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State Corporation Commission
of Kansas

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 Adjustment of its Natural Gas Rates in the State of Kansas.	))))	Docket No. 24-KGSG-610 - RTS

PUBLIC DIRECT TESTIMONY
OF
PAUL H RAAB
ON BEHALF OF KANSAS GAS SERVICE
A DIVISION OF ONE GAS, INC.

MARCH 1, 2024

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DOCKET NO. 24-KGSG-___-RTS

Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road, Bethesda, MD 20816. I am an independent economic consultant.

Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?

A. I am appearing on behalf of Kansas Gas Service, a division of ONE Gas Inc. ("Kansas Gas Service" or "Company").

I. QUALIFICATIONS

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I have a B.A. in Economics from Rutgers University and an M.A. from the State University of New York at Binghamton with a concentration in Econometrics. While attending Rutgers, I studied as a Henry Rutgers Scholar.

Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.

A. I have been providing consulting services to the utility industry for over forty years, having assisted electric, gas, telephone, and water utilities; Commissions; and intervenor clients in a variety of areas. I am trained as a quantitative economist so that most of this assistance has been in the form of mathematical and economic analysis and information systems development. My particular areas of focus are planning issues, costing and rate design analysis, and depreciation and life

analysis. I began my career with the professional services firm that is now known as Ernst & Young, where I was employed for ten years.

Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN REGULATORY PROCEEDINGS?

A. Yes. I have provided expert testimony before this Commission on numerous occasions. In addition, I have provided expert testimony before the state regulatory authorities of Alaska, Colorado, the District of Columbia, Georgia, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, Virginia, West Virginia, and Wisconsin, as well as the Federal Energy Regulatory Commission ("FERC"), the Michigan House Economic Development and Energy Committee, the Pennsylvania House Consumer Affairs Committee, the Province of Saskatchewan, and the United States Tax Court.

Exhibit PHR-1 provides additional details on my qualifications and professional experience.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. There are three main purposes for my testimony. First, I have prepared and will sponsor Adjustments IS 8 and IS 9 from Section 9, Schedule 9-B of the Company's Application. Adjustment IS 8 represents the amount by which revenues would have increased had weather been normal during the test year. Adjustment IS 9 is the "Customer Annualization" adjustment, which is necessary to synchronize

revenues and expenses related to the test year-end number of customers with the test year-end rate base. In addition, I sponsor three class cost of service ("CCOS") studies that are used to guide the Company in assigning the required revenue increase to the various customer classes and in designing rates. Finally, I sponsor the Company's proposed rate design.

III. IDENTIFICATION OF EXHIBITS

Q. DO YOU SPONSOR ANY EXHIBITS IN SUPPORT OF YOUR TESTIMONY?

A. Yes, I sponsor ten exhibits. Exhibit PHR-1 is a summary of my qualifications and experience. Exhibit PHR-2 summarizes the normal weather estimates for precipitation, heating degree days ("HDDs"), and cooling degree days ("CDDs") used to weather normalize test year volumes and revenues. Exhibit PHR-3 contains regression statistics that support the weather normalization adjustment I am proposing in this case and Exhibit PHR-4 contains statistics that support the customer annualization adjustment I am proposing in this case.

Exhibit PHR-5, Exhibit PHR-6 and Exhibit PHR-7 contain complete class cost of service analyses of Kansas Gas Service at existing rates, equalized customer class rates of return and at proposed rate levels. These studies differ in their treatment of distribution mains, as described more fully below.

Exhibit PHR-8 summarizes the revenue increases by class that are indicated by each CCOS study and those ultimately proposed by the Company, utilizing an equal percentage increase strategy to implement the revenue changes. Exhibit PHR-9 summarizes the Company's proposed residential rate design in this case and the bill impacts of those rate designs. Finally, CONFIDENTIAL Exhibit

PHR-10 is a proof of revenue schedule.

The above-designated exhibits were prepared by me or under my direction and supervision.

IV. ORGANIZATION OF TESTIMONY

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized into three additional sections. Section V describes the adjustments I sponsor. The class cost of service studies are described in Section VI and the Company's rate design proposals are presented in Section VII.

V. ADJUSTMENTS

Q. WHAT ADJUSTMENTS DO YOU SPONSOR?

A. I sponsor two adjustments. The first is a weather normalization adjustment, which adjusts test year volumes and revenues for normal weather. Estimates of normal weather as well as heating sensitivity factors are needed to develop this adjustment. The normal weather estimates used for this purpose are described in subsection V.a. below. The development of heating sensitivity factors is described in subsection V.b.

The second adjustment is for customer annualization, which adjusts the number of customers so that they are synchronized with year-end rate base. Subsection V.c. presents the details associated with this adjustment.

a. Normal Weather

Q. WHY IS IT NECESSARY TO ADJUST TEST YEAR SALES LEVELS FOR THE EFFECTS OF WEATHER?

A. Temperature greatly impacts the amount of natural gas used. Because of this, the

Company's earned return in any year can vary significantly, solely as a function of the weather, and test year revenues based on a period of abnormal weather require a weather adjustment for ratemaking purposes. It is unlikely that such abnormalities repeat themselves regularly during the period that the new rates are expected to be in effect. As a result, rates established on such abnormalities would not be likely to produce the revenue levels for which they were designed. It is necessary, therefore, to adjust test year revenues to reflect normal weather.

Q. HOW DO YOU DEFINE NORMAL WEATHER FOR THIS PURPOSE?

A. Consistent with the Commission's February 5, 2019 "Order Approving Partial Unanimous Settlement Agreement" in Docket No. 18-KGSG-560-RTS ("560 Docket"), which adopted Staff's Heating Degree Day Normals,[1] I have developed a thirty-year average over the period October 1993 to September 2023 for the purpose of defining normal weather. Consistent with the development of Staff's Heating Degree Day Normals in the 560 Docket, I have developed these averages for precipitation, heating degree days, and cooling degree days.

Also consistent with the development of Staff's Heating Degree Day Normals in the 560 Docket, I have developed these averages based on weather data from Kansas City International Airport (the National Oceanic and Atmospheric Administration's ("NOAA's") Global Historical Climatology Network Station ID No. USW00002947), Topeka Municipal Airport (USW00013996) and Wichita Dwight D. Eisenhower National Airport (USW00003928), consistent with the Settlement Agreement reached in the 560 Docket. All weather observations used in my

[1] From page 7 of Exhibit A of that Order: "For the purpose of calculating the WNAR factor, the Parties agree to use…Staff's Heating Degree Day Normals…"

analysis are available on NOAA's website at https://www.ncdc.noaa.gov/cdo-web/cart. I provide a summary of the test year actuals and normals for precipitation, heating degree days ("HDDs"), and cooling degree days ("CDDs") used to normalize test year normalize in Exhibit PHR-2.

b. Weather Normalization Adjustment

Q. HOW DID THE WEATHER ACTUALLY EXPERIENCED DURING THE TEST PERIOD COMPARE TO NORMAL WEATHER?

A. The test period was about 6% warmer than the 30-year average as measured by HDD's and about 9% warmer than the 30-year average as measured by CDD's. In addition, precipitation was only 80% of the 30-year average value. Based on these values, it was necessary to increase test year volumes by a total of 3,070,414 Mcf (2.53%) and revenues by $6,403,185 to reflect the effects of "normal" weather.

Q. WOULD YOUR PLEASE EXPLAIN THE PROCEDURE USED TO MAKE THE WEATHER ADJUSTMENT?

A. There are a variety of methods that can be used to make this adjustment. However, having performed similar calculations for Kansas Gas Service in past cases, having worked with the Commission Staff on this issue a number of times and based on a review of prior Commission decisions, I believe that I have applied a method that has broad support in the state of Kansas. This method adheres to the following four guidelines:

1. The method employs a level of rate class disaggregation that is as great as can be reasonably supported by the data;

2. The method relies on the three weather recording stations agreed to by all parties to the Partial Unanimous Settlement Agreement to the 560 Docket;

3. Regression techniques are used to relate usage to an appropriate weather variable. These regression equations should be as free as possible from any identifiable statistical impairment; and

4. The weather variable employed in the regression specifications should be reasonably anticipated to influence usage. In other words, HDDs should be used to normalize those classes that use natural gas for space heating purposes and CDDs or rainfall should be used to normalize those classes whose usage of natural gas is driven by irrigation needs.

Q. HOW DID YOU IMPLEMENT THESE GUIDELINES?

A. First, the average use per customer was established for each of Kansas Gas Service's rate classes for October 2020 through September 2023. Next, actual and normal weather data (defined as either monthly heating or cooling degree days or monthly rainfall) were compiled for the agreed-upon weather stations at Kansas City, Topeka, and Wichita. This disaggregation results in 69 rate class/weather station combinations. Usage per customer for these 69 groups was then related to the appropriate weather variable using an Auto-Regressive Moving Average ("ARMA") type model structure that Staff has advocated in past proceedings.

To calculate the weather adjustment from these equations, the appropriate normal number of HDDs and CDDs and amount of rainfall were then applied to the regression equation to obtain the sales that would have occurred had customers experienced normal weather. These volumes are priced at existing rates and the resulting adjustment represents the difference between the weather normalized revenues and the actual test year revenues.

Q. WHAT IS THE SOURCE OF YOUR USAGE DATA?

A. The source of the usage and customer data is the Company. KGS personnel have provided me with disaggregated usage data that are consistent with that level of

usage recorded on the Company's books for the test year. Test year per book volumes are 121,174,368 Mcf.

Q. DO THESE DATA ADHERE TO THE COMMISSION'S PRIOR DISAGGREGATION GUIDELINES?

A. Yes, these data are compiled at the rate class level, which is the finest reasonable level of disaggregation that is possible.

Q. FROM WHICH STATIONS DID YOU COMPILE THE WEATHER DATA?

A. As described above, I compiled weather data from the following weather stations in Kansas Gas Service's service territory:

1. Kansas City International Airport – GHCN ID No. USW00003947;
2. Topeka - GHCN ID No. USW00013996; and
3. Wichita - GHCN ID No. USW00003928.

Q. WHY DID YOU USE THESE STATIONS?

A. I used these stations because they were agreed to by all parties to the Partial Unanimous Settlement Agreement in the 560 Docket.

Q. PLEASE DESCRIBE THE REGRESSION EQUATIONS THAT YOU USED TO DEVELOP THE RELATIONSHIP BETWEEN USAGE AND THE APPROPRIATE WEATHER MEASURE.

A. Regression analysis develops a relationship between a (dependent) variable and one or more independent variables. In this case, the dependent variable is the monthly gas usage of Kansas Gas Service's customers. The independent variables are the weather effects (HDDs and, for irrigation customers, CDDs or Precipitation). Thus, the regression equations estimated for this purpose quantify the sensitivity of gas usage to changes in the weather.

The regression equation for the heat-sensitive classes is specified as:

$$Usage_{i,j,t} = \alpha_{i,j} + \beta_{1,i,j}(HDD_{j,t}) + \beta_{2,i,j}(HDD_{j,t-1}) + \varepsilon_{i,j,t}$$

where:

$Usage_{i,j,t}$ = Mcf gas usage per customer per month for tariff class i and weather station j;

$HDD_{j,t}$ = the actual monthly HDDs at weather station j;

$\varepsilon_{i,j,t}$ = an error term; and

$\alpha_{i,j}$,$\beta_{i,j}$ = estimated coefficients for tariff class i and weather station j.

In this case, the coefficients $\beta_{1,i,j}$* and $\beta_{2,i,j}$ (referred to as the heating sensitivity factors, or HSFs, in the Partial Unanimous Settlement Agreement in the 560 Docket) are of greatest interest since they measure the way that natural gas usage can be expected to change as temperature changes. By extension, the β coefficients can be used to estimate what consumption would have been had weather been "normal."

Q. WHY DO YOU INCLUDE BOTH CURRENT PERIOD HEATING DEGREE DAYS AND PRIOR MONTH (LAGGED) HEATING DEGREE DAYS IN YOUR REGRESSION EQUATION?

A. This is done because, due to different meter read cycles, the time period over which monthly usage data are aggregated is not the same time period as the one over which monthly weather data are aggregated. Usage recorded in any month has actually occurred in both that month and the preceding month while weather data for any month represent observations of weather that occur solely within that month. In order to match the period in which the usage occurs with the period in which the weather that influenced those sales occurs, I include each current

month's weather with the weather from the preceding month for use in the regression equations.

Q. WAS THERE A CORRESPONDING WEATHER ADJUSTMENT TO THE CONSUMPTION IN EACH OF THESE WEATHER STATION/RATE CODE GROUPINGS?

A. No. Certain natural gas loads are simply not temperature-sensitive, although this general statement does not apply to natural gas usage for residential, general service and small transportation customers, whose primary usage of natural gas is for heating and whose usage demonstrates strong correlations with temperature.

Q. WHAT WERE YOUR CRITERIA FOR DETERMINING THE VALIDITY OF THE ESTIMATED RELATIONSHIP?

A. I relied on a battery of commonly applied statistical tests. These tests are:

1. t-test. The t-test is used to determine whether a particular independent variable (in this case, weather) has an influence on the dependent variable (in this case, usage per customer). In other words, it determines whether the selected variable belongs in the regression;

2. R-squared. This is a measure of the success of the regression in predicting the values of the dependent variable within the sample;

3. Durbin-Watson statistic. The Durbin-Watson statistic tests for first-order autocorrelation in the errors, which is the situation where the regression error in one period moves together with the regression error of another. When errors exhibit autocorrelation, the estimated coefficients are not biased, but estimates of variation can be biased and lead to incorrect conclusions regarding their statistical significance; and

4. F-statistic. This statistic tests whether all of the coefficients in a regression are zero. In other words, it tests for the statistical significance of the regression itself.

Q. HOW DID YOU APPLY THESE TESTS TO YOUR REGRESSION EQUATIONS?

A. I initially used a basic statistical technique called the Ordinary Least Squares

("OLS") method to estimate the coefficients of the specified regressions in those cases where sufficient data exist to derive meaningful statistics. I then examined the Durbin-Watson statistic to determine whether a correction for autocorrelation was needed. If the need for a correction was indicated, I applied an ARMA estimation technique to estimate the coefficients. After introduction of the ARMA terms, I re-tested the models to confirm that the weather coefficients that I had estimated were unbiased and of minimum variance, and I proceeded to test whether a valid statistical relationship exists between the dependent and independent variables. For this purpose, I relied primarily on the t-test, the R-squared, and the F-test.

Q. UNDER WHAT CIRCUMSTANCES WAS A REGRESSION EQUATION REJECTED USING YOUR TESTING CRITERIA?

A. As an overview, I performed all statistical tests at the commonly applied 95% level of confidence. I did not reject any regression equation if it did not pass the initial tests for serial correlation, but rather used the information from those tests to reduce the serial correlation as much as possible before moving on to tests of the coefficients themselves.

Q. WHAT RESULTS WERE OBTAINED FROM THE REGRESSION ANALYSIS?

A. Estimated values for the HDD coefficients obtained from the regression analysis for each rate class are listed in Exhibit PHR-3. This exhibit also contains the results of the major statistical tests to which I subjected my specifications. All reported coefficients are significant at the 95% level of confidence.

Q. HOW ARE THESE NUMBERS INTERPRETED?

A. As an example, consider the results obtained for residential customers in Kansas City (identified as Weather Station 9 on the exhibit). Exhibit PHR-3 shows that the estimate for the HDD_t coefficient is 0.008453 and the estimate for the HDD_{t-1} coefficient is 0.007378. This means that if the average daily temperature were lower by one degree in each of the two preceding months, one would expect consumers in this group to respond to that lower temperature by using approximately 0.015831 more Mcfs of natural gas per customer. Conversely, if the average temperature were one degree higher in each of those months, then consumers would use 0.015831 less Mcfs of natural gas per customer.

Q. YOU STATED EARLIER THAT THE ESTIMATED COEFFICIENTS β_1 AND β_2 CAN BE USED TO ESTIMATE WHAT CONSUMPTION WOULD HAVE BEEN HAD WEATHER BEEN NORMAL. EXACTLY HOW IS THIS DONE?

A. This is done by using the monthly departure from normal and the regression coefficients. The adjustment formula for the regression equation is:

WNA = (HDD departure)*(HDD Coeff)*Customers

Q. HOW ARE THE DEPARTURES CALCULATED?

A. Departures, which measure how the test year weather differs from "normal" weather, are calculated by subtracting the actual monthly weather variables for the test year from the normal monthly weather variables for those months, as discussed more fully above.

Q. HOW DID YOU COMPUTE THE LEVEL OF REVENUES ASSOCIATED WITH THESE VOLUMETRIC ADJUSTMENTS?

A. I multiplied the volumetric adjustment from above by the appropriate delivery fee.

Q. HAS THIS ADJUSTMENT MECHANISM BEEN USED IN PAST RATE CASES?

A. Yes. This general formula has been used in all of the prior cases in which I have participated plus other cases that I have reviewed, including Docket Nos. 193,305-U, 00-UTCG-336-RTS, 01-KGSG-229-TAR, 01-WSRE-436-RTS, and 02-MDWG-922-RTS.

Q. AFTER APPLYING THE ABOVE FORMULAS, WHAT ARE THE RECOMMENDED WEATHER NORMALIZATION ADJUSTMENTS TO THE COMPANY'S TEST YEAR ACTUAL NATURAL GAS SALES?

A. The adjustment results in an increase in the Company's actual test year natural gas volumes of 3,070,414 Mcfs. This corresponds to an increase in the Company's actual test year revenues of $ 6,403,185.

c. Customer Annualization Adjustment

Q. WHY IS IT NECESSARY TO ADJUST TEST YEAR SALES LEVELS FOR THE NUMBER OF CUSTOMERS THAT KANSAS GAS SERVICE SERVED AT THE END OF THE TEST YEAR?

A. Customer Annualization is necessary to normalize the impact of changes in the number of customers served during the test year. During the test year, Kansas Gas Service experienced a small amount of net customer loss. The net result is a decrease in test year revenues of $1,433,801.

Q. PLEASE EXPLAIN HOW YOU CALCULATED THE CHANGE IN THE NUMBER OF CUSTOMERS.

A. During the test year, Kansas Gas Service experienced changes in the number of customers in its various rate classes. For many of these classes, the changes are

seasonal, and the monthly seasonal variations are often greater than the real growth in customers. To obtain the real customer growth, a three-year trend analysis was utilized to calculate the long-term growth of customers at the rate class level. The results of the trend analyses provide the average monthly increase or decrease in customers. Then, starting at the end of the test year and working backward, customers are added or removed each month levelizing the number of customers for the rate class. The change in the number of customers each month is the same as the implied monthly growth. This method assumes constant customer growth throughout the test year. For example, if a customer class grew at an average rate of 10 customers per month, 10 customers were added to August, 20 customers to July, 30 customers to June and so on until October when a total of 110 customers were added. No additional customers are added to September 2023 since the test year-end customers are already included in that month's totals.

Q. HOW DID YOU DEVELOP THE TRENDS?

A. I relied on the average customer growth by class over the last three-year period, developed as follows: I first calculated the growth in average customers over the period October 2020 through September 2021 to average customers over the period October 2021 through September 2022. I then calculated the growth in average customers over the period October 2021 through September 2022 to average customers over the period October 2022 through September 2023. Next, I developed a simple average of these two annual growth amounts, which serves as my estimate of the average annual growth experienced by the Company by rate

class to be applied to test year customers.

Q. PLEASE EXPLAIN HOW YOU CALCULATED THE SALES VOLUMES ASSOCIATED WITH THE CUSTOMER ADJUSTMENT.

A. To calculate the sales impact, the monthly change in customers was multiplied by the weather normalized monthly energy sales for the rate class under study plus the full weather normalized monthly energy times the number of customers added in earlier months. The final adjustment is the summation of all the resultant increases and decreases to obtain the total gas sales associated with the new customers.

Q. HOW DID YOU CALCULATE THE IMPACT ON OPERATING INCOME?

A. The appropriate tariff rate was multiplied times the amount of change in sales to determine the delivery revenue. Basic service charge revenues were determined by taking the basic service charge times the number of customers added each month by tariff. The sum of the delivery and basic service charge revenues equals the amount of the customer annualization adjustment. I have applied this adjustment to all rate code groups for which a change in customers was observed.

Q. HAVE YOU DEVELOPED A SUMMARY OF THE CUSTOMER ANNUALIZATION COEFFICIENTS THAT YOU HAVE DEVELOPED TO MAKE THIS ADJUSTMENT?

A. Yes. These coefficients are provided in Exhibit PHR-4.

VI. CLASS COST OF SERVICE

a. Background

Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?

A. A class cost of service analysis is the process by which the costs that a utility incurs to serve particular classes of customers are linked to the classes of customers that caused those costs to be incurred.

Q. YOU STATED EARLIER THAT YOU PREPARED MULTIPLE CCOS STUDIES IN THIS CASE. WHY?

A. The development of multiple CCOS studies in this case is in direct response to the Commission's Order in Docket No. 12-KCPE-764-RTS:

> 66. Under the principle of cost causation adopted by the Kansas courts, one class of customers should not bear the costs created by another class. Absent a reasonable basis, the Commission may not order a discriminatory rate design. A class cost of service (CCOS) study is designed to allocate the utility's total system cost of service to the various customer classes. **There is no single, universally accepted method for allocating costs to customer classes.** (Footnotes omitted) (emphasis added).

Q. HOW DO THESE STUDIES RESPOND TO THE COMMISSION'S DIRECTIVES?

A. The Company's CCOS studies classify investments and costs in almost 400 separate accounts and subaccounts and allocate the investments and costs in those accounts in nearly 1,000 different ways. However, it has been my experience that because of this level of granularity, alternative classifications and allocations of the amounts recorded in most of the accounts that comprise the Company's CCOS studies do not have a significant impact on the class results. What does have a significant impact on the class results is the treatment of distribution mains.

This statement is consistent with the positions of the parties to the Company's last base rate proceeding. For example, Staff Witness Lana J. Ellis supported Staff's CCOS study filing in the 560 Docket. In her Direct Testimony,

Dr. Ellis noted that the major difference in results between the Company's study, which I sponsored, and the Staff study can be traced to the allocation of rate base. Dr. Ellis explained the reason for this difference as follows:

> Staff classifies distribution mains as 100% demand-related, whereas KGS classifies distribution mains as 47% customer-related and 53% demand-related. Under KGS's method, customer-related costs are then allocated to customer classes using the number of bills (about 91.30% for residential customers) and demand-related costs are allocated to customer classes using NCP demand (about 57.40% to residential customers). The net result is that using the zero-intercept method results in the residential class absorbing about 73.44% of the cost of mains as opposed to 57.40% under Staff's method.[2]

Mr. Glenn A. Watkins sponsored the CCOS presentation of the Citizens' Utility Ratepayer Board ("CURB") in that case. As Mr. Watkins explained in his Direct Testimony:

> For virtually every NGDC, the largest single rate base item (account) is distribution mains. Furthermore, several other rate base and operating income accounts are typically allocated to classes based on the previous assignment of distribution mains. Therefore, the methods and approaches used to allocate distribution mains to classes are usually by far the most important (in terms of class rate of return ["ROR"] results) and tend to be the most controversial.[3]

In contrast to the Company and the Staff studies, however, Mr. Watkins advocated for a peak and average ("P&A") approach to classify and allocate these investments. Under the P&A or "commodity/demand" approach, both peak day and annual (average day) throughput is reflected within the allocation of mains. Mr. Watkins justified the use of this approach as follows:

> In my opinion, the P&A approach is the fairest and most equitable method to assign natural gas distribution mains costs to the various customer classes. This method recognizes each class' utilization of

[2] Direct Testimony of Lana J. Ellis, PhD, Docket No. 18-KGSG-560-RTS, Page 14, line 2 – page 15, line 2.
[3] Direct Testimony of Glenn A. Watkins, Docket No. 18-KGSG-560-RTS, Page 6, lines 6-11.

the Company's facilities throughout the year, and also recognizes that some classes rely upon the Company's facilities (mains) more than others during peak periods.[4]

While I disagree with both approaches, I recognize the truth in the Commission's statement that "[t]here is no single, universally accepted method for allocating costs to customer classes" and trying to "prove" the superiority of one method over the other is a fruitless endeavor. As a result, I have prepared three different CCOS studies for the Commission's consideration in this case.

Q. PLEASE DESCRIBE THESE STUDIES.

A. The first study, termed the "customer/demand" study, classifies investments in distribution mains as both customer and demand-related using the "minimum-system" approach. Such a classification reflects the fact that the Company's level of investment in distribution mains is driven by the maximum demand that customers place on the system, but that there is also a minimum level of investments in distribution mains that would be necessary regardless of the level of such demands. As indicated in the National Association of Regulatory Utility Commissioners (NARUC) publication entitled Gas Rate Design, "[t]he argument for inclusion of [customer] cost[s] relating to a service line and/or a 'minimum size or zero inch' distribution main is that these facilities are necessary to connect the customer to the system and thus afford him the opportunity to take service if he so desires."[5] I find this rationale compelling, and have advocated for a customer/demand classification of distribution mains in previous work in this and

[4] Ibid., Page 10, lines 8-12.
[5] National Association of Regulatory Utility Commissioners, Gas Rate Design, August 6, 1981, pages 29-30.

other jurisdictions.

However, Gas Rate Design also notes that "[t]he contra argument is that mains and services are installed to serve demands of the customers and should be allocated [exclusively] to that function."[6] Accordingly, I have prepared a second COSS study, termed the "demand-only" study, which classifies investments in distribution mains as only demand-related, consistent with this discussion from Gas Rate Design. This classification format has been favored by Staff in all the previous proceedings in which I have been involved and in which class cost of service has been at issue.

Finally, while I believe that it is a classification and allocation format that is designed to achieve a particular objective (i.e., shift costs away from low load factor residential customers) rather than reflect any measure of cost causation, I have prepared a third study, entitled the "commodity/demand" study, which reflects CURB's preferred P&A approach.

Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT CUSTOMER CLASSES?

A. It is a generally accepted utility ratemaking principle that rates should be based on costs. This statement applies not only to the overall level of costs incurred by the utility, but also to the costs that the utility incurs to serve individual services, classes of customers, and segments of the utility's business. Adherence to this principle is complicated by the fact that many of the costs incurred to provide different types of service are "joint" costs and many are "common" costs, neither of which has a

[6] Ibid., page 30.

theoretically precise method by which they can be assigned to the different products produced as a result of the incurrence of these costs.

Joint costs occur when the provision of one service is an automatic by-product of another (e.g., the delivery of natural gas at different times of the year). Common costs are incurred when several outputs are produced using the same facilities or inputs (e.g., administrative and general expenses).

Thus, cost of service studies are the primary method used to allocate the common and joint costs incurred by the utility in serving different customer classes. They are used for five purposes:

1. To attribute costs to different categories of customers based on how those customers cause costs to be incurred;

2. To determine how costs will be recovered from customers within each customer class;

3. To calculate the costs of individual types of service based on the costs each service requires the utility to expend;

4. To determine the revenue requirement for the monopoly services offered by a utility operating in both monopoly and competitive markets; and

5. To separate costs between different regulatory jurisdictions.

Q. HOW ARE THE COSTS INCURRED BY THE UTILITY ALLOCATED TO THE DIFFERENT CUSTOMER CLASSES?

A. These costs are allocated to the different customer classes in three steps: functionalization, classification, and allocation.

Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.

A. Functionalization is the process whereby the capital and operating costs incurred by the utility to provide service are categorized by function. The typical functions of a natural gas utility are transmission, distribution, customer service and facilities,

and administrative and general. The transmission function includes those assets and expenses associated with the delivery of natural gas from the field to the distribution system. The assets and expenses involved in the delivery of natural gas to ultimate customers, except those that can be directly assigned to a particular customer, are included in the distribution function. Those distribution costs that can be directly assigned to a particular customer (e.g., service drops and meters) plus the meter reading and other customer service functions such as billing and collections are included in the customer service and facilities function. The administrative and general function includes management costs that cannot be directly assigned to the other major cost functions.

Q. WHY DOES ONE FUNCTIONALIZE COSTS?

A. Costs are functionalized so that they can be more easily classified, which is the next step in the cost-of-service analysis.

Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR KANSAS GAS SERVICE?

A. The Company's accounting processes follow the FERC Uniform System of Accounts. In large measure, this system of accounts records costs by the function for which they were incurred. Thus, the costs that I work with in the cost-of-service analysis are already grouped by function.

Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.

A. The classification process recognizes that the utility's costs are incurred for a number of purposes: to meet customers' peak demands (demand-related costs); to provide energy (energy- or commodity-related costs); and because there are

customers on the system (customer-related costs). The classification process groups the utility's costs by the purpose for which they were incurred. The cost of odorant is the best example of a cost that is incurred in direct proportion to the amount of natural gas that flows through the system and is therefore classified as an energy-related cost. On the other hand, metering costs are primarily driven by the number of customers on the system and would be classified as customer-related costs.

Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN THIS STUDY?

A. All of the studies discussed above rely on the same classification scheme for all costs and investments other than investments in distribution mains. The classification of distribution mains investment costs differs among the three studies as follows. For the customer/demand study, distribution mains investment costs are classified as both customer-related and demand-related based on the results of a "minimum system" study. The demand-only study classifies distribution mains investment costs as only demand-related. The commodity/demand study classifies distribution mains investment costs as both commodity-related and demand-related, based on the average and excess demand approach, consistent with the methodology previously endorsed by CURB. The first two approaches are consistent with the suggested classification of the NARUC. My testimony below explains the specific classification factors employed.

Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.

A. The allocation process is one in which the functionalized and classified costs from above are assigned to specific customer classes. It is assumed that the load

characteristics of the customers within each of the major customer classes are relatively homogeneous with respect to their usage characteristics. Thus, costs can be allocated to customer classes based on these characteristics. Those costs that have been classified as demand-related costs in the classification process above are allocated among the customer classes on the basis of demands imposed on the system during the peak day or maximum demands imposed by customers on the system. Commodity- or energy-related costs are allocated on the basis of the energy that the system must supply to meet the needs of these customers. Customer-related costs are allocated to the different customer classes based on the number of customers.

Q. HOW ARE THESE COSTS ALLOCATED TO THE COMPANY'S DIFFERENT CUSTOMER CLASSES?

A. First, customers are divided into groups or classes. These classes are populated with customers having similar natural gas demand characteristics. The customers within each class can therefore be billed pursuant to a single rate schedule containing a customer charge and an energy charge since their load profiles are sufficiently similar. Next, costs are examined to determine why the utility incurred them and how customers' usage characteristics impact the utility's cost incurrence decisions. Finally, a demand characteristic is associated with each cost incurred; each customer class's contribution to that cost provides the basis for the allocation of the associated cost.

Q. WHAT ARE THESE "USAGE CHARACTERISTICS" THAT CUSTOMERS PLACE ON THE SYSTEM?

A. The customer's request for service is a cost causative demand characteristic that necessarily results in an immediate investment in a regulator, a service line and metering facilities and establishes a commitment on the part of the company to provide, among other things, answers to questions and a monthly billing. Hence, the very existence of this customer-utility relationship causes the incurrence of cost. The amount of natural gas taken from the utility system, usually expressed volumetrically (Mcf) or in terms of the energy content of the natural gas itself (MMBtus) and referred to as the customer's energy use or usage, is an important cost causative characteristic as well. Additionally, as my testimony will describe in more detail, the magnitude of costs incurred to serve a customer is also driven by the customer's potential rate of energy use, usually expressed in peak period usage, and referred to as the customer's demand.

Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?

A. Cost incurrence is strongly driven by two primary factors, the physical connection to the system and the rate at which energy is used. As described above, the physical connection to the system involves investments (a regulator, a service line and metering facilities) and establishes a commitment on the part of the company to provide monthly billing, even if no customer usage occurs. Likewise, the rate at which energy is used serves as the link to the incurrence and magnitude of demand related utility costs.

Q. WHY HAVE YOU EMPHASIZED THE PHYSICAL CONNECTION TO THE SYSTEM AND THE RATE AT WHICH ENERGY IS USED WHEN DESCRIBING COST CAUSATIVE CUSTOMER UTILIZATION FACTORS?

A. There are two crucial factors that drive a natural gas utility's cost incurrence. First, it is a capital-intensive enterprise. Second, the system must be sized so that it has the capability to deliver natural gas to customers during extremely cold conditions (the “peak period”), even though this intensity of usage only occurs a few days out of the year, if at all. This combination of capital intensity and sizing to meet peak day demands dictates the prominence of the physical connection and the "rate of use" customer demand characteristic when discussing the cause of cost incurrence.

Q. WHAT IS THE SIGNIFICANCE OF THE PEAK PERIOD DEMAND?

A. It is necessary first and foremost to meet the simultaneous loads of all customers safely and reliably. Furthermore, transmission plant is built to meet the highest simultaneous peak established by customers. Therefore, the class contribution to the coincident peak period demand is most often the appropriate cost causative factor to be used in the allocation of capital cost carrying charges of facilities to customer classes.

Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?

A. Allocation of costs among customer classes establishes the basis to measure existing revenue levels from such classes against the costs incurred by the Company to serve them. It also provides a basis for establishing actual tariff prices that will equitably recover the costs associated with providing service while minimizing inter-class subsidies that may otherwise occur. In brief, using the class cost of service analysis, the analyst allocates costs to cost causers. The costs that

a utility incurs to serve customers are the transmission facilities to transmit the natural gas to town border stations, distribution facilities to distribute the natural gas to homes and businesses, general facilities that provide support to the first two functional groups and the related costs of operation.

Some analysts utilize energy use in a class cost of service to distribute capital costs to classes. These analysts rationalize this allocation methodology by pointing out that these facilities serve year-round load. This methodology gives no weight to the critical point that these facilities were sized and built to meet the highest demand that occurs during the winter period for Kansas Gas Service.

During the five winter months of November through March (the winter heating season), Kansas Gas Service can be expected to distribute over 77 percent of its total residential volumes. This vividly illustrates that the use of a peak period allocation methodology links cost incurrence and the cost causer for demand-related fixed costs.

Energy-related costs such as odorant vary with the actual throughput and should be spread to the various classes based on test year throughput. Costs such as services, regulators, meters, operation and maintenance of these facilities, customer accounting and other similar costs can be directly linked to given customer classes and should be allocated to and collected from those classes.

b. The Classification Studies

Q. PLEASE DESCRIBE THE CLASSIFICATION STUDIES.

A. The classification studies I prepared for the Company follow the general guidelines established above. It is easiest to present the details associated with this process

by introducing the specific studies I have conducted. Exhibit PHR-5 contains the complete customer/demand cost of service study (including the classifications developed) for Kansas Gas Service. The first ten pages of the study contain summaries of the completed cost of service for total and customer-, demand-, and commodity-related costs. Pages 11 through 27 of the study contain summaries of the cost classifications employed. Pages 11 through 24 contain classification schedules for Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base, Operations and Maintenance ("O&M") Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and Net Deductions for Income Tax, respectively. Page 25 summarizes the classifications developed. Pages 26 and 27 summarize the classification factors utilized in the study. Exhibit PHR-6 (the demand-only study) and Exhibit PHR-7 (the commodity/demand study) are organized in the same way.

Q. IN THE CUSTOMER/DEMAND STUDY, HOW DID YOU DETERMINE THE AMOUNT OF DISTRIBUTION MAINS INVESTMENT TO CLASSIFY AS CUSTOMER-RELATED AND THE AMOUNT TO CLASSIFY AS DEMAND-RELATED?

A. There are two generally accepted approaches to develop this split. The first is the "minimum system" approach in which all distribution mains are priced out at the historic unit cost of the smallest main installed in the system, normally two-inch, and classified as a customer-related cost. The remaining book cost of distribution mains is classified as a demand-related cost.

The second approach is the "zero-intercept" approach in which the cost of

a theoretical main of zero-inch diameter is classified as a customer-related investment and all costs in excess of that amount are classified as demand-related investments. The calculation of a "zero" inch main is generally accomplished by regressing the cost/foot of mains on the size (diameter) of those mains and the cost of the zero-inch main is the point at which the regression line intersects the y-axis (the point of zero demand).

Q. AND WHICH OF THESE GENERALLY ACCEPTED APPROACHES DID YOU RELY ON?

A. I relied on the minimum system approach.

Q. WHY?

A. In this case, the minimum system approach establishes a reasonable outer bound on the range of CCOSS results in this case by maximizing the level of costs classified as customer related.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF GROSS PLANT IN SERVICE.

A. As shown on pages 11-13 of Exhibit PHR-5, investments in production plant are classified as both demand-related and commodity-related, based on the load factor of the system. Investments in transmission plant are classified as 100% demand-related. Both classifications are consistent with those used by Staff in the Company's last base rate proceeding. In this study, investments in distribution mains and related facilities are classified as approximately 77% customer and 23% demand, in accordance with the results of a minimum system study.

The demand-only study (Exhibit PHR-6) changes the distribution mains and

related facilities classification to 100% demand and the commodity/demand study (Exhibit PHR-7) changes the classification of investments in distribution mains as approximately 55% demand and 45% commodity, based on the calculated load factor of the system. Of course, as these alternative classification methods are applied, the internally generated composite factors also change to reflect the classification chosen for distribution mains and related facilities.

General Plant, which includes investments in property that cannot otherwise be included in other transmission and distribution accounts, is classified either in the same way as all production, storage, transmission, and distribution plant or according to the classification of payroll.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION.

A. As shown on pages 14-16 of the class cost of service study, the classifications of the Reserves for Depreciation and Amortization follow the same classifications as employed for Gross Plant in Service, since the same factors that influence Gross Plant in Service also affect the Reserves for Depreciation of those plant categories.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE ITEMS.

A. Other Rate Base items include gas storage inventory and line pack, prepayments, and materials and supplies. Gas storage inventories are classified as 100% demand-related. Prepayments and materials and supplies are classified according to operations and maintenance expenses because they would appear to be largely driven by these activities. Deferred income taxes are classified according to plant and deposits are assumed to be customer-related rate base

items. Customer advances are classified according to distribution plant.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND MAINTENANCE (O&M) EXPENSES.

A. As can be seen on pages 16-18 of the study, I have generally classified O&M expense in accordance with prior Staff classification models. For example, other gas supply expenses have been classified based on the system load factor as described above. Underground storage O&M expenses are entirely demand-related.

Transmission O&M expenses are classified as demand-related. The Distribution O&M expense classification is also developed to be consistent with prior Staff classification models. Administrative & General ("A&G") expenses are classified based on payroll or net plant, depending on their nature. For example, the largest component of A&G expense, miscellaneous expenses, is classified on the basis of total payroll less A&G payroll; while office supplies and expenses are classified on the basis of production, storage, transmission and distribution plant; and rents and the maintenance of general plant are classified on the basis of general plant.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.

A. Payroll expense, shown on pages 19-21 of the class cost of service study, is classified in the same way as O&M expense.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND AMORTIZATION EXPENSE.

A. Functionalized depreciation and amortization expense is shown on pages 22-23

of the class cost of service study. Functionalized depreciation expense is classified the same as gross plant.

Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER THAN INCOME TAXES.

A. Taxes other than income taxes fall into two categories, ad valorem and payroll related. Ad valorem taxes are classified on the basis of plant while the various payroll-related taxes, most notably FICA taxes, are classified on the basis of payroll. This is shown on Page 24 of each class cost of service study.

c. The Allocations

Q. PLEASE DESCRIBE THE ALLOCATION OF CLASSIFIED COSTS.

A. The allocation schedules of each cost-of-service study begin on page 28. Each allocation section consists of 4 subsections. The first subsection shows the allocation of the functionalized cost item's customer component, the second subsection shows the allocation of the item's demand component, the third the commodity component, and the fourth the total allocated costs. Thus, for example, pages 28-29 contain the allocation of gross plant customer-related costs, pages 30-31 gross plant demand-related costs, pages 32-33 gross plant commodity-related costs and pages 34-35 total allocated gross plant.

Each line lists the functionalized cost item, the allocation factor used, the total company classified costs for that item, and the amount allocated of that cost item to each of the rate classes. These pages continue through page 99 of the exhibit. The allocation of revenue follows on pages 100-101. Pages 102-111 show the actual allocation factors used.

Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT YOU HAVE USED IN YOUR STUDIES.

A. There are three types of allocation factors used. As is the case with the classification study discussed above, these allocation factors are related to customers on the system, demands placed on the system, and energy demanded from the system.

Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED COSTS THAT YOU USE.

A. Nineteen primary allocators are used to assign customer-related costs to customer classes: five measures of the number of customers (5); weighted services, meters, regulators and meters and regulator investments (12 measures); customer deposits (1); and a direct assignment to GS customers (1). I use these different allocators because different customer-related costs are more appropriately allocated with each.

Q. CAN YOU PROVIDE AN EXAMPLE?

A. Certainly. The total number of customers by class is used to allocate such expense items as sales and customer service and information costs. Services investments are the best allocator for investment in services and O&M expenses associated with services. Similarly, investments in facilities that serve GS customers alone are most appropriately assigned directly to GS customers and meter investments are the best allocator for meter plant.

Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED COSTS THAT YOU USE.

A. The primary demand allocators used are various measures of a class's January peak (a proxy for peak period demand) because peak usage forms the basis for planning decisions made by the Company.

Q. THE COMMISSION'S FEBRUARY 5, 2019 "ORDER APPROVING PARTIAL UNANIMOUS SETTLEMENT AGREEMENT" IN THE 560 DOCKET, INDICATES THAT "IN ITS NEXT RATE CASE FILING, KGS AGREES TO EVALUATE ITS ALLOCATION OF COSTS TO IRRIGATION CUSTOMERS AND PROPOSE MODIFICATIONS TO ITS COST-OF-SERVICE STUDY, AS NECESSARY, TO REASONABLY ACCOUNT FOR ANY CHANGES INDICATED BY THAT EVALUATION." WHAT ARE THE ISSUES ASSOCIATED WITH THE ALLOCATION OF COSTS TO IRRIGATION CUSTOMERS?

A. The primary issues here are: (1) how should the demand-related portion of distribution mains be identified, and (2) whether it is most appropriate to allocate that portion to irrigation customers using a coincident peak ("CP") allocator or whether it is most appropriate to allocate capacity costs to irrigation customers using a non-coincident peak ("NCP") allocator. In the 560 Docket, Michael L. Brosch, on behalf of the Kansas Farm Bureau and the Kansas Corn Growers Association, argued for the use of a CP allocator applied to a customer/demand classification of mains. CURB, in the rebuttal testimony of Glenn A. Watkins, argued against the customer/demand classification of mains, but for the use of a CP allocator applied to the demand-related portion of a commodity/demand classification of mains. Staff argued for an NCP allocation of mains that were classified as 100% demand related. These disparate positions highlight the

difficulty in determining the "correct" cost allocation for any given group of customers on the system.

Q. HOW THEN DID THE COMPANY EVALUATE ITS ALLOCATION OF COSTS TO IRRIGATION CUSTOMERS IN THIS CASE TO RESPOND TO THE COMMISSION'S ORDER?

A. In two ways. First, the Company evaluated all irrigation customers to determine whether they were served from mains dedicated to them (which would suggest an NCP allocation) or from mains that served other customers (which would support a CP allocation). This review indicated that both situations can occur, and it is not possible to develop an allocator that accurately reflected this difference. However, the Company believes that it is more often the case that irrigation customers take service from mains that serve other customers, supporting a CP allocation and has adopted a CP allocation factor for mains in this case.

With respect to the appropriate classification factor for mains, my testimony above explains why any attempt to determine the "correct" classification scheme is not likely to be productive. This observation supports consideration of a range of results supported by the three studies filed with my testimony. Based on the results of these studies, the Company's proposed revenue deficiency allocation for all classes, including irrigation, is discussed in a later section of my testimony.

Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED COSTS THAT YOU USE.

A. The primary allocators for commodity-related costs are combinations of sales volumes, transport volumes, or total throughput.

Q. HOW DID YOU DECIDE ON THE SPECIFIC ALLOCATORS TO USE IN YOUR STUDIES?

A. As in the case of the classification study discussed above, the starting point for my allocation study was Staff's traditional allocation factors.

Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.

A. The results are summarized on the first page of each class cost of service study. The customer/demand study, Exhibit PHR-5, shows that, at existing rate levels, only the residential class is providing a return that is less than the system average return. The return from all other classes is above the system average return. This can be seen on line 29 of the summary page, which shows the realized return at existing rates by class, and line 30, which shows the relative rate of return by class at existing rate levels.

At the Company's requested rate of return of 7.8849%, the residential class, the small general service class, and certain Sales Service for Resale Customers are all providing a return that is less than the system average return. All other classes are already providing revenues that equal or exceed the identified cost to serve them. This is shown on lines 32-39 of pages 1 and 2 of Exhibit PHR-5. This section also shows the amount by which each class's revenues must increase in order to achieve rate of return parity.

Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?

A. One of the primary purposes of a class cost of service analysis is to identify interclass subsidies that may exist between the different classes of a natural gas distribution system so that steps can be taken to eliminate them. The equal class

rates of return increase identifies for the Commission the extent to which rates need to be adjusted so that all identified interclass subsidies can be eliminated.

Q. WHAT ARE THE RESULTS OF THE OTHER TWO CCOS STUDIES?

A. These results are shown in the same lines of pages 1 and 2 of Exhibit PHR-6 and PHR-7 for the demand-only and the commodity/demand studies, respectively. These studies show that additional classes are identified as providing a return that is less than the system average return under the demand-only study relative to the customer/demand study and even more classes are identified as providing a return that is less than the system average return under the commodity/demand study. However, the same classes that were identified as providing a return less than the system average by the customer/demand study are also identified as providing a return less than the system average by the other studies. The following conclusions can be drawn from this range of results:

1. In all cases, the residential class bears most of the responsibility for the deficiency (98.32% in the customer/demand study; 87.12% in the demand-only study; 86.14% in the commodity/demand study); and

2. In all cases, an increase appears to be warranted for the small general service sales and SSR-BH customers, in addition to residential customers.

Q. BASED ON THESE CONCLUSIONS, HOW DO YOU RECOMMEND THAT THE IDENTIFIED REVENUE DEFICIENCY BE ALLOCATED?

A. Given the potential for disruptions caused by significant movements to cost of service-based rates, it is generally recommended that gradual movements to cost-based rates are preferred to dramatic movements. As a result, the Company recommends a movement in the direction of cost-based rates using the following rules:

1. In the face of an overall rate increase, no class will be provided with a base rate decrease, except in cases where an immaterial decrease may be needed to reconcile projected and target revenues; and

2. If a class is not providing sufficient revenues to cover its identified cost of service at proposed rate levels, required revenues will be increased for all deficient classes to a level that equalizes the percentage increase for those classes consistent with the identified cost of service, except that no class's increase will result in that class providing a return greater than the system average return.

The results of applying these rules to the Company's revenue deficiency are summarized on Exhibit PHR-8 and lines 41-49 of pages 1 and 2 of Exhibits PHR-5, PHR-6, and PHR-7. The results of these allocations of the Company's revenue deficiency can be seen to be quite different, depending on the how cost is defined for each class. For example, if class costs are defined by the customer/demand study, the residential class, the small general service class, and SSR-BH customers receive an increase. Conversely, if class costs are defined by the commodity/demand study, all classes receive an increase except for the small generator service, gas irrigation sales customers, sales service resale, and gas irrigation transportation customers, plus certain LVTt and wholesale transportation customers.

Q. GIVEN THIS BROAD RANGE OF RESULTS, HOW DOES THE COMPANY PROPOSE TO SPREAD THE INCREASE?

A. Given that the demand study is bracketed by the customer/demand and commodity/demand studies, the Company has chosen to base its revenue deficiency allocation proposal on the demand study. As can be seen by comparing the relative rates of return by class at proposed rates (line 48) with the relative rates of return at existing rate levels (line 30), this proposed

revenue distribution has moved all classes closer to rate of return parity (i.e., all classes have been moved closer to a relative rate of return of 1.0).

VII. RATE DESIGN

Q. WHAT ARE KANSAS GAS SERVICE'S OVERALL RATE DESIGN OBJECTIVES IN THIS CASE?

A. Kansas Gas Service's primary rate design objective in this case is to keep its current rate designs in place but modify them to reflect changes in rate levels and improve fixed cost recovery as appropriate through increased service charges.

Q. HOW DOES THE COMPANY PROPOSE TO ACHIEVE THESE RATE OBJECTIVES?

A. The Company proposes to implement these rate objectives as follows:

1. In order to minimize intra-class rate impacts, the service charge and the delivery charge of each rate will generally be increased by the same percentage. The percentage increase amounts are those provided within the "Percent Increase" associated with the "Demand Classification of Mains" definition of class cost of service.

2. In an effort to mitigate bill impacts associated with the revenue increase, to provide customers with billing choices, and to better provide the Company with an opportunity to earn its authorized return, the Company is proposing to introduce usage level rate options for residential customers.

3. In an effort to provide a smoother transition between sales and transportation service for large general service customers, the Company is proposing to synchronize the GSTE and the STk rates.

4. In an effort to maintain internal rate consistency, the delivery charges within the tiers of the proposed Large Volume Transportation ("LVT") rates are kept equal to one another, as is the case with the current rates.

Q. WHY IS KANSAS GAS SERVICE PROPOSING TO PROVIDE RESIDENTIAL CUSTOMERS WITH AN OPTION FOR HOW THEY PAY FOR NATURAL GAS DELIVERY SERVICE?

A. In Docket No. 22-KGSG-466-TAR, KGS agreed to study whether the residential class would benefit from being separated into multiple subclasses and present the results in its next rate case. Additionally, usage level rate designs provide benefits to both the Company and its customers, and ONE Gas has served both residential and commercial customers in Oklahoma under so-called "A/B" rates for almost 20 years. In Texas, such rates have been implemented in numerous service territories throughout the state. A/B Rates mitigate the high bills associated with high natural gas usage. In addition to the obvious consumer benefit, the Company also anticipates significant benefits in the form of reduced revenue erosion and perhaps a reduction in arrearages and the number of rate cases. Furthermore, because the new rate designs that include usage level options can be shown to better reflect the Company's cost structure, economic efficiency gains should accrue.

Q. PLEASE DESCRIBE THE COMPANY'S COST STRUCTURE.

A. As described more fully above, KGS, like every natural gas distribution utility, has three types of costs:

1. Customer-related costs – the costs that can be directly assigned to an

individual customer (e.g., meters, services, and regulators)

2. Demand-related costs – the costs that vary according to the customer's peak demand (e.g., a portion of mains costs)

3. Commodity-related costs – the costs that vary with usage (e.g., gas costs and the cost of odorant).

The customer-related and demand-related costs referred to above are investments in plant and equipment that will remain in service for 20-30 years or more. In other words, they relate to costs that will remain fixed for a long period of time. The only variable costs in base rates are commodity-related costs that are *de minimus.* Despite the high level of *fixed costs*, traditional gas utility rate structures collect most of the resulting revenues through *variable* (i.e., *volumetric*) *charges.*[7] As a result, there is a clear mismatch between cost-incurrence and cost recovery. This mismatch causes rates to be higher for larger natural gas users than the underlying cost to serve them because these customers "over contribute" to fixed costs through their volumetric charges. This is true in the winter and true on an annual basis.

Furthermore, this mismatch leads to cost recovery risk that increases costs to consumers. There has been a documented and long-term decline in usage per customer due to customer conservation activities and a warming climate in the United States and on the KGS system in Kansas specifically that has placed the

[7] Even under a demand-only classification scheme, variable costs represent only 0.54% of the cost to serve an average residential customer at test-year revenue levels, yet the Company's current rate design collects 44% of these costs through delivery (volumetric) charges.

Company under unnecessary financial pressure.[8] This risk is not mitigated by the Company's Weather Normalization Adjustment ("WNA") clause, and the resulting pressure on earnings has likely led to greater frequency of rate cases than would otherwise be the case.

Q. AREN'T THE IMPROVEMENTS IN ENERGY EFFICIENCY AND THE RESULTING REDUCTIONS IN USAGE PER CUSTOMER UNQUALIFIED GOOD NEWS?

A. There are certainly many positive aspects to this phenomenon. Natural gas consumption at the end-use level has become more efficient and natural gas bills to consumers have been significantly reduced. Furthermore, the reduction in usage has caused natural gas LDCs to reduce operations and maintenance expenses in order to maintain a level of earnings that will support their financial health. However, there are two not so obvious negatives associated with these optimistic reports:

1. Because there is a mismatch between the "high fixed cost" cost structure faced by an LDC and the significant amount of revenues that are currently collected through volumetric charges, reductions in volumes do not necessarily translate into reductions in costs. Therefore, LDC finances have been unnecessarily stressed and pressure for rate relief has been greater than it would have been had rate structures been more rational.
2. It is not clear that all of the reductions in gas volumes that have occurred are in the best economic interests of society. To the extent that inefficient

[8] From 1997 to the test year in this case, residential usage in KGS's service territory has dropped from 84.3 Mcf/year to 72.8 Mcf/year, a reduction of 13.58%.

pricing has caused uneconomic fuel switching to occur, what appears to be conservation is not, in the broader context of overall energy consumption.

Q. HAS KGS SUFFERED FROM THESE NEGATIVES?

A. It has certainly suffered from the first one. As can be seen from the class cost of service studies introduced previously, over 99% of the Company's costs to serve its customers can be characterized as "fixed" in the short run, i.e., they are either customer-related or demand-related costs. In contrast, under current rates, about 44% of the Company's revenues are obtained through volumetric charges. Solely as a result of this mismatch between prices and cost incurrence, the Company has faced unnecessary revenue risk.

Q. HOW DID YOU DESIGN THE PROPOSED KGS RATE RECOMMENDATIONS?

A. I began with class revenue recommendations developed above. Furthermore, to ensure rate continuity, I relied on the current rate structures for the residential class as the starting point in designing the recommended consolidated rates in this case. The concept of rate continuity suggests that current rate structures form the basis for recommended rates.

I also considered intraclass equity which relates to the fairness in the collection of revenue from customers within a class who use different amounts of gas. Rates should be designed so that fixed costs are recovered through the fixed monthly customer charge, and variable costs are recovered through the volumetric charges. If a class's customer charge is too low to fully recover fixed costs, moderate-and high-use customers unfairly pay part of the cost to serve lower use customers. Likewise, if the volumetric charge is too low to fully recover variable

costs, relatively low-use customers unfairly pay part of the cost to serve moderate- and high-use customers.

I also assessed average monthly bill impacts for each customer class. Because the Company is proposing a rate structure for residential customers that is different from the rate structure under which these customers are currently served, I present a more detailed analysis of rate impacts for residential customers in which the bill impacts by annual consumption level are examined. In considering bill impacts, it is important to recognize that no matter how rates are designed, there can be a disparity in customer bill impacts, some of which could be large.

Q. HAVE YOU IDENTIFIED ANY CHALLENGES IN DESIGNING THESE RATES?

A. Yes. First, current rates allow residential customers to pay less than the cost to serve them. Therefore, all other classes pay more than their own class cost of service, which creates interclass inequities with the revenue collection across customer classes.

Second, current residential service charges are below the fixed cost per bill indicated by the CCOS study. This means that moderate and high-use customers are paying a disproportionate amount of the class costs.

Q. WHAT ARE YOUR RECOMMENDED RESIDENTIAL CUSTOMER AND USAGE CHARGES?

A. For “Small” Residential customers whose weather normalized consumption is less than or equal to 73 Mcf per year, I recommend the following charges:

Customer charge:	$20.00/customer/month
Volumetric Charge:	$4.3818 /Mcf

For “Large” Residential customers whose weather normalized consumption is greater than 73 Mcf per year, I recommend the following charges:

Customer charge:	$35.00/customer/month
Volumetric Charge:	$1.9160/Mcf

Q. PLEASE DESCRIBE HOW YOU DEVELOPED THESE CHARGES.

A. Recognizing that lower usage customers would experience the biggest shock from a rate design with a higher customer charge that more closely reflects the cost of service, I propose to set the customer charges for lower usage customers equal to $20.00/customer/month, a level approximating the current residential basic service charge. I also propose that, since higher usage level customers will not face rate shock issues because of implementation of rates with higher customer charges that more closely reflect the cost of service, they should be billed a customer charge that more fully reflects the full cost of service to the extent possible.

Q. WHAT DID YOU DO NEXT?

A. Because the prices applied to the volumes of the lower usage customers do not fully collect the cost of service, the more customers that are billed on the lower usage level rates, the more revenues need to be made up by other customers on the system. In other words, the lower usage customers are being subsidized. Thus, I had to determine the amount of the subsidy and which customers were going to pay for that subsidy.

Q. IS THE FACT THAT LOWER USE CUSTOMERS WOULD NOT COVER THEIR RESPECTIVE COST OF SERVICE UNDER PROPOSED RATES UNUSUAL OR OUT OF THE ORDINARY?

A. No, not at all. This reality exists in virtually any rate design proposal. The term used to describe this inherent reality is “intra-class subsidy.”

Q. HOW DID YOU ACCOUNT FOR THE INTRA-CLASS SUBSIDY IN YOUR PROPOSED RATE DESIGN?

A. I recover the intraclass subsidy through an equal, additional charge applied to the usage charges of both new residential rate classes so that all residential customers are contributing to make up the shortfall. This not only makes up the revenue shortfall relative to the identified cost of service of the lower usage customers but also minimizes the rate impacts of moving to a new rate design. Thus, the new rate design moves the Company’s rates closer to its underlying cost of service and avoids the significant rate shock associated with immediate implementation of a full cost of service-based rate for lower usage customers.

Q. CAN THIS RATE STRUCTURE BE EASILY IMPLEMENTED?

A. Yes. Since both rates contain a two-part structure (service charges and delivery charges), they can be implemented very simply and in a way that is transparent to customers.

Q. WHAT ARE THE BILL IMPACTS OF THIS PROPOSED RATE DESIGN?

A. The bill impact on any customer who moves to an A/B rate structure depends on two specific factors: (1) a customer's level of annual consumption; and (2) the revenues that the rate designs being compared are intended to collect. Accordingly, I have developed three comparisons to quantify the bill impacts which are summarized in Exhibit PHR-9. Page 1 of Exhibit PHR-9 summarizes the rate impact of an A/B rate structure compared to the current, two-part rate. Both rate structures collect the same level of revenues and the bill impacts are calculated over the observed range of residential weather normal consumption in the test year. Page 2 of Exhibit PHR-9 summarizes the rate impact of an A/B rate structure that collects the proposed revenue level compared to the current, two-part rate, again over the observed range of residential weather normal consumption in the test year. Finally, Page 3 of Exhibit PHR-9 summarizes the rate impact of an A/B rate structure that collects the proposed revenue level compared to a two-part rate that also collects the proposed revenue level.

Q. PLEASE EXPLAIN THESE COMPARISONS.

A. Each schedule of the exhibit shows first the observed range of residential weather normal consumption in the test year and the number of test year customers observed to fall within the segments of that range.

Thus, for example, 5,103 customers (of 590,667 total customers) consumed between 0 and 5 Mcf of natural gas in the test year. At existing rates, annual charges would have been between $218.16 (for 0 Mcf) and $229.59 (for 5 Mcf). If these same customers were billed under a hypothetical A/B rate structure with charges shown on the top two rows of the schedule, annual bills would have totaled between $240.00 and $251.71, a bill amount change of $1.82 to $1.84 (10%) per month. As can be seen from the schedule, this represents the largest percentage increase of any customer consumption segment. The largest actual bill impact is only about $2 per month.

The schedule on Page 2 summarizes a traditional bill impact analysis in which annual bills under an A/B rate structure that collects the proposed revenue level are compared to annual bills under the current, two-part rate over the observed range of residential weather normal consumption in the test year.

Q. THE BILL COMPARISONS OF THE SCHEDULE ON PAGE 2 SHOW SIGNIFICANT IMPACTS. HOW DO YOU EXPLAIN THIS?

A. The primary reason for these impacts is not the A/B rate structure, but rather the revenue increase level. To demonstrate this, please reference the schedule on page 3 of Exhibit PHR-9. It shows bill *decreases* over most consumption segments of the residential class, demonstrating clearly that the movement to A/B rates will help those residential consumers at the observed lower and upper annual consumption levels and that any bill increases as a result of the A/B rate structure will be modest ($2.73/month).

Q. WHAT IMPACT WILL THIS RATE DESIGN HAVE ON LOW INCOME CUSTOMERS?

A. To answer this question, the Company conducted a number of analyses that are explained in greater detail in the testimony of Janet L. Buchanan. These analyses included: (1) an examination of how KGS residential customers are distributed within the United States Department of Housing and Urban Development ("HUD") definition of low-income categories based on area median income; (2) an examination of residential customer participation in the Low Income Energy Assistance Program ("LIEAP") and other energy assistance programs in 2022 and 2023; (3) a review of information available on the Department of Energy's Low-Income Energy Affordability Data ("LEAD") tool; and (4) an examination of customers who receive payment assistance through KGS.

Based on these analyses, the Company was unable to discern any correlation between income level and natural gas consumption level. Ms. Buchanan concludes that, "For KGS residential customers, income is not predictive of usage." I agree, and I would add that this observation is consistent with my general experience with other natural gas LDCs.

Q. WHAT CONCLUSION CAN YOU THEN DRAW REGARDING THE VALUE OF THE A/B RATE STRUCTURE FOR LOW INCOME CUSTOMERS?

A. The conclusion that I draw is that the A/B rate structure will provide the same benefits to low-income customers that were identified above for all customers. Those low-income customers whose consumption falls at the lower and higher ends of the annual consumption range observed over all customers in the test year will clearly benefit. Those low-income customers whose consumption is about "average" based on the annual consumption range observed over all customers in the test year will not experience much impact either positively or negatively.

Q. HOW WILL THE COMPANY DETERMINE WHICH RATE TO APPLY TO CUSTOMERS INITIALLY?

A. The Company will initially assign each residential customer to the rate schedule that appears to be the most economical based on their historical usage and then allow customers to choose a different rate schedule if the customer believes the other rate will better suit them due to changed circumstances or personal preferences, subject to the restriction that they would only be allowed to switch once in a twelve-month period.

Q. **WHICH RATE PLAN WILL CUSTOMERS BE PLACED ON IF THEY HAVE LESS THAN 12 MONTHS OF HISTORY WITH KANSAS GAS SERVICE?**

A. New or existing customers with less than 12 months of billing history will be placed on a rate plan based on their expected annual usage (using historical consumption). New properties with no or less than 12 months of usage will be automatically placed in the Small Residential plan.

Q. PLEASE DISCUSS THE PROPOSED GSTE/STk RATES.

A. When usage level rates for general service customers were approved by the Commission in Docket No. 12-KGSG-835-RTS, the GSTE rates were intended to be equivalent to transportation rates so that customers would not be incented to take either type of service. As a result of the rate changes that have occurred since these rates were initially implemented, GSTE rates have diverged from the equivalent transportation rates, primarily STk. In this case, the Company is proposing to reimplement that equivalency. To do so, the percentage increase associated with the required revenue increase of the combined classes (10.2%, $1,603,924) is applied to the service charges of both rates, a common service charge rate is selected, and a delivery rate is calculated to provide the required revenue. This results in a service charge for both GSTE and STk customers of $60.26/customer/month and a delivery charge of $1.7325/Mcf.

Q. HOW DID YOU DESIGN THE PROPOSED LVT RATES?

A. I developed a uniform delivery service charge for all tiers in the proposed LVT rates by dividing the calculated required service charge revenue increase over all tiers by the appropriate volumes over all tiers. For LVTk customers, this resulted in a service charge of $0.9990/Mcf. The corresponding LVTt service charge is $1.3908/Mcf.

Q. HAVE YOU PREPARED A PROOF OF REVENUE TO SHOW THAT THE PROPOSED RECOMMENDED RATES PRODUCE THE REVENUE ASSOCIATED WITH YOUR PROPOSED CLASS ALLOCATION?

A. Yes. The recommended proposed rates and an arithmetical demonstration that the recommended proposed rates produce the assigned revenue for each class

and for the entire service area are provided in the revenue proof schedule of CONFIDENTIAL Exhibit PHR-10.

Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY?

A. Yes, it does.

VERIFICATION

STATE OF MARYLAND)
) ss.
COUNTY OF MONTGOMERY)

Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant for Kansas Gas Service, a Division of ONE Gas, Inc.; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information, and belief.

Paul H. Raab

Subscribed and sworn to before me this 22 day of February 2024.

NOTARY PUBLIC

My appointment Expires:
May 1, 2027

DAVID KIM
Notary Public - State of Maryland
Montgomery County
My Commission Expires May 1, 2027

PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients

for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes because of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand side management programs; the determination of future supply side costs; and the integration of cost-effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in several management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Arizona Corporation Commission/Arizona Public Service Company
- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in several merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation

- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities

- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia
- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico
- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-069, U-09-070	Rate Design
	U-14-010	Rate Design
Colorado	14AL-0300G	Costing/Rate Design
	17AL-0363G	Costing/Rate Design
	19AL-0309G	Costing/Rate Design
	22AL-0046G	Costing/Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design

Jurisdiction	Docket Number	Subject
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Costing/Rate Design
	1079	Rate Design
	1093	Costing/Rate Design
	1137	Costing/Rate Design
	1162	Costing/Rate Design
	1169	Costing/Rate Design
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design
Kansas	174,155-U	Retail Competition
	176,716-U	Costing/Rate Design
	98-KGSG-822-TAR	Rate Design
	99-KGSG-705-GIG	Restructuring
	01-KGSG-229-TAR	Rate Design
	02-KGSG-018-TAR	Rate Design
	02-WSRE-301-RTS	Cost of Service
	03-KGSG-602-RTS	Cost of Service/Rate Design
	03-AQLG-1076-TAR	Rate Design
	05-AQLG-367-RTS	Cost of Service/Rate Design
	06-KGSG-1209-RTS	Cost of Service/Rate Design
	07-AQLG-431-RTS	Rate Design
	08-WSEE-1041-RTS	Cost of Service
	10-KCPE-415-RTS	Cost of Service/Rate Design
	10-KGSG-421-TAR	Demand Side Planning
	10-KCPE-795-TAR	Demand Side Planning
	12-WSEE-112-RTS	Cost of Service/Rate Design
	12-KGSG-835-RTS	Cost of Service/Rate Design
	12-GIMX-337-GIV	Demand Side Planning
	12-KG&E-718-CON	Cost of Service
	13-KG&E-451-CON	Cost of Service
	13-WSEE-629-RTS	Cost of Service/Rate Design
	14-ATMG-320-RTS	Cost of Service/Rate Design
	15-WSEE-181-TAR	Demand Side Planning
	15-KCPE-116-RTS	Cost of Service/Rate Design
	16-ATMG-079-RTS	Cost of Service/Rate Design

	16-KGSG-491-RTS	Cost of Service/Rate Design
	16-KCPE-446-TAR	Demand Side Planning
	18-KCPE-480-RTS	Cost of Service/Rate Design
	18-KGSG-560-RTS	Cost of Service/Rate Design
	19-ATMG-525-RTS	Cost of Service/Rate Design
	22-EKME-254-TAR	Demand Side Planning
	23-ATMG-359-RTS	Cost of Service/Rate Design
	23-EKCE-775-RTS	Cost of Service/Rate Design

Jurisdiction	**Docket Number**	**Subject**
Kentucky	9613	Capacity Planning
	97-083	Management Audit
	2009-00354	Cost of Service
	2013-00148	Cost of Service
	2015-00343	Cost of Service
	2017-00349	Cost of Service
	2018-00281	Cost of Service
	2021-00214	Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design
	9433	Capacity Planning
	9481	Costing
	9651	Costing/Rate Design
	9704	Costing/Rate Design
Michigan	U-6949	Load Forecasting
	U-13575	Costing/Rate Design

	U-16169	Costing/Rate Design
	U-20479	Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003	Rate Design
	NG-0041	Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting
Jurisdiction	**Docket Number**	**Subject**
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting
Oklahoma	27068	Load Forecasting
	PUD 200400610	Costing/Rate Design
	PUD 200700449	Demand Side Planning
	PUD 200800348	Costing/Rate Design
	PUD 200900110	Costing/Rate Design
	PUD 201000143	Demand Side Planning
	PUD 201100170	Demand Side Planning
	PUD 201200029	Demand Side Planning
	PUD 201300007	Demand Side Planning
	PUD 201300032	Demand Side Planning
	PUD 201400069	Demand Side Planning
	PUD 201500138	Demand Side Planning
	PUD 201500213	Costing/Rate Design
	PUD 201600132	Demand Side Planning
	PUD 201700079	Demand Side Planning
	PUD 201800028	Demand Side Planning
	PUD 201900018	Demand Side Planning
	PUD 201900021	Demand Side Planning
	PUD 202000022	Demand Side Planning
	PUD 202100062	Demand Side Planning

	PUD 202100063	Costing/Rate Design
	PUD 202200023	Demand Side Planning
	PUD 202200036	Demand Side Planning
	PUD 202300012	Demand Side Planning

Jurisdiction	**Docket Number**	**Subject**
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
	M-2012-2334387, M-2012-2334392, M-2012-2334398	Demand Side Planning
	M-2012-2334388	Demand Side Planning
	M-2015-2177174	Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
US Tax Court	4870	Life Analysis
	4875	Life Analysis
Texas	GUD No. 9762	Costing/Rate Design
	GUD No. 10170	Costing/Rate Design
	GUD No. 10174	Costing/Rate Design
	GUD No. 10506	Demand Side Planning
	GUD No. 10526	Demand Side Planning
	GUD No. 10779	Costing/Rate Design
	GUD No. 10928	Costing/Rate Design
	OS-22-00009896	Costing/Rate Design
	Case No.00014399	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Virginia	PUE900013	Demand Side Planning
	PUE920041	Costing/Rate Design
	PUE940030	Costing/Rate Design
	PUE940031	Costing/Rate Design
	PUE950131	Capacity Planning
	PUE980813	Costing/Rate Design
	PUE-2002-00364	Costing/Rate Design
	PUE-2003-00603	Costing/Rate Design
	PUE-2006-00059	Costing/Rate Design
	PUE-2008-00060	Demand Side Planning
	PUE-2009-00064	Demand Side Planning
	PUE-2012-00118	Demand Side Planning
	PUE-2015-00132	Demand Side Planning
	PUE-2015-00138	Demand Side Planning
	PUE-2016-00001	Capacity Planning
	PUR-2018-00080	Capacity Planning
	PUR-2018-00193	Demand Side Planning
	PUR-2021-00288	Demand Side Planning
	PUR-2022-00054	Costing/Rate Design
West Virginia	79-140-E-42T	Capacity Planning
	90-046-E-PC	Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He has also served on the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in several professional journals and spoken at several industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.

- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.

- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.

- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.

- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.

- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.

- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.

- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.

- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.

- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.

- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.

- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.

- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February 1982.

- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May 1981.

- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, l980.

- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, l979.

- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

Actual and Normal Weather Used in the Weather Normalization of Test Year Volumes and Revenues

		Actual Precipitation			Actual HDDs			Actual CDDs		
Year	Month	KMCI	KTOP	KICT	KMCI	KTOP	KICT	KMCI	KTOP	KICT
2022	August	2.41	3.44	1.04	-	-	-	427	438	543
2022	September	0.84	1.21	0.67	23	17	8	200	219	299
2022	October	1.71	1.27	0.79	224	235	169	45	42	46
2022	November	3.99	2.78	2.95	635	654	638	5	7	8
2022	December	1.18	0.99	0.93	982	992	958	-	-	-
2023	January	2.03	1.15	1.25	886	944	875	-	-	-
2023	February	2.77	2.86	1.28	760	736	729	-	-	-
2023	March	2.74	1.61	0.12	705	631	568	-	-	1
2023	April	2.77	1.82	0.60	291	246	254	10	23	24
2023	May	4.40	4.65	3.14	57	52	48	116	156	144
2023	June	3.37	1.83	4.70	2	-	-	295	359	332
2023	July	5.41	4.47	4.60	-	-	-	376	464	480
2023	August	4.81	2.04	2.38	-	-	-	387	475	530
2023	September	1.01	1.20	1.18	1	1	-	194	259	320

	30 Year Average Precipitation			30 Year Average HDDs			30 Year Average CDDs		
Month	KMCI	KTOP	KICT	KMCI	KTOP	KICT	KMCI	KTOP	KICT
August	4.40	4.59	4.10	1	1	0	372	403	465
September	3.65	3.27	2.99	43	41	23	165	181	238
October	3.31	2.91	2.91	282	274	222	30	32	42
November	1.94	1.65	1.23	616	609	558	1	1	1
December	1.43	1.37	1.15	969	954	902	-	-	-
January	1.18	0.92	0.91	1,090	1,064	971	-	-	-
February	1.49	1.35	1.19	887	863	789	-	-	-
March	2.46	2.18	2.40	623	600	543	3	4	3
April	3.87	3.57	2.98	315	301	271	19	21	22
May	5.52	5.42	5.26	101	93	75	98	115	128
June	5.34	4.98	5.00	5	4	3	287	322	358
July	3.99	3.70	3.74	0	0	0	410	453	505
August	4.40	4.59	4.10	1	1	0	372	403	465
September	3.65	3.27	2.99	43	41	23	165	181	238

Heat Sensitive Factors (HSFs) for Weather Normalization

Rate Class	Weather Station	HDD Coefficient	HDD t-Statistic	HDD(t-1) Coefficient	HDD(t-1) t-Statistic	R-squared	Durbin-Watson statistic	F-statistic
RS	9	0.008453	11.561560	0.007378	12.377190	0.983690	1.866462	467.417200
RS	19	0.005830	10.468500	0.006408	14.639550	0.976574	2.003587	323.081300
RS	20	0.005078	9.908191	0.008065	15.679300	0.980224	1.425937	817.838500
GSS	9	0.011080	8.811976	0.014212	14.583840	0.971653	1.521374	265.648800
GSS	19	0.012119	10.493840	0.012183	10.323700	0.967785	1.748360	232.818200
GSS	20	0.009493	8.100664	0.016122	12.753500	0.972756	1.941072	276.713300
GSL	9	0.051651	9.501733	0.045245	7.397317	0.979064	1.249446	362.429000
GSL	19	0.044680	7.647975	0.043963	9.999394	0.969201	1.448896	243.882000
GSL	20	0.033560	8.620474	0.057386	14.408050	0.977164	1.951126	331.629800
GSTE	9	0.176563	7.425200	0.156545	6.554764	0.935094	1.179366	237.715600
GSTE	19	0.618656	2.400187	0.543845	2.401185	0.813488	2.239545	33.802210
GSTE	20	0.267964	5.244923	0.000000	0.000000	0.447237	2.668966	27.509220
SGS	9	0.002649	5.670142	0.004107	7.367464	0.930486	1.841133	103.738100
SGS	19	0.002501	2.118628	0.004094	3.455083	0.699375	2.028968	38.385580
SGS	20	0.001081	3.371695	0.002050	6.373237	0.878412	1.381804	119.203900
GIS	9	-	-	-	-	-	-	-
GIS 1/	19	-	-	0.260055	7.074547	0.849863	2.070640	60.379770
GIS 1/	20	0.111640	5.259762	0.140002	5.503717	0.902288	2.230381	71.564500
KGSSD	9	-	-	-	-	-	-	-
KGSSD	19	-	-	-	-	-	-	-
KGSSD	20	-	-	-	-	-	-	-
SSR	9	-	-	-	-	-	-	-
SSR	19	0.064264	5.490925	0.035500	3.239048	0.832849	1.964265	38.615210
SSR	20	0.206886	3.452407	0.869420	21.176550	0.985005	1.740702	509.103900
SSR-BH	9	-	-	-	-	-	-	-
SSR-BH	19	-	-	-	-	-	-	-
SSR-BH	20	-	-	-	-	-	-	-
STk	9	0.241291	42.201570	-	-	0.981267	1.613841	1,780.973000
STk	19	0.211140	40.222440	0.038640	7.347030	0.992802	2.188827	1,068.902000
STk	20	0.207773	22.856420	0.067635	7.440263	0.986064	1.206940	1,167.459000
STt	9	0.295566	45.884280	-	-	0.984107	1.773350	2,105.367000
STt	19	0.207993	25.639940	0.043792	5.180237	0.983451	1.939298	460.550600
STt	20	0.206917	21.437620	0.041752	4.325732	0.981198	1.461585	861.042900
CNGk	9	-	-	-	-	-	-	-
CNGk	19	-	-	-	-	-	-	-
CNGk	20	-	-	-	-	-	-	-
CNGt	9	-	-	-	-	-	-	-
CNGt	19	-	-	-	-	-	-	-
CNGt	20	-	-	-	-	-	-	-
GIT	9	-	-	-	-	-	-	-
GIT	19	-	-	-	-	-	-	-
GIT 1/	20	0.531473	5.527467	0.339002	3.431519	0.846920	1.563085	91.287020
LVTk-T1	9	1.109387	32.921460	-	-	0.986097	1.741211	756.541500
LVTk-T1	19	0.763191	22.975770	-	-	0.939489	1.424240	527.885900
LVTk-T1	20	0.873790	24.613490	-	-	0.982001	2.152837	581.972500
LVTk-T2	9	1.738015	28.091980	-	-	0.973911	1.995312	398.192300
LVTk-T2	19	1.537709	24.504300	0.176499	2.681346	0.986703	1.895938	575.107200
LVTk-T2	20	1.755623	30.268600	0.179782	3.039060	0.988354	2.205726	657.703700
LVTk-T3	9	2.424972	20.006540	-	-	0.963769	2.625271	283.739500
LVTk-T3	19	1.814563	13.309290	-	-	0.838967	1.946661	177.137100
LVTk-T3	20	1.934105	11.695810	0.451286	2.064653	0.937523	2.181569	116.296600
LVTk-T4	9	3.136518	5.987104	-	-	0.727693	2.616837	28.504770
LVTk-T4	19	3.222614	2.583299	-	-	0.801744	2.256159	31.340870
LVTk-T4	20	-	-	3.251967	4.584466	0.565671	2.184512	13.892280
LVTt-T1	9	-	-	-	-	-	-	-
LVTt-T1	19	1.609497	14.535380	-	-	0.953557	1.916836	219.003900
LVTt-T1	20	-	-	-	-	-	-	-
LVTt-T2	9	-	-	-	-	-	-	-
LVTt-T2	19	2.498388	13.129970	-	-	0.886638	1.792050	83.427390
LVTt-T2	20	1.491313	8.210386	-	-	0.664729	1.537216	67.410440
LVTt-T3	9	-	-	-	-	-	-	-
LVTt-T3	19	1.344365	13.748540	0.358342	2.971097	0.924875	1.913920	95.411960
LVTt-T3	20	-	-	-	-	-	-	-
LVTt-T4	9	-	-	-	-	-	-	-
LVTt-T4	19	17.092100	7.445107	-	-	0.903219	2.395086	99.548340
LVTt-T4	20	-	-	-	-	-	-	-
WTt	9	-	-	-	-	-	-	-
WTt	19	9.576244	6.155896	-	-	0.913378	1.920899	112.473000
WTt	20	2.401450	6.386951	-	-	0.906569	1.980420	103.499500

Notes:
1/ CDD is the weather variable

Customer Annualization Coefficients

Rate Class	Weather Station	Calculated Growth per Month
RS	9	-43.88552362
RS	19	-58.91493629
RS	20	-74.43303271
GSS	9	-1.15111390
GSS	19	-2.82086422
GSS	20	-7.59134136
GSL	9	4.62103244
GSL	19	0.02418716
GSL	20	2.65490332
GSTE	9	1.62951842
GSTE	19	1.03547292
GSTE	20	2.34048016
SGS	9	-0.08680691
SGS	19	0.21928949
SGS	20	0.42310407
GIS	9	0.00000000
GIS	19	0.02379623
GIS	20	-0.28333538
KGSSD	9	0.00000000
KGSSD	19	0.00000000
KGSSD	20	0.00000000
SSR	9	0.00000000
SSR	19	-0.00294583
SSR	20	-0.06139576
SSR-BH	9	0.00000000
SSR-BH	19	0.00000000
SSR-BH	20	0.00000000
STk	9	-8.60536130
STk	19	-1.79630295
STk	20	-7.21005447
STt	9	-0.00182802
STt	19	-0.88356284
STt	20	-3.50591461
CNGk	9	-0.05463576
CNGk	19	-0.00682947
CNGk	20	-0.00682947
CNGt	9	0.00000000
CNGt	19	0.00000000
CNGt	20	-0.02219804
GIT	9	0.00000000
GIT	19	-0.03294634
GIT	20	-0.96678299

Customer Annualization Coefficients

Rate Class	Weather Station	Calculated Growth per Month
LVTk-T1	9	-0.52390803
LVTk-T1	19	0.08220952
LVTk-T1	20	-0.16987067
LVTk-T2	9	0.01945734
LVTk-T2	19	-0.24843960
LVTk-T2	20	0.00017507
LVTk-T3	9	0.09744411
LVTk-T3	19	-0.04034092
LVTk-T3	20	0.21299928
LVTk-T4	9	-0.06810739
LVTk-T4	19	-0.00924674
LVTk-T4	20	-0.14293167
LVTt-T1	9	0.00000000
LVTt-T1	19	-0.20406033
LVTt-T1	20	-0.13834155
LVTt-T2	9	0.00000000
LVTt-T2	19	-0.05742894
LVTt-T2	20	-0.05164996
LVTt-T3	9	0.00000000
LVTt-T3	19	0.03374108
LVTt-T3	20	0.03789288
LVTt-T4	9	0.00000000
LVTt-T4	19	-0.20930732
LVTt-T4	20	-0.00730762
WTt	9	0.00000000
WTt	19	-0.28147637
WTt	20	-0.35960954

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

						General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
		$											
1	Operating Revenues	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
2													
3	Operating Expenses:												
4													
5	Operating & Maintenance	165,853,615	133,801,744	10,454,618	7,055,815	1,768,546	138,997	81,321	0	2,376	1,214	3,235,778	1,488,557
6	Depreciation & Amortization	93,602,565	78,318,800	5,815,213	3,905,175	843,681	88,876	25,916	0	281	1,817	1,329,502	825,260
7	Taxes Other Than Income	42,270,917	35,254,292	2,627,625	1,751,844	383,406	39,792	13,091	0	558	794	622,427	367,383
8													
9	Total Operating Expenses	301,727,096	247,374,836	18,897,457	12,712,834	2,995,634	267,665	120,328	0	3,216	3,825	5,187,707	2,681,201
10													
11	Income Before Taxes	34,711,803	(7,224,960)	5,238,405	6,500,217	2,590,787	210,582	133,840	0	39,630	800	6,813,757	2,216,094
12													
13	Income Taxes:												
14													
15	State Income Taxes	0.00% -	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00% (6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	-	(7,750)	(156)	(1,332,449)	(433,363)
17													
18	Total Income Taxes	(6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	0	(7,750)	(156)	(1,332,449)	(433,363)
19													
18	Adjustments to After-Tax Income:												
19													
20	Amortization	5,056,648	(1,052,497)	763,105	946,920	377,413	30,676	19,497	0	5,773	117	992,595	322,830
21	Other	(27,186)	5,659	(4,103)	(5,091)	(2,029)	(165)	(105)	0	(31)	(1)	(5,336)	(1,736)
22													
23	Total Adjustments to After-Tax Income	5,029,462	(1,046,839)	759,003	941,829	375,384	30,512	19,392	0	5,742	116	987,259	321,094
24													
25	Net Income	36,470,329	(7,590,983)	5,503,786	6,829,523	2,722,038	221,250	140,621	0	41,638	841	7,158,948	2,328,363
26													
27	Total Rate Base	1,395,348,357	1,172,786,760	85,494,718	58,465,142	13,225,232	1,273,449	359,177	(3,355)	30,315	30,224	18,721,007	11,109,272
28													
29	Rate of Return - Existing Rates	2.6137%	-0.6473%	6.4376%	11.6814%	20.5822%	17.3741%	39.1508%	0.0000%	137.3504%	2.7817%	38.2402%	20.9587%
30	Relative Rate of Return	1.00	(0.25)	2.46	4.47	7.87	6.65	14.98	-	52.55	1.06	14.63	8.02
31													
32	Equalized ROR:												
33													
34	Net Income Increase	73,551,493	100,064,046	1,237,387	(2,219,605)	(1,679,242)	(120,840)	(112,300)	(265)	(39,248)	1,542	(5,682,815)	(1,452,408)
35	Income Taxes	19,551,663	26,599,303	328,926	(590,022)	(446,381)	(32,122)	(29,852)	(70)	(10,433)	410	(1,510,622)	(386,083)
36	Revenue Increase	93,103,156	126,663,349	1,566,312	(2,809,627)	(2,125,622)	(152,961)	(142,152)	(335)	(49,681)	1,952	(7,193,437)	(1,838,492)
37	Gross Revenue After Increase	429,542,055	366,813,225	25,702,174	16,403,424	3,460,798	325,285	112,016	(335)	(6,835)	6,577	4,808,027	3,058,803
38	Rate of Return	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase	27.6731%	52.7435%	6.4896%	-14.6235%	-38.0498%	-31.9838%	-55.9282%	0.0000%	-115.9520%	42.2165%	-59.9380%	-37.5410%
40													
41	Proposed Rate Levels:												
42													
43	Net Income Increase	73,551,493	72,312,714	1,237,387	0	0	0	0	0	0	1,393	0	0
44	Income Taxes	19,551,663	19,222,367	328,926	0	0	0	0	0	0	370	0	0
45	Gross Revenue After Increase	429,542,055	331,684,956	25,702,174	19,213,051	5,586,421	478,246	254,168	0	42,846	6,388	12,001,464	4,897,295
46	Revenue Increase	93,103,156	91,535,081	1,566,312	0	0	0	0	0	0	1,763	0	0
47	Rate of Return	7.8849%	5.5186%	7.8849%	11.6814%	20.5822%	17.3741%	39.1508%	0.0000%	137.3504%	7.3892%	38.2402%	20.9587%
48	Relative Rate of Return	1.00	0.70	1.00	1.48	2.61	2.20	4.97	-	17.42	0.94	4.85	2.66
49	Percent Increase	27.6731%	38.1158%	6.4896%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	38.1158%	0.0000%	0.0000%
50													
51	Equal Percentage Increase												
52													
53	Net Income Increase	73,551,493	53,409,645	5,361,386	4,132,904	1,172,091	109,725	53,376	0	8,631	970	2,482,203	1,036,361
54	Income Taxes	19,551,663	14,197,500	1,425,179	1,098,620	311,568	29,167	14,189	0	2,294	258	659,826	275,488
55	Gross Revenue After Increase	429,542,055	307,757,021	30,922,426	24,444,575	7,070,080	617,139	321,733	0	53,772	5,853	15,143,493	6,209,144
56	Revenue Increase	93,103,156	67,607,145	6,786,565	5,231,524	1,483,659	138,893	67,565	0	10,926	1,228	3,142,029	1,311,849
57	Rate of Return	7.8849%	3.9068%	12.7086%	18.7504%	29.4447%	25.9904%	54.0115%	0.0000%	165.8224%	5.9909%	51.4991%	30.2875%
58	Relative Rate of Return	1.00	0.50	1.61	2.38	3.73	3.30	6.85	-	21.03	0.76	6.53	3.84
59	Percent Increase	27.6731%	28.1521%	28.1182%	27.2290%	26.5583%	29.0421%	26.5828%	0.0000%	25.5002%	26.5481%	26.1804%	26.7872%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVIC
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Operating Revenues		352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
2														
3	Operating Expenses:													
4														
5	Operating & Maintenance		75,367	28,266	522,241	478,710	707,484	691,704	2,277,064	87,021	283,286	285,170	2,237,415	150,922
6	Depreciation & Amortization		22,144	14,628	112,916	159,766	217,955	206,666	643,102	46,920	121,703	148,340	631,838	122,063
7	Taxes Other Than Income		10,954	6,525	62,682	77,079	106,600	101,648	320,222	20,860	56,020	66,162	319,004	61,948
8														
9	Total Operating Expenses		108,464	49,419	697,839	715,556	1,032,038	1,000,018	3,240,388	154,801	461,009	499,672	3,188,257	334,934
10														
11	Income Before Taxes		243,820	43,832	1,204,053	777,129	1,169,089	1,519,562	6,714,253	144,227	295,432	778,181	4,518,488	784,584
12														
13	Income Taxes:													
14														
15	State Income Taxes	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00%	(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
17														
18	Total Income Taxes		(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
19														
18	Adjustments to After-Tax Income:													
19														
20	Amortization		35,519	6,385	175,401	113,208	170,307	221,362	978,100	21,010	43,037	113,362	658,231	114,294
21	Other		(191)	(34)	(943)	(609)	(916)	(1,190)	(5,259)	(113)	(231)	(609)	(3,539)	(614)
22														
23	Total Adjustments to After-Tax Income		35,328	6,351	174,458	112,600	169,392	220,172	972,841	20,897	42,806	112,752	654,693	113,680
24														
25	Net Income		256,172	46,053	1,265,051	816,499	1,228,316	1,596,544	7,054,402	151,534	310,399	817,604	4,747,398	824,332
26														
27	Total Rate Base		303,930	191,399	1,617,471	2,233,794	3,039,316	2,875,482	8,864,743	613,599	1,624,211	1,958,174	8,656,890	1,877,407
28														
29	Rate of Return - Existing Rates		84.2867%	24.0611%	78.2117%	36.5521%	40.4142%	55.5227%	79.5782%	24.6959%	19.1108%	41.7534%	54.8395%	43.9080%
30	Relative Rate of Return		32.25	9.21	29.92	13.98	15.46	21.24	30.45	9.45	7.31	15.97	20.98	16.80
31														
32	Equalized ROR:													
33														
34	Net Income Increase		(232,208)	(30,961)	(1,137,515)	(640,366)	(988,669)	(1,369,815)	(6,355,426)	(103,152)	(182,332)	(663,204)	(4,064,811)	(676,300)
35	Income Taxes		(61,726)	(8,230)	(302,378)	(170,224)	(262,811)	(364,128)	(1,689,417)	(27,420)	(48,468)	(176,295)	(1,080,519)	(179,776)
36	Revenue Increase		(293,934)	(39,191)	(1,439,893)	(810,590)	(1,251,480)	(1,733,943)	(8,044,843)	(130,572)	(230,800)	(839,499)	(5,145,330)	(856,076)
37	Gross Revenue After Increase		58,350	54,060	461,999	682,094	949,647	785,637	1,909,798	168,456	525,641	438,354	2,561,415	263,442
38	Rate of Return		7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase		-83.4365%	-42.0275%	-75.7084%	-54.3042%	-56.8563%	-68.8187%	-80.8150%	-43.6656%	-30.5113%	-65.6960%	-66.7640%	-76.4682%
40														
41	Proposed Rate Levels:													
42														
43	Net Income Increase		0	0	0	0	0	0	0	0	0	0	0	0
44	Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0
45	Gross Revenue After Increase		352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
46	Revenue Increase		0	0	0	0	0	0	0	0	0	0	0	0
47	Rate of Return		84.2867%	24.0611%	78.2117%	36.5521%	40.4142%	55.5227%	79.5782%	24.6959%	19.1108%	41.7534%	54.8395%	43.9080%
48	Relative Rate of Return		10.69	3.05	9.92	4.64	5.13	7.04	10.09	3.13	2.42	5.30	6.96	5.57
49	Percent Increase		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
50														
51	Equal Percentage Increase													
52														
53	Net Income Increase		64,390	17,641	397,858	296,536	421,903	478,681	1,868,415	61,683	153,698	259,015	1,544,376	220,005
54	Income Taxes		17,116	4,689	105,760	78,826	112,151	127,244	496,667	16,397	40,856	68,852	410,530	58,482
55	Gross Revenue After Increase		433,790	115,582	2,405,510	1,868,047	2,735,181	3,125,505	12,319,724	377,107	950,995	1,605,721	9,661,651	1,398,005
56	Revenue Increase		81,506	22,331	503,618	375,362	534,054	605,925	2,365,083	78,079	194,554	327,867	1,954,907	278,487
57	Rate of Return		105.4724%	33.2781%	102.8093%	49.8271%	54.2957%	72.1696%	100.6551%	34.7485%	28.5737%	54.9808%	72.6794%	55.6265%
58	Relative Rate of Return		13.38	4.22	13.04	6.32	6.89	9.15	12.77	4.41	3.62	6.97	9.22	7.05
59	Percent Increase		23.1365%	23.9468%	26.4798%	25.1468%	24.2627%	24.0487%	23.7586%	26.1110%	25.7197%	25.6577%	25.3662%	24.8756%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

