

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

In the Matter of the Petition of Kansas Gas)
Service, a Division of ONE Gas, Inc. for)
Approval by the Commission to Refund) Docket No. 25-KGSG-268-MIS
Over-Collected Gas System Reliability)
Surcharge Revenues.)

PETITION TO TRUE-UP GSRS RATE SCHEDULES

Kansas Gas Service, a division of ONE Gas, Inc., (“Kansas Gas Service” or “Company”) pursuant to K.S.A. 66-2201, *et seq.*, respectfully petitions to true-up its Gas System Reliability Surcharge (“GSRS”) approved in Docket No. 09-KGSG-199-TAR (the “199 Docket”). In support of its Petition, Kansas Gas Service states the following to the State Corporation Commission of the State of Kansas (“Commission”):

I. DESCRIPTION OF KANSAS GAS SERVICE

1. Kansas Gas Service is a natural gas public utility operating in the state of Kansas pursuant to certificates of convenience and necessity issued by the Commission. Kansas Gas Service’s principal place of business within the state of Kansas is located at: 7421 West 129th Street, Overland Park, Kansas 66213.

II. COMMUNICATION

2. The names, addresses, phone numbers, and email addresses of the persons authorized to receive pleadings, notices, orders, correspondence, and other communications regarding the Petition on behalf of Kansas Gas Service are as follows:

Robert Elliott Vincent
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III. REQUEST TO TRUE-UP GSRS RATE SCHEDULE

3. On November 9, 2023, in Docket No. 24-KGSG-215-TAR (“24-215 Docket”), the Commission authorized Kansas Gas Service’s GSRS revenue requirement of \$35,029,498. In this approval, the Commission ordered Kansas Gas Service to file a GSRS true-up twelve months after the collection of rates. Likewise, pursuant to K.S.A. 66-2204(e)(2):

(2) at the end of each twelve-month calendar period the GSRS is in effect, the natural gas public utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the [C]ommission for that period and shall submit the reconciliation and a proposed GSRS adjustment to the [C]ommission for approval to recover or refund the difference, as appropriate, through adjustments of the GSRS charge.

4. On March 1, 2024, Kansas Gas Service filed a general rate case in Docket No. 24-KGSG-610-RTS (“24-610 Docket”). On October 3, 2024, the Commission approved a unanimous settlement agreement in Kansas Gas Service’s rate case. Pursuant to K.S.A. 66-2204(f)(1), Kansas Gas Service’s GSRS rate schedules were reset to zero when new base rates became effective on November 1, 2024. As a result, K.S.A. 66-2204(f)(2) requires Kansas Gas Service to reconcile previously unreconciled GSRS revenues:

(2) upon the inclusion in a natural gas public utility's base rates subject to subsections (h) and (i) of eligible costs previously reflected in a GSRS, the natural gas public utility shall immediately thereafter reconcile any previously unreconciled GSRS revenues as necessary to ensure that revenues resulting from the GSRS match as closely as possible the appropriate pretax revenues as found by the [C]ommission for that period.

5. Kansas Gas Service requests to refund \$882,734 to customers. The calculated refund performs the reconciliation from Kansas Gas Service’s most recent GSRS filing, the 24-215 Docket, which is shown on Exhibit A. Included in this refund is \$8,868 related to revenue collected from a project Kansas Gas Service has been reimbursed for, which is shown on Exhibit B. Kansas Gas Service proposes to issue a one-time refund to customers, which is shown on Exhibit C.

6. Kansas Gas Service estimates performing this refund will over-refund customers approximately \$15,000 to \$33,000. Accordingly, Kansas Gas Service respectfully requests the ability to defer any over- or under-refunded amounts for inclusion in Kansas Gas Service's next GSRS petition.

IV. CONCLUSION

7. Kansas Gas Service is required to reconcile its previously approved GSRS revenue requirement with revenues received and perform a true-up to collect or return the difference. Kansas Gas Service respectfully requests the ability to return \$882,734 in over-collected GSRS revenues to customers in the form of a one-time refund. Kansas Gas Service also respectfully requests the ability to defer any over- or under-refunded amounts and include those amounts in Kansas Gas Service's next GSRS petition.

WHEREFORE, for the reasons set forth herein, Kansas Gas Service respectfully requests that the Commission issue an Order approving this Petition and for any other relief the Commission deems just and reasonable.

Respectfully submitted,

/s/ Robert Elliott Vincent

Robert Elliott Vincent, KS Bar #26028

Managing Attorney

Kansas Gas Service

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Attorney for Kansas Gas Service

A Division of ONE Gas, Inc.

VERIFICATION

STATE OF KANSAS)
)
COUNTY OF JOHNSON)

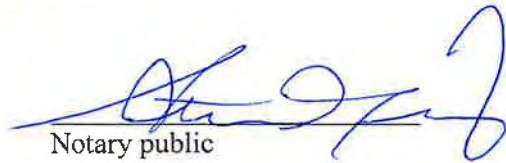
I, Robert Elliott Vincent, of lawful age, being first duly sworn upon oath, states as follows: I am a Managing Attorney for Kansas Gas Service, a Division of ONE Gas, Inc. I have read the above *Petition* and all the statements therein are true to the best of my knowledge, information, and belief.



Robert Elliott Vincent

Affiant

SUBSCRIBED AND SWORN to before me on 12/31/24.



