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by
Kansas State Corporation Commission
/s/ Patrice Peck of Kansas Klein

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION]
OF KANSAS GAS SERVICE, A DIVISION] KCC Docket No. 12-KGSG-835-RTS
OF ONEOK, INC. FOR ADJUSTMENT]
OF ITS NATURAL GAS RATES IN THE]
STATE OF KANSAS]

DIRECT TESTIMONY OF

ANDREA C. CRANE

RE: REVENUE REQUIREMENTS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

September 24, 2012

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 90 Grove Street, Suite 211,
4 Ridgefield, Connecticut 06877.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am President of The Columbia Group, Inc., a financial consulting firm that
8 specializes in utility regulation. In this capacity, I analyze rate filings, prepare expert
9 testimony, and undertake various studies relating to utility rates and regulatory
10 policy. I have held several positions of increasing responsibility since I joined The
11 Columbia Group, Inc. in January 1989. I have been President of the firm since 2008.

12
13 **Q. Please summarize your professional experience in the utility industry.**

14 A. Prior to my association with The Columbia Group, Inc., I held the position of
15 Economic Policy and Analysis Staff Manager for GTE Service Corporation, from
16 December 1987 to January 1989. From June 1982 to September 1987, I was
17 employed by various Bell Atlantic (now Verizon) subsidiaries. While at Bell
18 Atlantic, I held assignments in the Product Management, Treasury, and Regulatory
19 Departments.

20
21 **Q. Have you previously testified in regulatory proceedings?**

1 A. Yes, since joining The Columbia Group, Inc., I have testified in over 350 regulatory
2 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,
3 Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
4 Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, West Virginia
5 and the District of Columbia. These proceedings involved gas, electric, water,
6 wastewater, telephone, solid waste, cable television, and navigation utilities. A list of
7 dockets in which I have filed testimony since January 2008 is included in Appendix
8 A.

9
10 **Q. What is your educational background?**

11 A. I received a Master of Business Administration degree, with a concentration in
12 Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate
13 degree is a B.A. in Chemistry from Temple University.

14
15 **II. PURPOSE OF TESTIMONY**

16 **Q. What is the purpose of your testimony?**

17 A. On or about May 18, 2012, Kansas Gas Service (“KGS” or “Company”) filed an
18 Application with the Kansas Corporation Commission (“KCC” or “Commission”) seeking a rate increase of \$50.7 million. The Company’s request would result in an
19 increase of approximately 19.6% over retail, non-gas revenue at present rates. The
20 Company’s filing includes rolling into base rates approximately \$10.9 million of
21

1 revenues currently being collected through the Gas System Reliability Surcharge
2 (“GSRS”) and \$7.1 million of revenues currently being collected through the Ad
3 Valorem Tax Surcharge Rider (“ATSR”). Thus, the Company is seeking a net
4 increase of approximately \$32.7 million. The Company’s filing is based on a test
5 year ending December 31, 2011.

6 The Columbia Group, Inc. was engaged by The State of Kansas, Citizens’
7 Utility Ratepayer Board (“CURB”) to review the Company’s Application and to
8 provide recommendations to the KCC regarding certain policy issues as well as the
9 Company’s revenue requirement claim. Dr. J. Randall Woolridge is filing testimony
10 on behalf of CURB addressing cost of capital and capital structure issues. In
11 addition, Brian Kalcic is filing testimony on behalf of CURB addressing rate design
12 issues.

13
14 **Q. What are the most significant issues in this rate proceeding?**

15 A. The most significant issues in the Company’s filing are : a) inclusion of construction
16 work in progress in rate base; b) proposed increases in pension and other post-
17 employment benefit (“OPEB”) costs; c) proposed new depreciation rates that will
18 significantly increase annual depreciation expense; d) weather-normalization of test -
19 year sales, e) the Company’s proposed capital structure that includes almost 59%
20 equity, and f) the Company’s request for a return on equity of 10.75%. In addition,
21 the Company is requesting that the KCC approve a Revenue Normalization

1 Adjustment (“RNA”) that would decouple revenues from gas sales.

2

3 **III. SUMMARY OF CONCLUSIONS**

4 **Q. What are your conclusions concerning the Company’s revenue requirement and**
5 **its need for rate relief?**

6 A. Based on my analysis of the Company’s filing and other documentation in this case,
7 my conclusions are as follows:

8 1. The twelve months ending December 31, 2011, is an appropriate test year to
9 use in this case to evaluate the reasonableness of the Company’s claim.

10 2. As discussed by Dr. Woolridge, the Company has a cost of equity of 8.5%
11 and an overall cost of capital of 6.92%, utilizing a capital structure consisting
12 of 50% equity and 50% debt (see Schedule ACC-2).¹

13 3. KGS has pro forma test year rate base of \$758,777,898 (see Schedule ACC-
14 3).

15 4. The Company has pro forma operating income at present rates of
16 \$43,855,230 (see Schedule ACC-7).

17 5. KGS has a pro forma revenue deficiency of \$14,253,365 (see Schedule ACC-
18 1). This is in contrast to the Company’s claimed revenue requirement
19 deficiency of \$50,707,852.

20

¹ Schedules ACC-1, ACC-24, and ACC-25 are summary schedules, ACC-2 is a cost of capital schedule, ACC-3 to ACC-6 are rate base schedules, and ACC-7 to ACC-23 are operating income schedules.

1 6. CURB’s review of the Company’s revenue requirement did not include as
2 assessment of the Company’s proposed depreciation rates. However, CURB
3 reserves its right to adopt or oppose recommendations that may be made by
4 other parties with regard to proposed depreciation rates. Any reduction to the
5 depreciation rates contained in the Company’s filing would result in a further
6 decrease to CURB’s recommended rate increase.

7 7. The KCC should deny the Company’s request to implement the RNA.

8 8. On September 18, 2012, CURB received responses to additional data requests
9 (CURB 173-178). I have not had the opportunity to review these responses
10 prior to the filing of my testimony. Therefore, my recommendations may be
11 revised, if necessary, based on my review of these discovery responses.

12

13 **IV. COST OF CAPITAL AND CAPITAL STRUCTURE**

14 **Q. What is the capital structure and cost of capital that the Company is requesting**
15 **in this case?**

16 A. The Company utilized the projected capital structure and cost rates for ONEOK, Inc.,
17 the parent holding company, at December 31, 2012. As shown in Section 7 of the
18 Company’s filing, KGS’s rate of return claim is composed of the following:

19

20

1

2

	Percent	Cost Rate	Weighted Cost
Common Equity	58.85%	10.75%	6.33%
Long Term Debt	41.15%	5.33%	2.19%
Total	100.00%		8.52%

3

4

5

6 **Q. Is CURB recommending any adjustments to this capital structure or cost of**
7 **capital?**

8 A. Yes, as addressed by Dr. Woolridge, CURB is recommending that the KCC set rates
9 based on a capital structure consisting of 50% equity and 50% debt. In addition,
10 CURB is recommending that the KCC authorize a return on equity of 8.50% for
11 KGS.

12

13 **Q. What is the overall cost of capital that CURB is recommending for KGS?**

14 A. As shown on Schedule ACC-2, CURB is recommending an overall cost of capital for
15 KGS of 6.92%, based on the following capital structure and cost rates:

16

	Percentage	Cost	Weighted Cost
Common Equity	50.00%	8.50%	4.25%
Long-Term Debt	50.00%	5.33%	2.67%
Total	100.00%		6.92%

17

18 Please see the testimony of Dr. Woolridge for a detailed discussion of CURB's cost
19 of capital and capital structure recommendations.

1 **V. RATE BASE ISSUES**

2 **Q. What test year did the Company utilize to develop its rate base claim in this**
3 **proceeding?**

4 A. The Company selected the Test Year ending December 31, 2011.

5

6 **Q. Are you recommending any adjustments to the Company's rate base?**

7 A. Yes, I am recommending three adjustments. Specifically, I am recommending
8 adjustments to utility plant-in-service, accumulated depreciation, and accumulated
9 deferred income taxes.

10

11 **A. Utility Plant-In-Service**

12 **Q. How did the Company develop its claim for utility plant-in-service?**

13 A. KGS began with its actual utility plant-in-service balance at December 31, 2011. The
14 Company then made adjustments to include construction work in progress ("CWIP")
15 and to include corporate assets that are allocated to KGS from ONEOK. KGS also
16 made adjustments to remove certain assets that are not used and useful in the
17 provision of utility service, to reflect certain retirements associated with CWIP, and
18 to remove plant associated with Compressed Natural Gas ("CNG") operations that is
19 used to provide service to the public.

20

1 **Q. What adjustment are you recommending to the Company's utility plant-in-**
2 **service claim?**

3 A. The Company's rate base claim includes CWIP of \$14,237,712, as shown in Section
4 3, Schedule 3-C, page 1 of the filing. I am recommending that the Commission
5 reduce the Company's claim for CWIP by \$3,271,491, which is the amount of CWIP
6 that was not commenced and completed within one year.

7
8 **Q. What is CWIP?**

9 A. CWIP is plant that is under construction but which has not yet been completed and
10 placed into service. Once the plant is completed and serving customers, then the
11 plant is booked to utility plant-in-service and the utility begins to take depreciation
12 expense on the plant.

13
14 **Q. How did KGS develop its claim for CWIP in this case?**

15 A. KGS included in rate base all of its CWIP as of December 31, 2011, the end of the
16 Test Year.

17
18 **Q. Do you believe that CWIP is an appropriate rate base element?**

19 A. No, I do not believe that CWIP is an appropriate rate base element. CWIP does not
20 represent facilities that are used or useful in the provision of utility service. In
21 addition, including this plant in rate base violates the regulatory principle of

1 intergenerational equity by requiring current ratepayers to pay a return on plant that is
2 not providing them with utility service and which may never provide current
3 ratepayers with utility service. However, I understand that the inclusion of CWIP in
4 rate base is governed by statute.²

5 K.S.A. 66-128 provides for the KCC to determine the value of the property
6 included in rate base. The statute generally requires that “property of any public
7 utility which has not been completed and dedicated to commercial service shall not
8 be deemed to be used and required to be used in the public utility’s service to the
9 public.”

10 However, the statute also provides that certain property “shall be deemed to
11 be completed and dedicated to commercial service” under certain circumstances.
12 Specifically, K.S.A. 66-128(b)(2) provides that,

13 Any public utility property described in subsection (b)(1) shall be
14 deemed to be completed and dedicated to commercial service if: (A)
15 construction of the property will be commenced and completed in one
16 year or less; (B) the property is an electric generation facility that
17 converts wind, solar, biomass, landfill gas or any other renewable
18 source of energy; (C) the property is an electric generation facility or
19 addition to an electric generation facility, which facility or addition to
20 a facility is placed in service on or after January 1, 2001; or (D) the
21 property is an electric transmission line, including all towers, poles
22 and other necessary appurtenances to such lines, which will be
23 connected to an electric generation facility.
24

25 **Q. Does the CWIP included by KGS in its rate base claim meet the criteria outlined**

²I am not an attorney and my discussion of the CWIP statute is not intended as a legal interpretation of that statute, but rather provides my understanding of the statute from a ratemaking perspective.

1 **in the statute?**

2 A. The majority of the CWIP included by KGS in its rate base claim either met the
3 criteria that projects commence and be completed within one year or started less than
4 one year ago and are still ongoing. Assuming that the latter projects will meet the
5 one-year threshold, projects falling into one of these two categories should be
6 included in rate base. However, there is approximately \$3.27 million of CWIP that
7 does not meet the requirement that a project must commence and be completed
8 within one year to be included in rate base.

9

10 **Q. How did you quantify your adjustment?**

11 A. My adjustment is based on a review of two data request responses, CURB-122 and
12 KCC-026. These two responses provided the starting date and completion date for
13 each project included in the Company's CWIP claim. Approximately \$2.74 million
14 of projects were started prior to January 1, 2011. Since these projects were CWIP at
15 December 31, 2011, they clearly did not meet the requirement that projects
16 commence and be completed within one year. Second, there are approximately
17 \$530,000 of projects that started between January 1, 2011 and May 1, 2011, and
18 which were not completed by May 15, 2012. Thus, clearly these projects also fail to
19 meet the requirements of the statute. At Schedule ACC-4, I have made an adjustment
20 to eliminate both of these categories of projects from the Company's rate base.

21 In addition, on Schedule ACC-4, I also made an offsetting adjustment to

1 reduce the Company's claim for associated retirements. KGS included an adjustment
2 to reduce utility plant in service by \$3,255,910 to reflect the retirements of plant
3 associated with CWIP projects. Since I am recommending that the KCC reduce the
4 Company's CWIP claim, it is appropriate to make a corresponding adjustment to
5 reduce its associated claim for retirements. I am recommending that the Commission
6 reject approximately 22.98% of the Company's CWIP claim. Therefore, at Schedule
7 ACC-4, I have made an offsetting adjustment to reduce the Company's claim for
8 retirements by 22.98%.

9
10 **B. Accumulated Depreciation**

11 **Q. How did the Company develop its claim for accumulated depreciation?**

12 A. The Company's claim for accumulated depreciation is based on its balance for
13 accumulated depreciation at December 31, 2011, adjusted to include accumulated
14 depreciation on corporate assets allocated to KGS, and reduced by retirements and
15 accumulated depreciation on plant that is not used and useful in the provision of
16 utility service. Since I have reflected an adjustment to utility plant-in-service to
17 reduce the Company's claim for retirements, it is necessary to make a corresponding
18 adjustment to accumulated depreciation. Therefore, at Schedule ACC-5, I have
19 decreased the Company's accumulated depreciation reserve to reflect the impact of
20 my adjustment to retirements, discussed earlier in the prior section of this testimony.

21

1 **C. Accumulated Deferred Income Taxes**

2 **Q. How did the Company develop its rate base claim for accumulated deferred**
3 **income taxes?**

4 A. KGS began with its actual balance at December 31, 2011. It then made an
5 adjustment to reflect accumulated deferred income taxes on corporate assets allocated
6 to KGS from ONEOK, to eliminate accumulated deferred income taxes associated
7 with pension and OPEB costs and with its cost of gas recovery, and to eliminate
8 accumulated deferred income taxes associated with net operating losses (“NOLs”)
9 that it claims have not been utilized.

10

11 **Q. Are you recommending any adjustment to the Company’s claim?**

12 A. Yes, I am recommending that the Commission eliminate the Company’s adjustment
13 relating to NOLs.

14

15 **Q. Please provide a brief explanation of the Company’s proposed adjustment.**

16 A. As explained by Mr. Dittmore on pages 18-19 of his testimony, if a company does
17 not have positive taxable income, then it cannot take full advantage of all of its
18 income tax deductions. In that case, a company may have an NOL that it can
19 carryover to offset positive taxable income in future years. In calculating deferred
20 income taxes, the IRS does not permit utilities to give ratepayers the benefit of
21 deferred taxes associated with tax benefits that have not yet been utilized by the

1 taxpayer. Therefore, the NOL may necessitate a deferred income tax adjustment in
2 order to match the deferred income taxes reflected in rate base with the deductions
3 that have actually been utilized by a tax paying entity. In this case, KGS has reduced
4 its accumulated deferred income taxes to reflect income tax deductions that it claims
5 have not been utilized.

6

7 **Q. Why are you recommending an adjustment to the Company's claim for**
8 **accumulated deferred income taxes associated with the NOL?**

9 A. I am recommending this adjustment because the Company files its income taxes as
10 part of a consolidated income tax group and the consolidated group does not have an
11 NOL, according to the response to CURB-14.

12

13 **Q. If the consolidated group does not have an NOL, why is the Company claiming**
14 **that it has not been able to fully utilize its income tax deductions?**

15 A. According to the response to CURB-167, the NOL reflects a stand-alone income tax
16 calculation. However, the reason why accumulated deferred income taxes are
17 adjusted when a taxpayer has an NOL is because of the IRS regulation limiting
18 deferred taxes to those tax deductions that have already been utilized. In this case,
19 the relevant tax deductions have been utilized. Therefore, ratepayers should receive
20 the full value of those deductions through accumulated deferred income taxes. I am
21 unaware of any IRS regulation or requirement for a utility to calculate a stand-alone

1 income tax liability for purposes of determining the amount of deferred income taxes
2 that can be deducted from rates. I have asked the Company if it is aware of any IRS
3 rule or regulation that would support its adjustment. To date, KGS has not identified
4 any such rule or regulation. Therefore, at Schedule ACC-6, I have eliminated the
5 Company's adjustment that reduces its accumulated deferred tax reserve by the
6 impact of the calculated NOL.

7

8 **D. Rate Base Summary**

9 **Q. What is the impact of all of your rate base adjustments?**

10 A. My recommended adjustments reduce the Company's rate base claim from
11 \$772,431,396 as reflected in its filing, to \$758,777,898, as summarized on Schedule
12 ACC-3.

13

14

15 **VI. OPERATING INCOME ISSUES**

16 **A. Salary and Wage Expense**

17 **Q. How did the Company determine its salary and wage expense claim?**

18 A. As discussed by Lorna Eaton on page 2 of her testimony, KGS annualized its payroll
19 costs to reflect payroll increases effective July 1, 2012 and November 1, 2012 for
20 union employees, and payroll increases effective March 30, 2012 for non-union
21 employees. The Company also annualized "costs of employees terminating and

1 transferring employment during the test period for known changes through April,
2 2012.” KGS’s salary and wage adjustment of \$1,108,060 includes additional payroll
3 costs of \$906,264. In addition, the Company’s adjustment includes FICA taxes,
4 401K costs, and incremental pension costs associated with its salary and wage
5 adjustment.

6

7 **Q. Are you recommending any adjustments to the Company’s salary and wage**
8 **claim?**

9 A. Yes, I am recommending one adjustment relating to employee vacancies. The
10 Company’s expense claim includes \$325,437 relating to vacant positions. KGS has
11 included payroll costs that reflect a full complement of employees. However, it is
12 normal and customary for companies to have unfilled positions at any given time as a
13 result of terminations, transfers, and retirements. If utility rates are set based on a
14 full complement of employees, and if these employee positions remain vacant, then
15 ratepayers will have paid rates that are higher than necessary, to the benefit of
16 shareholders. Therefore, when setting rates, I recommend that the KCC consider the
17 fact that, at any given time, some positions are likely to be vacant.

18

19 **Q. Have all of these positions been filled?**

20 A. No, they have not. In response to CURB-31, the Company indicated that its
21 adjustment for vacant positions was based on 11 vacancies, and that three of these

1 positions were still vacant at July 9, 2012. In addition, one of the positions included
2 by the Company in its vacancy claim was filled by an internal employee, which
3 presumably created another vacancy. Moreover, it is reasonable to assume that
4 additional positions became vacant after KGS filed its direct testimony in this case.
5 While the Company did not identify the total number of vacant positions that it had,
6 company-wide, as of July 9, 2012, it is reasonable to conclude that vacancies incur
7 continuously in a company the size of KGS.

8
9 **Q. How did you quantify your adjustment?**

10 A. I eliminated the Company's expense claim for vacant positions of \$325,437, as
11 quantified in KGS's workpaper to Adjustment IS-22. In addition, I have made
12 related adjustments to remove FICA taxes, based on the statutory tax rate of 7.65%. I
13 have also made related adjustments to remove associated pension and 401 K costs.
14 To quantify my pension and 401 K expense adjustment, I utilized rates of 5.2% and
15 5.0% respectively, which are the pension and 401 K rates included by KGS in its
16 filing. My adjustment is shown in Schedule ACC-8.

17
18 **B. Incentive Compensation Expense**

19 **Q. Please describe the Company's incentive compensation programs.**

20 A. The Company has several incentive awards plans. First, as described in the response
21 to CURB-79, the Short-Term Incentive Plan ("STIP") "...provides eligible

1 employees with a direct financial interest in the performance and profitability of the
2 Company It is also intended to recognize and reward employee performance through
3 a one-time annual cash payment, if threshold levels for company performance are
4 attained.” All non-bargaining unit employees are eligible for the STIP. As noted in
5 its Proxy Statement at page 61, “2011 Short-term incentive awards were based on
6 five company-wide performance measures.” Fifty percent of the STIP awards are
7 based on earnings-per-share criteria. In addition, forty percent of the STIP awards are
8 based on return on invested capital, evenly split between return on invested capital on
9 a “stand-alone” basis and return on invested capital for ONEOK Partners. The
10 remaining ten percent of the STIP award is split between two safety measures.

11 KGS also offers two long-term incentive awards plans, the Long-Term
12 Incentive Plan (“LTIP”) and the Equity Compensation Plan (“ECP”). The purpose of
13 these awards is to “attract, retain and reward our officers and certain employees and
14 to align their long-term interests with those of our shareholders.” (emphasis added).
15 The Company goes on in its Proxy Statement to state that “Participation in the LTI
16 Plan and the ECP is limited to those officers and employees who are in a position to
17 contribute significantly to our long-term growth and profitability.” The LTI Plan and
18 the ECP each provide for the recipient to defer “for income-tax-planning
19 purposes,...receipt of shares otherwise issuable to participants upon vesting of equity
20 grants made to them under the plan.”

21

1 **Q. What is the performance metric used to make awards under the Company's**
2 **long-term incentive plans?**

3 A. As discussed on page 21 of Mr. Ellerman's testimony, these awards are based on
4 ONEOK's three-year total shareholder return relative to the total shareholder return
5 of a designated group of 23 peer utility companies. Thus, the size of these awards
6 depends upon both the earnings of ONEOK as well as on the earnings of other
7 utilities.

8
9 **Q. How much is included in the Company's pro forma expense claim relating to**
10 **incentive plans?**

11 A. According to the Workpapers to Adjustment IS-31, KGS included approximately
12 \$4.0 million in STIP awards, \$2.7 million in long-term incentive compensation
13 awards, and \$1.2 million in deferred incentive compensation costs. KGS's claim is
14 based on using a three-year average of incentive compensation costs to normalize the
15 actual costs incurred in the Test Year.

16
17 **Q. Do you believe that it is appropriate to recover these incentive award costs from**
18 **ratepayers?**

19 A. No, I do not. I have several objections to programs that recover incentive
20 compensation costs from ratepayers, especially in the manner implemented by KGS.
21 Providing employees with a direct financial interest in the profitability of the

1 Company is an objective that benefits shareholders, but it does not benefit ratepayers.
2 Both the STIP and the long-term incentive award plans are heavily weighted toward
3 improving corporate financial performance, with the former being weighted 90% on
4 financial performance and the latter being 100%-related to financial performance
5 measures. Incentive payment awards that are based largely on earnings criteria may
6 violate the principle that a utility should provide safe and reliable utility service at the
7 lowest possible cost. This is because these plans require ratepayers to pay higher
8 compensation costs as a consequence of high corporate earnings, a spiral that does not
9 directly benefit ratepayers, but does benefit shareholders and the management to
10 whom such awards are granted. Moreover, such plans typically provide a
11 disproportionate benefit to shareholders and the upper management personnel
12 responsible for establishing such. Finally, awards solely or primarily based on
13 improving shareholder earnings should not be included in rates because they are not a
14 necessary component of the cost of serving customers and may actually provide
15 incentives to employees to become less customer-focused.

16

17 **Q. How did the incentive payments made in the Test Year compare with earlier**
18 **years?**

19 A. As shown in the workpapers to Adjustment IS-31, KGS's incentive payments in the
20 Test Year were higher than payments in either of the two prior years.

21

1

	Short-Term	Long-Term	Deferred
2009	\$4,151,181	\$227,728	\$2,273,142
2010	\$3,410,642	\$189,051	\$2,595,223
2011	\$4,477,410	\$234,370	\$3,250,207

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Moreover, not only did incentive compensation award costs increase in the Test Year, but the salaries of ONEOK's officers have also increased over the past three years, in some cases, by significant amounts. As shown in the 2011 Proxy Statement, Mr. Gibson, Chairman and Chief Executive Officer, had a base salary increase of approximately 9% from 2009 to 2011, while his stock awards increased from \$2.8 million in 2009 to almost \$4.2 million in the Test Year. Moreover, his total compensation increased from \$7.1 million in 2009 to \$8.2 million in 2011.

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Robert Martinovich, Executive Vice President, Chief Financial Officer, and Treasurer, and Terry K. Spencer, President, had base salary increases of 33% and 36% respectively. Total compensation for each of these two individuals more than doubled between 2009 and 2011, a period of increasing financial hardship for many Americans. The last two officers, Curtis L. Dinan, President- Natural Gas, and Pierce H. Norton, II, Executive Vice President and Chief Operating Officer, had more modest base salary increases of 6% and 12% respectively. But they too had significant increases in total compensation, of approximately 37% for Mr. Dinan and of approximately 58% for Mr. Norton.

1

2 **Q. Did increases in executive compensation for KGS officers mirror general**
3 **economic conditions in Kansas?**

4 A. No, while KGS executives received substantial increases in compensation during the
5 Test Year, the Census Bureau reported recently that real household income in Kansas
6 continued to decline in 2011.³ Moreover, more Kansas residents are living below the
7 poverty level than at any time in the past three decades. That report also indicated
8 that the median household income in Kansas has fallen behind the rest of the nation
9 in recent years. It is especially egregious to ask Kansas ratepayers to fund significant
10 incentive award payments for well-paid executives while many of these ratepayers
11 are struggling to provide an adequate living for their families. In addition, it seems
12 inconsistent to reward executives with large incentive award payments tied to
13 corporate earnings while at the same time arguing that shareholders require a
14 significant rate increase in order to earn a reasonable rate of return.