						General Service								
		Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	1,020,486,216	922,849,238	57,349,586	23,155,954	1,646,136	1,212,699	283,925	(3,355)	6,073	28,244	8,656,019	2,976,089
2													
3	Return @ Current Rates	26,672,528	(3,849,265)	3,889,879	4,482,412	1,780,980	169,165	103,398	(24)	30,031	775	5,104,072	1,568,275
4	O&M Expenses	109,815,942	99,694,421	6,579,657	2,200,381	128,208	126,909	30,116	0	1,205	1,121	625,269	222,877
5	Depreciation Expense	69,573,893	62,563,142	4,052,300	1,688,264	128,097	85,919	22,205	0	1,153	1,889	613,913	213,102
6	Taxes, Other	31,209,622	28,094,260	1,824,665	742,446	55,060	38,256	9,798	0	498	789	264,225	91,913
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(4,964,386)	1,033,294	(749,182)	(929,643)	(370,527)	(30,117)	(19,141)	0	(5,668)	(114)	(974,485)	(316,940)
12													
13	Total Income Taxes	(4,964,386)	1,033,294	(749,182)	(929,643)	(370,527)	(30,117)	(19,141)	0	(5,668)	(114)	(974,485)	(316,940)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	3,698,173	(769,743)	558,096	692,529	276,021	22,435	14,259	0	4,222	85	725,933	236,101
18	Other	(19,882)	4,138	(3,000)	(3,723)	(1,484)	(121)	(77)	0	(23)	(0)	(3,903)	(1,269)
19													
20	Total Adjustments to After-Tax Income	3,678,290	(765,604)	555,096	688,806	274,537	22,315	14,183	0	4,199	85	722,030	234,832
21													
22	Total Customer-Related Costs @ Current Rates	235,985,889	186,770,248	16,152,414	8,872,666	1,996,354	412,446	160,558	(24)	31,419	4,544	6,355,024	2,014,059
23	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)	$ 30.41	$ 26.35	$ 36.42	$ 61.82	$ 249.99	$ 46.24	$ 75.32	$ -	$ 464.87	$ -	$ 161.88	$ 144.17
25													
26													
27	Incremental Return @ Equalized ROR	53,791,789	76,615,004	632,079	(2,656,588)	(1,651,183)	(73,545)	(81,011)	(241)	(29,552)	1,452	(4,421,554)	(1,333,613)
28	Incremental Income Taxes	14,299,083	20,366,014	168,021	(706,182)	(438,922)	(19,550)	(21,534)	(64)	(7,856)	386	(1,175,350)	(354,505)
29													
30	Total Customer-Related Costs @ Equalized ROR	304,076,762	283,751,266	16,952,514	5,509,896	(93,751)	319,352	58,013	(329)	(5,989)	6,381	758,121	325,941
31	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Customer Costs ($/customer/month)	$ 39.19	$ 40.03	$ 38.23	$ 38.39	$ (11.74)	$ 35.80	$ 27.21	$ -	$ (88.61)	$ -	$ 19.31	$ 23.33
33													
34													
35	Incremental Return @ Proposed Rates	53,791,789	56,319,104	632,079	(1,033,283)	(423,072)	14,831	1,120	(48)	(849)	1,342	(265,434)	(271,396)
36	Incremental Income Taxes	14,299,083	14,970,901	168,021	(274,670)	(112,462)	3,942	298	(13)	(226)	357	(70,558)	(72,143)
37													
38	Total Customer-Related Costs @ Proposed Rates	304,076,762	258,060,252	16,952,514	7,564,713	1,460,820	431,220	161,975	(84)	30,345	6,243	6,019,032	1,670,519
39	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Customer Costs ($/customer/month)	$ 39.19	$ 36.41	$ 38.23	$ 52.71	$ 182.93	$ 48.34	$ 75.98	$ -	$ 448.98	$ -	$ 153.32	$ 119.58

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUD'
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		21,469	3,739	879,278	483,528	349,206	208,529	116,704	61,039	73,536	81,478	(7,618)	54,722
2														
3	Return @ Current Rates		182,103	30,120	917,257	567,084	849,357	1,118,115	4,992,826	100,690	197,885	562,652	3,306,325	568,417
4	O&M Expenses		1,868	415	86,754	32,416	22,753	14,618	17,262	4,755	5,345	5,869	8,703	5,021
5	Depreciation Expense		2,052	449	68,658	35,072	26,232	16,488	20,436	5,187	6,318	6,559	10,554	5,902
6	Taxes, Other		876	192	30,089	14,988	11,164	7,029	8,686	2,216	2,685	2,798	4,482	2,509
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(34,870)	(6,269)	(172,200)	(111,143)	(167,200)	(217,324)	(960,254)	(20,627)	(42,252)	(111,293)	(646,222)	(112,209)
12														
13	Total Income Taxes		(34,870)	(6,269)	(172,200)	(111,143)	(167,200)	(217,324)	(960,254)	(20,627)	(42,252)	(111,293)	(646,222)	(112,209)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		25,976	4,670	128,279	82,795	124,554	161,893	715,332	15,366	31,475	82,907	481,397	83,589
18	Other		(140)	(25)	(690)	(445)	(670)	(870)	(3,846)	(83)	(169)	(446)	(2,588)	(449)
19														
20	Total Adjustments to After-Tax Income		25,837	4,645	127,589	82,350	123,884	161,023	711,486	15,283	31,306	82,461	478,809	83,140
21														
22	Total Customer-Related Costs @ Current Rates		177,864	29,552	1,058,147	620,767	866,191	1,099,950	4,790,442	107,505	201,286	549,045	3,162,651	552,780
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 1,540.05	$ 1,311.38	$ 175.33	$ 320.28	$ 682.09	$ 1,385.63	$ 5,619.10	$ 402.41	$ 696.97	$ 1,733.49	$ 9,592.41	$ 2,080.56
25														
26														
27	Incremental Return @ Equalized ROR		(180,410)	(29,825)	(847,927)	(528,958)	(821,823)	(1,101,673)	(4,983,624)	(95,877)	(192,086)	(556,228)	(3,306,926)	(564,102)
28	Incremental Income Taxes		(47,957)	(7,928)	(225,398)	(140,609)	(218,459)	(292,850)	(1,324,761)	(25,486)	(51,061)	(147,858)	(879,056)	(149,951)
29														
30	Total Customer-Related Costs @ Equalized ROR		(50,503)	(8,201)	(15,178)	(48,800)	(174,091)	(294,573)	(1,517,943)	(13,859)	(41,862)	(155,041)	(1,023,331)	(161,274)
31	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Customer Costs ($/customer/month)		$ (437.28)	$ (363.93)	$ (2.51)	$ (25.18)	$ (137.09)	$ (371.08)	$ (1,780.52)	$ (51.88)	$ (144.95)	$ (489.51)	$ (3,103.79)	$ (607.00)
33														
34														
35	Incremental Return @ Proposed Rates		(10,585)	(7,182)	(16,006)	(60,627)	(98,761)	(99,860)	(335,591)	(20,437)	(58,738)	(71,194)	(334,132)	(69,491)
36	Incremental Income Taxes		(2,814)	(1,909)	(4,255)	(16,116)	(26,253)	(26,545)	(89,208)	(5,433)	(15,614)	(18,925)	(88,820)	(18,472)
37														
38	Total Customer-Related Costs @ Proposed Rates		164,466	20,461	1,037,886	544,024	741,178	973,544	4,365,643	81,635	126,933	458,926	2,739,700	464,816
39	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Customer Costs ($/customer/month)		$ 1,424.04	$ 907.98	$ 171.97	$ 280.68	$ 583.65	$ 1,226.39	$ 5,120.82	$ 305.58	$ 439.52	$ 1,448.96	$ 8,309.59	$ 1,749.48

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

						General Service									
		Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	371,361,668	247,991,035	27,938,620	35,019,892	11,464,201	59,751	71,036	0	23,927	1,956	9,872,014	8,069,379
2													
3	Return @ Existing Rates	9,706,309	(3,696,651)	1,600,308	2,326,250	932,094	51,587	36,783	23	11,496	65	2,033,100	753,309
4	O&M Expenses	54,539,298	33,059,700	3,763,815	4,699,730	1,578,500	11,551	48,937	0	646	53	2,586,084	1,257,605
5	Depreciation Expense	23,786,798	15,628,157	1,749,386	2,197,961	708,059	2,892	3,434	0	(881)	(72)	700,357	607,122
6	Taxes, Other	10,899,662	7,062,823	792,647	994,950	322,608	1,486	3,082	0	33	3	351,280	273,181
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(1,806,573)	376,022	(272,632)	(338,303)	(134,837)	(10,960)	(6,966)	0	(2,063)	(42)	(354,621)	(115,336)
12													
13	Total Income Taxes	(1,806,573)	376,022	(272,632)	(338,303)	(134,837)	(10,960)	(6,966)	0	(2,063)	(42)	(354,621)	(115,336)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	1,345,789	(280,114)	203,095	252,016	100,446	8,164	5,189	0	1,536	31	264,172	85,919
18	Other	(7,235)	1,506	(1,092)	(1,355)	(540)	(44)	(28)	0	(8)	(0)	(1,420)	(462)
19													
20	Total Adjustments to After-Tax Income	1,338,554	(278,608)	202,003	250,661	99,906	8,120	5,161	0	1,528	31	262,752	85,457
21													
22	Total Demand-Related Costs	98,464,049	52,151,443	7,835,527	10,131,250	3,506,330	64,676	90,432	23	10,759	37	5,578,951	2,861,337
23	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)	$ 12.69	$ 7.36	$ 17.67	$ 70.59	$ 439.08	$ 7.25	$ 42.42	$ -	$ 159.19	$ -	$ 142.11	$ 204.81
25													
26													
27	Incremental Return @ Equalized ROR	19,575,187	23,250,496	602,624	435,033	(28,153)	(46,876)	(31,182)	(23)	(9,610)	90	(1,254,701)	(117,046)
28	Incremental Income Taxes	5,203,531	6,180,512	160,191	115,642	(7,484)	(12,461)	(8,289)	(6)	(2,554)	24	(333,528)	(31,114)
29													
30	Total Demand-Related Costs @ Equalized ROR	123,242,767	81,582,451	8,598,342	10,681,925	3,470,693	5,339	50,961	(6)	(1,405)	151	3,990,721	2,713,178
31	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Dollars/Customer/Month	$ 15.88	$ 11.51	$ 19.39	$ 74.43	$ 434.61	$ 0.60	$ 23.91	$ -	$ (20.78)	$ -	$ 101.65	$ 194.21
33													
34													
35	Incremental Return @ Proposed Rates	19,575,187	15,864,684	602,624	1,025,765	418,765	(14,715)	(1,294)	47	836	50	257,738	269,502
36	Incremental Income Taxes	5,203,531	4,217,194	160,191	272,672	111,317	(3,912)	(344)	13	222	13	68,513	71,640
37													
38	Total Demand-Related Costs @ Proposed Rates	123,242,767	72,233,321	8,598,342	11,429,686	4,036,412	46,049	88,794	83	11,818	100	5,905,201	3,202,479
39	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Dollars/Customer/Month	$ 15.88	$ 10.19	$ 19.39	$ 79.64	$ 505.45	$ 5.16	$ 41.65	$ -	$ 174.85	$ -	$ 150.42	$ 229.23

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUD'
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		271,426	185,085	709,521	1,721,140	2,636,058	2,599,966	8,460,703	548,289	1,537,263	1,852,949	8,504,770	1,822,685
2														
3	Return @ Existing Rates		73,158	15,763	343,977	246,752	374,664	472,862	2,036,950	50,392	111,492	252,409	1,425,556	253,970
4	O&M Expenses		72,102	27,524	431,858	442,608	677,889	668,607	2,223,433	81,725	276,243	276,295	2,208,493	145,901
5	Depreciation Expense		19,221	13,976	41,995	122,394	187,456	184,890	599,985	41,396	114,326	139,908	608,675	116,162
6	Taxes, Other		9,682	6,241	31,565	61,046	93,497	92,217	301,230	18,491	52,855	62,513	308,793	59,439
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(12,690)	(2,281)	(62,665)	(40,446)	(60,845)	(79,085)	(349,443)	(7,506)	(15,376)	(40,500)	(235,164)	(40,834)
12														
13	Total Income Taxes		(12,690)	(2,281)	(62,665)	(40,446)	(60,845)	(79,085)	(349,443)	(7,506)	(15,376)	(40,500)	(235,164)	(40,834)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		9,453	1,699	46,682	30,130	45,326	58,914	260,314	5,592	11,454	30,170	175,183	30,419
18	Other		(51)	(9)	(251)	(162)	(244)	(317)	(1,400)	(30)	(62)	(162)	(942)	(164)
19														
20	Total Adjustments to After-Tax Income		9,402	1,690	46,431	29,968	45,082	58,597	258,915	5,562	11,392	30,008	174,242	30,255
21														
22	Total Demand-Related Costs		170,876	62,913	833,161	862,323	1,317,743	1,398,087	5,071,070	190,059	550,933	720,632	4,490,594	564,893
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 1,479.54	$ 2,791.81	$ 138.05	$ 444.91	$ 1,037.68	$ 1,761.20	$ 5,948.28	$ 711.43	$ 1,907.66	$ 2,275.24	$ 13,620.10	$ 2,126.15
25														
26														
27	Incremental Return @ Equalized ROR		(51,757)	(1,169)	(288,032)	(111,042)	(166,814)	(267,857)	(1,369,832)	(7,160)	9,720	(106,305)	(754,963)	(110,253)
28	Incremental Income Taxes		(13,758)	(311)	(76,566)	(29,517)	(44,343)	(71,202)	(364,133)	(1,903)	2,584	(28,258)	(200,686)	(29,308)
29														
30	Total Demand-Related Costs @ Equalized ROR		105,361	61,434	468,563	721,763	1,106,587	1,059,027	3,337,105	180,995	563,236	586,068	3,534,944	425,333
31	Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Dollars/Customer/Month		$ 912.28	$ 2,726.15	$ 77.64	$ 372.39	$ 871.40	$ 1,334.08	$ 3,914.37	$ 677.50	$ 1,950.26	$ 1,850.38	$ 10,721.59	$ 1,600.87
33														
34														
35	Incremental Return @ Proposed Rates		10,044	7,071	14,709	59,387	96,313	96,709	321,617	20,293	58,246	70,202	326,856	69,739
36	Incremental Income Taxes		2,670	1,880	3,910	15,786	25,602	25,708	85,493	5,394	15,483	18,661	86,886	18,538
37														
38	Total Demand-Related Costs @ Proposed Rates		183,590	71,864	851,780	937,496	1,439,659	1,520,504	5,478,181	215,746	624,662	809,495	4,904,336	653,171
39	Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Dollars/Customer/Month		$ 1,589.62	$ 3,189.00	$ 141.14	$ 483.69	$ 1,133.68	$ 1,915.41	$ 6,425.81	$ 807.58	$ 2,162.95	$ 2,555.81	$ 14,874.99	$ 2,458.41

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

						General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	3,500,473	1,946,487	206,511	289,296	114,895	999	4,216	0	315	24	192,973	63,804
2													
3	Return @ Existing Rates	91,492	(45,067)	13,599	20,861	8,965	498	439	0	111	1	21,776	6,780
4	O&M Expenses	1,498,375	1,047,623	111,147	155,703	61,838	538	2,269	0	525	40	24,425	8,076
5	Depreciation Expense	241,873	127,501	13,527	18,950	7,526	65	276	0	9	1	15,232	5,036
6	Taxes, Other	161,632	97,209	10,313	14,448	5,738	50	211	0	28	2	6,921	2,288
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(17,029)	3,544	(2,570)	(3,189)	(1,271)	(103)	(66)	0	(19)	(0)	(3,343)	(1,087)
12													
13	Total Income Taxes	(17,029)	3,544	(2,570)	(3,189)	(1,271)	(103)	(66)	0	(19)	(0)	(3,343)	(1,087)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	12,685	(2,640)	1,914	2,376	947	77	49	0	14	0	2,490	810
18	Other	(68)	14	(10)	(13)	(5)	(0)	(0)	0	(0)	(0)	(13)	(4)
19													
20	Total Adjustments to After-Tax Income	12,617	(2,626)	1,904	2,363	942	77	49	0	14	0	2,477	806
21													
22	Total Commodity-Related Costs@Realized Return	1,988,961	1,228,185	147,921	209,135	83,737	1,124	3,178	0	667	44	67,489	21,899
23	Throughput	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
24	Commodity-Related Costs ($/dth)	$ 0.0232	$ 0.0285	$ 0.0324	$ 0.0327	$ 0.0330	$ 0.0509	$ 0.0341	$ -	$ 0.0256	$ 0.0219	$ 0.0116	$ 0.0114
25													
26													
27	Incremental Return @ Equalized ROR	184,517	198,545	2,684	1,950	95	(419)	(107)	(0)	(86)	1	(6,560)	(1,749)
28	Incremental Income Taxes	49,049	52,778	714	518	25	(111)	(28)	(0)	(23)	0	(1,744)	(465)
29													
30	Total Commodity-Related Costs @ Equalized ROR	2,222,526	1,479,508	151,318	211,603	83,857	594	3,042	(0)	559	45	59,185	19,685
31	Throughput	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
32	Commodity-Related Costs ($/dth)	$ 0.0022	$ 0.0029	$ 0.0028	$ 0.0028	$ 0.0028	$ 0.0022	$ 0.0027	$ -	$ 0.0018	$ 0.0019	$ 0.0008	$ 0.0009
33													
34													
35	Incremental Return @ Proposed Rates	184,517	128,926	2,684	7,518	4,307	(116)	175	0	13	1	7,696	1,894
36	Incremental Income Taxes	49,049	34,272	714	1,998	1,145	(31)	46	0	3	0	2,046	504
37													
38	Total Commodity-Related Costs @ Proposed Rates	2,222,526	1,391,383	151,318	218,652	89,189	977	3,399	1	683	45	77,231	24,297
39	Throughput	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
40	Commodity-Related Costs ($/dth)	$ 0.0022	$ 0.0027	$ 0.0028	$ 0.0028	$ 0.0029	$ 0.0037	$ 0.0030	$ -	$ 0.0022	$ 0.0019	$ 0.0011	$ 0.0011

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUD'
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		11,035	2,575	28,671	29,126	54,052	66,988	287,337	4,271	13,413	23,747	159,738	0
2														
3	Return @ Existing Rates		911	170	3,817	2,663	4,295	5,568	24,626	452	1,023	2,543	15,517	1,945
4	O&M Expenses		1,397	326	3,629	3,687	6,842	8,479	36,369	541	1,698	3,006	20,219	0
5	Depreciation Expense		871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0
6	Taxes, Other		396	92	1,028	1,045	1,939	2,403	10,306	153	481	852	5,729	0
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(120)	(22)	(591)	(381)	(574)	(745)	(3,294)	(71)	(145)	(382)	(2,217)	(385)
12														
13	Total Income Taxes		(120)	(22)	(591)	(381)	(574)	(745)	(3,294)	(71)	(145)	(382)	(2,217)	(385)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		89	16	440	284	427	555	2,454	53	108	284	1,651	287
18	Other		(0)	(0)	(2)	(2)	(2)	(3)	(13)	(0)	(1)	(2)	(9)	(2)
19														
20	Total Adjustments to After-Tax Income		89	16	438	282	425	552	2,441	52	107	283	1,642	285
21														
22	Total Commodity-Related Costs@Realized Return		3,544	786	10,584	9,595	17,193	21,544	93,129	1,464	4,223	8,176	53,500	1,845
23	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
24	Commodity-Related Costs ($/dth)		$ 0.0106	$ 0.0101	$ 0.0122	$ 0.0109	$ 0.0105	$ 0.0107	$ 0.0107	$ 0.0114	$ 0.0104	$ 0.0114	$ 0.0111	$ 0.0025
25														
26														
27	Incremental Return @ Equalized ROR		(41)	33	(1,556)	(367)	(33)	(286)	(1,970)	(115)	35	(671)	(2,922)	(1,945)
28	Incremental Income Taxes		(11)	9	(414)	(97)	(9)	(76)	(524)	(31)	9	(178)	(777)	(517)
29														
30	Total Commodity-Related Costs @ Equalized ROR		3,492	828	8,615	9,131	17,151	21,182	90,635	1,319	4,267	7,327	49,801	(617)
31	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
32	Commodity-Related Costs ($/dth)		$ 0.0009	$ 0.0009	$ 0.0008	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ (0.0001)
33														
34														
35	Incremental Return @ Proposed Rates		541	110	1,297	1,240	2,447	3,151	13,974	144	492	993	7,275	(248)
36	Incremental Income Taxes		144	29	345	330	651	838	3,715	38	131	264	1,934	(66)
37														
38	Total Commodity-Related Costs @ Proposed Rates		4,229	926	12,227	11,164	20,291	25,532	110,817	1,646	4,846	9,433	62,709	1,531
39	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
40	Commodity-Related Costs ($/dth)		$ 0.0011	$ 0.0010	$ 0.0012	$ 0.0011	$ 0.0010	$ 0.0011	$ 0.0011	$ 0.0011	$ 0.0010	$ 0.0011	$ 0.0011	$ 0.0002

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

		Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1	Rate Base	1,395,348,357	1,172,786,760	85,494,718	58,465,142	13,225,232	1,273,449	359,177	(3,355)	30,315	30,224	18,721,007	11,109,272
2													
3	Return @ Existing Rates	110,021,823	(7,590,983)	5,503,786	6,829,523	2,722,038	221,250	140,621	0	41,638	841	7,158,948	2,328,363
4	O&M Expenses	165,853,615	133,801,744	10,454,618	7,055,815	1,768,546	138,997	81,321	0	2,376	1,214	3,235,778	1,488,557
5	Depreciation Expense	93,602,565	78,318,800	5,815,213	3,905,175	843,681	88,876	25,916	0	281	1,817	1,329,502	825,260
6	Taxes, Other	42,270,917	35,254,292	2,627,625	1,751,844	383,406	39,792	13,091	0	558	794	622,427	367,383
7													
8	Income Taxes:												
9													
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	(6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	0	(7,750)	(156)	(1,332,449)	(433,363)
12													
13	Total Income Taxes	(6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	0	(7,750)	(156)	(1,332,449)	(433,363)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	5,056,648	(1,052,497)	763,105	946,920	377,413	30,676	19,497	0	5,773	117	992,595	322,830
18	Other	(27,186)	5,659	(4,103)	(5,091)	(2,029)	(165)	(105)	0	(31)	(1)	(5,336)	(1,736)
19													
20	Total Adjustments to After-Tax Income	5,029,462	(1,046,839)	759,003	941,829	375,384	30,512	19,392	0	5,742	116	987,259	321,094
21													
22	Total Costs @ Realized ROR	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
23													
24													
25	Incremental Return @ Equalized ROR	73,551,493	100,064,046	1,237,387	(2,219,605)	(1,679,242)	(120,840)	(112,300)	(265)	(39,248)	1,542	(5,682,815)	(1,452,408)
26	Incremental Income Taxes	19,551,663	26,599,303	328,926	(590,022)	(446,381)	(32,122)	(29,852)	(70)	(10,433)	410	(1,510,622)	(386,083)
27													
28	Total Costs @ Equalized ROR	429,542,055	366,813,225	25,702,174	16,403,424	3,460,798	325,285	112,016	(335)	(6,835)	6,577	4,808,027	3,058,803
29													
30													
31	Incremental Return @ Proposed Rates	73,551,493	72,312,714	1,237,387	0	0	(0)	(0)	(0)	(0)	1,393	(0)	(0)
32	Incremental Income Taxes	19,551,663	19,222,367	328,926	0	0	(0)	(0)	(0)	(0)	370	(0)	(0)
33													
34	Total Costs @ Proposed Rates	429,542,055	331,684,956	25,702,174	19,213,051	5,586,421	478,246	254,168	(0)	42,846	6,388	12,001,464	4,897,295

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF S
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

		CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base	303,930	191,399	1,617,471	2,233,794	3,039,316	2,875,482	8,864,743	613,599	1,624,211	1,958,174	8,656,890	1,877,407
2													
3	Return @ Existing Rates	256,172	46,053	1,265,051	816,499	1,228,316	1,596,544	7,054,402	151,534	310,399	817,604	4,747,398	824,332
4	O&M Expenses	75,367	28,266	522,241	478,710	707,484	691,704	2,277,064	87,021	283,286	285,170	2,237,415	150,922
5	Depreciation Expense	22,144	14,628	112,916	159,766	217,955	206,666	643,102	46,920	121,703	148,340	631,838	122,063
6	Taxes, Other	10,954	6,525	62,682	77,079	106,600	101,648	320,222	20,860	56,020	66,162	319,004	61,948
7													
8	Income Taxes:												
9													
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
12													
13	Total Income Taxes	(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	35,519	6,385	175,401	113,208	170,307	221,362	978,100	21,010	43,037	113,362	658,231	114,294
18	Other	(191)	(34)	(943)	(609)	(916)	(1,190)	(5,259)	(113)	(231)	(609)	(3,539)	(614)
19													
20	Total Adjustments to After-Tax Income	35,328	6,351	174,458	112,600	169,392	220,172	972,841	20,897	42,806	112,752	654,693	113,680
21													
22	Total Costs @ Realized ROR	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
23													
24													
25	Incremental Return @ Equalized ROR	(232,208)	(30,961)	(1,137,515)	(640,366)	(988,669)	(1,369,815)	(6,355,426)	(103,152)	(182,332)	(663,204)	(4,064,811)	(676,300)
26	Incremental Income Taxes	(61,726)	(8,230)	(302,378)	(170,224)	(262,811)	(364,128)	(1,689,417)	(27,420)	(48,468)	(176,295)	(1,080,519)	(179,776)
27													
28	Total Costs @ Equalized ROR	58,350	54,060	461,999	682,094	949,647	785,637	1,909,798	168,456	525,641	438,354	2,561,415	263,442
29													
30													
31	Incremental Return @ Proposed Rates	(0)	0	0	0	(0)	0	(0)	(0)	(0)	0	(0)	(0)
32	Incremental Income Taxes	(0)	0	0	0	(0)	0	(0)	0	0	0	(0)	(0)
33													
34	Total Costs @ Proposed Rates	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Franchises and Consents	6,045	7.0	PST&D Plant	4,562	1,467	16
5	303	Miscellaneous Intangible Plant	0	99.0	-	-	-	-
6								
7		Total Intangible Plant	6,045			4,562	1,467	16
8								
9		Production Plant	852,915	4.2	Load Factor	-	466,388	386,527
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.1	Land and land rights	899,920	2.0	Demand	-	899,920	-
16	365.2	Rights-of-way	12,213,306	2.0	Demand	-	12,213,306	-
17	366.1	Structures and imp. - compressor stations	5,147,615	2.0	Demand	-	5,147,615	-
18	366.2	Structures and imp. - meas. & reg. stations	2,350,612	2.0	Demand	-	2,350,612	-
19	367	Mains	250,912,558	2.0	Demand	-	250,912,558	-
20	368	Compressor station equipment	15,340,424	2.0	Demand	-	15,340,424	-
21	369	Measuring and regulating station equip.	27,581,240	2.0	Demand	-	27,581,240	-
22	371	Other Equipment	28,383	2.0	Demand	-	28,383	-
23								
24		Total Transmission Plant	314,474,058			0	314,474,058	0
25								
26		Distribution:						
27								
28	374	Land and land rights	559,591	7.2	Distribution Plant - X	491,214	66,811	1,566
29	374.1	Rights-of-way	2,852,777	7.2	Distribution Plant - X	2,504,194	340,599	7,984
30	375	Structures and improvements	959,697	2.0	Demand	-	959,697	-
31	376	Mains	470,627,460	4.0	Mains	364,371,675	106,255,785	-
32	376.1	Mains - Metallic	351,891,285	4.0	Mains	272,443,127	79,448,158	-
33	376.2	Mains - Cathodic Protection	28,344,948	4.0	Mains	21,945,375	6,399,573	-
34	378	Meas. and reg. sta. equip. - general	30,826,552	2.0	Demand	-	30,826,552	-
35	379	Meas. and reg. sta. equip. - city gate	11,917,425	4.2	Load Factor	-	6,516,644	5,400,781
36	380.1	Services - Plastic	673,574,659	1.0	Customer	673,574,659	-	-
37	380.2	Services - Metallic	3,362,630	1.0	Customer	3,362,630	-	-
38	381	Meters	170,634,636	1.0	Customer	170,634,636	-	-
39	381.1	Meters-AMR	52,496,670	1.0	Customer	52,496,670	-	-
40	382	Meter installations	107,567,938	1.0	Customer	107,567,938	-	-
41	383	House regulators	27,400,128	1.0	Customer	27,400,128	-	-
42	386	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
43	387	Other Equipment	0	1.0	Customer	-	-	-
44								
45		Total Distribution Plant	1,933,240,521			1,697,016,372	230,813,819	5,410,331

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
46								
47		General Plant:						
48								
49	389	Land and land rights	4,693,542	7.0	PST&D Plant	3,542,263	1,139,179	12,100
50	390.1	Structures and improvements - owned	54,397,100	7.0	PST&D Plant	41,054,035	13,202,828	140,237
51	390.2	Structures and improvements - leasehold	3,183,183	7.0	PST&D Plant	2,402,380	772,597	8,206
52	391.1	Office furniture and equipment - computers	6,186,032	12.0	Labor - A&G	3,949,137	2,166,247	70,647
53	391.2	Computers and other electronic equipment	5,279,304	12.0	Labor - A&G	3,370,286	1,848,726	60,292
54	392	Transportation equipment	55,445,676	12.0	Labor - A&G	35,396,294	19,416,172	633,211
55	393	Stores equipment	152,032	7.0	PST&D Plant	114,740	36,900	392
56	394	Tool, shop and garage equipment	22,474,941	7.0	PST&D Plant	16,962,063	5,454,937	57,941
57	395	Laboratory equipment	250,914	7.0	PST&D Plant	189,367	60,900	647
58	396	Power operated equipment	18,182,394	7.0	PST&D Plant	13,722,434	4,413,085	46,875
59	397	Communication equipment	5,690,022	12.0	Labor - A&G	3,632,487	1,992,553	64,982
60	398	Miscellaneous equipment	343,045	7.0	PST&D Plant	258,899	83,261	884
61								
62		Total General Plant	176,278,185			124,594,387	50,587,385	1,096,414
63								
64		Corporate Allocated Plant	90,173,610	7.4	General Plant	63,735,201	25,877,548	560,861
65								
66		TOTAL PLANT IN SERVICE	2,515,025,334			1,885,350,522	622,220,664	7,454,148
67								
68		Construction Work in Progress						
69								
70		Intangible Plant	0	99.0	-	-	-	-
71		Transmission Plant	0	2.0	Demand	-	-	-
72		Distribution Plant	0	6.6	Distribution Plant	-	-	-
73		General Plant	0	7.4	General Plant	-	-	-
74		Corporate Allocated	0	7.4	General Plant	-	-	-
75								
76		Total Construction Work in Progress	0			0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Miscellaneous Intangible Plant	(172)	7.0	PST&D Plant	(130)	(42)	(0)
5	303	Leasehold Improvements	2,907,241	7.2	Distribution Plant - X	2,552,003	347,102	8,136
6								
7		Total Intangible Plant	2,907,069			2,551,873	347,060	8,136
8								
9		Production Plant	710,413	4.2	Load Factor	-	388,465	321,947
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.2	Rights-of-way	4,599,967	2.0	Demand	-	4,599,967	-
16	366.1	Structures and imp. - compressor stations	4,472,303	2.0	Demand	-	4,472,303	-
17	366.2	Structures and imp. - meas. & reg. stations	1,258,962	2.0	Demand	-	1,258,962	-
18	367	Mains	84,661,772	2.0	Demand	-	84,661,772	-
19	368	Compressor station equipment	12,969,051	2.0	Demand	-	12,969,051	-
20	369	Measuring and regulating station equipment	9,011,111	2.0	Demand	-	9,011,111	-
21	371	Other Equipment	0	2.0	Demand	-	-	-
22								
23		Total Transmission Plant	116,973,166			0	116,973,166	0
24								
25		Distribution:						
26								
27	374.1	Rights-of-way	749,651	7.2	Distribution Plant - X	658,051	89,502	2,098
28	375	Structures and improvements	639,108	7.2	Distribution Plant - X	561,015	76,305	1,789
29	376	Mains - Metalic	168,391,095	4.0	Mains	130,372,642	38,018,453	-
30	376.1	Mains - Plastic	102,182,290	4.0	Mains	79,112,112	23,070,178	-
31	376.2	Mains - Cathodic Protection	879,746	4.0	Mains	681,121	198,624	-
32	378	Meas. and reg. sta. equip. - general	13,968,889	2.0	Demand	-	13,968,889	-
33	379	Meas. and reg. sta. equip. - city gate	4,756,800	4.2	Load Factor	-	2,601,096	2,155,704
34	380.1	Services - Plastic	212,060,614	1.0	Customer	212,060,614	-	-
35	380.2	Services - Metalic	(17,789,998)	1.0	Customer	(17,789,998)	-	-
36	381	Meters	44,467,803	1.0	Customer	44,467,803	-	-
37	381.1	Meters-AMR	21,030,480	1.0	Customer	21,030,480	-	-
38	382	Meter installations	45,926,735	1.0	Customer	45,926,735	-	-
39	383	House regulators	10,184,046	1.0	Customer	10,184,046	-	-
40	386	Other Property Customer Premise	220,711	1.0	Customer	220,711	-	-
41	387	Other Equipment	(2,638)	1.0	Customer	(2,638)	-	-
42								
43		Total Distribution Plant	607,665,331			527,482,693	78,023,048	2,159,590

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
44								
45		General Plant:						
46								
47	389	Land	(34,893)	7.0	PST&D Plant	(26,334)	(8,469)	(90)
48	390	Structures and improvements - owned	15,682,917	7.0	PST&D Plant	11,836,054	3,806,432	40,431
49	391.1	Office furniture and equipment	2,364,812	12.0	Labor - A&G	1,509,686	828,119	27,007
50	391.2	Computers and other electronic equipment	3,477,853	12.0	Labor - A&G	2,220,247	1,217,887	39,718
51	392	Transportation equipment	20,571,419	12.0	Labor - A&G	13,132,710	7,203,776	234,934
52	393	Stores equipment	(63,511)	7.0	PST&D Plant	(47,933)	(15,415)	(164)
53	394	Tools Shop and Garage Equipment	4,287,759	7.0	PST&D Plant	3,236,014	1,040,690	11,054
54	395	Laboratory equipment	(129,977)	7.0	PST&D Plant	(98,095)	(31,547)	(335)
55	396	Power operated equipment	10,052,871	7.0	PST&D Plant	7,587,002	2,439,952	25,917
56	397	Communication equipment	3,598	12.0	Labor - A&G	2,297	1,260	41
57	398	Miscellaneous equipment	221,108	7.0	PST&D Plant	166,872	53,666	570
58								
59		Total General Plant	56,433,955			39,518,522	16,536,351	379,083
60								
61		Corporate Allocated Plant	39,946,820	7.4	General Plant	28,234,631	11,463,728	248,461
62								
63		TOTAL ACCUMULATED DEPRECIATION	824,636,754			597,787,719	223,731,818	3,117,217

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF OTHER RATE BASE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Working Capital:						
2							
3	Prepayments	6,739,898	11.0	O&M less A&G	4,525,883	2,161,206	52,809
4	Long Term Prepayments	1,862,099	11.0	O&M less A&G	1,250,411	597,098	14,590
5	Materials and Supplies	22,578,547	11.0	O&M less A&G	15,161,633	7,240,004	176,910
6	Gas Storage Inventory & Line Pack	52,500,155	2.0	Demand	-	52,500,155	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Fort Riley	8,275,102	8.0	Gross Plant	6,203,304	2,047,271	24,526
9							
10	Total Working Capital	91,955,801			27,141,231	64,545,734	268,836
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	222,645,288	8.0	Gross Plant	166,902,657	55,082,745	659,886
15	Excess Deferred Inc. Tax Liability	145,407,728	8.0	Gross Plant	109,002,694	35,974,068	430,966
16	Customer Deposits	13,782,710	1.0	Customer	13,782,710	-	-
17	CIAC - Reimbursables		99.0	-	-	-	-
18	Customer Advances for Construction	5,160,298	6.6	Distribution Plant	4,529,757	616,099	14,442
19	Other	0	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	386,996,024			294,217,817	91,672,912	1,105,294
22							
23	TOTAL OTHER RB	(295,040,223)			(267,076,586)	(27,127,179)	(836,458)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	751	Production Maps & Records	0	99.0	-	-	-	-
5	753	Field Lines Expenses	0	99.0	-	-	-	-
6	754	Field Compressor Station Expense	0	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
9	757	Purification Expense	0	99.0	-	-	-	-
10	759	Other Expenses	0	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	762	Structures and Improvements	0	99.0	-	-	-	-
14	764	Field Line Maintenance	0	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	769	Other Equipment Maintenance	0	99.0	-	-	-	-
19		Total Production & Gathering	0			0	0	0
20								
21		Other Gas Supply Expenses:						
22		Operation						
23	777	Gas processed by others	7,418	4.2	Load Factor	-	4,056	3,362
24	800	Purchased Gas Expenses	0	99.0	-	-	-	-
25	809.2	Gas Delivery Processing Credit	0	99.0	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	(177,069)	4.2	Load Factor	-	(96,824)	(80,245)
27	811	Gas Used for Production Ext	(7,418)	4.2	Load Factor	-	(4,056)	(3,362)
28	812	Gas Used for Other Utility Ops	(27,109)	4.2	Load Factor	-	(14,824)	(12,285)
29	813	Other Gas Supply Expenses	1,362,980	4.2	Load Factor	-	745,300	617,680
30		Maintenance						
31	769	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
32		Total Other Gas Supply Expenses	1,158,802			0	633,652	525,150
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	0	99.0	-	-	-	-
37	815	Maps & Records	0	99.0	-	-	-	-
38	816	Wells Expense	0	99.0	-	-	-	-
39	817	Lines Expense	0	99.0	-	-	-	-
40	818	Compressor Station Expense	0	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	63,057	2.0	Demand	-	63,057	-
42	820	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
43	821	Purification Expenses	0	99.0	-	-	-	-
44	822	Exploration & Development	0	99.0	-	-	-	-
45	823	Gas Losses	0	99.0	-	-	-	-
46	824	Other Expenses	0	99.0	-	-	-	-
47	825	Storage Well Royalties	0	99.0	-	-	-	-
48	826	Rents	0	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	0	99.0	-	-	-	-
51	831	Structures and Improvements	0	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
53	833	Line Maintenance	0	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	0	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	327	2.0	Demand	-	327	-
57	837	Other Equipment Maintenance	0	99.0	-	-	-	-
58		Total Underground Storage Expense	63,384			0	63,384	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Operation supervision and engineering	144,327	6.4	Transmission Plant	-	144,327	-
63	851	System control and load dispatching	663,327	2.0	Demand	-	663,327	-
64	852	Communication system expense	0	2.0	Demand	-	-	-
65	853	Compressor station labor and expense	638,512	2.0	Demand	-	638,512	-
66	854	Gas for compressor station fuel	114,012	2.0	Demand	-	114,012	-
67	856	Other fuel and power for compressor stations	10,369	2.0	Demand	-	10,369	-
68	857	Mains expenses	3,849,380	2.0	Demand	-	3,849,380	-
69	858	Measuring and regulating station expenses	551,609	2.0	Demand	-	551,609	-
70	859	Transmission and compression of gas by others	0	99.0	-	-	-	-
71	860	Other expenses	246,358	2.0	Demand	-	246,358	-
72		Rents	6,676	2.0	Demand	-	6,676	-
73		Maintenance						
74	861	Maint. Sup., & Eng.	86,674	6.4	Transmission Plant	-	86,674	-
75	862	Structures and Improvements	3,909	2.0	Demand	-	3,909	-
76	863	Mains	369,339	2.0	Demand	-	369,339	-
77	864	Compressor Station Equip Maint	335,463	2.0	Demand	-	335,463	-
78	865	Meas. & Regul. Station Equip Maint	309,132	2.0	Demand	-	309,132	-
79	866	Communication Equipment Maintenance	0	99.0	-	-	-	-
80	867	Other Equipment Maintenance	65	2.0	Demand	-	65	-
81		Total Transmission Expense	7,329,153			0	7,329,153	0
82								
83		Distribution:						
84		Operation						
85	870	Supervision & Eng.	1,972,008	14.2	Distribution O&M - Operations	1,689,084	279,509	3,415
86	871	Load Dispatching	665,611	2.0	Demand	-	665,611	-
87	874	Mains & Services Expense	21,542,778	5.0	Mains & Services	18,834,020	2,708,758	-
88	875	Meas. & Reg Station Expense - Gen	2,414,535	2.0	Demand	-	2,414,535	-
89	876	Meas. & Reg Station Expense - Ind	179,362	1.0	Customer	179,362	-	-
90	877	Meas. & Reg Station Expense - City Gate	148,465	4.2	Load Factor	-	81,183	67,282
91	878	Meter & House Regulator Expense	13,256,943	1.0	Customer	13,256,943	-	-
92	879	Customer Installations Expense	2,686,095	1.0	Customer	2,686,095	-	-
93	880	Other Expenses	3,262,041	6.6	Distribution Plant	2,863,449	389,462	9,129
94	881	Rents	43,724	6.6	Distribution Plant	38,381	5,220	122
95		Maintenance						
96	885	Supervision & Eng.	498,410	14.4	Distribution O&M - Maintenance	71,376	423,999	3,035
97	886	Structure & Improv.	1,814,600	2.0	Demand	-	1,814,600	-
98	887	Mains	10,631,408	2.0	Demand	-	10,631,408	-
99	889	Meas. & Reg Station Expense - Gen	1,425,491	2.0	Demand	-	1,425,491	-
100	890	Meas. & Reg Station Expense - Ind	51,932	1.0	Customer	51,932	-	-
101	891	Meas. & Reg Station Expense - City Gate	221,021	4.2	Load Factor	-	120,858	100,163
102	892	Services	1,896,487	1.0	Customer	1,896,487	-	-
103	893	Meters & House Regulators	407,068	1.0	Customer	407,068	-	-
104	894	Maintenance of Other Equipment	0	2.0	Demand	-	-	-
105		Total Distribution	63,117,981			41,974,200	20,960,635	183,146
106								
107		Customer Accounts:						
108		Operation						
109	901	Supervision	39,873	1.0	Customer	39,873	-	-
110	902	Meter Reading Expenses	2,260,227	1.0	Customer	2,260,227	-	-
111	903	Customer Records and Collection Exp.	9,239,547	1.0	Customer	9,239,547	-	-
112	904	Uncollectible Accounts	5,270,164	1.0	Customer	5,270,164	-	-
113	905	Miscellaneous Customer Accounts Exp.	1,038,350	1.0	Customer	1,038,350	-	-
114		Total Customer Accounts	17,848,161			17,848,161	0	0
115								
116		Customer Service and Information:						
117		Operation						
118	907	Supervision	250	1.0	Customer	250	-	-
119	908	Customer Assistance Expenses	265,881	1.0	Customer	265,881	-	-
120	909	Information and Instructional Expenses	114,687	1.0	Customer	114,687	-	-
121	910	Misc. Customer Service and Information	0	99.0	-	-	-	-
122		Total Customer Service and Information	380,817			380,817	0	0
123								