Notary public

My Appointment Expires:

6/5/26



Kansas Gas Service
A Division of ONE Gas

Gas System Reliability Surcharge

GSRs Over/Under Cumulative Recovery for 2023-2024

(A)

Line No.		GSRs Recoveries
1	Sept - Nov 2023 Estimated Recoveries in 24-KGSG-215-TAR	\$6,845,977
2	Sept- Nov 2023 GSRs Recoveries	\$6,878,447
3	True-Up Actual/Estimate from 23-KGSG-281-TAR	\$32,470
4	December 2023 Recoveries	\$3,011,776
5	January 2024 Recoveries	\$3,009,072
6	February 2024 Recoveries	\$3,033,760
7	March 2024 Recoveries	\$3,022,046
8	April 2024 Recoveries	\$3,015,154
9	May 2024 Recoveries	\$2,986,445
10	June 2024 Recoveries	\$2,982,212
	July 2024 Recoveries	\$2,978,931
11	August 2024 Recoveries	\$2,965,068
	September-October Estimate	\$5,947,296
12	Total Cumulative GSRs Recoveries	\$32,984,231
13	2023 GSRs Rev. Requirement	\$32,110,365
14	Total Amount Over Recovered through November 2024	\$873,866
15	Revenue related to project reimbursement by KDOT	\$8,868
16	Total Revenue to be refunded to Customers	\$882,734

Kansas Gas Service
A Division of ONE Gas

Gas System Replacement Surcharge - Revenue Impact by Docket for 051.055.3653.010037

	(A)	(C)	(D)	(E)	(G)	(J)
Line No.	Summary	Docket No. 21- KGSG-094-TAR	Docket No. 22- KGSG-112-TAR	Docket No. 23- KGSG-281-TAR	Docket No. 24- KGSG-215-TAR	Total
1	Original Cost	\$ 26,600	\$ 26,600	\$ 26,600	\$ 26,600	
2	<i>Less: Accumulated Depreciation</i>	\$ (1,028)	\$ (1,947)	\$ (2,318)	\$ (2,922)	
3	Net Plant in Service	\$ 25,572	\$ 24,653	\$ 24,282	\$ 23,678	
4	<i>Less: Accumulated Deferred Income Taxes</i>	\$ (273)	\$ (919)	\$ (1,188)	\$ (1,369)	
5	Net GSRS Rate Base	\$ 25,299	\$ 23,734	\$ 23,094	\$ 22,309	
6	Carrying Charge ⁽¹⁾	8.6012%	8.6012%	8.6012%	8.6012%	
7	Pre-Tax Required Return	\$ 2,176	\$ 2,041	\$ 1,986	\$ 1,919	
8	Depreciation Expense	\$ 645	\$ 645	\$ 645	\$ 645	
9	GSRS Revenue Requirement (Annual)	\$ 2,821	\$ 2,686	\$ 2,631	\$ 2,564	\$ 10,702
	Reduction for Revenue over the cap	\$ -	\$ -	\$ -	\$ 1,834	\$ 1,834
	Revenue Included in GSRS Requirement	\$ 2,821	\$ 2,686	\$ 2,631	\$ 730	\$ 8,868

Kansas Gas Service
A Division of ONE Gas

Gas System Reliability Surcharge
Development of GSRS Rate

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Customer Class	Pro-Forma Revenue - Docket No. 18-KGSG-560-RTS	% of Revenue Requirement Responsibility	GSRS Revenue Requirement (Based upon ratio of pro-forma revenue to total revenue)	Customers Per - 18-KGSG-560-RTS Settlement - Appendix B	GSRS One-Time Refund
1	Residential Sales RS	\$ 228,136,718	71.544%	(631,544)	583,049	\$ (1.08)
2	General Sales Svc. Small	21,561,638	6.762%	(59,688)	36,896	\$ (1.62)
3	General Sales Svc. Large	16,644,462	5.220%	(46,076)	11,621	\$ (3.96)
4	General Sales Svc. Transport Eligible	2,383,361	0.747%	(6,598)	500	\$ (13.20)
5	Small Generator Sales SGS	431,454	0.135%	(1,194)	676	\$ (1.77)
6	Gas Irrigation Sales GIS	331,827	0.104%	(919)	214	\$ (4.29)
7	Small Transportation STk	11,498,231	3.606%	(31,830)	3,497	\$ (9.10)
8	Small Transportation STt	4,441,906	1.393%	(12,296)	1,211	\$ (10.15)
9	Gas Irrigation Transportation GITt	1,705,800	0.535%	(4,722)	513	\$ (9.20)
10	Large Volume Transportation LVTk Tier 1 #	1,750,052	0.549%	(4,845)	215	\$ (22.53)
11	Large Volume Transportation LVTk Tier 2 #	1,684,737	0.528%	(4,664)	94	\$ (49.61)
12	Large Volume Transportation LVTk Tier 3 #	1,496,729	0.469%	(4,143)	47	\$ (88.16)
13	Large Volume Transportation LVTk Tier 4 #	8,916,005	2.796%	(24,682)	63	\$ (391.78)
14	Large Volume Transportation LVTt Tier 1 #	693,253	0.217%	(1,919)	45	\$ (42.65)
15	Large Volume Transportation LVTt Tier 2 #	785,386	0.246%	(2,174)	31	\$ (70.13)
16	Large Volume Transportation LVTt Tier 3 #	637,325	0.200%	(1,764)	15	\$ (117.62)
17	Large Volume Transportation LVTt Tier 4 #	13,969,184	4.381%	(38,670)	47	\$ (822.78)
18	Wholesale Transportation WT t #	1,454,338	0.456%	(4,026)	28	\$ (143.79)
19	Sales Service for Resale SSR	97,657	0.031%	(270)	8	\$ (33.79)
20	CNG k system	163,179	0.051%	(452)	9	\$ (50.19)
21	CNG t system	67,219	0.021%	(186)	2	\$ (93.04)
22	Kansas Gas Supply D	25,235	0.008%	(70)	1	\$ (69.86)
23	Total Refund	\$ 318,875,695	100%	(\$882,734)		

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing *Petition* was forwarded this 3rd day of January, 2025, addressed to:

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