15 Incentive compensation plans tied to corporate performance result in greater
16 enrichment of company personnel as a company's earnings reach or exceed targets
17 that are predetermined by management. It should be noted that it is the job of
18 regulators, not the shareholders or company management, to determine what
19 constitutes a just and reasonable rate of return award to shareholders in a regulated
20 environment. Regulators make such a determination by establishing a reasonable rate

³ Census: Kansans' Real Income Drops While Poverty Rises, The Wichita Eagle, September 12, 2012.

1 of return award on rate base in a base rate case proceeding.

2 Allowing a utility to charge for additional return that is then distributed to
3 employees as part of some plan to divide extraordinary profits violates all sense of
4 fairness to the ratepayers of the regulated entity. It is certain to result in burdensome
5 and unwarranted rates for its ratepayers, and also violates the principles of sound
6 utility regulation, particularly with regard to the requirement for “just and
7 reasonable” utility rates.

8

9 **Q. What would be the appropriate response by the KCC if the earnings of KGS
10 were in excess of its authorized rate of return?**

11 A. If the KCC determined that these excess earnings were expected to continue, the
12 appropriate response would be to initiate a rate investigation, and, if appropriate, to
13 reduce the utility’s rates.

14

15 **Q. Doesn’t the Company base its compensation on the level of compensation
16 offered by comparable companies?**

17 A. Yes, it does. As stated by Mr. Ellerman at page 13 of his testimony,
18 “...ONEOK/KGS targets compensation levels for all employee groups and job
19 families at the 50th percentile of the competitive marketplace.” However, targeting
20 compensation to the 50th percentile of an industry peer groups can put compensation
21 on a continuing upward spiral as each company that falls below the mean or median

1 attempts to increase its position among its peers. For that reason, awards that rely
2 upon industry peer groups can result in inflated salaries that continue to escalate as
3 the companies below the average attempt to raise their standings in the group. This is
4 true even if, as in this case, the utility does not actually achieve compensation levels
5 that are at the 50th percentile.

6 In addition, while Mr. Ellerman testified extensively about compensation at
7 other gas utilities that participated in a national survey conducted by the American
8 Gas Association (“AGA”), he failed to address the extent to which other utilities
9 recover incentive compensation costs from ratepayers. In this period of increasing
10 compensation expense, especially with regard to corporate officers and other
11 executives, more regulatory commissions are limiting or eliminating the recovery of
12 incentive compensation costs from utility rates, especially for officers.

13
14 **Q. Has the KCC limited the recovery of incentive compensation costs in prior**
15 **cases?**

16 **A.** Yes, it has. In KCC Docket No. 10-KCPE-415-RTS (“415 Docket”), the KCC found
17 that “[i]ncentive compensation awards tied to the Company’s financial interest will
18 improve the profitability of the company and, as a result, benefit shareholders more
19 than ratepayers.”⁴ The KCC also found that “relying upon the median of peer group
20 statistics for a benchmark to determine appropriate incentive compensation amounts

⁴ KCC Order in KCC Docket No. 10-KCPE-415-RTS, November 11, 2010, page 46.

1 can result in a continuing upward spiral as each company seeks to increase their
2 position among peers.”⁵ In that case, the KCC eliminated certain incentive
3 compensation costs that it found were directly related to financial performance
4 metrics.

5
6 **Q. What are you recommending in this case?**

7 A. While I continue to believe that all incentive compensation costs should be borne by
8 shareholders, in the 415 Docket the KCC generally limited its disallowances to
9 incentive compensation costs that were driven by financial criteria that benefitted
10 shareholders, finding that such costs should be borne by those shareholders. Thus, in
11 this case, I am recommending disallowance of 90% of STIP costs and 100% of long-
12 term incentive award plan costs and deferred compensation costs. With regard to
13 STIP costs, my recommendation is based on the fact that 90% of the awards are
14 based on financial criteria, either on earnings-per-share or on return on invested
15 capital. With regard to the long-term award plans, including amounts deferred, 100%
16 of the awards relate to financial criteria, i.e., total shareholder return. Moreover, as
17 mentioned previously, the explicitly stated purpose of making such awards to officers
18 and select employees is to “align their long-term interests with those of
19 ...shareholders.” Accordingly, at Schedule ACC-9, I have made an adjustment to
20 eliminate 90% of the costs for the STIP awards and 100% of the costs of the long-

⁵Id.

1 term incentive awards plan and deferred compensation costs. This recommendation
2 will require the Board of Directors to establish incentive compensation plans that
3 shareholders are willing to finance. As long as ratepayers are required to pay 100%
4 of the costs of these incentive plans, then there is no incentive for management to
5 control these costs. This is especially true because it is the managers of the Company
6 who primarily benefit from these plans.

7
8 **C. Pension and Other Post Employment Benefit (“OPEB”) Expense**

9 **Q. How did the Company develop its pension and OPEB expense claims in this**
10 **case?**

11 A. According to the testimony of Mr. Dittmore at page 20, the Company’s pension and
12 OPEB expense claims were annualized based on its projected pro-forma 2012
13 pension and OPEB expenses. The Company is currently recovering \$3.30 million
14 of pension expense and \$8.93 million of OPEB expense in rates associated with its
15 ongoing annual pension expense. In its filing, KGS is seeking a significant increase
16 in prospective pension expense, to \$9.14 million, and a slight decrease in OPEB
17 expense to \$8.27 million.

18 In addition, in KCC Docket No. 10-KGSG-130-ACT, KGS was authorized to
19 defer the difference between its actual pension and OPEB expenses and the pension
20 and OPEB expense being collected in rates. The KCC authorized KGS to begin this
21 deferral at January 1, 2009. The Order approving the deferral also specified that

1 deferred costs would be amortized in KGS's next base rate case over a period not to
2 exceed five years. The deferral and any unamortized balances are not to be included
3 in rate base.

4 In its filing, the Company claimed total deferred pension expense of \$15.27
5 million, which included estimated costs through December 31, 2012. KGS proposed
6 to amortize these costs over three years, for an annual amortization expense of \$5.09
7 million. In its initial filing, KGS also included deferred OPEB costs of (\$1,466,105)
8 through December 31, 2012, which it proposed to amortize over three years through a
9 credit to ratepayers of \$488,702 per year.

10

11 **Q. Are you recommending any adjustment to the Company's claims?**

12 A. Yes, I am recommending two adjustments associated with KGS's deferred pension
13 and OPEB costs. First, I am recommending including in the amortization only costs
14 through December 31, 2011, the end of the Test Year. The use of a December 31,
15 2011 cut-off date for the deferral is inconsistent with the Test Year selected by the
16 Company in this case. Moreover, any differences between actual pension and OPEB
17 expenses for the period January 1, 2012, through December 31, 2012 and the amounts
18 collected in rates will continue to be deferred and the Company will recover these
19 additional costs through an amortization approved as part of its next base rate case.
20 Therefore, my recommended revenue requirement includes an amortization of the
21 pension and OPEB deferrals only through December 31, 2011, as shown in Schedule

1 ACC-10.

2

3 **Q. What is your second recommended adjustment to the Company's claim for**
4 **deferred pension and OPEB costs?**

5 A. In addition to recommending that the amortization only include costs through
6 December 31, 2011, I am also recommending amortizing the deferred balance over a
7 five-year period, instead of over the three-year period proposed by KGS.

8

9 **Q. What is the basis for your recommendation?**

10 A. A five-year deferral is consistent with the guidance provided in KCC Docket No. 10-
11 KGSG-130-ACT with regard to the appropriate amortization period. That Order
12 expressly permitted amortization periods of up to five years. The use of a five-year
13 amortization period will mitigate the impact of this deferral on the annual rates paid
14 by Kansas customers. Moreover, it is important to consider that in addition to this
15 deferral, the Company is also seeking authorization to increase the pension expense
16 included in rates from \$3.30 million to \$9.14 million. Therefore, one would expect
17 that future deferrals will be much smaller than those being claimed in this case, and
18 could even result in refunds to ratepayers. I have not proposed any adjustment to the
19 prospective pension (or OPEB) expenses being claimed by KGS. Given the
20 significant increase in the prospective pension costs to be included in base rates, the
21 magnitude of the Company's rate increase request in this case, and the fact that a

1 five-year deferral is permissible pursuant to the Order in KCC Docket No. 10-KGSG-
2 130-ACT, I recommend that the KCC adopt a five-year amortization period for
3 deferred pension costs. Therefore, at Schedule ACC-10, I have utilized a five-year
4 amortization period for deferred pension and OPEB costs.

5

6 **D. Supplemental Executive Retirement Program (“SERP”) Expense**

7 **Q. Please explain your recommended adjustment to the Company’s claim for**
8 **SERP costs.**

9 A. I am recommending that the Commission deny the Company’s claim for recovery of
10 SERP costs.

11

12 **Q. What are SERP costs?**

13 A. These costs relate to supplemental retirement benefits provided by the Company to
14 officers and key executives. These SERP benefits received by officers and key
15 executives are *in addition to* the normal pension benefits offered to all other
16 employees. These additional retirement benefits generally exceed various limits
17 imposed on retirement programs by the Internal Revenue Service (“IRS”) and
18 therefore are referred to as “non-qualified” plans. According to the Company’s
19 Proxy Statement,

20 Supplemental benefits payable to participating employees in the
21 SERP are based upon a specified percentage...of the highest 36
22 consecutive month’s compensation of the employee’s last 60
23 months of service.

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The IRS currently limits the amount of annual compensation that can be considered for purposes of determining contributions to qualified pension plans to \$250,000. Thus, in addition to SERP costs, ratepayers are paying all of the associated pension costs for officers up to the \$250,000 limit. The SERP benefit is related to compensation exceeding \$250,000 per year, up to the limit specified in the Proxy Statement.

Q. What are the test-year SERP costs that the Company has included in its claim?

A. As shown in the response to CURB-40, KGS has included \$1,383,407 of SERP costs in its filing, approximately 73.74% of which are expensed.

Q. Do you believe that these SERP costs should be recovered from the Company's ratepayers?

A. No, I do not. As noted above, the officers of the Company are already well-compensated. Moreover, these officers and key executives that receive SERP benefits also receive pension benefits pursuant to the Company's regular pension plan. Ratepayers are already paying for retirement benefits for these officers and executives through the FAS 87 pension costs included in the Company's revenue requirement for the regular pension plan. If KGS wants to provide further retirement benefits to select officers and key executives, then shareholders, not ratepayers,

1 should fund these excess benefits. Therefore, I recommend that the Commission
2 disallow the Company's claim for SERP costs. This adjustment is shown in
3 Schedule ACC-11.

4

5 **E. Rate Case Expense**

6 **Q. How did the Company develop its rate case expense claim in this case?**

7 A. The Company's claim includes rate case costs for the current case of \$1,138,241,
8 consisting of the following components:

9

Legal Expenses	\$139,960
Depreciation Study	\$115,000
Rate Design	\$126,500
Compensation	\$100,000
ROE	\$49,800
KCC-Staff	\$400,000
KCC-Docket Expense	\$25,000
CURB	\$125,000
Other Supplies	\$54,981
Travel Expenses	\$2,000
Total	\$1,138,241

10

11 KGS is requesting a three-year amortization for these rate case costs.

12

13 **Q. Are you recommending any adjustment to the Company's claim for rate case**
14 **costs?**

15 A. Yes, I recommend two adjustments. First, I am recommending that the KCC
16 disallow 50% of the \$100,000 in costs related to the Company's compensation

1 consultant. Much of the Company's testimony on compensation issues is designed to
2 justify its incentive compensation plans. As previously discussed, these plans are
3 primarily targeted to financial criteria that primarily benefit shareholders. Moreover,
4 almost 50% of the Company's claim for incentive compensation relates to
5 compensation for a small group of officers and select employees that are already
6 well-compensated. Thus, it is unreasonable to require ratepayers to bear 100% of the
7 rate case costs related to compensation issues. Accordingly, I am recommending that
8 50% of rate case costs related to compensation issues be disallowed.

9 In addition, I am recommending amortizing the remaining rate case costs
10 over a four-year period, instead of over the three-year period proposed by KGS. A
11 four-year period is more representative of the frequency with which KGS has filed
12 rate cases over the past decade. As shown in the response to CURB-49, rates from
13 KCC Docket No. 03-KGSG-602-RTS were effective in September 2003 and rates
14 from KCC Docket No. 06-KGSG-1209-RTS were effective in January 2007, 40
15 months later. Rates from the current proceeding are expected to be effective in
16 January 2013, 72 months after the prior case. Thus, there will be an average of 56
17 months between the effective dates of the last three rate case proceedings.

18
19 **Q. What is the impact of your recommendations?**

20 **A.** As shown on Schedule ACC-12, my recommendations to disallow 50% of the rate
21 case costs relating to compensation issues and to utilize a four-year amortization

1 period result in an annual expense adjustment of \$107,354.

2

3 **F. Customer Billing Costs**

4 **Q. Please describe the Company's claim for customer billing costs.**

5 A. In its filing, KGS included an adjustment (IS-27), to reflect changes in its billing
6 costs associated with a change of vendor, as well as changes in costs for postage, bill
7 printing, and related supplies. This adjustment included an increase of \$237,792 in
8 postage costs.

9 In response to CURB-171, the Company acknowledged that its postage
10 adjustment was overstated. KGS stated in that response that "Upon further review,
11 IS 27 should be reduced by \$200,000." Therefore, at Schedule ACC-13, I have made
12 an adjustment to reduce the Company's postage expense claim by \$200,000.

13

14 **G. Injuries and Damages Expense**

15 **Q. Are you recommending any adjustments to the Company's claim for injuries
16 and damages expenses?**

17 A. Yes, I am. While KGS did not propose any adjustment to its actual Test Year costs
18 for injuries and damages expense, the Company's test-year claim was high relative to
19 historic levels. Moreover, injuries and damages expenses can fluctuate significantly
20 from year-to-year. For this reason, regulatory commissions often utilize a multi-year
21 average in an attempt to normalize the annual injuries and damages expenses

1 included in rates. As shown below, KGS's Test Year injuries and damages expense
2 of \$1,030,775 was higher than the actual costs incurred in any of the three prior
3 years:
4

<u>Year</u>	<u>Injuries and Damages Expense</u>
2008	\$942,171
2009	\$763,075
2010	\$407,135
2011	\$1,030,775

5
6 Moreover, the Test Year cost was approximately 150% higher than the cost
7 incurred in 2010. Given the fluctuating nature of these costs, I am recommending
8 including a four-year average of injuries and damages expense in the Company's
9 revenue requirement. Such an adjustment is especially appropriate in this case, given
10 the high Test-Year costs relative to historic levels. My adjustment is shown in
11 Schedule ACC-14.
12

13 **H. Advertising Expense**

14 **Q. Are you recommending any adjustment to the Company's claim for advertising**
15 **costs?**

1 A. Yes, I am recommending exclusion of promotional and corporate image advertising
2 costs from the Company's revenue requirement. In response to KCC-51, the
3 Company identified both its direct advertising costs as well as the advertising costs
4 allocated from ONEOK through the Distrigas methodology. A review of this
5 response indicates that there are several advertising expenditures that constitute
6 corporate image or promotional advertising, both of which are generally disallowed
7 by regulatory commissions.

8 I am recommending five adjustments to the Company's claimed advertising
9 costs. First, I am recommending exclusion of the costs associated with Chamber of
10 Commerce advertising from utility rates, on the basis that such advertising is directed
11 toward promoting the corporate image. Corporate image advertising should not be
12 included in a regulated utility's revenue requirement. The purpose of such
13 advertising is to promote the institution, in this case KGS and ONEOK, and their
14 shareholders. Such advertising is designed to favorably influence opinions about the
15 Company. These ads constitute "soft-lobbying" of ratepayers on behalf of the
16 Company. Such advertising is not necessary for the provision of regulated utility
17 service and should not be paid for by ratepayers. Second, I have eliminated
18 sponsorships of the NJCAA Men's National Basketball Championship and the
19 Kansas Press Association from the Company's advertising costs. Third, I have
20 excluded graphic design costs associated with promotional advertising, such as
21 advertising for the Sunflower State Games and Basketball Tournament advertising, as

1 well as promotional advertising associated with an Appliance Alliance program.
2 Finally, I have excluded several advertising costs relating to sponsorship expenses
3 allocated to KGS through the Distrigas methodology. My adjustment is shown in
4 Schedule ACC-15.

5

6 **I. Membership Dues Expense**

7 **Q. Are you recommending any adjustment to the Company's claim for**
8 **membership dues?**

9 A. Yes, I am. K.S.A. 66-101f(a) specifically provides that,

10 For the purposes of determining just and reasonable rates, the
11 commission may adopt a policy of disallowing a percentage,
12 not to exceed 50%, of utility dues, donations and
13 contributions to charitable, civic and social organizations and
14 entities, in addition to disallowing specific dues, donations
15 and contributions which are found unreasonable or
16 inappropriate.

17

18

19 KGS eliminated 50% of civic and charitable donations from cost of service, but the
20 Company did not make any adjustment relating to utility dues. Consistent with
21 K.S.A. 66-101f(a), I am recommending that the KCC eliminate 100% of the dues
22 from the American Gas Association related to lobbying. In addition, I am also
23 recommending an adjustment to eliminate 50% of the remaining dues paid to the
24 American Gas Association.

25

26 **Q. Why is it appropriate to eliminate 100% of the dues associated with lobbying?**

1 A. Lobbying costs are not necessary for the provision of safe and adequate utility
2 service. Moreover, the lobbying activities of a regulated utility may be focused on
3 policies and positions that enhance shareholders but may not benefit, and may even
4 harm, ratepayers. Regulatory agencies generally disallow costs involved with
5 lobbying, since most of these efforts are directed toward promoting the interests of
6 the utilities' shareholders rather than its ratepayers. Ratepayers have the ability to
7 lobby on their own through the legislative process. Moreover, lobbying activities
8 have no functional relationship to the provision of safe and adequate gas service. If
9 the Company were to immediately cease contributing to these types of efforts, in no
10 way would utility service be disrupted. Clearly, these costs should not be borne by
11 ratepayers.

12
13 **Q. In addition to eliminating 100% of dues relating to lobbying activities, why is it**
14 **appropriate to eliminate 50% of other utility dues, pursuant to K.S.A. 66-**
15 **101f(a)?**

16 A. It is appropriate to eliminate such costs because in many cases organizations
17 undertake other activities that do not benefit ratepayers, such as public affairs,
18 promotions and media activities. In addition, when calculating the dues that are
19 attributable to lobbying, many organizations take a very narrow view of what
20 constitutes "lobbying", which effectively results in an underreporting of lobbying
21 costs. Accordingly, the provisions of K.S.A. 66-101f(a) protect ratepayers from

1 paying for membership dues that do not directly result in ratepayer benefits.

2 Therefore, at Schedule ACC-16, I have made an adjustment to eliminate 100% of the
3 AGA dues identified as lobbying and 50% of the remaining AGA dues, consistent
4 with K.S.A. 66-101f(a).

5
6 **J. Meals and Entertainment Expense**

7 **Q. Are you recommending any adjustment to the Company's meals and**
8 **entertainment expense claim?**

9 A. Yes, I am. The Company has included in its filing \$158,567 of meals and
10 entertainment expenses that are not deductible on the Company's income tax return.
11 The IRS limits the deductibility of meals and entertainments expenses to 50%. These
12 are costs that the IRS has determined are not appropriate deductions for federal tax
13 purposes. If these costs are not deemed to be reasonable business expenses by the
14 IRS, it is reasonable to conclude that they are not appropriate business expenses to
15 include in a regulated utility's cost of service. Accordingly, at Schedule ACC-17, I
16 have made an adjustment to eliminate these costs from the Company's revenue
17 requirement. While there may be certain costs for meals that should be borne by
18 ratepayers, clearly there are also costs included in this category that should be entirely
19 excluded from the Company's revenue requirement. Therefore, my recommendation
20 to use the 50% IRS criteria provides a reasonable balance between shareholders and
21 ratepayers and should be adopted by the KCC.

1

2

K. Regulatory Assessment Expense

3

Q. Please explain the KCC and CURB assessments included in the Company's revenue requirement.

4

5

A. It is my understanding that the utilities in Kansas are charged two types of assessments by the KCC and CURB. First, utilities are charged for the actual costs incurred by the KCC and CURB in litigating rate cases and addressing other specific matters before the KCC. Second, utilities are charged a general assessment whereby the KCC and CURB recover their costs for general activities that are not identified with a specific rate proceeding.

6

7

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11

KGS has included costs related to the first type of assessment as part of its rate case expense adjustment in this case. The Company made an adjustment to its general assessments from KCC and CURB in Adjustment IS-18.

12

13

14

15

Q. How did KGS quantify its adjustment related to the general assessment?

16

A. The Company quantified its adjustment based on annualizing costs for the last four quarters, i.e., from July 1, 2011 through June 30, 2012.

17

18

19

Q. Are you recommending any adjustment to the Company's claim for general assessments from the KCC and CURB?

20

21

A. Yes, I am recommending that the Commission reject the Company's adjustment.

1 Given that the general assessments fluctuate with the amount of activity each month,
2 including the quarterly assessments for the first two quarters of 2012 is not
3 necessarily more representative of prospective assessments than including the actual
4 test-year assessments in the Company's revenue requirement. In addition, the use of
5 the actual test-year assessment is consistent with the test -year concept and will result
6 in a matching of rate base, revenues, and expenses. Therefore, at Schedule ACC-18,
7 I have made an adjustment to eliminate the Company's post-test-year adjustment and
8 instead to reflect the actual test-year assessments in KGS's revenue requirement.

9
10 **L. Depreciation Expense**

11 **Q. Is the Company proposing new depreciation rates in this case?**

12 A. Yes, it is. In its filing, KGS included new depreciation rates based on a study
13 conducted by Dr. Ron White. Given its limited resources, CURB has not undertaken
14 a review of the Company's proposed changes to depreciation rates. However, CURB
15 is reserving its right to adopt or oppose recommendations that may be made by other
16 parties with regard to proposed depreciation rates.

17
18 **Q. Given that CURB did not review the Company's proposed depreciation rates, is
19 CURB recommending any adjustment to the Company's depreciation expense
20 claim?**

21 A. Yes, CURB is recommending two adjustments. First, in developing its pro forma

1 adjustment to Miscellaneous Corporate Charges, Adjustment IS-35, KGS eliminated
2 depreciation expense on corporate assets allocated to the Company in the Test Year.
3 However, in response to KCC-135, the Company stated that this adjustment was
4 made in error and that the "...Depreciation and amortization adjustment contained
5 within Adjustment IS 35 in the amount of \$1,039,001 should not have been
6 removed." I have reviewed the Company's filing and I agree with KGS that this
7 adjustment should not have been made. Therefore, at Schedule ACC-19, I have
8 made an adjustment to reverse the elimination of the corporate Test-Year
9 depreciation expense.

10

11 **Q. What is your second adjustment to the Company's depreciation expense claim?**

12 A. KGS has included depreciation expense on \$14.24 million of CWIP in its revenue
13 requirement claim. Depreciation expense on CWIP should not be included in utility
14 rates. Even where CWIP is included in rate base, depreciation expense is generally
15 not included in rates, since this plant was not providing service to ratepayers at the
16 end of the Test Year. Therefore, at Schedule ACC-20, I have made an adjustment to
17 eliminate depreciation expense on CWIP from the Company's revenue requirement.
18 To quantify my adjustment, I applied the composite depreciation rate for CWIP of
19 2.81% to the Company's CWIP claim of \$14.24 million.

20

21 **Q. If the KCC permits the Company to include some depreciation expense on**

1 **CWIP in rates, should the KCC still adjust the amount of depreciation expense**
2 **included in the Company's filing?**

3 A. Yes, it should. If the KCC rejects my recommendation and permits the Company to
4 recover depreciation expense on CWIP in utility rates, then the KCC should, at a
5 minimum, eliminate the depreciation expense on the CWIP that was not commenced
6 and completed within one year. As discussed earlier, I am recommending an
7 adjustment to eliminate \$3.27 million of CWIP from the Company's rate base claim.
8 If depreciation expense on CWIP is included in the Company's revenue requirement,
9 the KCC should make a corresponding adjustment to eliminate depreciation expense
10 on the amount of CWIP that is excluded from rate base.

11

12 **M. Interest Synchronization and Taxes**

13 **Q. Have you adjusted the pro forma interest expense for income tax purposes?**

14 A. Yes, I have made this adjustment at Schedule ACC-21. It is consistent
15 (synchronized) with CURB's recommended rate base, capital structure, and cost-of-
16 capital recommendations. CURB is recommending a higher debt ratio and a lower
17 rate base than the debt ratio and rate base included in the Company's filing. The net
18 result of CURB's recommendation is an increase in pro forma interest expense for
19 the Company. This higher interest expense, which is an income tax deduction for
20 state and federal tax purposes, will result in a decrease to the Company's income tax
21 liability under CURB's recommendations. Therefore, CURB's recommendations

1 require an interest synchronization adjustment to reflect a lower income tax burden
2 for the Company, and an increase to pro forma income at present rates.