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
124		Sales:						
125		Operation						
126	911	Supervision	0	99.0	-	-	-	-
127	912	Demonstration & Selling Expenses	497,448	1.0	Customer	497,448	-	-
128	913	Advertising Expenses	2,047	1.0	Customer	2,047	-	-
129	916	Miscellaneous Sales Expenses	0	99.0	-	-	-	-
130		Total Sales	499,495			499,495	0	0
131								
132		Administrative & General:						
133		Operation						
134	920	Salaries	11,441,894	12.0	Labor - A&G	7,304,458	4,006,765	130,671
135	921	Office Supplies and Expenses	4,004,236	7.0	PST&D Plant	3,022,037	971,876	10,323
136	922	Administrative Expense Transfer	(2,432,873)	12.0	Labor - A&G	(1,553,136)	(851,952)	(27,784)
137	923	Outside Services Employed	1,303,346	12.0	Labor - A&G	832,051	456,410	14,885
138	924	Property Insurance	993,942	7.0	PST&D Plant	750,138	241,242	2,562
139	925	Injuries and Damages	2,256,927	7.0	PST&D Plant	1,703,325	547,783	5,818
140	926	Pensions & Benefits	14,510,184	12.0	Labor - A&G	9,263,242	5,081,230	165,712
141	927	Franchise Requirements	130	7.0	PST&D Plant	98	32	0
142	928	Regulatory Expense	1,006,594	12.0	Labor - A&G	642,605	352,493	11,496
143	929	Duplicate Charges - Credit	(441,900)	12.0	Labor - A&G	(282,107)	(154,746)	(5,047)
144	930.1	General Advertising Expenses	27,489	7.0	PST&D Plant	20,746	6,672	71
145	930.2	Miscellaneous General Expenses	41,389,892	12.0	Labor - A&G	26,423,138	14,494,065	472,688
146	931	Rents	881,022	7.4	General Plant	622,711	252,831	5,480
147		Maintenance						
148	932	Maintenance of General Plant	514,939	7.4	General Plant	363,962	147,774	3,203
149		Total A&G	75,455,822			49,113,269	25,552,475	790,078
150								
151		Other Utility Plant Related O&M	0	99.0	-	-	-	-
152								
153		TOTAL O&M EXPENSE	165,853,615			109,815,942	54,539,298	1,498,375

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	751	Production Maps & Records	-	99.0	-	-	-	-
5	753	Field Lines Expenses	-	99.0	-	-	-	-
6	754	Field Compressor Station Expense	-	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	757	Purification Expense	-	99.0	-	-	-	-
10	759	Other Expenses	-	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	762	Structures and Improvements	-	99.0	-	-	-	-
14	764	Field Line Maintenance	-	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	769	Other Equipment Maintenance	-	99.0	-	-	-	-
19		Total Production & Gathering	-			-	-	-
20								
21		Other Gas Supply Expenses:						
22	800	Wellhead Purchases	-	99.0	-	-	-	-
23	801	Field Line Purchases	-	99.0	-	-	-	-
24	803	Transmission Line Purchases	-	99.0	-	-	-	-
25	804	City Gate Purchases	-	99.0	-	-	-	-
26	805	Other Gas Purchases	-	99.0	-	-	-	-
27	806	Exchange Gas	-	99.0	-	-	-	-
28	807	Purchased Gas Expenses	-	99.0	-	-	-	-
29	808.1	Storage Gas Withdrawal	-	99.0	-	-	-	-
30	810	Company Used Gas	-	99.0	-	-	-	-
31	813	Other Gas Supply Expenses	1,001,405	4.2	Load Factor	-	547,585	453,820
32		Total Other Gas Supply Expenses	1,001,405			0	547,585	453,820
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	-	99.0	-	-	-	-
37	815	Maps & Records	-	99.0	-	-	-	-
38	816	Wells Expense	-	99.0	-	-	-	-
39	817	Lines Expense	-	99.0	-	-	-	-
40	818	Compressor Station Expense	-	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	-	99.0	-	-	-	-
42	820	Meas. & Regul. Station Expenses	-	99.0	-	-	-	-
43	821	Purification Expenses	-	99.0	-	-	-	-
44	822	Exploration & Development	-	99.0	-	-	-	-
45	823	Gas Losses	-	99.0	-	-	-	-
46	824	Other Expenses	-	99.0	-	-	-	-
47	825	Storage Well Royalties	-	99.0	-	-	-	-
48	826	Rents	-	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	-	99.0	-	-	-	-
51	831	Structures and Improvements	-	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	-	99.0	-	-	-	-
53	833	Line Maintenance	-	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	-	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	-	99.0	-	-	-	-
57	837	Other Equipment Maintenance	-	99.0	-	-	-	-
58		Total Underground Storage Expense	0			0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Op., Sup., & Eng.	9,151	15.0	Transmission O&M	-	9,151	-
63	851	System Control & Load Dispatching	123,154	15.0	Transmission O&M	-	123,154	-
64	852	Communication Systems Expense	-	99.0	-	-	-	-
65	853	Compressor Station Labor Expense	654,943	15.0	Transmission O&M	-	654,943	-
66	854	Compressor Station Fuel Gas	-	99.0	-	-	-	-
67	856	Mains Expense	480,170	15.0	Transmission O&M	-	480,170	-
68	857	Meas. & Regul. Station Expenses	1,579,957	15.0	Transmission O&M	-	1,579,957	-
69	858	Trans. and Comp. of Gas by Others	-	15.0	Transmission O&M	-	-	-
70	859	Other Expenses	375,419	15.0	Transmission O&M	-	375,419	-
71	860	Rents	-	99.0	-	-	-	-
72		Maintenance						
73	861	Maint. Sup., & Eng.	169,510	15.0	Transmission O&M	-	169,510	-
74	862	Structures and Improvements	77,663	15.0	Transmission O&M	-	77,663	-
75	863	Mains	177	15.0	Transmission O&M	-	177	-
76	864	Compressor Station Equip Maint	111,427	15.0	Transmission O&M	-	111,427	-
77	865	Meas. & Regul. Station Equip Maint	189,212	15.0	Transmission O&M	-	189,212	-
78	866	Communication Equipment Maintenance	-	99.0	-	-	-	-
79	867	Other Equipment Maintenance	-	99.0	-	-	-	-
80		Total Transmission Expense	3,770,783			0	3,770,783	0
81								
82		Distribution:						
83		Operation						
84	870	Supervision & Eng.	532,023	14.2	Distribution O&M - Operations	455,694	75,408	921
85	871	Load Dispatching	1,573,598	14.2	Distribution O&M - Operations	1,347,834	223,039	2,725
86	874	Mains & Services Expense	782,216	14.2	Distribution O&M - Operations	669,991	110,870	1,354
87	875	Meas. & Reg Station Expense - Gen	10,150,799	14.2	Distribution O&M - Operations	8,694,466	1,438,757	17,577
88	876	Meas. & Reg Station Expense - Ind	1,547,539	14.2	Distribution O&M - Operations	1,325,514	219,346	2,680
89	877	Meas. & Reg Station Expense - City Gate	145,509	14.2	Distribution O&M - Operations	124,633	20,624	252
90	878	Meter & House Regulator Expense	147,083	14.2	Distribution O&M - Operations	125,981	20,847	255
91	879	Customer Installations Expense	10,065,958	14.2	Distribution O&M - Operations	8,621,797	1,426,732	17,430
92	880	Other Expenses	2,567,311	14.2	Distribution O&M - Operations	2,198,979	363,886	4,445
93	881	Rents	-	99.0	-	-	-	-
94		Maintenance						
95	885	Supervision & Eng.	1,546,607	14.4	Distribution O&M - Maintenance	221,487	1,315,702	9,418
96	886	Structure & Improv.	428,778	14.4	Distribution O&M - Maintenance	61,405	364,763	2,611
97	887	Mains	6,328,357	14.4	Distribution O&M - Maintenance	906,272	5,383,547	38,538
98	889	Meas. & Reg Station Expense - Gen	1,012,996	14.4	Distribution O&M - Maintenance	145,069	861,758	6,169
99	890	Meas. & Reg Station Expense - Ind	8,651	14.4	Distribution O&M - Maintenance	1,239	7,360	53
100	891	Meas. & Reg Station Expense - City Gate	116,364	14.4	Distribution O&M - Maintenance	16,664	98,991	709
101	892	Services	1,004,892	14.4	Distribution O&M - Maintenance	143,909	854,863	6,119
102	893	Meters & House Regulators	288,481	14.4	Distribution O&M - Maintenance	41,313	245,412	1,757
103	894	Maintenance of Other Equipment	45,962	14.4	Distribution O&M - Maintenance	6,582	39,100	280
104		Total Distribution	38,293,125			25,108,828	13,071,005	113,292
105								
106		Customer Accounts:						
107		Operation						
108	901	Supervision	1,092,777	1.0	Customer	1,092,777	-	-
109	902	Meter Reading Expenses	4,061,097	1.0	Customer	4,061,097	-	-
110	903	Customer Records and Collection Exp.	77,731	1.0	Customer	77,731	-	-
111	904	Uncollectible Accounts	-	99.0	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	927,464	1.0	Customer	927,464	-	-
113		Total Customer Accounts	6,159,068			6,159,068	0	0
114								
115		Customer Service and Information:						
116		Operation						
117	907	Supervision	-	1.0	Customer	-	-	-
118	908	Customer Assistance Expenses	1,296	1.0	Customer	1,296	-	-
119	909	Information and Instructional Expenses	-	1.0	Customer	-	-	-
120	910	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
121		Total Customer Service and Information	1,296			1,296	0	0
122								

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
123		Sales:						
124		Operation						
125	911	Supervision	-	99.0	-	-	-	-
126	912	Demonstration & Selling Expenses	432,183	1.0	Customer	432,183	-	-
127	913	Advertising Expenses	-	99.0	-	-	-	-
128	916	Miscellaneous Sales Expenses	-	99.0	-	-	-	-
129		Total Sales	432,183			432,183	0	0
130								
131		Administrative & General:						
132		Operation						
133	920	Salaries	7,808,119	12.0	Labor - A&G	4,984,672	2,734,276	89,172
134	921	Office Supplies and Expenses	-	99.0	-	-	-	-
135	922	Administrative Expense Transfer	-	99.0	-	-	-	-
136	923	Outside Services Employed	-	99.0	-	-	-	-
137	924	Property Insurance	-	99.0	-	-	-	-
138	925	Injuries and Damages	-	99.0	-	-	-	-
139	926	Pensions & Benefits	-	99.0	-	-	-	-
140	927	Franchise Requirements	-	99.0	-	-	-	-
141	928	Regulatory Expense	-	99.0	-	-	-	-
142	929	Duplicate Charges - Credit	-	99.0	-	-	-	-
143	930.1	General Advertising Expenses	-	99.0	-	-	-	-
144	930.2	Miscellaneous General Expenses	-	99.0	-	-	-	-
145	931	Rents	-	99.0	-	-	-	-
146		Maintenance						
147	932	Maintenance of General Plant	-	99.0	-	-	-	-
148		Total A&G	7,808,119			4,984,672	2,734,276	89,172
149								
150		Other Utility Plant Related Payroll	-	8.0	Gross Plant	-	-	-
151								
152		TOTAL O&M EXPENSES - PAYROLL	57,465,979			36,686,046	20,123,649	656,284

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant	0	7.0	PST&D Plant	-	-	-
2								
3		Production Plant	11,060	4.2	Load Factor	-	6,048	5,012
4								
5		Storage Plant	0	99.0	-	-	-	-
6								
7		Transmission:						
8								
9	365.1	Land and land rights	0	99.0	-	-	-	-
10	365.2	Rights-of-way	0	99.0	-	-	-	-
11	366.1	Structures and imp. - compressor stations	0	99.0	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	0	99.0	-	-	-	-
13	367	Mains	0	99.0	-	-	-	-
14	368	Compressor station equipment	0	99.0	-	-	-	-
15	369	Measuring and regulating station equip.	8,280,418	6.4	Transmission Plant	-	8,280,418	-
16								
17		Total Transmission Plant	8,280,418			0	8,280,418	0
18								
19		Distribution:						
20								
21	374.1	Land & Land rights	0	99.0	-	-	-	-
22	374.2	Rights of way	0	99.0	-	-	-	-
23	375	Structures	0	99.0	-	-	-	-
24	376	Mains	0	99.0	-	-	-	-
25	376.1	Mains - Metallic	0	99.0	-	-	-	-
26	378	M&R station equipment - general	0	99.0	-	-	-	-
27	379	M&R station equipment - city gate	0	99.0	-	-	-	-
28	380.1	Services	0	99.0	-	-	-	-
29	380.2	Services-Metallic	0	99.0	-	-	-	-
30	381	Meters	0	99.0	-	-	-	-
31	382	Meter installations	0	99.0	-	-	-	-
32	383	House regulators	0	99.0	-	-	-	-
33	386	Other Property on Customer Premises	0	99.0	-	-	-	-
34	387	Other equipment	76,203,396	6.6	Distribution Plant	66,892,044	9,098,090	213,261
35								
36		Total Distribution Plant	76,203,396			66,892,044	9,098,090	213,261

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
37								
38		General Plant:						
39								
40	389	Land & Land rights	0	99.0	-	-	-	-
41	390	Structures	0	99.0	-	-	-	-
42	390.1	Leasehold Improvements (1)	0	99.0	-	-	-	-
43	391.1	Office furniture and equipment	0	99.0	-	-	-	-
44	391.2	Computers and other electronic equipment	0	99.0	-	-	-	-
45	392	Transportation equipment	0	99.0	-	-	-	-
46	393	Stores equipment	0	99.0	-	-	-	-
47	394	Tools, shop and garage equipment	0	99.0	-	-	-	-
48	395	Laboratory equipment	0	99.0	-	-	-	-
49	396	Power operated equipment	0	99.0	-	-	-	-
50	397	Communications equipment	0	99.0	-	-	-	-
51	398	Miscellaneous equipment	3,794,324	7.4	General Plant	2,681,849	1,088,875	23,600
52								
53		Total General Plant	3,794,324			2,681,849	1,088,875	23,600
54								
55		Corporate Allocated	0	7.4	General Plant	-	-	-
56								
57		TOTAL DEPRECIATION EXPENSE	88,289,196			69,573,893	18,473,430	241,873
58								
59		Amortization Expense:						
60								
61		Intangible Plant	0	99.0	-	-	-	-
62		Distribution Plant	0	99.0	-	-	-	-
63		General Plant	0	99.0	-	-	-	-
64		Amortization	21,658	2.0	Demand	-	21,658	-
65		Regulatory Debit	(2,616,452)	2.0	Demand	-	(2,616,452)	-
66		Corporate Allocated	7,908,162	2.0	Demand	-	7,908,162	-
67								
68		Total Amortization Expense	5,313,368			0	5,313,368	0
69								
70		TOTAL DEP. AND AMORT. EXPENSE	93,602,565			69,573,893	23,786,798	241,873

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Taxes Other Than Income:						
2							
3	Payroll	$4,114,944	12.0	Labor - A&G	2,626,964	1,440,986	46,994
4	Real Estate and Personal Property	$36,353,632	8.0	Gross Plant	27,251,948	8,993,938	107,747
5	Other	$1,802,341	19.0	Other Taxes	1,330,711	464,738	6,892
6							
7	Total Taxes, Other	42,270,917			31,209,622	10,899,662	161,632
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	30,682,964	9.0	Net Plant	23,371,102	7,233,141	78,721
12	Other	-	99.0	-	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	30,682,964			23,371,102	7,233,141	78,721
15							
16	Income Taxes:						
17							
18	State Income Taxes	-	99.0	-	-	-	-
19	Federal Income Taxes	(6,787,988)	18.0	Income Before Taxes	(4,964,386)	(1,806,573)	(17,029)
20							
21	Total Income Taxes	(6,787,988)			(4,964,386)	(1,806,573)	(17,029)
22							
23	Adjustments to After-Tax Income:						
24							
25	Deferred Income Tax	5,056,648	18.0	Income Before Taxes	3,698,173	1,345,789	12,685
26	Investment Tax Credit	(27,186)	18.0	Income Before Taxes	(19,882)	(7,235)	(68)
27							
28	Total Adjustments to After-Tax Income	5,029,462			3,678,290	1,338,554	12,617

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CLASSIFICATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Operating Revenues	336,438,899			235,985,889	98,464,049	1,988,961
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	165,853,615			109,815,942	54,539,298	1,498,375
6	Depreciation & Amortization	93,602,565			69,573,893	23,786,798	241,873
7	Taxes Other Than Income	42,270,917			31,209,622	10,899,662	161,632
8							
9	Total Operating Expenses	301,727,096			210,599,457	89,225,759	1,901,880
10							
11	Income Before Taxes	34,711,803			25,386,432	9,238,290	87,081
12							
13	Income Taxes:						
14							
15	State Income Taxes	0			0	0	0
16	Federal Income Taxes	(6,787,988)			(4,964,386)	(1,806,573)	(17,029)
17	Adjustments	5,029,462			3,678,290	1,338,554	12,617
18							
19	Total Income Taxes	(1,758,527)			(1,286,096)	(468,019)	(4,412)
20							
21	Operating Income	36,470,329			26,672,528	9,706,309	91,492
22							
23	Total Rate Base	1,395,348,357			1,020,486,216	371,361,668	3,500,473
24							
25	Rate of Return	2.6137%			2.6137%	2.6137%	2.6137%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	7,491,740,620	5,800,294,948	1,691,445,672	0
4.0	Mains	%	100.0000%	77.4225%	22.5775%	0.0000%
	Internally Generated	Values	1	0.00	0.55	0.45
4.2	Load Factor	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	1,527,800,982	1,335,697,466	192,103,516	0
5.0	Mains & Services	%	100.0000%	87.4261%	12.5739%	0.0000%
	Internally Generated	Values	57,465,979	36,686,046	20,123,649	656,284
6.0	Functionalized Payroll	%	100.0000%	63.8396%	35.0184%	1.1420%
	Internally Generated	Values	852,915	0	466,388	386,527
6.2	Production Plant	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	314,474,058	0	314,474,058	0
6.4	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,933,240,521	1,697,016,372	230,813,819	5,410,331
6.6	Distribution Plant	%	100.0000%	87.7809%	11.9392%	0.2799%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	2,248,567,494	1,697,016,372	545,754,265	5,796,858
7.0	PST&D Plant	%	100.0000%	75.4710%	24.2712%	0.2578%
	Internally Generated	Values	1,929,828,153	1,694,020,963	230,406,409	5,400,781
7.2	Distribution Plant - X	%	100.0000%	87.7809%	11.9392%	0.2799%
	Internally Generated	Values	176,278,185	124,594,387	50,587,385	1,096,414
7.4	General Plant	%	100.0000%	70.6805%	28.6975%	0.6220%
	Internally Generated	Values	2,515,025,334	1,885,350,522	622,220,664	7,454,148
8.0	Gross Plant	%	100.0000%	74.9635%	24.7401%	0.2964%
	Internally Generated	Values	1,690,388,580	1,287,562,802	398,488,846	4,336,931
9.0	Net Plant	%	100.0000%	76.1696%	23.5738%	0.2566%
	Internally Generated	Values	1,395,348,357	1,020,486,216	371,361,668	3,500,473
10.0	Rate Base	%	100.0000%	73.1349%	26.6143%	0.2509%
	Internally Generated	Values	90,397,793	60,702,673	28,986,824	708,296
11.0	O&M less A&G	%	100.0000%	67.1506%	32.0659%	0.7835%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Internally Generated	Values	49,657,859	31,701,375	17,389,373	567,112
12.0	Labor - A&G	%	100.0000%	63.8396%	35.0184%	1.1420%
	Internally Generated	Values	36,214,495	24,431,648	11,679,895	102,952
13.0	Distribution Labor	%	100.0000%	67.4637%	32.2520%	0.2843%
	Internally Generated	Values	57,385,522	37,350,289	19,867,665	167,568
14.0	Distribution O&M	%	100.0000%	65.0866%	34.6214%	0.2920%
	Internally Generated	Values	44,199,555	37,858,250	6,264,771	76,534
14.2	Distribution O&M - Operations	%	100.0000%	85.6530%	14.1738%	0.1732%
	Internally Generated	Values	16,448,008	2,355,488	13,992,357	100,163
14.4	Distribution O&M - Maintenance	%	100.0000%	14.3208%	85.0702%	0.6090%
	Internally Generated	Values	7,329,153	0	7,329,153	0
15.0	Transmission O&M	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	6,224,570	0	6,224,570	0
15.2	Transmission O&M - Operations	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,104,583	0	1,104,583	0
15.4	Transmission O&M - Maintenance	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	3,592,123	0	3,592,123	0
16.0	Transmission Labor	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	36,470,329	26,672,528	9,706,309	91,492
17.0	Net Income	%	100.0000%	73.1349%	26.6143%	0.2509%
	Internally Generated	Values	34,711,803	25,386,432	9,238,290	87,081
18.0	Income Before Taxes	%	100.0000%	73.1349%	26.6143%	0.2509%
	Internally Generated	Values	40,468,576	29,878,911	10,434,924	154,741
19.0	Other Taxes	%	100.0000%	73.8324%	25.7853%	0.3824%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	4,562	4,102	266	111	8	6	1	-	0	0	40	14
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			4,562	4,102	266	111	8	6	1	0	0	0	40	14
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	491,214	441,654	28,596	11,951	909	607	157	-	8	13	4,358	1,512
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	2,504,194	2,251,538	145,782	60,925	4,636	3,096	801	-	42	69	22,216	7,710
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	364,371,675	332,840,035	20,824,627	6,739,233	374,995	418,878	100,102	-	-	-	1,843,474	656,029
32	376.1	Mains - Metallic	4.0	Retail Customers	272,443,127	248,866,710	15,570,712	5,038,969	280,386	313,198	74,847	-	-	-	1,378,378	490,517
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	21,945,375	20,046,288	1,254,226	405,890	22,585	25,228	6,029	-	-	-	111,029	39,511
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	-	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic	30.0	Services Cost	3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	-	54	51	20,945	7,717
38	381	Meters	31.0	Meter Cost	170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	-	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	-	881	-	73,154	35,255
40	382	Meter installations	31.2	Meter Installations	107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	-	1,481	1,645	552,399	195,100
41	383	House regulators	32.0	Regulator Cost	27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	-	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises	4.0	Retail Customers	224,125	204,730	12,809	4,145	231	258	62	-	-	-	1,134	404
43	387	Other Equipment	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			1,697,016,372	1,525,798,879	98,792,094	41,287,360	3,141,900	2,097,769	542,807	0	28,276	46,496	15,055,315	5,224,599
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	3,542,263	3,184,873	206,213	86,181	6,558	4,379	1,133	-	59	97	31,426	10,906
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	41,054,035	36,911,960	2,389,968	998,819	76,009	50,749	13,132	-	684	1,125	364,217	126,393
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	2,402,380	2,159,996	139,855	58,448	4,448	2,970	768	-	40	66	21,313	7,396
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	3,949,137	3,585,472	237,993	78,561	4,484	4,545	1,071	-	43	39	21,889	7,825
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	3,370,286	3,059,926	203,109	67,046	3,827	3,879	914	-	36	33	18,680	6,678
54	392	Transportation equipment	43.2	Labor - A&G - Customer	35,396,294	32,136,746	2,133,145	704,149	40,188	40,740	9,602	-	382	352	196,190	70,132
55	393	Stores equipment	64.2	PST&D Plant - Customer	114,740	103,164	6,680	2,792	212	142	37	-	2	3	1,018	353
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	16,962,063	15,250,705	987,449	412,677	31,404	20,968	5,425	-	283	465	150,481	52,221
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	189,367	170,261	11,024	4,607	351	234	61	-	3	5	1,680	583
58	396	Power operated equipment	64.2	PST&D Plant - Customer	13,722,434	12,337,933	798,854	333,858	25,406	16,963	4,389	-	229	376	121,740	42,247
59	397	Communication equipment	43.2	Labor - A&G - Customer	3,632,487	3,297,981	218,910	72,262	4,124	4,181	985	-	39	36	20,134	7,197
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	258,899	232,778	15,072	6,299	479	320	83	-	4	7	2,297	797
61																
62		Total General Plant			124,594,387	112,431,797	7,348,272	2,825,700	197,490	150,070	37,601	0	1,804	2,604	951,065	332,727
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	63,735,201	57,513,532	3,758,946	1,445,463	101,024	76,767	19,234	-	923	1,332	486,509	170,204
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			1,885,350,522	1,695,748,310	109,899,578	45,558,634	3,440,423	2,324,611	599,644	0	31,003	50,433	16,492,929	5,727,545
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	0	0	5	2	2	1	1	0	0	0	1	0
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			0	0	5	2	2	1	1	0	0	0	1	0
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	15	3	486	249	186	117	145	37	45	47	75	42
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	74	16	2,479	1,270	951	597	741	188	229	238	383	214
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	5,423	1,058	283,401	91,015	59,632	37,277	40,033	12,545	13,562	14,873	15,482	-
32	376.1	Mains - Metallic	4.0	Retail Customers	4,055	791	211,901	68,053	44,587	27,872	29,933	9,380	10,140	11,121	11,576	-
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	327	64	17,069	5,482	3,592	2,245	2,411	756	817	896	932	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic	30.0	Services Cost	59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters	31.0	Meter Cost	25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	-	-	22,916	881	-	-	-	-	-	-	-	-
40	382	Meter installations	31.2	Meter Installations	1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators	32.0	Regulator Cost	1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises	4.0	Retail Customers	3	1	174	56	37	23	25	8	8	9	10	-
43	387	Other Equipment	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			50,366	11,017	1,679,835	860,869	644,220	404,848	501,966	127,330	155,183	161,020	259,262	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	105	23	3,506	1,797	1,345	845	1,048	266	324	336	541	303
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	1,218	267	40,638	20,826	15,585	9,794	12,144	3,080	3,754	3,895	6,272	3,507
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	71	16	2,378	1,219	912	573	711	180	220	228	367	205
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	65	15	3,073	1,127	789	509	601	166	185	205	306	174
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	55	12	2,623	962	673	434	513	142	158	175	261	149
54	392	Transportation equipment	43.2	Labor - A&G - Customer	580	130	27,545	10,101	7,071	4,563	5,388	1,487	1,659	1,835	2,745	1,563
55	393	Stores equipment	64.2	PST&D Plant - Customer	3	1	114	58	44	27	34	9	10	11	18	10
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	503	110	16,790	8,605	6,439	4,047	5,017	1,273	1,551	1,609	2,591	1,449
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	6	1	187	96	72	45	56	14	17	18	29	16
58	396	Power operated equipment	64.2	PST&D Plant - Customer	407	89	13,584	6,961	5,209	3,274	4,059	1,030	1,255	1,302	2,096	1,172
59	397	Communication equipment	43.2	Labor - A&G - Customer	59	13	2,827	1,037	726	468	553	153	170	188	282	160
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	8	2	256	131	98	62	77	19	24	25	40	22
61																
62		Total General Plant			3,081	679	113,522	52,920	38,962	24,642	30,200	7,818	9,328	9,827	15,549	8,730
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	1,576	347	58,071	27,071	19,931	12,605	15,448	3,999	4,772	5,027	7,954	4,466
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			55,023	12,042	1,851,432	940,861	703,115	442,096	547,615	139,148	169,282	175,874	282,765	158,158
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Acct. No.	Demand														
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	1,467	967	108	136	44	0	0	-	0	0	41	38
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			1,467	967	108	136	44	0	0	0	0	0	41	38
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	466,388	355,880	41,153	51,097	17,804	166	63	-	209	17	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	899,920	639,275	70,007	88,676	26,981	-	128	-	-	-	-	25,115
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	12,213,306	8,675,955	950,103	1,203,464	366,176	-	1,736	-	-	-	-	340,843
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	5,147,615	3,656,706	400,446	507,231	154,334	-	731	-	-	-	-	143,657
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	2,350,612	1,669,802	182,860	231,622	70,475	-	334	-	-	-	-	65,600
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	-	35,655	-	-	-	-	7,002,343
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	15,340,424	10,897,362	1,193,369	1,511,601	459,932	-	2,180	-	-	-	-	428,113
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	27,581,240	19,592,859	2,145,612	2,717,775	826,932	-	3,919	-	-	-	-	769,723
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	28,383	20,162	2,208	2,797	851	-	4	-	-	-	-	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	66,811	39,316	4,546	5,645	1,967	18	7	-	-	-	4,458	1,505
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	340,599	200,432	23,177	28,778	10,027	93	35	-	-	-	22,729	7,673
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	959,697	564,752	65,306	81,086	28,254	263	99	-	-	-	64,042	21,620
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	106,255,785	62,528,249	7,230,535	8,977,709	3,128,248	29,121	10,996	-	-	-	7,090,635	2,393,753
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	79,448,158	46,752,788	5,406,319	6,712,693	2,339,012	21,774	8,222	-	-	-	5,301,715	1,789,825
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	6,399,573	3,765,951	435,481	540,709	188,408	1,754	662	-	-	-	427,055	144,171
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	-	-	-	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	6,516,644	3,834,844	443,447	550,601	191,855	1,786	674	-	-	-	434,867	146,808
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			230,813,819	135,826,806	15,706,509	19,501,801	6,795,327	63,258	23,886	0	0	0	15,402,612	5,199,824
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	1,139,179	750,559	83,935	105,495	33,902	132	143	-	0	0	32,151	29,173
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	13,202,828	8,698,807	972,789	1,222,664	392,915	1,534	1,660	-	5	0	372,618	338,106
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	772,597	509,033	56,925	71,547	22,992	90	97	-	0	0	21,805	19,785
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	2,166,247	1,304,134	148,761	185,622	62,634	479	2,050	-	31	2	106,494	49,300
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,848,726	1,112,979	126,956	158,414	53,454	409	1,750	-	26	2	90,884	42,074
54	392	Transportation equipment	43.1	Labor - A&G - Demand	19,416,172	11,689,014	1,333,351	1,663,737	561,395	4,296	18,378	-	274	22	954,509	441,880
55	393	Stores equipment	64.1	PST&D Plant - Demand	36,900	24,312	2,719	3,417	1,098	4	5	-	0	0	1,041	945
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	5,454,937	3,594,037	401,922	505,161	162,338	634	686	-	2	0	153,953	139,693
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	60,900	40,124	4,487	5,640	1,812	7	8	-	0	0	1,719	1,560
58	396	Power operated equipment	64.1	PST&D Plant - Demand	4,413,085	2,907,602	325,158	408,679	131,333	513	555	-	2	0	124,549	113,013
59	397	Communication equipment	43.1	Labor - A&G - Demand	1,992,553	1,199,566	136,833	170,738	57,612	441	1,886	-	28	2	97,955	45,347
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	83,261	54,857	6,135	7,711	2,478	10	10	-	0	0	2,350	2,132
61																
62		Total General Plant			50,587,385	31,885,024	3,599,971	4,508,826	1,483,964	8,549	27,229	0	369	30	1,960,027	1,223,008
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	25,877,548	16,310,514	1,841,534	2,306,452	759,109	4,373	13,929	-	189	15	1,002,635	625,620
65																
66		TOTAL PLANT IN SERVICE - DEMAND			622,220,664	407,771,828	45,652,983	57,355,671	18,484,715	76,346	109,794	0	766	63	18,365,315	15,824,674
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	1	1	2	7	11	11	35	3	7	9	37	9
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			1	1	2	7	11	11	35	3	7	9	37	9
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	-	601	1,643	-	-	-	-	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	8,161	22,297	-	-	-	-	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	3,440	9,397	-	-	-	-	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	1,571	4,291	-	-	-	-	4,638	11,837	15,885	66,436	25,260
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	167,653	458,065	-	-	-	-	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	10,250	28,005	-	-	-	-	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	-	18,429	50,352	-	-	-	-	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	19	52	-	-	-	-	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	122	33	89	780	1,194	1,178	3,819	97	300	319	1,417	-
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	623	166	453	3,975	6,089	6,005	19,469	493	1,528	1,628	7,225	-
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	-
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	194,471	51,705	141,269	1,240,209	1,899,475	1,873,468	6,073,545	153,934	476,703	507,930	2,253,829	-
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	145,408	38,660	105,628	927,312	1,420,250	1,400,804	4,541,230	115,097	356,434	379,783	1,685,203	-
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	11,713	3,114	8,508	74,695	114,402	112,835	365,797	9,271	28,711	30,592	135,744	-
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	-
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	11,927	3,171	8,664	76,062	116,494	114,899	372,489	9,441	29,236	31,151	138,227	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			422,440	112,316	306,872	2,694,040	4,126,129	4,069,635	13,193,241	334,382	1,035,518	1,103,349	4,895,874	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	882	673	1,839	5,623	8,613	8,495	27,539	1,993	5,467	6,739	28,772	7,054
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	10,220	7,800	21,312	65,174	99,819	98,452	319,169	23,100	63,362	78,103	333,460	81,755
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	598	456	1,247	3,814	5,841	5,761	18,677	1,352	3,708	4,570	19,513	4,784
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	2,970	1,073	18,009	18,216	27,899	27,517	91,569	3,188	10,963	10,773	89,514	5,048
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	2,535	916	15,369	15,546	23,810	23,484	78,147	2,721	9,356	9,194	76,394	4,308
54	392	Transportation equipment	43.1	Labor - A&G - Demand	26,624	9,620	161,414	163,269	250,059	246,635	820,738	28,572	98,260	96,560	802,320	45,245
55	393	Stores equipment	64.1	PST&D Plant - Demand	29	22	60	182	279	275	892	65	177	218	932	228
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	4,222	3,223	8,806	26,928	41,242	40,677	131,869	9,544	26,179	32,269	137,774	33,778
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	47	36	98	301	460	454	1,472	107	292	360	1,538	377
58	396	Power operated equipment	64.1	PST&D Plant - Demand	3,416	2,607	7,124	21,785	33,365	32,908	106,683	7,721	21,179	26,106	111,460	27,327
59	397	Communication equipment	43.1	Labor - A&G - Demand	2,732	987	16,565	16,755	25,662	25,311	84,227	2,932	10,084	9,909	82,337	4,643
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	64	49	134	411	629	621	2,013	146	400	493	2,103	516
61																
62		Total General Plant			54,340	27,464	251,977	338,003	517,678	510,589	1,682,996	81,440	249,426	275,295	1,686,118	215,063
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	27,797	14,049	128,896	172,903	264,814	261,188	860,922	41,660	127,592	140,825	862,519	110,014
65																
66		TOTAL PLANT IN SERVICE - DEMAND			504,578	363,952	1,261,850	3,204,952	4,908,632	4,841,423	15,737,194	1,077,981	2,996,179	3,644,603	16,332,652	3,704,512
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	16	8	1	1	0	0	0	-	0	0	1	0
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			16	8	1	1	0	0	0	0	0	0	1	0
8																
9		Production Plant	20.0	MCF - Sales Customers	386,527	293,474	31,136	43,617	17,323	151	636	-	178	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	1,566	793	84	118	47	0	2	-	-	-	107	35
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	7,984	4,044	429	601	239	2	9	-	-	-	547	181
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	5,400,781	2,735,948	290,269	406,630	161,494	1,404	5,925	-	-	-	370,235	122,412
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	12,100	6,334	672	941	374	3	14	-	0	0	774	256
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	140,237	73,404	7,788	10,910	4,333	38	159	-	4	0	8,973	2,967
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	8,206	4,295	456	638	254	2	9	-	0	0	525	174
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	70,647	50,073	5,312	7,442	2,956	26	108	-	26	2	967	320
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	60,292	42,734	4,534	6,351	2,522	22	93	-	22	2	826	273
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	633,211	448,808	47,616	66,704	26,492	230	972	-	233	18	8,672	2,867
55	393	Stores equipment	64.3	PST&D Plant - Commodity	392	205	22	30	12	0	0	-	0	0	25	8
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	57,941	30,328	3,218	4,508	1,790	16	66	-	2	0	3,707	1,226
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	647	339	36	50	20	0	1	-	0	0	41	14
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	46,875	24,536	2,603	3,647	1,448	13	53	-	1	0	2,999	992
59	397	Communication equipment	43.3	Labor - A&G - Commodity	64,982	46,058	4,887	6,845	2,719	24	100	-	24	2	890	294
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	884	463	49	69	27	0	1	-	0	0	57	19
61																
62		Total General Plant			1,096,414	727,577	77,192	108,136	42,946	373	1,576	0	313	24	28,456	9,408
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	560,861	372,186	39,487	55,316	21,969	191	806	-	160	12	14,556	4,813
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			7,454,148	4,134,030	438,597	614,419	244,018	2,122	8,953	0	651	50	413,903	136,850
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	0	0	0	0	0	0	1	0	0	0	1	-
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			0	0	0	0	0	0	1	0	0	0	1	0
8																
9		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	6	1	16	16	30	37	160	2	7	13	89	-
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	31	7	81	83	153	190	815	12	38	67	453	-
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	21,171	4,941	55,008	55,881	103,703	128,522	551,278	8,194	25,734	45,560	306,470	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	44	10	115	117	217	269	1,153	17	54	95	641	-
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	513	120	1,333	1,354	2,513	3,115	13,360	199	624	1,104	7,427	-
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	30	7	78	79	147	182	782	12	36	65	435	-
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	55	13	144	146	271	336	1,441	21	67	119	801	-
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	47	11	123	125	231	287	1,229	18	57	102	683	-
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	496	116	1,288	1,309	2,429	3,010	12,912	192	603	1,067	7,178	-
55	393	Stores equipment	64.3	PST&D Plant - Commodity	1	0	4	4	7	9	37	1	2	3	21	-
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	212	49	551	560	1,038	1,287	5,520	82	258	456	3,069	-
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	2	1	6	6	12	14	62	1	3	5	34	-
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	171	40	446	453	840	1,041	4,466	66	208	369	2,483	-
59	397	Communication equipment	43.3	Labor - A&G - Commodity	51	12	132	134	249	309	1,325	20	62	110	737	-
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	3	1	8	9	16	20	84	1	4	7	47	-
61																
62		Total General Plant			1,627	380	4,228	4,295	7,970	9,878	42,370	630	1,978	3,502	23,555	0
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	832	194	2,163	2,197	4,077	5,053	21,674	322	1,012	1,791	12,049	-
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			23,668	5,524	61,496	62,472	115,935	143,681	616,299	9,161	28,769	50,934	342,617	0
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Total Plant in Service	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			6,045	5,077	375	248	53	6	2	0	0	0	83	52
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			6,045	5,077	375	248	53	6	2	0	0	0	83	52
8																
9		Production Plant			852,915	649,353	72,288	94,714	35,127	316	698	0	387	31	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			899,920	639,275	70,007	88,676	26,981	0	128	0	0	0	0	25,115
16	365.2	Rights-of-way			12,213,306	8,675,955	950,103	1,203,464	366,176	0	1,736	0	0	0	0	340,843
17	366.1	Structures and imp. - compressor stations			5,147,615	3,656,706	400,446	507,231	154,334	0	731	0	0	0	0	143,657
18	366.2	Structures and imp. - meas. & reg. stations			2,350,612	1,669,802	182,860	231,622	70,475	0	334	0	0	0	0	65,600
19	367	Mains			250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
20	368	Compressor station equipment			15,340,424	10,897,362	1,193,369	1,511,601	459,932	0	2,180	0	0	0	0	428,113
21	369	Measuring and regulating station equip.			27,581,240	19,592,859	2,145,612	2,717,775	826,932	0	3,919	0	0	0	0	769,723
22	371	Other Equipment			28,383	20,162	2,208	2,797	851	0	4	0	0	0	0	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights			559,591	481,763	33,227	17,714	2,923	626	166	0	8	13	8,924	3,053
29	374.1	Rights-of-way			2,852,777	2,456,014	169,388	90,304	14,903	3,191	845	0	42	69	45,492	15,564
30	375	Structures and improvements			959,697	564,752	65,306	81,086	28,254	263	99	0	0	0	64,042	21,620
31	376	Mains			470,627,460	395,368,284	28,055,162	15,716,942	3,503,242	447,999	111,098	0	0	0	8,934,109	3,049,782
32	376.1	Mains - Metallic			351,891,285	295,619,498	20,977,032	11,751,662	2,619,398	334,972	83,069	0	0	0	6,680,093	2,280,342
33	376.2	Mains - Cathodic Protection			28,344,948	23,812,239	1,689,706	946,600	210,993	26,982	6,691	0	0	0	538,083	183,682
34	378	Meas. and reg. sta. equip. - general			30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	0	0	0	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate			11,917,425	6,570,792	733,716	957,230	353,348	3,190	6,600	0	0	0	805,102	269,221
36	380.1	Services - Plastic			673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	0	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic			3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	0	54	51	20,945	7,717
38	381	Meters			170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	0	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR			52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	0	881	0	73,154	35,255
40	382	Meter installations			107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	0	1,481	1,645	552,399	195,100
41	383	House regulators			27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	0	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises			224,125	204,730	12,809	4,145	231	258	62	0	0	0	1,134	404
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			1,933,240,521	1,664,366,471	114,789,385	61,196,509	10,099,006	2,162,433	572,629	0	28,276	46,496	30,828,816	10,547,052
46																
47		General Plant:														
48																
49	389	Land and land rights			4,693,542	3,941,765	290,821	192,617	40,834	4,514	1,290	0	60	97	64,350	40,334
50	390.1	Structures and improvements - owned			54,397,100	45,684,172	3,370,544	2,232,393	473,256	52,321	14,951	0	693	1,126	745,807	467,466
51	390.2	Structures and improvements - leasehold			3,183,183	2,673,324	197,236	130,634	27,694	3,062	875	0	41	66	43,643	27,355
52	391.1	Office furniture and equipment - computers			6,186,032	4,939,680	392,067	271,625	70,074	5,050	3,230	0	99	44	129,350	57,445
53	391.2	Computers and other electronic equipment			5,279,304	4,215,638	334,599	231,811	59,803	4,310	2,757	0	85	37	110,390	49,025
54	392	Transportation equipment			55,445,676	44,274,568	3,514,112	2,434,591	628,075	45,266	28,952	0	889	392	1,159,371	514,879
55	393	Stores equipment			152,032	127,681	9,420	6,239	1,323	146	42	0	2	3	2,084	1,306
56	394	Tool, shop and garage equipment			22,474,941	18,875,070	1,392,589	922,345	195,533	21,617	6,177	0	286	465	308,141	193,140
57	395	Laboratory equipment			250,914	210,724	15,547	10,297	2,183	241	69	0	3	5	3,440	2,156
58	396	Power operated equipment			18,182,394	15,270,071	1,126,615	746,184	158,187	17,488	4,997	0	232	376	249,288	156,252
59	397	Communication equipment			5,690,022	4,543,606	360,630	249,846	64,455	4,645	2,971	0	91	40	118,979	52,839
60	398	Miscellaneous equipment			343,045	288,099	21,256	14,078	2,985	330	94	0	4	7	4,703	2,948
61																
62		Total General Plant			176,278,185	145,044,398	11,025,435	7,442,662	1,724,400	158,992	66,406	0	2,486	2,658	2,939,548	1,565,144
63																
64		Corporate Allocated Plant			90,173,610	74,196,231	5,639,968	3,807,231	882,102	81,331	33,969	0	1,272	1,360	1,503,701	800,636
65																
66		TOTAL PLANT IN SERVICE			2,515,025,334	2,107,654,168	155,991,158	103,528,724	22,169,156	2,403,079	718,391	0	32,420	50,545	35,272,147	21,689,070
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Total Plant in Service	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			1	1	7	10	13	12	38	3	8	9	39	9
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			1	1	7	10	13	12	38	3	8	9	39	9
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			0	601	1,643	0	0	0	0	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way			0	8,161	22,297	0	0	0	0	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations			0	3,440	9,397	0	0	0	0	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations			0	1,571	4,291	0	0	0	0	4,638	11,837	15,885	66,436	25,260
19	367	Mains			0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment			0	10,250	28,005	0	0	0	0	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.			0	18,429	50,352	0	0	0	0	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment			0	19	52	0	0	0	0	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights			143	37	591	1,045	1,411	1,332	4,124	136	352	379	1,581	42
29	374.1	Rights-of-way			729	189	3,013	5,328	7,193	6,793	21,024	693	1,795	1,933	8,060	214
30	375	Structures and improvements			1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	0
31	376	Mains			199,895	52,763	424,671	1,331,224	1,959,107	1,910,744	6,113,578	166,479	490,265	522,803	2,269,312	0
32	376.1	Mains - Metallic			149,463	39,451	317,529	995,365	1,464,838	1,428,676	4,571,163	124,477	366,574	390,903	1,696,779	0
33	376.2	Mains - Cathodic Protection			12,039	3,178	25,577	80,177	117,993	115,080	368,209	10,027	29,528	31,487	136,676	0
34	378	Meas. and reg. sta. equip. - general			56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	0
35	379	Meas. and reg. sta. equip. - city gate			33,098	8,112	63,672	131,943	220,198	243,422	923,768	17,635	54,970	76,711	444,697	0
36	380.1	Services - Plastic			11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic			59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters			25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR			0	0	22,916	881	0	0	0	0	0	0	0	0
40	382	Meter installations			1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators			1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises			3	1	174	56	37	23	25	8	8	9	10	0
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			494,014	128,282	2,041,812	3,610,889	4,874,236	4,603,232	14,247,460	469,921	1,216,480	1,310,010	5,462,149	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights			1,031	706	5,460	7,537	10,174	9,609	29,739	2,276	5,845	7,170	29,954	7,357
50	390.1	Structures and improvements - owned			11,951	8,187	63,284	87,354	117,917	111,361	344,673	26,379	67,740	83,102	347,160	85,262
51	390.2	Structures and improvements - leasehold			699	479	3,703	5,112	6,900	6,517	20,169	1,544	3,964	4,863	20,315	4,989
52	391.1	Office furniture and equipment - computers			3,090	1,101	21,226	19,489	28,959	28,362	93,611	3,375	11,215	11,097	90,621	5,222
53	391.2	Computers and other electronic equipment			2,637	939	18,115	16,632	24,714	24,205	79,890	2,880	9,571	9,470	77,338	4,457
54	392	Transportation equipment			27,699	9,866	190,247	174,679	259,559	254,209	839,037	30,251	100,522	99,462	812,244	46,808
55	393	Stores equipment			33	23	177	244	330	311	963	74	189	232	970	238
56	394	Tool, shop and garage equipment			4,938	3,382	26,147	36,092	48,719	46,010	142,407	10,899	27,988	34,335	143,434	35,227
57	395	Laboratory equipment			55	38	292	403	544	514	1,590	122	312	383	1,601	393
58	396	Power operated equipment			3,995	2,736	21,153	29,198	39,414	37,223	115,208	8,817	22,642	27,777	116,039	28,499
59	397	Communication equipment			2,843	1,012	19,524	17,926	26,637	26,088	86,105	3,104	10,316	10,207	83,355	4,804
60	398	Miscellaneous equipment			75	52	399	551	744	702	2,174	166	427	524	2,189	538
61																
62		Total General Plant			59,048	28,522	369,726	395,217	564,610	545,109	1,755,566	89,888	260,732	288,624	1,725,221	223,793
63																
64		Corporate Allocated Plant			30,205	14,590	189,130	202,170	288,822	278,846	898,045	45,981	133,375	147,643	882,522	114,479
65																
66		TOTAL PLANT IN SERVICE			583,269	381,519	3,174,779	4,208,286	5,727,681	5,427,200	16,901,109	1,226,289	3,194,230	3,871,411	16,958,035	3,862,670
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(130)	(117)	(8)	(3)	(0)	(0)	(0)	-	(0)	(0)	(1)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	2,552,003	2,294,523	148,565	62,089	4,725	3,155	816	-	43	70	22,640	7,857
6																
7		Total Intangible Plant			2,551,873	2,294,406	148,558	62,085	4,725	3,155	816	0	43	70	22,639	7,856
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	658,051	591,658	38,309	16,010	1,218	813	210	-	11	18	5,838	2,026
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	561,015	504,412	32,660	13,649	1,039	693	179	-	9	15	4,977	1,727
29	376	Mains - Metalic	4.0	Retail Customers	130,372,642	119,090,581	7,451,078	2,411,306	134,174	149,875	35,817	-	-	-	659,597	234,728
30	376.1	Mains - Plastic	4.0	Retail Customers	79,112,112	72,265,985	4,521,428	1,463,217	81,419	90,947	21,734	-	-	-	400,254	142,436
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	681,121	622,179	38,928	12,598	701	783	187	-	-	-	3,446	1,226
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	-	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic	30.0	Services Cost	(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	-	(284)	(271)	(110,807)	(40,828)
36	381	Meters	31.0	Meter Cost	44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	-	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR	31.6	Meters - AMR	21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	-	353	-	29,306	14,123
38	382	Meter installations	31.2	Meter Installations	45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	-	632	702	235,850	83,299
39	383	House regulators	32.0	Regulator Cost	10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	-	255	610	110,198	36,693
40	386	Other Property Customer Premise	4.0	Retail Customers	220,711	201,611	12,614	4,082	227	254	61	-	-	-	1,117	397
41	387	Other Equipment	4.0	Retail Customers	(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	-	-	-	(13)	(5)
42																
43		Total Distribution Plant			527,482,693	475,594,342	30,516,223	12,295,170	904,937	647,753	163,938	0	8,107	12,857	4,369,195	1,521,825
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(26,334)	(23,677)	(1,533)	(641)	(49)	(33)	(8)	-	(0)	(1)	(234)	(81)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	11,836,054	10,641,876	689,038	287,964	21,914	14,631	3,786	-	197	324	105,005	36,440
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	1,509,686	1,370,663	90,981	30,033	1,714	1,738	410	-	16	15	8,368	2,991
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	2,220,247	2,015,791	133,802	44,168	2,521	2,555	602	-	24	22	12,306	4,399
51	392	Transportation equipment	43.2	Labor - A&G - Customer	13,132,710	11,923,355	791,438	261,253	14,911	15,115	3,563	-	142	130	72,790	26,020
52	393	Stores equipment	64.2	PST&D Plant - Customer	(47,933)	(43,097)	(2,790)	(1,166)	(89)	(59)	(15)	-	(1)	(1)	(425)	(148)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	3,236,014	2,909,522	188,385	78,730	5,991	4,000	1,035	-	54	89	28,709	9,963
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(98,095)	(88,198)	(5,711)	(2,387)	(182)	(121)	(31)	-	(2)	(3)	(870)	(302)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	7,587,002	6,821,525	441,679	184,587	14,047	9,379	2,427	-	126	208	67,309	23,358
56	397	Communication equipment	43.2	Labor - A&G - Customer	2,297	2,085	138	46	3	3	1	-	0	0	13	5
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	166,872	150,036	9,715	4,060	309	206	53	-	3	5	1,480	514
58																
59		Total General Plant			39,518,522	35,679,883	2,335,142	886,647	61,090	47,414	11,821	0	560	788	294,451	103,159
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	28,234,631	25,478,438	1,665,209	640,339	44,754	34,008	8,521	-	409	590	215,523	75,400
62																
63		TOTAL RESERVE - CUSTOMER			597,787,719	539,047,068	34,665,131	13,884,241	1,015,505	732,330	185,096	0	9,118	14,306	4,901,809	1,708,240

