



**Kansas
Gas Service**™

A Division of ONE Gas

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

20191205141129
Filed Date: 12/05/2019
State Corporation Commission
of Kansas

December 5, 2019

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

RE: Docket 20-KGSG-235-TAR

Dear Mr. Rehagen:

The attached pdf contains the amendment to our original Ad Valorem Filing that was e-filed on November 27, 2019. The amendment includes the remaining assessments and the actual November 2019 recoveries. The pdf shows the final calculation for the new surcharge to be reflected on customers' bills beginning with January 2020 cycle 1 billings; also attached is an itemized listing of taxes assessed by each taxing entity. Please contact Graham Jaynes (913-319-8612 or Graham.Jaynes@onegas.com) if you have any questions or concerns. Per prior conversation, we will have all the tax records available for you on a flash drive which will be sent via FedEx.

We have filed this amendment via the KCC e-filing platform on December 5, 2019.

Sincerely,

Lorna Eaton
Manager, Rates & Regulatory

Attachments

cc: Justin Grady, Pat Renner

KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
For the Year Ending December 31, 2019
Calculation for the 2020 Billing Year

Adjustment to Prior Year Surcharge

Prior Year Surcharge Total	\$1,076,886.92	
Late Assessments	4,670.64	
True-up of Estimated Recoveries:		
Dec-18 Estimated	\$16,929.06	
Actual	<u>(18,787.86)</u>	
Total Adjustments to Estimate	<u>(\$1,858.80)</u>	
Total Prior Year Surcharge Adjustments		\$1,079,698.76

Current Year Recoveries - 2019

January	\$145,873.62	
February	207,625.54	
March	196,291.26	
April	101,053.31	
May	53,224.41	
June	38,517.55	
July	29,729.72	
August	31,307.95	
September	33,377.05	
October	37,568.78	
November	96,026.00	
December	Estimated <u>147,688.23</u>	
Total Recoveries		<u>\$1,118,283.42</u>
Under/(Over) Recovery to Carry Forward		(\$38,584.66)

Current Year Assessments

Ad Valorem Tax Assessments	\$24,423,196.73	
Less: Amount included in Base Rates	*1 <u>(21,125,905.49)</u>	
Recoverable Current Year Taxes		<u>\$3,297,291.24</u>
Total Recoverable Amount		\$3,258,706.58

Annual Billing Determinants

Billing Determinants	*2	78,382,787	Mcf	78,382,787	Mcf
Ad Valorem Tax Surcharge Rate:	Surcharge of			<u><u>\$0.0416</u></u>	/Mcf

*1 Docket 18-KGSG-560-RTS: Unanimous Settlement Agreement, Section 15 (page 5)
- prorated for 1 month and 5 days of 16-KGSG-491-RTS

*2 Docket 18-KGSG-560-RTS: Unanimous Settlement Agreement, Appendix B

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

**Kansas Gas Service
Ad Valorem Recoveries**

		2018	2019										
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
10	R4VS	1.27	1.76	17.38	18.12	12.50	5.87	3.87	2.36	2.75	3.62	2.43	7.88
10	RAVS	11,340.85	111,627.92	122,067.27	113,657.26	46,454.43	22,084.00	13,127.17	7,924.29	7,326.98	7,522.56	13,242.27	53,798.10
10	RWVS	9.88	85.06	0.00	106.63	(6.11)	153.42	21.56	26.06	0.00	11.24	0.00	33.44
10	XRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	YRVS	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26
20	4CVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	C4VS	2.09	2.93	27.41	24.82	16.43	5.48	8.31	1.11	1.07	0.83	0.73	7.69
20	CAVS	2,866.98	28,702.25	32,388.59	30,591.63	11,655.38	5,496.65	3,567.98	2,981.20	2,781.47	2,950.14	3,623.94	12,918.21
20	CEVS	4.62	52.70	60.96	50.37	17.44	7.95	3.42	1.74	1.95	4.05	9.03	23.97
20	CIVS	0.55	4.41	3.88	4.24	6.71	31.41	16.53	137.21	300.60	158.28	51.00	25.51
20	CWVS	1.83	18.19	0.00	28.48	0.00	47.22	5.69	4.56	0.00	1.26	0.00	9.32
20	XCVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	IAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	XIVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	SAVS	20.64	203.72	260.37	252.58	45.84	12.22	1.79	2.03	3.24	2.49	5.49	61.03
45	S4VS	2.92	3.96	37.60	40.27	26.40	8.36	5.36	2.72	2.50	2.37	2.37	12.20
Transport	WAVS	195.56	234.90	2,483.71	2,516.40	1,730.12	519.07	328.67	159.03	242.22	184.61	132.84	687.21
Transport	LAVS	2,743.61	2,916.89	29,398.87	28,268.44	24,575.17	17,135.51	15,540.94	14,105.36	14,588.22	14,983.25	14,540.14	19,959.42
Transport	TLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	KLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	GAVS	1,595.68	2,016.85	20,856.53	20,710.01	16,504.52	7,713.32	5,884.92	4,381.63	6,056.57	7,551.97	5,958.09	8,477.87
Transport	KGVS	1.38	2.08	22.97	21.94	14.48	3.93	1.34	0.42	0.38	0.38	0.45	3.89
Transport	VAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

