

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

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

**NOTICE OF FILING OF STAFF EXHIBITS 1 AND 2**

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas (“Staff” and “Commission”, respectively), and files Staff Exhibits 1 and 2 regarding Kansas Gas Service, a Division of ONE Gas, Inc.’s (“KGS”) application requesting a refund of over-collected Gas System Reliability Surcharge (“GSRS”) revenues.

Staff inadvertently omitted Staff Exhibits 1 and 2 regarding KGS’ application in the above-captioned docket when it filed Notice of its Report and Recommendation (“R&R”) in the above-captioned docket on June 25, 2025. These exhibits serve to supplement Staff’s June 25, 2025 R&R in the above-captioned docket.

WHEREFORE, Staff submits its Exhibits 1 and 2 for Commission review and consideration in conjunction with its June 25, 2025, R&R.

Respectfully submitted,

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**Kansas Gas Service**  
**A Division of ONE Gas**

**Gas System Reliability Surcharge**

**GSRS Over/Under Cumulative Recovery for 2023-2024**

(A)		
Line No.		GSRS Recoveries
1	Sept - Nov 2023 Estimated Recoveries in 24-KGSG-215-TAR	\$6,845,977
2	Sept- Nov 2023 GSRS Recoveries	\$6,878,447
3	True-Up Actual/Estimate from 23-KGSG-281-TAR	\$32,470
4	December 2023 Recoveries	\$3,011,776
5	January 2024 Recoveries	\$3,009,072
6	February 2024 Recoveries	\$3,033,760
7	March 2024 Recoveries	\$3,022,046
8	April 2024 Recoveries	\$3,015,154
9	May 2024 Recoveries	\$2,986,445
10	June 2024 Recoveries	\$2,982,212
	July 2024 Recoveries	\$2,978,931
11	August 2024 Recoveries	\$2,965,068
	September-October Estimate	\$5,947,296
12	Total Cumulative GSRS Recoveries	\$32,984,231
13	2023 GSRS Rev. Requirement	\$32,110,365
14	Total Amount Over Recovered through November 2024	\$873,866
15	Revenue related to project reimbursement by KDOT	\$8,828
16	Total Revenue to be refunded to Customers	\$882,694

**Kansas Gas Service  
A Division of ONE Gas**

**Gas System Reliability Surcharge  
Development of GSRS Rate**

<b>Line No.</b>	<b>Customer Class</b>	<b>Pro-Forma Revenue - Docket No. 18-KGSG-560- RTS</b>	<b>% of Revenue Requirement Responsibility</b>	<b>GSRS Revenue Requirement (Based upon ratio of pro-forma revenue to total revenue)</b>	<b>Customers Per - 18-KGSG-560- RTS Settlement - Appendix B</b>	<b>GSRS One-Time Refund</b>
1	Residential Sales RS	\$ 228,136,718	71.544%	\$ (631,515)	583,049	\$ (1.08)
2	General Sales Svc. Small	21,561,638	6.762%	(59,686)	36,896	\$ (1.62)
3	General Sales Svc. Large	16,644,462	5.220%	(46,074)	11,621	\$ (3.96)
4	General Sales Svc. Transport Eligible	2,383,361	0.747%	(6,597)	500	\$ (13.19)
5	Small Generator Sales SGS	431,454	0.135%	(1,194)	676	\$ (1.77)
6	Gas Irrigation Sales GIS	331,827	0.104%	(919)	214	\$ (4.29)
7	Small Transportation STk	11,498,231	3.606%	(31,829)	3,497	\$ (9.10)
8	Small Transportation STt	4,441,906	1.393%	(12,296)	1,211	\$ (10.15)
9	Gas Irrigation Transportation GITt	1,705,800	0.535%	(4,722)	513	\$ (9.20)
10	Large Volume Transportation LVTk Tier 1 #	1,750,052	0.549%	(4,844)	215	\$ (22.53)
11	Large Volume Transportation LVTk Tier 2 #	1,684,737	0.528%	(4,664)	94	\$ (49.61)
12	Large Volume Transportation LVTk Tier 3 #	1,496,729	0.469%	(4,143)	47	\$ (88.15)
13	Large Volume Transportation LVTk Tier 4 #	8,916,005	2.796%	(24,681)	63	\$ (391.76)
14	Large Volume Transportation LVTt Tier 1 #	693,253	0.217%	(1,919)	45	\$ (42.64)
15	Large Volume Transportation LVTt Tier 2 #	785,386	0.246%	(2,174)	31	\$ (70.13)
16	Large Volume Transportation LVTt Tier 3 #	637,325	0.200%	(1,764)	15	\$ (117.61)
17	Large Volume Transportation LVTt Tier 4 #	13,969,184	4.381%	(38,669)	47	\$ (822.74)
18	Wholesale Transportation WT t #	1,454,338	0.456%	(4,026)	28	\$ (143.78)
19	Sales Service for Resale SSR	97,657	0.031%	(270)	8	\$ (33.79)
20	CNG k system	163,179	0.051%	(452)	9	\$ (50.19)
21	CNG t system	67,219	0.021%	(186)	2	\$ (93.04)
22	Kansas Gas Supply D	25,235	0.008%	(70)	1	\$ (69.85)

23	<b>Total Refund</b>	<b>\$ 318,875,695</b>	<b>100%</b>	<b>\$ (882,694)</b>		
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**Kansas Gas Service**  
**A Division of ONE Gas**