3

4 **Q. What income tax factors have you used to quantify your adjustments?**

5 A. As shown on Schedule ACC-22, I have used a composite income tax factor of
6 39.55%, which includes a state income tax rate of 7.00% and a federal income tax
7 rate of 35%. These are the state and federal income tax rates contained in the
8 Company's filing. These tax rates result in a revenue multiplier of 1.6543, as shown
9 in Schedule ACC-23.

10

11 **VII. REVENUE REQUIREMENT SUMMARY**

12 **Q. What is the result of the recommendations contained in this testimony?**

13 A. My adjustments show that KGS has a revenue deficiency at present rates of
14 \$14,253,365, as summarized on Schedule ACC-1. CURB's recommendations result
15 in revenue requirement adjustments of (\$36,454,487) to the Company's requested
16 revenue requirement increase of \$50,707,852.

17

18 **Q. Have you quantified the revenue requirement impact of each of your
19 recommendations?**

20 A. Yes, at Schedule ACC-24, I have quantified the revenue requirement impact of the
21 rate of return, rate base, and expense recommendations contained in this testimony.

1

2 **Q. Have you developed a pro forma income statement?**

3 A. Yes, Schedule ACC-25 contains a pro forma income statement, showing utility
4 operating income under several scenarios, including the Company's claimed
5 operating income at present rates, my recommended operating income at present
6 rates, and operating income under my proposed rate increase. My recommendations
7 will result in an overall return on rate base of 6.92%, as recommended by Dr.
8 Woolridge.

9

10 **VIII. REVENUE NORMALIZATION ADJUSTMENT**

11 **Q. What is the RNA?**

12 A. The RNA is a decoupling mechanism being proposed by KGS that would sever
13 the relationship between sales and revenues and provide the Company with a
14 guaranteed revenue stream. Decoupling mechanisms guarantee a utility a certain
15 revenue (or margin) level per customer, regardless of actual customer usage.

16

17 **Q. Please summarize the Company's proposed revenue decoupling mechanism.**

18 A. KGS is proposing that the KCC establish a baseline revenue level, by rate class, in
19 each base rate case. On an annual basis, the difference between the actual and
20 baseline revenue per customer would be calculated, and that difference would be
21 collected from customers or surcharged to customers over the subsequent twelve

1 months period.

2

3 **Q. What is the Company's rationale for requesting the RNA?**

4 A. KGS states that the RNA is necessary due to declines in normalized consumption
5 being experienced by the gas industry. Apparently, the traditional regulatory
6 ratemaking mechanism that has served Kansas ratepayers well for many years is
7 no longer adequate from the Company's prospective.

8

9 **Q. What rate classes does the Company propose to include in its RNA?**

10 A. The Company proposes to apply the RNA to Residential, Small General Sales
11 Service, and Large General Sales Service customers.

12

13 **Q. Would the RNA permit the Company to recover only the revenue
14 requirement authorized in the most recent base rate case?**

15 A. No, the RNA is calculated by comparing actual revenue per customer to a baseline
16 level of revenue determined in the most recent base rate case. Under KGS's
17 proposal, if revenues per customer were less than the baseline established in the
18 last rate case, it would be permitted to add a surcharge to all bills, even if the
19 Company had collected the total revenue requirement approved in the last case.
20 Assuming that customers in the impacted rate classes increased, then KGS would
21 collect more in annual revenues than the amount authorized in its last base rate

1 case.

2 Moreover, there is no earnings test proposed by KGS. Thus, the Company
3 would still be permitted to apply a surcharge, even if it was earning its authorized
4 rate of return.

5 .

6 **Q. Please summarize your position regarding KGSs' proposed revenue decoupling**
7 **mechanism.**

8 A. I oppose the RNA for several reasons. First, the RNA is a significant and
9 fundamental change in utility regulation. Second, the Company has not
10 demonstrated that such a mechanism is necessary and it is already largely
11 protected from revenue fluctuations through the Weather Normalization
12 Adjustment "WNA") rider. Third, KGS's proposal would reduce risk to
13 shareholders and increase costs to ratepayers. Although KGS's proposal will
14 significantly decrease its overall business risk, the Company did not include any
15 reduction in their claimed cost of equity to reflect this risk. Finally, revenue
16 decoupling sends the wrong conservation signals to ratepayers.

17

18 **Q. Please describe why you view the decoupling mechanism as a significant**
19 **departure from traditional ratemaking.**

20 A. Ratemaking was established as a substitute for competition and designed so that
21 utilities would have an opportunity, but not a guarantee, to earn the return on capital

1 awarded in rates. If revenues are trued-up for all changes in sales units, then the
2 utility is approaching a guaranteed rate of return. Traditional regulation bases rates on
3 normal conditions with the understanding that in some years a utility may over-earn
4 its authorized return and in some years it may under-earn. The utility can file a rate
5 case if it believes it will under-earn in future periods. If the risk of sales volatility is
6 eliminated, as proposed by KGS, then only expenses, often controllable by the
7 Company, can significantly move the bottom line earnings results. Regulation was
8 supposed to be a substitute for competition. In a competitive market, companies are
9 not guaranteed a certain revenue stream. Such a guarantee should not be provided to
10 utilities either.

11

12 **Q. Why do you believe that the RNA is unnecessary?**

13 A. As shown in Figure 1 in Mr. Dittmore' testimony, on a weather-normalized basis
14 gas usage was relatively stable from 2007 through 2010. Since the Company has a
15 Weather Normalization Adjustment mechanism, KGS shareholders are already
16 protected against revenue variations caused by weather, which is the most significant
17 factor impacting annual revenue for gas utilities. While Figure 1 indicates that
18 normalized usage did decline in the Test Year, KGS has not identified the reason for
19 this Test Year decline or whether further declines are likely to occur. Thus, KGS is
20 requesting that the KCC approve a fundamental change in the regulatory process
21 without any evidence that such a change is necessary at this time. Nor has the

1 Company identified the impact of such a change on Kansas ratepayers.

2

3 **Q. Why do you believe that a revenue true-up mechanism, such as the RNA, would**
4 **harm utility ratepayers?**

5 A. Ratepayers will suffer for several reasons. First, with a decoupling mechanism, a
6 utility has less incentive to be attentive to its business. If revenues are to be
7 artificially maintained between base rate cases, then the management of a utility can
8 grow inattentive to all aspects of its business, knowing that its bottom line is
9 enormously cushioned through a guarantee of revenues. If its proposal is adopted,
10 KGS can be less concerned with the absolute price of gas service, since decreases in
11 consumption will no longer impact the Company's bottom line. When a utility has
12 no incentive to contain costs, it may devote very little attention to providing utility
13 service at the lowest possible cost. Ratepayers should pay for attentive management,
14 not cosseted management that is immune from the consequences of its own decision-
15 making.

16 In addition, ratepayers value certainty. The RNA will add another element of
17 uncertainty to utility rates, since ratepayers may be responsible for additional costs
18 that will not be known until the end of each year.

19 Finally, the Company's proposal will shift all revenue risk onto ratepayers.
20 However, ratepayers will not be compensated for this additional risk since the
21 Company's proposal does not include any decrease in its cost of equity, even though

1 the RNA greatly reduces the earnings risk of KGS.

2

3 **Q. Why do you believe that KGS's decoupling proposal sends the wrong**
4 **conservation signals to ratepayers?**

5 A. From the ratepayers' perspective, decoupling provides a disincentive to conserve
6 because rates go up the more they conserve (even if the Company is already over-
7 earning from growth in overall customers or from reductions in costs). Therefore
8 ratepayers will see higher rates as their conservation efforts increase.

9 Decoupling also shifts costs among consumers. Assume a particular customer
10 does not conserve and provides the targeted level of revenue. This customer will still
11 be responsible for paying the surcharge based on the usage of other customers. Thus,
12 additional ratepayer charges, in the form of the RNA surcharge, are possible under
13 KGS's proposal regardless of the actions of any particular customer. In addition,
14 these rate increases will take place without the benefit of a base rate case. I am
15 particularly concerned with the scenario of KGS earning an adequate, or even an
16 excessive, rate of return, and still being allowed to impose a surcharge on customers.

17

18 **Q. Is KGS's proposal a furtive effort to significantly increase their fixed customer**
19 **service charges?**

20 A. Absolutely. Decoupling mechanisms are alternatives to high fixed customer service
21 charges. Utilities have been arguing for years that they should recover more of their

1 costs through fixed customer service charges. Adopting a decoupling mechanism is
2 equivalent to adopting fixed service charges that recover 100% of a utility's fixed
3 costs. However, since both utilities and regulatory agencies know that high fixed
4 customer charges are unpopular, they mask these charges through a decoupling
5 surcharge. If the Company believes that it is entitled to guaranteed recovery of fixed
6 costs, the Company should put forth an honest rate design proposal, instead of
7 attempting to impose guaranteed recovery through the RNA.

8
9 **Q. Do you have any comments about the AGA study referenced on page 10, lines 6-**
10 **10, of Mr. Dittimore's testimony?**

11 A. Yes, I do. Mr. Dittimore states that the AGA Study reports that 48 natural gas
12 utilities in 21 states have approved decoupling tariffs. While I am not familiar with
13 all of these states, I do testify regularly in Delaware and New Jersey, which are two
14 of the states identified by the AGA as having decoupling mechanisms. To my
15 knowledge, no decoupling mechanism has, as yet, been implemented in Delaware. In
16 addition, the mechanism that has been implemented in New Jersey is vastly different
17 from the mechanism being proposed here. The New Jersey mechanism requires a gas
18 utility to reduce its fixed capacity costs or to provide other cost reductions before it
19 can implement any surcharges related to reduced sales. In addition, the New Jersey
20 mechanism required shareholders to fund significant conservation programs. The
21 Company is not proposing any such requirement in this case. Thus, the KCC should

1 be very skeptical about such studies, especially studies undertaken by organizations
2 that typically promote shareholder interests, such as the AGA.

3
4 **Q. What is your recommendation regarding revenue decoupling?**

5 A. I recommend that the Commission deny KGS's proposal, on the basis that it
6 represents a fundamental change in utility regulation and has not been adequately
7 supported by the Company. In addition, the proposed mechanism significantly
8 decreases risk to shareholders at the expense of the ratepayers and provides an
9 opportunity for excessive earnings. Finally, it sends the wrong conservation signal to
10 ratepayers and it will discourage customer conservation.

11
12 **Q. If, in spite of your recommendation, the KCC accepts the Company's proposal,**
13 **what would be the impact on the Company's cost of equity?**

14 A. If a decoupling proposal is adopted, the impact on cost of equity would be significant.
15 Since decoupling removes the Company's single largest risk, i.e., revenue risk, there
16 should be a commensurate reduction to cost of equity. If the KCC adopts a
17 decoupling mechanism, then I recommend that the Commission approve a
18 commensurate reduction in the cost of equity

19
20 **Q. Does this conclude your testimony?**

21 A. Yes, it does.

APPENDIX A

List of Testimonies Filed Since January 2008

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power and Light Company	E	Kansas	12-KCPE-764-RTS	8/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	11-258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKEE-491-RTS	5/12	Margin Requirements	Citizens' Utility Ratepayer Board
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKEE-380-RTS	4/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	W/WW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	WWW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

APPENDIX B

Supporting Schedules

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

REVENUE REQUIREMENT SUMMARY

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$772,431,396	(\$13,653,498)	\$758,777,898	(B)
2. Required Cost of Capital	8.52%	-1.60%	6.92%	(C)
3. Required Return	\$65,810,382	(\$13,338,993)	\$52,471,389	
4. Operating Income @ Present Rates	35,157,486	8,697,744	43,855,230	(D)
5. Operating Income Deficiency	\$30,652,896	(\$22,036,737)	\$8,616,159	
6. Revenue Multiplier	1.6543	0.0000	1.6543	(E)
7. Revenue Requirement Increase	<u>\$50,707,852</u>	<u>(\$36,454,487)</u>	<u>\$14,253,365</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A.

(B) Schedule ACC-3.

(C) Schedule ACC-2.

(D) Schedule ACC-7.

(E) Schedule ACC-23.

Schedule ACC-2

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

REQUIRED COST OF CAPITAL

	Amount	Capital Structure	Cost Rate	Weighted Cost
	(A)	(A)	(A)	
1. Long-Term Debt	\$1,687,715,000	50.00%	5.33%	2.67%
2. Common Equity (B)	<u>2,413,672,709</u>	50.00%	8.50%	4.25%
3. Total Cost of Capital	\$4,101,387,709			<u>6.92%</u>

Sources:

(A) Company Filing, Section 7, Schedule 7-A.

(B) Equity Cost Rate per Testimony of Dr. Woolridge, Schedule JRW-1.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****RATE BASE SUMMARY**

	Company Claim <u>(A)</u>	Recommended Adjustment		Recommended Position <u></u>
1. Total Utility Plant in Service	\$1,508,198,000	(\$2,523,283)	(B)	\$1,505,674,717
Less:				
2. Accumulated Depreciation	<u>(543,584,888)</u>	<u>(748,208)</u>	(C)	<u>(544,333,096)</u>
3. Net Utility Plant	\$964,613,112	(\$3,271,491)		\$961,341,621
Plus:				
4. Materials and Supplies	\$3,867,102	\$0		\$3,867,102
5. Gas Storage Inventory	41,153,564	0		41,153,564
6. Prepayments	1,722,793	0		1,722,793
Less:				
7. Accumulated Deferred Taxes	(\$210,638,275)	(\$10,382,007)	(D)	(\$221,020,282)
8. Acc. Deferred Taxes - Corporate	(4,032,773)	0		(4,032,773)
9. Customer Deposits	(17,580,776)	0		(17,580,776)
10. Customer Advances	<u>(6,673,351)</u>	<u>0</u>		<u>(6,673,351)</u>
11. Total Rate Base	<u>\$772,431,396</u>	<u>(\$13,653,498)</u>		<u>\$758,777,898</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A and Section 6, Schedule 6-A.

(B) Schedule ACC-4

(C) Schedule ACC-5.

(D) Schedule ACC-6.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****UTILITY PLANT IN SERVICE - CWIP NOT COMPLETED**

1. CWIP Started Prior to 1/1/2011	(\$2,741,515)	(A)
2. CWIP Started 1/1/2011 - 5/1/2011	<u>(529,976)</u>	(A)
3. Subtotal	(\$3,271,491)	
4. Retirements Associated with CWIP Adjustments	<u>748,208</u>	(B)
5. Net CWIP Adjustment	<u>(\$2,523,283)</u>	

Source:

(A) Derived from Response to CURB-122 & KCC-026

(B) Reflects 22.98% of retirements of \$3,255,910 per Adjustment PLT 3.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

ACCUMULATED DEPRECIATION

1. Recommended Adjustment to Retirement:	\$748,208	(A)
2. Adjustment to Accumulated Depreciation	<u>(\$748,208)</u>	

Source:

(A) Schedule ACC-4.

Schedule ACC-6

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

ACCUMULATED DEFERRED INCOME TAXES

1. Company Claim	\$10,382,007	(A)
2. Recommended Adjustment	<u>(\$10,382,007)</u>	

Source:

(A) Company Filing, Schedule 3-C, Page 4 of 13,
Adjustment WC-3.

Schedule ACC-7

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

OPERATING INCOME SUMMARY

		Schedule No.
1. Company Claim	\$35,157,486	1
2. Salary and Wage Expense	231,842	8
3. Incentive Compensation Expense	4,672,586	9
4. Pension and OBEP Expense	1,731,494	10
5. SERP Expense	616,665	11
6. Rate Case Expense	64,895	12
7. Customer Billing Expense	120,900	13
8. Injuries & Damages Expense	148,094	14
9. Advertising Expense	18,075	15
10. Membership Dues Expense	47,070	16
11. Meals & Entertainment Expense	95,854	17
12. Regulatory Assessment Expense	39,261	18
13. Depreciation Expense - Corporate	(628,076)	19
14. Depreciation Expense	241,825	20
15. Interest Synchronization	<u>1,297,258</u>	21
16. Net Operating Income	<u>\$43,855,230</u>	

Schedule ACC-8

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

SALARY AND WAGE EXPENSE

1. Vacant Positions		\$325,437	(A)
2. Pension Adjustment @	5.00%	16,272	(B)
3. 401 K Adjustment @	5.20%	16,923	(B)
4 Payroll Taxes	7.65%	<u>24,896</u>	
4. Recommended Adjustment		\$383,528	
5. Income Taxes @	39.55%	<u>151,685</u>	
6. Operating Income Adjustment		<u>\$231,842</u>	

Sources:

(A) Company Filing, Workpaper to Adj. IS 22.

(B) Based on percentage ratio per Workpaper to Adj. IS 22.

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

INCENTIVE COMPENSATION EXPENSE

1. Short-Term Incentive (A)	\$4,013,078	
2. Recommended Adjustment (B)	<u>90%</u>	\$3,611,770
3. Short-Term Incentive-FICA (A)	\$217,050	
4. Recommended Adjustment (B)	<u>90%</u>	195,345
5. Long-Term Incentive (A)	\$2,706,191	
6. Recommended Adjustment (B)	<u>100%</u>	2,706,191
7. Deferred Compensation (A)	\$1,216,364	
8. Recommended Adjustment (B)	<u>100%</u>	1,216,364
9. Total Recommended Adjustment		\$7,729,670
10. Income Taxes @	39.55%	<u>3,057,085</u>
12. Operating Income Adjustment		<u>\$4,672,586</u>

Sources:

(A) Company Filing Workpapers to IS-31.

(B) Recommendation of Ms. Crane.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****PENSION AND OPEB COSTS EXPENSE**

1. Deferred Pension Costs @	12/31/2011	\$9,498,094	(A)
2. Deferred OPEB Costs @	12/31/2011	<u>(807,652)</u>	(A)
3. Total Deferred Costs @	12/31/2011	\$8,690,442	
4. Proposed Amortization Period (Yrs.)		<u>5</u>	(B)
5. Annual Amortization		\$1,738,088	
6. Company Claim		<u>4,602,429</u>	(C)
7. Recommended Adjustment		\$2,864,341	
8. Income Taxes @	39.55%	<u>1,132,847</u>	
9. Operating Income Impact		<u>\$1,731,494</u>	

Sources:

(A) Company Filing, Workpapers to Adjustment IS 14

(B) Recommendation of Ms. Crane

(C) Company Filing, Section 3, Schedule 3-C, Page 8.

Schedule ACC-11

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN EXPENSE

1. Company Claim		\$1,383,407	(A)
2. Expense Ratio		<u>73.74%</u>	(B)
3. Recommended Expense Adjustment		\$1,020,124	
4. Income Taxes @	39.55%	<u>403,459</u>	
5. Operating Income Adjustment		<u>\$616,665</u>	

Sources:

(A) Response to CURB-40.

(B) Derived from Workpapers to Adjustment IS-13.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****RATE CASE EXPENSE**

1. Company Claim	\$1,138,241	(A)
2. Adjustment to Compensation Consulting	<u>(50,000)</u>	(B)
3. Pro Forma Rate Case Costs	\$1,088,241	
4. Recommended Amortization Period (Yrs.)	<u>4</u>	(C)
5. Pro Forma Annual Amortization	\$272,060	
6 Company Claim	<u>379,414</u>	(A)
7. Recommended Adjustment	\$107,354	
8. Income Taxes @	39.55% <u>42,458</u>	
9. Operating Income Adjustment	<u>\$64,895</u>	

Sources:

(A) Workpapers to IS-21.

(B) Reflects 50% of Compensation costs of \$100,000.

(C) 4 Year Amortization vs. 3 Year.

Schedule ACC-13

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

CUSTOMER BILLING EXPENSE

1. Recommended Adjustment	\$200,000	(A)
2. Income Taxes @ 39.55%	<u>79,100</u>	(B)
3. Operating Income Adjustment	<u>\$120,900</u>	

Sources:

(A) Response to CURB-171

(B) Recommendation of Ms. Crane

Schedule ACC-14

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

INJURIES & DAMAGES EXPENSE

1. Four Year Average	\$785,789	(A)
2. Company Claim	<u>1,030,775</u>	(A)
3. Recommended Adjustment	\$244,986	
4. Income Taxes @ 39.55%	<u>96,892</u>	
5. Operating Income Adjustment	<u>\$148,094</u>	

Source:

(A) Company Filing, Section 8, Schedule 8-E, Page 7.

Schedule ACC-15

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

ADVERTISING EXPENSE

1. Chamber Advertising	\$10,500	(A)
2. Sponsorship Advertising	1,050	(B)
3. Promotional Advertising	1,185	(B)
4. Promotional - Appliicance Alliance	6,800	(B)
5. Advertising - Distrigas	<u>10,366</u>	(B)
6. Recommended Adjustment	\$29,901	
7. Income Taxes @	39.55% <u>11,826</u>	
8. Operating Income Adjustment	<u>\$18,075</u>	

Source:

(A) Response to KCC-51. Includes \$9,235 in Chamber Directories and associated graphic costs of \$1,265.

(B) Response to KCC-51.

Schedule ACC-16

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

MEMBERSHIP DUES EXPENSE

1. Test Year AGA Dues		\$167,454	(A)
2. Lobbying @	7%	<u>11,722</u>	(A)
3. Net AGA Dues In Claim		\$155,733	
4. Recommended Adjustment	50%	77,866	(B)
5. Income Taxes @	39.55%	<u>30,796</u>	
6. Operating Income Adjustment		<u>\$47,070</u>	

Sources:

(A) Response to KCC-55.

(B) Recommendation of Ms. Crane.

Schedule ACC-17

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

MEALS AND ENTERTAINMENT EXPENSE

1. Company Claim	\$158,567	(A)
2. Income Taxes @ 39.55%	<u>62,713</u>	
3. Operating Income Adjustment	<u>\$95,854</u>	

Source:

(A) Response to CURB-58.

Schedule ACC-18

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

REGULATORY ASSESSMENT EXPENSE

1. Company Claim		\$64,948	(A)
2. Income Taxes @	39.55%	<u>25,687</u>	
3. Operating Income Adjustment		<u>\$39,261</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-C, IS 18.

Schedule ACC-19

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

DEPRECIATION EXPENSE - CORPORATE

1. Company Adjustment		(\$1,039,001)	(A)
2. Income Taxes @	39.55%	<u>(410,925)</u>	
3. Operating Income		<u>(\$628,076)</u>	

Source:

(A) Response to KCC-135.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****DEPRECIATION EXPENSE**

1. Recommended CWIP Adjustment	\$14,237,712	(A)
2. Composite Depreciation Rate	<u>2.81%</u>	(B)
3. Recommended Adjustment	\$400,042	
4. Income Taxes @	39.55% <u>158,217</u>	(A)
5. Utility Operating Income	<u>\$241,825</u>	

Sources:

(A) Company Filing, Workpapers to Adj. IS 17.

(B) Based on weighted average of transmission, distribution, and general plant accounts.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$758,777,898	(A)
2. Weighted Cost of Debt	<u>2.67%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$20,223,328	
4. Company Claim	<u>16,943,283</u>	(C)
5. Decrease in Taxable Income	\$3,280,045	
6. Income Taxes @ 39.55%	<u>\$1,297,258</u>	

Sources:

(A) Schedule ACC-1.

(B) Schedule ACC-2.

(C) Company Filing, Section 11, Schedule 11-G, page 1.

Schedule ACC-22

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

INCOME TAX FACTOR

1. Revenue		100.00%	
2. State Income Tax Rate		<u>7.00%</u>	(A)
3. Federal Taxable Income		93.00%	
4. Income Taxes @	35%	<u>32.55%</u>	(A)
5. Operating Income		60.45%	
6. Total Tax Rate		<u>39.55%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

Schedule ACC-23

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

REVENUE MULTIPLIER

1. Revenue	100.00%
2. State Income Taxes @	<u>7.00%</u> (A)
3. Federal Taxable Income	93.00%
4. Income Taxes @	<u>32.55%</u> (A)
5. Operating Income	60.45%
6. Revenue Multiplier	<u>1.6543</u> (B)

Sources:

(A) Reflects statutory rates.

(B) Line 1 / Line 5.

