination, Staff relies on two essential provisions of the statute. Those requirements, with emphasis provided, are as follows:

K.S.A. 66-2202 (f)

"natural gas utility plant projects" may consist **only** of the following:

(1) Mains, valves, service lines, regulator stations, vaults and other pipeline system components **installed to comply with state or federal safety requirements as replacements for existing facilities;**

(2) main relining projects, service line insertion projects, joint encapsulation projects and **other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;** and

(3) facility, relocations required due to construction or improvement of a highway, road, street, public way or other public work...provided that the costs related to such projects have not been reimbursed to the natural gas public utility;

K.S.A. 66-2203 (a)

...a natural gas public utility providing gas service may file a petition...to establish or change GSRS rate schedules...to provide for the recovery of costs for eligible infrastructure system **replacements.**

Kansas pipeline safety regulations are primarily adopted from federal pipeline safety regulations. As stated in the scope of the federal code, the regulation prescribes the **minimum** safety requirements for pipeline facilities. When evaluating projects for the applicability of GSRS, the decision must rest on defining which portion of the project brings the system into compliance

with safety regulations and which portion of a given project is being completed as a business decision to renew an aging infrastructure or improve operating efficiency. To make this determination, Staff must rely on the description of each project provided in the operator's application or through responses to data requests.

Analysis:

Pipeline Safety

In its application, Atmos has asked for recovery of costs associated with 140 replacement projects. Of that total, 90 projects are designated by Atmos as being performed in order to comply with Kansas pipeline safety regulations. Based on the data provided, Staff believes the 90 pipeline safety related projects listed in Exhibit KPW-2 meet the requirements of the GSRS for consideration in this tariff.

In its application, Atmos included an additional \$5.7 million for a variety of small projects that are labeled as "functional projects." These projects are under 250 feet in size and are tracked under blanket work orders. Exhibit KPW-3 provides a complete listing of the functional projects. The cost allocation methodology for the blanket work orders is discussed in the accounting section of this memorandum. For analysis of the applicability of GSRS to functional projects related to pipeline safety requirements, Staff grouped the projects as follows:

Categories	Number in Filing	\$/Unit	Dollars in Filing
Meter Loops	767	773	592,546
Leak Clamps	528	2,196	1,159,714
Anodes	330	2,117	698,629
Service Lines	688	1,303	897,987
Main	13,731 Feet	170	2,340,247
Totals	-----	-----	5,689,123

Based on the information provided in Exhibit KPW-3, the projects included for replacing anodes, service lines, and sections of main were performed to control infrastructure leakage which is a requirement of pipeline safety regulations. Therefore, Staff believes these categories are acceptable for inclusion in the GSRS tariff. However, as discussed below in the accounting section, Staff is recommending the removal of \$856,209 of service line projects from Atmos's GSRS surcharge.

The installation of leak clamps is also a means of controlling infrastructure leakage. However, GSRS limits recovery for those projects where replacement of infrastructure occurs.³ While installing leak clamps is clearly an acceptable maintenance function that can be performed to meet pipeline safety requirements, it is Staff's opinion that it does not constitute replacing infrastructure and therefore is not recommended by Staff for inclusion in the GSRS tariff.

³ See reference to K.S.A. 66-2203(a) as discussed in background section of this memorandum.

For the category of meter loops replacements, Atmos states the meter loops were replaced because of leakage that occurred on the meter loop and/or on its associated service line.⁴ However, Atmos provided no differentiation between those meters that were replaced as a general equipment upgrade verses those meters that were replaced as a means of controlling leakage. While replacing a leaking meter is an acceptable maintenance function that can be performed to meet pipeline safety requirements of controlling leakage, updating gas measuring equipment at the same time a leaking service line is being repaired is not a requirement of pipeline safety regulations but simply a good business practice. Because Staff has no means of differentiating which meter loops were replaced because of leaking meters or simply updated during required maintenance work being performed on the meter's associated service line, we recommend not including the meter loop category in the GSRs filing at this time. If Atmos can provide Staff with the number of meter loops that were replaced because they were leaking, Staff would agree that that portion of meter loop replacements is appropriate for inclusion in a GSRs tariff. However, for reasons discussed below in the accounting section, Staff is recommending the removal of all meter loops costs from the GSRs surcharge.

Public Works Projects

In its application, Atmos also asked for recovery under the GSRs mechanism for 50 facility relocation projects that were required because of conflict with a public works improvement projects. The GSRs statute identifies a public works project as any project where a political entity or any entity having eminent domain authority requires a gas facility relocation.⁵ In its review of the Atmos testimony and their responses to data requests, Staff has identified 7 projects that do not meet the definition of a project performed because of a conflict with a public works project. Therefore, we recommend these projects not be included in the GSRs application. A detailed explanation of Atmos' description and data responses along with Staff's opinion on these projects is attached as Attachment 1. The projects recommended for exclusion are listed as follows:

Exhibit KPW-2 Line No.	Amount in Filing	Staff Reason for Recommending Denial
30	7,613	Movement of a fence around a warehouse is not considered a pipeline facility eligible for recovery under GSRs.
50	6,136	Project was 100% reimbursed to Atmos
56	3,739	Project not required because of a public works project.
100	20,570	Project not required because of a public works project.
114	6,416	Project not required because of a public works project.
122	22,635	Project not required because of a public works project.
130	14,613	Utility easement in question was not vacated by a public entity.
Totals	\$81,722	-----

⁴ Exhibit KPW-3; column labeled "Description".

⁵ K.S.A. 66-2203(f)(3): facility, relocations required due to construction or improvement of a highway, road, street, public way or other public work by or on behalf of the United States, this state, a political subdivision of this state or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the natural gas public utility;

In addition to the above listed projects, Staff recommends projects described in Line numbers 53 and 110 of KPW-2 also be excluded from the GSRS filing. The total amount of the two projects is \$45,148. Although the two projects were the result of a relocation of facilities for a public works project, Atmos used the opportunity of the relocation to install higher capacity facilities to serve future growth. While this is a good business decision on the part of Atmos, it is Staff's position that relocated facilities allowed for recovery under GSRS should not include capacity upgrades unless the larger capacity project can be completed for same cost or less than a like-for-like (similar gas volume capacity and similar operating pressure), replacement. Because Staff has no means of determining the proper allocation of costs for a like-for-like replacement, we recommend not including these projects in the GSRS filing at this time. If Atmos is able to provide a methodology for allocating that portion of the replacement costs that are comparable to the previous facilities, Staff would consider that portion for inclusion in the GSRS application.

Accounting

Staff is recommending approval of Atmos's GSRS surcharge as filed. That is, Staff recommends that Atmos be allowed to collect \$765,529 in GSRS revenue requirement per year via the per-customer monthly surcharges listed in Exhibit KPW-4 attached to the testimony of Atmos witness Karen Wilkes. Although Staff is recommending approval of Atmos's revenue requirement as filed, Staff's revenue requirement calculation was actually higher than Atmos's, at \$789,279. As discussed below, Atmos's filing contained some errors that mistakenly lowered Atmos's request. These errors were shared with Atmos, and Atmos chose not to re-file its application, so Staff's recommendation is simply to approve the revenue requirement as filed. The individual findings of Staff's audit and the components that led to Staff's revenue requirement calculation are presented below.

- Staff issued discovery requesting work orders and general ledger entries in support of a random sample of projects included the application. Staff encountered no material errors in this regard.
- Staff sought information from Atmos both formally and informally regarding various errors in Atmos's revenue requirement calculation. Some of these errors increased Atmos's revenue requirement, and some decreased the requirement. For example, Atmos did not include depreciation expense in its revenue requirement. That had the effect of artificially lowering Atmos's revenue requirement by \$132,748.⁶ Conversely, the state tax rate used in Atmos's filing was 7.35%, versus the actual state tax rate of 7.05%. In Staff Data Request No. 8⁷, Staff attempted to gain consensus on various components of the revenue requirement that we felt should be changed. The various changes we felt necessary, including the two examples given above, were referred to in the data request and Atmos agreed that the changes should be made. See Staff Exhibit JTG-1 for a copy of the data request response listing each of the agreed upon changes. This exercise was important because these agreed-upon principles will be reflected in Atmos's next GSRS filing.
- Staff examined the costs included in Atmos's filing referred to above as "functional projects." These project costs are not tracked separately like the "specific projects"

⁶ Calculated using Staff's revenue requirement schedules. If calculated using Atmos's filing, this amount would be much larger.

⁷ See Staff Exhibit JTG-2

included in Atmos's filing. Instead, they are tracked via a functional number, which identifies the project type, location, some specifics about the type of infrastructure used and the total cost of all the projects included in the function. Again, this system does not allow Atmos to tie costs to individual projects. Therefore, an average cost allocation methodology was employed, also referred to as prorated cost methodology. That is, Atmos simply divides the total cost of a functional number by the number of units recorded to that functional number (inclusive of both GSRS eligible units and non-GSRS eligible units) to derive an average unit cost. This average unit cost is then applied to all of the units that Atmos has identified as being eligible for GSRS recovery. The product is the amount of "functional project" cost that Atmos included in its filing.

This approach is problematic for many reasons. First, the average unit cost of the different functional projects included in Atmos's filing can vary by a very significant amount. The following table provides a view of the extreme nature of the variance of projects included in Atmos's filing.

Category	High Per Unit Cost	Low Per Unit Cost
Clamps	\$15,001	\$796
Meter Loops	\$3,788	\$141
Anodes	\$20,068	\$422
Service Lines	\$3,406	\$378

Staff is concerned that the extreme variance in these per unit costs could contribute to the possibility of non-GSRS eligible projects artificially raising the average unit cost amount applied to GSRS eligible projects in Atmos's application. Of course, because project costs are not tracked separately, there is no way for Staff to verify this concern. Staff issued KCC Data Request No. 7⁸ in an attempt to understand the nature and cause of these variances. Atmos's response, attached to this memo, was that in each of the referred cases, Atmos had entered an incorrect number of units into the functional number. This has the effect of increasing the average unit cost that is then applied to the eligible GSRS units identified by Atmos. Given this data request response, coupled with the extreme nature of the variance in per unit averages included in Atmos's application, Staff cannot recommend recovery of any of the prorated functional project costs through Atmos's GSRS surcharge. Therefore, Staff has removed all of the cost of Meter Loop functional projects, and \$856,209 of the Service Line functional projects from Staff's revenue requirement calculation. It should be noted that Staff has been informed during discussions with Atmos that the average cost methodology will no longer be necessary with the cost tracking procedures put in place at Atmos during October, 2009. Although Atmos will continue to account for functional projects as a whole rather than individually, GSRS projects will be tagged and accounted for as a group, therefore eliminating the need to establish an average per unit cost to apply to a portion of the group.

- Staff's calculation of Atmos's GSRS revenue requirement assumes a Return on Equity of 10.2%, the same rate Atmos assumed in its filing. This rate is calculated according to the methodology that Staff agreed to use in its Stipulated Settlement Agreement with Atmos

⁸ See Staff Exhibit JTG-3.

in the 08-ATMG-280-RTS docket. Staff notes CURB has argued that a non-unanimous Stipulated Settlement Agreement between Atmos and Staff in the 280 Docket doesn't qualify as an "agreed-upon basis" as contemplated in K.S.A. 66-2204(d)(9). If Atmos, CURB and Staff cannot agree on the 10.2% ROE, Staff is agreeable to using the average of Staff's and Atmos' ROE contained in the filed testimony in Atmos last general rate case, leading to a calculated ROE of 10.3%. Staff believes its alternatives are consistent with K.S.A. 66-2204(d)(9). In this case, because Staff is recommending Atmos's filing be approved in full, the choice of a 10.3% ROE instead of a 10.2% ROE would be of no consequence.

- With all of the above taken into account, Staff's GSRS revenue requirement calculation is \$789,279. This compares to the \$765,529 that Atmos requested in its application. Staff's GSRS revenue requirement schedules are attached as Exhibit JTG-1.

Recommendation:

In Summary, Staff recommends the Commission approve Atmos's GSRS revenue requirement of \$765,529. Staff's recommendation includes recovery of approximately \$7.1 million of capital projects that meet the criteria outlined in K.S.A. 66-2201 et seq. under the GSRS and the disallowance of approximately \$2.7 million of Atmos projects contained in the application that do not meet the criteria mandated in either K.S.A. 66-2203(a) or K.S.A. 66-2202(f). Staff recommends the Commission approve Atmos's GSRS amount with the following conditions:

- Atmos shall file an updated GSRS Tariff Schedule reflecting the final Commission-ordered GSRS amount.
- During Atmos's next GSRS filing Staff will ensure that the amount of GSRS revenue actually collected is compared to the amount intended to be collected, with the under or over recovery being collected in subsequent years.

ATTACHMENT 1

Description of Relocation Projects Recommended by Staff for Exclusion from the GSRS Application

KPW-2 Line 30, Atmos Explanation: Warehouse fence relocation was required by the City of Herington due to a conflict with new road construction and installation of railroad overpass. We had to move our fence back due to installation of the overpass project over the railroad tracks, since it was going to take some of our leased property for the project. We had to remove and install new fence to secure our equipment and for public safety reasons.