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	76	17	2,526	1,295	969	609	755	191	233	242	390	218
6																
7		Total Intangible Plant			76	17	2,526	1,295	969	609	755	191	233	242	390	218
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	20	4	651	334	250	157	195	49	60	62	101	56
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	17	4	555	285	213	134	166	42	51	53	86	48
29	376	Mains - Metalic	4.0	Retail Customers	1,940	379	101,401	32,565	21,336	13,338	14,324	4,489	4,852	5,322	5,540	-
30	376.1	Mains - Plastic	4.0	Retail Customers	1,178	230	61,532	19,761	12,947	8,093	8,692	2,724	2,944	3,229	3,362	-
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	10	2	530	170	111	70	75	23	25	28	29	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic	30.0	Services Cost	(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters	31.0	Meter Cost	6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR	31.6	Meters - AMR	-	-	9,180	353	-	-	-	-	-	-	-	-
38	382	Meter installations	31.2	Meter Installations	702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators	32.0	Regulator Cost	471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise	4.0	Retail Customers	3	1	172	55	36	23	24	8	8	9	9	-
41	387	Other Equipment	4.0	Retail Customers	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
42																
43		Total Distribution Plant			14,440	3,159	501,414	246,989	183,614	115,596	142,663	36,476	44,123	46,011	73,489	40,373
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(1)	(0)	(26)	(13)	(10)	(6)	(8)	(2)	(2)	(2)	(4)	(2)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	351	77	11,716	6,004	4,493	2,824	3,501	888	1,082	1,123	1,808	1,011
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	25	6	1,175	431	302	195	230	63	71	78	117	67
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	36	8	1,728	634	444	286	338	93	104	115	172	98
51	392	Transportation equipment	43.2	Labor - A&G - Customer	215	48	10,220	3,748	2,623	1,693	1,999	552	616	681	1,019	580
52	393	Stores equipment	64.2	PST&D Plant - Customer	(1)	(0)	(47)	(24)	(18)	(11)	(14)	(4)	(4)	(5)	(7)	(4)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	96	21	3,203	1,642	1,228	772	957	243	296	307	494	276
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(3)	(1)	(97)	(50)	(37)	(23)	(29)	(7)	(9)	(9)	(15)	(8)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	225	49	7,510	3,849	2,880	1,810	2,244	569	694	720	1,159	648
56	397	Communication equipment	43.2	Labor - A&G - Customer	0	0	2	1	0	0	0	0	0	0	0	0
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	5	1	165	85	63	40	49	13	15	16	25	14
58																
59		Total General Plant			949	209	35,548	16,305	11,969	7,579	9,268	2,408	2,862	3,024	4,769	2,680
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	698	154	25,725	11,992	8,829	5,584	6,844	1,772	2,114	2,227	3,524	1,978
62																
63		TOTAL RESERVE - CUSTOMER			16,163	3,538	565,214	276,581	205,381	129,367	159,529	40,847	49,332	51,504	82,171	45,249

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Acct. No.	Demand														
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(42)	(28)	(3)	(4)	(1)	(0)	(0)	-	(0)	(0)	(1)	(1)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	347,102	204,259	23,620	29,327	10,219	95	36	-	-	-	23,163	7,820
6																
7		Total Intangible Plant			347,060	204,231	23,617	29,323	10,218	95	36	0	(0)	(0)	23,162	7,819
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	388,465	296,421	34,277	42,560	14,830	138	52	-	174	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	4,599,967	3,267,674	357,843	453,267	137,915	-	654	-	-	-	-	128,374
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	4,472,303	3,176,986	347,911	440,688	134,087	-	636	-	-	-	-	124,811
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	1,258,962	894,328	97,938	124,054	37,746	-	179	-	-	-	-	35,134
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	-	12,031	-	-	-	-	2,362,699
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	12,969,051	9,212,812	1,008,894	1,277,933	388,834	-	1,843	-	-	-	-	361,934
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	9,011,111	6,401,214	700,996	887,929	270,168	-	1,280	-	-	-	-	251,478
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	89,502	52,669	6,090	7,562	2,635	25	9	-	-	-	5,973	2,016
28	375	Structures and improvements	49.1	Distribution Plant - Demand	76,305	44,903	5,192	6,447	2,246	21	8	-	-	-	5,092	1,719
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	38,018,453	22,372,686	2,587,095	3,212,235	1,119,291	10,419	3,934	-	-	-	2,537,038	856,488
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	23,070,178	13,576,088	1,569,889	1,949,234	679,203	6,323	2,387	-	-	-	1,539,514	519,730
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	198,624	116,884	13,516	16,782	5,848	54	21	-	-	-	13,255	4,475
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	-	-	-	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	2,601,096	1,530,665	177,000	219,770	76,578	713	269	-	-	-	173,576	58,598
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			78,023,048	45,914,155	5,309,343	6,592,283	2,297,055	21,383	8,074	0	0	0	5,206,615	1,757,720
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(8,469)	(5,580)	(624)	(784)	(252)	(1)	(1)	-	(0)	(0)	(239)	(217)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	3,806,432	2,507,903	280,459	352,499	113,279	442	479	-	1	0	107,427	97,477
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	828,119	498,548	56,869	70,960	23,944	183	784	-	12	1	40,711	18,847
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,217,887	733,198	83,635	104,359	35,214	269	1,153	-	17	1	59,872	27,717
51	392	Transportation equipment	43.1	Labor - A&G - Demand	7,203,776	4,336,850	494,699	617,279	208,288	1,594	6,819	-	102	8	354,141	163,946
52	393	Stores equipment	64.1	PST&D Plant - Demand	(15,415)	(10,156)	(1,136)	(1,428)	(459)	(2)	(2)	-	(0)	(0)	(435)	(395)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	1,040,690	685,669	76,678	96,374	30,971	121	131	-	0	0	29,371	26,651
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(31,547)	(20,785)	(2,324)	(2,921)	(939)	(4)	(4)	-	(0)	(0)	(890)	(808)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	2,439,952	1,607,585	179,777	225,955	72,613	284	307	-	1	0	68,862	62,484
56	397	Communication equipment	43.1	Labor - A&G - Demand	1,260	759	87	108	36	0	1	-	0	0	62	29
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	53,666	35,358	3,954	4,970	1,597	6	7	-	0	0	1,515	1,374
58																
59		Total General Plant			16,536,351	10,369,349	1,172,074	1,467,370	484,293	2,893	9,673	0	133	11	660,396	397,105
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	11,463,728	7,225,541	815,798	1,021,756	336,285	1,937	6,170	-	84	7	444,166	277,149
62																
63		TOTAL RESERVE - DEMAND			223,731,818	147,103,814	16,454,738	20,679,488	6,649,734	26,447	40,627	0	391	32	6,334,339	5,704,221

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	635	169	461	4,051	6,205	6,120	19,840	503	1,557	1,659	7,363	-
6																
7		Total Intangible Plant			635	169	461	4,051	6,205	6,120	19,839	503	1,557	1,659	7,361	(0)
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	3,074	8,398	-	-	-	-	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	2,988	8,165	-	-	-	-	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	841	2,298	-	-	-	-	2,484	6,340	8,508	35,583	13,529
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	56,569	154,558	-	-	-	-	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	8,666	23,676	-	-	-	-	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	-	6,021	16,451	-	-	-	-	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	164	44	119	1,045	1,600	1,578	5,116	130	402	428	1,898	-
28	375	Structures and improvements	49.1	Distribution Plant - Demand	140	37	101	891	1,364	1,345	4,362	111	342	365	1,619	-
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	69,582	18,500	50,546	443,748	679,635	670,329	2,173,122	55,078	170,565	181,738	806,423	-
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	42,224	11,226	30,672	269,273	412,413	406,766	1,318,684	33,422	103,501	110,281	489,350	-
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	364	97	264	2,318	3,551	3,502	11,353	288	891	949	4,213	-
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	-
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	4,761	1,266	3,458	30,360	46,498	45,862	148,678	3,768	11,669	12,434	55,173	-
34	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			142,799	37,967	103,733	910,679	1,394,774	1,375,677	4,459,771	113,033	350,041	372,970	1,654,975	0
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(7)	(5)	(14)	(42)	(64)	(63)	(205)	(15)	(41)	(50)	(214)	(52)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	2,946	2,249	6,144	18,790	28,778	28,384	92,018	6,660	18,268	22,517	96,138	23,570
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	1,136	410	6,884	6,964	10,665	10,519	35,005	1,219	4,191	4,118	34,220	1,930
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,670	603	10,125	10,241	15,685	15,470	51,481	1,792	6,163	6,057	50,326	2,838
51	392	Transportation equipment	43.1	Labor - A&G - Demand	9,878	3,569	59,888	60,576	92,777	91,506	304,510	10,601	36,456	35,826	297,676	16,787
52	393	Stores equipment	64.1	PST&D Plant - Demand	(12)	(9)	(25)	(76)	(117)	(115)	(373)	(27)	(74)	(91)	(389)	(95)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	806	615	1,680	5,137	7,868	7,760	25,158	1,821	4,994	6,156	26,284	6,444
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(24)	(19)	(51)	(156)	(239)	(235)	(763)	(55)	(151)	(187)	(797)	(195)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	1,889	1,442	3,939	12,044	18,447	18,194	58,984	4,269	11,710	14,434	61,625	15,109
56	397	Communication equipment	43.1	Labor - A&G - Demand	2	1	10	11	16	16	53	2	6	6	52	3
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	42	32	87	265	406	400	1,297	94	258	317	1,355	332
58																
59		Total General Plant			18,324	8,888	88,667	113,754	174,223	171,838	567,167	26,360	81,780	89,104	566,277	66,670
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	12,314	6,224	57,101	76,596	117,312	115,706	381,388	18,455	56,523	62,385	382,095	48,736
62																
63		TOTAL RESERVE - DEMAND			174,073	131,405	463,509	1,105,079	1,692,514	1,669,341	5,428,165	389,153	1,078,957	1,316,590	5,916,767	1,372,432

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Commodity														
	No.															
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)
5	303	Leasehold Improvements	49.3	Distribution Plant - Commodity	8,136	4,122	437	613	243	2	9	-	-	-	558	184
6																
7		Total Intangible Plant			8,136	4,121	437	613	243	2	9	0	(0)	(0)	558	184
8																
9		Production Plant	20.0	MCF - Sales Customers	321,947	244,441	25,934	36,330	14,429	125	529	-	148	11	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.3	Distribution Plant - Commodity	2,098	1,063	113	158	63	1	2	-	-	-	144	48
28	375	Structures and improvements	49.3	Distribution Plant - Commodity	1,789	906	96	135	53	0	2	-	-	-	123	41
29	376	Mains - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	2,155,704	1,092,044	115,860	162,305	64,460	560	2,365	-	-	-	147,778	48,861
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			2,159,590	1,094,013	116,069	162,597	64,576	561	2,369	0	0	0	148,045	48,949
44																
45		General Plant:														
46																
47	389	Land	64.3	PST&D Plant - Commodity	(90)	(47)	(5)	(7)	(3)	(0)	(0)	-	(0)	(0)	(6)	(2)
48	390	Structures and improvements - owned	64.3	PST&D Plant - Commodity	40,431	21,163	2,245	3,145	1,249	11	46	-	1	0	2,587	855
49	391.1	Office furniture and equipment	43.3	Labor - A&G - Commodity	27,007	19,142	2,031	2,845	1,130	10	41	-	10	1	370	122
50	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	39,718	28,152	2,987	4,184	1,662	14	61	-	15	1	544	180
51	392	Transportation equipment	43.3	Labor - A&G - Commodity	234,934	166,516	17,666	24,748	9,829	85	361	-	86	7	3,217	1,064
52	393	Stores equipment	64.3	PST&D Plant - Commodity	(164)	(86)	(9)	(13)	(5)	(0)	(0)	-	(0)	(0)	(10)	(3)
53	394	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	11,054	5,786	614	860	342	3	13	-	0	0	707	234
54	395	Laboratory equipment	64.3	PST&D Plant - Commodity	(335)	(175)	(19)	(26)	(10)	(0)	(0)	-	(0)	(0)	(21)	(7)
55	396	Power operated equipment	64.3	PST&D Plant - Commodity	25,917	13,566	1,439	2,016	801	7	29	-	1	0	1,658	548
56	397	Communication equipment	43.3	Labor - A&G - Commodity	41	29	3	4	2	0	0	-	0	0	1	0
57	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	570	298	32	44	18	0	1	-	0	0	36	12
58																
59		Total General Plant			379,083	254,344	26,984	37,802	15,013	131	551	0	113	9	9,083	3,003
60																
61		Corporate Allocated Plant	51.3	General Plant - Commodity	248,461	164,878	17,493	24,505	9,732	85	357	-	71	5	6,448	2,132
62																
63		TOTAL RESERVE - COMMODITY			3,117,217	1,761,797	186,917	261,847	103,993	904	3,816	0	332	25	164,133	54,268

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Acct. No.		Commodity														
1		Intangible Plant:															
2																	
3	301		Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302		Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5	303		Leasehold Improvements	49.3	Distribution Plant - Commodity	32	7	83	84	156	194	830	12	39	69	462	-
6																	
7		Total Intangible Plant				32	7	83	84	156	194	830	12	39	69	462	0
8																	
9		Production Plant		20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																	
11		Storage Plant		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																	
13		Transmission															
14																	
15	365.2		Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1		Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2		Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367		Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368		Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369		Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371		Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																	
23		Total Transmission Plant				0	0	0	0	0	0	0	0	0	0	0	0
24																	
25		Distribution:															
26																	
27	374.1		Rights-of-way	49.3	Distribution Plant - Commodity	8	2	21	22	40	50	214	3	10	18	119	-
28	375		Structures and improvements	49.3	Distribution Plant - Commodity	7	2	18	19	34	43	183	3	9	15	101	-
29	376		Mains - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	376.1		Mains - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376.2		Mains - Cathodic Protection	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	378		Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379		Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	8,450	1,972	21,956	22,305	41,393	51,299	220,041	3,271	10,272	18,185	122,327	-
34	380.1		Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2		Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381		Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1		Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382		Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383		House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386		Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387		Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																	
43		Total Distribution Plant				8,466	1,976	21,996	22,345	41,467	51,392	220,438	3,277	10,290	18,218	122,547	0
44																	
45		General Plant:															
46																	
47	389		Land	64.3	PST&D Plant - Commodity	(0)	(0)	(1)	(1)	(2)	(2)	(9)	(0)	(0)	(1)	(5)	-
48	390		Structures and improvements - owned	64.3	PST&D Plant - Commodity	148	35	384	390	725	898	3,852	57	180	318	2,141	-
49	391.1		Office furniture and equipment	43.3	Labor - A&G - Commodity	21	5	55	56	104	128	551	8	26	46	306	-
50	391.2		Computers and other electronic equipment	43.3	Labor - A&G - Commodity	31	7	81	82	152	189	810	12	38	67	450	-
51	392		Transportation equipment	43.3	Labor - A&G - Commodity	184	43	478	486	901	1,117	4,791	71	224	396	2,663	-
52	393		Stores equipment	64.3	PST&D Plant - Commodity	(1)	(0)	(2)	(2)	(3)	(4)	(16)	(0)	(1)	(1)	(9)	-
53	394		Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	40	9	105	107	198	246	1,053	16	49	87	585	-
54	395		Laboratory equipment	64.3	PST&D Plant - Commodity	(1)	(0)	(3)	(3)	(6)	(7)	(32)	(0)	(1)	(3)	(18)	-
55	396		Power operated equipment	64.3	PST&D Plant - Commodity	95	22	246	250	464	576	2,469	37	115	204	1,373	-
56	397		Communication equipment	43.3	Labor - A&G - Commodity	0	0	0	0	0	0	1	0	0	0	0	-
57	398		Miscellaneous equipment	64.3	PST&D Plant - Commodity	2	0	5	6	10	13	54	1	3	4	30	-
58																	
59		Total General Plant				519	121	1,349	1,371	2,544	3,153	13,524	201	631	1,118	7,518	0
60																	
61		Corporate Allocated Plant		51.3	General Plant - Commodity	369	86	958	973	1,806	2,238	9,602	143	448	794	5,338	-
62																	
63		TOTAL RESERVE - COMMODITY				9,386	2,191	24,386	24,773	45,974	56,977	244,394	3,633	11,408	20,198	135,865	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(172)	(145)	(11)	(7)	(1)	(0)	(0)	0	(0)	(0)	(2)	(1)
5	303	Leasehold Improvements			2,907,241	2,502,904	172,622	92,028	15,187	3,252	861	0	43	70	46,361	15,861
6																
7		Total Intangible Plant			2,907,069	2,502,759	172,612	92,021	15,186	3,252	861	0	43	70	46,359	15,859
8																
9		Production Plant			710,413	540,862	60,211	78,890	29,258	263	582	0	322	26	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			4,599,967	3,267,674	357,843	453,267	137,915	0	654	0	0	0	0	128,374
16	366.1	Structures and imp. - compressor stations			4,472,303	3,176,986	347,911	440,688	134,087	0	636	0	0	0	0	124,811
17	366.2	Structures and imp. - meas. & reg. stations			1,258,962	894,328	97,938	124,054	37,746	0	179	0	0	0	0	35,134
18	367	Mains			84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	0	12,031	0	0	0	0	2,362,699
19	368	Compressor station equipment			12,969,051	9,212,812	1,008,894	1,277,933	388,834	0	1,843	0	0	0	0	361,934
20	369	Measuring and regulating station equipment			9,011,111	6,401,214	700,996	887,929	270,168	0	1,280	0	0	0	0	251,478
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			749,651	645,390	44,512	23,730	3,916	839	222	0	11	18	11,954	4,090
28	375	Structures and improvements			639,108	550,221	37,948	20,231	3,339	715	189	0	9	15	10,192	3,487
29	376	Mains - Metalic			168,391,095	141,463,267	10,038,172	5,623,541	1,253,464	160,295	39,751	0	0	0	3,196,635	1,091,216
30	376.1	Mains - Plastic			102,182,290	85,842,073	6,091,316	3,412,451	760,621	97,269	24,122	0	0	0	1,939,767	662,166
31	376.2	Mains - Cathodic Protection			879,746	739,063	52,444	29,380	6,549	837	208	0	0	0	16,701	5,701
32	378	Meas. and reg. sta. equip. - general			13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	0	0	0	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate			4,756,800	2,622,709	292,860	382,075	141,038	1,273	2,634	0	0	0	321,354	107,459
34	380.1	Services - Plastic			212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	0	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic			(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	0	(284)	(271)	(110,807)	(40,828)
36	381	Meters			44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	0	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR			21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	0	353	0	29,306	14,123
38	382	Meter installations			45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	0	632	702	235,850	83,299
39	383	House regulators			10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	0	255	610	110,198	36,693
40	386	Other Property Customer Premise			220,711	201,611	12,614	4,082	227	254	61	0	0	0	1,117	397
41	387	Other Equipment			(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	0	0	0	(13)	(5)
42																
43		Total Distribution Plant			607,665,331	522,602,510	35,941,634	19,050,050	3,266,569	669,698	174,381	0	8,107	12,857	9,723,855	3,328,494
44																
45		General Plant:														
46																
47	389	Land			(34,893)	(29,304)	(2,162)	(1,432)	(304)	(34)	(10)	0	(0)	(1)	(478)	(300)
48	390	Structures and improvements - owned			15,682,917	13,170,943	971,742	643,609	136,442	15,084	4,310	0	200	325	215,019	134,772
49	391.1	Office furniture and equipment			2,364,812	1,888,353	149,880	103,838	26,788	1,931	1,235	0	38	17	49,448	21,960
50	391.2	Computers and other electronic equipment			3,477,853	2,777,141	220,424	152,711	39,396	2,839	1,816	0	56	25	72,722	32,296
51	392	Transportation equipment			20,571,419	16,426,722	1,303,803	903,280	233,028	16,795	10,742	0	330	145	430,149	191,030
52	393	Stores equipment			(63,511)	(53,339)	(3,935)	(2,606)	(553)	(61)	(17)	0	(1)	(1)	(871)	(546)
53	394	Tools Shop and Garage Equipment			4,287,759	3,600,977	265,677	175,965	37,304	4,124	1,178	0	55	89	58,787	36,847
54	395	Laboratory equipment			(129,977)	(109,158)	(8,054)	(5,334)	(1,131)	(125)	(36)	0	(2)	(3)	(1,782)	(1,117)
55	396	Power operated equipment			10,052,871	8,442,676	622,894	412,558	87,460	9,669	2,763	0	128	208	137,829	86,390
56	397	Communication equipment			3,598	2,873	228	158	41	3	2	0	0	0	75	33
57	398	Miscellaneous equipment			221,108	185,693	13,700	9,074	1,924	213	61	0	3	5	3,031	1,900
58																
59		Total General Plant			56,433,955	46,303,576	3,534,199	2,391,819	560,395	50,438	22,044	0	806	808	963,930	503,267
60																
61		Corporate Allocated Plant			39,946,820	32,868,857	2,498,500	1,686,599	390,770	36,030	15,048	0	563	602	666,138	354,681
62																
63		TOTAL RESERVE FOR DEPRECIATION			824,636,754	687,912,680	51,306,786	34,825,575	7,769,232	759,681	229,539	0	9,841	14,363	11,400,281	7,466,730

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(1)	(0)
5	303	Leasehold Improvements			743	193	3,071	5,430	7,330	6,922	21,426	707	1,829	1,970	8,214	218
6																
7		Total Intangible Plant			743	193	3,070	5,430	7,330	6,922	21,424	707	1,829	1,970	8,213	218
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			0	3,074	8,398	0	0	0	0	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations			0	2,988	8,165	0	0	0	0	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations			0	841	2,298	0	0	0	0	2,484	6,340	8,508	35,583	13,529
18	367	Mains			0	56,569	154,558	0	0	0	0	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment			0	8,666	23,676	0	0	0	0	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment			0	6,021	16,451	0	0	0	0	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			192	50	792	1,400	1,890	1,785	5,525	182	472	508	2,118	56
28	375	Structures and improvements			163	42	675	1,194	1,611	1,522	4,710	155	402	433	1,806	48
29	376	Mains - Metalic			71,523	18,879	151,948	476,314	700,971	683,667	2,187,446	59,566	175,417	187,060	811,963	0
30	376.1	Mains - Plastic			43,401	11,456	92,204	289,034	425,360	414,859	1,327,376	36,146	106,446	113,511	492,711	0
31	376.2	Mains - Cathodic Protection			374	99	794	2,488	3,662	3,572	11,428	311	916	977	4,242	0
32	378	Meas. and reg. sta. equip. - general			25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	0
33	379	Meas. and reg. sta. equip. - city gate			13,211	3,238	25,415	52,665	87,891	97,161	368,719	7,039	21,941	30,619	177,499	0
34	380.1	Services - Plastic			3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic			(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters			6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR			0	0	9,180	353	0	0	0	0	0	0	0	0
38	382	Meter installations			702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators			471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise			3	1	172	55	36	23	24	8	8	9	9	0
41	387	Other Equipment			(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
42																
43		Total Distribution Plant			165,705	43,101	627,143	1,180,013	1,619,856	1,542,665	4,822,872	152,785	404,453	437,199	1,851,011	40,373
44																
45		General Plant:														
46																
47	389	Land			(8)	(5)	(41)	(56)	(76)	(71)	(221)	(17)	(43)	(53)	(223)	(55)
48	390	Structures and improvements - owned			3,446	2,360	18,245	25,185	33,996	32,106	99,371	7,605	19,530	23,959	100,088	24,581
49	391.1	Office furniture and equipment			1,181	421	8,114	7,450	11,070	10,842	35,786	1,290	4,287	4,242	34,643	1,996
50	391.2	Computers and other electronic equipment			1,737	619	11,933	10,957	16,281	15,945	52,629	1,898	6,305	6,239	50,948	2,936
51	392	Transportation equipment			10,277	3,660	70,585	64,809	96,301	94,316	311,299	11,224	37,295	36,902	301,358	17,366
52	393	Stores equipment			(14)	(10)	(74)	(102)	(138)	(130)	(402)	(31)	(79)	(97)	(405)	(100)
53	394	Tools Shop and Garage Equipment			942	645	4,988	6,886	9,295	8,778	27,168	2,079	5,339	6,550	27,364	6,721
54	395	Laboratory equipment			(29)	(20)	(151)	(209)	(282)	(266)	(824)	(63)	(162)	(199)	(830)	(204)
55	396	Power operated equipment			2,209	1,513	11,695	16,144	21,792	20,580	63,697	4,875	12,519	15,358	64,157	15,757
56	397	Communication equipment			2	1	12	11	17	16	54	2	7	6	53	3
57	398	Miscellaneous equipment			49	33	257	355	479	453	1,401	107	275	338	1,411	347
58																
59		Total General Plant			19,792	9,218	125,565	131,430	188,736	182,569	589,959	28,969	85,274	93,245	578,565	69,349
60																
61		Corporate Allocated Plant			13,381	6,463	83,785	89,561	127,948	123,529	397,833	20,370	59,085	65,406	390,957	50,714
62																
63		TOTAL RESERVE FOR DEPRECIATION			199,621	137,134	1,053,109	1,406,434	1,943,869	1,855,685	5,832,088	433,633	1,139,697	1,388,291	6,134,804	1,417,680

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	4,525,883	4,112,461	270,825	89,188	5,075	5,209	1,230	-	48	39	24,805	8,862
4	Prepayments	65.2	O&M less A&G - Customer	1,250,411	1,136,191	74,824	24,641	1,402	1,439	340	-	13	11	6,853	2,448
5	Materials and Supplies	65.2	O&M less A&G - Customer	15,161,633	13,776,675	907,260	298,780	17,001	17,449	4,120	-	160	131	83,096	29,686
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	6,203,304	5,636,656	371,201	122,244	6,956	7,139	1,686	-	65	54	33,998	12,146
9															
10	Total Working Capital			27,141,231	24,661,983	1,624,109	534,853	30,434	31,236	7,375	0	286	235	148,751	53,142
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	166,902,657	150,117,920	9,728,977	4,033,126	304,567	205,789	53,084	-	2,745	4,465	1,460,054	507,037
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	109,002,694	98,040,726	6,353,911	2,634,000	198,910	134,399	34,669	-	1,792	2,916	953,549	331,142
16	Customer Deposits	34.0	Customer Deposits	13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	4,529,757	4,072,735	263,701	110,206	8,387	5,599	1,449	-	75	124	40,186	13,946
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			294,217,817	258,513,986	19,508,969	9,053,292	809,215	410,818	137,998	3,355	16,098	8,118	3,083,853	1,096,358
22															
23	TOTAL OTHER RB - CUSTOMER			(267,076,586)	(233,852,004)	(17,884,860)	(8,518,439)	(778,782)	(379,582)	(130,623)	(3,355)	(15,813)	(7,883)	(2,935,102)	(1,043,215)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	73	16	3,522	1,271	883	568	664	186	207	228	331	194
4	Prepayments	65.2	O&M less A&G - Customer	20	4	973	351	244	157	183	51	57	63	91	54
5	Materials and Supplies	65.2	O&M less A&G - Customer	245	54	11,799	4,257	2,958	1,902	2,225	622	692	764	1,107	650
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	100	22	4,828	1,742	1,210	778	910	254	283	313	453	266
9															
10	Total Working Capital			439	97	21,122	7,620	5,295	3,405	3,983	1,113	1,238	1,368	1,982	1,163
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	4,871	1,066	163,900	83,291	62,244	39,137	48,478	12,318	14,986	15,569	25,032	14,001
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	3,181	696	107,042	54,396	40,651	25,560	31,661	8,045	9,787	10,168	16,348	9,144
16	Customer Deposits	34.0	Customer Deposits	9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	134	29	4,484	2,298	1,720	1,081	1,340	340	414	430	692	387
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			17,831	4,862	428,063	188,373	153,823	107,605	275,365	38,375	47,653	44,260	210,195	59,350
22															
23	TOTAL OTHER RB - CUSTOMER			(17,392)	(4,765)	(406,941)	(180,753)	(148,528)	(104,200)	(271,382)	(37,262)	(46,415)	(42,892)	(208,212)	(58,188)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	2,161,206	1,309,592	149,058	186,140	62,481	455	1,966	-	23	2	102,226	49,989
4	Prepayments	65.1	O&M less A&G - Demand	597,098	361,814	41,182	51,427	17,262	126	543	-	6	1	28,243	13,811
5	Materials and Supplies	65.1	O&M less A&G - Demand	7,240,004	4,387,112	499,343	623,567	209,311	1,525	6,585	-	78	6	342,456	167,462
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	-	23,534	1,924	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	2,047,271	1,240,553	141,200	176,327	59,187	431	1,862	-	22	2	96,837	47,354
9															
10	Total Working Capital			64,545,734	47,359,588	5,463,233	6,789,288	2,352,443	21,194	18,001	0	23,664	1,935	569,763	278,615
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	55,082,745	36,098,434	4,041,479	5,077,472	1,636,379	6,759	9,720	-	68	6	1,625,809	1,400,896
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	35,974,068	23,575,578	2,639,455	3,316,053	1,068,705	4,414	6,348	-	44	4	1,061,802	914,913
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	616,099	362,555	41,925	52,055	18,138	169	64	-	-	-	41,113	13,880
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			91,672,912	60,036,567	6,722,859	8,445,580	2,723,223	11,341	16,131	0	112	9	2,728,724	2,329,689
22															
23	TOTAL OTHER RB - DEMAND			(27,127,179)	(12,676,979)	(1,259,626)	(1,656,292)	(370,780)	9,852	1,870	0	23,552	1,925	(2,158,962)	(2,051,074)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	2,851	1,094	17,343	17,489	26,786	26,419	87,897	3,249	10,993	10,987	88,292	5,872
4	Prepayments	65.1	O&M less A&G - Demand	788	302	4,791	4,832	7,400	7,299	24,284	898	3,037	3,036	24,393	1,622
5	Materials and Supplies	65.1	O&M less A&G - Demand	9,551	3,666	58,098	58,588	89,732	88,504	294,453	10,884	36,827	36,807	295,778	19,672
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	2,701	1,037	16,428	16,567	25,374	25,026	83,263	3,078	10,414	10,408	83,638	5,563
9															
10	Total Working Capital			15,890	6,099	96,661	97,476	149,292	147,248	489,897	18,108	61,271	61,238	492,101	32,729
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	44,668	32,219	111,707	283,722	434,542	428,592	1,393,152	95,429	265,240	322,642	1,445,865	327,946
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	29,172	21,042	72,955	185,296	283,796	279,910	909,856	62,324	173,226	210,715	944,282	214,179
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	1,128	300	819	7,191	11,014	10,863	35,216	893	2,764	2,945	13,068	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			74,968	53,561	185,480	476,209	729,351	719,365	2,338,223	158,646	441,230	536,302	2,403,216	542,124
22															
23	TOTAL OTHER RB - DEMAND			(59,078)	(47,462)	(88,820)	(378,733)	(580,059)	(572,117)	(1,848,326)	(140,538)	(379,959)	(475,065)	(1,911,115)	(509,395)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	52,809	36,646	3,888	5,446	2,163	19	79	-	18	1	936	310
4	Prepayments	65.3	O&M less A&G - Commodity	14,590	10,124	1,074	1,505	598	5	22	-	5	0	259	86
5	Materials and Supplies	65.3	O&M less A&G - Commodity	176,910	122,762	13,024	18,245	7,246	63	266	-	60	5	3,136	1,037
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	24,526	17,019	1,806	2,529	1,005	9	37	-	8	1	435	144
9															
10	Total Working Capital			268,836	186,551	19,792	27,726	11,011	96	404	0	92	7	4,765	1,576
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	659,886	365,969	38,827	54,392	21,602	188	793	-	58	4	36,641	12,115
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	430,966	239,011	25,358	35,523	14,108	123	518	-	38	3	23,930	7,912
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	14,442	7,316	776	1,087	432	4	16	-	-	-	990	327
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			1,105,294	612,297	64,961	91,002	36,142	314	1,326	0	95	7	61,561	20,354
22															
23	TOTAL OTHER RB - COMMODITY			(836,458)	(425,745)	(45,169)	(63,276)	(25,130)	(218)	(922)	0	(4)	(0)	(56,796)	(18,779)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	54	12	139	141	262	325	1,394	21	65	115	775	-
4	Prepayments	65.3	O&M less A&G - Commodity	15	3	38	39	72	90	385	6	18	32	214	-
5	Materials and Supplies	65.3	O&M less A&G - Commodity	179	42	466	473	878	1,089	4,669	69	218	386	2,596	-
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	25	6	65	66	122	151	647	10	30	53	360	-
9															
10	Total Working Capital			272	64	708	719	1,335	1,654	7,096	105	331	586	3,945	0
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	2,095	489	5,444	5,530	10,263	12,719	54,559	811	2,547	4,509	30,331	-
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	1,368	319	3,555	3,612	6,703	8,307	35,632	530	1,663	2,945	19,809	-
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	57	13	147	149	277	344	1,474	22	69	122	819	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			3,520	822	9,147	9,292	17,243	21,370	91,664	1,362	4,279	7,576	50,959	0
22															
23	TOTAL OTHER RB - COMMODITY			(3,248)	(758)	(8,439)	(8,572)	(15,909)	(19,716)	(84,569)	(1,257)	(3,948)	(6,989)	(47,014)	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			6,739,898	5,458,699	423,771	280,775	69,719	5,683	3,275	0	89	42	127,967	59,160
4	Prepayments			1,862,099	1,508,129	117,080	77,573	19,262	1,570	905	0	25	12	35,355	16,345
5	Materials and Supplies			22,578,547	18,286,550	1,419,627	940,592	233,558	19,036	10,971	0	298	142	428,688	198,185
6	Gas Storage Inventory & Line Pack			52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	0	23,534	1,924	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			8,275,102	6,894,228	514,206	301,101	67,148	7,579	3,585	0	96	56	131,270	59,643
9															
10	Total Working Capital			91,955,801	72,208,122	7,107,134	7,351,868	2,393,888	52,525	25,780	0	24,041	2,177	723,280	333,333
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			222,645,288	186,582,323	13,809,283	9,164,990	1,962,548	212,735	63,596	0	2,870	4,475	3,122,504	1,920,048
15	Investment Tax Credit Adjustment			145,407,728	121,855,315	9,018,724	5,985,577	1,281,723	138,935	41,534	0	1,874	2,922	2,039,281	1,253,967
16	Customer Deposits			13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			5,160,298	4,442,607	306,401	163,349	26,957	5,772	1,528	0	75	124	82,290	28,153
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			386,996,024	319,162,850	26,296,789	17,589,875	3,568,580	422,473	155,455	3,355	16,306	8,135	5,874,139	3,446,401
22															
23	TOTAL OTHER RATE BASE			(295,040,223)	(246,954,728)	(19,189,655)	(10,238,007)	(1,174,691)	(369,948)	(129,675)	(3,355)	7,736	(5,958)	(5,150,859)	(3,113,068)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			2,978	1,123	21,004	18,901	27,931	27,312	89,955	3,455	11,265	11,331	89,398	6,066
4	Prepayments			823	310	5,803	5,222	7,717	7,546	24,853	955	3,112	3,130	24,699	1,676
5	Materials and Supplies			9,975	3,762	70,363	63,318	93,569	91,495	301,347	11,575	37,737	37,957	299,481	20,322
6	Gas Storage Inventory & Line Pack			0	0	0	0	0	0	0	0	0	0	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			2,826	1,065	21,321	18,374	26,706	25,956	84,821	3,342	10,727	10,774	84,451	5,828
9															
10	Total Working Capital			16,602	6,260	118,490	105,816	155,922	152,308	500,975	19,327	62,841	63,192	498,028	33,892
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			51,634	33,774	281,051	372,543	507,049	480,449	1,496,189	108,559	282,773	342,721	1,501,228	341,947
15	Investment Tax Credit Adjustment			33,722	22,058	183,552	243,305	331,149	313,777	977,148	70,899	184,676	223,828	980,439	223,323
16	Customer Deposits			9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			1,319	342	5,450	9,638	13,011	12,287	38,030	1,254	3,247	3,497	14,580	387
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			96,320	59,245	622,689	673,874	900,417	848,340	2,705,253	198,384	493,162	588,138	2,664,369	601,475
22															
23	TOTAL OTHER RATE BASE			(79,718)	(52,985)	(504,199)	(568,058)	(744,495)	(696,033)	(2,204,278)	(179,057)	(430,321)	(524,946)	(2,166,342)	(567,583)