KANSAS GAS SERVICE**TEST YEAR ENDED DECEMBER 31, 2011****REVENUE REQUIREMENT IMPACT**

1. Rate of Return	(\$20,504,251)
2. Utility Plant in Service	(288,654)
3. Accumulated Depreciation	(85,592)
4. Accumulated Deferred Income Taxes	(1,187,662)
5. Salary and Wage Expense	(383,528)
6. Incentive Compensation Expense	(7,729,670)
7. Pension and OBEP Expense	(2,864,341)
8. SERP Expense	(1,020,124)
9. Rate Case Expense	(107,354)
10. Customer Billing Expense	(200,000)
11. Injuries & Damages Expense	(244,986)
12. Advertising Expense	(29,901)
13. Membership Dues Expense	(77,866)
14. Meals & Entertainment Expense	(158,567)
15. Regulatory Assessment Expense	(64,948)
16. Depreciation Expense - Corporate	1,039,001
17. Depreciation Expense	(400,042)
18. Interest Synchronization	<u>(2,146,001)</u>
19. Total Adjustments	(36,454,486)
20. Company Claim	<u>50,707,852</u>
21. Recommended Increase	<u>\$14,253,366</u>

KANSAS GAS SERVICE

TEST YEAR ENDED DECEMBER 31, 2011

REVENUE REQUIREMENT IMPACT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment*	Pro Forma Proposed Rates
1. Operating Revenues	\$258,796,565	\$0	\$258,796,565	\$14,253,365	\$273,049,930
2. Operating Expenses	134,618,109	(12,881,285)	121,736,824	0	121,736,824
3. Depreciation and Amortization	51,088,407	638,959	51,727,366	0	51,727,366
4. Taxes Other Than Income	26,320,198	0	26,320,198	0	26,320,198
5. Taxable Income Before Interest Expenses	\$46,769,851	\$12,242,326	\$59,012,177	\$14,253,365	\$73,265,541
6. Interest Expense	16,943,283	3,280,045	20,223,328	0	20,223,328
7. Taxable Income	\$29,826,568	\$8,962,281	\$38,788,849	\$14,253,365	\$53,042,213
8. Income Taxes @ 39.55%	11,612,365	3,544,582	15,156,947	5,637,206	20,794,153
9. Operating Income	\$35,157,486	\$8,697,744	\$43,855,230	\$8,616,159	\$52,471,389
10. Rate Base	\$772,431,396		\$758,777,898		\$758,777,898
11. Rate of Return	<u>4.55%</u>		<u>5.78%</u>		<u>6.92%</u>

APPENDIX C

Referenced Data Requests

CURB-14
CURB-31
CURB-40
CURB-49
CURB-58
CURB-79*
CURB-122
CURB-167
CURB-171

KC-26
KCC-51
KCC-55
KCC-135

* Confidential Response Not Provided



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Friday, September 14, 2012
Logged in as: [Andrea Crane] [Logout](#)

Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-014 :: Income Tax Losses
Date: 0000-00-00

CURB-014 (Prepared by David Dittimore)
Please quantify the amount of any tax loss carryforward currently available to the consolidated group (or to KGS if it files on a stand-alone basis), and identify the amount of the carryforward that is available by year.
Response:
There is not any Federal Net Operating Loss Carryforward currently available to the consolidated group.
No Digital Attachments Found.

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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-031 :: Vacant Employee Position
Date: 0000-00-00

CURB-031 (Prepared by Lorna Eaton)

Please identify all costs for vacant positions included in the Company's claim in this case.

Response:

Per response to CURB-096 " g) KGS was in the process of hiring 11 employees that would not have been on the roster as of 3/30/12. This adjustment annualized the wages for those positions. 1 position was filled by an internal candidate. As of 7/9/12, 3 positions that were included in the 330 adjustment are still pending." The 3 pending employee positions included in the proforma adjustment amount to \$71,832 with attendant payroll tax of \$5,495.

No Digital Attachments Found.

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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-040 :: SERP Benefits & Costs
Date: 0000-00-00

CURB-040 (Prepared by Stacey Borgstadt)

Fully describe any SERP benefits, quantify any SERP costs included in the Company's filing and describe how the Company's claim for SERP costs was determined.

Response:

Supplemental Executive Retirement Plan Benefits Please see CURB 040 Attachment A containing the Company's proxy statement filed on 4/03/2012 containing information regarding the Company's SERP plan Supplemental Executive Retirement Plan Costs SERP costs directly incurred by Kansas Gas and indirectly allocated through the ONEOK Distrigas method included in the Company's filing are listed below in Table 1. Table 1 KGS Direct \$588,910 Indirect Corporate allocated to KGS \$8,598 ONEOK Distrigas Allocated to KG \$785,899 Total SERP Costs \$1,383,407 Supplemental Executive Retirement Plan Determination of Costs Table 1 SERP costs included in table 1 are the actual expenses from the company's books based on 1) third party actuarial information and 2) costs to administer the plan.

Attachment File Name	Attachment Note
CURB 40 Attachment A.pdf	

ONEOK INC /NEW/

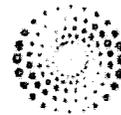
DEF 14A

Definitive proxy statements

Filed on 04/03/2012

Filed Period 05/23/2012

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at normal retirement age, unless an early retirement benefit is elected under the plan, in which case the retirement benefit may be actuarially reduced for early commencement. Generally, participants retiring on or after age 62 through normal retirement age receive 100 percent of their accrued monthly benefit which may be reduced depending on the optional form of payment elected at retirement. Benefits are calculated at retirement date based on a participant's credited service, limited to a maximum of 35 years, and final average earnings. The earnings utilized in the retirement plan benefit formula for employees includes the base salary and short-term incentive compensation paid to an employee during the period of the employee's final average earnings, less any amounts deferred under our non-qualified deferred compensation plan. The period of final average earnings means the employee's highest earnings during any 60 consecutive months during the last 120 months of employment. For any named executive officer who retires with vested benefits under the plan, the compensation shown as "Salary" and "Non-Equity Incentive Plan Compensation" in the Summary Compensation Table for Fiscal 2011 would be considered eligible compensation in determining benefits, except that the plan benefit formula takes into account only fixed percentages of final average earnings. The amount of eligible compensation that may be considered in calculating retirement benefits is also subject to limitations in the Tax Code and the limitations contained in certain collective bargaining agreements applicable to the plan.

Supplemental Executive Retirement Plan. We maintain a Supplemental Executive Retirement Plan ("SERP") as a supplemental retirement benefit plan for certain officers. The SERP provides that officers may be selected for participation in a supplemental retirement benefit or an excess retirement benefit, or both. If a participant is eligible for both the supplemental retirement benefit and the excess retirement benefit, the excess retirement benefit and benefits payable under our qualified pension plan are treated as an offset that reduces the supplemental retirement benefit. Participants in the SERP are selected by our Chief Executive Officer or, in the case of our Chief Executive Officer, by our Board of Directors.

Supplemental benefits payable to participating employees in the SERP are based upon a specified percentage (reduced for early retirement and commencement of payment of benefits under the SERP) of the highest 36 consecutive month's compensation of the employee's last 60 months of service. The excess retirement benefit under the SERP pays a benefit equal at least to the benefit that would be payable to the participant under our qualified pension plan if limitations imposed by the Tax Code were not applicable, less the benefit payable under our qualified pension plan with such limitations. Benefits under the SERP are offset by the payment of benefits under our qualified pension plan which were or would have been paid if qualified pension plan benefits were commenced at the same time as the SERP benefits. We fund benefits payable under the SERP through a rabbi trust arrangement. Our Board of Directors may amend or terminate the SERP at any time, provided that accrued benefits to current participants may not be reduced.

No new participants have been added to our SERP since 2005.



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-049 :: Prior Rate Cases
Date: 0000-00-00

CURB-049 (Prepared by David Dittemore)
For each of the past three rate case filings, provide: a) the amount of the increase requested, b) the percentage increase requested, c) the amount of increase granted, d) whether the case was litigated or settled, e) the total rate case costs incurred, and f) the effective date of new rates.

Response:

KGS has had two rate case filings since it was acquired by ONEOK in 1998. The information requests from those two filings are contained in the attachment.

Attachment File Name	Attachment Note
CURB - 049 Prior rate cases.xlsx	

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Kansas Gas Service
 CURB Response 49

Year	Docket No.	Increase Requested	% Requested Gross Revenues	Increase Granted	Litigated/ Settled	Rate Case Costs	Effective Date
2003	03-KGSG-602-RTS	\$ 76,073,948	13.03%	\$ 45,000,000	Settled	1,248,994	September, 2003
2006	06-KGSG-1209-RTS	\$ 73,300,788	7.62%	\$ 52,000,000	Settled	979,212	January, 2007



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-058 :: Meal Expenses
Date: 0000-00-00

CURB-058 (Prepared by David Dittmore)
Provide the amount of meals expenses included in the test year but disallowed for tax purposes.

Response:
\$158,567

No Digital Attachments Found.

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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-122 :: CWIP
Date: 0000-00-00

CURB-122 (Prepared by Don Whitlock)
Regarding PLT 1, please provide the starting date for each project included in the Company's CWIP claim.

Response:

The attached file "CURB-122.pdf" contains the requested start dates of year end CWIP projects.

Attachment File Name	Attachment Note
CURB-122.pdf	

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KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
Docket No. 12-KGSG-835-RTS

Request No: CURB - 122

gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.041.3612.010065	INSTALL TD #0903, LINE 0459 MP 17.7	2,299.82	01-Nov-11	2,326.31
1070000 CWIP	051.041.3685.010057	INSTALL RURAL MTR SET LINE 2001 MP 96	(2,459.42)	01-Dec-11	1,173.68
1070000 CWIP	051.043.3612.010000		1,668.05	01-Jun-10	17,711.50
1070000 CWIP	051.043.3612.010005	LINE 2003-MCPHERSON TO ABILENE UPGRADE- FOR ILI INSPECTION & PO:	51,616.94	01-Jul-10	114,019.85
1070000 CWIP	051.043.3612.010006	LINE 2004-MCPHERSON TO ABILENE UPGRADE- FOR ILI INSPECTION & PO:	66,999.63	01-Jul-10	94,681.14
1070000 CWIP	051.043.3612.010017	SURVEY 10.8 MILES FOR PROPOSED REPLACEMENT-BELLEVILLE TO SCAND	527.31	01-May-11	123,397.24
1070000 CWIP	051.043.3612.010018	REPLACE APPROX. 22.6 MILES OF 16" PIPELINE IN MCPHERSON,SALINE & I	1,947,045.17	01-Jun-11	1,772,608.34
1070000 CWIP	051.043.3612.010019	INSTALL APPROX 10.8 MILES OF LINE 0459 MP 10 TO MP 22	2,276,125.57	01-Aug-11	2,354,520.51
1070000 CWIP	051.043.3612.010021	REPLACE EXPOSED CREEK CROSSING, LINE 0301 MP 4+ MARSHALL COUNT	12,287.46	01-Sep-11	12,226.12
1070000 CWIP	051.043.3612.010022		764.31	01-Oct-11	23,291.98
1070000 CWIP	051.043.3612.010023	REBUILD MANHATTAN EAST TBS	1,750.53	01-Oct-11	45,405.65
1070000 CWIP	051.044.3612.010308	REPLACE APPROX 4 MILES OF LINE 0848, HOPE PROJECT	(210.00)	01-Jun-09	(210.00)
1070000 CWIP	051.044.3612.010317	REBUILD ST GEORGE TBS	6,491.39	01-Oct-09	6,491.39
1070000 CWIP	051.044.3612.010327	REBUILD OGDEN TBS CODE T0080	67,193.10	01-Sep-11	87,497.06
1070000 CWIP	051.044.3612.010328		54.44	01-Sep-11	325.14
1070000 CWIP	051.044.3685.010116	REPLACE 2.3 MILES OF 8", LINE 0842 & ELLINWOOD ML REG. SETTING, BT	1,487.81	01-Aug-11	184,143.21
1070000 CWIP	051.044.3685.010117	REPLACE 1.45 MILES OF 8", LINE 0853,BISON LAUNCHER-MP 0.75	198,686.52	01-Aug-11	463,022.86
1070000 CWIP	051.045.3612.010006	INSTALL APPROX. 4.5 MILES OF 16" PIPELINE IN RILEY COUNTY LINE 1616	3,396.25	01-Oct-09	14,979.91
1070000 CWIP	051.046.3685.010172	INSTALL NEW GROUND BED LN 1207, MP 8	4,083.16	01-Nov-11	38,836.30
1070000 CWIP	051.047.3615.010004	REPLACE RELIEF VALVE AT MANTATTAN COMPRESSOR STATION	4,725.22	01-Dec-11	7,283.32
1070000 CWIP	051.047.3616.010002	REPLACE RELIEF VALVE AT MARYSVILLE COMPRESSOR STATION	4,725.22	01-Dec-11	7,098.26
1070000 CWIP	051.047.3617.010001	INSTALL 3 COMPRESSOR UNITS FOR GALVA STATION, MCPHERSON CO. KS	(26.11)	01-Jun-09	(26.11)
1070000 CWIP	051.047.3671.010017	UPGRADE CONTROL SYSTEM - CALISTA #1 UNIT	116,286.46	01-Jul-11	118,294.78
1070000 CWIP	051.047.3671.010020	CALISTA VALVE MODIFICATIONS	105,202.30	01-Sep-11	123,382.05
1070000 CWIP	051.051.3521.010171	E. MADISON AND WHITE DR. - GRACE BAPTIST CHURCH	2,513.17	01-Dec-09	
1070000 CWIP	051.051.3521.010176	BNSF INTERMODAL FACILITY - 183RD AND WAVERLY	(22,794.72)	01-Nov-11	488,671.75
1070000 CWIP	051.051.3521.010177	AUSTIN RESERVE - PHASE II - MOCKINGBIRD AND BERRY ST.	8,471.68	01-Sep-11	8,408.04
1070000 CWIP	051.051.3522.010495	THE VILLAGE AT MISSION FARMS - 105TH AND MISSION	(6,033.93)	01-Aug-11	
1070000 CWIP	051.051.3522.010496	9100 W 74TH STREET-SHAWNEE MISSION MEDICAL CENTER	(32,690.30)	01-Jun-11	(32,690.30)
1070000 CWIP	051.051.3522.010502	95TH AND RENNER- PRAIRIE CREEK 1	(34,193.84)	01-Sep-11	25,572.31
1070000 CWIP	051.051.3531.010100	400 SPRUCE ST, W/4TH ST, N/SPRUCE, IN ALLEY, EXTEND MAIN FOR KGS F	1,492.58	01-Aug-11	1,495.04
1070000 CWIP	051.051.3532.010077	280' 4" PE MAIN EXTENSION ON LODGE ROAD EAST OF US-73 HWY	15.16	01-Oct-11	15.16
1070000 CWIP	051.051.3532.010078	2" MAIN EXTENSION FOR FAIRVIEW TRUCK WASH LOCATED AT 201 W OLI	14.36	01-Oct-11	14.36
1070000 CWIP	051.051.3541.010257	EXTEND 6" MAIN ON WENGER ST FROM HOME DEPOT DC TO ALLEN FOOI	8,107.37	01-Aug-10	7,377.73
1070000 CWIP	051.051.3541.010262	SE ADAMS NORTH OF SE 45TH ST	20,128.17	01-Oct-11	28,950.72
1070000 CWIP	051.051.3631.010141	MAIN, 609 S. INM. INSTALL 2" PE MAIN	5.10	01-Dec-11	5.10
1070000 CWIP	051.051.3635.010083	Contribution	(496.75)	01-Nov-11	2,429.44
1070000 CWIP	051.051.3635.010084	FOREST CT.1105, MCP. INST.600' OF 2" PE	1.06	01-Dec-11	94.79
1070000 CWIP	051.051.3641.010133	GME TO SERVE 2129 HILLSIDE DR. - SALINA	1.87	01-Dec-11	1.87
1070000 CWIP	051.051.3651.010266	MANHATTAN - INSTALL 2" PE MAIN TO NEW BB PRACTICE FACILITY	73.19	01-Sep-11	0.10
1070000 CWIP	051.051.3651.010267	MANHATTAN - INSTALL 2" PE MAIN TO NEW SHEEP UNIT ON DENISON	1,697.33	01-Sep-11	1,700.12
1070000 CWIP	051.051.3651.010268	MANHATTAN - INSTALL 2" PE MAIN TO LESMER COURT & LEE MILL CIRCLE	3,101.88	01-Oct-11	3,106.98
1070000 CWIP	051.051.3651.010269	MANHATTAN - INSTALL MAIN TO LEE MILL CIRCLE OFF OF MILLER PARKW.	2,061.55	01-Oct-11	2,064.94
1070000 CWIP	051.051.3651.010272	MANHATTAN - INSTALL 2" PE MAIN FOR 915 WESTPORT PLACE	2,363.63	01-Nov-11	2,367.52
1070000 CWIP	051.051.3651.010273	MANHATTAN - INSTALL 2" PE MAIN TO NEW ZOO BLDG ON OAK ST.	4,290.29	01-Nov-11	4,271.98
1070000 CWIP	051.051.3651.010274	MANHATTAN - INSTALL 4" PE MAIN TO NEW BB PRACTICE FACILITY	1,878.58	01-Dec-11	
1070000 CWIP	051.051.3653.010098	HOME CITY - INSTALL 2" PE MAIN @ 103 WEST 2ND ST	2,919.89	01-Nov-11	2,910.93
1070000 CWIP	051.051.3721.010188	COX COMMUNICATIONS - 1014 TEXAS	8,166.50	01-Jan-03	8,166.50
1070000 CWIP	051.051.3721.010889	KANSAS STAR TBS	3,729.02	01-Jul-11	12,780.05
1070000 CWIP	051.051.3721.010894	53RD & ROCK - 5550 N LYCEE - USD 259 NE HIGH SCHOOL MAIN EXTENSIC	140,248.13	01-Sep-11	36,637.27
1070000 CWIP	051.051.3721.010897	5250 N WOODLAWN, NE - K-8, USD-259 - MAIN EXTN	8,473.85	01-Nov-11	1,237.22
1070000 CWIP	051.051.3721.010899	HOMESTEAD SENIOR RESIDENCES - 200 E. ROCK ROAD CT.	7,148.34	01-Nov-11	7,113.99
1070000 CWIP	051.051.3721.010900	REFLECTION LIVING SENIOR CARE, LLC - 623 & 625 S. MAIZE - MAIN EXTEN	7,867.84	01-Oct-11	7,297.84
1070000 CWIP	051.051.3721.010902	CASA BELLA THIRD ADDITION - PHASE 1	4,600.16	01-Nov-11	7,831.45
1070000 CWIP	051.051.3721.010903	629 S MAIZE CT, BLDG 100 - MAIN EXTN	604.47	01-Oct-11	2,641.92
1070000 CWIP	051.051.3721.010905	ST. ANDREWS 4TH ADDITION - PHASE 1	13,512.98	01-Nov-11	27,629.65
1070000 CWIP	051.051.3721.010906	6039 S OLIVER	5,446.27	01-Nov-11	5,520.62
1070000 CWIP	051.051.3721.010907	CABELA'S, 2427 N GREENWICH - MAIN EXTN	(1,073.02)	01-Nov-11	1,937.15
1070000 CWIP	051.051.3721.010909	VERIZON WIRELESS (GENERATOR) - 1313 HIGH - NEWTON	(1,665.13)	01-Nov-11	852.96
1070000 CWIP	051.051.3721.010910	LEE COPELAND - 106 W. 61ST N.	(151.75)	01-Dec-11	1,598.25
1070000 CWIP	051.051.3721.010911	6017 S. OLIVER - MAIN EXTENSION.	1,937.35	01-Nov-11	1,937.35

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
Docket No. 12-KGSG-835-RTS

Request No: CURB - 122

gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.051.3721.010912	W 103RD ST S, CLEARWATER - MAIN EXTN	(13,828.61)	01-Dec-11	25,077.05
1070000 CWIP	051.051.3741.010099	LAY 600' - 2" PE AT SUMMIT & LINCOLN, ARK CITY, KS	5,291.76	01-Oct-11	40.33
1070000 CWIP	051.051.3761.010145	1902 E QUINCY - MAIN EXT FOR NEW CUSTOMER	1,373.52	01-Dec-11	1,835.49
1070000 CWIP	051.051.3911.010101	BARTON SOLVENTS / BG PRODUCTS - MAIN EXTN	(1,769.02)	01-Dec-10	(1,807.46)
1070000 CWIP	051.052.3521.010050	14096 W. 265TH--LOUISBURG, KS-OTTAWA DIVISION	2.73	01-Oct-11	2.73
1070000 CWIP	051.052.3521.010051	14096 W. 265TH--LOUISBURG, KS-OTTAWA DIVISION	656.85	01-Oct-11	(58.27)
1070000 CWIP	051.052.3521.010052	1309 6TH ST (CNG STATION)	350.49	01-Dec-11	1,373.73
1070000 CWIP	051.052.3522.005102	Contribution	(350.00)	01-Jun-01	144,075.84
1070000 CWIP	051.052.3522.010000	NEW METER SET	(48.82)	01-Nov-01	(48.82)
1070000 CWIP	051.052.3522.010265	CORBIN PARK - INTERIOR SERVICE LINES	(18,091.70)	01-Sep-07	
1070000 CWIP	051.052.3522.010424	6126 PARALLEL PKWY--2" SERVICE FOR COMPRESSORS	6,502.18	01-Oct-10	6,566.35
1070000 CWIP	051.052.3522.010431	GORDON BIRSCH BREWERY - 11652 ASH ST @ PARK PLACE	5.63	01-Jun-11	5.63
1070000 CWIP	051.052.3522.010434	815T AND MISSION ROAD-CORINTH SQUARE SHOPPING CENTER	(2,355.18)	01-Jul-11	1.00
1070000 CWIP	051.052.3522.010435	815T AND MISSION ROAD-CORINTH SQUARE SHOPPING CENTER--815T AI	1,287.85	01-Jul-11	360.85
1070000 CWIP	051.052.3522.010436	10200 SHAWNEE MISSION PARKWAY-NEW CAR WASH	2,196.04	01-Aug-11	2,199.65
1070000 CWIP	051.052.3522.010437	LOGAN'S ROADHOUSE RESTAURANT - 7940 W 135TH ST	4.02	01-Aug-11	4.02
1070000 CWIP	051.052.3522.010438	JACK IN THE BOX - 10317 METCALF	2.72	01-Aug-11	2.72
1070000 CWIP	051.052.3522.010440	COACH'S BAR & GRILL - 9089 W 135TH ST.	9.84	01-Sep-11	9.84
1070000 CWIP	051.052.3522.010442	6927 BELINDER	1,110.80	01-Sep-11	1,094.24
1070000 CWIP	051.052.3522.010444	4331 W 119TH ST (FO THAI)	(12.19)	01-Oct-11	(12.19)
1070000 CWIP	051.052.3522.010445	7230 BELINDER-CONSTRUCT NEW 5M METER	4.90	01-Oct-11	(1,445.10)
1070000 CWIP	051.052.3522.010447	9450 RENNER RD	2,142.54	01-Oct-11	
1070000 CWIP	051.052.3522.010448	7900 W. 183RD-MIDWEST CUSTOM BUILDERS	1,550.75	01-Oct-11	1,553.30
1070000 CWIP	051.052.3522.010449	15061 METCALF AVENUE (GREEN LANTERN CAR WASH)	5.56	01-Nov-11	5.56
1070000 CWIP	051.052.3532.010022	INSTALL A 7M ROOTS METER FOR THE TRUCK WASH IN FAIRVIEW, KS	1,975.45	01-Nov-11	3,118.75
1070000 CWIP	051.052.3542.010025	15 W K-99 HWY - DOUG SCHMIDT -INSTALL 2" PE SERVICE	116.69	01-Oct-11	116.69
1070000 CWIP	051.052.3621.005100	Contribution	(28.00)	01-Jun-01	28,760.23
1070000 CWIP	051.052.3635.010013	MAIN, 209 S. CAN. 2" PE SERVICE	2,276.32	01-Oct-11	3,118.07
1070000 CWIP	051.052.3635.010014	MAIN, 209 S. CAN. INSTALL 16M ROTARY METER	4,141.48	01-Nov-11	4,199.43
1070000 CWIP	051.052.3641.005100	Contribution	(14.00)	01-Jun-01	47,447.85
1070000 CWIP	051.052.3642.005100	Contribution	(455.24)	01-Jun-01	8,550.99
1070000 CWIP	051.052.3651.010067	MANHATTAN - INSTALL NEW DISTRICT REGULATOR STATION ON DEHOFF	12,530.18	01-Mar-11	
1070000 CWIP	051.052.3651.010068	MANHATTAN - INSTALL 7M FOR NEW HOTEL ON SOUTH 3RD	5,253.16	01-Mar-11	
1070000 CWIP	051.052.3651.010074	MANHATTAN - INSTALL 5M ROTARY @ 1301 WESTLOOP PLACE NEW DILLI	4,688.46	01-Nov-11	
1070000 CWIP	051.052.3651.010075	MANHATTAN - INSTALL 2" PE SERVICE TO THE NEW GIBBONS EXHIBIT	659.09	01-Nov-11	
1070000 CWIP	051.052.3651.010076	MANHATTAN - INSTALL 2" PE SVC LINE FOR 2715 HOBBS DR - MARLATT S	4.38	01-Dec-11	(475.32)
1070000 CWIP	051.052.3651.010077	WAMEGO - INSTALL 2M @ KAN-EQUIP (18035 HWY 24)	1,793.71	01-Dec-11	2,912.21
1070000 CWIP	051.052.3653.005100	Contribution	(150.50)	01-Jun-01	20,396.43
1070000 CWIP	051.052.3653.010028	MARYSVILLE - INSTALL 2" PE SERVICE TO 400 BROADWAY ST	2,101.68	01-Oct-11	2,095.00
1070000 CWIP	051.052.3721.005102	Contribution	(1,190.00)	01-Jun-01	210,632.71
1070000 CWIP	051.052.3721.010313	2055 S 143RD ST E - 4" PE SERVICE LINE	770.47	01-Sep-11	334.15
1070000 CWIP	051.052.3721.010317	5255 DEERE RD, - MURPHY TRACTOR-(OPERATIONS BLDG) 2" PE S/L	(1,089.74)	01-Aug-11	189.06
1070000 CWIP	051.052.3721.010321	2055 S 143RD ST E - 8" PE YARD LINE	(27.95)	01-Sep-11	8.33
1070000 CWIP	051.052.3721.010322	2055 S 143RD ST E - M & R	3,538.63	01-Sep-11	3,505.33
1070000 CWIP	051.052.3721.010323	53RD & ROCK - S550 N LYCEE - USD 259 NE HIGH SCHOOL SL	16,490.55	01-Sep-11	118.74
1070000 CWIP	051.052.3721.010326	5250 N WOODLAWN - M & R	1,023.77	01-Dec-11	2,325.97
1070000 CWIP	051.052.3721.010327	5250 N WOODLAWN - 8" PE YARD LINE	3,727.77	01-Nov-11	1,551.78
1070000 CWIP	051.052.3721.010328	5250 N WOODLAWN, NE - K-8, USD-259 - 2" PE SERVICE LINE	3,255.31	01-Nov-11	703.84
1070000 CWIP	051.052.3721.010330	629 S MAIZE CT, BLDG 200 - M & R	419.29	01-Nov-11	417.19
1070000 CWIP	051.052.3721.010333	629 S MAIZE CT, BLDG 100 - 2" SERVICE LINE	1,387.30	01-Oct-11	1,626.25
1070000 CWIP	051.052.3721.010335	3801 E HARRY - JIMMY'S EGG - M & R	453.96	01-Oct-11	453.96
1070000 CWIP	051.052.3721.010336	5550 N LYCEE, NE HIGH SCHOOL, USD-259 - M & R	3,155.40	01-Nov-11	4,626.82
1070000 CWIP	051.052.3721.010338	4549 E PAWNEE - 2" PE YARD LINE	1,001.33	01-Nov-11	999.84
1070000 CWIP	051.052.3721.010339	629 S MAIZE CT, BLDG 100 - M & R	782.66	01-Nov-11	779.16
1070000 CWIP	051.052.3721.010340	CABELA'S. 2427 N GREENWICH - M & R	819.89	01-Dec-11	819.89
1070000 CWIP	051.052.3721.010342	10400 S 119TH W, CLEARWATER - M & R	(400.00)	01-Dec-11	633.72
1070000 CWIP	051.052.3741.010029	MTR & REG - 115 E PIERCE - ARK. CITY, KS	448.80	01-Oct-11	705.22
1070000 CWIP	051.052.3761.010074	610 E JEFFERSON - MILLER'S EXPANSION	2,399.55	01-Dec-11	1,851.47
1070000 CWIP	051.052.3911.010029	NEW SERVICE, 11865 SW US HWY 54, PARKS MOTORS, AUGUSTA, KS.	(134.42)	01-Sep-10	(8,741.42)
1070000 CWIP	051.053.3521.005119	Contribution	(520.63)	01-Jul-10	55,934.35
1070000 CWIP	051.053.3521.010005	MAIMI STREET BETWEEN PETROLUS STREET AND MULBERRY STREET	13,620.99	01-Oct-10	12,947.07