Staff Recommendation: Although the fence relocation was required because of a public works project, the expense required of Atmos did not involve a "natural gas utility plant project" as described in K.S.A. 66-2202(f). In Staff's opinion, this paragraph clearly limits facilities eligible for consideration to those that transport natural gas. A fence around a warehouse site does not meet this criterion.

KPW-2 Line 56, Atmos Explanation: Relocate approximately 215' of 2" PE plastic main with 2" PE plastic due to conflict with a pool. After further review, it has been determined that this was not a city request and this project needs to be removed.

Staff Recommendation: Relocation was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

KPW-2 Line 100, Atmos Explanation: Replace approximately 1100' of 2" steel main with 2" PE plastic by relocation due to existing main being under a building. This pipe was installed on private property and a building was built over it at an unknown date. About 200' of pipe was under the building. There was 900' of pipe installed to get around the property and 200' was installed to replace a section with two active leaks on it. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Staff would consider including the 200 feet of main that was replaced because of leakage. However, the main that was rerouted because of failure to obtain proper easements should not be eligible for GSRS consideration.

KPW-2 Line 114, Atmos Explanation: Relocate approximately 415' of 2" steel main with 2" PE plastic to clear from being under a building. The 2" gas line was in the alley way and the owner built an open sided building on the 2" gas line and then enclosed the building.... After checking on the status of the easement where the line was located, they found that there were no city easements after all. We then proceeded to re-route the line around the area to meet compliance rules. We installed 415' of 2" PE to re-route the main of the personal property of the landowner. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Again, in this case it appears the main was rerouted because of failure to obtain proper easements. Therefore, we recommend the line should not be eligible for GSRS consideration.

KPW-2 Line 122, Atmos Explanation: Replace approximately 450' of 4" steel & 3" PE plastic main with 4" PE plastic due to piping being outside public right-of-way and imbedded in roadway concrete. This line had to be moved into the ROW because the Catholic Church is building an addition to their current building. The line would have been under the addition. The 3" PE was inserted into the 4" steel on 9/8/1975. The 3" line was about 6" deep. I do not know if this alley was cut down at some time or not. We replaced the whole alley section so we could get the pipe to the minimum depth needed. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Relocation was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

KPW-2 Line 130, Atmos Explanation: Relocate approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and the road vacation by the City of Council Grove. The Street was vacated by the Council Grove Governing Body on December 22, 2008. The school was building in the vacated street for the new addition. See Ordinance No. 2042.

Staff Recommendation: Although the street was vacated by the city for the purposes of expanding the school, Section 5 of Ordinance 2042 expressly states, "Any current easements or utility rights in or upon the property so vacated herein shall continue." Because the utility easement was not vacated by a governmental body, Staff believes any request made by the school district to relocate the line in question was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

STAFF
Exhibit
STG-1

Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRs

LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$7,067,217
2	Depreciation & Amortization Reserve				(150,584)
3	Net Gas Plant				<u>6,916,633</u>
4					
5	Accumulated Deferred Income Taxes				(346,448)
6	Total Rate Base				<u>6,570,185</u>
7					
8	Rate of Return [line 22]				<u>8.08%</u>
9	Required Operating Income [line 6 * line 8]				530,871
10	Operating Income At Present Rates [line 28]				(2,266)
11					
12	Deficiency [line 9 + line 16]				528,605
13	Tax Factor [line 36]				<u>60.418%</u>
14	Total Proposed Rate Adjustment				<u><u>\$874,920</u></u>
15					
16					
17		Rate of Return	Percent	Cost	Weighted Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt		51.9%	6.11%	3.17%
21	Equity		<u>48.1%</u>	10.20%	<u>4.91%</u>
22			100.00%		<u>8.08%</u>
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
25(a)	Depreciation & Amortization Expense - related to Additions				\$146,496
25(b)	Depreciation & Amortization Expense - related to Retirements				(13,748)
26	Income Taxes on Depreciation Adjustment	(132,748)		39.583%	(52,545)
27	Income Taxes on Adjusted Interest Expense	(208,346)		39.583%	<u>(82,469)</u>
28	Operating Income At Present Rates				<u>(\$2,266)</u>
29	Change in Rate Base				\$6,570,185
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	Adjusted Interest Expense				208,346
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.05%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.418%

2007	3/26/2007	9/19/2007	060.15284	Public Improvements	Olathe	Iowa Street	\$14,807	Replace 3-1" road crossings and approximately 25' of 2" p.e. to clear the road improvements for the City of Olathe
2007	7/12/2007	9/19/2007	060.15421	Public Improvements	Lenexa	Lincoln St - 059 to 101	\$157,065	Relocate approximately 2500' of 24" steel with 2' PE plastic, 100' of 2' steel with 2' PE plastic, 260' of 2' PE plastic and relocate the CP to provide road improvements project
2007	7/10/2007	9/20/2007	060.1541c	Leakage	Spring Hill	Jackson St - Nicholas to Spring	\$5,904	Replace approximately 2050' of 2' steel main with 2' PE plastic due to leakage
2007	6/22/2007	9/22/2007	060.1541	Public Improvements	Lenexa	1800th Street	\$1,800	Waterline fence relocation was required by the City of Parkton due to a conflict with new road construction and installation of new pipes
2007	8/15/2006	9/25/2007	060.14907	Leakage	Olathe	Church & Poplar	\$82,106	Relocate services to the Westerfield Apartments, total of 289 units, due to leakage
2007	2/16/2007	9/25/2007	060.15307	Public Improvements	Lenexa	147th Street	\$59,247	Relocate approximately 1200' of 2' steel with 2' PE plastic to the request of County of Stanton for the City of Lenexa
2007	8/23/2007	9/27/2007	060.15481	Public Improvements	Syracuse	CR10 from CRJ to K	\$3,320	Relocate approximately 2450' of 2' PVC with 2' PE plastic due to County of Stanton rebuilding the road
2007	1/12/2007	9/27/2007	060.15353	Public Improvements	Lenexa	Lincoln & Cedar	\$11,241	Relocate approximately 800' of 2' steel with 2' PE plastic to the request of County of Stanton for road improvement project
2007	7/12/2007	9/28/2007	060.15421	Public Improvements	Syracuse	CR10 & CRJ		Relocate approximately 2640' of 2' PVC main with 2' PE plastic due to request of County of Stanton for a road improvement project
2007	9/12/2007	9/29/2007	060.15435	Non-Standard Pipe	Ulysses	Hwy 101 & CRJ	\$59,897	Relocate approximately 900' of 2' PVC main with 2' PE plastic, along with 10' PVC services, due to non-standard size and CP is
2007	7/12/2007	9/28/2007	060.15422	Above Ground Piping	Syracuse	Hwy 270 & Arkansas River	\$49,545	Replace existing 400' river crossing that is 4" steel and has obsolete welds/fittings
2007	8/12/2007	9/30/2007	060.1544f	Non-Standard Pipe	Ulysses	Rose Ln & CRJ	\$17,840	Relocate approximately 1400' of 2' PVC main and 5' PVC services due to non-standard pipe
2007	8/8/2007	10/22/2007	060.15361	CP Code Require	Lenexa	Lincoln & F St	\$9,181	400' of 2" CP Code require to be replaced
2007	6/6/2007	10/22/2007	060.1538E	CP Code Require	Council Grove	U Ave & 975 Rd	\$13,218	Relocate and replaced existing rectifier grounded due to low anode current. Unable to maintain sufficient protection
2007	7/2/2007	9/22/2007	060.15367	CP Code Require	Harboro	Lincoln & F St	\$4,258	Relocation of sewer rectifier and grounds to provide additional CP to the City of Harboro River, Ken, according to
2007	6/6/2007	10/22/2007	060.1536E	CP Code Require	Ness City	Iowa & Magnolia	\$11,263	Relocate and increase the size of a rectifier grounded which provides CP protection to the City of Ness City
2007	11/19/2006	10/22/2007	060.1536E	Public Improvements	Lenexa	Lincoln & Parkersburg	\$159,275	Relocate approximately 2500' of 24" steel with 2' PE plastic, 2100' of 2' steel main with 2' PE plastic due to a City of Lenexa City, Kansas
2007	2/6/2007	10/22/2007	060.15153	Leakage	Olathe	Cedar - Village to Walnut	\$87,634	Replace approximately 1500' of 3" steel main with 4" PE plastic due to leakage
2007	10/2/2007	10/22/2007	060.15411	Leakage	Village Center	Various bus locations	\$1,800	Repair unsafe drains and equipment caused by flooding
2007	4/5/2007	10/30/2007	060.15273	Leakage	Longton	24A & Evergreen	\$5,823	Replace approximately 1100' of 4" steel main with 4" PE plastic due to leakage
2007	9/19/2007	11/13/2007	060.15381	Public Improvements	Olathe	Dennis Avenue	\$49,842	Relocate approximately 600' of 2' p.e. and 200' of 2' p.e. to the bus stop at Dennis Ave and the bus stop at the intersection of the bus can removed from a City of Olathe, Kansas roadway improvement project
2007	9/20/2007	11/28/2007	060.15384	Public Improvements	Olathe	Dennis Avenue	\$22,435	Relocate approximately 700' of 4" p.e. and retire approximately 1355' of 4" p.e. and steel to clear roadway improvements for the City of Olathe, Kansas.
2007	9/12/2007	12/22/2007	060.1537E	Public Improvements	Princeton	1500' & Walnut St		Relocate approximately 400' of 2' steel main due to conflict with the new housing parking lot
2007	10/22/2007	12/22/2007	060.15382	Above Ground Piping	Cottonwood Falls	Union & Walnut	\$7,537	Relocate and replace approximately 1370' of 2' steel main which was above ground and in proximity of dirt work for new building
2007	10/3/2007	12/22/2007	060.15383	Above Ground Piping	Madison	147th & CR10		Relocate approximately 600' of 2' steel main with 2' PE plastic due to being above ground and CP is
2007	11/16/2007	12/22/2007	060.15343	Public Improvements	Kansas City	123rd Street		Relocate approximately 1100' of 2' p.e. with 4" p.e. and 150' of 2' p.e. (2 road crossings) to clear road improvements for the

Total April 2007-December 2007 \$1,109,766

#VALUE	DATE	DESCRIPTION	LOCATION	STATUS	AMOUNT	REMARKS
2008	1/26/2007	Flood	Coffeyville	Davis - between 101 & 11th	\$5,041	Replace approximately 500' of 4" steel main with 2" PE plastic to serve customers affected by the flood
2008	1/22/2007	Flood	Coffeyville	1001, 1003 & 8th St	23,068	Relocate approximately 300' of 6" steel main with 2" PE plastic to serve customers affected by the flood
2008	7/24/2007	Abnormal Operating Conditions	Overland Park	124th & Nieman		Relocate approximately 215' of 2" PE plastic main with 2" PE plastic due to conflict with a pool.
2008	1/22/2007	Flood	Coffeyville	5th & State Ave	22,748	Relocate approximately 1600' of 6" steel main with 2" PE plastic to serve customers affected by the flood
2008	11/14/2007	Public Improvements	Bonner Springs	K-7 & State Ave	\$666,741	Relocate approximately 6250' of 6" steel and 2400' of 4" p.e. to clear road improvements and a new interchange for KDOT.
2008	7/12/2007	Public Improvements	Olathe	Downview Road	24,281	Relocate approximately 300' of 4" steel main with 2" PE plastic to clear the improvement for the new RR track for the City of Olathe, Kansas.
2008	9/21/2007	Public Improvements	Olathe	Downtown	\$27,850	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements as these bare steel mains are shallow and under the street pavement. Replaced bare steel pipe with 2 inch PE plastic pipe. Total main replaced = 1,094 feet.
2008	3/12/2007	Abnormal Operating Conditions	Overland Park	112th & Quiltra	23,474	Relocate approximately 1000' of 6" steel main with 2" PE plastic to clear the improvement for the new RR track for the City of Olathe, Kansas.
2008	1/30/2008	Flood	Coffeyville	8th & Forest	\$30,093	Replace approximately 2850' of 2" steel main with 2" PE plastic to serve customers affected by the flood
2008	1/28/2007	Flood	Coffeyville	9th & Park	\$23,877	Relocate approximately 750' of 2" steel main with 2" PE plastic to serve customers affected by the flood
2008	10/16/2007	Abnormal Operating Conditions	Overland Park	112th & Quiltra	\$31,087	Replacement of town border regulator due to being obsolete and unable to function at required capacity
2008	1/22/2007	Flood	Coffeyville	8th & Forest	23,474	Relocate approximately 1000' of 6" steel main with 2" PE plastic to clear the improvement for the new RR track for the City of Olathe, Kansas.
2008	4/24/2008	Public Improvements	Olathe	Elm Street	\$3,570	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements as these bare steel mains are shallow and under the street pavement. Additionally, this new 2 inch PE plastic is being switched to the intermediate pressure from low pressure. Total main replaced = 565 feet
2008	10/17/2007	Leakage	Olathe	Church & Poplar	\$12,982	Relocate approximately 1000' of 6" steel main with 2" PE plastic to clear the improvement for the new RR track for the City of Olathe, Kansas.
2008	3/27/2008	Public Improvements	Olathe	153rd Street	\$37,456	Relocate approximately 1200' of 2" p.e. with 1200' of 2" p.e. and lower approximately 250' of 2" p.e. in place to clear road way improvements for the City of Olathe, Kansas.
2008	1/22/2007	Leakage	Olathe	124 St. Kelle	\$11,200	Relocate approximately 300' of 4 inch PE plastic main under driveway at 120 St. Kelle
2008	1/11/2008	Public Improvements	Olathe	1-35 & Lone Elm	\$142,756	Abandon approximately 5000' of above ground 2" bare steel with 4" p.e. to clear road improvements for the City of Olathe, Kansas and KDOT.
2008	6/18/2007	Public Improvements	Bonner Springs	Woodford Road	\$50,187	Relocate approximately 1875' of 4" p.e. and 250' of 2" p.e. and abandon approximately 490' of 2" steel pipe to clear road improvements by the City of Bonner Springs, Kansas.
2008	1/25/2008	Public Improvements	Burlington	3rd Street	\$17,636	Relocation of 2 inch and 4 inch steel main was required by the City of Burlington due to conflict with the 3rd Street bridge replacement project. To clear construction of the bridge Ames had to install a new low pressure district regulator station and 242 feet of 2 inch PE plastic pipe. Total main replaced = 242 feet
2008	2/22/2007	Leakage	Olathe	Karlov St Elm to G	\$13,181	Relocate approximately 640' of 4 inch steel main with 2" PE plastic main due to leakage
2008	6/29/2007	Public Improvements	Olathe	143rd & St. Andrew	\$23,733	Install approximately 2200' of 4" PE plastic main to replace the main that was removed from service along Dennis Avenue due to a Olathe road improvement project.
2008	2/22/2008	Leakage	Frederick	Madison & W. Main	\$3,071	Relocate approximately 320' of 4" steel main with 2" PE plastic due to leakage
2008	6/18/2008	Public Improvements	Olathe	Ridgeview Road	\$23,320	Replace 3 Crossings and abandon 1- 6" nordstrom and relocate approximately 250' of 6" p.e. to clear road improvements for the City of Olathe, Kansas.
2008	6/27/2008	Leakage	Overland Park	Collington & Lak	\$3,438	Relocate approximately 500' of 2" steel main with 2" PE plastic due to leakage