**Gas System Replacement Surcharge - Revised Revenue Impact by Docket for 051.055.3653.010037**

Line No.	Summary	Docket No. 21-KGSG-094-TAR	Docket No. 22-KGSG-112-TAR	Docket No. 23-KGSG-281-TAR	Docket No. 24-KGSG-215-TAR	Total
1	Original Cost	\$ 26,600	\$ 26,600	\$ 26,600	\$ 26,600	
2	<i>Less: Accumulated Depreciation</i>	<u>\$ (1,028)</u>	<u>\$ (1,947)</u>	<u>\$ (2,318)</u>	<u>\$ (2,922)</u>	
3	Net Plant in Service	\$ 25,572	\$ 24,653	\$ 24,282	\$ 23,678	
4	<i>Less: Accumulated Deferred Income Taxes</i>	<u>\$ (737)</u>	<u>\$ (919)</u>	<u>\$ (1,188)</u>	<u>\$ (1,369)</u>	
5	Net GSRS Rate Base	\$ 24,835	\$ 23,734	\$ 23,094	\$ 22,309	
6	Carrying Charge <sup>(1)</sup>	<u>8.6012%</u>	<u>8.6012%</u>	<u>8.6012%</u>	<u>8.6012%</u>	
7	Pre-Tax Required Return	\$ 2,136	\$ 2,041	\$ 1,986	\$ 1,919	
8	Depreciation Expense	\$ 645	\$ 645	\$ 645	\$ 645	
9	GSRS Revenue Requirement (Annual)	<u>\$ 2,781</u>	<u>\$ 2,686</u>	<u>\$ 2,631</u>	<u>\$ 2,564</u>	<u>\$ 10,662</u>
10	Reduction for Revenue over the cap	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,834</u>	<u>\$ 1,834</u>
11	<b>Revenue Included in GSRS Requirement</b>	<u><b>\$ 2,781</b></u>	<u><b>\$ 2,686</b></u>	<u><b>\$ 2,631</b></u>	<u><b>\$ 730</b></u>	<u><b>\$ 8,828</b></u>

**Kansas Gas Service  
A Division of ONE Gas**

**Gas System Reliability Surcharge  
Development of GSRS Rate**

Line No.	Customer Class	Pro-Forma Revenue - Docket No. 18-KGSG-560-RTS	% of Revenue Requirement Responsibility	GSRS Revenue Requirement (Based upon ratio of pro-forma revenue to total revenue)	Customers Per - 18 KGSG-560-RTS Settlement - Appendix B	GSRS Annual Charge	GSRS Monthly Charge
1	Residential Sales RS	\$ 228,136,718	71.544%	1,834	583,049	\$ 0.00	\$ 0.00
2	General Sales Svc. Small	21,561,638	6.762%	173	36,896	\$ 0.00	\$ 0.00
3	General Sales Svc. Large	16,644,462	5.220%	134	11,621	\$ 0.01	\$ 0.00
4	General Sales Svc. Transport Eligible	2,383,361	0.747%	19	500	\$ 0.04	\$ 0.00
5	Small Generator Sales SGS	431,454	0.135%	3	676	\$ 0.01	\$ 0.00
6	Gas Irrigation Sales GIS	331,827	0.104%	3	214	\$ 0.01	\$ 0.00
7	Small Transportation STk	11,498,231	3.606%	92	3,497	\$ 0.03	\$ 0.00
8	Small Transportation STt	4,441,906	1.393%	36	1,211	\$ 0.03	\$ 0.00
9	Gas Irrigation Transportation GITt	1,705,800	0.535%	14	513	\$ 0.03	\$ 0.00
10	Large Volume Transportation LVTk Tier 1 #	1,750,052	0.549%	14	215	\$ 0.07	\$ 0.01
11	Large Volume Transportation LVTk Tier 2 #	1,684,737	0.528%	14	94	\$ 0.14	\$ 0.01
12	Large Volume Transportation LVTk Tier 3 #	1,496,729	0.469%	12	47	\$ 0.26	\$ 0.02
13	Large Volume Transportation LVTk Tier 4 #	8,916,005	2.796%	72	63	\$ 1.14	\$ 0.09
14	Large Volume Transportation LVTt Tier 1 #	693,253	0.217%	6	45	\$ 0.12	\$ 0.01
15	Large Volume Transportation LVTt Tier 2 #	785,386	0.246%	6	31	\$ 0.20	\$ 0.02
16	Large Volume Transportation LVTt Tier 3 #	637,325	0.200%	5	15	\$ 0.34	\$ 0.03
17	Large Volume Transportation LVTt Tier 4 #	13,969,184	4.381%	112	47	\$ 2.39	\$ 0.20
18	Wholesale Transportation WT t #	1,454,338	0.456%	12	28	\$ 0.42	\$ 0.03
19	Sales Service for Resale SSR	97,657	0.031%	1	8	\$ 0.10	\$ 0.01
20	CNG k system	163,179	0.051%	1	9	\$ 0.15	\$ 0.01
21	CNG t system	67,219	0.021%	1	2	\$ 0.27	\$ 0.02
22	Kansas Gas Supply D	25,235	0.008%	0	1	\$ 0.20	\$ 0.02

23	<b>Total Revenue Requirement before Residential Adjustment</b>	<b>\$ 318,875,695</b>	<b>100%</b>	<b>\$ 2,564</b>
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## **CERTIFICATE OF SERVICE**

25-KGSG-268-MIS

I, the undersigned, certify that a true and correct copy of the above and foregoing Notice of Filing of Staff Exhibits was served via electronic service this 11th day of July, 2025, to the following:

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