KANSAS GAS SERVICE
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gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.053.3521.010006	102 W. KASKASKIA-PAOLA-RELIANCE LABELING AND SPLASHTASTIC	1,636.90	01-Dec-10	1,658.46
1070000 CWIP	051.053.3521.010008	MAIN ST/ HIGHWAY 56 WEST OF PINE STREET	7.58	01-Apr-11	7.58
1070000 CWIP	051.053.3521.010010	FRANKLIN COUNTY JUVENILE CENTER - 5TH & ASH	4,796.30	01-Jul-11	
1070000 CWIP	051.053.3521.010012	6TH AND LINCOLN	9,013.09	01-Dec-11	80,397.15
1070000 CWIP	051.053.3521.010014	CENTER AND WARREN -RAILROD CROSSING UNDER CENTER STREET BRIDC	18,832.98	01-Sep-11	123,426.13
1070000 CWIP	051.053.3521.010020	BAKER UNIV SERVICE LINE RELOCATION	(589.96)	01-Oct-11	
1070000 CWIP	051.053.3521.010021	801 E NORTH- OTTAWA INDUSTRIAL PARK-ATC COMPOSITES	1,366.78	01-Dec-11	
1070000 CWIP	051.053.3521.010022	801 E NORTH-ATC COMPOSITES--ASTRO TRUCK COVERS--OTTAWA INDUS'	3,886.44	01-Dec-11	1,203.84
1070000 CWIP	051.053.3522.010032	75TH & NIEMAN TOWN BORDER	106,295.04	01-Jul-10	107,344.17
1070000 CWIP	051.053.3522.010039	32ND & PARALLEL	110,381.95	01-Dec-10	
1070000 CWIP	051.053.3522.010058	59TH AND PARALEL-KANSAS CITY KANSAS	6,030.65	01-Oct-10	6,183.54
1070000 CWIP	051.053.3522.010067	T85-207TH & GEORGE RD- ADD VORTEX PILOT GAS HEATER	4,945.12	01-Nov-10	
1070000 CWIP	051.053.3522.010079	PARK PLACE BUIDING "J" RELOCATE - 117TH & PRIVATE DR, JUST EAST OF	11,620.15	01-Jan-11	(1,900.87)
1070000 CWIP	051.053.3522.010080	115TH & METCALF TB MEASUREMENT EAST SIDE - UPGRADE SCADA WIT-	21,367.70	01-Mar-11	21,578.24
1070000 CWIP	051.053.3522.010084	10203 METCALF-VINCE AND ASSOCIATES	3,315.44	01-Jan-11	2,880.26
1070000 CWIP	051.053.3522.010085	9100 W. 74TH STREET-5M MEDICAL CENTER-4" SERVICE LINE	(1,570.59)	01-Jun-11	(868.25)
1070000 CWIP	051.053.3522.010086	PURCHASE (15) ENCLOSURES AND PANELS FOR CONTROL WAVE INSTALLA	49.33	01-Feb-11	49.33
1070000 CWIP	051.053.3522.010096	9301 W. 74TH STREET-SHAWNEE MISSION MEDICAL CENTER MOB	5,859.05	01-May-11	(334.63)
1070000 CWIP	051.053.3522.010102	4TH & BARNETT AVE	4,012.82	01-May-11	
1070000 CWIP	051.053.3522.010104	9100 W. 74TH STREET-5M MEDICAL CENTER-METERING	(18,055.40)	01-Jun-11	(15,875.06)
1070000 CWIP	051.053.3522.010106	167TH AND KENNETH - PURCHASE (1) EXPLOSION PROOF JUNCTION BOX I	3,302.54	01-Jul-11	3,318.84
1070000 CWIP	051.053.3522.010109	MARTWAY AND BEVERLY -	3.51	01-Aug-11	324.68
1070000 CWIP	051.053.3522.010111	PURCHASE (2) JORDAN ACTUATORS	32.25	01-Nov-11	32.25
1070000 CWIP	051.053.3522.010112	80TH ST & LAMAR- INSTALL 2" PE	8,838.95	01-Aug-11	8,882.57
1070000 CWIP	051.053.3522.010114	4601 STATE AVENUE (INDIAN SPRINGS MALL)	4,105.50	01-Aug-11	4,125.76
1070000 CWIP	051.053.3522.010115	13301 W 88TH A AND 13301 W 88TH B--68 SPORTS (FORMERLY DALE'S G)	1,625.46	01-Aug-11	(60.20)
1070000 CWIP	051.053.3522.010116	3601 FAIRBANKS--FAIRBANKS MORSE CO	4,054.41	01-Sep-11	4,061.08
1070000 CWIP	051.053.3522.010125	3838 RAINBOW- REPLACE OBSOLETE ACTARIS CL-34-2	841.70	01-Sep-11	850.01
1070000 CWIP	051.053.3522.010127	ESTIMATE ONLY- FAIRFAX TB	21,655.50	01-Oct-11	21,939.86
1070000 CWIP	051.053.3522.010128	300 BUNKER-KCK-LAFARGE CONCRETE PLANT	3,413.47	01-Sep-11	3,532.00
1070000 CWIP	051.053.3522.010129	PURCHASE (8) MINI-MAX SERIES PT CORRECTORS FOR VARIOUS LOCATIOI	15,890.51	01-Nov-11	15,916.52
1070000 CWIP	051.053.3522.010131	7230 BELINDER-BELINDER ELEMENTARY	58.88	01-Oct-11	(15,287.12)
1070000 CWIP	051.053.3522.010132	MERRIAM VILLAGE - 60TH TER. & EBY	(29,036.15)	01-Sep-11	
1070000 CWIP	051.053.3522.010133	2540 JUNCTION RD - METER CHANGE - TIME LIMIT	3.18	01-Sep-11	3.18
1070000 CWIP	051.053.3522.010134	10824 SHAWNEE MISSION PARKWAY	4.16	01-Oct-11	4.16
1070000 CWIP	051.053.3522.010135	825 ARMOURDALE PARKWAY METER CHANGE	0.69	01-Oct-11	0.69
1070000 CWIP	051.053.3522.010136	2600 N 72ND ST	2,672.28	01-Oct-11	2,209.24
1070000 CWIP	051.053.3522.010137	845 ARMOURDALE PARKWAY YARD LINE RENEWAL	(174.84)	01-Oct-11	(174.84)
1070000 CWIP	051.053.3522.010139	901 ARMOURDALE PARKWAY YARD LINE RENEWAL	(643.46)	01-Oct-11	(643.46)
1070000 CWIP	051.053.3522.010140	901 ARMOURDALE PARKWAY - METER CHANGE	1.64	01-Oct-11	1.64
1070000 CWIP	051.053.3522.010141	3838 RAINBOW-RAINBOW TOWERS	1,093.94	01-Oct-11	1,095.74
1070000 CWIP	051.053.3522.010142	845 ARMOURDALE PARKWAY - METER CHANGE	1.00	01-Oct-11	1.00
1070000 CWIP	051.053.3522.010144	13321 WALNUT-LENEXA COMM CENTER 7M	1,900.11	01-Oct-11	1,142.82
1070000 CWIP	051.053.3522.010146	KG5 CNG FUELING STATION - 11401 W. 89TH ST. OVERLAND PARK	3,988.64	01-Oct-11	3,995.20
1070000 CWIP	051.053.3522.010147	6104 BALBOA-MERRIAM	6,593.95	01-Oct-11	6,604.80
1070000 CWIP	051.053.3522.010148	11401 W. 89TH STREET--INSTALL METERING FOR NEW CNG COMPRESSOR	5,723.90	01-Oct-11	5,733.32
1070000 CWIP	051.053.3522.010149	32ND & PARALLEL REWORK	24,872.59	01-Oct-11	
1070000 CWIP	051.053.3522.010151	5928 WOODSON-SCRIPTPRO	(6,158.02)	01-Nov-11	
1070000 CWIP	051.053.3522.010152	5301 W 67TH ST	0.72	01-Nov-11	0.72
1070000 CWIP	051.053.3522.010153	8714 ANTIOCH--NEW HAVEN SDA CHURCH	6,836.15	01-Nov-11	6,847.40
1070000 CWIP	051.053.3522.010155	DRS 1413-B- 119TH & TOMAHAWK CREEK PARKWAY- ADD VORTEX PILOT	3,709.87	01-Dec-11	
1070000 CWIP	051.053.3522.010157	223 N. JAMES STREET-KCK--UPS BUILDING	1,770.74	01-Dec-11	2,461.66
1070000 CWIP	051.053.3522.010158	32AND AND STRONG -ARGENTINE LIBRARY	386.69	01-Dec-11	3,125.72
1070000 CWIP	051.053.3522.010162	6400 MISSION ROAD	803.26	01-Dec-11	14.17
1070000 CWIP	051.053.3522.010163	400 MISSION ROAD-CORINTH SCHOOL	1,293.50	01-Dec-11	11.24
1070000 CWIP	051.053.3531.010005	W KAY ST & K7 HWY , RELOCATE 10'-4"PE, (16MH MAX), LV	875.44	01-Sep-11	(387.95)
1070000 CWIP	051.053.3532.0100037	K-16 HWY & INDIANA IN HOLTON, KS	8,670.10	01-Oct-11	8,712.88
1070000 CWIP	051.053.3532.010038	PRUCHASE AN INSTALL ONE EAGLE XARTU/1 REAL TIME PRESSURE MONI	2,683.71	01-Dec-11	2,719.03
1070000 CWIP	051.053.3532.010039	REPLACE A AL-800 METER WITH A 5M ROTARY ROOTS METER AT 511 PAF	1,792.97	01-Dec-11	2,148.50
1070000 CWIP	051.053.3533.010036	PURCHASE AN INSTALL ONE EAGLE XARTU/1 REAL TIME PRESSURE MONI	2,321.86	01-Dec-11	2,499.77
1070000 CWIP	051.053.3533.010037	REPLACE A AL-425 METER WITH A 1.5M ROTARY ROOTS METER	1,370.57	01-Dec-11	1,372.82

KANSAS GAS SERVICE
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gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.053.3541.005103	Contribution	(2,084.00)	01-May-10	11,057.40
1070000 CWIP	051.053.3541.010021	REPLACE 4" BS SERVICE AT 1702 SW WEBSTER WITH 2" PE	2,790.14	01-Sep-10	2,604.92
1070000 CWIP	051.053.3541.010023	1712 SW MEDFORD REPL 4IN SRV ECONO WASH LAUNDRY MAT	1,884.93	01-Aug-11	
1070000 CWIP	051.053.3541.010024	EASEMENT AT 21ST & CARNAHAN FOR DR 3101-0192	31,226.32	01-Jul-10	29,750.45
1070000 CWIP	051.053.3541.010032	RETIREMENT ONLY 17TH BETWEEN GAGE & STONE 487' OF 10" CI	152.57	01-May-11	
1070000 CWIP	051.053.3541.010053	6732 SW SCATHELOCK RD	1,903.46	01-Apr-11	1,828.96
1070000 CWIP	051.053.3541.010059	SE 43RD TER, EAST TO SE ADAMS	2,163.93	01-Jul-11	5,006.83
1070000 CWIP	051.053.3541.010062	NE PARAMORE MADISON TO GRANTVILLE RD & NE JEFFERSON NORTH OF	642.12	01-May-11	9,271.15
1070000 CWIP	051.053.3541.010063	CPIR- COMPLIANCE PROJECT NE JEFFERSON & PARAMORE	196.03	01-May-11	4,503.60
1070000 CWIP	051.053.3541.010064	INSTALL 6"PE IN LP SYSTEM ON FAIRCHILD BETWEEN VAN BUREN & CENT	(66.97)	01-Jun-11	(66.97)
1070000 CWIP	051.053.3541.010068	TIE-OVER 2" SERVICE 228 SE BRANNER #2	332.77	01-Jul-11	323.75
1070000 CWIP	051.053.3541.010069	REPLACE 2" SERVICE 430 SE BRANNER	1,020.11	01-Jun-11	990.97
1070000 CWIP	051.053.3541.010073	REBUILD 6TH & WEAR DISTRICT REGULATOR STATION 0190	201,843.00	01-Aug-11	
1070000 CWIP	051.053.3541.010074		46.66	01-Aug-11	39,490.57
1070000 CWIP	051.053.3541.010075	RELOCATE 2" PE MAIN OUT OF THE REAR EASEMENT INTO SW PAULINE RI	930.67	01-Oct-11	942.67
1070000 CWIP	051.053.3542.010015	ALONG SHERMAN AVE NEAR 1ST AVE /REPLACE BARE STEEL MAIN WITH F	(305.91)	01-Jul-11	(305.91)
1070000 CWIP	051.053.3542.010018	SOUTHEAST SIDE OF OLPE, KS - UPRATE SYSTEM	1,283.02	01-Oct-11	
1070000 CWIP	051.053.3621.005111	Contribution	(1,425.79)	01-Jan-11	(1,425.79)
1070000 CWIP	051.053.3621.005115		132.47	01-May-10	57,326.56
1070000 CWIP	051.053.3621.010003	ROTARY GBI AIRPORT ADDITION, GB	253.54	01-Jul-10	
1070000 CWIP	051.053.3621.010020	ROTARY, SIMPSON SCHOOL, RUSSELL	2,790.92	01-Aug-11	2,809.28
1070000 CWIP	051.053.3622.005111	Contribution	(326.50)	01-Jul-10	763.32
1070000 CWIP	051.053.3622.010013	REPLACE, OAK/STOLP-ANTHONY, MED LODGE	2,278.17	01-Nov-11	6,799.12
1070000 CWIP	051.053.3622.010016	333 E KANSAS GREENSBURG	(445.48)	01-Nov-11	(445.48)
1070000 CWIP	051.053.3631.005103	Contribution	(291.69)	01-Jun-10	(3,627.57)
1070000 CWIP	051.053.3631.010033	ACRES RD. 2900, HUT. REPLACE 2" BS MAIN W/ PE	1.43	01-Dec-11	7,332.48
1070000 CWIP	051.053.3631.010035	MAIN, 200 N. BUH. REPLACE 2" BS MAIN W/ PE	17,204.16	01-Oct-11	15,715.46
1070000 CWIP	051.053.3631.010036	SEVERANCE, 1111 N. HUT.REBUILD METER SETTING	3.27	01-Sep-11	3.27
1070000 CWIP	051.053.3635.005119		16.64	01-Jun-10	37,203.05
1070000 CWIP	051.053.3635.010014	TULIP, 452 S. MCP. REPL 2" BS MAIN W/ PE	(2,994.00)	01-Sep-11	(2,345.30)
1070000 CWIP	051.053.3635.010015	SWENNSON, 205 W. LIN. REPL 6" BS MAIN W/ PE	39,104.85	01-Aug-11	40,200.27
1070000 CWIP	051.053.3635.010016	SWENNSON, 324 W. LIN. REPL 2" BS MAIN W/ PE	(270.10)	01-Sep-11	(270.10)
1070000 CWIP	051.053.3635.010018	SWENNSON, 324 W. LIN. REPL 2" BS MAIN W/ PE	27.72	01-Oct-11	78.88
1070000 CWIP	051.053.3635.010019	MAIN 315 N. LIN. REPL 2" BS MAIN W/ PE	7,401.86	01-Dec-11	14,538.23
1070000 CWIP	051.053.3635.010022	S FRONT, 2088, MCP. INSTALL ROTARY METER SETTING	1,494.22	01-Nov-11	4,364.46
1070000 CWIP	051.053.3635.010023	81 BYPASS, 305, MCPHERSON	1.11	01-Dec-11	2,596.08
1070000 CWIP	051.053.3641.005103	Contribution	(664.78)	01-Apr-10	(520.98)
1070000 CWIP	051.053.3641.005103	Contribution	(448.11)	01-Apr-10	(520.98)
1070000 CWIP	051.053.3641.005103	Contribution	(323.09)	01-Apr-10	(520.98)
1070000 CWIP	051.053.3641.005105	Contribution	(2,218.30)	01-Apr-10	21,586.73
1070000 CWIP	051.053.3641.005107	Rebuild Service Line	759.12	01-Jul-10	
1070000 CWIP	051.053.3642.005103	Contribution	(487.19)	01-May-10	(480.40)
1070000 CWIP	051.053.3642.005115	Rebuild Service Line	1,898.58	01-Oct-11	1,898.58
1070000 CWIP	051.053.3642.010007	RELOCATE 2" STL MAIN AT 111 MARSHALL - GLEN ELDER	6.12	01-Dec-11	6.12
1070000 CWIP	051.053.3643.010003	REPLACE GAS MAIN IN THE 100 - 200 BLK OF LEWIS ST - CUBA	13.63	01-Sep-11	(174.87)
1070000 CWIP	051.053.3651.010011	MANHATTAN - REBLD DR5 0027-FR	10,306.01	01-Apr-11	13,910.49
1070000 CWIP	051.053.3651.010013	MANHATTAN - REPLACE 6" BS @ 1401 HOUSTON ST	11,726.04	01-Dec-11	22,390.42
1070000 CWIP	051.053.3651.010014	MANHATTAN - REBUILD METER LOOP @ 701 LEE ST FOR LEE SCHOOL	3.27	01-Dec-11	508.09
1070000 CWIP	051.053.3653.010006	MARYSVILLE - REPLACE MAIN @ 12TH & CENTER ST	27,667.51	01-Oct-11	27,667.51
1070000 CWIP	051.053.3721.010067	REPLACE REGULATORS AT DR5 020 - DOUGLAS AND HYDRAULIC	1,400.91	01-Oct-11	
1070000 CWIP	051.053.3721.010081	5301 N HILLSIDE, USD-259, HEIGHTS HIGH SCHOOL - M & R	(535.39)	01-Mar-11	(535.39)
1070000 CWIP	051.053.3721.010092	2310 E 10TH, SPAGHT ELEMENTARY, USD-259 - 2" S/L	2,145.45	01-May-11	(878.26)
1070000 CWIP	051.053.3721.010115	EWO: 8 DOUGLAS PARKWAY	2,955.72	01-Aug-11	-2,969.94
1070000 CWIP	051.053.3721.010117	920 E US HWY 54 - RELOCATE MAIN TO EAST SIDE OF PRIVATE DR.	(6,144.98)	01-Nov-11	256.10
1070000 CWIP	051.053.3721.010119	MAPLE & ALL HALLOWS - MAIN EXTN	(444.96)	01-Sep-11	163.28
1070000 CWIP	051.053.3721.010120	207 S SHERIDAN, MAYBERRY MIDDLE SCHOOL - 4" PE S/L	127.16	01-Sep-11	11.82
1070000 CWIP	051.053.3721.010122	YOUTHVILLE - NEWTON M&R	80.41	01-Sep-11	
1070000 CWIP	051.053.3721.010133	FMI, 5725 N BROADWAY - M & R	508.13	01-Sep-11	503.07
1070000 CWIP	051.053.3721.010140	EWO- ORME & HILLSIDE LOWER 50' OF 4" P.E.	1,209.04	01-Oct-11	
1070000 CWIP	051.053.3721.010142	MAIN & PAWNEE	12,994.01	01-Nov-11	45,585.18
1070000 CWIP	051.053.3721.010145	701 E. DOUGLAS, WICHITA, KS COX COMMUNICATION - M&R	811.89	01-Oct-11	808.39