Year	Date	Project Description	Location	County	Value
2008	9/12/2008	Above Ground Piping	Pleasanton	County Rd. 400	\$74,880
2008	7/18/2008	Public Improvements	Spring Hill	Walt & 12th St	\$10,230
2008	7/31/2008	Public Improvements	Council Grove	Washington Street	\$51,816
2008	8/7/2008	Leakage	Ulysses	5th & 10th St	\$24,470
2008	2/28/2008	Public Improvements	Ulysses	Hwy 160 & Stubbs	\$44,751
2008	8/29/2008	Public Improvements	Ulysses	10th & 11th St	\$149,225
2008	8/29/2008	Leakage	Kansas City, KS	Hwy 32 & 88th St	\$11,772
2008	3/22/2007	Abnormal Operating Conditions	Coffeyville	13th & 14th St	\$11,442
2008	5/21/2008	Above Ground Piping	Stark	Victory Road	\$5,364
2008	9/13/2008	Leakage	Stark	18th & Down	\$5,534
2008	8/20/2008	Safety Upgrade (Odor Reg Stations...)	Independence	13th & Magnolia	\$3,748
2008	3/27/2008	CP ODOB Required	Pleasanton	Hwy 93 & Hwy 102	\$1,433
2008	9/13/2008	Public Improvements	Olathe	Santa Fe	\$15,993
2008	8/17/2008	Leakage	Stark	3rd & 14th St	\$11,420
2008	8/27/2008	Safety Upgrade (Odor Reg Stations...)	Independence	CR 3575	\$3,676
2008	9/12/2008	Leakage	Johnson	11th & Grant	\$5,928
2008	7/9/2008	Safety Upgrade (Odor Reg Stations...)	Gardner	14th & Moonlight	\$4,540
2008	8/13/2008	Leakage	Independence	5th & 10th St	\$12,814
2008	8/27/2008	Above Ground Piping	Neodesha	4th & Balke	\$11,388
2008	9/18/2008	Above Ground Piping	Hinsdale	Old KC Road	\$1,579
2008	9/10/2008	Leakage	Independence	5th & Morningside	\$33,672
2008	9/12/2008	Leakage	Manita	5th & Jackson	\$2,310
2008	9/2/2008	Abnormal Operating Conditions	Independence	CR 4400 & CR 4300	\$6,084
2008	8/19/2008	Public Improvements	Bonner Springs	Park & Pump	\$6,022
2008	10/23/2008	Public Improvements	Spring Hill	Nichols Street	\$6,022
2008	8/22/2008	Public Improvements	Lawrence	W 2nd & Rock	\$3,972
2008	11/24/2008	Abnormal Operating Conditions	Linwood	170th & Cantrel	\$6,722

2009	7/23/2006	060.16891	Public Improvements	Overland Park	Switzer Road - 143rd to 151st	Relocate approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and its location by the City of Council Grove.	\$38,502
2009	5/20/2006	060.16152	Public Improvements	Lenexa	80rd & Clare	Relocate approximately 4120' of 4" steel, 2" steel & 2" PE plastic with 6" PE plastic to clear conflicts with the City of Lenexa road improvement project. Services were also replaced to clear construction.	\$175,500
2009	7/23/2006	060.16891	Public Improvements	Overland Park	Switzer Road - 143rd to 151st	Relocate approximately 185' of 6" steel main to clear road improvement by the City of Overland Park.	\$10,572
2009	11/19/2006	060.16717	Public Improvements	Overland Park	Switzer Road - 143rd to 151st	Relocate approximately 3800' of 4" & 2" PE plastic main to clear City of Overland Park road improvement project.	\$10,821
2009	4/30/2005	060.16891	Above Ground Piping	Needlesha	Newton & Grants	Replace approximately 2000' of 2" steel main with 2" PE plastic due to being above ground piping.	\$13,842
2009	7/23/2006	060.16891	Above Ground Piping	Overland Park	Switzer Road - 143rd to 151st	Relocate approximately 450' of 2" steel main with 2" PE plastic due to being above ground piping.	\$1,448
2009	3/30/2005	060.16922	Leakage	Olathe	Cedar & Cherry	Replace approximately 1500' of 4" & 2" steel main with 2" PE plastic due to leakage.	\$15,871
2009	6/23/2006	060.16891	Above Ground Piping	Spring City	270th & Fall Road	Relocate approximately 700' of 4" steel main with 2" PE plastic due to being above ground piping.	\$1,448
2009	7/25/2005	060.17044	Leakage	Olathe	Fredrickson west of Ridgeview	Replace approximately 825' of 4" steel main with 2" PE plastic due to leakage. Attached services were also replaced.	\$1,448
2009	7/23/2006	060.16891	Above Ground Piping	Spring City	270th & Fall Road	Relocate approximately 190' of 2" steel main with 2" PE plastic due to being above ground piping.	\$1,448
Total January 2009 - August 3, 2009							\$815,850

Total non-growth specific project \$3,894,092

STG-1

Specific Projects - Depreciation, Accum Depreciation

ADIT -

Category	Code	FERC Acct	In Service Date	File Date	Months In Svc	Depreciation Rate	Book Annual Depreciation	Accumulated Depreciation	YR 1 Rate	YR 2 Rate	Accumulated Depreciation	Tax > Book
Public Improvements	Public Improvements 376	376	1/31/2007	8/1/2008	30	2.02%	34.77	88.18	5.00%	9.50%	249.62	(161.44)
Public Improvements	Public Improvements 376	376	4/27/2007	8/1/2008	28	2.02%	112.43	258.28	5.00%	9.50%	807.05	(648.77)
Public Improvements	Public Improvements 376	376	5/9/2007	8/1/2008	27	2.02%	170.67	386.38	5.00%	9.50%	1,225.11	(638.73)
District Stations	192.625	378	5/10/2007	8/1/2008	27	2.02%	63.80	144.26	5.00%	9.50%	457.97	(313.71)
Main	192.317	376	6/8/2007	8/1/2008	26	2.02%	397.72	887.25	5.00%	9.50%	2,854.95	(1,987.70)
Main	192.703	376	6/12/2007	8/1/2008	26	2.02%	40.88	88.89	5.00%	9.50%	293.43	(204.74)
Main	192.703	376	7/9/2007	8/1/2008	25	2.02%	111.04	232.57	5.00%	9.50%	797.04	(664.47)
Main and Service	192.613	376/380	7/9/2007	8/1/2008	25	2.02%	139.95	293.12	5.00%	9.50%	1,004.60	(711.48)
Purchase Stations	192.739	379	7/9/2007	8/1/2008	25	2.53%	740.51	1,550.96	5.00%	9.50%	4,244.05	(2,693.09)
Main	192.703	376	7/30/2007	8/1/2008	24	2.02%	106.90	217.86	5.00%	9.50%	767.36	(649.70)
Public Improvements	Public Improvements 376	376	8/6/2007	8/1/2008	24	2.02%	290.41	565.66	5.00%	9.50%	2,084.62	(1,498.96)
Main	192.703	376	8/16/2007	8/1/2008	24	2.02%	348.10	692.33	5.00%	9.50%	2,498.71	(1,806.38)
Public Improvements	Public Improvements 376	376	8/21/2007	8/1/2008	24	2.02%	305.17	602.71	5.00%	9.50%	2,180.54	(1,587.83)
District Stations	192.739	378	8/22/2007	8/1/2008	24	4.74%	501.08	988.24	5.00%	9.50%	1,532.83	(644.59)
Main	192.317	376	8/22/2007	8/1/2008	24	2.02%	106.64	210.32	5.00%	9.50%	765.45	(655.13)
Public Improvements	Public Improvements 376	376	8/28/2007	8/1/2008	23	2.02%	334.60	654.33	5.00%	9.50%	2,401.86	(1,747.53)
Public Improvements	Public Improvements 376	376	9/4/2007	8/1/2008	23	2.02%	88.47	171.29	5.00%	9.50%	635.03	(463.74)
Main	192.703	376	9/4/2007	8/1/2008	23	2.02%	334.48	647.61	5.00%	9.50%	2,401.04	(1,753.43)
Main	192.703	376	9/4/2007	8/1/2008	23	2.02%	36.36	70.40	5.00%	9.50%	261.01	(190.61)
District Stations	192.739	378	9/6/2007	8/1/2008	23	4.74%	511.15	986.80	5.00%	9.50%	1,583.65	(676.85)
Main	192.703	376	9/6/2007	8/1/2008	23	2.02%	64.68	124.87	5.00%	9.50%	464.26	(339.39)
District Stations	192.739	378	9/6/2007	8/1/2008	23	4.74%	344.08	664.27	5.00%	9.50%	1,052.57	(388.30)
District Stations	192.739	378	9/6/2007	8/1/2008	23	4.74%	293.50	565.62	5.00%	9.50%	897.83	(331.21)
Main	192.703	376	9/6/2007	8/1/2008	23	2.02%	109.61	211.99	5.00%	9.50%	786.25	(676.26)
Main	192.703	376	9/9/2007	8/1/2008	23	2.02%	248.71	478.08	5.00%	9.50%	1,785.27	(1,307.19)
Public Improvements	Public Improvements 376	376	9/10/2007	8/1/2008	23	2.02%	515.55	989.57	5.00%	9.50%	3,700.72	(2,711.15)