manual Billing Correction

Total	18,787.86	145,873.62	207,625.54	196,291.26	101,053.31	53,224.41	38,517.55	29,729.72	31,307.95	33,377.05	37,568.78	96,026.00
-------	-----------	------------	------------	------------	------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2018 AND 2019 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2018 Taxes	2019 Taxes	\$	%
KANSAS				
Allen	\$188,523.76	228,225.26	\$39,701.50	21.06%
Anderson	129,977.36	133,527.70	\$3,550.34	2.73%
Atchinson	285,406.64	308,779.96	\$23,373.32	8.19%
Barber	101,153.32	111,312.04	\$10,158.72	10.04%
Barton	495,563.90	549,510.12	\$53,946.22	10.89%
Bourbon	245,664.60	272,249.78	\$26,585.18	10.82%
Brown	156,796.58	165,026.20	\$8,229.62	5.25%
Butler	769,042.18	858,613.74	\$89,571.56	11.65%
Chautauqua	335.42	1,046.62	\$711.20	212.03%
Cherokee	318,173.26	357,499.94	\$39,326.68	12.36%
Clark	84,057.22	90,286.43	\$6,229.21	7.41%
Clay	132,580.22	146,081.48	\$13,501.26	10.18%
Cloud	187,778.32	206,165.38	\$18,387.06	9.79%
Coffey	13,947.32	15,321.04	\$1,373.72	9.85%
Comanche	60,518.00	69,371.66	\$8,853.66	14.63%
Cowley	354,620.06	394,734.10	\$40,114.04	11.31%
Crawford	530,230.30	586,585.66	\$56,355.36	10.63%
Dickinson	237,252.04	269,778.84	\$32,526.80	13.71%
Doniphan	89,068.10	98,032.34	\$8,964.24	10.06%
Douglas	76,569.88	83,603.24	\$7,033.36	9.19%
Edwards	160,318.32	174,482.98	\$14,164.66	8.84%
Elk	42,135.26	41,362.32	(\$772.94)	-1.83%
Ellis	23,861.74	23,664.28	(\$197.46)	-0.83%
Ellsworth	84,914.02	92,734.14	\$7,820.12	9.21%
Ford	52,699.71	58,536.87	\$5,837.16	11.08%
Franklin	292,475.91	322,356.21	\$29,880.30	10.22%
Geary	328,898.04	365,186.02	\$36,287.98	11.03%
Grant	737.43	954.27	\$216.84	29.40%
Gray	13,776.68	14,997.10	\$1,220.42	8.86%
Greenwood	21,884.44	23,876.56	\$1,992.12	9.10%
Harper	60,550.28	66,160.12	\$5,609.84	9.26%
Harvey	298,548.30	325,704.20	\$27,155.90	9.10%
Haskell	33,680.77	38,210.67	\$4,529.90	13.45%
Jackson	97,622.50	106,549.14	\$8,926.64	9.14%
Jefferson	147,289.10	163,265.38	\$15,976.28	10.85%
Jewell	64,993.36	71,096.98	\$6,103.62	9.39%
Johnson	2,837,374.25	3,097,409.54	\$260,035.29	9.16%
Kingman	196,199.50	207,592.26	\$11,392.76	5.81%
Kiowa	83,922.96	91,934.08	\$8,011.12	9.55%
Labette	379,252.90	408,352.66	\$29,099.76	7.67%
Leavenworth	440,548.70	496,574.07	\$56,025.37	12.72%
Lincoln	64,476.48	70,453.54	\$5,977.06	9.27%
Linn	15,430.20	16,971.70	\$1,541.50	9.99%
Lyon	328,149.24	360,856.42	\$32,707.18	9.97%
Marion	36,958.61	40,741.93	\$3,783.32	10.24%
Marshall	187,190.70	206,542.24	\$19,351.54	10.34%
McPherson	392,172.86	429,350.36	\$37,177.50	9.48%
Meade	34,182.76	36,000.50	\$1,817.74	5.32%
Miami	151,632.90	163,548.32	\$11,915.42	7.86%
Mitchell	146,850.10	163,138.76	\$16,288.66	11.09%
Montgomery	127,967.26	133,993.40	\$6,026.14	4.71%
Morris	13,896.86	15,696.00	\$1,799.14	12.95%
Morton	1,321.89	1,143.50	(\$178.39)	-13.50%
Nemaha	91,086.42	99,683.02	\$8,596.60	9.44%
Neosho	181,976.48	204,251.42	\$22,274.94	12.24%
Osage	140,182.32	157,437.10	\$17,254.78	12.31%

**KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
2018 AND 2019 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2018 Taxes	2019 Taxes	\$	%
Osborne	73,867.76	80,678.68	\$6,810.92	9.22%
Ottawa	68,809.46	76,241.42	\$7,431.96	10.80%
Pawnee	129,019.82	144,794.74	\$15,774.92	12.23%
Pottawatomie	197,311.20	217,104.24	\$19,793.04	10.03%
Pratt	336,205.66	349,772.02	\$13,566.36	4.04%
Reno	904,390.14	989,900.60	\$85,510.46	9.46%
Republic	43,756.37	46,853.14	\$3,096.77	7.08%
Rice	96,297.80	98,294.20	\$1,996.40	2.07%
Riley	503,633.16	639,154.80	\$135,521.64	26.91%
Rooks	0.00	0.00	\$0.00	0.00%
Rush	70,240.01	78,295.61	\$8,055.60	11.47%
Russell	151,347.42	163,795.82	\$12,448.40	8.23%
Saline	602,277.54	678,032.42	\$75,754.88	12.58%
Sedgwick	3,432,391.90	3,816,197.64	\$383,805.74	11.18%
Seward	6,150.38	6,776.90	\$626.52	10.19%
Shawnee	2,119,427.94	2,351,638.82	\$232,210.88	10.96%
Smith	74,056.14	80,219.48	\$6,163.34	8.32%
Stafford	129,652.10	145,388.00	\$15,735.90	12.14%
Stanton	982.44	1,051.34	\$68.90	7.01%
Stevens	0.00	0.00	\$0.00	0.00%
Sumner	255,662.20	293,773.70	\$38,111.50	14.91%
Wabaunsee	13,620.06	15,241.60	\$1,621.54	11.91%
Washington	111,364.87	118,529.36	\$7,164.49	6.43%
Wilson	0.00	0.00	\$0.00	0.00%
Woodson	8,793.68	9,414.58	\$620.90	7.06%
Wyandotte	1,247,131.86	1,355,829.94	\$108,698.08	8.72%
Total Kansas	\$22,608,807.64	\$24,993,538.64	\$2,384,731.00	
OKLAHOMA				
30176 Grant (Medford, OK)	37,672.00	42,776.00	\$5,104.00	13.55%
18387 Woods (Alva, OK)	489.00	486.00	(\$3.00)	-0.61%
Total Oklahoma	\$38,161.00	\$43,262.00	\$5,101.00	
Total Taxes	\$22,646,968.64	\$25,036,800.64	\$2,389,832.00	
Less Taxes Charged to Other Balance Sheet Accounts:				
Acct 163: Inventory		\$ 142,537.01		Key
Acct 184: Fleet Clearing		471,066.90		no assets
Total Current Year Ad Valorem Expense		\$24,423,196.73		estimate
				Revised

Acct 163: Inventory Rate
Acct 184: Fleet Clearing Rate

0.00569310
0.01881498

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

Kansas Gas Service					Support	
2019 Taxes: Late Assessments/Refunds						
County	Original Assessment	Total Ad Valorem tax paid (per g/l)	Additional Assessment / (Refund)	Total Corrected AV Expense	Reference or JE #	GL Month
Rice	\$ 96,297.80	\$ 96,297.80	\$ (2,979.01)	\$ 93,318.79	Check 6055	Jul-19
Brown ⁽¹⁾	\$ 156,796.58	\$ 156,796.58	\$ (1,536.83)	\$ 155,259.75	Check 25436 and 25120	May-19
Sedgwick	\$ 3,432,391.90	\$ 3,432,391.90	\$ (2,562.67)	\$ 3,429,829.23	Check 01624873	Jun-19
Greenwood	\$ 21,884.44	\$ 21,880.56	\$ (3.88)	\$ 21,880.56	Greenwood Bill Query (Rate Change)	
Osage	\$ 140,182.32	\$ 140,950.68	\$ 768.36	\$ 140,950.68	Osage Amended Assessment	Feb-19
Franklin	\$ 292,475.91	\$ 295,182.21	\$ 2,706.30	\$ 295,182.21	Check 103571 paid to Franklin County	Jan-19
Shawnee	\$ 2,119,427.94	\$ 2,119,430.86	\$ 2.92	\$ 2,119,430.86	Check 800023 to Shawnee County	Feb-19
Johnson ⁽²⁾	\$ 2,837,374.25	\$ 2,841,631.24	\$ 1,336.50	\$ 2,838,710.75	Check 20953037, 2018 Tax Reminder, and Delinquent Statement	Jun-19
Leavenworth	\$ 440,548.70	\$ 444,978.90	\$ 4,430.20	\$ 444,978.90	Notice of delinquent taxes - Leavenworth	Jul-19
Riley	\$ 503,633.16	\$ 504,913.77	\$ 1,280.61	\$ 504,913.77	Riley estate tax assessment	Feb-19
Chautauqua	\$ 335.42	\$ 1,563.56	\$ 1,228.14	\$ 1,563.56	Chautauqua Bill Query	Jun-19
Totals	\$ 10,041,348.42	\$ 10,056,018.06	\$ 4,670.64	\$ 10,046,019.06		

(1) Brown includes the sum of checks 25436 and 25120 (\$759.93 and \$776.90 respectively)

(2) Johnsons includes a refund from a levy change of -\$2,920.49, an addition from a levy change of \$1,260.99, and an additional assessment of \$2,996