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gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.053.3721.010150	P&M BLANKET	4,166.53	01-Nov-11	
1070000 CWIP	051.053.3721.010153	HARRY & 143RD (TIE IN)	1,684.01	01-Nov-11	1,679.09
1070000 CWIP	051.053.3721.010154	701 W 33RD ST S, SOUTH HIGH SCHOOL - RELOCATE 4" PE S/L	9,019.21	01-Dec-11	
1070000 CWIP	051.053.3721.010155	EWO: 2ND & OSAGE	10,066.05	01-Nov-11	9,942.55
1070000 CWIP	051.053.3721.010157	NORTHERN & ALLEY E OF HYDRAULIC	3,818.19	01-Dec-11	11,919.67
1070000 CWIP	051.053.3721.010159	701 W 33RD ST S, SOUTH HIGH SCHOOL - RELOCATE M & R SETTING	2,171.00	01-Dec-11	6,373.42
1070000 CWIP	051.053.3721.010161	14TH & HOLYOKE	13,005.33	01-Dec-11	15,316.60
1070000 CWIP	051.053.3721.010162	EWO - 700 BLK N. MINNESOTA	15,131.79	01-Dec-11	22,186.27
1070000 CWIP	051.053.3741.005118		58.69	01-May-10	48,191.38
1070000 CWIP	051.053.3741.010014	INSTALL 100' - 2" PE AT HARVEY & KEYES - WELLINGTON, KS.	1,673.56	01-Nov-11	1,734.41
1070000 CWIP	051.053.3741.010015	INSTALL 75' - 2" PE -7TH & MADISON - HARPER, KS.	811.85	01-Nov-11	881.61
1070000 CWIP	051.053.3761.010019	REPLACE RECTIFIER POLE AT 210TH AND MCKAY AND INSTALL SPARE REC	3,255.77	01-Nov-11	2,661.13
1070000 CWIP	051.053.3761.010020	410 E ATKINSON - REPLACE METER	4,767.46	01-Nov-11	4,663.98
1070000 CWIP	051.053.3761.010021	410 E ATKINSON - REPLACE EXISTING RISER WITH 2" RISER	1,010.36	01-Nov-11	1,012.02
1070000 CWIP	051.053.3781.010003	902 ISADOR CORRECT OOL SERVICE	544.70	01-Apr-11	11,822.03
1070000 CWIP	051.053.3811.010017	18TH AND CHOUTEAU, INSTALL 4" PE TO REPLACE EXPOSED BS MAIN	19,256.25	01-Nov-11	30,288.38
1070000 CWIP	051.053.3811.010018	2700 ROBERTS RD - KING LOUIE	3.99	01-Nov-11	3.99
1070000 CWIP	051.054.3521.005103	Contribution	(550.00)	01-Aug-05	376.07
1070000 CWIP	051.054.3521.010174	UPGRADE SCADA @ GARDNER TOWN BORDER	2,968.13	01-Dec-09	3,006.89
1070000 CWIP	051.054.3521.010175	UPGRADE SCADA @ OTTAWA SOUTH TOWN BORDER (23RD & EISENHOW	3,477.40	01-Dec-09	3,523.04
1070000 CWIP	051.054.3521.010176	UPGRADE SCADA @ OTTAWA EAST TOWN BORDER (7TH & LINCOLN)	2,925.88	01-Dec-09	2,964.40
1070000 CWIP	051.054.3521.010178	RANSOM HOSPITAL - 1305 SOUTH MAIN STREET	1,889.60	01-Dec-09	1,914.48
1070000 CWIP	051.054.3521.010180	CASTILE NORTH FROM COLLEGE	2.38	01-Mar-10	
1070000 CWIP	051.054.3521.010185	8TH ST & MAIN	30,201.43	01-Apr-11	43,676.07
1070000 CWIP	051.054.3521.010187	ON WALNUT STREET AT ALLEY BETWEEN CHIPPEWA AND SHAWNEE STRE	5,165.77	01-Nov-11	5,233.77
1070000 CWIP	051.054.3521.010188	BALDWIN HIGH SCHOOL- 321 EISENHOWER- REPLACE LEAKING 2" FISHER	6.83	01-Oct-11	6.83
1070000 CWIP	051.054.3522.010772	HAVEN AT THE WILDERNESS 3RD -163RD & ROE	(4,239.51)	01-Jul-08	
1070000 CWIP	051.054.3522.010992	UPGRADE SCADA AT 115TH & METCALF - WILLIAMS NATURAL GAS (WNG	4,457.41	01-Sep-09	10,956.47
1070000 CWIP	051.054.3522.010993	UPGRADE SCADA @ 115TH & METCALF - (KGS)	4,200.73	01-Sep-09	4,242.19
1070000 CWIP	051.054.3522.010994	UPGRADE SCADA @ 115TH & ROE	8,513.80	01-Sep-09	8,597.83
1070000 CWIP	051.054.3522.010995	UPGRADE SCADA @ TONGANOXIE LAMMING TAP	4,344.98	01-Sep-09	4,387.85
1070000 CWIP	051.054.3522.011025	5TH ST: QUINDARO TO CLEVELAND	(339.41)	01-Oct-09	
1070000 CWIP	051.054.3522.011027	ROE, 60TH ST. TO TB #500 IN EASEMENT AT ALHAMBRA AND MISSION	344,959.26	01-Dec-09	348,419.74
1070000 CWIP	051.054.3522.011036	115TH & METCALF- DR5# 2300-5	14,632.74	01-Dec-09	14,777.16
1070000 CWIP	051.054.3522.011037	115TH & METCALF- T.B.	24,135.54	01-Dec-09	24,373.77
1070000 CWIP	051.054.3522.011039	67TH & ANTIOCH - TOWN BORDER STATION	53,647.20	01-Nov-09	54,176.04
1070000 CWIP	051.054.3522.011040	75TH & METCALF - TOWN BORDER STATION	35,961.81	01-Nov-09	36,316.74
1070000 CWIP	051.054.3522.011041	60TH & MISSION - TOWN BORDER STATION	26,334.78	01-Nov-09	26,594.70
1070000 CWIP	051.054.3522.011042	47TH & ROE - TOWN BORDER STATION	18,440.28	01-Nov-09	2,327.20
1070000 CWIP	051.054.3522.011044	71ST & MISSION - TOWN BORDER STATION	21,838.74	01-Dec-09	22,054.29
1070000 CWIP	051.054.3522.011045	47TH & BELINDER - TOWN BORDER STATION	54,438.23	01-Dec-09	54,913.46
1070000 CWIP	051.054.3522.011048	UPGRADE SCADA @ 115TH & ANTIOCH	2,925.88	01-Dec-09	2,954.77
1070000 CWIP	051.054.3522.011049	UPGRADE SCADA @ 67TH & ANTIOCH	9,755.24	01-Dec-09	9,851.51
1070000 CWIP	051.054.3522.011050	UPGRADE SCADA @ I-70 TERMINAL (76TH & RIVERVIEW)	3,125.98	01-Dec-09	11,980.58
1070000 CWIP	051.054.3522.011051	UPGRADE SCADA @ GLAVIN ODORIZER (75TH & NIEMAN)	3,278.17	01-Dec-09	3,310.54
1070000 CWIP	051.054.3522.011053	UPGRADE SCADA @ KC TERMINAL- 1ST & QUINDARO (QUEST TAP)	2,534.75	01-Dec-09	4,991.04
1070000 CWIP	051.054.3522.011054	UPGRADE SCADA @ FAIRFAX- HARVESTER & KINDLEBERGER	5,087.32	01-Dec-09	5,137.54
1070000 CWIP	051.054.3522.011055	UPGRADE SCADA @ 87TH & CANDLELIGHT (QUEST TAP)	3,316.88	01-Nov-09	3,349.61
1070000 CWIP	051.054.3522.011058	UPGRADE SCADA @ 60TH & MISSION (COLEMAN TAP)	11,528.85	01-Dec-09	11,585.74
1070000 CWIP	051.054.3522.011059	UPGRADE SCADA @ 105TH & NALL	2,925.88	01-Dec-09	5,384.89
1070000 CWIP	051.054.3522.011060	UPGRADE SCADA @ 71ST & MISSION	2,925.88	01-Dec-09	2,954.77
1070000 CWIP	051.054.3522.011061	UPGRADE SCADA @ 108TH & MISSION RD	2,636.42	01-Dec-09	2,815.71
1070000 CWIP	051.054.3522.011063	UPGRADE SCADA @ JOHNSON DR & K-7 HIGHWAY	5,496.76	01-Dec-09	5,550.94
1070000 CWIP	051.054.3522.011064	UPGRADE SCADA @ JOHNSON DR & K-7 HIGHWAY	3,527.66	01-Dec-09	3,562.16
1070000 CWIP	051.054.3522.011065	UPGRADE SCADA @ 70TH & RENNER	2,675.69	01-Dec-09	2,701.88
1070000 CWIP	051.054.3522.011066	UPGRADE SCADA @ 47TH & ROE	7,248.23	01-Dec-09	7,319.48
1070000 CWIP	051.054.3522.011076	UPGRADE SCADA @ 86TH & KAW DRIVE	9,521.73	01-Dec-09	5,722.90
1070000 CWIP	051.054.3522.011077	UPGRADE SCADA @ 42ND & COUNTY LINE	6,787.52	01-Dec-09	6,854.51
1070000 CWIP	051.054.3522.011084	CERTAINTEEED FIBERGLASS- 3050 FAIRFAX TRAFFICWAY- REPLACE (2) 3" RI	7,358.94	01-Dec-09	
1070000 CWIP	051.054.3522.011113	60TH STREET PHASE II	171,101.06	01-Dec-10	
1070000 CWIP	051.054.3522.011116	COUNTY LINE & PUCKETT	48,329.79	01-Dec-10	53,447.75

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1070000 CWIP	051.054.3522.011125	11TH AND REYNOLDS-BETHANY MEDICAL CENTER	555.62	01-Aug-11	1,963.05
1070000 CWIP	051.054.3522.011126	PURCHASE (2) ROSEMOUNT TRANSMITTERS FOR SCADA SYSTEM @ FAIRF	4,490.10	01-Jul-11	4,534.32
1070000 CWIP	051.054.3522.011131	17TH AND ORVILLE	6,133.14	01-Aug-11	13,780.40
1070000 CWIP	051.054.3522.011133	60TH STREET PHASE III	135,785.52	01-Aug-11	
1070000 CWIP	051.054.3522.011135	302 S 11TH	1,268.53	01-Oct-11	1,972.33
1070000 CWIP	051.054.3522.011136	S050 RAINBOW	1,326.62	01-Oct-11	124.31
1070000 CWIP	051.054.3522.011137	11311 JOHNSON DR	776.66	01-Dec-11	1,166.60
1070000 CWIP	051.054.3531.010048	CHEYENNE ST 1300 BLOCK, RENEW, LEAV.	605.11	01-Sep-08	
1070000 CWIP	051.054.3531.010070	RETIREMENT HIGH-RISE, DOWNTOWN LEAV.	621.98	01-Dec-09	621.98
1070000 CWIP	051.054.3531.010076	OSAGE ST 1300-1500 BLKS, LEAKAGE, REPLACE 1643'-2"CS WITH 1650'-2"	2.98	01-Jun-11	2.98
1070000 CWIP	051.054.3531.010077	CHEYENNE ST, 1300 BLOCK, RENEW MAIN, LEAV.	7,355.95	01-Aug-11	7,973.60
1070000 CWIP	051.054.3531.010078	INSTALL 585 FT 2" PE TO REPLACE LEAKING BARE STEEL ON KIOWA ST. BE'	15,380.64	01-Aug-11	15,405.94
1070000 CWIP	051.054.3531.010079	PAWNEE ST, BETWEEN 11TH & 12TH, INSTALL 620' 2" PE	9,884.43	01-Sep-11	9,900.69
1070000 CWIP	051.054.3531.010081	VILAS ST, INSTALL 567' - 2" PE TO REPLACE LEAKING BARE STEEL.	22,258.94	01-Oct-11	22,561.81
1070000 CWIP	051.054.3541.005101	Contribution	(10.50)	01-Jun-01	15,208.99
1070000 CWIP	051.054.3541.010352	6TH & WEAR REGULATOR FACILITY	64,403.65	01-Apr-09	
1070000 CWIP	051.054.3541.010482	GSR5-3" CI REPLACEMENT 10TH & QUINCY	(2,149.99)	01-Jan-10	(2,149.99)
1070000 CWIP	051.054.3541.010514	REPLACEMENT MONROE BTWN ST. JOHN & MORSE	532.22	01-Jun-11	30,728.94
1070000 CWIP	051.054.3541.010521	RETIRE LEAKING 4" GATE VALVE & 6" VALVE AT S100 S TOPEKA	1,723.21	01-Dec-11	2,381.68
1070000 CWIP	051.054.3542.010170	INSTALL HEATERS FOR DISTRICT REGULATOR STATION #68	7,316.44	01-Dec-09	10,847.30
1070000 CWIP	051.054.3542.010182	RECTIFIER #0199 -GROUND BED- ROAD Y, S OF MAPLE	1,474.64	01-Oct-11	1,474.64
1070000 CWIP	051.054.3621.005100	Contribution	(1,180.20)	01-Jun-01	44,336.72
1070000 CWIP	051.054.3621.005101	Contribution	(63.00)	01-Jun-01	35,808.60
1070000 CWIP	051.054.3621.010223	REPL 9TH & KANSAS, LARNED	32.31	01-Aug-10	
1070000 CWIP	051.054.3622.010189	HAVILAND SOCCER FIELD	(230.32)	01-Sep-11	(230.32)
1070000 CWIP	051.054.3635.000004	105 E MARION, LEH, INST 2" PE MAIN	(8.75)	01-Jan-11	
1070000 CWIP	051.054.3641.005101	Contribution	(275.00)	01-Jun-01	13,340.49
1070000 CWIP	051.054.3721.010168	EWO	5.25	01-May-07	
1070000 CWIP	051.054.3721.011350	PURCHASE OF DANIEL SENIOR FOR TBS 53RD & ARKANSAS	12,814.19	01-Nov-10	
1070000 CWIP	051.054.3721.011374	POWDER TECH - NEW REGULATOR	867.81	01-Feb-11	876.39
1070000 CWIP	051.054.3721.011382	323 E 15TH - RECT #628	86.64	01-Mar-11	
1070000 CWIP	051.054.3721.011384	1231 N ROOSEVELT - RECT #679	75,602.34	01-Mar-11	
1070000 CWIP	051.054.3721.011387	EWO: 167 & KELLOGG	29,338.21	01-Aug-11	30,755.59
1070000 CWIP	051.054.3721.011388	EWO - 812 N DELLROSE	2,726.04	01-Apr-11	2,644.01
1070000 CWIP	051.054.3721.011390	W KELLOGG & S LARK LN - DRS #0186	384.47	01-Apr-11	
1070000 CWIP	051.054.3721.011424	21ST AND ALLEY WEST OF WACO	168.07	01-Oct-11	
1070000 CWIP	051.054.3721.011428	825 E DOUGLAS-DOUGLAS AND ROCK ISLAND	41,202.38	01-Oct-11	40,560.14
1070000 CWIP	051.054.3721.011437	21ST ST N & WESTRIDGE - ARKANSAS RIVER BRIDGE - APPLY COATING TO	500.04	01-Dec-11	79,340.60
1070000 CWIP	051.054.3721.011438	5800 E MT VERNON - GYPSUM CREEK BRIDGE - APPLY COATING TO BS MA	500.04	01-Dec-11	12,889.38
1070000 CWIP	051.054.3721.011439	15TH & HYDRAULIC	15,993.72	01-Oct-11	42,076.51
1070000 CWIP	051.054.3721.011442	EWO - 2190 AIRPORT RD - FIX DAMAGED SERVICE TEE ON 6" APCS MAIN	11,144.40	01-Nov-11	35.01
1070000 CWIP	051.054.3721.011443	818 N. CARRIAGE PARKWAY, WICHITA, KS, FAMILY PHYSICIANS - M & R	364.62	01-Nov-11	
1070000 CWIP	051.054.3721.011444	UNION STATION, 701 E DOUGLAS, WICHITA	791.73	01-Nov-11	933.23
1070000 CWIP	051.054.3721.011446	WICHITA EAGLE, 825 E DOUGLAS, WICHITA, KS	615.59	01-Nov-11	613.98
1070000 CWIP	051.054.3721.011448	5605 E CENTRAL, WICHITA, KS, MCDONALD'S - M & R	219.42	01-Nov-11	
1070000 CWIP	051.054.3721.011449	620 N. EDGEMOORE, WICHITA, KS, KANSAS NATIONAL GUARD - M & R	168.29	01-Nov-11	
1070000 CWIP	051.054.3721.011451	609 W 8TH - NEWTON - REPLACE ~228' OF LEAKING, DETERIORATED 2" BS	2,331.71	01-Dec-11	37,069.50
1070000 CWIP	051.054.3721.011452	PERSHING & ORME - REPLACE ~62' OF 2" BS & CS MAINS TO ELIMINATE LE	5,959.61	01-Nov-11	6,590.21
1070000 CWIP	051.054.3721.011454	HYDRAULIC & BEAUMONT - REPL 44' OF 2" STEEL	2,997.74	01-Dec-11	3,318.78
1070000 CWIP	051.054.3721.011457	EWO 1550 N TERRACE - REPL 100'-4" CAST IRON MAIN	2,679.90	01-Dec-11	3,256.82
1070000 CWIP	051.054.3741.010018	REP-WEST WALNUT-ARK CITY	528.55	01-Nov-02	528.55
1070000 CWIP	051.054.3741.010058	REP 2000'-4" B.S. MADISON & A-ARK CITY	(879.35)	01-Sep-06	(879.35)
1070000 CWIP	051.054.3741.010261	REPLACE 2" REG. - 1317 WALNUT - HARPER (HARPER GRADE SCHOOL)	446.41	01-Sep-11	689.75
1070000 CWIP	051.054.3761.010153	PURCHASE (1) TRANSMITTER TO UPGRADE CONTROL WAVE RTU FOR SCA	3,554.82	01-Aug-10	3,554.82
1070000 CWIP	051.054.3761.010180	CARBON AND LEXINGTON-LEAK	(75.03)	01-May-11	(75.03)
1070000 CWIP	051.054.3761.010183	ANTELOPE AND CHEROKEE-LEAK	5.06	01-Jul-11	7,049.76
1070000 CWIP	051.054.3761.010184	BUFFALO BTWN OZARK AND SUMMIT	8,375.85	01-Apr-11	10,291.12
1070000 CWIP	051.054.3761.010185	WILLOW AND OZARK ALLEY SOUTH OF WILLOW-LEAK	1,520.42	01-Oct-11	11,816.93
1070000 CWIP	051.054.3761.010186	MAGNOLIA-CHEROKEE-OZARK-ALLY	5.74	01-Jul-11	5,879.39
1070000 CWIP	051.054.3761.010187	K-7 AND NORTHERN-LEAK	(21.24)	01-May-11	2,953.71
1070000 CWIP	051.054.3781.010063	MAIN 18TH TO JERSEY-DETERIORATION	24.87	01-Mar-11	

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1070000 CWIP	051.054.3811.010117	WOOD AND CHICAGO	0.80	01-Feb-09	
1070000 CWIP	051.054.3811.010138	16TH AND EAST AVE-LEAKAGE	10,581.27	01-Aug-11	10,633.06
1070000 CWIP	051.054.3831.010183	MAIN & MONTGOMERY REPLACE LEAKING 4" BS WITH 4" PE AND UPGRAI	1,108.54	01-Jun-11	
1070000 CWIP	051.054.3831.010188	K-146 AND US 59 HIGHWAY	3,558.20	01-Mar-11	
1070000 CWIP	051.054.3831.010192	ERIE RURAL N - NEBRASKA RD & 400 ST, ENTERPRISE TAP	0.21	01-Jul-11	
1070000 CWIP	051.054.3831.010193	REPLACE MAIN, CHESS & 29TH ST, PARSON, KS.	28,778.81	01-Sep-11	29,467.89
1070000 CWIP	051.054.3851.010103	K3 1.1 MI NORTH OF K65 - REPLACE 4" ABOVE GROUND BS WITH 3 ACTIVI	263,012.01	01-Mar-11	272,229.27
1070000 CWIP	051.054.3851.010108	ERIE RURAL N - NEBRASKA RD & 400 ST, ENTERPRISE TAP	15,893.88	01-Nov-11	20,586.38
1070000 CWIP	051.054.3911.010104	DR#13 12TH & OSAGE, REPLACE FISHER 289T-EK REGULATOR	6,706.19	01-Nov-09	
1070000 CWIP	051.054.3911.010107	RENEW SERVICE, 1802 N STAR, EL DORADO (LEAKAGE)	(10,099.53)	01-Jan-11	(10,099.53)
1070000 CWIP	051.054.3911.010111	REPLACE MAIN, 1800 BLK BELMONT, EL DORADO	(37.67)	01-Oct-11	(786.79)
1070000 CWIP	051.054.3911.010115	421 W CENTRAL, EL DORADO SERVICE TAP REPAIR-	2,805.62	01-Dec-11	3,089.87
1070000 CWIP	051.055.3521.010091	GSRS - EL - DOUGLAS COUNTY - ROUTE 1055 (6TH STREET) US-56 TO ROU'	6,464.17	01-Sep-11	
1070000 CWIP	051.055.3521.010092	GSRS-EL-CITY OF OTTAWA--15TH AND OSAGE	3.74	01-Nov-11	3.74
1070000 CWIP	051.055.3521.010093	GSRS-EL - CITY OF BALDWIN - ELM ST CREEK CROSSING	451.14	01-Dec-11	11,101.52
1070000 CWIP	051.055.3522.010032	12" VALVE RETURN - TRACKING	8.29	01-Sep-08	
1070000 CWIP	051.055.3522.010131	ROE AVE JOB	(14,199.61)	01-Mar-03	(14,199.61)
1070000 CWIP	051.055.3522.010605	Contribution	(75,671.89)	01-Mar-09	(75,671.89)
1070000 CWIP	051.055.3522.010694	159TH, ANTIUCH TO METCALF	36,056.40	01-Jan-11	
1070000 CWIP	051.055.3522.010698	GSRS PA - CITY OF OVERLAND PARK - 127TH; METCALF TO NALL STREET RI	61,648.80	01-Aug-10	26,497.26
1070000 CWIP	051.055.3522.010707	GSRS-EL CITIES MISSION & PRAIRIE VILLAGE NALL AVE 67 - MARTWAY	196,568.34	01-Jan-11	196,232.22
1070000 CWIP	051.055.3522.010709	12TH ST. KANSAS AVE. - CHEYENNE	999,941.00	01-Dec-10	1,121,502.30
1070000 CWIP	051.055.3522.010712	GSRS EL - UNIFIED GOVERNMENT OF WY CNTY KANSAS CITY - MILL & OVE	275,637.94	01-Mar-11	359,166.43
1070000 CWIP	051.055.3522.010717	GSRS EL- KDOT - 95TH ST BRIDGE & 69 HWY	65,962.64	01-May-11	195,638.24
1070000 CWIP	051.055.3522.010725	GSRS EL- CITY OF OVERLAND PARK- 81ST ST & BARKLEY	150,261.23	01-Mar-11	151,249.95
1070000 CWIP	051.055.3522.010726	42ND AND METROPOLITAN	38,564.82	01-Mar-11	65,156.15
1070000 CWIP	051.055.3522.010727	GSRS EL - CITY OF KCK - 42ND AND METROPOLITAN ROAD RECONSTRUCTI	305,975.60	01-Mar-11	480,359.45
1070000 CWIP	051.055.3522.010733	GSRS EL - CITY OF OVERLAND PARK - 71ST AND GLENWOOD	20,280.05	01-Apr-11	
1070000 CWIP	051.055.3522.010738	GSRS PA - CITY OF KANSAS CITY - 5TH AND WALKER - KCK STREET MILL AN	595.58	01-May-11	
1070000 CWIP	051.055.3522.010740	GSRS - EL - CITY OF MERRIAM - 70TH TER AND GRANDVIEW	32,775.74	01-May-11	32,841.65
1070000 CWIP	051.055.3522.010745	GSRS-EL- CITY OF OVERLAND PARK INSTALLING STORM DRAINAGE	2,965.88	01-Nov-11	2,873.33
1070000 CWIP	051.055.3522.010748	GSRS EL- CITY OF MERRIAM STREET & DRAINAGE IMPROVEMENTS- 63RD	64,101.49	01-Jul-11	65,014.63
1070000 CWIP	051.055.3522.010749	GSRS-EL- CITY OF OVERLAND PARK INSTALLING STORM DRAINAGE	38,566.25	01-Sep-11	39,064.07
1070000 CWIP	051.055.3522.010751	GSRS EL- CITY OF MERRIAM STREET & DRAINAGE IMPROVEMENTS- REPL C	33,013.63	01-Jun-11	44,838.29
1070000 CWIP	051.055.3522.010752	NALL AVE	193,087.73	01-Jul-11	190,253.51
1070000 CWIP	051.055.3522.010753	GSRS EL - CITY OF SHAWNEE - 61ST TERRACE STORM DRAIN IMPROVEME	1,171.87	01-Oct-11	1,173.80
1070000 CWIP	051.055.3522.010754	GSRS EL- CITY OF OVERLAND PARK- 91ST ST: US HIGHWAY 69 TO ANTIUCH	3,518.22	01-Aug-11	
1070000 CWIP	051.055.3522.010755	GSRS EL - CITY OF SHAWNEE - EDGEWOOD BOULEVARD AND LARSEN PHA	28.17	01-Sep-11	28.17
1070000 CWIP	051.055.3522.010756	GSRS NA - CITY OF LENEXA - 87TH & LACKMAN	75,195.46	01-Sep-11	
1070000 CWIP	051.055.3522.010762	GSRS EL - UNIFIED GOVERNMENT OF KCK WYANDOTTE COUNTY- ADA CUR	925.29	01-Dec-11	
1070000 CWIP	051.055.3531.010025	2ND ST & AMERICA, CUT MAIN OUT, LANS	9.53	01-Oct-07	
1070000 CWIP	051.055.3531.010045	OSAGE ST, FROM 17TH ST TO 13TH ST, CITY PROJECT NEW SIDEWALKS, RI	75,712.55	01-Jun-11	75,836.99
1070000 CWIP	051.055.3541.010207	EASEMENT FOR 45TH FROM TOPEKA TO ADAMS	35,249.21	01-May-11	
1070000 CWIP	051.055.3541.010211	INSTALL 2" VALVE ON 2424 SE CALIFORNIA FOR HIGHLAND PARK HIGH SCI	3,998.98	01-Aug-11	4,038.46
1070000 CWIP	051.055.3541.010214	INSTALL 85S' 2" T/F ON WHITFIELD DUE TO ROAD IMPROVEMENT PROJEC	396.29	01-Oct-11	27,268.00
1070000 CWIP	051.055.3541.010217	INSTALL 4,672' OF 8" T/F WANAMAKER 29TH TO 37TH	119,588.35	01-Oct-11	384,509.17
1070000 CWIP	051.055.3631.010049	WICHITA, 8409, HUT, ACQUIRE EASEMENT	483.46	01-Feb-10	489.82
1070000 CWIP	051.055.3641.010059	REPLACE & LOWER 2" MAIN AT CRESTVIEW DR & OVERHILL RD (STREET X-	6.12	01-Nov-11	103.60
1070000 CWIP	051.055.3651.010046	MANHATTAN-RELOCATE 8" DRAINAGE PROJECT	4,041.04	01-Sep-08	
1070000 CWIP	051.055.3651.010076	MANHATTAN - LOWER 8" LINE FOR MILLER PARKWAY EXTENSION	2,876.07	01-Dec-10	4.73
1070000 CWIP	051.055.3651.010078	MANHATTAN - K-18 ARBOR DR EXTENSION	4,053.42	01-Nov-11	11,942.60
1070000 CWIP	051.055.3651.010087	MANHATTAN - JO. TO CAPTURE CHARGES 2011	1,585.88	01-Dec-11	
1070000 CWIP	051.055.3651.010088	MANHATTAN - RELOCATE MAIN DUE TO NEW SEWER LINE FOR NEW SUBI	4.54	01-Dec-11	209.46
1070000 CWIP	051.055.3652.010023	ABANDONING AND REPLACING 2" PE WITH 2"PE DUE VIADUCT WORK ALL	2,404.01	01-May-11	5,198.90
1070000 CWIP	051.055.3721.010195	MASCOT STREET-29TH TO 31ST ST NORTH	(168.33)	01-May-07	
1070000 CWIP	051.055.3721.010249	BUCKNER STREET-SOUTH OF KAY STREET	(855.92)	01-Feb-11	
1070000 CWIP	051.055.3721.010320	CENTRAL - TARA LANE TO WEST PARKWAY - ROAD MOVE	1,590.75	01-Apr-11	1,590.75
1070000 CWIP	051.055.3721.010329	BROADWAY & PAWNEE ROAD MOVE	(2,458.50)	01-May-11	(2,013.88)
1070000 CWIP	051.055.3721.010331	VASSAR AND FAIRMOUNT STREETS - N & S OF 13TH ST NORTH	20,133.45	01-Aug-11	73,734.32
1070000 CWIP	051.055.3721.010334	SENECA - 31ST ST SOUTH TO HWY I-235	105,352.75	01-Sep-11	245,012.27
1070000 CWIP	051.055.3721.010338	WEST TOWN BORDER - 3/6"	32,724.85	01-Jul-11	