Public Improvements	Public Improvements 376	9/19/2007	8/1/2009	23	2.02%	299.10	566.63	5.00%	9.50%	2,146.98	(1,560.36)
Public Improvements	Public Improvements 376	9/19/2007	8/1/2009	23	2.02%	3,186.82	6,037.25	5.00%	9.50%	22,875.66	(16,838.43)
Main	192.703	9/20/2007	8/1/2009	23	2.02%	179.87	340.25	5.00%	9.50%	1,291.12	(950.67)
Public Improvements	Public Improvements 375	9/24/2007	8/1/2009	23	3.10%	235.98	443.78	5.00%	9.50%	1,103.85	(660.06)
Services	192.703	9/25/2007	8/1/2009	23	2.02%	1,658.54	3,114.37	5.00%	9.50%	11,905.35	(8,790.98)
Public Improvements	Public Improvements 376	9/26/2007	8/1/2009	23	2.02%	473.02	886.91	5.00%	9.50%	3,395.44	(2,508.53)
Public Improvements	Public Improvements 376	9/27/2007	8/1/2009	22	2.02%	67.06	125.55	5.00%	9.50%	481.37	(355.62)
Public Improvements	Public Improvements 376	9/27/2007	8/1/2009	22	2.02%	227.48	425.69	5.00%	9.50%	1,632.89	(1,207.00)
Public Improvements	Public Improvements 376	9/28/2007	8/1/2009	22	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main and Service	192.613	9/28/2007	8/1/2009	22	2.02%	1,209.81	2,261.67	5.00%	9.50%	8,684.31	(6,422.64)
Main	192.317	9/28/2007	8/1/2009	22	2.02%	1,000.81	1,870.96	5.00%	9.50%	7,184.06	(5,313.10)
Main and Service	192.613	9/29/2007	8/1/2009	22	2.02%	770.35	1,437.99	5.00%	9.50%	5,529.73	(4,091.74)
Main and Service	192.613	9/30/2007	8/1/2009	22	2.02%	360.36	671.67	5.00%	9.50%	2,586.77	(1,915.10)
Main	192.463	10/2/2007	8/1/2009	22	2.02%	185.46	344.65	5.00%	9.50%	1,331.28	(986.63)
Main	192.463	10/2/2007	8/1/2009	22	2.02%	267.00	496.18	5.00%	9.50%	1,916.61	(1,420.43)
Main	192.463	10/2/2007	8/1/2009	22	2.02%	286.94	533.23	5.00%	9.50%	2,069.70	(1,526.47)
Main	192.463	10/2/2007	8/1/2009	22	2.02%	227.51	422.78	5.00%	9.50%	1,633.15	(1,210.36)
Public Improvements	Public Improvements 376	10/2/2007	8/1/2009	22	2.02%	3,060.02	5,723.70	5.00%	9.50%	22,109.04	(16,385.34)
Main	192.703	10/2/2007	8/1/2009	22	2.02%	1,770.22	3,269.66	5.00%	9.50%	12,706.96	(9,417.33)
Main and District Station	192.613	10/23/2007	8/1/2009	22	2.02%	34.30	61.74	5.00%	9.50%	246.20	(184.46)
Main	192.703	10/30/2007	8/1/2009	21	2.02%	117.63	209.45	5.00%	9.50%	844.36	(634.91)
Public Improvements	Public Improvements 376	11/15/2007	8/1/2009	21	2.02%	861.57	1,530.50	5.00%	9.50%	6,328.13	(4,797.63)
Public Improvements	Public Improvements 376	11/26/2007	8/1/2009	20	2.02%	453.26	773.08	5.00%	9.50%	3,253.60	(2,480.54)
Public Improvements	Public Improvements 376	12/9/2007	8/1/2009	20	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main	192.317	12/9/2007	8/1/2009	20	2.02%	152.24	256.69	5.00%	9.50%	1,092.83	(836.14)
Main	192.317	12/12/2007	8/1/2009	20	2.02%	116.72	197.21	5.00%	9.50%	852.18	(654.97)
Public Improvements	Public Improvements 376	12/21/2007	8/1/2009	20	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00

\$116,122

\$160,91E

\$23,596 \$4,794

Acc't	Date	In Svc	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Tax > Book
376	1/9/2008	8/1/2008	19	2.02%	101.82	161.22	5.00%	730.88	(588.86)
192.613	1/9/2008	8/1/2008	19	2.02%	409.41	848.23	5.00%	2,938.86	(2,290.63)
192.613	1/14/2008	8/1/2008	19	2.02%	0.00	0.00	5.00%	0.00	0.00
192.613	1/29/2008	8/1/2008	18	2.02%	459.52	702.04	5.00%	3,298.52	(2,596.46)
Public Improvements	2/29/2008	8/1/2008	17	2.02%	13,468.1E	19,416.60	5.00%	96,677.42	(77,260.82)
Public Improvements	3/27/2008	8/1/2008	16	2.02%	501.37	685.21	5.00%	3,598.98	(2,913.77)
Public Improvements	4/14/2008	8/1/2008	16	2.02%	562.57	740.72	5.00%	4,038.23	(3,297.51)
Main	4/14/2008	8/1/2008	16	2.02%	474.19	624.35	5.00%	3,403.83	(2,779.48)
Main	4/14/2008	8/1/2008	16	2.02%	607.91	800.41	5.00%	4,363.72	(3,563.31)
Main	4/14/2008	8/1/2008	16	2.02%	462.11	608.44	5.00%	3,317.15	(2,708.71)
Purchase Stations	4/17/2008	8/1/2008	16	2.02%	627.86	821.58	5.00%	4,507.63	(3,686.05)
Main	4/22/2008	8/1/2008	16	2.02%	887.18	1,148.41	5.00%	6,368.34	(5,219.93)
Public Improvements	4/24/2008	8/1/2008	15	2.02%	72.11	92.94	5.00%	517.63	(424.69)
Services	4/28/2008	8/1/2008	15	3.49%	543.91	685.00	5.00%	2,258.78	(1,564.78)
Public Improvements	5/5/2008	8/1/2008	15	2.02%	756.82	952.08	5.00%	5,431.16	(4,479.09)
Main	5/15/2008	8/1/2008	15	2.02%	630.24	775.55	5.00%	4,524.01	(3,748.46)
Public Improvements	5/16/2008	8/1/2008	15	2.02%	2,883.87	3,540.51	5.00%	20,699.62	(17,199.11)
Public Improvements	5/19/2008	8/1/2008	15	2.02%	1,174.26	1,431.84	5.00%	8,429.09	(6,997.15)
Public Improvements	5/30/2008	8/1/2008	14	2.02%	356.24	423.53	5.00%	2,557.13	(2,133.60)
Main	6/12/2008	8/1/2008	14	2.02%	265.32	305.86	5.00%	1,904.50	(1,596.64)
Public Improvements	6/13/2008	8/1/2008	14	2.02%	479.38	551.29	5.00%	3,441.10	(2,889.81)
Main	6/23/2008	8/1/2008	13	2.02%	80.21	90.01	5.00%	575.73	(485.72)
Public Improvements	7/8/2008	8/1/2008	13	2.02%	471.05	509.00	5.00%	3,381.33	(2,872.33)
Main	7/22/2008	8/1/2008	13	2.02%	171.68	176.83	5.00%	1,232.33	(1,053.50)

Main	192.317	376	8/1/2008	8/1/2008	12	2.02%	1,512.58	1,533.59	5.00%	9.50%	10,857.64	(9,324.05)
Public Improvements	Public Improvements	376	8/4/2008	8/1/2008	12	2.02%	206.64	207.79	5.00%	9.50%	1,485.34	(1,275.56)
Public Improvements	Public Improvements	376	8/26/2008	8/1/2008	11	2.02%	1,046.74	988.59	5.00%	9.50%	7,513.71	(6,525.12)
Main	192.703	376	8/27/2008	8/1/2008	11	2.02%	777.09	731.76	5.00%	9.50%	5,576.11	(4,846.35)
Public Improvements	Public Improvements	376	8/29/2008	8/1/2008	11	2.02%	904.09	846.33	5.00%	9.50%	6,489.72	(5,643.39)
Public Improvements	Public Improvements	376	8/29/2008	8/1/2008	11	2.02%	2,998.27	2,806.71	5.00%	9.50%	21,522.25	(18,715.54)
Main	192.703	376	8/29/2008	8/1/2008	11	2.02%	237.79	222.60	5.00%	9.50%	1,706.93	(1,484.33)
District Stations	192.738	378	9/5/2008	8/1/2008	11	4.74%	1,490.37	1,366.17	5.00%	9.50%	4,559.15	(3,192.98)
Main	192.317	376	9/16/2008	8/1/2008	11	2.02%	128.55	113.91	5.00%	9.50%	922.76	(908.85)
Main	192.703	376	9/17/2008	8/1/2008	11	2.02%	131.99	116.59	5.00%	9.50%	947.43	(830.84)
District Stations	192.825	378	9/17/2008	8/1/2008	11	4.74%	177.66	156.93	5.00%	9.50%	543.46	(386.53)
Main	192.463	376	9/18/2008	8/1/2008	11	2.02%	129.95	114.43	5.00%	9.50%	932.82	(818.39)
Public Improvements	Public Improvements	376	9/25/2008	8/1/2008	10	2.02%	322.86	278.02	5.00%	9.50%	2,317.58	(2,039.56)
Main	192.703	376	9/29/2008	8/1/2008	10	2.02%	230.79	196.17	5.00%	9.50%	1,656.69	(1,460.52)
District Stations	192.825	378	9/29/2008	8/1/2008	10	4.74%	269.05	226.69	5.00%	9.50%	823.04	(594.35)
Main and Service	192.703	376/380	9/29/2008	8/1/2008	10	2.02%	111.66	94.91	5.00%	9.50%	801.50	(705.59)
Purchase Stations	192.613	378	9/29/2008	8/1/2008	10	2.53%	114.86	97.63	5.00%	9.50%	698.27	(560.64)
Main	192.703	376	10/16/2008	8/1/2008	10	2.02%	242.68	184.82	5.00%	9.50%	1,742.00	(1,547.18)
Main	192.317	376	10/22/2008	8/1/2008	9	2.02%	230.04	180.84	5.00%	9.50%	1,651.30	(1,470.46)
Main	192.317	376	10/29/2008	8/1/2008	9	2.02%	31.82	24.40	5.00%	9.50%	228.40	(204.00)
Main	192.703	376	10/31/2008	8/1/2008	9	2.02%	690.17	517.68	5.00%	9.50%	4,882.38	(4,364.70)
Main	192.703	376	10/31/2008	8/1/2008	9	2.02%	1,072.60	816.37	5.00%	9.50%	7,699.39	(6,883.02)
Main	192.613	376	10/31/2008	8/1/2008	9	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements	Public Improvements	376/380	11/6/2008	8/1/2008	9	2.02%	1,797.88	1,338.42	5.00%	9.50%	12,905.56	(11,567.14)
Public Improvements	Public Improvements	376	11/11/2008	8/1/2008	9	2.02%	162.04	116.38	5.00%	9.50%	1,163.17	(1,044.79)
Public Improvements	Public Improvements	376	11/13/2008	8/1/2008	9	2.02%	120.66	87.48	5.00%	9.50%	866.09	(775.61)
District Stations	192.613	378	11/25/2008	8/1/2008	8	4.74%	316.61	220.37	5.00%	9.50%	974.65	(754.28)

	192.463	376	12/9/2008	8/1/2009	8	2.02%	117.26	76.54	5.00%	9.50%	841.70	(765.16)
Main					8	2.02%	117.26	76.54	5.00%	9.50%	841.70	(765.16)
					8	2.02%	615.71	389.95	5.00%	9.50%	4,419.70	(4,029.75)
Public Improvements					8	4.74%	121.28	76.47	5.00%	9.50%	371.00	(294.53)
District Stations					7	2.02%	650.93	405.02	5.00%	9.50%	4,672.48	(4,267.47)
Public Improvements					7	2.02%	650.93	405.02	5.00%	9.50%	4,672.48	(4,267.47)
					7	2.02%	792.56	442.51	5.00%	9.50%	5,689.20	(5,246.69)
Public Improvements					7	2.02%	792.56	442.51	5.00%	9.50%	5,689.20	(5,246.69)
					6	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements					6	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
					6	2.02%	139.52	63.95	5.00%	9.50%	1,001.51	(937.56)
Main					5	2.02%	2,837.08	1,221.52	5.00%	9.50%	20,365.20	(19,143.68)
Public Improvements					5	2.02%	2,837.08	1,221.52	5.00%	9.50%	20,365.20	(19,143.68)
					5	2.02%	211.62	84.08	5.00%	9.50%	1,519.05	(1,434.99)
Main					5	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements					5	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
					4	2.02%	74.44	27.71	5.00%	9.50%	534.33	(506.62)
Main					4	2.02%	675.35	238.25	5.00%	9.50%	4,647.78	(4,609.53)
Public Improvements					4	2.02%	675.35	238.25	5.00%	9.50%	4,647.78	(4,609.53)
					4	2.02%	391.68	132.53	5.00%	9.50%	2,739.79	(2,607.26)
Main					4	2.02%	1,005.06	301.52	5.00%	9.50%	7,214.55	(6,913.03)
Public Improvements					4	2.02%	1,005.06	301.52	5.00%	9.50%	7,214.55	(6,913.03)
					4	2.02%	288.33	96.91	5.00%	9.50%	2,069.66	(1,972.75)
District Stations					3	2.02%	903.43	255.97	5.00%	9.50%	6,485.04	(6,228.07)
Public Improvements					3	2.02%	903.43	255.97	5.00%	9.50%	6,485.04	(6,228.07)
					3	2.02%	199.06	51.42	5.00%	9.50%	1,428.93	(1,377.51)
Main					3	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements					3	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
					3	2.02%	665.09	180.23	5.00%	9.50%	6,209.82	(6,029.59)
Public Improvements					3	2.02%	665.09	180.23	5.00%	9.50%	6,209.82	(6,029.59)
					2	2.02%	340.00	62.33	5.00%	9.50%	2,440.60	(2,376.27)
Public Improvements					2	2.02%	340.00	62.33	5.00%	9.50%	2,440.60	(2,376.27)
					2	2.02%	339.42	57.51	5.00%	8.50%	2,438.40	(2,376.89)
Main					1	2.02%	199.24	23.80	5.00%	9.50%	1,430.18	(1,406.39)
Public Improvements					1	2.02%	199.24	23.80	5.00%	9.50%	1,430.18	(1,406.39)
					1	2.02%	296.02	32.07	5.00%	9.50%	2,124.92	(2,092.86)
Main					1	2.02%	336.85	29.94	5.00%	9.50%	2,418.00	(2,386.06)
Main and Service					1	2.02%	336.85	29.94	5.00%	9.50%	2,418.00	(2,386.06)
					1	2.02%	286.20	19.88	5.00%	9.50%	2,054.38	(2,034.50)
Main					1	2.02%	286.20	19.88	5.00%	9.50%	2,054.38	(2,034.50)