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	1,689,084	1,532,786	101,949	33,836	1,941	1,947	458	-	19	21	9,551	3,412
86	871	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense	48.2	Mains & Services - Customer	18,834,020	17,178,526	1,074,758	352,730	20,417	21,698	5,111	-	152	145	106,448	38,630
88	875	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	179,362	-	133,690	43,264	2,407	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense	31.2	Meter Installations	13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	-	182	203	68,079	24,045
92	879	Customer Installations Expense	31.2	Meter Installations	2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	-	37	41	13,794	4,872
93	880	Other Expenses	49.2	Distribution Plant - Customer	2,863,449	2,574,547	166,696	69,666	5,301	3,540	916	-	48	78	25,403	8,816
94	881	Rents	49.2	Distribution Plant - Customer	38,381	34,509	2,234	934	71	47	12	-	1	1	341	118
95		Maintenance														
96	885	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	71,376	63,611	5,150	1,695	98	81	19	-	1	1	421	154
97	886	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	51,932	-	38,709	12,527	697	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
102	892	Services	30.0	Services Cost	1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	-	30	29	11,812	4,352
103	893	Meters & House Regulators	31.2	Meter Installations	407,068	371,947	23,175	7,450	391	469	108	-	6	6	2,090	738
104	894	Maintenance of Other Equipment	49.2	Distribution Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			41,974,200	38,050,683	2,562,071	849,848	48,793	48,331	11,350	0	476	526	237,941	85,137
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	3.0	Total Customers	39,873	36,421	2,279	737	41	46	11	-	0	-	202	72
110	902	Meter Reading Expenses	3.0	Total Customers	2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	-	20	-	11,435	4,069
111	903	Customer Records and Collection Exp.	3.0	Total Customers	9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	-	80	-	46,744	16,635
112	904	Uncollectible Accounts	3.0	Total Customers	5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	-	46	-	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	1,038,350	948,453	59,341	19,204	1,069	1,194	285	-	9	-	5,253	1,869
114		Total Customer Accounts			17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	3.0	Total Customers	250	228	14	5	0	0	0	-	0	-	1	0
119	908	Customer Assistance Expenses	3.0	Total Customers	265,881	242,862	15,195	4,917	274	306	73	-	2	-	1,345	479
120	909	Information and Instructional Expenses	3.0	Total Customers	114,687	104,758	6,554	2,121	118	132	32	-	1	-	580	206
121	910	Misc. Customer Service and Information	3.0	Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	3.0	Total Customers	497,448	454,380	28,429	9,200	512	572	137	-	4	-	2,517	896
128	913	Advertising Expenses	3.0	Total Customers	2,047	1,870	117	38	2	2	1	-	0	-	10	4
129	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.2	Labor - A&G - Customer	7,304,458	6,631,811	440,201	145,310	8,293	8,407	1,982	-	79	73	40,486	14,473
135	921	Office Supplies and Expenses	64.2	PST&D Plant - Customer	3,022,037	2,717,134	175,928	73,524	5,595	3,736	967	-	50	83	26,810	9,304
136	922	Administrative Expense Transfer	43.2	Labor - A&G - Customer	(1,553,136)	(1,410,112)	(93,599)	(30,897)	(1,763)	(1,788)	(421)	-	(17)	(15)	(8,609)	(3,077)
137	923	Outside Services Employed	43.2	Labor - A&G - Customer	832,051	755,429	50,143	16,552	945	958	226	-	9	8	4,612	1,649
138	924	Property Insurance	64.2	PST&D Plant - Customer	750,138	674,454	43,669	18,250	1,389	927	240	-	12	21	6,655	2,309
139	925	Injuries and Damages	64.2	PST&D Plant - Customer	1,703,325	1,531,471	99,159	41,441	3,154	2,106	545	-	28	47	15,111	5,244
140	926	Pensions & Benefits	43.2	Labor - A&G - Customer	9,263,242	8,410,216	558,246	184,277	10,517	10,662	2,513	-	100	92	51,343	18,354
141	927	Franchise Requirements	64.2	PST&D Plant - Customer	98	88	6	2	0	0	0	-	0	0	1	0
142	928	Regulatory Expense	43.2	Labor - A&G - Customer	642,605	583,430	38,726	12,784	730	740	174	-	7	6	3,562	1,273
143	929	Duplicate Charges - Credit	43.2	Labor - A&G - Customer	(282,107)	(256,128)	(17,001)	(5,612)	(320)	(325)	(77)	-	(3)	(3)	(1,564)	(559)
144	930.1	General Advertising Expenses	64.2	PST&D Plant - Customer	20,746	18,653	1,208	505	38	26	7	-	0	1	184	64
145	930.2	Miscellaneous General Expenses	43.2	Labor - A&G - Customer	26,423,138	23,989,904	1,592,381	525,644	30,000	30,412	7,168	-	285	262	146,455	52,353
146	931	Rents	51.2	General Plant - Customer	622,711	561,923	36,726	14,123	987	750	188	-	9	13	4,753	1,663
147		Maintenance														
148	932	Maintenance of General Plant	51.2	General Plant - Customer	363,962	328,433	21,466	8,254	577	438	110	-	5	8	2,778	972
149		Total A&G			49,113,269	44,536,707	2,947,259	1,004,156	60,142	57,049	13,620	0	566	595	292,579	104,021
150																
151		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - CUSTOMER			109,815,942	99,694,421	6,579,657	2,200,381	128,208	126,909	30,116	0	1,205	1,121	625,269	222,877

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	28	6	1,318	494	350	227	272	73	83	91	144	77
86	871	Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense	48.2	Mains & Services - Customer	305	77	14,506	5,744	3,992	2,635	3,052	867	930	1,084	1,540	671
88	875	Meas. & Reg Station Expense - Gen	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense	31.2	Meter Installations	203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense	31.2	Meter Installations	41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses	49.2	Distribution Plant - Customer	85	19	2,834	1,453	1,087	683	847	215	262	272	437	245
94	881	Rents	49.2	Distribution Plant - Customer	1	0	38	19	15	9	11	3	4	4	6	3
95		Maintenance														
96	885	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	1	0	53	24	17	12	14	4	4	5	8	5
97	886	Structure & Improv.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
102	892	Services	30.0	Services Cost	33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators	31.2	Meter Installations	6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment	49.2	Distribution Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			704	163	32,674	12,365	8,778	5,700	6,851	1,845	2,073	2,295	3,638	1,959
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	3.0	Total Customers	1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses	3.0	Total Customers	34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.	3.0	Total Customers	138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts	3.0	Total Customers	78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts			266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	3.0	Total Customers	0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses	3.0	Total Customers	4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses	3.0	Total Customers	2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information	3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			6	1	296	95	62	39	42	13	14	16	16	13
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	3.0	Total Customers	7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses	3.0	Total Customers	0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			7	1	388	125	82	51	55	17	19	20	21	17
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.2	Labor - A&G - Customer	120	27	5,684	2,085	1,459	942	1,112	307	342	379	567	322
135	921	Office Supplies and Expenses	64.2	PST&D Plant - Customer	90	20	2,991	1,533	1,147	721	894	227	276	287	462	258
136	922	Administrative Expense Transfer	43.2	Labor - A&G - Customer	(25)	(6)	(1,209)	(443)	(310)	(200)	(236)	(65)	(73)	(81)	(120)	(69)
137	923	Outside Services Employed	43.2	Labor - A&G - Customer	14	3	647	237	166	107	127	35	39	43	65	37
138	924	Property Insurance	64.2	PST&D Plant - Customer	22	5	743	381	285	179	222	56	69	71	115	64
139	925	Injuries and Damages	64.2	PST&D Plant - Customer	51	11	1,686	864	647	406	504	128	156	162	260	146
140	926	Pensions & Benefits	43.2	Labor - A&G - Customer	152	34	7,209	2,644	1,850	1,194	1,410	389	434	480	718	409
141	927	Franchise Requirements	64.2	PST&D Plant - Customer	0	0	0	0	0	0	0	0	0	0	0	0
142	928	Regulatory Expense	43.2	Labor - A&G - Customer	11	2	500	183	128	83	98	27	30	33	50	28
143	929	Duplicate Charges - Credit	43.2	Labor - A&G - Customer	(5)	(1)	(220)	(81)	(56)	(36)	(43)	(12)	(13)	(15)	(22)	(12)
144	930.1	General Advertising Expenses	64.2	PST&D Plant - Customer	1	0	21	11	8	5	6	2	2	2	3	2
145	930.2	Miscellaneous General Expenses	43.2	Labor - A&G - Customer	433	97	20,562	7,541	5,278	3,406	4,022	1,110	1,239	1,370	2,049	1,167
146	931	Rents	51.2	General Plant - Customer	15	3	567	264	195	123	151	39	47	49	78	44
147		Maintenance														
148	932	Maintenance of General Plant	51.2	General Plant - Customer	9	2	332	155	114	72	88	23	27	29	45	26
149		Total A&G			886	198	39,514	15,373	10,911	7,002	8,354	2,265	2,575	2,809	4,269	2,421
150																
151		Other Utility Plant Related O&M	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - CUSTOMER			1,868	415	86,754	32,416	22,753	14,618	17,262	4,755	5,345	5,869	8,703	5,021

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	4,056	3,095	358	444	155	1	1	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	(96,824)	(73,882)	(8,543)	(10,608)	(3,696)	(34)	(13)	-	(43)	(4)	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	(4,056)	(3,095)	(358)	(444)	(155)	(1)	(1)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	(14,824)	(11,311)	(1,308)	(1,624)	(566)	(5)	(2)	-	(7)	(1)	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	745,300	568,705	65,763	81,654	28,452	265	100	-	334	27	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			633,652	483,511	55,911	69,422	24,190	225	85	0	284	23	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	63,057	48,116	5,564	6,908	2,407	22	8	-	28	2	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	327	250	29	36	12	0	0	-	0	0	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	144,327	102,526	11,228	14,222	4,327	-	21	-	-	-	-	4,028
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	663,327	471,207	51,602	65,362	19,888	-	94	-	-	-	-	18,512
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	638,512	453,579	49,671	62,917	19,144	-	91	-	-	-	-	17,819
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	114,012	80,991	8,869	11,234	3,418	-	16	-	-	-	-	3,182
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	10,369	7,366	807	1,022	311	-	1	-	-	-	-	289
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	3,849,380	2,734,480	299,453	379,307	115,411	-	547	-	-	-	-	107,427
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	551,609	391,846	42,911	54,354	16,538	-	78	-	-	-	-	15,394
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	246,358	175,005	19,165	24,275	7,386	-	35	-	-	-	-	6,875
72		Rents	11.2	Peak Day Demand for Transmission Allocation	6,676	4,743	519	658	200	-	1	-	-	-	-	186
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	86,674	61,571	6,743	8,541	2,599	-	12	-	-	-	-	2,419
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	3,909	2,777	304	385	117	-	1	-	-	-	-	109
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	369,339	262,367	28,732	36,394	11,073	-	52	-	-	-	-	10,307
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	335,463	238,302	26,096	33,056	10,058	-	48	-	-	-	-	9,362
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	309,132	219,598	24,048	30,461	9,268	-	44	-	-	-	-	8,627
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	65	46	5	6	2	-	0	-	-	-	-	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	-	96	263	-	-	-	-	285	727	975	4,079	1,551
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	-	443	1,211	-	-	-	-	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	-	427	1,166	-	-	-	-	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	-	76	208	-	-	-	-	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	7	19	-	-	-	-	20	52	70	293	111
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	-	2,572	7,027	-	-	-	-	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	-	369	1,007	-	-	-	-	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	-	165	450	-	-	-	-	486	1,241	1,665	6,963	2,647
72		Rents	11.2	Peak Day Demand for Transmission Allocation	-	4	12	-	-	-	-	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	-	58	158	-	-	-	-	171	436	586	2,450	931
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	-	3	7	-	-	-	-	8	20	26	110	42
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	-	247	674	-	-	-	-	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	224	612	-	-	-	-	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	207	564	-	-	-	-	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	-	0	0	-	-	-	-	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.1	Distribution O&M Operations - Demand	279,509	160,436	18,552	23,035	8,027	77	212	-	-	-	18,432	6,247
86	871	Load Dispatching		15.0	NCP Demand - Retail Customers	665,611	372,598	43,086	53,497	18,641	187	935	-	-	-	43,379	14,759
87	874	Mains & Services Expense		48.1	Mains & Services - Demand	2,708,758	1,594,021	184,327	228,867	79,748	742	280	-	-	-	180,760	61,023
88	875	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	-	-	-	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	81,183	45,445	5,255	6,525	2,274	23	114	-	-	-	5,291	1,800
91	878	Meter & House Regulator Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.1	Distribution Plant - Demand	389,462	229,186	26,502	32,906	11,466	107	40	-	-	-	25,989	8,774
94	881	Rents		49.1	Distribution Plant - Demand	5,220	3,072	355	441	154	1	1	-	-	-	348	118
95		Maintenance															
96	885	Supervision & Eng.		67.1	Distribution O&M Maintenance - Demand	423,999	237,347	27,446	34,078	11,874	119	596	-	-	-	27,633	9,402
97	886	Structure & Improv.		15.0	NCP Demand - Retail Customers	1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	-	-	-	118,260	40,237
98	887	Mains		15.0	NCP Demand - Retail Customers	10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	-	-	-	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	1,425,491	797,966	92,274	114,571	39,922	400	2,003	-	-	-	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	120,858	67,654	7,823	9,714	3,385	34	170	-	-	-	7,876	2,680
102	892	Services		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		14.0	NCP Demand - Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				20,960,635	11,826,414	1,367,563	1,698,018	591,668	5,856	25,230	0	0	0	1,371,093	465,929
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.1	Labor - A&G - Demand	4,006,765	2,412,171	275,153	343,333	115,851	886	3,793	-	57	5	196,975	91,187
135	921	Office Supplies and Expenses		64.1	PST&D Plant - Demand	971,876	640,330	71,608	90,002	28,923	113	122	-	0	0	27,429	24,888
136	922	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(851,952)	(512,896)	(58,505)	(73,002)	(24,633)	(188)	(806)	-	(12)	(1)	(41,882)	(19,389)
137	923	Outside Services Employed		43.1	Labor - A&G - Demand	456,410	274,770	31,343	39,109	13,197	101	432	-	6	1	22,437	10,387
138	924	Property Insurance		64.1	PST&D Plant - Demand	241,242	158,944	17,775	22,340	7,179	28	30	-	0	0	6,808	6,178
139	925	Injuries and Damages		64.1	PST&D Plant - Demand	547,783	360,912	40,361	50,728	16,302	64	69	-	0	0	15,460	14,028
140	926	Pensions & Benefits		43.1	Labor - A&G - Demand	5,081,230	3,059,026	348,939	435,402	146,918	1,124	4,810	-	72	6	249,796	115,640
141	927	Franchise Requirements		64.1	PST&D Plant - Demand	32	21	2	3	1	0	0	-	0	0	1	1
142	928	Regulatory Expense		43.1	Labor - A&G - Demand	352,493	212,209	24,206	30,204	10,192	78	334	-	5	0	17,329	8,022
143	929	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(154,746)	(93,161)	(10,627)	(13,260)	(4,474)	(34)	(146)	-	(2)	(0)	(7,607)	(3,522)
144	930.1	General Advertising Expenses		64.1	PST&D Plant - Demand	6,672	4,396	492	618	199	1	1	-	0	0	188	171
145	930.2	Miscellaneous General Expenses		43.1	Labor - A&G - Demand	14,494,065	8,725,785	995,339	1,241,971	419,078	3,207	13,719	-	205	17	712,536	329,861
146	931	Rents		51.1	General Plant - Demand	252,831	159,358	17,992	22,535	7,417	43	136	-	2	0	9,796	6,112
147		Maintenance															
148	932	Maintenance of General Plant		51.1	General Plant - Demand	147,774	93,142	10,516	13,171	4,335	25	80	-	1	0	5,726	3,573
149		Total A&G				25,552,475	15,495,006	1,764,595	2,203,153	740,483	5,447	22,572	0	334	27	1,214,990	587,138
150																	
151		Other Utility Plant Related O&M		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - DEMAND				54,539,298	33,059,700	3,763,815	4,699,730	1,578,500	11,551	48,937	0	646	53	2,586,084	1,257,605

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.1	Distribution O&M Operations - Demand	511	133	1,895	3,182	4,874	4,807	15,824	395	1,385	1,317	10,167	-
86	871	Load Dispatching		15.0	NCP Demand - Retail Customers	1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	-
87	874	Mains & Services Expense		48.1	Mains & Services - Demand	4,958	1,318	3,601	31,616	48,423	47,760	154,832	3,924	12,153	12,949	57,456	-
88	875	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	148	38	985	901	1,381	1,362	4,552	112	440	377	4,162	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.1	Distribution Plant - Demand	713	190	518	4,546	6,962	6,867	22,262	564	1,747	1,862	8,261	-
94	881	Rents		49.1	Distribution Plant - Demand	10	3	7	61	93	92	298	8	23	25	111	-
95		Maintenance															
96	885	Supervision & Eng.		67.1	Distribution O&M Maintenance - Demand	773	196	5,143	4,708	7,210	7,111	23,776	584	2,297	1,970	21,735	-
97	886	Structure & Improv.		15.0	NCP Demand - Retail Customers	3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	-
98	887	Mains		15.0	NCP Demand - Retail Customers	19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	-
99	889	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	220	56	1,466	1,342	2,055	2,027	6,777	167	655	562	6,195	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		14.0	NCP Demand - Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				38,238	9,779	219,227	234,570	359,261	354,342	1,178,902	29,115	110,536	97,836	977,059	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.1	Labor - A&G - Demand	5,494	1,985	33,310	33,693	51,603	50,896	169,369	5,896	20,277	19,926	165,569	9,337
135	921	Office Supplies and Expenses		64.1	PST&D Plant - Demand	752	574	1,569	4,798	7,348	7,247	23,494	1,700	4,664	5,749	24,546	6,018
136	922	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(1,168)	(422)	(7,083)	(7,164)	(10,972)	(10,822)	(36,013)	(1,254)	(4,311)	(4,237)	(35,205)	(1,985)
137	923	Outside Services Employed		43.1	Labor - A&G - Demand	626	226	3,794	3,838	5,878	5,798	19,293	672	2,310	2,270	18,860	1,064
138	924	Property Insurance		64.1	PST&D Plant - Demand	187	143	389	1,191	1,824	1,799	5,832	422	1,158	1,427	6,093	1,494
139	925	Injuries and Damages		64.1	PST&D Plant - Demand	424	324	884	2,704	4,141	4,085	13,242	958	2,629	3,240	13,835	3,392
140	926	Pensions & Benefits		43.1	Labor - A&G - Demand	6,968	2,518	42,242	42,728	65,441	64,545	214,788	7,477	25,715	25,270	209,968	11,841
141	927	Franchise Requirements		64.1	PST&D Plant - Demand	0	0	0	0	0	0	1	0	0	0	1	0
142	928	Regulatory Expense		43.1	Labor - A&G - Demand	483	175	2,930	2,964	4,540	4,478	14,900	519	1,784	1,753	14,566	821
143	929	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(212)	(77)	(1,286)	(1,301)	(1,993)	(1,966)	(6,541)	(228)	(783)	(770)	(6,394)	(361)
144	930.1	General Advertising Expenses		64.1	PST&D Plant - Demand	5	4	11	33	50	50	161	12	32	39	169	41
145	930.2	Miscellaneous General Expenses		43.1	Labor - A&G - Demand	19,875	7,181	120,494	121,879	186,668	184,112	612,676	21,329	73,350	72,082	598,928	33,775
146	931	Rents		51.1	General Plant - Demand	272	137	1,259	1,689	2,587	2,552	8,411	407	1,247	1,376	8,427	1,075
147		Maintenance															
148	932	Maintenance of General Plant		51.1	General Plant - Demand	159	80	736	987	1,512	1,492	4,916	238	729	804	4,925	628
149		Total A&G				33,864	12,848	199,251	208,039	318,627	314,265	1,044,531	38,149	128,799	128,931	1,024,287	67,140
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - DEMAND				72,102	27,524	431,858	442,608	677,889	668,607	2,223,433	81,725	276,243	276,295	2,208,493	145,901

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	3,362	2,552	271	379	151	1	6	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(80,245)	(60,926)	(6,464)	(9,055)	(3,596)	(31)	(132)	-	(37)	(3)	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	(3,362)	(2,552)	(271)	(379)	(151)	(1)	(6)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(12,285)	(9,328)	(990)	(1,386)	(551)	(5)	(20)	-	(6)	(0)	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	617,680	468,978	49,756	69,702	27,682	241	1,016	-	284	22	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			525,150	398,724	42,302	59,260	23,535	205	864	0	241	19	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Meauring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	3,415	1,730	184	257	102	1	4	-	-	-	234	77
86	871	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense	48.3	Mains & Services - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
88	875	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	67,282	34,084	3,616	5,066	2,012	17	74	-	-	-	4,612	1,525
91	878	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses	49.3	Distribution Plant - Commodity	9,129	4,625	491	687	273	2	10	-	-	-	626	207
94	881	Rents	49.3	Distribution Plant - Commodity	122	62	7	9	4	0	0	-	-	-	8	3
95		Maintenance														
96	885	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	3,035	1,538	163	229	91	1	3	-	-	-	208	69
97	886	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	100,163	50,741	5,383	7,541	2,995	26	110	-	-	-	6,866	2,270
102	892	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			183,146	92,779	9,843	13,789	5,476	48	201	0	0	0	12,555	4,151
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.3	Labor - A&G - Commodity	130,671	92,617	9,826	13,765	5,467	48	201	-	48	4	1,789	592
135	921	Office Supplies and Expenses	64.3	PST&D Plant - Commodity	10,323	5,403	573	803	319	3	12	-	0	0	660	218
136	922	Administrative Expense Transfer	43.3	Labor - A&G - Commodity	(27,784)	(19,693)	(2,089)	(2,927)	(1,162)	(10)	(43)	-	(10)	(1)	(380)	(126)
137	923	Outside Services Employed	43.3	Labor - A&G - Commodity	14,885	10,550	1,119	1,568	623	5	23	-	5	0	204	67
138	924	Property Insurance	64.3	PST&D Plant - Commodity	2,562	1,341	142	199	79	1	3	-	0	0	164	54
139	925	Injuries and Damages	64.3	PST&D Plant - Commodity	5,818	3,046	323	453	180	2	7	-	0	0	372	123
140	926	Pensions & Benefits	43.3	Labor - A&G - Commodity	165,712	117,453	12,461	17,456	6,933	60	254	-	61	5	2,269	750
141	927	Franchise Requirements	64.3	PST&D Plant - Commodity	0	0	0	0	0	0	0	-	0	0	0	0
142	928	Regulatory Expense	43.3	Labor - A&G - Commodity	11,496	8,148	864	1,211	481	4	18	-	4	0	157	52
143	929	Duplicate Charges - Credit	43.3	Labor - A&G - Commodity	(5,047)	(3,577)	(379)	(532)	(211)	(2)	(8)	-	(2)	(0)	(69)	(23)
144	930.1	General Advertising Expenses	64.3	PST&D Plant - Commodity	71	37	4	6	2	0	0	-	0	0	5	1
145	930.2	Miscellaneous General Expenses	43.3	Labor - A&G - Commodity	472,688	335,033	35,545	49,794	19,776	172	726	-	174	13	6,473	2,140
146	931	Rents	51.3	General Plant - Commodity	5,480	3,636	386	540	215	2	8	-	2	0	142	47
147		Maintenance														
148	932	Maintenance of General Plant	51.3	General Plant - Commodity	3,203	2,125	225	316	125	1	5	-	1	0	83	27
149		Total A&G			790,078	556,120	59,001	82,653	32,826	285	1,204	0	284	22	11,870	3,925
150																
151		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - COMMODITY			1,498,375	1,047,623	111,147	155,703	61,838	538	2,269	0	525	40	24,425	8,076

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.3	Distribution O&M Operations - Commodity	13	3	35	35	66	81	349	5	16	29	194	-
86	871	Load Dispatching		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.3	Mains & Services - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
88	875	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	264	62	685	696	1,292	1,601	6,868	102	321	568	3,818	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.3	Distribution Plant - Commodity	36	8	93	94	175	217	932	14	43	77	518	-
94	881	Rents		49.3	Distribution Plant - Commodity	0	0	1	1	2	3	12	0	1	1	7	-
95		Maintenance															
96	885	Supervision & Eng.		67.3	Distribution O&M Maintenance - Commodity	12	3	31	31	58	72	310	5	14	26	172	-
97	886	Structure & Improv.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				718	168	1,865	1,895	3,517	4,358	18,694	278	873	1,545	10,393	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.3	Labor - A&G - Commodity	102	24	266	270	501	621	2,665	40	124	220	1,481	-
135	921	Office Supplies and Expenses		64.3	PST&D Plant - Commodity	38	9	98	100	185	229	983	15	46	81	547	-
136	922	Administrative Expense Transfer		43.3	Labor - A&G - Commodity	(22)	(5)	(57)	(57)	(107)	(132)	(567)	(8)	(26)	(47)	(315)	-
137	923	Outside Services Employed		43.3	Labor - A&G - Commodity	12	3	30	31	57	71	304	5	14	25	169	-
138	924	Property Insurance		64.3	PST&D Plant - Commodity	9	2	24	25	46	57	244	4	11	20	136	-
139	925	Injuries and Damages		64.3	PST&D Plant - Commodity	21	5	55	56	104	129	554	8	26	46	308	-
140	926	Pensions & Benefits		43.3	Labor - A&G - Commodity	130	30	337	343	636	788	3,379	50	158	279	1,879	-
141	927	Franchise Requirements		64.3	PST&D Plant - Commodity	0	0	0	0	0	0	0	0	0	0	0	-
142	928	Regulatory Expense		43.3	Labor - A&G - Commodity	9	2	23	24	44	55	234	3	11	19	130	-
143	929	Duplicate Charges - Credit		43.3	Labor - A&G - Commodity	(4)	(1)	(10)	(10)	(19)	(24)	(103)	(2)	(5)	(9)	(57)	-
144	930.1	General Advertising Expenses		64.3	PST&D Plant - Commodity	0	0	1	1	1	2	7	0	0	1	4	-
145	930.2	Miscellaneous General Expenses		43.3	Labor - A&G - Commodity	370	86	962	977	1,813	2,247	9,639	143	450	797	5,358	-
146	931	Rents		51.3	General Plant - Commodity	8	2	21	21	40	49	212	3	10	18	118	-
147		Maintenance															
148	932	Maintenance of General Plant		51.3	General Plant - Commodity	5	1	12	13	23	29	124	2	6	10	69	-
149		Total A&G				679	158	1,764	1,792	3,325	4,121	17,675	263	825	1,461	9,826	0
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - COMMODITY				1,397	326	3,629	3,687	6,842	8,479	36,369	541	1,698	3,006	20,219	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			7,418	5,648	629	824	306	3	6	0	3	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			(177,069)	(134,809)	(15,007)	(19,663)	(7,293)	(66)	(145)	0	(80)	(6)	0	0
27	811	Gas Used for Production Ext			(7,418)	(5,648)	(629)	(824)	(306)	(3)	(6)	0	(3)	(0)	0	0
28	812	Gas Used for Other Utility Ops			(27,109)	(20,639)	(2,298)	(3,010)	(1,116)	(10)	(22)	0	(12)	(1)	0	0
29	813	Other Gas Supply Expenses			1,362,980	1,037,683	115,519	151,356	56,134	506	1,116	0	618	49	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			1,158,802	882,236	98,214	128,682	47,725	430	949	0	525	42	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			63,057	48,116	5,564	6,908	2,407	22	8	0	28	2	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			327	250	29	36	12	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			144,327	102,526	11,228	14,222	4,327	0	21	0	0	0	0	4,028
63	851	System control and load dispatching			663,327	471,207	51,602	65,362	19,888	0	94	0	0	0	0	18,512
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			638,512	453,579	49,671	62,917	19,144	0	91	0	0	0	0	17,819
66	854	Gas for compressor station fuel			114,012	80,991	8,869	11,234	3,418	0	16	0	0	0	0	3,182
67	856	Other fuel and power for compressor stations			10,369	7,366	807	1,022	311	0	1	0	0	0	0	289
68	857	Mains expenses			3,849,380	2,734,480	299,453	379,307	115,411	0	547	0	0	0	0	107,427
69	858	Measuring and regulating station expenses			551,609	391,846	42,911	54,354	16,538	0	78	0	0	0	0	15,394
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			246,358	175,005	19,165	24,275	7,386	0	35	0	0	0	0	6,875
72		Rents			6,676	4,743	519	658	200	0	1	0	0	0	0	186
73		Maintenance														
74	861	Maint. Sup., & Eng.			86,674	61,571	6,743	8,541	2,599	0	12	0	0	0	0	2,419
75	862	Structures and Improvements			3,909	2,777	304	385	117	0	1	0	0	0	0	109
76	863	Mains			369,339	262,367	28,732	36,394	11,073	0	52	0	0	0	0	10,307
77	864	Compressor Station Equip Maint			335,463	238,302	26,096	33,056	10,058	0	48	0	0	0	0	9,362
78	865	Meas. & Regul. Station Equip Maint			309,132	219,598	24,048	30,461	9,268	0	44	0	0	0	0	8,627
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			65	46	5	6	2	0	0	0	0	0	0	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			0	0	0	0	0	0	0	0	0	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			0	0	0	0	0	0	0	0	0	0	0	0
27	811	Gas Used for Production Ext			0	0	0	0	0	0	0	0	0	0	0	0
28	812	Gas Used for Other Utility Ops			0	0	0	0	0	0	0	0	0	0	0	0
29	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			0	96	263	0	0	0	0	285	727	975	4,079	1,551
63	851	System control and load dispatching			0	443	1,211	0	0	0	0	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			0	427	1,166	0	0	0	0	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel			0	76	208	0	0	0	0	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations			0	7	19	0	0	0	0	20	52	70	293	111
68	857	Mains expenses			0	2,572	7,027	0	0	0	0	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses			0	369	1,007	0	0	0	0	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			0	165	450	0	0	0	0	486	1,241	1,665	6,963	2,647
72		Rents			0	4	12	0	0	0	0	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.			0	58	158	0	0	0	0	171	436	586	2,450	931
75	862	Structures and Improvements			0	3	7	0	0	0	0	8	20	26	110	42
76	863	Mains			0	247	674	0	0	0	0	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint			0	224	612	0	0	0	0	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint			0	207	564	0	0	0	0	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation	Allocation	Total	Residential	Small	General Service Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			1,972,008	1,694,952	120,685	57,129	10,070	2,026	674	0	19	21	28,217	9,737
86	871	Load Dispatching			665,611	372,598	43,086	53,497	18,641	187	935	0	0	0	43,379	14,759
87	874	Mains & Services Expense			21,542,778	18,772,547	1,259,084	581,597	100,165	22,441	5,392	0	152	145	287,209	99,653
88	875	Meas. & Reg Station Expense - Gen			2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	0	0	0	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind			179,362	0	133,690	43,264	2,407	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			148,465	79,529	8,871	11,591	4,285	40	188	0	0	0	9,903	3,325
91	878	Meter & House Regulator Expense			13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	0	182	203	68,079	24,045
92	879	Customer Installations Expense			2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	0	37	41	13,794	4,872
93	880	Other Expenses			3,262,041	2,808,358	193,689	103,260	17,040	3,649	966	0	48	78	52,019	17,796
94	881	Rents			43,724	37,643	2,596	1,384	228	49	13	0	1	1	697	239
95		Maintenance														
96	885	Supervision & Eng.			498,410	302,496	32,759	36,001	12,063	200	618	0	1	1	28,262	9,625
97	886	Structure & Improv.			1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	0	0	0	118,260	40,237
98	887	Mains			10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	0	0	0	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen			1,425,491	797,966	92,274	114,571	39,922	400	2,003	0	0	0	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind			51,932	0	38,709	12,527	697	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			221,021	118,395	13,207	17,255	6,380	60	280	0	0	0	14,743	4,950
102	892	Services			1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	0	30	29	11,812	4,352
103	893	Meters & House Regulators			407,068	371,947	23,175	7,450	391	469	108	0	6	6	2,090	738
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			63,117,981	49,969,875	3,939,477	2,561,655	645,937	54,235	36,781	0	476	526	1,621,589	555,217
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			39,873	36,421	2,279	737	41	46	11	0	0	0	202	72
110	902	Meter Reading Expenses			2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	0	20	0	11,435	4,069
111	903	Customer Records and Collection Exp.			9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	0	80	0	46,744	16,635
112	904	Uncollectible Accounts			5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	0	46	0	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.			1,038,350	948,453	59,341	19,204	1,069	1,194	285	0	9	0	5,253	1,869
114		Total Customer Accounts			17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			250	228	14	5	0	0	0	0	0	0	1	0
119	908	Customer Assistance Expenses			265,881	242,862	15,195	4,917	274	306	73	0	2	0	1,345	479
120	909	Information and Instructional Expenses			114,687	104,758	6,554	2,121	118	132	32	0	1	0	580	206
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			497,448	454,380	28,429	9,200	512	572	137	0	4	0	2,517	896
128	913	Advertising Expenses			2,047	1,870	117	38	2	2	1	0	0	0	10	4
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			11,441,894	9,136,599	725,180	502,408	129,611	9,341	5,975	0	183	81	239,250	106,252
135	921	Office Supplies and Expenses			4,004,236	3,362,867	248,110	164,329	34,837	3,851	1,101	0	51	83	54,900	34,411
136	922	Administrative Expense Transfer			(2,432,873)	(1,942,701)	(154,194)	(106,826)	(27,559)	(1,986)	(1,270)	0	(39)	(17)	(50,871)	(22,592)
137	923	Outside Services Employed			1,303,346	1,040,750	82,605	57,229	14,764	1,064	681	0	21	9	27,253	12,103
138	924	Property Insurance			993,942	834,740	61,586	40,790	8,647	956	273	0	13	21	13,627	8,542
139	925	Injuries and Damages			2,256,927	1,895,429	139,843	92,622	19,635	2,171	620	0	29	47	30,943	19,395
140	926	Pensions & Benefits			14,510,184	11,586,695	919,646	637,135	164,368	11,846	7,577	0	233	103	303,408	134,744
141	927	Franchise Requirements			130	109	8	5	1	0	0	0	0	0	2	1
142	928	Regulatory Expense			1,006,594	803,787	63,797	44,199	11,402	822	526	0	16	7	21,048	9,347
143	929	Duplicate Charges - Credit			(441,900)	(352,866)	(28,007)	(19,404)	(5,006)	(361)	(231)	0	(7)	(3)	(9,240)	(4,104)
144	930.1	General Advertising Expenses			27,489	23,086	1,703	1,128	239	26	8	0	0	1	377	236
145	930.2	Miscellaneous General Expenses			41,389,892	33,050,722	2,623,265	1,817,408	468,854	33,791	21,613	0	664	292	865,464	384,354
146	931	Rents			881,022	724,918	55,104	37,198	8,618	795	332	0	12	13	14,692	7,822
147		Maintenance														
148	932	Maintenance of General Plant			514,939	423,700	32,207	21,741	5,037	464	194	0	7	8	8,587	4,572
149		Total A&G			75,455,822	60,587,833	4,770,855	3,289,963	833,450	62,781	37,397	0	1,183	644	1,519,440	695,084
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			165,853,615	133,801,744	10,454,618	7,055,815	1,768,546	138,997	81,321	0	2,376	1,214	3,235,778	1,488,557

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

					CNG	CNG	Irrigation	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Large Vol	Wholesale
					Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport
			Allocation	Allocation	CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	WTt
			Factor	Basis												
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			552	142	3,248	3,711	5,289	5,115	16,445	474	1,484	1,437	10,505	77
86	871	Load Dispatching			1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	0
87	874	Mains & Services Expense			5,263	1,395	18,108	37,361	52,415	50,395	157,884	4,791	13,082	14,032	58,997	671
88	875	Meas. & Reg Station Expense - Gen			4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	0
89	876	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			412	99	1,670	1,598	2,672	2,963	11,420	214	760	945	7,980	0
91	878	Meter & House Regulator Expense			203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense			41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses			834	216	3,445	6,093	8,225	7,767	24,040	793	2,053	2,210	9,217	245
94	881	Rents			11	3	46	82	110	104	322	11	28	30	124	3
95		Maintenance														
96	885	Supervision & Eng.			786	199	5,227	4,763	7,285	7,195	24,100	593	2,316	2,001	21,915	5
97	886	Structure & Improv.			3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	0
98	887	Mains			19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	0
99	889	Meas. & Reg Station Expense - Gen			2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	0
100	890	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			613	148	2,486	2,378	3,978	4,411	17,001	319	1,132	1,407	11,879	0
102	892	Services			33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators			6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			39,660	10,110	253,766	248,829	371,556	364,401	1,204,447	31,238	113,481	101,676	991,089	1,959
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses			34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.			138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts			78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.			15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts			266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses			4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses			2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			6	1	296	95	62	39	42	13	14	16	16	13
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses			0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			7	1	388	125	82	51	55	17	19	20	21	17
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			5,716	2,036	39,260	36,047	53,563	52,459	173,146	6,243	20,744	20,525	167,616	9,659
135	921	Office Supplies and Expenses			880	603	4,658	6,430	8,680	8,197	25,372	1,942	4,986	6,117	25,555	6,276
136	922	Administrative Expense Transfer			(1,215)	(433)	(8,348)	(7,665)	(11,389)	(11,154)	(36,816)	(1,327)	(4,411)	(4,364)	(35,640)	(2,054)
137	923	Outside Services Employed			651	232	4,472	4,106	6,101	5,976	19,723	711	2,363	2,338	19,093	1,100
138	924	Property Insurance			218	150	1,156	1,596	2,155	2,035	6,298	482	1,238	1,518	6,343	1,558
139	925	Injuries and Damages			496	340	2,626	3,624	4,892	4,620	14,300	1,094	2,811	3,448	14,404	3,537
140	926	Pensions & Benefits			7,249	2,582	49,788	45,714	67,927	66,527	219,577	7,917	26,307	26,029	212,565	12,250
141	927	Franchise Requirements			0	0	0	0	0	0	1	0	0	0	1	0
142	928	Regulatory Expense			503	179	3,454	3,171	4,712	4,615	15,232	549	1,825	1,806	14,746	850
143	929	Duplicate Charges - Credit			(221)	(79)	(1,516)	(1,392)	(2,069)	(2,026)	(6,687)	(241)	(801)	(793)	(6,474)	(373)
144	930.1	General Advertising Expenses			6	4	32	44	60	56	174	13	34	42	175	43
145	930.2	Miscellaneous General Expenses			20,677	7,365	142,018	130,397	193,759	189,765	626,337	22,582	75,039	74,248	606,335	34,942
146	931	Rents			295	143	1,848	1,975	2,822	2,724	8,774	449	1,303	1,443	8,622	1,118
147		Maintenance														
148	932	Maintenance of General Plant			172	83	1,080	1,154	1,649	1,592	5,128	263	762	843	5,040	654
149		Total A&G			35,428	13,204	240,528	225,203	332,863	325,387	1,070,559	40,677	132,199	133,200	1,038,383	69,561
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			75,367	28,266	522,241	478,710	707,484	691,704	2,277,064	87,021	283,286	285,170	2,237,415	150,922

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	Large GSL	Trans. Eligible GSTE	Generator SGS	Sales GIS	Supply KGSSD	Resale SSRk	Resale SSR-BHk	Transport STk	Transport STt
	Acct. No.	Customer															
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0 -	0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Acct. No.	Customer														
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																	
82		Distribution:															
83		Operation															
84	870	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	455,694	413,526	27,505	9,129	524		525	123	-	5	6	2,577	921
85	871	Load Dispatching	66.2	Distribution O&M Operations - Customer	1,347,834	1,223,114	81,352	27,000	1,549		1,554	365	-	15	17	7,621	2,723
86	874	Mains & Services Expense	66.2	Distribution O&M Operations - Customer	669,991	607,994	40,439	13,422	770		772	182	-	7	8	3,788	1,353
87	875	Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	8,694,466	7,889,930	524,776	174,171	9,992		10,023	2,356	-	96	108	49,162	17,564
88	876	Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	1,325,514	1,202,858	80,005	26,553	1,523		1,528	359	-	15	16	7,495	2,678
89	877	Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	124,633	113,100	7,523	2,497	143		144	34	-	1	2	705	252
90	878	Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	125,981	114,323	7,604	2,524	145		145	34	-	1	2	712	255
91	879	Customer Installations Expense	66.2	Distribution O&M Operations - Customer	8,621,797	7,823,985	520,390	172,715	9,909		9,940	2,336	-	96	107	48,751	17,418
92	880	Other Expenses	66.2	Distribution O&M Operations - Customer	2,198,979	1,995,498	132,725	44,051	2,527		2,535	596	-	24	27	12,434	4,442
93	881	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
94		Maintenance															
95	885	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	221,487	197,390	15,980	5,259	305		250	58	-	3	3	1,307	479
96	886	Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	61,405	54,724	4,430	1,458	85		69	16	-	1	1	362	133
97	887	Mains	67.2	Distribution O&M Maintenance - Customer	906,272	807,673	65,386	21,517	1,249		1,023	237	-	14	14	5,349	1,959
98	889	Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	145,069	129,286	10,467	3,444	200		164	38	-	2	2	856	314
99	890	Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	1,239	1,104	89	29	2		1	0	-	0	0	7	3
100	891	Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	16,664	14,851	1,202	396	23		19	4	-	0	0	98	36
101	892	Services	67.2	Distribution O&M Maintenance - Customer	143,909	128,252	10,383	3,417	198		162	38	-	2	2	849	311
102	893	Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	41,313	36,818	2,981	981	57		47	11	-	1	1	244	89
103	894	Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	6,582	5,866	475	156	9		7	2	-	0	0	39	14
104		Total Distribution			25,108,828	22,760,294	1,533,710	508,718	29,209		28,909	6,789	0	285	315	142,358	50,942
105																	
106		Customer Accounts:															
107		Operation															
108	901	Supervision	3.0	Total Customers	1,092,777	998,168	62,452	20,211	1,125		1,256	300	-	10	-	5,528	1,967
109	902	Meter Reading Expenses	3.0	Total Customers	4,061,097	3,709,502	232,090	75,109	4,179		4,668	1,116	-	35	-	20,546	7,311
110	903	Customer Records and Collection Exp.	3.0	Total Customers	77,731	71,002	4,442	1,438	80		89	21	-	1	-	393	140
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	927,464	847,167	53,004	17,153	954		1,066	255	-	8	-	4,692	1,670
113		Total Customer Accounts			6,159,068	5,625,839	351,989	113,910	6,338		7,080	1,692	0	54	0	31,159	11,089
114																	
115		Customer Service and Information:															
116		Operation															
117	907	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	3.0	Total Customers	1,296	1,184	74	24	1		1	0	-	0	-	7	2
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	3.0	Total Customers	0	-	-	-	-		-	-	-	-	-	-	-
121		Total Customer Service and Information			1,296	1,184	74	24	1		1	0	0	0	0	7	2
122																	
123		Sales:															
124		Operation															
125	911	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	3.0	Total Customers	432,183	394,766	24,699	7,993	445		497	119	-	4	-	2,186	778
127	913	Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
129		Total Sales			432,183	394,766	24,699	7,993	445		497	119	0	4	0	2,186	778
130																	
131		Administrative & General:															
132		Operation															
133	920	Salaries	43.2	Labor - A&G - Customer	4,984,672	4,525,647	300,399	99,162	5,660		5,737	1,352	-	54	50	27,628	9,876
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
146		Maintenance															
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
148		Total A&G			4,984,672	4,525,647	300,399	99,162	5,660		5,737	1,352	0	54	50	27,628	9,876
149																	
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - CUSTOMER			36,686,046	33,307,729	2,210,871	729,807	41,653		42,225	9,952	0	396	364	203,339	72,687