KANSAS GAS SERVICE
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Request No: CURB - 122

gl account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.055.3741.010026	FAIR & 1ST - WELLINGTON, KS CITY DRAINAGE PROJECT	2,443.08	01-Jun-11	2,447.10
1070000 CWIP	051.055.3741.010028	INSTALL PIPE FAIR & 1ST - WELLINGTON, KS CITY DRAINAGE PROJECT	7,728.75	01-Nov-11	46,783.19
1070000 CWIP	051.055.3911.010043	6TH AND MAIN ST - EL DORADO, KDOT PROJECT	32.40	01-Oct-11	
1070000 CWIP	051.055.3911.010044	THIRD AVE & SCHOOL RD - ROAD MOVE	42,766.46	01-Oct-11	
1070000 CWIP	051.056.3521.010047	BNSF INTERMODAL FACILITY - 183RD AND WAVERLY (KGS REINFORCEMENT)	868.50	01-Jun-11	
1070000 CWIP	051.056.3522.010242	137TH ST. & NALL AVE.	(16,073.37)	01-Jul-08	
1070000 CWIP	051.056.3522.010272	5TH & CHEYENNE (DRS 2010)	17,059.75	01-Nov-10	42,101.90
1070000 CWIP	051.056.3522.010274	SHAWNEE MISSION PKWY AND WOODLAND RD 6" TF REINFORCEMENT	2,725.34	01-Jul-10	
1070000 CWIP	051.056.3522.010277	71ST AND CHOUTEAU	1,733.82	01-Jan-11	
1070000 CWIP	051.056.3532.010084	INSTALL 2" GATE-VALVE IN HIGHLAND, KS (MAIN AND VERMILLION)	4,876.58	01-Jul-11	4,884.60
1070000 CWIP	051.056.3532.010085	PURCHASE AN INSTALL 6004 MINI - AT PPT CORRECTOR	2,930.96	01-Dec-11	3,192.95
1070000 CWIP	051.056.3651.010097	ST MARYS - INSTALL ANODES 2011	18.43	01-Jul-11	18.43
1070000 CWIP	051.056.3651.010098	OGDEN - INSTALL ANODES 2011	52.18	01-Apr-11	52.18
1070000 CWIP	051.056.3651.010099	MANHATTAN - INSTALL ANODES 2011	37,831.38	01-Aug-11	37,893.61
1070000 CWIP	051.056.3651.010102	MANHATTAN - INSTALL RECTIFIER @ KIMBALL & INDIANA	8,554.83	01-Nov-11	
1070000 CWIP	051.056.3651.010103	MANHATTAN - INSTALL RECTIFIER @ AMHERST & SETH CHILD RD	6,982.98	01-Nov-11	
1070000 CWIP	051.056.3651.010104	INSTALL 350'-2" PE FROM A NEW TRANSDISTRIBUTION SETTING AT NW CC	2,506.50	01-Nov-11	
1070000 CWIP	051.056.3651.010105	ST. GEORGE - INSTALL 100' OF 2" PE FOR SYSTEM REINFORCEMENT TO RE	461.65	01-Nov-11	
1070000 CWIP	051.056.3652.010112	CLAY CENTER - 2011 - INSTALL RECTIFIER	30,726.92	01-May-11	34,763.60
1070000 CWIP	051.056.3652.010113	ANODE INSTALLATION	83.76	01-Aug-11	716.94
1070000 CWIP	051.056.3721.010250	53RD ST N & N BROADWAY - RECT #942	1,438.71	01-Mar-11	
1070000 CWIP	051.056.3721.010251	HARRY & BUTTERNUT	46,635.09	01-Sep-11	74,850.29
1070000 CWIP	051.056.3721.010252	HARRY & 127TH	114,117.79	01-Sep-11	114,366.30
1070000 CWIP	051.056.3721.010253	HARRY & 143RD	55,747.93	01-Sep-11	56,941.58
1070000 CWIP	051.056.3721.010254	HARRY & 159TH - ANDOVER	63,209.07	01-Sep-11	174,539.25
1070000 CWIP	051.056.3721.010255	EWO - 4" PE & TF SYSTEM REINFORCEMENT FOR KANSAS STAR CASINO	312,975.62	01-Sep-11	344,951.97
1070000 CWIP	051.056.3761.010060	PITTSBURG TOWN BORDER	42,997.72	01-Dec-10	42,997.72
1070000 CWIP	051.056.3761.010061	CATHODIC PROTECTION WORK FOR 2011 GSRS	18,217.27	01-Jan-11	18,247.24
1070000 CWIP	051.056.3781.010015	CATHODIC PROTECTION WORK FOR 2011 GSRS	1,362.50	01-Jan-11	1,362.50
1070000 CWIP	051.056.3811.010046	CATHODIC PROTECTION FOR 2011 - GSRS	2,302.35	01-Jan-11	2,302.35
1070000 CWIP	051.057.3000.005100	PURCHASE OF METERS	1,003.35	01-Nov-04	
1070000 CWIP	051.058.3541.010000	ACQUIRE 3 MILES OF 12" T/F FROM GO TOPEKA	14.01	01-Jul-11	
1070000 CWIP	051.082.3721.010001	PRAIRIE VIEW HOSPITAL - NEWTON	2,296.64	01-Jun-04	
1070000 CWIP	051.091.3522.010011		85.45	01-Nov-11	
1070000 CWIP	051.092.2751.010012	PURCHASE CAMERA AND EQUIPMENT FOR LAB	1,715.84	01-Nov-10	
1070000 CWIP	051.092.3121.000009	FLEET RETIREMENT	9,572.70	01-Jun-09	
1070000 CWIP	051.092.3522.010127	PURCHASE (2) FC300, SREAD RADIO, IMAGER, GPS FOR I&S DEPARTMENT	17,617.60	01-Dec-10	17,617.60
1070000 CWIP	051.092.3531.010030	PURCHASE (1) UNIVERSAL VORTEX PILOT GAS HEATER	4,014.53	01-Dec-11	4,014.53
1070000 CWIP	051.092.3541.010078	PURCHASE 1- #26 PITBULL MACHINES & 2- 1LC F/M PKG FOR TOPEKA	10,748.49	01-Dec-10	10,748.49
1070000 CWIP	051.092.3556.010179	SPECIFICATION T9 EQUIPMENT TRAILER	(491.26)	01-Oct-11	(491.26)
1070000 CWIP	051.092.3556.010180	SPECIFICATION T9 EQUIPMENT TRAILER	(491.26)	01-Oct-11	(491.26)
1070000 CWIP	051.092.3612.010037		22.60	01-Oct-11	22.60
1070000 CWIP	051.092.3621.010051	PURCHASE MECHANICAL SHORTSTOPS	271.26	01-Oct-11	9,751.86
1070000 CWIP	051.092.3721.010041	PURCHASE PIPE & CABLE LOCATOR - SUBSITE MODEL 950 R/T	4,286.64	01-Oct-11	4,286.64
1070000 CWIP	051.093.3556.010110	2011 LIGHT DUTY P2S SPEC. MEL HAMBELTON FORD	31,852.12	01-Apr-11	31,852.12
1070000 CWIP	051.093.3556.010111	2011 LIGHT DUTY P2S SPEC. MEL HAMBELTON FORD	30,539.83	01-Apr-11	30,539.83
1070000 CWIP	051.093.3556.010113	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	39,046.16	01-Apr-11	39,046.16
1070000 CWIP	051.093.3556.010115	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	40,090.01	01-Apr-11	40,090.01
1070000 CWIP	051.093.3556.010116	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	39,046.16	01-Apr-11	39,046.16
1070000 CWIP	051.093.3556.010117	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	37,374.27	01-Apr-11	37,374.27
1070000 CWIP	051.093.3556.010118	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	38,538.77	01-Apr-11	38,538.77
1070000 CWIP	051.093.3556.010119	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	39,046.16	01-Apr-11	39,046.16
1070000 CWIP	051.093.3556.010120	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	41,254.52	01-Apr-11	41,254.52
1070000 CWIP	051.093.3556.010121	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	39,046.16	01-Apr-11	39,046.16
1070000 CWIP	051.093.3556.010122	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	41,510.91	01-Apr-11	41,510.91
1070000 CWIP	051.093.3556.010123	2011 LIGHT DUTY P2SEX SPEC. MEL HAMBELTON FORD	41,254.52	01-Apr-11	41,254.52
1070000 CWIP	051.093.3556.010124	2011 LIGHT DUTY P2SX SPEC. MEL HAMBELTON FORD	35,841.23	01-Apr-11	35,841.23
1070000 CWIP	051.093.3556.010125	2011 LIGHT DUTY P2SX SPEC. MEL HAMBELTON FORD	36,413.09	01-Apr-11	36,413.09
1070000 CWIP	051.093.3556.010126	2011 LIGHT DUTY P2SX SPEC. MEL HAMBELTON FORD	36,413.09	01-Apr-11	36,413.09
1070000 CWIP	051.093.3556.010127	2011 LIGHT DUTY P2SX SPEC. MEL HAMBELTON FORD	35,841.23	01-Apr-11	35,841.23
1070000 CWIP	051.093.3556.010134	2011 LIGHT DUTY P2SEXL SPEC. MEL HAMBELTON FORD	27,222.01	01-Apr-11	27,222.01

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
Docket No. 12-KGSG-835-RTS

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gl_account	work_order_number	Project Description	amount	Project Start Date	Closed post 12/31/2011
1070000 CWIP	051.093.3556.010155	2011 LIGHT DUTY BODY KK72 SPEC	53.31	01-Jul-11	53.31
1070000 CWIP	051.093.3556.010174	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1160X, GS108	32,560.19	01-Jul-11	43,672.72
1070000 CWIP	051.093.3556.010175	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1160X, GS108	32,560.19	01-Jul-11	42,621.59
1070000 CWIP	051.093.3556.010176	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1560, WF896	32,967.93	01-Oct-11	60,357.33
1070000 CWIP	051.093.3556.010177	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1560, GS108C	52,930.61	01-Oct-11	52,930.61
1070000 CWIP	051.093.3556.010178	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1560XCC, GS108C	52,239.92	01-Oct-11	52,239.92
1070000 CWIP	051.093.3556.010179	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C1984, GC125	35,135.39	01-Oct-11	80,152.03
1070000 CWIP	051.093.3556.010181	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	122,124.82	01-Sep-11	122,124.82
1070000 CWIP	051.093.3556.010182	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	128,038.35	01-Sep-11	128,038.35
1070000 CWIP	051.093.3556.010183	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	122,124.82	01-Sep-11	122,124.82
1070000 CWIP	051.093.3556.010184	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	122,124.82	01-Sep-11	122,124.82
1070000 CWIP	051.093.3556.010194	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	66,486.00	01-Oct-11	111,611.52
1070000 CWIP	051.093.3556.010195	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	66,486.00	01-Oct-11	111,611.52
1070000 CWIP	051.093.3556.010196	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33108, GC185E	66,486.00	01-Oct-11	111,611.52
1070000 CWIP	051.093.3556.010197	2011 MEDUIM DUTY CHASSIS AND BODY SPEC C33120, GC185	66,486.00	01-Oct-11	111,611.52
1070000 CWIP	051.094.3557.010249	INSTALL STORAGE BUILDING- 11401 WEST 89TH STREET, OVERLAND PARK	159,800.00	01-Nov-11	225,206.00
1070000 CWIP	051.099.3685.010007	Debi Sowards entry	145.64	01-Jul-11	
1070000 CWIP	051.100.3000.010004	PERSONAL COMPUTER HARDWARE	250,055.10	01-Jul-11	250,055.10
1070000 CWIP	051.100.3000.010005	UPGRADE VOICE SYSTEM KGS (OVERLAND PARK DIVISION OFFICE)	20,761.96	01-Nov-11	90,930.80
1070000 CWIP	051.101.3000.010002	GL Essentials Services KGS	207,490.99	01-Dec-09	207,490.99
1070000 CWIP	051.101.3000.010008	DYNAMIC RISK SOFTWARE IMPLEMENTATION FOR ODC PIPELINES	59,659.45	01-Feb-11	
1070000 CWIP	051.101.3000.010009	PRAGMA CAD PROGRAM CHANGE REQUEST	21.52	01-Feb-11	21.52
1070000 CWIP	051.101.3000.010010	BANNER PROGRAM CHANGE REQUEST	327.46	01-Feb-11	8,298.03
1070000 CWIP	051.101.3000.010011	MAXIMO TRANSPORTATION	27,041.28	01-Aug-11	133,648.29
1070000 CWIP	051.101.3000.010012	TO INSTALL NEW CALL RECORDING SYSTEMS AT KGS INFO CENTER TO FAC	250,102.55	01-Oct-11	255,171.50
1070000 CWIP	051.101.3000.010013	GAS PIPELINE INITIATIVE - IMPLEMENT QUORUM PIPELINE TRANSACTION M	50,702.30	01-Dec-11	
1070000 CWIP	051.101.3000.010014	GAS PIPELINE INITIATIVE - IMPLEMENT QUORUM PIPELINE TRANSACTION M	50,702.30	01-Dec-11	
			14,247,775.09		17,415,062.62



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-167 :: Adjustment WC-3
Date: 0000-00-00

CURB-167 (Prepared by David Dittimore)

Please reconcile the response to CURB-14, which states that there is no federal NOL carryforward available to the consolidated group, with the fact that the Company has made an adjustment to reduce accumulated deferred federal income taxes to reflect a tax loss carryforward, per Adjustment WC 3.

Response:

KGS Income Tax Expense, ADIT Liability and NOL Tax Asset are all calculated on a KGS stand-alone basis. It would be inappropriate to consider the consolidated results on the computation of the ADIT Liability and NOL Tax Asset balances for ratemaking purposes. As a hypothetical example, a consolidated tax loss should not be allocated to KGS simply due to the fact that KGS operates within a consolidated corporate structure and it has affiliates that produce negative taxable income.

No Digital Attachments Found.



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Citizens Utility Ratepayer Board] [David Springe]
Data Request: CURB-171 :: Monthly Prepaid Postage Amounts
Date: 0000-00-00

CURB-171 (Prepared by Lorna Eaton)

Regarding the response to CURB-97, please explain who "agreed" to the monthly prepaid postage amounts for January-August of 2012 referenced in this response, and explain the basis for any such agreement.

Response:

The word "agreed" refers to an KGS internal conversation about the estimated amount of postage needed. Please see the attached file 835 CURB-171 Question 1 Attachment A.pdf for the actual postage compared to prepayment amount for 2012. Upon further review, IS 27 should be reduced by \$200,000.

Attachment File Name	Attachment Note
835 CURB-171 Question 1 Attachment A.pdf	

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12-KGSG-835-RTS

Data Request No. CURB 171

Question No. 1

Attachment A

FORECAST				
MSI/CSI	ACTUAL		Amount in	
	2012	Postage Amt	Amount Paid	Adjustment
January	\$	223,423.71	\$ 265,000.00	\$ 265,000.00
February	\$	250,364.35	\$ 265,000.00	\$ 265,000.00
March	\$	264,012.56	\$ 265,000.00	\$ 265,000.00
April	\$	231,840.75	\$ 265,000.00	\$ 265,000.00
May	\$	249,297.26	\$ -	\$ 265,000.00
June	\$	244,136.62	\$ 205,000.00	\$ 265,000.00
July	\$	216,455.20	\$ 265,000.00	\$ 265,000.00
August	\$	245,000.00	\$ 290,000.00	\$ 265,000.00
September	\$	245,000.00	\$ 290,000.00	\$ 265,000.00
October	\$	245,000.00	\$ 290,000.00	\$ 265,000.00
November	\$	245,000.00	\$ 290,000.00	\$ 265,000.00
December	\$	245,000.00	\$ 290,000.00	\$ 265,000.00
	\$	2,904,530.45	\$ 2,980,000.00	\$ 3,180,000.00

*Prepayment is sent in at the beginning of the month. Actual charges for that month are not received until the beginning of the following month.

August-December Actual Postage Amount was estimated based upon the average of the first 6 months of actual postage.



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Kansas Corporation Commission] [Laura Bowman]
Data Request: KCC-026 :: Construction Work in Progress
Date: 0000-00-00

Question 1 (Prepared by Don Whitlock)

Please provide a list of each CWIP work order/project included in the application that is subsequent to the test year. The list should contain a detailed description of the work order/project, amount, estimated in-service date, and projected FERC plant account number(s).

Response:

The attached file "KGS-026.pdf" contains a list of the 510 projects with descriptions that comprise the \$14,237,712.06 of CWIP included in the application. The expected in-service for those projects not in-service at May 15, 2012 is indicated.

Attachment File Name	Attachment Note
KCC-026.pdf	

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Docket No. 12-KGSG-XXXX-RTS
 Data Request No. KCC-026
 Question # 01
 Attachment #

Responsible area	work_order_number	Project Description	12/31/2011 CWIP amount	In Service 5/15/2012	Estimated In-service Date	Account Number(s)
Transmission	051.041.3612.010065	INSTALL TD #0903, LINE 0459 MP 17.7	2,299.82	Yes		
Transmission	051.041.3685.010057	INSTALL RURAL MTR SET LINE 2001 MP 96	(2,459.42)	Yes		
Transmission	051.043.3612.010000	MCPHERSON TO ABILENE UPGRADE-LINE 1605 FOR ILI INSPECTION & POST-MFL REPAIRS- 10.6 MILI	1,668.05	Yes		
Transmission	051.043.3612.010005	LINE 2003-MCPHERSON TO ABILENE UPGRADE- FOR ILI INSPECTION & POST-MFL REPAIRS- 11.65 M	51,616.94	Yes		
Transmission	051.043.3612.010006	LINE 2004-MCPHERSON TO ABILENE UPGRADE- FOR ILI INSPECTION & POST-MFL REPAIRS-10.66 MI	66,999.63	Yes		
Transmission	051.043.3612.010017	SURVEY 10.8 MILES FOR PROPOSED REPLACEMENT-BELLEVILLE TO SCANDIA ETHANOL PLANT	527.31	Yes		
Transmission	051.043.3612.010018	REPLACE APPROX. 22.6 MILES OF 16" PIPELINE IN MCPHERSON,SALINE & DICKINSON COUNTIES KAI	1,947,045.17	Yes		
Transmission	051.043.3612.010019	INSTALL APPROX 10.8 MILES OF LINE 0459 MP 10 TO MP 22	2,276,125.57	Yes		
Transmission	051.043.3612.010021	REPLACE EXPOSED CREEK CROSSING, LINE 0301 MP 4+ MARSHALL COUNTY	12,287.46	Yes		
Transmission	051.043.3612.010022		764.31	Yes		
Transmission	051.043.3612.010023	REBUILD MANHATTAN EAST TBS	1,750.53	Yes		
Transmission	051.044.3612.010308	REPLACE APPROX 4 MILES OF LINE 0848, HOPE PROJECT	(210.00)	Yes		
Transmission	051.044.3612.010317	REBUILD ST GEORGE TBS	6,491.39	Yes		
Transmission	051.044.3612.010327	REBUILD OGDEN TBS CODE T0080	67,193.10	Yes		
Transmission	051.044.3612.010328		54.44	Yes		
Transmission	051.044.3685.010116	REPLACE 2.3 MILES OF 8", LINE 0842 & ELLINWOOD ML REG. SETTING, BT	1,487.81	Yes		
Transmission	051.044.3685.010117	REPLACE 1.45 MILES OF 8", LINE 0853,BISON LAUNCHER-MP 0.75	198,686.52	Yes		
Transmission	051.045.3612.010006	INSTALL APPROX. 4.5 MILES OF 16" PIPELINE IN RILEY COUNTY LINE 1616	3,396.25	Yes		
Transmission	051.046.3685.010172	INSTALL NEW GROUND BED LN 1207, MP 8	4,083.16	Yes		
Transmission	051.047.3615.010004	REPLACE RELIEF VALVE AT MANTATTAN COMPRESSOR STATION	4,725.22	Yes		
Transmission	051.047.3616.010002	REPLACE RELIEF VALVE AT MARYSVILLE COMPRESSOR STATION	4,725.22	Yes		
Transmission	051.047.3617.010001	INSTALL 3 COMPRESSOR UNITS FOR GALVA STATION, MCPHERSON CO. KS	(26.11)	Yes		
Transmission	051.047.3671.010017	UPGRADE CONTROL SYSTEM - CALISTA #1 UNIT	116,286.46	Yes		
Transmission	051.047.3671.010020	CALISTA VALVE MODIFICATIONS	105,202.30	Yes		
EastVP	051.051.3521.010171	E. MADISON AND WHITE DR. - GRACE BAPTIST CHURCH	2,513.17	No	6/1/12	376
EastVP	051.051.3521.010176	BNSF INTERMODAL FACILITY - 183RD AND WAVERLY	(22,794.72)	Yes		
EastVP	051.051.3521.010177	AUSTIN RESERVE - PHASE II - MOCKINGBIRD AND BERRY ST.	8,471.68	Yes		
EastVP	051.051.3522.010495	THE VILLAGE AT MISSION FARMS - 105TH AND MISSION	(6,033.93)	No	11/1/12	376
EastVP	051.051.3522.010496	9100 W 74TH STREET-SHAWNEE MISSION MEDICAL CENTER	(32,690.30)	Yes		
EastVP	051.051.3522.010502	95TH AND RENNER-PRAIRIE CREEK 1	(34,193.84)	Yes		
EastVP	051.051.3531.010100	400 SPRUCE ST, W/4TH ST, N/SPRUCE, IN ALLEY, EXTEND MAIN FOR KGS PURPOSES, ADD 1 NEW CC	1,492.58	Yes		
EastVP	051.051.3532.010077	280' 4" PE MAIN EXTENSION ON LODGE ROAD EAST OF US-73 HWY	15.16	Yes		
EastVP	051.051.3532.010078	2" MAIN EXTENSION FOR FAIRVIEW TRUCK WASH LOCATED AT 201 W OLD HWY 75,FAIRVIEW, KS	14.36	Yes		
EastVP	051.051.3541.010257	EXTEND 6" MAIN ON WENGER ST FROM HOME DEPOT DC TO ALLEN FOODS	8,107.37	Yes		
EastVP	051.051.3541.010262	SE ADAMS NORTH OF SE 45TH ST	20,128.17	Yes		
WestVP	051.051.3631.010141	MAIN, 609 S. INM. INSTALL 2" PE MAIN	5.10	Yes		
WestVP	051.051.3635.010083	Contribution	(496.75)	Yes		

Docket No. 12-KGSG-XXXX-RTS
 Data Request No. KCC-026
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 Attachment #