Public Improvements	Public Improvements 376	7/9/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements	Public Improvements 376/380	7/23/2009	8/1/2009	0	2.02%	737.34	18.43	5.00%	9.50%	5,292.75	(5,274.32)
Public Improvements	Public Improvements 376	8/3/2009	8/1/2009	(0)	2.02%	531.50	(2.99)	5.00%	9.50%	3,815.20	(3,816.15)
Public Improvements	Public Improvements 376/380	2/11/2009	8/1/2009	6	2.02%	3,545.22	1,683.98	5.00%	9.50%	25,448.34	(23,764.36)
Main	182.317	376	7/21/2009	8/1/2009	0	2.02%	220.72	6.74	5.00%	1,584.40	(1,577.66)
Main	182.317	376	5/29/2009	8/1/2009	2	2.02%	213.56	37.97	5.00%	1,632.99	(1,495.02)
Main	182.317	376	4/21/2009	8/1/2009	3	2.02%	148.57	42.09	5.00%	1,066.46	(1,024.37)
Main	182.703	376	7/13/2009	8/1/2009	1	2.02%	279.61	14.76	5.00%	2,007.13	(1,992.37)
Main	182.317	376	5/29/2009	8/1/2009	2	2.02%	342.97	60.97	5.00%	2,461.91	(2,400.94)
Main and Service	182.703	376/380	7/29/2009	8/1/2009	0	2.02%	231.26	1.93	5.00%	1,660.03	(1,668.10)
Main	182.317	376	5/27/2009	8/1/2009	2	2.02%	56.47	10.72	5.00%	419.70	(408.98)
						\$16,460	\$5,197			\$116,296	(\$113,102)
						\$53,475	\$100,442			\$578,144	(\$478,702)

516-1

Functional Projects -

STAFF Schedules -

Cost Center	LOCATION	Year	Functional No.	Task Number	Units	Dollars by Task	Functional No.	Total CY Spend	Average per unit	Used in Filling	Units Used	Asst. in Filling	category	Code	Task Type
3136	Herftpton	2007	060.14727	01880	1811	\$36,368.54	060.15601	\$7,786.50	\$4.30	N	1811	\$4,438.04	Main	192.703	Main retire - ft.
		2007	060.14727	01880	2063	\$22,991.33		\$2,432.34	\$26,313.67	N	0	\$0.00	Main	192.703	Main retire - ft.
		2007	060.14729	01102	1	\$420.81		\$0.00	\$420.81	Y	55	\$0.00	Services	192.703	1" st. service - #
		2007	060.14729	01104	131	\$193,572.66		\$128,572.66	\$322,318.22	Y	55	\$2,277.71	Services	192.703	1" PE service - #
		2007	060.14729	0220125	2	\$1,011.35		\$0.00	\$1,011.35	Y	0	\$0.00	Services	192.703	1 1/4" PE serv. - #
		2007	060.14729	02202	9	\$1,719.89		\$242.95	\$1,962.84	Y	0	\$0.00	Services	192.703	2" PE service - #
		2007	060.14729	02980	145	\$153,376.22		\$26,890.65	\$180,266.87	N	0	\$1,105.08	Services	192.703	Service retire - #
		2007	060.14729	19900	23	\$14,467.16		\$7,465.46	\$21,932.62	Y	29	\$752.77	Clamps	192.703	Lk. clamps - #
		2007	060.14729	19908	2	\$394.73		\$0.00	\$394.73	N	0	\$0.00	Clamps	192.703	Retire lk. clamp - #
		2007	060.14729	38200	206	\$223,853.91		\$128,282.30	\$332,136.21	N	57	\$1,189.86	Meter Loops	192.703	Retire meter loop - #
		2007	060.14729	38298	280	\$44,778.92		\$17,107.61	\$61,886.53	N	0	\$221.02	Meter Loops	192.703	Retire meter loop - #
		2007	060.14729	01102	40	\$0.00	060.15604	\$1,377.72	\$1,377.72	Y	40	\$34.44	Mah	192.703	1" PE service - #
		2007	060.14729	01202	425	\$13,009.29		\$51.91	\$13,061.20	Y	425	\$30.73	Mah	192.703	2" steel main - ft.
		2007	060.14729	01980	248	\$4,547.68		\$486.25	\$5,033.93	N	0	\$20.48	Mah	192.703	2" PE main - ft.
		2007	060.14729	02201	6	\$5,594.45		\$2,158.64	\$7,753.09	Y	45	\$751.14	Services	192.703	1" PE service - #
		2007	060.14729	0220125	86	\$22,891.02		\$40,044.66	\$62,935.68	Y	45	\$751.14	Services	192.703	1 1/4" PE serv. - #
		2007	060.14729	02202	7	\$1,535.71		\$1,458.73	\$3,994.44	Y	0	\$0.00	Services	192.703	2" PE service - #
		2007	060.14729	02980	62	\$13,521.02		\$1,743.67	\$15,264.69	N	0	\$246.21	Services	192.703	Service retire - #
		2007	060.14729	38200	100	\$5,650.27		\$8,230.98	\$14,171.25	N	47	\$411.71	Meter Loops	192.703	Meter loops - #
		2007	060.14729	38298	54	\$22,867.67		\$2,318.22	\$25,185.89	N	0	\$468.41	Meter Loops	192.703	Retire meter loop - #
		2007	060.14731	01202	250	\$32,303.66	060.15607	\$200,094.71	\$532,398.37	Y	250	\$2,129.59	Mah	192.703	2" PE main - ft.
		2007	060.14731	01980	250	\$9,154.44		\$390.45	\$9,544.89	N	0	\$38.18	Mah	192.703	2" PE main - ft.
		2007	060.14731	02201	6	\$3,305.66		\$918.12	\$3,623.78	Y	115	\$77.68	Services	192.703	1" steel serv. - #
		2007	060.14731	0220125	1202	\$58,296.42		\$191,973.53	\$550,169.95	Y	115	\$77.68	Services	192.703	1" PE service - #
		2007	060.14731	02202	47	\$1,057.74		\$298.11	\$1,346.85	Y	0	\$0.00	Services	192.703	1 1/4" PE serv. - #
		2007	060.14731	02202	11	\$47,026.91		\$2,598.07	\$46,598.88	Y	0	\$0.00	Services	192.703	2" PE service - #
		2007	060.14731	02980	285	\$130,568.35		\$46,397.41	\$179,965.76	N	0	\$831.56	Services	192.703	Service retire - #
		2007	060.14731	19900	3	\$23,998.18		\$21,008.54	\$45,006.72	Y	3	\$15,031.57	Clamps	192.703	Lk. clamps - #
		2007	060.14731	19900	11	\$151,698.02		\$69,080.52	\$220,778.54	Y	11	\$20,086.96	Anodes	192.463	Anodes - #
		2007	060.14731	38200	1331	\$155,302.17		\$74,983.13	\$230,285.30	Y	116	\$172.72	Meter Loops	192.463	Retire meter loop - #
		2007	060.14731	38298	281	\$81,046.27		\$10,523.87	\$91,570.14	N	0	\$325.88	Meter Loops	192.463	Retire meter loop - #
		2007	060.14733	0120125	2	\$0.00	060.15610	\$648.10	\$648.10	Y	2	\$324.05	Mah	192.703	1 1/4" PE main - ft.
		2007	060.14733	01202	535	\$56,275.72		\$42,684.64	\$98,770.36	Y	535	\$184.62	Mah	192.703	2" PE main - ft.
		2007	060.14733	01980	1	\$1,819.33		\$4,324.29	\$16,137.62	Y	0	\$16,137.62	Mah	192.703	4" PE main - ft.
		2007	060.14733	01980	1917	\$4,351.02		\$2,889.37	\$7,240.39	N	0	\$3.78	Mah	192.703	Main retire - ft.
		2007	060.14733	02201	115	\$28,862.88		\$54,514.19	\$183,477.05	Y	29	\$1,696.45	Services	192.703	1" PE service - #
		2007	060.14733	02980	271	\$23,107.88		\$7,255.78	\$30,363.66	N	0	\$0.00	Services	192.703	Service retire - #
		2007	060.14733	19900	38	\$28,136.16		\$17,584.83	\$45,721.00	Y	38	\$41.45	Clamps	192.703	Lk. clamps - #
		2007	060.14733	19900	12	\$14,320.45		\$16,927.84	\$31,248.29	Y	12	\$261.16	Anodes	192.463	Anodes - #
		2007	060.14733	38200	133	\$71,580.60		\$41,267.17	\$112,847.77	N	35	\$184.81	Meter Loops	192.703	Retire meter loop - #
		2007	060.14733	38298	277	\$36,544.20		\$15,539.12	\$52,083.32	N	0	\$189.47	Meter Loops	192.703	Retire meter loop - #
		2007	060.14735	01202	1047	\$20,840.86	060.15613	\$6,392.29	\$27,233.15	Y	1047	\$26.58	Mah	192.703	2" PE main - ft.
		2007	060.14735	01204	240	\$1,697.05		\$5,228.47	\$6,925.52	Y	240	\$28.61	Mah	192.703	4" PE main - ft.
		2007	060.14735	01980	1128	\$1,221.67		\$499.42	\$1,721.09	N	0	\$1.53	Mah	192.703	Main retire - ft.
		2007	060.14735	02201	76	\$67,683.13		\$35,907.22	\$103,590.35	Y	28	\$1,351.43	Services	192.703	1" PE service - #
		2007	060.14735	02202	2	\$57,736		\$1,243.19	\$1,821.15	N	0	\$0.00	Services	192.703	Service retire - #
		2007	060.14735	02980	116	\$11,823.39		\$1,537.64	\$13,361.03	N	0	\$118.63	Services	192.703	Service retire - #
		2007	060.14735	19700	18	\$8,773.68		\$8,788.05	\$17,561.73	N	0	\$0.00	Ext coverage	192.463	Ext coverage
		2007	060.14735	19900	34	\$46,753.42		\$17,817.57	\$64,570.99	Y	34	\$1,891.51	Clamps	192.703	Lk. clamps - #
		2007	060.14735	19900	10	\$8,872.20		\$1,862.84	\$10,735.04	Y	10	\$1,073.54	Anodes	192.463	Anodes - #
		2007	060.14735	38200	330	\$55,032.88		\$27,237.69	\$82,270.57	N	33	\$249.31	Meter Loops	192.703	Retire meter loop - #
		2007	060.14735	38298	344	\$16,764.46		\$10,920.04	\$27,684.50	N	0	\$80.48	Meter Loops	192.703	Retire meter loop - #
		2007	060.15601	01102	5	\$5,723.08	060.16388	\$0.00	\$5,723.08	Y	5	\$1,144.62	Mah	192.703	2" steel main - ft.
		2007	060.15601	01104	373	\$9,096.63		\$0.00	\$9,096.63	Y	373	\$104.82	Mah	192.703	4" steel main - ft.
		2007	060.15601	01202	1955	\$5,047.08		\$17,596.52	\$73,845.60	Y	1955	\$37.26	Mah	192.703	2" PE main - ft.
		2007	060.15601	01980	3246	\$0,374.12		\$1,172.04	\$1,546.16	Y	120	\$97.06	Mah	192.703	4" PE main - ft.
		2007	060.15601	02980	180	\$43,838.23		\$91,729.81	\$435,587.84	Y	44	\$2,411.65	Services	192.703	1" PE service - #
		2007	060.15601	0220125	7	\$5,758.70		\$4,293.46	\$9,992.16	Y	44	\$2,411.65	Services	192.703	1 1/4" PE serv. - #
		2007	060.15601	02202	3	\$12,359.27		\$320.48	\$12,679.75	Y	0	\$0.00	Services	192.703	2" PE service - #
		2007	060.15601	02980	197	\$82,125.50		\$31,784.37	\$113,910.87	N	0	\$578.27	Services	192.703	Service retire - #
		2007	060.15601	19900	36	\$19,112.78		\$9,545.56	\$28,658.34	Y	36	\$798.07	Clamps	192.703	Lk. clamps - #
		2007	060.15601	19900	23	\$10,028.32		\$0.00	\$10,028.32	Y	23	\$436.01	Anodes	192.463	Anodes - #
		2007	060.15601	38200	403	\$394,741.62		\$129,820.75	\$524,562.37	N	53	\$1,301.64	Meter Loops	192.463	Meter loops - #