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82			Distribution:														
83			Operation														
84	870		Supervision & Eng.	66.2	Distribution O&M Operations - Customer	8	2	356	133	94	61	73	20	22	25	39	21
85	871		Load Dispatching	66.2	Distribution O&M Operations - Customer	23	5	1,052	394	279	181	217	59	66	73	115	61
86	874		Mains & Services Expense	66.2	Distribution O&M Operations - Customer	11	3	523	196	139	90	108	29	33	36	57	31
87	875		Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	146	33	6,785	2,542	1,803	1,167	1,402	378	426	469	741	396
88	876		Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	22	5	1,034	388	275	178	214	58	65	71	113	60
89	877		Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	2	0	97	36	26	17	20	5	6	7	11	6
90	878		Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	2	0	98	37	26	17	20	5	6	7	11	6
91	879		Customer Installations Expense	66.2	Distribution O&M Operations - Customer	145	33	6,729	2,521	1,788	1,157	1,390	375	422	465	735	393
92	880		Other Expenses	66.2	Distribution O&M Operations - Customer	37	8	1,716	643	456	295	355	96	108	119	187	100
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94			Maintenance														
95	885		Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	4	1	165	73	53	36	43	12	12	15	24	14
96	886		Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	1	0	46	20	15	10	12	3	3	4	7	4
97	887		Mains	67.2	Distribution O&M Maintenance - Customer	15	4	676	300	216	146	177	47	51	61	100	59
98	889		Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	2	1	108	48	35	23	28	8	8	10	16	9
99	890		Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	0	0	1	0	0	0	0	0	0	0	0	0
100	891		Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	0	0	12	6	4	3	3	1	1	1	2	1
101	892		Services	67.2	Distribution O&M Maintenance - Customer	2	1	107	48	34	23	28	8	8	10	16	9
102	893		Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	1	0	31	14	10	7	8	2	2	3	5	3
103	894		Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	0	0	5	2	2	1	1	0	0	0	1	0
104			Total Distribution			421	98	19,542	7,400	5,254	3,412	4,101	1,105	1,241	1,374	2,179	1,174
105																	
106			Customer Accounts:														
107			Operation														
108	901		Supervision	3.0	Total Customers	16	3	850	273	179	112	120	38	41	45	46	37
109	902		Meter Reading Expenses	3.0	Total Customers	60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903		Customer Records and Collection Exp.	3.0	Total Customers	1	0	60	19	13	8	9	3	3	3	3	3
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	14	3	721	232	152	95	102	32	35	38	39	32
113			Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																	
115			Customer Service and Information:														
116			Operation														
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	3.0	Total Customers	0	0	1	0	0	0	0	0	0	0	0	0
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
121			Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																	
123			Sales:														
124			Operation														
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	3.0	Total Customers	6	1	336	108	71	44	47	15	16	18	18	15
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129			Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																	
131			Administrative & General:														
132			Operation														
133	920		Salaries	43.2	Labor - A&G - Customer	82	18	3,879	1,423	996	643	759	209	234	258	387	220
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146			Maintenance														
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148			Total A&G			82	18	3,879	1,423	996	643	759	209	234	258	387	220
149																	
150			Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152			TOTAL LABOR EXPENSE - CUSTOMER			601	135	28,549	10,469	7,328	4,729	5,584	1,541	1,720	1,902	2,845	1,620

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Demand															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	547,585	417,837	48,317	59,992	20,904	195	73	-	245	20	-	-	
32		Total Other Gas Supply Expenses			547,585	417,837	48,317	59,992	20,904	195	73	0	245	20	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	9,151	6,500	712	902	274	-	1	-	-	-	-	255	
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	123,154	87,485	9,580	12,135	3,692	-	18	-	-	-	-	3,437	
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	654,943	465,251	50,950	64,536	19,636	-	93	-	-	-	-	18,278	
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
67	856	Mains Expense	41.5	Transmission O&M - Demand	480,170	341,098	37,354	47,315	14,396	-	68	-	-	-	-	13,400	
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	1,579,957	1,122,352	122,909	155,684	47,370	-	225	-	-	-	-	44,093	
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
70	859	Other Expenses	41.5	Transmission O&M - Demand	375,419	266,686	29,205	36,993	11,256	-	53	-	-	-	-	10,477	
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
72		Maintenance															
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	169,510	120,414	13,187	16,703	5,082	-	24	-	-	-	-	4,731	
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	77,663	55,170	6,042	7,653	2,328	-	11	-	-	-	-	2,167	
75	863	Mains	41.5	Transmission O&M - Demand	177	126	14	17	5	-	0	-	-	-	-	5	
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	111,427	79,155	8,668	10,980	3,341	-	16	-	-	-	-	3,110	
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	189,212	134,410	14,719	18,644	5,673	-	27	-	-	-	-	5,280	
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233	

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	-	6	17	-	-	-	-	18	46	62	259	98
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	-	82	225	-	-	-	-	243	620	832	3,481	1,323
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	-	438	1,196	-	-	-	-	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	41.5	Transmission O&M - Demand	-	321	877	-	-	-	-	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	-	1,056	2,884	-	-	-	-	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	41.5	Transmission O&M - Demand	-	251	685	-	-	-	-	741	1,891	2,537	10,611	4,034
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	-	113	309	-	-	-	-	334	854	1,145	4,791	1,822
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	-	52	142	-	-	-	-	153	391	525	2,195	835
75	863	Mains	41.5	Transmission O&M - Demand	-	0	0	-	-	-	-	0	1	1	5	2
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	-	74	203	-	-	-	-	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	-	126	345	-	-	-	-	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	75,408	43,284	5,005	6,215	2,165	21	57	-	-	-	4,973	1,685
85	871	Load Dispatching	66.1	Distribution O&M Operations - Demand	223,039	128,023	14,804	18,381	6,405	62	170	-	-	-	14,708	4,985
86	874	Mains & Services Expense	66.1	Distribution O&M Operations - Demand	110,870	63,639	7,359	9,137	3,184	31	84	-	-	-	7,311	2,478
87	875	Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	1,438,757	825,838	95,497	118,572	41,316	399	1,094	-	-	-	94,878	32,155
88	876	Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	219,346	125,903	14,559	18,077	6,299	61	167	-	-	-	14,465	4,902
89	877	Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	20,624	11,838	1,369	1,700	592	6	16	-	-	-	1,360	461
90	878	Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	20,847	11,966	1,384	1,718	599	6	16	-	-	-	1,375	466
91	879	Customer Installations Expense	66.1	Distribution O&M Operations - Demand	1,426,732	818,935	94,699	117,581	40,971	396	1,085	-	-	-	94,085	31,887
92	880	Other Expenses	66.1	Distribution O&M Operations - Demand	363,886	208,869	24,153	29,989	10,450	101	277	-	-	-	23,996	8,133
93	881	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance														
95	885	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	1,315,702	736,508	85,167	105,747	36,847	369	1,849	-	-	-	85,746	29,174
96	886	Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	364,763	204,188	23,612	29,317	10,215	102	512	-	-	-	23,772	8,088
97	887	Mains	67.1	Distribution O&M Maintenance - Demand	5,383,547	3,013,621	348,484	432,691	150,769	1,509	7,564	-	-	-	350,854	119,375
98	889	Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	861,758	482,398	55,783	69,262	24,134	242	1,211	-	-	-	56,162	19,109
99	890	Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	7,360	4,120	476	592	206	2	10	-	-	-	480	163
100	891	Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	98,991	55,414	6,408	7,956	2,772	28	139	-	-	-	6,451	2,195
101	892	Services	67.1	Distribution O&M Maintenance - Demand	854,863	478,538	55,336	68,708	23,941	240	1,201	-	-	-	55,713	18,956
102	893	Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	245,412	137,377	15,886	19,724	6,873	69	345	-	-	-	15,994	5,442
103	894	Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	39,100	21,887	2,531	3,143	1,095	11	55	-	-	-	2,548	867
104		Total Distribution			13,071,005	7,372,346	852,511	1,058,510	368,834	3,653	15,850	0	0	0	854,870	290,520
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries	43.1	Labor - A&G - Demand	2,734,276	1,646,102	187,769	234,295	79,058	605	2,588	-	39	3	134,418	62,228
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance														
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			2,734,276	1,646,102	187,769	234,295	79,058	605	2,588	0	39	3	134,418	62,228
149																
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																
152		TOTAL LABOR EXPENSE - DEMAND			20,123,649	12,114,932	1,381,935	1,724,360	581,851	4,452	19,048	0	284	23	989,289	457,981

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82		Distribution:															
83		Operation															
84	870		Supervision & Eng.	66.1	Distribution O&M Operations - Demand	138	36	511	859	1,315	1,297	4,269	107	374	355	2,743	-
85	871		Load Dispatching	66.1	Distribution O&M Operations - Demand	407	106	1,512	2,539	3,889	3,836	12,627	315	1,105	1,051	8,113	-
86	874		Mains & Services Expense	66.1	Distribution O&M Operations - Demand	203	53	752	1,262	1,933	1,907	6,277	157	549	523	4,033	-
87	875		Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	2,628	683	9,754	16,380	25,087	24,744	81,452	2,033	7,131	6,781	52,335	-
88	876		Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	401	104	1,487	2,497	3,825	3,772	12,418	310	1,087	1,034	7,979	-
89	877		Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	38	10	140	235	360	355	1,168	29	102	97	750	-
90	878		Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	38	10	141	237	364	359	1,180	29	103	98	758	-
91	879		Customer Installations Expense	66.1	Distribution O&M Operations - Demand	2,606	677	9,672	16,243	24,878	24,537	80,771	2,016	7,071	6,724	51,898	-
92	880		Other Expenses	66.1	Distribution O&M Operations - Demand	665	173	2,467	4,143	6,345	6,258	20,601	514	1,804	1,715	13,237	-
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885		Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	2,399	609	15,959	14,608	22,374	22,067	73,779	1,813	7,128	6,114	67,445	-
96	886		Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	665	169	4,424	4,050	6,203	6,118	20,454	503	1,976	1,695	18,698	-
97	887		Mains	67.1	Distribution O&M Maintenance - Demand	9,815	2,492	65,299	59,773	91,547	90,294	301,888	7,419	29,165	25,017	275,970	-
98	889		Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	1,571	399	10,453	9,568	14,654	14,454	48,324	1,188	4,669	4,005	44,175	-
99	890		Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	13	3	89	82	125	123	413	10	40	34	377	-
100	891		Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	180	46	1,201	1,099	1,683	1,660	5,551	136	536	460	5,074	-
101	892		Services	67.1	Distribution O&M Maintenance - Demand	1,559	396	10,369	9,492	14,537	14,338	47,937	1,178	4,631	3,973	43,822	-
102	893		Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	447	114	2,977	2,725	4,173	4,116	13,762	338	1,330	1,140	12,580	-
103	894		Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	71	18	474	434	665	656	2,193	54	212	182	2,004	-
104		Total Distribution				23,845	6,096	137,680	146,226	223,956	220,890	735,063	18,149	69,014	60,999	611,993	0
105																	
106		Customer Accounts:															
107		Operation															
108	901		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920		Salaries	43.1	Labor - A&G - Demand	3,749	1,355	22,731	22,992	35,214	34,732	115,580	4,024	13,837	13,598	112,987	6,372
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G				3,749	1,355	22,731	22,992	35,214	34,732	115,580	4,024	13,837	13,598	112,987	6,372
149																	
150		Other Utility Plant Related Payroll		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - DEMAND				27,594	9,971	167,295	169,218	259,171	255,622	850,643	29,613	101,840	100,078	831,555	46,893

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Commodity															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	453,820	344,566	36,557	51,211	20,339	177	746	-	209	16	-	-	
32		Total Other Gas Supply Expenses			453,820	344,566	36,557	51,211	20,339	177	746	0	209	16	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	921	467	50	69	28	0	1	-	-	-	63	21
85	871	Load Dispatching	66.3	Distribution O&M Operations - Commodity	2,725	1,380	146	205	81	1	3	-	-	-	187	62
86	874	Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	1,354	686	73	102	41	0	1	-	-	-	93	31
87	875	Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	17,577	8,904	945	1,323	526	5	19	-	-	-	1,205	398
88	876	Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	2,680	1,357	144	202	80	1	3	-	-	-	184	61
89	877	Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	252	128	14	19	8	0	0	-	-	-	17	6
90	878	Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	255	129	14	19	8	0	0	-	-	-	17	6
91	879	Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	17,430	8,830	937	1,312	521	5	19	-	-	-	1,195	395
92	880	Other Expenses	66.3	Distribution O&M Operations - Commodity	4,445	2,252	239	335	133	1	5	-	-	-	305	101
93	881	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance														
95	885	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	9,418	4,771	506	709	282	2	10	-	-	-	646	213
96	886	Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	2,611	1,323	140	197	78	1	3	-	-	-	179	59
97	887	Mains	67.3	Distribution O&M Maintenance - Commodity	38,538	19,523	2,071	2,902	1,152	10	42	-	-	-	2,642	873
98	889	Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	6,169	3,125	332	464	184	2	7	-	-	-	423	140
99	890	Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	53	27	3	4	2	0	0	-	-	-	4	1
100	891	Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	709	359	38	53	21	0	1	-	-	-	49	16
101	892	Services	67.3	Distribution O&M Maintenance - Commodity	6,119	3,100	329	461	183	2	7	-	-	-	420	139
102	893	Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	1,757	890	94	132	53	0	2	-	-	-	120	40
103	894	Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	280	142	15	21	8	0	0	-	-	-	19	6
104		Total Distribution			113,292	57,392	6,089	8,530	3,388	29	124	0	0	0	7,766	2,568
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries	43.3	Labor - A&G - Commodity	89,172	63,203	6,706	9,394	3,731	32	137	-	33	3	1,221	404
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance														
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			89,172	63,203	6,706	9,394	3,731	32	137	0	33	3	1,221	404
149																
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																
152		TOTAL LABOR EXPENSE - COMMODITY			656,284	465,161	49,351	69,134	27,457	239	1,007	0	241	19	8,988	2,972

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82		Distribution:															
83		Operation															
84	870		Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	4	1	9	10	18	22	94	1	4	8	52	-
85	871		Load Dispatching	66.3	Distribution O&M Operations - Commodity	11	2	28	28	52	65	278	4	13	23	155	-
86	874		Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	5	1	14	14	26	32	138	2	6	11	77	-
87	875		Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	69	16	179	182	337	418	1,794	27	84	148	997	-
88	876		Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	11	2	27	28	51	64	274	4	13	23	152	-
89	877		Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	1	0	3	3	5	6	26	0	1	2	14	-
90	878		Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	1	0	3	3	5	6	26	0	1	2	14	-
91	879		Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	68	16	178	180	335	415	1,779	26	83	147	989	-
92	880		Other Expenses	66.3	Distribution O&M Operations - Commodity	17	4	45	46	85	106	454	7	21	38	252	-
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885		Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	37	9	96	97	181	224	961	14	45	79	534	-
96	886		Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	10	2	27	27	50	62	267	4	12	22	148	-
97	887		Mains	67.3	Distribution O&M Maintenance - Commodity	151	35	393	399	740	917	3,934	58	184	325	2,187	-
98	889		Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	24	6	63	64	118	147	630	9	29	52	350	-
99	890		Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	0	0	1	1	1	1	5	0	0	0	3	-
100	891		Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	3	1	7	7	14	17	72	1	3	6	40	-
101	892		Services	67.3	Distribution O&M Maintenance - Commodity	24	6	62	63	118	146	625	9	29	52	347	-
102	893		Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	7	2	18	18	34	42	179	3	8	15	100	-
103	894		Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	1	0	3	3	5	7	29	0	1	2	16	-
104		Total Distribution				444	104	1,154	1,172	2,175	2,696	11,564	172	540	956	6,429	0
105																	
106		Customer Accounts:															
107		Operation															
108	901		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920		Salaries	43.3	Labor - A&G - Commodity	70	16	181	184	342	424	1,818	27	85	150	1,011	-
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G				70	16	181	184	342	424	1,818	27	85	150	1,011	0
149																	
150		Other Utility Plant Related Payroll		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - COMMODITY				514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Acct. No.	**Total Labor Expenses**														
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
32		Total Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			9,151	6,500	712	902	274	0	1	0	0	0	0	255
63	851	System Control & Load Dispatching			123,154	87,485	9,580	12,135	3,692	0	18	0	0	0	0	3,437
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			654,943	465,251	50,950	64,536	19,636	0	93	0	0	0	0	18,278
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			480,170	341,098	37,354	47,315	14,396	0	68	0	0	0	0	13,400
68	857	Meas. & Regul. Station Expenses			1,579,957	1,122,352	122,909	155,684	47,370	0	225	0	0	0	0	44,093
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			375,419	266,686	29,205	36,993	11,256	0	53	0	0	0	0	10,477
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			169,510	120,414	13,187	16,703	5,082	0	24	0	0	0	0	4,731
74	862	Structures and Improvements			77,663	55,170	6,042	7,653	2,328	0	11	0	0	0	0	2,167
75	863	Mains			177	126	14	17	5	0	0	0	0	0	0	5
76	864	Compressor Station Equip Maint			111,427	79,155	8,668	10,980	3,341	0	16	0	0	0	0	3,110
77	865	Meas. & Regul. Station Equip Maint			189,212	134,410	14,719	18,644	5,673	0	27	0	0	0	0	5,280
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
		Total Labor Expenses														
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			0	6	17	0	0	0	0	18	46	62	259	98
63	851	System Control & Load Dispatching			0	82	225	0	0	0	0	243	620	832	3,481	1,323
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			0	438	1,196	0	0	0	0	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			0	321	877	0	0	0	0	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses			0	1,056	2,884	0	0	0	0	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			0	251	685	0	0	0	0	741	1,891	2,537	10,611	4,034
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			0	113	309	0	0	0	0	334	854	1,145	4,791	1,822
74	862	Structures and Improvements			0	52	142	0	0	0	0	153	391	525	2,195	835
75	863	Mains			0	0	0	0	0	0	0	0	1	1	5	2
76	864	Compressor Station Equip Maint			0	74	203	0	0	0	0	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint			0	126	345	0	0	0	0	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

							General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	Large GSL	Trans. Eligible GSTE	Generator SGS	Sales GIS	Supply KGSSD	Resale SSRk	Resale SSR-BHk	Transport STk	Transport STt
81															
82			Distribution:												
83			Operation												
84	870		Supervision & Eng.	532,023	457,277	32,559	15,413	2,717	546	182	0	5	6	7,613	2,627
85	871		Load Dispatching	1,573,598	1,352,517	96,302	45,587	8,035	1,616	538	0	15	17	22,516	7,769
86	874		Mains & Services Expense	782,216	672,319	47,871	22,661	3,994	803	267	0	7	8	11,192	3,862
87	875		Meas. & Reg Station Expense - Gen	10,150,799	8,724,671	621,217	294,067	51,834	10,427	3,469	0	96	108	145,245	50,118
88	876		Meas. & Reg Station Expense - Ind	1,547,539	1,330,119	94,708	44,832	7,902	1,590	529	0	15	16	22,143	7,641
89	877		Meas. & Reg Station Expense - City Gate	145,509	125,066	8,905	4,215	743	149	50	0	1	2	2,082	718
90	878		Meter & House Regulator Expense	147,083	126,419	9,001	4,261	751	151	50	0	1	2	2,105	726
91	879		Customer Installations Expense	10,065,958	8,651,750	616,025	291,609	51,401	10,340	3,440	0	96	107	144,031	49,699
92	880		Other Expenses	2,567,311	2,206,619	157,117	74,375	13,110	2,637	877	0	24	27	36,735	12,676
93	881		Rents	0	0	0	0	0	0	0	0	0	0	0	0
94			Maintenance												
95	885		Supervision & Eng.	1,546,607	938,669	101,653	111,714	37,434	621	1,917	0	3	3	87,699	29,866
96	886		Structure & Improv.	428,778	260,235	28,182	30,971	10,378	172	531	0	1	1	24,314	8,280
97	887		Mains	6,328,357	3,840,817	415,941	457,110	153,170	2,542	7,843	0	14	14	358,845	122,207
98	889		Meas. & Reg Station Expense - Gen	1,012,996	614,809	66,581	73,171	24,518	407	1,255	0	2	2	57,441	19,562
99	890		Meas. & Reg Station Expense - Ind	8,651	5,251	569	625	209	3	11	0	0	0	491	167
100	891		Meas. & Reg Station Expense - City Gate	116,364	70,624	7,648	8,405	2,816	47	144	0	0	0	6,598	2,247
101	892		Services	1,004,892	609,890	66,048	72,585	24,322	404	1,245	0	2	2	56,982	19,405
102	893		Meters & House Regulators	288,481	175,086	18,961	20,838	6,982	116	358	0	1	1	16,358	5,571
103	894		Maintenance of Other Equipment	45,962	27,895	3,021	3,320	1,112	18	57	0	0	0	2,606	888
104			Total Distribution	38,293,125	30,190,031	2,392,309	1,575,758	401,430	32,591	22,763	0	285	315	1,004,995	344,030
105															
106			Customer Accounts:												
107			Operation												
108	901		Supervision	1,092,777	998,168	62,452	20,211	1,125	1,256	300	0	10	0	5,528	1,967
109	902		Meter Reading Expenses	4,061,097	3,709,502	232,090	75,109	4,179	4,668	1,116	0	35	0	20,546	7,311
110	903		Customer Records and Collection Exp.	77,731	71,002	4,442	1,438	80	89	21	0	1	0	393	140
111	904		Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0
112	905		Miscellaneous Customer Accounts Exp.	927,464	847,167	53,004	17,153	954	1,066	255	0	8	0	4,692	1,670
113			Total Customer Accounts	6,159,068	5,625,839	351,989	113,910	6,338	7,080	1,692	0	54	0	31,159	11,089
114															
115			Customer Service and Information:												
116			Operation												
117	907		Supervision	0	0	0	0	0	0	0	0	0	0	0	0
118	908		Customer Assistance Expenses	1,296	1,184	74	24	1	1	0	0	0	0	7	2
119	909		Information and Instructional Expenses	0	0	0	0	0	0	0	0	0	0	0	0
120	910		Misc. Customer Service and Information	0	0	0	0	0	0	0	0	0	0	0	0
121			Total Customer Service and Information	1,296	1,184	74	24	1	1	0	0	0	0	7	2
122															
123			Sales:												
124			Operation												
125	911		Supervision	0	0	0	0	0	0	0	0	0	0	0	0
126	912		Demonstration & Selling Expenses	432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
127	913		Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0
128	916		Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
129			Total Sales	432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
130															
131			Administrative & General:												
132			Operation												
133	920		Salaries	7,808,119	6,234,952	494,874	342,850	88,448	6,375	4,077	0	125	55	163,268	72,508
134	921		Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0	0
135	922		Administrative Expense Transfer	0	0	0	0	0	0	0	0	0	0	0	0
136	923		Outside Services Employed	0	0	0	0	0	0	0	0	0	0	0	0
137	924		Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0
138	925		Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0
139	926		Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0
140	927		Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0
141	928		Regulatory Expense	0	0	0	0	0	0	0	0	0	0	0	0
142	929		Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0	0
143	930.1		General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0
144	930.2		Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0	0	0	0
145	931		Rents	0	0	0	0	0	0	0	0	0	0	0	0
146			Maintenance												
147	932		Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
148			Total A&G	7,808,119	6,234,952	494,874	342,850	88,448	6,375	4,077	0	125	55	163,268	72,508
149															
150			Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0	0
151															
152			TOTAL LABOR EXPENSE	57,465,979	45,887,823	3,642,157	2,523,301	650,960	46,915	30,007	0	922	406	1,201,615	533,640

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation	Allocation	CNG Transport	CNG Transport	Irrigation Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Wholesale Transport
			Factor	Basis	CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	WTt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.			149	38	876	1,001	1,427	1,380	4,437	128	400	388	2,834	21
85	871	Load Dispatching			441	114	2,592	2,962	4,221	4,082	13,122	378	1,184	1,147	8,383	61
86	874	Mains & Services Expense			219	56	1,288	1,472	2,098	2,029	6,523	188	589	570	4,167	31
87	875	Meas. & Reg Station Expense - Gen			2,843	732	16,718	19,104	27,227	26,329	84,648	2,438	7,640	7,398	54,074	396
88	876	Meas. & Reg Station Expense - Ind			433	112	2,549	2,912	4,151	4,014	12,905	372	1,165	1,128	8,244	60
89	877	Meas. & Reg Station Expense - City Gate			41	10	240	274	390	377	1,213	35	110	106	775	6
90	878	Meter & House Regulator Expense			41	11	242	277	395	382	1,227	35	111	107	784	6
91	879	Customer Installations Expense			2,819	726	16,578	18,944	27,000	26,109	83,941	2,417	7,576	7,336	53,622	393
92	880	Other Expenses			719	185	4,228	4,832	6,886	6,659	21,409	617	1,932	1,871	13,676	100
93	881	Rents			0	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance														
95	885	Supervision & Eng.			2,439	619	16,220	14,779	22,607	22,327	74,784	1,839	7,185	6,208	68,004	14
96	886	Structure & Improv.			676	172	4,497	4,097	6,268	6,190	20,733	510	1,992	1,721	18,853	4
97	887	Mains			9,982	2,532	66,368	60,472	92,503	91,357	305,998	7,525	29,400	25,403	278,257	59
98	889	Meas. & Reg Station Expense - Gen			1,598	405	10,624	9,680	14,807	14,624	48,982	1,205	4,706	4,066	44,541	9
99	890	Meas. & Reg Station Expense - Ind			14	3	91	83	126	125	418	10	40	35	380	0
100	891	Meas. & Reg Station Expense - City Gate			184	47	1,220	1,112	1,701	1,680	5,627	138	541	467	5,117	1
101	892	Services			1,585	402	10,539	9,602	14,689	14,507	48,590	1,195	4,669	4,034	44,185	9
102	893	Meters & House Regulators			455	115	3,025	2,757	4,217	4,165	13,949	343	1,340	1,158	12,684	3
103	894	Maintenance of Other Equipment			72	18	482	439	672	664	2,222	55	214	184	2,021	0
104		Total Distribution			24,710	6,297	158,377	154,798	231,385	226,998	750,728	19,426	70,794	63,328	620,601	1,174
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision			16	3	850	273	179	112	120	38	41	45	46	37
109	902	Meter Reading Expenses			60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903	Customer Records and Collection Exp.			1	0	60	19	13	8	9	3	3	3	3	3
111	904	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
112	905	Miscellaneous Customer Accounts Exp.			14	3	721	232	152	95	102	32	35	38	39	32
113		Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
118	908	Customer Assistance Expenses			0	0	1	0	0	0	0	0	0	0	0	0
119	909	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0
120	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
121		Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
126	912	Demonstration & Selling Expenses			6	1	336	108	71	44	47	15	16	18	18	15
127	913	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
128	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
129		Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries			3,901	1,389	26,791	24,599	36,552	35,799	118,157	4,260	14,156	14,007	114,384	6,592
134	921	Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0
135	922	Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0
136	923	Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
137	924	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
138	925	Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0
139	926	Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
140	927	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0
141	928	Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0
142	929	Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0
143	930.1	General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
144	930.2	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
145	931	Rents			0	0	0	0	0	0	0	0	0	0	0	0
146		Maintenance														
147	932	Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0
148		Total A&G			3,901	1,389	26,791	24,599	36,552	35,799	118,157	4,260	14,156	14,007	114,384	6,592
149																
150		Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
151																
152		TOTAL LABOR EXPENSE			28,709	10,226	197,179	181,044	269,016	263,471	869,610	31,353	104,184	103,086	841,840	48,513

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct. No.	Customer														
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	66,892,044	60,143,088	3,894,132	1,627,442	123,846	82,689	21,396	-	1,115	1,833	593,442	205,940
35																
36		Total Distribution Plant			66,892,044	60,143,088	3,894,132	1,627,442	123,846	82,689	21,396	0	1,115	1,833	593,442	205,940
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	2,681,849	2,420,054	158,169	60,822	4,251	3,230	809	-	39	56	20,471	7,162
52																
53		Total General Plant			2,681,849	2,420,054	158,169	60,822	4,251	3,230	809	0	39	56	20,471	7,162
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			69,573,893	62,563,142	4,052,300	1,688,264	128,097	85,919	22,205	0	1,153	1,889	613,913	213,102
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			69,573,893	62,563,142	4,052,300	1,688,264	128,097	85,919	22,205	0	1,153	1,889	613,913	213,102

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	1,985	434	66,215	33,933	25,393	15,958	19,786	5,019	6,117	6,347	10,219	5,714
35																
36		Total Distribution Plant			1,985	434	66,215	33,933	25,393	15,958	19,786	5,019	6,117	6,347	10,219	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	66	15	2,444	1,139	839	530	650	168	201	212	335	188
52																
53		Total General Plant			66	15	2,444	1,139	839	530	650	168	201	212	335	188
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			2,052	449	68,658	35,072	26,232	16,488	20,436	5,187	6,318	6,559	10,554	5,902
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			2,052	449	68,658	35,072	26,232	16,488	20,436	5,187	6,318	6,559	10,554	5,902

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	6,048	4,615	534	663	231	2	1	-	3	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	8,280,418	5,882,152	644,154	815,928	248,261	-	1,177	-	-	-	-	231,086
16																
17		Total Transmission Plant			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	9,098,090	5,353,945	619,110	768,711	267,854	2,493	942	-	-	-	607,132	204,964
35																
36		Total Distribution Plant			9,098,090	5,353,945	619,110	768,711	267,854	2,493	942	0	0	0	607,132	204,964
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	1,088,875	686,314	77,488	97,051	31,942	184	586	-	8	1	42,189	26,325
52																
53		Total General Plant			1,088,875	686,314	77,488	97,051	31,942	184	586	0	8	1	42,189	26,325
54																
55		Corporate Allocated	51.1	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			18,473,430	11,927,026	1,341,286	1,682,353	548,288	2,680	2,705	0	11	1	649,320	462,374
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	21,658	14,270	1,596	2,006	645	3	3	-	0	0	611	555
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	-	(895)	(73)	(172,764)	(58,324)
66		Corporate Allocated	64.1	PST&D Plant - Demand	7,908,162	5,210,367	582,676	732,345	235,346	919	995	-	3	0	223,189	202,517
67																
68		Total Amortization Expense			5,313,368	3,701,131	408,100	515,608	159,771	212	729	0	(892)	(73)	51,036	144,748
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			23,786,798	15,628,157	1,749,386	2,197,961	708,059	2,892	3,434	0	(881)	(72)	700,357	607,122

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	-	5,533	15,117	-	-	-	-	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	16,652	4,427	12,096	106,192	162,641	160,415	520,044	13,180	40,817	43,491	192,983	-
35																
36		Total Distribution Plant			16,652	4,427	12,096	106,192	162,641	160,415	520,044	13,180	40,817	43,491	192,983	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	1,170	591	5,424	7,275	11,143	10,990	36,226	1,753	5,369	5,926	36,293	4,629
52																
53		Total General Plant			1,170	591	5,424	7,275	11,143	10,990	36,226	1,753	5,369	5,926	36,293	4,629
54																
55		Corporate Allocated	51.1	General Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			17,821	10,551	32,637	113,468	173,784	171,405	556,270	31,272	87,885	105,374	463,309	93,613
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	17	13	35	107	164	162	524	38	104	128	547	134
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated	64.1	PST&D Plant - Demand	6,121	4,672	12,766	39,038	59,789	58,970	191,174	13,836	37,952	46,782	199,734	48,969
67																
68		Total Amortization Expense			1,400	3,425	9,359	8,927	13,672	13,485	43,716	10,124	26,441	34,534	145,367	22,549
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			19,221	13,976	41,995	122,394	187,456	184,890	599,985	41,396	114,326	139,908	608,675	116,162

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	5,012	3,805	404	566	225	2	8	-	2	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	213,261	108,035	11,462	16,057	6,377	55	234	-	-	-	14,620	4,834
35																
36		Total Distribution Plant			213,261	108,035	11,462	16,057	6,377	55	234	0	0	0	14,620	4,834
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	23,600	15,661	1,662	2,328	924	8	34	-	7	1	612	203
52																
53		Total General Plant			23,600	15,661	1,662	2,328	924	8	34	0	7	1	612	203
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			241,873	127,501	13,527	18,950	7,526	65	276	0	9	1	15,232	5,036
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			241,873	127,501	13,527	18,950	7,526	65	276	0	9	1	15,232	5,036

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	836	195	2,172	2,207	4,095	5,075	21,768	324	1,016	1,799	12,102	-
35																
36		Total Distribution Plant			836	195	2,172	2,207	4,095	5,075	21,768	324	1,016	1,799	12,102	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	35	8	91	92	172	213	912	14	43	75	507	-
52																
53		Total General Plant			35	8	91	92	172	213	912	14	43	75	507	0
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
		Total Depreciation Expense														
1		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant			11,060	8,420	937	1,228	455	4	9	0	5	0	0	0
4																
5		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains			0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
16																
17		Total Transmission Plant			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains			0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services			0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters			0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators			0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment			76,203,396	65,605,068	4,524,704	2,412,210	398,077	85,238	22,572	0	1,115	1,833	1,215,193	415,738
35																
36		Total Distribution Plant			76,203,396	65,605,068	4,524,704	2,412,210	398,077	85,238	22,572	0	1,115	1,833	1,215,193	415,738
37																
38		General Plant:														
39																
40	389	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures			0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment			3,794,324	3,122,028	237,318	160,201	37,117	3,422	1,429	0	54	57	63,273	33,689
52																
53		Total General Plant			3,794,324	3,122,028	237,318	160,201	37,117	3,422	1,429	0	54	57	63,273	33,689
54																
55		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE			88,289,196	74,617,669	5,407,114	3,389,567	683,911	88,664	25,187	0	1,173	1,890	1,278,466	680,513
58																
59		Amortization Expense:														
60																
61		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium			21,658	14,270	1,596	2,006	645	3	3	0	0	0	611	555
65		Regulatory Debit			(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	0	(895)	(73)	(172,764)	(58,324)
66		Corporate Allocated			7,908,162	5,210,367	582,676	732,345	235,346	919	995	0	3	0	223,189	202,517
67																
68		Total Amortization Expense			5,313,368	3,701,131	408,100	515,608	159,771	212	729	0	(892)	(73)	51,036	144,748
69																
70		TOTAL DEP. AND AMORT. EXPENSE			93,602,565	78,318,800	5,815,213	3,905,175	843,681	88,876	25,916	0	281	1,817	1,329,502	825,260

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Total Depreciation Expense	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
4																
5		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains			0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains			0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services			0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters			0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators			0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment			19,473	5,057	80,483	142,332	192,130	181,448	561,598	18,523	47,951	51,637	215,304	5,714
35																
36		Total Distribution Plant			19,473	5,057	80,483	142,332	192,130	181,448	561,598	18,523	47,951	51,637	215,304	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures			0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment			1,271	614	7,958	8,507	12,153	11,733	37,788	1,935	5,612	6,213	37,135	4,817
52																
53		Total General Plant			1,271	614	7,958	8,507	12,153	11,733	37,788	1,935	5,612	6,213	37,135	4,817
54																
55		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE			20,744	11,203	103,558	150,839	204,283	193,181	599,386	36,796	95,261	113,806	486,471	99,515
58																
59		Amortization Expense:														
60																
61		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium			17	13	35	107	164	162	524	38	104	128	547	134
65		Regulatory Debit			(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated			6,121	4,672	12,766	39,038	59,789	58,970	191,174	13,836	37,952	46,782	199,734	48,969
67																
68		Total Amortization Expense			1,400	3,425	9,359	8,927	13,672	13,485	43,716	10,124	26,441	34,534	145,367	22,549
69																
70		TOTAL DEP. AND AMORT. EXPENSE			22,144	14,628	112,916	159,766	217,955	206,666	643,102	46,920	121,703	148,340	631,838	122,063

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	2,626,964	2,385,054	158,313	52,259	2,983	3,024	713	-	28	26	14,560	5,205
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	27,251,948	24,511,328	1,588,552	658,531	49,730	33,601	8,668	-	448	729	238,398	82,789
5	Other	68.2	Other Taxes - Customer	1,330,711	1,197,879	77,800	31,656	2,348	1,631	418	-	21	34	11,266	3,919
6															
7	Total Taxes, Other			31,209,622	28,094,260	1,824,665	742,446	55,060	38,256	9,798	0	498	789	264,225	91,913
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	23,371,102	19,734,450	1,405,566	916,511	194,217	21,892	5,978	(60)	112	503	322,717	193,223
12	Other	62.2	Labor - Customer	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			23,371,102	19,734,450	1,405,566	916,511	194,217	21,892	5,978	(60)	112	503	322,717	193,223
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(4,964,386)	1,033,294	(749,182)	(929,643)	(370,527)	(30,117)	(19,141)	-	(5,668)	(114)	(974,485)	(316,940)
20															
21	Total Income Taxes			(4,964,386)	1,033,294	(749,182)	(929,643)	(370,527)	(30,117)	(19,141)	0	(5,668)	(114)	(974,485)	(316,940)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	3,698,173	(769,743)	558,096	692,529	276,021	22,435	14,259	-	4,222	85	725,933	236,101
26	Other	45.0	Income Before Taxes	(19,882)	4,138	(3,000)	(3,723)	(1,484)	(121)	(77)	-	(23)	(0)	(3,903)	(1,269)
27															
28	Total Adjustments to After-Tax Income			3,678,290	(765,604)	555,096	688,806	274,537	22,315	14,183	0	4,199	85	722,030	234,832

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	43	10	2,044	750	525	339	400	110	123	136	204	116
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	795	174	26,762	13,600	10,163	6,390	7,916	2,011	2,447	2,542	4,087	2,286
5	Other	68.2	Other Taxes - Customer	37	8	1,283	639	476	300	370	94	114	119	191	107
6															
7	Total Taxes, Other			876	192	30,089	14,988	11,164	7,029	8,686	2,216	2,685	2,798	4,482	2,509
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	5,152	3,320	26,878	38,157	51,702	48,829	149,971	10,656	27,997	33,979	146,296	33,056
12	Other	62.2	Labor - Customer	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			5,152	3,320	26,878	38,157	51,702	48,829	149,971	10,656	27,997	33,979	146,296	33,056
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(34,870)	(6,269)	(172,200)	(111,143)	(167,200)	(217,324)	(960,254)	(20,627)	(42,252)	(111,293)	(646,222)	(112,209)
20															
21	Total Income Taxes			(34,870)	(6,269)	(172,200)	(111,143)	(167,200)	(217,324)	(960,254)	(20,627)	(42,252)	(111,293)	(646,222)	(112,209)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	25,976	4,670	128,279	82,795	124,554	161,893	715,332	15,366	31,475	82,907	481,397	83,589
26	Other	45.0	Income Before Taxes	(140)	(25)	(690)	(445)	(670)	(870)	(3,846)	(83)	(169)	(446)	(2,588)	(449)
27															
28	Total Adjustments to After-Tax Income			25,837	4,645	127,589	82,350	123,884	161,023	711,486	15,283	31,306	82,461	478,809	83,140

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	1,440,986	867,509	98,956	123,476	41,664	319	1,364	-	20	2	70,840	32,794
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	8,993,938	5,894,170	659,895	829,052	267,189	1,104	1,587	-	11	1	265,463	228,739
5	Other	68.1	Other Taxes - Demand	464,738	301,144	33,797	42,423	13,755	63	131	-	1	0	14,978	11,648
6															
7	Total Taxes, Other			10,899,662	7,062,823	792,647	994,950	322,608	1,486	3,082	0	33	3	351,280	273,181
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	7,233,141	6,107,631	435,010	283,652	60,108	6,775	1,850	(19)	35	156	99,878	59,801
12	Other	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			7,233,141	6,107,631	435,010	283,652	60,108	6,775	1,850	(19)	35	156	99,878	59,801
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(1,806,573)	376,022	(272,632)	(338,303)	(134,837)	(10,960)	(6,966)	-	(2,063)	(42)	(354,621)	(115,336)
20															
21	Total Income Taxes			(1,806,573)	376,022	(272,632)	(338,303)	(134,837)	(10,960)	(6,966)	0	(2,063)	(42)	(354,621)	(115,336)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	1,345,789	(280,114)	203,095	252,016	100,446	8,164	5,189	-	1,536	31	264,172	85,919
26	Other	45.0	Income Before Taxes	(7,235)	1,506	(1,092)	(1,355)	(540)	(44)	(28)	-	(8)	(0)	(1,420)	(462)
27															
28	Total Adjustments to After-Tax Income			1,338,554	(278,608)	202,003	250,661	99,906	8,120	5,161	0	1,528	31	262,752	85,457

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	1,976	714	11,979	12,117	18,558	18,304	60,912	2,121	7,292	7,166	59,545	3,358
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	7,293	5,261	18,240	46,326	70,952	69,981	227,475	15,582	43,309	52,681	236,082	53,547
5	Other	68.1	Other Taxes - Demand	413	266	1,346	2,603	3,987	3,932	12,844	788	2,254	2,665	13,166	2,534
6															
7	Total Taxes, Other			9,682	6,241	31,565	61,046	93,497	92,217	301,230	18,491	52,855	62,513	308,793	59,439
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	1,595	1,027	8,319	11,809	16,001	15,112	46,414	3,298	8,665	10,516	45,277	10,231
12	Other	62.1	Labor - Demand	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			1,595	1,027	8,319	11,809	16,001	15,112	46,414	3,298	8,665	10,516	45,277	10,231
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(12,690)	(2,281)	(62,665)	(40,446)	(60,845)	(79,085)	(349,443)	(7,506)	(15,376)	(40,500)	(235,164)	(40,834)
20															
21	Total Income Taxes			(12,690)	(2,281)	(62,665)	(40,446)	(60,845)	(79,085)	(349,443)	(7,506)	(15,376)	(40,500)	(235,164)	(40,834)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	9,453	1,699	46,682	30,130	45,326	58,914	260,314	5,592	11,454	30,170	175,183	30,419
26	Other	45.0	Income Before Taxes	(51)	(9)	(251)	(162)	(244)	(317)	(1,400)	(30)	(62)	(162)	(942)	(164)
27															
28	Total Adjustments to After-Tax Income			9,402	1,690	46,431	29,968	45,082	58,597	258,915	5,562	11,392	30,008	174,242	30,255

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	46,994	33,309	3,534	4,950	1,966	17	72	-	17	1	644	213
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	107,747	59,756	6,340	8,881	3,527	31	129	-	9	1	5,983	1,978
5	Other	68.3	Other Taxes - Commodity	6,892	4,145	440	616	245	2	9	-	1	0	295	98
6															
7	Total Taxes, Other			161,632	97,209	10,313	14,448	5,738	50	211	0	28	2	6,921	2,288
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	78,721	66,472	4,734	3,087	654	74	20	(0)	0	2	1,087	651
12	Other	62.3	Labor - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			78,721	66,472	4,734	3,087	654	74	20	(0)	0	2	1,087	651
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(17,029)	3,544	(2,570)	(3,189)	(1,271)	(103)	(66)	-	(19)	(0)	(3,343)	(1,087)
20															
21	Total Income Taxes			(17,029)	3,544	(2,570)	(3,189)	(1,271)	(103)	(66)	0	(19)	(0)	(3,343)	(1,087)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	12,685	(2,640)	1,914	2,376	947	77	49	-	14	0	2,490	810
26	Other	45.0	Income Before Taxes	(68)	14	(10)	(13)	(5)	(0)	(0)	-	(0)	(0)	(13)	(4)
27															
28	Total Adjustments to After-Tax Income			12,617	(2,626)	1,904	2,363	942	77	49	0	14	0	2,477	806

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	37	9	96	97	180	223	958	14	45	79	533	-
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	342	80	889	903	1,676	2,077	8,908	132	416	736	4,952	-
5	Other	68.3	Other Taxes - Commodity	17	4	44	45	83	102	439	7	21	36	244	-
6															
7	Total Taxes, Other			396	92	1,028	1,045	1,939	2,403	10,306	153	481	852	5,729	0
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	17	11	91	129	174	164	505	36	94	114	493	111
12	Other	62.3	Labor - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			17	11	91	129	174	164	505	36	94	114	493	111
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(120)	(22)	(591)	(381)	(574)	(745)	(3,294)	(71)	(145)	(382)	(2,217)	(385)
20															
21	Total Income Taxes			(120)	(22)	(591)	(381)	(574)	(745)	(3,294)	(71)	(145)	(382)	(2,217)	(385)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	89	16	440	284	427	555	2,454	53	108	284	1,651	287
26	Other	45.0	Income Before Taxes	(0)	(0)	(2)	(2)	(2)	(3)	(13)	(0)	(1)	(2)	(9)	(2)
27															
28	Total Adjustments to After-Tax Income			89	16	438	282	425	552	2,441	52	107	283	1,642	285