Responsible area	work_order_number	Project Description	12/31/2011 CWIP amount	In Service 5/15/2012	Estimated In-service Date	Account Number(s)
WestVP	051.051.3635.010084	FOREST CT.1105, MCP. INST.600' OF 2" PE	1.06	Yes		
WestVP	051.051.3641.010133	GME TO SERVE 2129 HILLSIDE DR. - SALINA	1.87	Yes		
EastVP	051.051.3651.010266	MANHATTAN - INSTALL 2" PE MAIN TO NEW BB PRACTICE FACILITY	73.19	No		
EastVP	051.051.3651.010267	MANHATTAN - INSTALL 2" PE MAIN TO NEW SHEEP UNIT ON DENISON	1,697.33	Yes		
EastVP	051.051.3651.010268	MANHATTAN - INSTALL 2" PE MAIN TO LESMER COURT & LEE MILL CIRCLE	3,101.88	Yes		
EastVP	051.051.3651.010269	MANHATTAN - INSTALL MAIN TO LEE MILL CIRCLE OFF OF MILLER PARKWAY	2,061.55	Yes		
EastVP	051.051.3651.010272	MANHATTAN - INSTALL 2" PE MAIN FOR 915 WESTPORT PLACE	2,363.63	Yes		
EastVP	051.051.3651.010273	MANHATTAN - INSTALL 2" PE MAIN TO NEW ZOO BLDG ON OAK ST.	4,290.29	Yes		
EastVP	051.051.3651.010274	MANHATTAN - INSTALL 4" PE MAIN TO NEW BB PRACTICE FACILITY	1,878.58	Yes		
EastVP	051.051.3653.010098	HOME CITY - INSTALL 2" PE MAIN @ 103 WEST 2ND ST	2,919.89	Yes		
WestVP	051.051.3721.010188	COX COMMUNICATIONS - 1014 TEXAS	8,166.50	Yes		
WestVP	051.051.3721.010889	KANSAS STAR TBS	3,729.02	Yes		
WestVP	051.051.3721.010894	S3RD & ROCK - S550 N LYCEE - USD 259 NE HIGH SCHOOL MAIN EXTENSION	140,248.13	Yes		
WestVP	051.051.3721.010897	5250 N WOODLAWN, NE - K-8, USD-259 - MAIN EXTN	8,473.85	Yes		
WestVP	051.051.3721.010899	HOMESTEAD SENIOR RESIDENCES - 200 E. ROCK ROAD CT.	7,148.34	Yes		
WestVP	051.051.3721.010900	REFLECTION LIVING SENIOR CARE, LLC - 623 & 625 S. MAIZE - MAIN EXTENSION	7,867.84	Yes		
WestVP	051.051.3721.010902	CASA BELLA THIRD ADDITION - PHASE 1	4,600.16	Yes		
WestVP	051.051.3721.010903	629 S MAIZE CT, BLDG 100 - MAIN EXTN	604.47	Yes		
WestVP	051.051.3721.010905	ST. ANDREWS 4TH ADDITION - PHASE 1	13,512.98	Yes		
WestVP	051.051.3721.010906	6039 S OLIVER	5,446.27	Yes		
WestVP	051.051.3721.010907	CABELA'S, 2427 N GREENWICH - MAIN EXTN	(1,073.02)	Yes		
WestVP	051.051.3721.010909	VERIZON WIRELESS (GENERATOR) - 1313 HIGH - NEWTON	(1,665.13)	Yes		
WestVP	051.051.3721.010910	LEE COPELAND - 106 W. 61ST N.	(151.75)	Yes		
WestVP	051.051.3721.010911	6017 S. OLIVER - MAIN EXTENSION.	1,937.35	Yes		
WestVP	051.051.3721.010912	W 103RD ST S, CLEARWATER - MAIN EXTN	(13,828.61)	Yes		
WestVP	051.051.3741.010099	LAY 600' - 2" PE AT SUMMIT & LINCOLN, ARK CITY, KS	5,291.76	Yes		
WestVP	051.051.3761.010145	1902 E QUINCY - MAIN EXT FOR NEW CUSTOMER	1,373.52	Yes		
WestVP	051.051.3911.010101	BARTON SOLVENTS / BG PRODUCTS - MAIN EXTN	(1,769.02)	Yes		
EastVP	051.051.3521.010050	14096 W. 265TH--LOUISBURG, KS-OTTAWA DIVISION	2.73	Yes		
EastVP	051.052.3521.010051	14096 W. 265TH--LOUISBURG, KS-OTTAWA DIVISION	656.85	Yes		
EastVP	051.052.3522.005102	Contribution	(350.00)	Yes		
EastVP	051.052.3522.010000	NEW METER SET	(48.82)	No		
EastVP	051.052.3522.010265	CORBIN PARK - INTERIOR SERVICE LINES	(18,091.70)	No	8/1/12	380.2
EastVP	051.052.3522.010424	6126 PARALLEL PKWY--2" SERVICE FOR COMPRESSORS	6,502.18	Yes		
EastVP	051.052.3522.010431	GORDON BIRSCH BREWERY - 11652 ASH ST @ PARK PLACE	5.63	Yes		
EastVP	051.052.3522.010434	81ST AND MISSION ROAD-CORINTH SQUARE SHOPPING CENTER	(2,355.18)	Yes		
EastVP	051.052.3522.010435	81ST AND MISSION ROAD-CORINTH SQUARE SHOPPING CENTER--81ST AND MISSION ROAD	1,287.85	Yes		

Docket No. 12-KGSG-XXXX-RTS

Data Request No. KCC-026

Question # 01

Attachement #

Responsible area	work_order_number	Project Description	12/31/2011 CWIP amount	In Service 5/15/2012	Estimated In-service Date	Account Number(s)
EastVP	051.052.3522.010436	10200 SHAWNEE MISSION PARKWAY-NEW CAR WASH	2,196.04	Yes		
EastVP	051.052.3522.010437	LOGAN'S ROADHOUSE RESTAURANT - 7940 W 135TH ST	4.02	Yes		
EastVP	051.052.3522.010438	JACK IN THE BOX - 10317 METCALF	2.72	Yes		
EastVP	051.052.3522.010440	COACH'S BAR & GRILL - 9089 W 135TH ST.	9.84	Yes		
EastVP	051.052.3522.010442	6927 BELINDER	1,110.80	Yes		
EastVP	051.052.3522.010444	4331 W 119TH ST (FO THAI)	(12.19)	Yes		
EastVP	051.052.3522.010445	7230 BELINDER-CONSTRUCT NEW 5M METER	4.90	Yes		
EastVP	051.052.3522.010447	9450 RENNER RD	2,142.54	Yes		
EastVP	051.052.3522.010448	7900 W. 183RD-MIDWEST CUSTOM BUILDERS	1,550.75	Yes		
EastVP	051.052.3522.010449	15061 METCALF AVENUE (GREEN LANTERN CAR WASH)	5.56	Yes		
EastVP	051.052.3532.010022	INSTALL A 7M ROOTS METER FOR THE TRUCK WASH IN FAIRVIEW, KS	1,975.45	Yes		
EastVP	051.052.3542.010025	15 W K-99 HWY - DOUG SCHMIDT -INSTALL 2" PE SERVICE	116.69	Yes		
WestVP	051.052.3621.005100	Contribution	(28.00)	Yes		
WestVP	051.052.3635.010013	MAIN, 209 S. CAN. 2" PE SERVICE	2,276.32	Yes		
WestVP	051.052.3635.010014	MAIN, 209 S. CAN. INSTALL 16M ROTARY METER	4,141.48	Yes		
WestVP	051.052.3641.005100	Contribution	(14.00)	Yes		
WestVP	051.052.3642.005100	Contribution	(455.24)	Yes		
EastVP	051.052.3651.010067	MANHATTAN - INSTALL NEW DISTRICT REGULATOR STATION ON DEHOFF DR	12,530.18	No	9/15/12	
EastVP	051.052.3651.010068	MANHATTAN - INSTALL 7M FOR NEW HOTEL ON SOUTH 3RD	5,253.16	No	9/15/12	
EastVP	051.052.3651.010074	MANHATTAN - INSTALL 5M ROTARY @ 1301 WESTLOOP PLACE NEW DILLON'S	4,688.46	No	9/15/12	
EastVP	051.052.3651.010075	MANHATTAN - INSTALL 2" PE SERVICE TO THE NEW GIBBONS EXHIBIT	659.09	No	9/15/12	
EastVP	051.052.3651.010076	MANHATTAN - INSTALL 2" PE SVC LINE FOR 2715 HOBBS DR - MARLATT SCHOOL	4.38	Yes		
EastVP	051.052.3651.010077	WAMEGO- INSTALL 2M @ KAN-EQUIP (1803S HWY 24)	1,793.71	Yes		
EastVP	051.052.3653.005100	Contribution	(150.50)	Yes		
EastVP	051.052.3653.010028	MARYSVILLE - INSTALL 2" PE SERVICE TO 400 BROADWAY ST	2,101.68	Yes		
WestVP	051.052.3721.005102	Contribution	(1,190.00)	Yes		
WestVP	051.052.3721.010313	205S S 143RD ST E - 4" PE SERVICE LINE	770.47	Yes		
WestVP	051.052.3721.010317	525S DEERE RD, - MURPHY TRACTOR-(OPERATIONS BLDG) 2" PE S/L	(1,089.74)	Yes		
WestVP	051.052.3721.010321	205S S 143RD ST E - 8" PE YARD LINE	(27.95)	Yes		
WestVP	051.052.3721.010322	205S S 143RD ST E - M & R	3,538.63	Yes		
WestVP	051.052.3721.010323	S3RD & ROCK - 5550 N LYCEE - USD 259 NE HIGH SCHOOL SL	16,490.55	Yes		
WestVP	051.052.3721.010326	5250 N WOODLAWN - M & R	1,023.77	Yes		
WestVP	051.052.3721.010327	5250 N WOODLAWN - 8" PE YARD LINE	3,727.77	Yes		
WestVP	051.052.3721.010328	5250 N WOODLAWN, NE - K-8, USD-259 - 2" PE SERVICE LINE	3,255.31	Yes		
WestVP	051.052.3721.010330	629 S MAIZE CT, BLDG 200 - M & R	419.29	Yes		
WestVP	051.052.3721.010333	629 S MAIZE CT, BLDG 100 - 2" SERVICE LINE	1,387.30	Yes		
WestVP	051.052.3721.010335	3801 E HARRY - JIMMY'S EGG - M & R	453.96	Yes		



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Kansas Corporation Commission] [Laura Bowman]
Data Request: KCC-051 :: Advertising: Account Lists
Date: 0000-00-00

Question 1 (Prepared by Dawn Ewing)

A listing of all advertising incurred by the Applicant during the test year to include; the date paid, amount, payee, brief description of the advertising, account and sub-account where the charges were recorded.

Response:

Please see "KCC-051 Question 1 Attachment A" for detailed KGS direct advertising expenses. Please see "KCC 051 Attachment B" for a listing of corporate costs allocated through Distrigas. In the filing, the advertising adjusted test year amount is \$24,341. However, the correct advertising adjusted test year amount should be \$24,423. Within the Company's filing, an error was made adjusting or removing advertising expenses that were allocated through Distrigas - OKS (i.e. from cost center 1008), the ONEOK Partners Distrigas allocation factor. To summarize, the cost at issue were removed twice, once through the DistriGas process which correctly assigned the cost to ONEOK Partners and then again through a manual adjustment made in preparing the adjustment. The duplication of the removal of this cost results in an understatement of \$82. See KCC 051 Attachment B for additional details.

Attachment File Name	Attachment Note
Docket XX KCC-051 Attachment B.xlsx	
KCC-051 Question 1 Attachment A.pdf	

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	A	B	C	D	E
1	ONEOK, Inc.				
2	Test Year Ended January 1, 2011 - December 31, 2011				
3	Advertising Expenses - Costs Allocated through Distrigas to Kansas Gas Services				
4					
5					
6					
7					
8	From Cost Center	Natural Account	Account Description	Vendor Name	Line Description
9	1410	9301100	A&G ADVERTISING MISC	RUSSELL KAUFMANN COM	FALL FACTSHEETS
10					OKE AND OKS FACT SHEETS
11					REVISE FACTSHEETS & AD
12					FACT SHEET 1/2 PAGE - "GACT SHEET" - INS# 19 - ISSUE DATE 01/01/2011
13	1410 Total				
14	1411	9301100	A&G ADVERTISING MISC	BELL RECRUITMENT ADVERT	TULSA WORLD - COMM CONSULTANT I
15					JOB 000139 OU RECRUITMENT AD
16					NCAA TOURNAMENT PROGRAM
17					ORDER 001028-FY11 TULSA WORLD, 9/18/11

Docket No. 12-KGSG-XXX-RTS
 Data Request No. KCC - 051
 Question No. 1
 Attachment A

2011 Advertising

	Vendor	Type	Acct Classification Code	Amt Pd
Media Buys - Newspaper/Radio Ads				
Natural Gas Safety Campaign	Jordan Associates	Safety	51.1413.1413.9301100.21	\$98,722.73

Total Broadcast Media \$98,722.73

Chamber Directories

Emporia	Lawton	Educational	51.1413.1413.9301100.21	\$920.00
Great Bend	Great Bend Tribune	Educational	51.1413.1413.9301100.21	\$300.00
Northeast & Johnson County Chamber	Metromedia	Educational	51.1413.1413.9301100.21	\$1,070.00
Mission	Metromedia	Educational	51.1413.1413.9301100.21	\$660.00
Kansas City, Kansas	Sunflower	Educational	51.1413.1413.9301100.21	\$995.00
Lenexa	Metromedia	Educational	51.1413.1413.9301100.21	\$945.00
Leawood	Metromedia	Educational	51.1413.1413.9301100.21	\$895.00
Manhattan	Manhattan Chamber	Educational	51.1413.1413.9301100.21	\$275.00
Wichita	Wichita Chamber	Educational	51.1413.1413.9301100.21	\$600.00
New Resident Magazine - Near Utility Numbers	Metromedia	Educational	51.1413.1413.9301100.21	\$1,265.00
Overland Park Community Profile	Metromedia	Educational	51.1413.1413.9301100.21	\$1,310.00

Total Chamber Directories \$9,235.00

Fred Arbanas

Telephone directory

Arbanas	Safety	51.1413.1413.9301100.21	\$1,713.00
Arbanas	Safety	51.1413.1413.9301100.21	\$13.39
Arbanas	Safety	51.1413.1413.9301100.21	\$111.75
Arbanas	Safety	51.1413.1413.9301100.21	\$175.50
Arbanas	Safety	51.1413.1413.9301100.21	\$699.00
Arbanas	Safety	51.1413.1413.9301100.21	\$804.00
Arbanas	Safety	51.1413.1413.9301100.21	\$111.75
Arbanas	Safety	51.1413.1413.9301100.21	\$624.00
Arbanas	Safety	51.1413.1413.9301100.21	\$846.00
Arbanas	Safety	51.1413.1413.9301100.21	\$3,102.00
Arbanas	Safety	51.1413.1413.9301100.21	\$112.50
Arbanas	Safety	51.1413.1413.9301100.21	\$1,692.00
Arbanas	Safety	51.1413.1413.9301100.21	\$270.00
Arbanas	Safety	51.1413.1413.9301100.21	\$111.75
Arbanas	Safety	51.1413.1413.9301100.21	\$40.53
Arbanas	Safety	51.1413.1413.9301100.21	\$348.00
Arbanas	Safety	51.1413.1413.9301100.21	\$4,008.00
Arbanas	Safety	51.1413.1413.9301100.21	\$1,095.00
Arbanas	Safety	51.1413.1413.9301100.21	\$111.75
Arbanas	Safety	51.1413.1413.9301100.21	\$4,024.00
Arbanas	Safety	51.1413.1413.9301100.21	\$1,692.00
Arbanas	Safety	51.1413.1413.9301100.21	\$66.72
Arbanas	Safety	51.1413.1413.9301100.21	\$876.00
Arbanas	Safety	51.1413.1413.9301100.21	\$27.02
Arbanas	Safety	51.1413.1413.9301100.21	\$117.07
Arbanas	Safety	51.1413.1413.9301100.21	\$472.40
Arbanas	Safety	51.1413.1413.9301100.21	\$60.00
Arbanas	Safety	51.1413.1413.9301100.21	\$3,391.00
Arbanas	Safety	51.1413.1413.9301100.21	\$39.71
Arbanas	Safety	51.1413.1413.9301100.21	\$624.00
Arbanas	Safety	51.1413.1413.9301100.21	\$636.00
Arbanas	Safety	51.1413.1413.9301100.21	\$66.72
Arbanas	Safety	51.1413.1413.9301100.21	\$148.50
Arbanas	Safety	51.1413.1413.9301100.21	\$1,237.37
Arbanas	Safety	51.1413.1413.9301100.21	\$1,452.00
Arbanas	Safety	51.1413.1413.9301100.21	\$360.60
Arbanas	Safety	51.1413.1413.9301100.21	\$2,438.00
Arbanas	Safety	51.1413.1413.9301100.21	\$180.00
Arbanas	Safety	51.1413.1413.9301100.21	\$147.00

2011 Advertising

	Vendor	Type	Acct Classification Code	Am't Pd
	Arbanas	Safety	51.1413.1413.9301100.21	\$39.71
	Arbanas	Safety	51.1413.1413.9301100.21	\$684.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$396.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$1,600.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$80.18
	Arbanas	Safety	51.1413.1413.9301100.21	\$1,254.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$300.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$451.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$27.02
	Arbanas	Safety	51.1413.1413.9301100.21	\$933.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$168.20
	Arbanas	Safety	51.1413.1413.9301100.21	\$171.02
	Arbanas	Safety	51.1413.1413.9301100.21	\$453.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$348.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$775.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$1,224.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$2,976.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$72.27
	Arbanas	Safety	51.1413.1413.9301100.21	\$660.96
	Arbanas	Safety	51.1413.1413.9301100.21	\$660.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$3,640.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$438.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$1,065.00
	Arbanas	Safety	51.1413.1413.9301100.21	\$13.50
	Arbanas	Safety	51.1413.1413.9301100.21	\$6,372.00

Total Fred Arbanas \$58,847.89

Billing Inserts - printing exp

Natural Gas Generator Buckslip	Mainline	Educational	051.1413.1413.9210211.21	\$9,715.61
Natural Gas Safety Brochure	Mainline	Safety	051.1413.1413.9210211.21	\$14,076.69
Welcome to the Neighborhood	Mainline	Educational	051.1413.1413.9210211.21	\$1,214.84
Call 811 Before you dig	Mainline	Safety	051.1413.1413.9210211.21	\$7,711.51
No longer accting cash payment	Mainline	Safety	051.1413.1413.9210320.21	\$5,340.08
Pipeline Safety Brochure	Mainline	Safety	051.1413.1413.9210320.21	\$4,331.88
Annual Notice Insert	Mainline	Educational	051.1413.1413.9210211.21	\$5,887.53
Welcome to the Neighborhood	Mainline	Educational	051.1413.1413.9210211.21	\$1,110.40
Natural Gas Safety Brochure	Mainline	Safety	051.1413.1413.9210211.21	\$14,022.14
Natural Gas Generator Buckslip	Mainline	Educational	051.1413.1413.9210211.21	\$8,683.55

Total Bill Inserts \$72,094.23

Natural Gas Matters - Printing/Design Exp.

Natural Gas Matters - March	Consolidated Printing/ TrickDog Design	Educational/Safety	051.1413.1413.9210320.21	\$12,349.98
Natural Gas Matters - June	Consolidated Printing/ TrickDog Design	Educational/Safety	051.1413.1413.9210320.21	\$12,248.78
Natural Gas Matters - September	Consolidated Printing/ TrickDog Design	Educational	051.1413.1413.9210320.21	\$12,732.74
Natural Gas Matters - December	Consolidated Printing/ TrickDog Design	Educational/Safety	051.1413.1413.9210320.21	\$12,648.31

Total Natural Gas Matters \$49,979.81

Total Inserts \$122,074.04

Translations

Pipeline Safety Brochure, English to Spanish	Transperfect	Safety	051.1413.1413.9210211.21	\$315.00
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Total Translations \$315.00

Mailings

Docket No. 12-KGSG-XXX-RTS
 Data Request No. KCC - 051
 Question No. 1
 Attachment A

2011 Advertising

	Vendor	Type	Acct Classification Code	Amt Pd
Cold Weather Rule Mailing	Marketing Concepts	Educational	051.1413.1413.92010320.21	\$730.42
Cold Weather Insert	Mainline	Educational	051.1413.1413.9210211.21	\$6,553.22
Gas Lines Envelope	Trick Dog Design	Educational	051.1413.1413.9210320.21	\$48.00
Special Offer Insert/Envelopes	Mainline	Educational	051.1413.1413.9210211.21	\$2,509.82

Total Mailings **\$9,841.46**

Sponsorship Advertising

NJCAA Men's National basketball Championship Tournament Advertising		Sponsorship	051.1413.1413.9301100.21	\$550.00
Kansas Press Association Sponsorship	Kansas Press Association	Sponsorship	051.1413.1413.9301100.21	\$500.00

Total Misc **\$1,050.00**

Graphic Design

Emporia Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$80.00
Johnson Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$66.75
Beloit Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$68.00
Great Bend Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$68.00
Manhattan Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$73.00
Shawnee Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$72.00
Lerexa Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$70.00
"New Resident" Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$78.00
McPherson Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$55.00
Leawood Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$110.00
Johnson City Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$158.00
Wichita Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$134.00
KGS Chamber Ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$103.00
Great Bend 1/4 pg ad	Trick Dog Design	Educational	051.1413.1413.9301100.21	\$129.00
KGS Generator Insert	Trick Dog Design	Educational	051.1413.1413.9210211.21	\$572.75
KGS Welcome Brochure	Trick Dog Design	Educational	051.1413.1413.9210211.21	\$161.00
Cash at Door Insert	Trick Dog Design	Safety	051.1413.1413.9210320.21	\$487.00
Pipeline Safety Brochure	Trick Dog Design	Safety	051.1413.1413.9210211.21	\$513.75
Annual Notice	Trick Dog Design	Educational	051.1413.1413.9210211.21	\$172.00
Annual Notice Resize	Trick Dog Design	Educational	051.1413.1413.9210211.21	\$48.00
KGS/TLC Ad	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$256.00
KGS Art Bra Ad	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$218.50
Mission Anniversary Ad	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$186.00
Sunflower State Games	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$73.00
KGS 2011 Basketball Tournament Program Ad	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$53.00
KGS Economic Development Ads	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$93.00
Wabash CannonBall Ad	Trick Dog Design	Promotional (corporate	051.1413.1413.9301100.21	\$306.00

Total Graphic Design **\$4,404.75**

Special Programs

Appliance Alliance Promotional Materials	Hahn Texas	Educational	051.1413.1413.9210320.21	\$6,800.37
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Total Special Programs **\$6,800.37**

Total Expenses **\$311,291.24**



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Friday, September 14, 2012
Logged in as: [Andrea Crane] [Logout](#)

Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Kansas Corporation Commission] [Laura Bowman]
Data Request: KCC-055 :: Dues
Date: 0000-00-00

Questions 1 and 2 (Prepared by Lorna Eaton)

1. Please provide a listing of all payments made to industry associations, including memberships, included in the Applicant's test year expenses. Please include the amount paid, date paid, payee, and the account to which the payments were recorded. 2. If any association listed in response to this DR is involved in lobbying or political activity, please provide the percentage of dues or amount of payment(s) made to each association that are related to lobbying or political activity.

Response:

1. Please see attachment "KCC-055 Question 1 Attachment A.pdf " for the listing of payments made to industry associations. For corporate industry association costs allocated to KGS, please see the Company's response to KCC 044. 2. 7% of the American Gas Association dues is related to lobbying or political activity.

Attachment File Name	Attachment Note
KCC-055 Question 1 Attachment A.pdf	

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Docket No. 12-KGSG-XXX-RTS
Data Request No. KCC-055
Question No. 1
Attachment A

ACCOUNT NUMBER	DATE	VENDOR	LINE DESCRIPTION	NET ACTIVITY
9302	20-JAN-2011	AMERICAN GAS ASSOCIATION	QUARTERLY AGA DUES	41,863.60
9302	05-APR-2011	AMERICAN GAS ASSOCIATION	2ND QUARTERLY PAYMENT - DUES FOR 2011 MEMBERSHIP YEAR	41,863.60
9302	24-JUN-2011	AMERICAN GAS ASSOCIATION	AGA QUARTERLY DUES (THIRD QTR 2011)	41,863.60
9302	26-SEP-2011	AMERICAN GAS ASSOCIATION	FILE 401309-FOURTH QTR DUES FOR 2011 MEMBERSHIP	41,863.60
		TOTAL		167,454.40



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Friday, September 14, 2012
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Docket: [12-KGSG-835-RTS] 12-RTS: 2012 Rate Case
Requestor: [Kansas Corporation Commission] [Laura Bowman]
Data Request: KCC-135 :: Depreciation Rates - Corporate - IS 35
Date: 0000-00-00

KCC-135 (Prepared by Stacey Borgstadt)
Please provide a detailed explanation as to why it is appropriate to remove \$1,039,001 of depreciation and amortization expense from Misc. Corporate Charges - Adjustment IS-35. Additionally, please state where the related plant and accumulated depreciation balances are removed.

Response:
Please see KCC 135 Attachment A

Attachment File Name	Attachment Note
KCC 135 Attachment A.docx	

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Please provide a detailed explanation as to why it is appropriate to remove \$1,039,001 of depreciation and amortization expense from Misc. Corporate Charges - Adjustment IS-35. Additionally, please state where the related plant and accumulated depreciation balances are removed.

Response: The Depreciation and amortization adjustment contained within Adjustment IS 35 in the amount of \$1,039,001 should not have been removed. The Company's corporate allocated depreciation expense should be \$2,121,393 as shown on schedule 10-A in the MFR. The adjustment made in IS 35 was incorrectly recorded to account 930.2; thereby incorrectly reducing our requested 930.2 expenses by \$1,039,001; resulting in a \$1,039,001 understatement of our revenue requirement. Table 1 below contains a reconciliation of this understatement of the Corporate Depreciation expense.

Table 1

Description	As filed, FERC Accounts 403 & 930.2 Corporate Depreciation	Correct Corporate Depreciation FERC Account 403
Schedule 10-A Test Year Balance	\$2,156,028	\$2,156,028
Adjustment IS 31	(34,635)	(34,635)
Adjustment IS 35, Line 7	(1,039,001)	
Total Corporate Depreciation	<u>\$1,082,392</u>	<u>\$2,121,393</u>

CERTIFICATE OF SERVICE

12-KGSG-835-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 24th day of September, 2012, to the following parties who have waived receipt of follow-up hard copies:

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