2007

Account #	Address	City	State	Zip	Service	Category	Rate	Usage	Balance	Due Date	Notes
3139	Herrington	Ulysses	KS	67539	Retire mtr loop - #	0	\$143.32				
					192.703 2" steel main - ft.	63	\$9,098.67	\$55,865.29			
					192.703 1 1/4" PE serv. - #	342	\$29,144.83	\$5,011.83			
					192.703 2" PE main - ft.	462	\$54,929.78	\$12,630.57			
					Main retire - ft.	0	\$0.00	\$3,841.56			
					192.703 1" PE service - #	22	\$436.39	\$2,724.28			
					192.703 1 1/4" PE serv. - #	0	\$0.00	\$2,116.56			
					192.703 2" PE service - #	0	\$0.00	\$10,231.73			
					Service retire - #	0	\$0.00	\$268.27			
					192.703 2" PE main - ft.	24	\$7,371.20	\$3,731.20			
					192.703 1" PE service - #	284	\$30,893.89	\$7,683.19			
					192.703 1 1/4" PE serv. - #	1949	\$30,504.91	\$2,650.40			
					192.703 2" PE main - ft.	233	\$7,655.28	\$7,655.28			
					192.703 4" PE main - ft.	112	\$596,470.29	\$2,472.69			
					192.703 6" PE main - ft.	0	\$0.00	\$596,470.29			
					Main retire - ft.	0	\$0.00	\$114,981.26			
					192.703 2" PE service - #	111	\$46.58	\$2,008.72			
					192.703 1 1/4" PE serv. - #	0	\$0.00	\$3,731.20			
					192.703 2" PE service - #	0	\$0.00	\$3,731.20			
					192.703 2" PE main - ft.	8	\$7,998.15	\$18,204.27			
					192.703 1 1/4" PE serv. - #	17	\$10,004.81	\$24,063.76			
					192.703 4" PE main - ft.	114	\$170,081.77	\$50,982.61			
					Main retire - ft.	0	\$0.00	\$7,985.52			
					192.703 2" steel main - ft.	3	\$453.78	\$0.00			
					192.703 1 1/4" PE main - ft.	2	\$650.82	\$0.00			
					192.703 2" PE main - ft.	574	\$37,006.56	\$5,079.82			
					192.703 4" PE main - ft.	364	\$14,973.32	\$2,446.56			
					Main retire - ft.	0	\$0.00	\$3,369.81			
					192.703 1" steel serv. - #	59	\$487.59	\$481.05			
					192.703 2" PE service - #	0	\$0.00	\$4,397.91			
					192.703 2" PE service - #	0	\$0.00	\$10,189.51			
					192.703 2" PE service - #	0	\$0.00	\$4,249.72			
					192.703 Lk. clamps - #	188	\$1,797.01	\$56,921.03			
					192.703 Lk. clamps - #	127	\$16,129.24	\$16,129.24			
					192.463 Anodes - #	67	\$173,915.37	\$42,729.07			
					192.703 2" PE main - ft.	284	\$15,566.06	\$6,959.64			
					Main retire - ft.	0	\$0.00	\$1,636.44			
					192.703 1" PE service - #	38	\$31,131.97	\$6,480.59			
					192.703 1 1/4" PE serv. - #	0	\$0.00	\$1,988.96			
					192.703 2" PE service - #	0	\$0.00	\$28,446.60			
					192.463 Ext coverage	40	\$0.00	\$5,202.83			
					192.463 Lk. clamps - #	31	\$15,161.00	\$16,181.00			
					192.463 Anodes - #	50	\$3,636.89	\$3,636.89			
					192.703 2" PE service - #	0	\$0.00	\$20,466.27			
					192.703 2" PE service - #	0	\$0.00	\$6,517.68			
					192.703 Lk. clamps - #	11	\$1,978.94	\$1,978.94			
					192.463 Anodes - #	3	\$1,295.52	\$1,295.52			
					192.703 2" PE main - ft.	34	\$17,161.89	\$315,341.91			
					Main retire - ft.	0	\$0.00	\$36,327.94			
					192.703 1" PE service - #	20	\$3,378.39	\$196,802.41			
					192.703 1 1/4" PE serv. - #	0	\$0.00	\$9,571.34			
					192.703 2" PE service - #	0	\$0.00	\$4,136.36			
					192.703 2" PE service - #	0	\$0.00	\$77,201.45			
					192.703 Lk. clamps - #	11	\$1,978.94	\$1,978.94			
					192.463 Anodes - #	3	\$1,295.52	\$1,295.52			
					192.703 2" PE main - ft.	34	\$17,161.89	\$315,341.91			
					Main retire - ft.	0	\$0.00	\$36,327.94			
					192.703 1" PE service - #	8	\$6,232.08	\$6,232.08			
					192.703 2" PE main - ft.	22	\$7,667.83	\$7,667.83			
					Main retire - ft.	0	\$0.00	\$1,613.51			
					192.703 1" PE service - #	18	\$17,018.92	\$17,018.92			
					192.703 1 1/4" PE serv. - #	0	\$0.00	\$5,230.20			
					192.703 2" PE service - #	0	\$0.00	\$6,156.06			
					Service retire - #	0	\$0.00	\$3,385.86			
					192.703 2" steel main - ft.	5	\$510.84	\$510.84			
					192.703 2" PE main - ft.	835	\$26,653.19	\$26,653.19			
					Main retire - ft.	0	\$0.00	\$4,365.45			
					192.703 1" PE service - #	59	\$196,802.41	\$196,802.41			
					192.703 1 1/4" PE serv. - #	1	\$9,571.34	\$9,571.34			
					192.703 2" PE service - #	2	\$4,136.36	\$4,136.36			
					192.703 2" PE service - #	114	\$77,201.45	\$77,201.45			
					192.703 Lk. clamps - #	11	\$1,978.94	\$1,978.94			
					192.463 Anodes - #	3	\$1,295.52	\$1,295.52			
					192.703 2" PE main - ft.	179	\$15,341.91	\$315,341.91			
					Main retire - ft.	201	\$36,327.94	\$36,327.94			
					192.703 1" PE service - #	8	\$6,232.08	\$6,232.08			
					192.703 2" PE main - ft.	22	\$7,667.83	\$7,667.83			
					Main retire - ft.	30	\$1,613.51	\$1,613.51			
					192.703 1" PE service - #	6	\$17,018.92	\$17,018.92			
					192.703 1 1/4" PE serv. - #	16	\$5,230.20	\$5,230.20			
					192.703 2" PE service - #	1	\$6,156.06	\$6,156.06			
					Service retire - #	23	\$3,385.86	\$3,385.86			
3146	Herrington	Yates Center	KS	67568	Retire mtr loop - #	0	\$147.21				
					192.703 2" steel main - ft.	5	\$510.84	\$510.84			
					192.703 2" PE main - ft.	835	\$26,653.19	\$26,653.19			
					Main retire - ft.	0	\$0.00	\$4,365.45			
					192.703 1" PE service - #	59	\$196,802.41	\$196,802.41			
					192.703 1 1/4" PE serv. - #	1	\$9,571.34	\$9,571.34			
					192.703 2" PE service - #	2	\$4,136.36	\$4,136.36			
					192.703 2" PE service - #	114	\$77,201.45	\$77,201.45			
					192.703 Lk. clamps - #	11	\$1,978.94	\$1,978.94			
					192.463 Anodes - #	3	\$1,295.52	\$1,295.52			
					192.703 2" PE main - ft.	179	\$15,341.91	\$315,341.91			
					Main retire - ft.	201	\$36,327.94	\$36,327.94			
					192.703 1" PE service - #	8	\$6,232.08	\$6,232.08			
					192.703 2" PE main - ft.	22	\$7,667.83	\$7,667.83			
					Main retire - ft.	30	\$1,613.51	\$1,613.51			
					192.703 1" PE service - #	6	\$17,018.92	\$17,018.92			
					192.703 1 1/4" PE serv. - #	16	\$5,230.20	\$5,230.20			
					192.703 2" PE service - #	1	\$6,156.06	\$6,156.06			
					Service retire - #	23	\$3,385.86	\$3,385.86			

-\$1,346,238.42

Agency	Year	Account	Item	QTY	Unit	Description	Rate	Total	Y/N	18	Meter Loops	Meter loops - # Retire mtr loop - #	
Ulysses	2009	36200	36298	28	108	\$26,247.21	\$5,066.48	\$37.40	N	18	Meter Loops	Meter loops - # Retire mtr loop - #	
	3143 Olathe	2009	060,16392	0120125	85	\$25,72	\$245,252.65	\$310.45	\$6,18	Y	95	\$245.72 Mtrh	192,703 1 1/4" PE main - ft.
		2009	01204	21	\$132,199.16	\$7,050.10	\$182,199.16	\$7,050.10	\$143	Y	21	\$132,199.16 Mtrh	192,703 2" PE main - ft.
		2009	01206	1	\$1,451.98	\$1,451.98	\$1,451.98	\$1,451.98	\$1.43	Y	0	\$0.00 Mtrh	192,703 4" PE main - ft.
		2009	02201	02201	104	\$399,156.84	\$624.70	\$3,406.57	\$3,406.57	Y	39	Services	192,703 1" PE service - #
2009	02202	02202	16	\$12,273.18	\$12,273.18	\$12,273.18	\$12,273.18	Y	0	Services	192,703 1 1/4" PE service - #		
2009	02890	02890	137	\$16,366.46	\$16,366.46	\$16,366.46	\$16,366.46	N	0	\$0.00 Services	192,703 2" PE service - #		
2009	18800	18800	6	\$45,924.16	\$45,924.16	\$45,924.16	\$45,924.16	Y	6	Clamps	192,703 Lt. clamps - #		
2009	19800	19800	8	\$84,113.09	\$84,113.09	\$84,113.09	\$84,113.09	Y	8	Anodes	192,463 Anodes - #		
2009	36100	36100	2	\$59,985.42	\$59,985.42	\$59,985.42	\$59,985.42	N	2	Meter Loops	Meter loops - #		
2009	36200	36200	110	\$416,714.46	\$416,714.46	\$416,714.46	\$416,714.46	N	40	Meter Loops	Retire mtr loop - #		
2009	36298	36298	130	\$25,168.35	\$25,168.35	\$25,168.35	\$25,168.35	N	0	Services	192,703 1" PE service - #		
3145 Independence	2009	060,16395	01102	2	\$3,452.40	\$3,452.40	\$3,452.40	Y	2	\$3,452.40 Mtrh	192,703 2" steel main - ft.		
2009	01103	01103	3	\$1,848.60	\$1,848.60	\$1,848.60	\$1,848.60	Y	3	\$1,848.60 Mtrh	192,703 3" steel main - ft.		
2009	01202	01202	986	\$9,768.55	\$9,768.55	\$9,768.55	\$9,768.55	Y	986	\$9,768.55 Mtrh	192,703 2" PE main - ft.		
2009	01394	01394	176	\$10,719.96	\$10,719.96	\$10,719.96	\$10,719.96	Y	176	\$10,719.96 Mtrh	192,703 4" PE main - ft.		
2009	01980	01980	1333	\$9,469.62	\$9,469.62	\$9,469.62	\$9,469.62	N	0	\$0.00 Mtrh	Main retire - ft.		
2009	02201	02201	109	\$190,157.16	\$190,157.16	\$190,157.16	\$190,157.16	Y	53	Services	192,703 1" PE service - #		
2009	02890	02890	260	\$45,860.00	\$45,860.00	\$45,860.00	\$45,860.00	N	0	\$0.00 Services	Service retire - #		
2009	18800	18800	103	\$205,408.81	\$205,408.81	\$205,408.81	\$205,408.81	Y	103	Clamps	192,703 Lt. clamps - #		
2009	18898	18898	128	\$1,217.41	\$1,217.41	\$1,217.41	\$1,217.41	Y	83	Ret. k. clamps - #	Ret. k. clamps - #		
2009	19800	19800	83	\$91,891.30	\$91,891.30	\$91,891.30	\$91,891.30	Y	83	Anodes	192,463 Anodes - #		
2009	36200	36200	133	\$111,820.70	\$111,820.70	\$111,820.70	\$111,820.70	N	69	Meter Loops	Meter loops - #		
2009	36298	36298	220	\$34,530.24	\$34,530.24	\$34,530.24	\$34,530.24	N	0	Services	Retire mtr loop - #		
3146 Yates Center	2009	060,16398	02201	12	\$39,953.32	\$39,953.32	\$39,953.32	Y	12	\$39,953.32 Services	192,703 1" PE service - #		
2009	02890	02890	81	\$17,742.39	\$17,742.39	\$17,742.39	\$17,742.39	N	0	\$0.00 Services	Service retire - #		
2009	18800	18800	38	\$1,751.82	\$1,751.82	\$1,751.82	\$1,751.82	Y	38	Clamps	192,703 Lt. clamps - #		
2009	18900	18900	4	\$9,626.31	\$9,626.31	\$9,626.31	\$9,626.31	Y	4	Anodes	192,463 Anodes - #		
2009	36200	36200	44	\$69,413.88	\$69,413.88	\$69,413.88	\$69,413.88	N	12	Meter Loops	Retire mtr loop - #		
2009	36298	36298	110	\$12,293.10	\$12,293.10	\$12,293.10	\$12,293.10	N	0	Services	Retire mtr loop - #		
				45,973		\$726,750.82							

Fund: \$3,090,654.09
 Specific: \$3,994,095.82
 Total: \$7,074,749.91

576-1 Functional Projects - Depreciation, Accum, ADIT

FEBC Acct	In Service Date	File Date	Months In Svcs	Depreciation Rate	Book Accumulated Depreciation	VR 1 Rate	VR 2 Rate	Accumulated Depreciation	Tax to Book
376	12/31/2007	8/1/2009	19	2.02%	861.56	5.00%	9.50%	6,400.02	(4,665.03)
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	27.83	5.00%	9.50%	199.77	(155.01)
376	12/31/2007	8/1/2009	19	2.02%	263.84	5.00%	9.50%	1,893.87	(1,469.53)
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	10,754.45	5.00%	9.50%	77,197.76	(69,801.02)
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	4,469.02	5.00%	9.50%	32,009.99	(24,831.02)
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	13.09	5.00%	9.50%	93.87	(72.82)
376	12/31/2007	8/1/2009	19	2.02%	1,985.16	5.00%	9.50%	14,321.70	(11,112.82)
376	12/31/2007	8/1/2009	19	2.02%	325.56	5.00%	9.50%	2,339.95	(1,815.67)
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	562.23	5.00%	9.50%	4,035.82	(3,131.57)
376	12/31/2007	8/1/2009	19	2.02%	138.70	5.00%	9.50%	995.65	(772.57)
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2007	8/1/2009	19	3.49%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2007	8/1/2009	19	2.02%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2007	8/1/2009	19	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2008	8/1/2009	7	2.02%	115.61	5.00%	9.50%	829.85	(761.45)
376	12/31/2008	8/1/2009	7	2.02%	789.75	5.00%	9.50%	5,699.01	(5,201.74)
376	12/31/2008	8/1/2009	7	2.02%	1,491.88	5.00%	9.50%	10,707.61	(9,130.91)
376	12/31/2008	8/1/2009	7	2.02%	235.27	5.00%	9.50%	1,684.63	(1,349.61)
376	12/31/2008	8/1/2009	7	2.02%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2008	8/1/2009	7	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2008	8/1/2009	7	3.49%	0.00	5.00%	9.50%	0.00	0.00
380	12/31/2008	8/1/2009	7	3.49%	0.00	5.00%	9.50%	0.00	0.00
382	12/31/2008	8/1/2009	7	6.86%	0.00	5.00%	9.50%	0.00	0.00
376	12/31/2008	8/1/2009	7	2.02%	202.57	5.00%	9.50%	1,454.11	(1,394.28)
376	12/31/2008	8/1/2009	7	2.02%	119.85	5.00%	9.50%	0.00	0.00
382	12/31/2008	8/1/2009	7	6.86%	0.00	5.00%	9.50%	0.00	0.00

326,314.80 332,872.83 \$145,822.84

Retire 380 meter boops due to service line/ meter loop leakage at various locations in the service area of Heintzton, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 532' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	2.02%	181.67	1,386.21	5.00%	9.50%	1,386.21	(1,488.54)
Replica 542' main with 4" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	2.02%	408.52	2,982.74	5.00%	9.50%	2,982.74	(3,188.21)
Replica 682' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	2.02%	1,109.50	686.50	5.00%	9.50%	7,984.82	(7,398.32)
Replica 787' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 71 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 48 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 7 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 5 service lines with 4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 82' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 118 meter boops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 104 meter boops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 284' main with 4" steel due to leakage in various short sections throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	1,972.64	14,180.02	5.00%	9.50%	14,180.02	(12,992.87)
Replica 1949' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	12,086.10	86,778.19	5.00%	9.50%	86,778.19	(79,625.47)
Replica 233' main with 4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	2,315.55	16,821.53	5.00%	9.50%	16,821.53	(15,251.50)
Replica 112' main with 6" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	106.18	82.82	5.00%	9.50%	782.21	(689.39)
Retire 2286' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 2 service lines with 2" steel due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 119' steel due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 30 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 19 service lines with 2" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 18 service lines with 4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 286' of various size services due to leakage throughout the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 8 leak clamps on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	2.02%	3,435.65	2,032.78	5.00%	9.50%	24,851.86	(22,629.10)
Replica 1168 meter boops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 278 meter boops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 2 main with 2" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	9.17	85.80	5.00%	9.50%	85.80	(60.37)
Replica 2 main with 1 1/4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	13.15	84.37	5.00%	9.50%	84.37	(66.89)
Replica 171' steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	747.53	442.29	5.00%	9.50%	5,385.95	(4,933.66)
Replica 364' main with 4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	300.44	177.76	5.00%	9.50%	2,196.63	(1,978.87)
Retire 1173' of various size main due to leakage in various short sections throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 2 service lines with 1" steel due to leakage throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 172 service lines with 1" PE plastic due to leakage throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 212 service lines with 2" PE plastic due to leakage throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 240' of various size services due to leakage throughout the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 188 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 127 anodes on distribution piping to prevent corrosion at various locations in the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	2.02%	1,083.47	641.05	5.00%	9.50%	7,777.40	(7,198.35)
Replica 273 meter boops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 542 meter boops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 284' main with 2" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	2.02%	314.43	188.04	5.00%	9.50%	2,257.08	(2,071.04)
Retire 264' of various size main due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 59 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 86' of various size services due to leakage throughout the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed cathodic protection to 13 sections in various locations in the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 40 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 31 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	2.02%	161.64	1,980.99	5.00%	9.50%	1,980.99	(1,799.35)
Replica 243 meter boops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 258 meter boops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 5' main with 2" steel due to leakage in various short sections throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	2.02%	10.32	74.07	5.00%	9.50%	74.07	(75.15)
Replica 630' main with 2" PE plastic due to leakage in various short sections throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	2.02%	538.39	475.00	5.00%	9.50%	3,964.71	(3,816.85)
Retire 720' of various size main due to leakage in various short sections throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 59 service lines with 1" PE plastic due to leakage throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 3 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 2 service lines with 2" PE plastic due to leakage throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 114' of various size services due to leakage throughout the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 11 leak clamps on distribution piping to repair leaks in various locations in the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 3 anodes on distribution piping to prevent corrosion at various locations in the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	2.02%	25.97	186.40	5.00%	9.50%	186.40	(181.09)
Replica 17 meter boops due to service line/ meter loop leakage at various locations in the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 201' meter boops due to service line/ meter loop leakage at various locations in the service area of Heintzton, Kansas office.	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 8' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	217.50	19.33	5.00%	9.50%	903.65	(884.32)
Replica 20' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	267.61	23.79	5.00%	9.50%	1,111.84	(1,088.05)
Replica 30' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 6 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 16 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replica 1 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 23' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	6/30/2009	8/1/2009	1	3.46%	0.00	0.00	5.00%	9.50%	0.00	0.00

Subtotal: \$27,153.85 \$16,089.70 \$185,303.42 (\$178,113.72)

382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	10.62	76.23	5.00%	9.50%	35,561.63	(75.29)	(75.29)
376	6302009	8/12/2009	1	2.02%	4,954.10	440.36	5.00%	9.50%	18,168.88	(83,931.51)	(83,931.51)
376	6302009	8/12/2009	1	2.02%	2,670.42	237.37	5.00%	9.50%	1,022.26	(1,009.00)	(1,009.00)
376	6302009	8/12/2009	1	2.02%	142.41	12.66	5.00%	9.50%	0.00	0.00	0.00
380	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
380	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
380	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	1,699.08	151.03	5.00%	9.50%	12,196.40	(12,045.37)	(12,045.37)
381	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	69.74	500.60	5.00%	9.50%	288.05	(494.40)	(494.40)
376	6302009	8/12/2009	1	2.02%	37.34	288.05	5.00%	9.50%	8,689.44	(264.73)	(264.73)
376	6302009	8/12/2009	1	2.02%	1,207.92	107.32	5.00%	9.50%	1,506.25	(6,599.12)	(6,599.12)
376	6302009	8/12/2009	1	2.02%	216.44	19.25	5.00%	9.50%	0.00	(1,359.12)	(1,359.12)
376	6302009	8/12/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
390	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
390	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	1,856.20	165.00	5.00%	9.50%	13,324.24	(13,159.24)	(13,159.24)
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
380	6302009	8/12/2009	1	3.49%	1,394.37	123.94	5.00%	9.50%	5,793.23	(5,669.29)	(5,669.29)
380	6302009	8/12/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
376	6302009	8/12/2009	1	2.02%	194.45	1,365.81	5.00%	9.50%	1,378.53	(1,378.53)	(1,378.53)
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00
382	6302009	8/12/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00	0.00

											\$15,572.26	\$1,378.88	\$105,668.83
											\$35,020.83	\$9,141.21	\$446,894.83
											\$83,475.23	\$100,422.28	\$979,143.80
											\$146,468.06	\$180,583.59	\$1,023,838.73
													39.58%
													(\$346,446.09)

JTG-1

Retirement DATA - STAFF Schedules

Atmos Energy Corporation
Calculation of Depreciation Expense Associated with Amounts Retired

	(a)	(b)	(c)	(d)	(e)	(f)
1	100% of Retirement Dollars Related to Projects Included in GSRS Filing					
2	month number	(Multiple Items)				
3						
4						
5	cost	include ferc activity code				
6		2		3		Grand Total
7	depr_group	Addition	Retirement	Addition	Retirement	
8	060.033.37602:Mains - Plastic		(6,378.53)			(6,378.53)
9	060.081.36700:Mains - Cathodic Prot		(38,162.12)			(38,162.12)
10	060.081.37400:Land & Land Rights	30,722.17				30,722.17
11	060.081.37500:Structures & Improvem	7,612.74				7,612.74
12	060.081.37600:Mains - Cathodic Prot	70,194.16	(8,926.22)	773,662.08	(5,095.39)	829,834.63
13	060.081.37601:Mains - Steel	916,864.17	(330,845.63)	1,680,504.98	(270,605.09)	1,995,918.43
14	060.081.37602:Mains - Plastic	2,559,044.29	(98,496.90)	2,267,800.11	(17,042.80)	4,711,304.70
15	060.081.37800:Meas. And Reg. Sta. E	117,496.27	(235.23)			117,261.04
16	060.081.37900:Meas & Reg Station Eq	89,578.09	(4,540.91)	(350.72)		84,686.46
17	060.081.38000:Services	307,385.67	(45,944.11)	3,656,777.28	(821,585.39)	3,096,633.45
18	060.081.38100:Meters			88,774.03		88,774.03
19	060.081.38200:Meter Installations	37,706.99		2,924,015.09	(1,946,877.20)	1,014,844.88
20	060.081.38300:House Regulators			8,775.29		8,775.29
21	060.081.38500:Industrial Measuring			3,032.44		3,032.44
22	060.086.36700:Mains - Cathodic Prot		(9,280.95)			(9,280.95)
23	060.086.37601:Mains - Steel	95,552.86	(5,397.54)	64,957.80	(2,632.51)	152,480.61
24	060.086.37602:Mains - Plastic	342,789.57	(17,473.05)	79,185.91	(172.73)	404,329.70
25	060.086.38000:Services			170,548.53	(11,297.23)	159,251.30
26	060.086.38200:Meter Installations		(181.93)	73,310.33	(23,269.74)	49,858.66
27	Grand Total	4,574,946.98	(565,863.12)	11,790,993.15	(3,098,578.08)	12,701,498.93

29 \$ Retired By FERC Account

	Dep. Rate	Direct Project Retirement \$	Functional Project Retirement \$	Direct Project Depreciation Exp.
32	367 1.89%	(47,443.07)	-	(896.67)
33	376 2.02%	(467,517.87)	(295,548.52)	(9,443.86)
34	378 4.74%	(235.23)	-	(11.15)
35	379 2.53%	(4,540.91)	-	(114.89)
36	380 3.49%	(45,944.11)	(832,882.62)	(1,603.45)
37	382 6.86%	(181.93)	(1,970,146.94)	(12.48)
38	Total	(565,863.12)	(3,098,578.08)	(12,082.50)

39 Step down for % Additions Requested

	Functional Project Additions \$	Functional Project Additions \$ ^[1]	Functional Project % * Retirement \$ ^[1]	Functional Project Depreciation Exp.
42	376 25.7%	3,026,800.86	(75,868.63)	(1,532.55)
43	380 0.5%	53,853.23	(3,804.04)	(132.76)
44	382 0.0%	-	-	-
45	Total Non-specific in GSRS	3,080,654.09	(79,672.67)	(1,665.31)

46 % of total

48 Total Depreciation Expense related to Retirements

(13,747.81)

50 [1] See detail below

51 [2] Percentage by FERC account of Additions multiplied by the total Functional Retirement dollars

Non-growth by FERC Account Detail:

(per Non-growth func. tab; sorted by Year; FERC)

Cost Center	LOCATION	Year	Functional No.	Amt in Filing	category	Task Type	FERC Acct	Book Depreciation Rate
3145	Independence	2007	060.14733	648.10	Main	1 1/4" PE main - 376		2.02%
3139	Ulysses	2007	060.14729	1,377.72	Main	2" steel main - f 376		2.02%
Yates Center	Yates Center	2007		6,866.52	Main	4" PE main - ft. 376		2.02%
Ulysses	Ulysses	2007		13,061.20	Main	2" PE main - ft. 376		2.02%
	Yates Center	2007		15,335.04	Anodes	Anodes - # 376		2.02%
	Independence	2007		16,137.62	Main	4" PE main - ft. 376		2.02%
	Herington	2007			Clamps	Lk. clamps - # 376		2.02%
3146	Yates Center	2007	060.14735	27,833.25	Main	2" PE main - ft. 376		2.02%
	Independence	2007		28,148.29	Anodes	Anodes - # 376		2.02%
3136	Herington	2007	060.14727	44,138.04	Main	2" PE main - ft. 376		2.02%
	Olathe	2007			Clamps	Lk. clamps - # 376		2.02%
	Yates Center	2007			Clamps	Lk. clamps - # 376		2.02%
Independence	Independence	2007		98,770.36	Main	2" PE main - ft. 376		2.02%
	Independence	2007			Clamps	Lk. clamps - # 376		2.02%
	Olathe	2007		220,758.54	Anodes	Anodes - # 376		2.02%
3143	Olathe	2007	060.14731	532,398.37	Main	2" PE main - ft. 376		2.02%
	Ulysses	2007			Services	1" PE service - i 380		3.49%
	Yates Center	2007			Services	1" PE service - i 380		3.49%
	Independence	2007			Services	1" PE service - i 380		3.49%
	Olathe	2007			Services	1" steel serv - # 380		3.49%

	Herington	2007			Services	1" st. service - # 380	3.49%
	Ulysses	2007			Meter Loops	Meter loops - # 382	6.86%
	Yates Center	2007			Meter Loops	Meter loops - # 382	6.86%
	Olathe	2007			Meter Loops	Meter loops - # 382	6.86%
	Independence	2007			Meter Loops	Meter loops - # 382	6.86%
	Herington	2007			Meter Loops	Meter loops - # 382	6.86%
		2007		\$1,005,673.05			
3145	Independence	2008	060.15610	453.78	Main	2" steel main - f 376	2.02%
	Independence	2008		650.82	Main	1 1/4" PE main 376	2.02%
	Olathe	2008		5,256.63	Main	6" PE main - ft. 376	2.02%
3136	Herington	2008	060.15601	5,723.08	Main	2" steel main - f 376	2.02%
3139	Ulysses	2008	060.15604	9,008.37	Main	2" steel main - f 376	2.02%
	Herington	2008		10,028.32	Anodes	Anodes - # 376	2.02%
	Herington	2008		11,646.96	Main	4" PE main - ft. 376	2.02%
	Yates Center	2008		13,524.05	Anodes	Anodes - # 376	2.02%
	Independence	2008		14,873.32	Main	4" PE main - ft. 376	2.02%
3146	Yates Center	2008	060.15613	15,566.06	Main	2" PE main - ft. 376	2.02%
Ulysses	Ulysses	2008		20,144.63	main	4" steel main - f 376	2.02%
	Herington	2008			Clamps	Lk. clamps - # 376	2.02%
	Independence	2008		37,006.56	Main	2" PE main - ft. 376	2.02%
	Herington	2008		39,096.63	Main	4" steel main - f 376	2.02%
	Independence	2008		53,637.23	Anodes	Anodes - # 376	2.02%
	Ulysses	2008		54,929.78	Main	2" PE main - ft. 376	2.02%
	Olathe	2008			Clamps	Lk. clamps - # 376	2.02%
	Herington	2008		73,845.60	Main	2" PE main - ft. 376	2.02%
3143	Olathe	2008	060.15607	97,655.28	Main	4" steel main - f 376	2.02%
	Yates Center	2008			Clamps	Lk. clamps - # 376	2.02%
	Olathe	2008		114,631.26	Main	4" PE main - ft. 376	2.02%
	Olathe	2008		170,081.77	Anodes	Anodes - # 376	2.02%
	Independence	2008			Clamps	Lk. clamps - # 376	2.02%
Olathe	Olathe	2008		598,470.29	Main	2" PE main - ft. 376	2.02%
	Ulysses	2008			Services	1" PE service - i 380	3.49%
	Independence	2008			Services	1" steel serv - # 380	3.49%
	Yates Center	2008			Services	1" PE service - i 380	3.49%
	Olathe	2008			Services	2" steel serv - # 380	3.49%
	Herington	2008			Services	1" PE service - i 380	3.49%
	Ulysses	2008			Meter Loops	Meter loops - # 382	6.86%
	Yates Center	2008			Meter Loops	Meter loops - # 382	6.86%
	Olathe	2008			Meter Loops	Meter loops - # 382	6.86%
	Independence	2008			Meter Loops	Meter loops - # 382	6.86%
	Herington	2008			Meter Loops	Meter loops - # 382	6.86%
		2008		\$1,346,230.42			
3136	Herington	2009	060.16386	510.84	Main	2" steel main - f 376	2.02%
3143	Olathe	2009	060.16392	525.72	Main	1 1/4" PE main 376	2.02%
	Herington	2009		1,285.52	Anodes	Anodes - # 376	2.02%
Independence	Independence	2009		1,848.60	Main	3" steel main - f 376	2.02%
3145	Independence	2009	060.16395	3,452.40	Main	2" steel main - f 376	2.02%
	Olathe	2009		7,050.10	Main	6" PE main - ft. 376	2.02%
	Yates Center	2009		9,626.31	Anodes	Anodes - # 376	2.02%
	Independence	2009		10,719.96	Main	4" PE main - ft. 376	2.02%
	Herington	2009			Clamps	Lk. clamps - # 376	2.02%
Herington	Herington	2009		26,653.19	Main	2" PE main - ft. 376	2.02%
	Olathe	2009			Clamps	Lk. clamps - # 376	2.02%
	Independence	2009		59,768.55	Main	2" PE main - ft. 376	2.02%
	Yates Center	2009			Clamps	Lk. clamps - # 376	2.02%
	Olathe	2009		84,113.09	Anodes	Anodes - # 376	2.02%
	Independence	2009		91,891.30	Anodes	Anodes - # 376	2.02%
	Olathe	2009		132,199.16	Main	4" PE main - ft. 376	2.02%
	Independence	2009			Clamps	Lk. clamps - # 376	2.02%
Olathe	Olathe	2009		245,252.65	Main	2" PE main - ft. 376	2.02%
3139	Ulysses	2009	060.16389	6,232.08	Main	2" steel main - f 380	3.49%
Ulysses	Ulysses	2009		7,667.83	Main	2" PE main - ft. 380	3.49%
	Ulysses	2009			Services	1" PE service - i 380	3.49%
3146	Yates Center	2009	060.16398	39,953.32	Services	1" PE service - i 380	3.49%
	Herington	2009			Services	1" PE service - i 380	3.49%
	Independence	2009			Services	1" PE service - i 380	3.49%
	Olathe	2009			Services	1" PE service - i 380	3.49%
	Ulysses	2009			Meter Loops	Meter loops - # 382	6.86%
	Yates Center	2009			Meter Loops	Meter loops - # 382	6.86%
	Independence	2009			Meter Loops	Meter loops - # 382	6.86%
	Herington	2009			Meter Loops	Meter loops - # 382	6.86%
	Olathe	2009			Meter Loops	Meter loops - # 382	6.86%
				\$726,750.62		avg	
				\$3,080,654.09			
Total By FERC							

Kansas Corporation Commission
Information Request

Request No: 8

Company Name ATMOS ENERGY CORPORATION
Docket Number 10-ATMG-133-TAR

ATMG

Request Date October 9, 2009

Date Information Needed October 20, 2009

RE: Re-Calculation of GSRs Revenue Requirement
Please Provide the Following:

Attached is a spreadsheet that was provided by Atmos to Justin Grady via email on October 6, 2009. This spreadsheet contains the re-calculation of Atmos' GSRs filing in order to incorporate several changes and clarifications discussed by Staff and Atmos informally over the last few weeks. The changes and clarifications that exist within this re-calculation are as follows:

1. There is no Cash Working Capital component included in Atmos' GSRs revenue requirement calculation. This was simply a misstatement included in the Atmos testimony in support of this docket.
2. The GSRs revenue requirement has been updated to include the increase associated with depreciation expense. This was accidentally excluded from Atmos' original filing.
3. The Kansas state tax rate used in the filing was changed to 7.05%, versus the 7.35% accidentally included in the original filing.
4. The impact of recognizing retired plant when calculating pro forma depreciation expense (a reduction) was included in this re-calculation.
5. The limitation on the amount of the non-residential monthly surcharge was removed from the re-calculation. There is no limitation on the amount of the surcharge to be assessed to non-residential customer classes per K.S.A. 66-2204.

To be clear, it is Staff's understanding that Atmos is not revising its filing at this time. This re-calculation was simply to provide clarity and understanding between Atmos and Staff as to some regulatory accounting and ratemaking items that Staff believed should be reflected in Atmos' GSRs revenue requirement.

1. Do the above statements and spreadsheet accurately reflect Atmos' position on the appropriate regulatory accounting and ratemaking elements to include in a GSRs revenue requirement?

Response: **Yes, the Company affirms that the above statements to accurately reflect Atmos' position and that the filing schedules were updated to provide clarity to Staff.**

Submitted By Justin Grady
Submitted To Karen Wilkes

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Karen P. Wilkes

JTG-2

Date: 10/9/2009

ITG-2

**Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRs**

LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$9,792,691
2	Depreciation & Amortization Reserve				(214,163)
3	Net Gas Plant				<u>9,578,528</u>
4					
5	Accumulated Deferred Income Taxes				(477,277)
6	Total Rate Base				<u>9,101,251</u>
7					
8	Rate of Return [line 22]				<u>8.08%</u>
9	Required Operating Income [line 6 * line 8]				735,381
10	Operating Income At Present Rates [line 28]				18,333
11					
12	Deficiency [line 9 + line 16]				753,714
13	Tax Factor [line 36]				<u>60.418%</u>
14	Total Proposed Rate Adjustment				<u>\$1,247,509</u>
15					
16					Weighted
17	Rate of Return		Percent	Cost	Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt		51.9%	6.11%	3.17%
21	Equity		<u>48.1%</u>	10.20%	<u>4.91%</u>
22			100.00%		8.08%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
25(a)	Depreciation & Amortization Expense - related to Additions				\$242,664
25(b)	Depreciation & Amortization Expense - related to Retirements				(23,238)
26	Income Taxes on Depreciation Adjustment	(219,426)		39.583%	(86,854)
27	Income Taxes on Adjusted Interest Expense	(288,609)		39.583%	(114,239)
28	Operating Income At Present Rates				<u>\$18,333</u>
29	<i>Change in Rate Base</i>				\$9,101,251
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	<i>Adjusted Interest Expense</i>				288,609
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.05%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.418%

506-3

Kansas Corporation Commission
Information Request

Request No: 7

Company Name ATMOS ENERGY CORPORATION ATMG
Docket Number 10-ATMG-133-TAR
Request Date September 30, 2009
Date Information Needed October 8, 2009

RE: Average Unit Cost Analysis

Please Provide the Following:

Attached is a spreadsheet listing certain functional projects (Anodes, Clams, Meter Loops) taken from Exhibit KPW-3, as attached to Karen Wilkes' testimony.

The average unit costs of these three types of functional projects vary significantly as presented in Atmos' GSRS application. The examples on the attached spreadsheet are listed for reference.

Please explain how these average unit costs could vary so significantly. For each example, please provide a comprehensive and detailed explanation. If necessary, Staff is willing to meet with Atmos to discuss this request.

Atmos Response: In each the above referenced functionals with high average per unit cost, the issue occurred due to an incorrect number of units entered into our FMUS (Functional Material Usage System) system in the Olathe office. For the 2007 anode and clamp tasks in Olathe, the costs are not prorated so the incorrect entries should not effect the requested amount. Second, the 2009 Olathe Meter Loops are high due to a lag in the entry of the units for the recent projects that fell into the filing time period. An additional 91 units need to be added to the filed 110, for an average cost of \$2,073.21 and an amount in filing change from \$151,523.53 to \$82,928.25.

Submitted By Justin Grady

Submitted To Karen Wilkes

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Karen R. Wilkes

Date: _____

10/8/09

Staff Data Request No. 7

Docket No. 10-ATMG-133-TAR

LOCATION	Year	Task Number	Units	Total CY Spend	Average per unit	Units used	Amt in Filing	category
Olathe	2007	19800	3	\$45,004.72	\$15,001.57	3	\$45,004.72	Clamps
Olathe	2009	19800	6	\$45,924.16	\$7,654.03	6	\$45,924.16	Clamps
Herington	2008	19800	36	\$28,658.34	\$796.07	36	\$28,658.34	Clamps
Olathe	2009	38200	110	\$416,714.46	\$3,788.31	40	\$151,532.53	Meter Loops
Ulysses	2007	38200	100	\$14,171.25	\$141.71	47	\$6,660.49	Meter Loops
Yates Center	2007	38200	330	\$82,270.77	\$249.31	33	\$8,227.08	Meter Loops
Herington	2008	38200	403	\$524,562.37	\$1,301.64	53	\$68,987.11	Meter Loops
Olathe	2007	19900	11	\$220,758.54	\$20,068.96	11	\$220,758.54	Anodes
Herington	2008	19900	23	\$10,028.32	\$436.01	23	\$10,028.32	Anodes
Independence	2008	19900	127	\$53,637.23	\$422.34	127	\$53,637.23	Anodes
Yates Center	2008	19900	31	\$13,524.05	\$436.26	31	\$13,524.05	Anodes