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			4,114,944	3,285,872	260,803	180,685	46,613	3,359	2,149	0	66	29	86,044	38,212
4	Real Estate and Personal Property			36,353,632	30,465,253	2,254,786	1,496,464	320,446	34,735	10,384	0	469	731	509,844	313,506
5	Other			1,802,341	1,503,167	112,036	74,695	16,348	1,697	558	0	24	34	26,539	15,664
6															
7	Total Taxes, Other			42,270,917	35,254,292	2,627,625	1,751,844	383,406	39,792	13,091	0	558	794	622,427	367,383
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			30,682,964	25,908,553	1,845,310	1,203,250	254,979	28,742	7,848	(79)	148	660	423,682	253,675
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			30,682,964	25,908,553	1,845,310	1,203,250	254,979	28,742	7,848	(79)	148	660	423,682	253,675
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	0	(7,750)	(156)	(1,332,449)	(433,363)
20															
21	Total Income Taxes			(6,787,988)	1,412,861	(1,024,384)	(1,271,135)	(506,635)	(41,180)	(26,173)	0	(7,750)	(156)	(1,332,449)	(433,363)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			5,056,648	(1,052,497)	763,105	946,920	377,413	30,676	19,497	0	5,773	117	992,595	322,830
26	Other			(27,186)	5,659	(4,103)	(5,091)	(2,029)	(165)	(105)	0	(31)	(1)	(5,336)	(1,736)
27															
28	Total Adjustments to After-Tax Income			5,029,462	(1,046,839)	759,003	941,829	375,384	30,512	19,392	0	5,742	116	987,259	321,094

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			2,056	732	14,119	12,964	19,263	18,866	62,270	2,245	7,460	7,382	60,281	3,474
4	Real Estate and Personal Property			8,431	5,515	45,890	60,829	82,791	78,448	244,298	17,725	46,171	55,960	245,121	55,833
5	Other			467	278	2,673	3,287	4,545	4,334	13,654	889	2,389	2,821	13,602	2,641
6															
7	Total Taxes, Other			10,954	6,525	62,682	77,079	106,600	101,648	320,222	20,860	56,020	66,162	319,004	61,948
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			6,764	4,358	35,287	50,094	67,878	64,106	196,890	13,990	36,756	44,609	192,067	43,398
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			6,764	4,358	35,287	50,094	67,878	64,106	196,890	13,990	36,756	44,609	192,067	43,398
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
20															
21	Total Income Taxes			(47,680)	(8,571)	(235,456)	(151,970)	(228,619)	(297,155)	(1,312,991)	(28,204)	(57,773)	(152,175)	(883,603)	(153,428)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			35,519	6,385	175,401	113,208	170,307	221,362	978,100	21,010	43,037	113,362	658,231	114,294
26	Other			(191)	(34)	(943)	(609)	(916)	(1,190)	(5,259)	(113)	(231)	(609)	(3,539)	(614)
27															
28	Total Adjustments to After-Tax Income			35,328	6,351	174,458	112,600	169,392	220,172	972,841	20,897	42,806	112,752	654,693	113,680

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		276,573,814	229,907,718	23,086,960	17,801,599	5,031,942	472,336	233,608	-	37,156	2,495	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		40,045,712	-	-	-	-	-	-	-	-	-	10,685,188	4,461,244
6	EFM Revenues	Input		188,988	-	-	-	-	-	-	-	-	-	41,650	14,392
7	Adjustments:														
8	NTB - Sales	Input		1,683	3	-	-	-	-	-	-	-	1,680	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			316,810,197	229,907,721	23,086,960.12	17,801,599.09	5,031,941.67	472,335.98	233,608.30	0.00	37,156	4,175	10,726,838	4,475,636
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	1,411,912	708,743	75,194	105,337	41,835	364	1,535	-	429	33	95,909	31,711
17	Forfeited Discounts	30.0	Services Cost	951,694	866,779	54,227	18,039	1,082	1,099	255	-	15	15	5,928	2,184
18	Miscellaneous Service	22.0	MCF - Total	2,897,797	1,454,619	154,327	216,192	85,861	747	3,150	-	881	68	196,843	65,083
19	Interruptible Transportation	22.0	MCF - Total	735,620	369,262	39,177	54,882	21,796	190	800	-	224	17	49,969	16,522
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	13,397,475	6,725,186	713,504	999,529	396,965	3,451	14,565	-	4,071	312	910,069	300,900
21	Natural Gas Processed by Others	22.0	MCF - Total	2,227	1,118	119	166	66	1	2	-	1	0	151	50
22	Rent	22.0	MCF - Total	102,558	51,481	5,462	7,651	3,039	26	111	-	31	2	6,967	2,303
23	Other Gas Revenue	22.0	MCF - Total	129,419.23	64,965	6,892	9,655	3,835	33	141	-	39	3	8,791	2,907
24															
25	Total Non-Rate Revenue			19,628,702	10,242,154	1,048,901	1,411,452	554,479	5,910	20,560	0	5,690	450	1,274,626	421,659
26															
27	TOTAL REVENUE			336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		277,180	75,941	1,712,667	1,276,504	1,816,169	2,060,533	8,042,993	265,526	661,624	1,114,986	6,648,098	947,058
6	EFM Revenues	Input		2,540	374	-	24,348	29,348	18,467	22,360	5,369	6,575	6,675	8,339	8,552
7	Adjustments:														
8	NTB - Sales	Input		-	-	-	-	-	-	-	-	-	-	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	5,484	1,280	14,250	14,476	26,864	33,293	142,808	2,123	6,666	11,802	79,391	12,386
17	Forfeited Discounts	30.0	Services Cost	17	5	726	341	246	168	203	55	58	70	114	67
18	Miscellaneous Service	22.0	MCF - Total	11,256	2,627	29,246	29,710	55,136	68,331	293,098	4,357	13,682	24,223	162,941	25,420
19	Interruptible Transportation	22.0	MCF - Total	2,857	667	7,424	7,542	13,997	17,346	74,404	1,106	3,473	6,149	41,363	6,453
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	52,040	12,146	135,215	137,361	254,911	315,918	1,355,088	20,142	63,256	111,990	753,330	117,527
21	Natural Gas Processed by Others	22.0	MCF - Total	9	2	22	23	42	53	225	3	11	19	125	20
22	Rent	22.0	MCF - Total	398	93	1,035	1,052	1,951	2,418	10,373	154	484	857	5,767	900
23	Other Gas Revenue	22.0	MCF - Total	503	117	1,306	1,327	2,462	3,052	13,090	195	611	1,082	7,277	1,135
24															
25	Total Non-Rate Revenue			72,564	16,937	189,225	191,832	355,610	440,580	1,889,288	28,134	88,241	156,192	1,050,308	163,908
26															
27	TOTAL REVENUE			352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Input	Value	641,174	590,667	36,956	11,960	665	743	178	0	6	0	0	0
1.0	Sales Customers	%	100.0000%	92.1226%	5.7638%	1.8653%	0.1038%	0.1159%	0.0277%	0.0000%	0.0009%	0.0000%	0.0000%	0.0000%
	Input	Value	5,477	0	0	0	0	0	0	0	0	0	3,271	1,164
2.0	Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	59.7312%	21.2563%
	Internally Generated	Value	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
3.0	Total Customers	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	646,624	590,667	36,956	11,960	665	743	178	0	0	0	3,271	1,164
4.0	Retail Customers	%	100.0000%	91.3463%	5.7152%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0000%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	642,217	590,667	36,956	11,960	665	0	178	0	0	0	0	1,164
5.0	Customers for Transmission Allocation	%	100.0000%	91.9731%	5.7544%	1.8622%	0.1036%	0.0000%	0.0277%	0.0000%	0.0000%	0.0000%	0.0000%	0.1813%
	Internally Generated	Value	49,581	0	36,956	11,960	665	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	100.0000%	0.0000%	74.5364%	24.1214%	1.3422%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	12,028,143	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	0	0
7.0	Monthly CP Demand - Sales Customers	%	100.0000%	76.3055%	8.8237%	10.9558%	3.8175%	0.0355%	0.0134%	0.0000%	0.0448%	0.0037%	0.0000%	0.0000%
	Input	Value	3,734,296	0	0	0	0	0	0	0	0	0	1,040,791	351,364
8.0	Monthly CP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	27.8711%	9.4091%
	Internally Generated	Value	15,762,439	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	1,040,791	351,364
9.0	Monthly CP Demand - Total Customers	%	100.0000%	58.2279%	6.7333%	8.3603%	2.9131%	0.0271%	0.0102%	0.0000%	0.0342%	0.0028%	6.6030%	2.2291%
	Internally Generated	Value	15,596,633	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	0	0	1,040,791	351,364
10.0	Monthly CP Demand - Retail Customers	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	13,055,648	9,178,137	1,061,326	1,317,783	459,176	0	1,614	0	0	0	0	351,364
11.0	Monthly CP Demand for Transmission Allocation	%	100.0000%	70.3001%	8.1292%	10.0936%	3.5171%	0.0000%	0.0124%	0.0000%	0.0000%	0.0000%	0.0000%	2.6913%
	Input	Value	366,403	260,281	28,503	36,104	10,985	0	52	0	0	0	0	10,225
11.2	Peak Day Demand for Transmission Allocation	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Input	Value	12,050,050	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	0	0
12.0	NCP Demand - Sales Customers	%	100.0000%	76.1668%	8.8076%	10.9359%	3.8106%	0.0381%	0.1912%	0.0000%	0.0461%	0.0037%	0.0000%	0.0000%
	Input	Value	4,511,788	0	0	0	0	0	0	0	0	0	1,068,543	363,561
13.0	NCP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	23.6833%	8.0580%
	Internally Generated	Value	16,561,838	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	1,068,543	363,561
14.0	NCP Demand - Total Customers	%	100.0000%	55.4174%	6.4083%	7.9567%	2.7725%	0.0278%	0.1391%	0.0000%	0.0335%	0.0027%	6.4518%	2.1952%
	Internally Generated	Value	16,395,870	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	0	0	1,068,543	363,561
15.0	NCP Demand - Retail Customers	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	13,797,545	9,178,137	1,061,326	1,317,783	459,176	0	23,036	0	0	0	0	363,561
16.0	NCP Demand for Transmission Allocation	%	100.0000%	66.5201%	7.6921%	9.5508%	3.3280%	0.0000%	0.1670%	0.0000%	0.0000%	0.0000%	0.0000%	2.6350%
	Input	Value	56,672,333	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	0	0
20.0	MCF - Sales Customers	%	100.0000%	75.9257%	8.0553%	11.2844%	4.4816%	0.0390%	0.1644%	0.0000%	0.0460%	0.0035%	0.0000%	0.0000%
	Input	Value	29,047,006	0	0	0	0	0	0	0	0	0	5,822,775	1,925,209
21.0	MCF - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20.0460%	6.6279%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
22.0	MCF - Total	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Input	Value	43,340,519	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	0	0
22.2	Winter Volumes - Sales Customers	%	100.0000%	76.4764%	8.4614%	10.9643%	3.9750%	0.0378%	0.0352%	0.0000%	0.0467%	0.0032%	0.0000%	0.0000%
	Input	Value	14,950,226	0	0	0	0	0	0	0	0	0	3,698,874	1,252,218
22.4	Winter Volumes - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	24.7413%	8.3759%
	Internally Generated	Value	58,290,745	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	3,698,874	1,252,218
22.6	Winter Volumes - Total	%	100.0000%	56.8620%	6.2912%	8.1522%	2.9555%	0.0281%	0.0261%	0.0000%	0.0348%	0.0024%	6.3456%	2.1482%
	Internally Generated	Value	84,939,337	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	0	0	5,822,775	1,925,209
23.0	MCF - Retail Customers	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	66,645,231	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	1,925,209
24.0	MCF for Transmission Allocation	%	100.0000%	64.5641%	6.8499%	9.5958%	3.8110%	0.0000%	0.1398%	0.0000%	0.0000%	0.0000%	0.0000%	2.8887%
	Internally Generated	Value	56,622,207	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	100.0000%	75.9930%	8.0624%	11.2944%	4.4856%	0.0000%	0.1646%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
26.0	MCF Less Flex	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0
28.0	Net Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%
	Internally Generated	Value	282,977,672	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882	-	4,512	4,314	1,762,559	649,426
30.0	Services Cost	%	100.0000%	91.0775%	5.6980%	1.8955%	0.1137%	0.1154%	0.0268%	0.0000%	0.0016%	0.0015%	0.6229%	0.2295%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
1.0	Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	10	2	503	162	106	66	71	22	24	26	27	22
2.0	Transport Customers	%	0.1757%	0.0343%	9.1826%	2.9490%	1.9322%	1.2078%	1.2971%	0.4065%	0.4394%	0.4819%	0.5016%	0.4042%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	22
3.0	Total Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	0
4.0	Retail Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0000%
	Internally Generated	Value	0	2	503	0	0	0	0	22	24	26	27	22
5.0	Customers for Transmission Allocation	%	0.0000%	0.0003%	0.0783%	0.0000%	0.0000%	0.0000%	0.0000%	0.0035%	0.0037%	0.0041%	0.0043%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
7.0	Monthly CP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
8.0	Monthly CP Demand - Transport Customers	%	0.7644%	0.2032%	0.5553%	4.8749%	7.4663%	7.3640%	23.8733%	0.6051%	1.8738%	1.9965%	8.8591%	4.2839%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
9.0	Monthly CP Demand - Total Customers	%	0.1811%	0.0481%	0.1316%	1.1549%	1.7688%	1.7446%	5.6558%	0.1433%	0.4439%	0.4730%	2.0988%	1.0149%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	0
10.0	Monthly CP Demand - Retail Customers	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	0	7,589	20,736	0	0	0	0	22,595	69,972	74,556	330,826	159,973
11.0	Monthly CP Demand for Transmission Allocation	%	0.0000%	0.0581%	0.1588%	0.0000%	0.0000%	0.0000%	0.0000%	0.1731%	0.5360%	0.5711%	2.5340%	1.2253%
	Input	Value	0	245	669	0	0	0	0	723	1,845	2,476	10,356	3,937
11.2	Peak Day Demand for Transmission Allocation	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
12.0	NCP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
13.0	NCP Demand - Transport Customers	%	0.6626%	0.1682%	4.4078%	4.0348%	6.1796%	6.0950%	20.3781%	0.5008%	1.9687%	1.6887%	18.6286%	3.5457%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
14.0	NCP Demand - Total Customers	%	0.1805%	0.0458%	1.2008%	1.0992%	1.6835%	1.6604%	5.5514%	0.1364%	0.5363%	0.4600%	5.0748%	0.9659%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	0
15.0	NCP Demand - Retail Customers	%	0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value	0	7,589	198,871	0	0	0	0	22,595	88,825	76,192	840,481	159,973
16.0	NCP Demand for Transmission Allocation	%	0.0000%	0.0550%	1.4414%	0.0000%	0.0000%	0.0000%	0.0000%	0.1638%	0.6438%	0.5522%	6.0915%	1.1594%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
20.0	MCF - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
21.0	MCF - Transport Customers	%	1.1463%	0.2675%	2.9784%	3.0256%	5.6149%	6.9587%	29.8485%	0.4437%	1.3933%	2.4668%	16.5936%	2.5888%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
22.0	MCF - Total	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
22.2	Winter Volumes - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.4	Winter Volumes - Transport Customers	%	0.9117%	0.2257%	0.8226%	4.0065%	6.7261%	7.4815%	27.2323%	0.5528%	1.7055%	2.3375%	11.3151%	3.5656%
	Internally Generated	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.6	Winter Volumes - Total	%	0.2338%	0.0579%	0.2110%	1.0276%	1.7251%	1.9188%	6.9845%	0.1418%	0.4374%	0.5995%	2.9021%	0.9145%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	0
23.0	MCF - Retail Customers	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	0	0	0	0	128,870	404,722	716,532	4,819,932	751,959
24.0	MCF for Transmission Allocation	%	0.4996%	0.1166%	1.2981%	0.0000%	0.0000%	0.0000%	0.0000%	0.1934%	0.6073%	1.0751%	7.2322%	1.1283%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
26.0	MCF Less Flex	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
28.0	Net Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.0	Services Cost	%	0.0017%	0.0005%	0.0763%	0.0359%	0.0259%	0.0176%	0.0213%	0.0057%	0.0061%	0.0074%	0.0120%	0.0070%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Input	Value	279,950,139	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882		4,512	4,314	-	-
30.2	Services Cost - Sales Customers	%	100.0000%	92.0625%	5.7596%	1.9160%	0.1150%	0.1167%	0.0271%	0.0000%	0.0016%	0.0015%	0.0000%	0.0000%
	Input	Value	3,027,533	-	-	-	-	-	-	-	-	-	1,762,559	649,426
30.4	Services Cost - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	58.2177%	21.4507%
	Input	Value	398,463,517	308,991,444	28,876,073	30,481,460	3,534,706	742,352	311,869		33,592	76,614	15,310,187	5,011,979
31.0	Meter Cost	%	100.0000%	77.5457%	7.2469%	7.6497%	0.8871%	0.1863%	0.0783%	0.0000%	0.0084%	0.0192%	3.8423%	1.2578%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
31.2	Meter Installations	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	0	-	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	59,562	56,124	2,642	538	6	90	11		1	-	83	40
31.6	Meters - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%
	Input	Value	7,358,885	6,934,120	326,419	66,470	741	11,120	1,359		124	-	10,255	4,942
31.8	Meter Cost - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%
	Input	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471		11,552	27,620	4,987,823	1,660,803
32.0	Regulator Cost	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
32.2	Number of Regulators	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	79,287,600	61,974,296	5,411,224	5,624,674	751,969	140,427	48,353		5,179	1,026	3,185,571	992,709
33.0	Meter & Regulator Installation Cost	%	100.0000%	78.1639%	6.8248%	7.0940%	0.9484%	0.1771%	0.0610%	0.0000%	0.0065%	0.0013%	4.0177%	1.2520%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
33.2	Meter Sets	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	13,724,202	6,255,936	3,148,956	2,266,298	296,089	64,755	48,589	3,341	11,437	611	627,389	243,197
34.0	Customer Deposits	%	100.0000%	45.5832%	22.9445%	16.5131%	2.1574%	0.4718%	0.3540%	0.0243%	0.0833%	0.0045%	4.5714%	1.7720%
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0
35.0	Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%
	Internally Generated	Value	40,234,699	0	0	0	0	0	0	0	0	0	10,726,838	4,475,636
35.2	Transportation Revenues	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26.6607%	11.1238%
	Internally Generated	Value	316,810,197	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	10,726,838	4,475,636
35.4	Rate Schedule Revenues	%	100.0000%	72.5695%	7.2873%	5.6190%	1.5883%	0.1491%	0.0737%	0.0000%	0.0117%	0.0013%	3.3859%	1.4127%
	Internally Generated	Value	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
35.6	Total Revenues	%	100.0000%	71.3799%	7.1739%	5.7107%	1.6605%	0.1421%	0.0755%	0.0000%	0.0127%	0.0014%	3.5672%	1.4556%
	Internally Generated	Value	5,066,292	4,627,671	289,537	93,700	5,214	5,824	1,392	0	44	0	25,631	9,121
36.0	Customer Accounts Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192
37.0	Customer Relations	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192
37.2	Customer Relations - Customer	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	380,568	347,620	21,749	7,038	392	437	105	0	3	0	1,925	685
39.0	Customer Assistance	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	1,296	1,184	74	24	1	1	0	0	0	0	7	2
40.0	Customer Service Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	57,385,522	45,164,069	3,592,345	2,365,266	606,763	48,360	34,523	0	408	425	1,513,091	518,059
41.0	Distribution O&M	%	100.0000%	78.7029%	6.2600%	4.1217%	1.0573%	0.0843%	0.0602%	0.0000%	0.0007%	0.0007%	2.6367%	0.9028%
	Internally Generated	Value	19,867,665	11,199,443	1,295,062	1,607,999	560,301	5,553	24,381	0	0	0	1,299,039	441,506
41.1	Distribution O&M - Demand	%	100.0000%	56.3702%	6.5184%	8.0935%	2.8202%	0.0280%	0.1227%	0.0000%	0.0000%	0.0000%	6.5385%	2.2222%

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ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
30.2	Services Cost - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.4	Services Cost - Transport Customers	%	0.1633%	0.0493%	7.1303%	3.3530%	2.4208%	1.6495%	1.9891%	0.5356%	0.5718%	0.6900%	1.1216%	0.6573%
	Input	Value	60,088	11,606	1,211,859	952,286	765,112	460,515	604,630	138,595	189,579	177,829	315,455	205,688
31.0	Meter Cost	%	0.0151%	0.0029%	0.3041%	0.2390%	0.1920%	0.1156%	0.1517%	0.0348%	0.0476%	0.0446%	0.0792%	0.0516%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
31.2	Meter Installations	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	26	1	0	0	0	0	-	-	-	-
31.6	Meters - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	3,212	124	0	0	0	0	-	-	-	-
31.8	Meter Cost - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
32.0	Regulator Cost	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
32.2	Number of Regulators	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	16,240	2,432	174,803	216,758	183,147	117,938	172,797	34,939	48,888	45,385	91,698	47,148
33.0	Meter & Regulator Installation Cost	%	0.0205%	0.0031%	0.2205%	0.2734%	0.2310%	0.1487%	0.2179%	0.0441%	0.0617%	0.0572%	0.1157%	0.0595%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
33.2	Meter Sets	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	9,604	3,058	151,989	48,182	49,000	41,650	193,063	17,597	22,371	18,016	167,409	35,666
34.0	Customer Deposits	%	0.0700%	0.0223%	1.1075%	0.3511%	0.3570%	0.3035%	1.4067%	0.1282%	0.1630%	0.1313%	1.2198%	0.2599%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
35.0	Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.2	Transportation Revenues	%	0.6952%	0.1897%	4.2567%	3.2332%	4.5869%	5.1672%	20.0458%	0.6733%	1.6608%	2.7878%	16.5440%	2.3751%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.4	Rate Schedule Revenues	%	0.0883%	0.0241%	0.5406%	0.4106%	0.5825%	0.6562%	2.5458%	0.0855%	0.2109%	0.3540%	2.1011%	0.3016%
	Internally Generated	Value	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
35.6	Total Revenues	%	0.1047%	0.0277%	0.5653%	0.4437%	0.6542%	0.7489%	2.9588%	0.0889%	0.2248%	0.3798%	2.2907%	0.3328%
	Internally Generated	Value	75	15	3,940	1,265	829	518	557	174	189	207	215	173
36.0	Customer Accounts Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.0	Customer Relations	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.2	Customer Relations - Customer	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	6	1	296	95	62	39	42	13	14	16	16	13
39.0	Customer Assistance	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	1	0	0	0	0	0	0	0	0	0
40.0	Customer Service Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	37,488	9,552	241,846	234,263	350,756	344,324	1,139,862	29,379	107,629	96,028	949,453	1,633
41.0	Distribution O&M	%	0.0653%	0.0166%	0.4214%	0.4082%	0.6112%	0.6000%	1.9863%	0.0512%	0.1876%	0.1673%	1.6545%	0.0028%
	Internally Generated	Value	36,242	9,261	211,671	222,134	340,215	335,557	1,117,040	27,571	105,106	92,687	936,895	0
41.1	Distribution O&M - Demand	%	0.1824%	0.0466%	1.0654%	1.1181%	1.7124%	1.6890%	5.6224%	0.1388%	0.5290%	0.4665%	4.7157%	0.0000%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	37,350,289	33,879,739	2,288,276	744,651	41,452	42,763	9,958	0	408	425	202,565	72,755
41.2	Distribution O&M - Customer	%	100.0000%	90.7081%	6.1265%	1.9937%	0.1110%	0.1145%	0.0267%	0.0000%	0.0011%	0.0011%	0.5423%	0.1948%
	Internally Generated	Value	167,568	84,887	9,006	12,616	5,011	44	184	0	0	0	11,487	3,798
41.3	Distribution O&M - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.4	Transmission O&M	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.5	Transmission O&M - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471	0	11,552	27,620	4,987,823	1,660,803
42.0	House Regulators	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%
	Internally Generated	Value	17,389,373	10,468,831	1,194,166	1,490,064	502,792	3,847	16,460	0	245	20	854,870	395,753
43.1	Labor - A&G - Demand	%	100.0000%	60.2025%	6.8672%	8.5688%	2.8914%	0.0221%	0.0947%	0.0000%	0.0014%	0.0001%	4.9161%	2.2758%
	Internally Generated	Value	31,701,375	28,782,083	1,910,472	630,645	35,993	36,487	8,600	0	342	315	175,710	62,811
43.2	Labor - A&G - Customer	%	100.0000%	90.7913%	6.0265%	1.9893%	0.1135%	0.1151%	0.0271%	0.0000%	0.0011%	0.0010%	0.5543%	0.1981%
	Internally Generated	Value	567,112	401,958	42,645	59,741	23,726	206	871	-	209	16	7,766	2,568
43.3	Labor - A&G - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	20,123,649	12,114,932	1,381,935	1,724,360	581,851	4,452	19,048	0	284	23	989,289	457,981
43.4	Labor - Demand	%	100.0000%	60.2025%	6.8672%	8.5688%	2.8914%	0.0221%	0.0947%	0.0000%	0.0014%	0.0001%	4.9161%	2.2758%
	Internally Generated	Value	36,686,046	33,307,729	2,210,871	729,807	41,653	42,225	9,952	0	396	364	203,339	72,687
43.5	Labor - Customer	%	100.0000%	90.7913%	6.0265%	1.9893%	0.1135%	0.1151%	0.0271%	0.0000%	0.0011%	0.0010%	0.5543%	0.1981%
	Internally Generated	Value	656,284	465,161	49,351	69,134	27,457	239	1,007	-	241	19	8,988	2,972
43.6	Labor - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	11,679,895	6,592,554	762,339	946,549	329,821	3,263	13,944	-	-	-	764,152	259,661
44.1	Distribution Labor - Demand	%	100.0000%	56.4436%	6.5269%	8.1041%	2.8238%	0.0279%	0.1194%	0.0000%	0.0000%	0.0000%	6.5425%	2.2231%
	Internally Generated	Value	24,431,648	22,149,378	1,490,225	494,331	28,380	28,134	6,607	0	276	306	138,474	49,543
44.2	Distribution Labor - Customer	%	100.0000%	90.6586%	6.0996%	2.0233%	0.1162%	0.1152%	0.0270%	0.0000%	0.0011%	0.0013%	0.5668%	0.2028%
	Internally Generated	Value	102,952	52,154	5,533	7,751	3,078	27	113	0	0	0	7,058	2,333
44.3	Distribution Labor - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	34,711,803	(7,224,960)	5,238,405	6,500,217	2,590,787	210,582	133,840	-	39,630	800	6,813,757	2,216,094
45.0	Income Before Taxes	%	100.0000%	-20.8141%	15.0911%	18.7262%	7.4637%	0.6067%	0.3856%	0.0000%	0.1142%	0.0023%	19.6295%	6.3843%
	Internally Generated	Value	3,592,123	2,551,733	279,440	353,957	107,698	-	510	-	-	-	-	100,247
46.1	Transmission Labor - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	192,103,516	113,046,988	13,072,336	16,231,111	5,655,667	52,649	19,880	-	-	-	12,819,405	4,327,750
47.1	Mains - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	658,760,177	601,753,033	37,649,565	12,184,093	677,966	757,305	180,978	0	0	0	3,332,880	1,186,057
47.2	Mains - Customer	%	100.0000%	91.3463%	5.7152%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0000%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.3	Mains - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	192,103,516	113,046,988	13,072,336	16,231,111	5,655,667	52,649	19,880	-	-	-	12,819,405	4,327,750
48.1	Mains & Services - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,335,697,466	1,218,290,843	76,221,186	25,015,374	1,447,945	1,538,822	362,504	0	10,793	10,319	7,549,262	2,739,610
48.2	Mains & Services - Customer	%	100.0000%	91.2101%	5.7065%	1.8728%	0.1084%	0.1152%	0.0271%	0.0000%	0.0008%	0.0008%	0.5652%	0.2051%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
48.3	Mains & Services - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	589	138	28,468	10,395	7,324	4,779	5,717	1,553	1,724	1,928	3,049	1,633
41.2	Distribution O&M - Customer	%	0.0016%	0.0004%	0.0762%	0.0278%	0.0196%	0.0128%	0.0153%	0.0042%	0.0046%	0.0052%	0.0082%	0.0044%
	Internally Generated	Value	657	153	1,707	1,734	3,218	3,988	17,104	254	798	1,414	9,509	0
41.3	Distribution O&M - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.4	Transmission O&M	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.5	Transmission O&M - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
42.0	House Regulators	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Internally Generated	Value	23,845	8,616	144,564	146,226	223,956	220,890	735,063	25,590	88,003	86,480	718,568	40,522
43.1	Labor - A&G - Demand	%	0.1371%	0.0495%	0.8313%	0.8409%	1.2879%	1.2703%	4.2271%	0.1472%	0.5061%	0.4973%	4.1322%	0.2330%
	Internally Generated	Value	519	117	24,670	9,047	6,333	4,087	4,825	1,332	1,486	1,643	2,459	1,400
43.2	Labor - A&G - Customer	%	0.0016%	0.0004%	0.0778%	0.0285%	0.0200%	0.0129%	0.0152%	0.0042%	0.0047%	0.0052%	0.0078%	0.0044%
	Internally Generated	Value	444	104	1,154	1,172	2,175	2,696	11,564	172	540	956	6,429	-
43.3	Labor - A&G - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	27,594	9,971	167,295	169,218	259,171	255,622	850,643	29,613	101,840	100,078	831,555	46,893
43.4	Labor - Demand	%	0.1371%	0.0495%	0.8313%	0.8409%	1.2879%	1.2703%	4.2271%	0.1472%	0.5061%	0.4973%	4.1322%	0.2330%
	Internally Generated	Value	601	135	28,549	10,469	7,328	4,729	5,584	1,541	1,720	1,902	2,845	1,620
43.5	Labor - Customer	%	0.0016%	0.0004%	0.0778%	0.0285%	0.0200%	0.0129%	0.0152%	0.0042%	0.0047%	0.0052%	0.0078%	0.0044%
	Internally Generated	Value	514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	-
43.6	Labor - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	21,308	5,451	121,210	130,759	200,268	197,526	657,015	16,230	61,512	54,529	541,805	-
44.1	Distribution Labor - Demand	%	0.1824%	0.0467%	1.0378%	1.1195%	1.7146%	1.6912%	5.6252%	0.1390%	0.5266%	0.4669%	4.6388%	0.0000%
	Internally Generated	Value	410	95	19,021	7,194	5,106	3,316	3,984	1,073	1,206	1,335	2,115	1,139
44.2	Distribution Labor - Customer	%	0.0017%	0.0004%	0.0779%	0.0294%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0047%
	Internally Generated	Value	404	94	1,049	1,065	1,977	2,450	10,509	156	491	868	5,842	0
44.3	Distribution Labor - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	243,820	43,832	1,204,053	777,129	1,169,089	1,519,562	6,714,253	144,227	295,432	778,181	4,518,488	784,584
45.0	Income Before Taxes	%	0.7024%	0.1263%	3.4687%	2.2388%	3.3680%	4.3777%	19.3429%	0.4155%	0.8511%	2.2418%	13.0172%	2.2603%
	Internally Generated	Value	-	2,400	6,558	-	-	-	-	7,088	18,089	24,275	101,526	38,602
46.1	Transmission Labor - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	351,592	93,479	255,405	2,242,216	3,434,127	3,387,107	10,980,573	278,302	861,849	918,304	4,074,776	-
47.1	Mains - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	9,805	1,913	512,371	164,550	107,811	67,394	72,377	22,680	24,518	26,889	27,991	0
47.2	Mains - Customer	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.3	Mains - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	351,592	93,479	255,405	2,242,216	3,434,127	3,387,107	10,980,573	278,302	861,849	918,304	4,074,776	-
48.1	Mains & Services - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	21,629	5,483	1,028,781	407,389	283,136	186,860	216,440	61,471	65,930	76,862	109,225	47,603
48.2	Mains & Services - Customer	%	0.0016%	0.0004%	0.0770%	0.0305%	0.0212%	0.0140%	0.0162%	0.0046%	0.0049%	0.0058%	0.0082%	0.0036%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
48.3	Mains & Services - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	1,933,240,521	1,664,366,471	114,789,385	61,196,509	10,099,006	2,162,433	572,629	0	28,276	46,496	30,828,816	10,547,052
49.0	Distribution Plant	%	100.0000%	86.0921%	5.9377%	3.1655%	0.5224%	0.1119%	0.0296%	0.0000%	0.0015%	0.0024%	1.5947%	0.5456%
	Internally Generated	Value	230,813,819	135,826,806	15,706,509	19,501,801	6,795,327	63,258	23,886	-	-	-	15,402,612	5,199,824
49.1	Distribution Plant - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,697,016,372	1,525,798,879	98,792,094	41,287,360	3,141,900	2,097,769	542,807	0	28,276	46,496	15,055,315	5,224,599
49.2	Distribution Plant - Customer	%	100.0000%	89.9107%	5.8215%	2.4329%	0.1851%	0.1236%	0.0320%	0.0000%	0.0017%	0.0027%	0.8872%	0.3079%
	Internally Generated	Value	5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
49.3	Distribution Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	230,406,409	135,587,058	15,678,786	19,467,379	6,783,332	63,146	23,844	-	-	-	15,375,424	5,190,646
50.1	Distribution Plant Less - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,694,020,963	1,523,105,688	98,617,716	41,214,483	3,136,355	2,094,066	541,849	0	28,226	46,414	15,028,740	5,215,377
50.2	Distribution Plant Less - Customer	%	100.0000%	89.9107%	5.8215%	2.4329%	0.1851%	0.1236%	0.0320%	0.0000%	0.0017%	0.0027%	0.8872%	0.3079%
	Internally Generated	Value	5,400,781	2,735,948	290,269	406,630	161,494	1,404	5,925	0	0	0	370,235	122,412
50.3	Distribution Plant Less - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	176,278,185	145,044,398	11,025,435	7,442,662	1,724,400	158,992	66,406	0	2,486	2,658	2,939,548	1,565,144
51.0	General Plant	%	100.0000%	82.2815%	6.2546%	4.2221%	0.9782%	0.0902%	0.0377%	0.0000%	0.0014%	0.0015%	1.6676%	0.8879%
	Internally Generated	Value	50,587,385	31,885,024	3,599,971	4,508,826	1,483,964	8,549	27,229	-	369	30	1,960,027	1,223,008
51.1	General Plant - Demand	%	100.0000%	63.0296%	7.1163%	8.9129%	2.9335%	0.0169%	0.0538%	0.0000%	0.0007%	0.0001%	3.8745%	2.4176%
	Internally Generated	Value	124,594,387	112,431,797	7,348,272	2,825,700	197,490	150,070	37,601	0	1,804	2,604	951,065	332,727
51.2	General Plant - Customer	%	100.0000%	90.2383%	5.8978%	2.2679%	0.1585%	0.1204%	0.0302%	0.0000%	0.0014%	0.0021%	0.7633%	0.2670%
	Internally Generated	Value	1,096,414	727,577	77,192	108,136	42,946	373	1,576	0	313	24	28,456	9,408
51.3	General Plant - Commodity	%	100.0000%	66.3597%	7.0404%	9.8627%	3.9170%	0.0341%	0.1437%	0.0000%	0.0286%	0.0022%	2.5953%	0.8581%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
54.0	Transmission Plant	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	-	44,687	-	-	-	-	8,776,185
54.1	Transmission Plant - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	2,247,714,579	1,887,759,109	139,253,093	92,183,869	19,527,473	2,162,433	617,316	0	28,276	46,496	30,828,816	19,323,237
57.0	T&D Plant	%	100.0000%	83.9857%	6.1953%	4.1012%	0.8688%	0.0962%	0.0275%	0.0000%	0.0013%	0.0021%	1.3716%	0.8597%
	Internally Generated	Value	545,287,877	359,219,444	40,170,218	50,489,161	16,223,794	63,258	68,573	-	-	-	15,402,612	13,976,009
57.1	T&D Plant - Demand	%	100.0000%	65.8770%	7.3668%	9.2592%	2.9753%	0.0116%	0.0126%	0.0000%	0.0000%	0.0000%	2.8247%	2.5631%
	Internally Generated	Value	1,697,016,372	1,525,798,879	98,792,094	41,287,360	3,141,900	2,097,769	542,807	0	28,276	46,496	15,055,315	5,224,599
57.2	T&D Plant - Customer	%	100.0000%	89.9107%	5.8215%	2.4329%	0.1851%	0.1236%	0.0320%	0.0000%	0.0017%	0.0027%	0.8872%	0.3079%
	Internally Generated	Value	5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
57.3	T&D Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	1,303,392,556	1,100,578,638	78,387,584	51,113,274	10,831,344	1,220,924	333,397	(3,355)	6,274	28,048	17,997,727	10,775,939
58.0	Rate Base Less Working Capital	%	100.0000%	84.4395%	6.0141%	3.9216%	0.8310%	0.0937%	0.0256%	-0.0003%	0.0005%	0.0022%	1.3808%	0.8268%
	Internally Generated	Value	34,711,803	(7,224,960)	5,238,405	6,500,217	2,590,787	210,582	133,840	0	39,630	800	6,813,757	2,216,094
59.0	Income Before Taxes	%	100.0000%	-20.8141%	15.0911%	18.7262%	7.4637%	0.6067%	0.3856%	0.0000%	0.1142%	0.0023%	19.6295%	6.3843%
	Internally Generated	Value	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
61.0	Transmission Mains	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	20,123,649	12,114,932	1,381,935	1,724,360	581,851	4,452	19,048	-	284	23	989,289	457,981
62.1	Labor - Demand	%	100.0000%	60.2025%	6.8672%	8.5688%	2.8914%	0.0221%	0.0947%	0.0000%	0.0014%	0.0001%	4.9161%	2.2758%
	Internally Generated	Value	36,686,046	33,307,729	2,210,871	729,807	41,653	42,225	9,952	0	396	364	203,339	72,687
62.2	Labor - Customer	%	100.0000%	90.7913%	6.0265%	1.9893%	0.1135%	0.1151%	0.0271%	0.0000%	0.0011%	0.0010%	0.5543%	0.1981%
	Internally Generated	Value	656,284	465,161	49,351	69,134	27,457	239	1,007	0	241	19	8,988	2,972
62.3	Labor - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	2,515,025,334	2,107,654,168	155,991,158	103,528,724	22,169,156	2,403,079	718,391	0	32,420	50,545	35,272,147	21,689,070
63.0	Gross Plant	%	100.0000%	83.8025%	6.2024%	4.1164%	0.8815%	0.0955%	0.0286%	0.0000%	0.0013%	0.0020%	1.4025%	0.8624%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	494,014	128,282	2,041,812	3,610,889	4,874,236	4,603,232	14,247,460	469,921	1,216,480	1,310,010	5,462,149	144,962
49.0	Distribution Plant	%	0.0256%	0.0066%	0.1056%	0.1868%	0.2521%	0.2381%	0.7370%	0.0243%	0.0629%	0.0678%	0.2825%	0.0075%
	Internally Generated	Value	422,440	112,316	306,872	2,694,040	4,126,129	4,069,635	13,193,241	334,382	1,035,518	1,103,349	4,895,874	-
49.1	Distribution Plant - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	50,366	11,017	1,679,835	860,869	644,220	404,848	501,966	127,330	155,183	161,020	259,262	144,962
49.2	Distribution Plant - Customer	%	0.0030%	0.0006%	0.0990%	0.0507%	0.0380%	0.0239%	0.0296%	0.0075%	0.0091%	0.0095%	0.0153%	0.0085%
	Internally Generated	Value	21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
49.3	Distribution Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	421,694	112,118	306,330	2,689,284	4,118,846	4,062,451	13,169,953	333,792	1,033,690	1,101,402	4,887,232	-
50.1	Distribution Plant Less - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	50,277	10,997	1,676,870	859,349	643,083	404,133	501,080	127,105	154,909	160,736	258,804	144,706
50.2	Distribution Plant Less - Customer	%	0.0030%	0.0006%	0.0990%	0.0507%	0.0380%	0.0239%	0.0296%	0.0075%	0.0091%	0.0095%	0.0153%	0.0085%
	Internally Generated	Value	21,171	4,941	55,008	55,881	103,703	128,522	551,278	8,194	25,734	45,560	306,470	0
50.3	Distribution Plant Less - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	59,048	28,522	369,726	395,217	564,610	545,109	1,755,566	89,888	260,732	288,624	1,725,221	223,793
51.0	General Plant	%	0.0335%	0.0162%	0.2097%	0.2242%	0.3203%	0.3092%	0.9959%	0.0510%	0.1479%	0.1637%	0.9787%	0.1270%
	Internally Generated	Value	54,340	27,464	251,977	338,003	517,678	510,589	1,682,996	81,440	249,426	275,295	1,686,118	215,063
51.1	General Plant - Demand	%	0.1074%	0.0543%	0.4981%	0.6682%	1.0233%	1.0093%	3.3269%	0.1610%	0.4931%	0.5442%	3.3331%	0.4251%
	Internally Generated	Value	3,081	679	113,522	52,920	38,962	24,642	30,200	7,818	9,328	9,827	15,549	8,730
51.2	General Plant - Customer	%	0.0025%	0.0005%	0.0911%	0.0425%	0.0313%	0.0198%	0.0242%	0.0063%	0.0075%	0.0079%	0.0125%	0.0070%
	Internally Generated	Value	1,627	380	4,228	4,295	7,970	9,878	42,370	630	1,978	3,502	23,555	0
51.3	General Plant - Commodity	%	0.1484%	0.0346%	0.3856%	0.3917%	0.7270%	0.9009%	3.8645%	0.0574%	0.1804%	0.3194%	2.1484%	0.0000%
	Internally Generated	Value	0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.0	Transmission Plant	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	-	210,123	574,103	-	-	-	-	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.1	Transmission Plant - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	494,014	338,406	2,615,915	3,610,889	4,874,236	4,603,232	14,247,460	1,090,416	2,800,116	3,435,135	14,350,253	3,524,388
57.0	T&D Plant	%	0.0220%	0.0151%	0.1164%	0.1606%	0.2169%	0.2048%	0.6339%	0.0485%	0.1246%	0.1528%	0.6384%	0.1568%
	Internally Generated	Value	422,440	322,439	880,975	2,694,040	4,126,129	4,069,635	13,193,241	954,878	2,619,154	3,228,474	13,783,978	3,379,426
57.1	T&D Plant - Demand	%	0.0775%	0.0591%	0.1616%	0.4941%	0.7567%	0.7463%	2.4195%	0.1751%	0.4803%	0.5921%	2.5278%	0.6198%
	Internally Generated	Value	50,366	11,017	1,679,835	860,869	644,220	404,848	501,966	127,330	155,183	161,020	259,262	144,962
57.2	T&D Plant - Customer	%	0.0030%	0.0006%	0.0990%	0.0507%	0.0380%	0.0239%	0.0296%	0.0075%	0.0091%	0.0095%	0.0153%	0.0085%
	Internally Generated	Value	21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
57.3	T&D Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	287,328	185,139	1,498,980	2,127,978	2,883,394	2,723,175	8,363,768	594,272	1,561,371	1,894,982	8,158,862	1,843,515
58.0	Rate Base Less Working Capital	%	0.0220%	0.0142%	0.1150%	0.1633%	0.2212%	0.2089%	0.6417%	0.0456%	0.1198%	0.1454%	0.6260%	0.1414%
	Internally Generated	Value	243,820	43,832	1,204,053	777,129	1,169,089	1,519,562	6,714,253	144,227	295,432	778,181	4,518,488	784,584
59.0	Income Before Taxes	%	0.7024%	0.1263%	3.4687%	2.2388%	3.3680%	4.3777%	19.3429%	0.4155%	0.8511%	2.2418%	13.0172%	2.2603%
	Internally Generated	Value	0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
61.0	Transmission Mains	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	27,594	9,971	167,295	169,218	259,171	255,622	850,643	29,613	101,840	100,078	831,555	46,893
62.1	Labor - Demand	%	0.1371%	0.0495%	0.8313%	0.8409%	1.2879%	1.2703%	4.2271%	0.1472%	0.5061%	0.4973%	4.1322%	0.2330%
	Internally Generated	Value	601	135	28,549	10,469	7,328	4,729	5,584	1,541	1,720	1,902	2,845	1,620
62.2	Labor - Customer	%	0.0016%	0.0004%	0.0778%	0.0285%	0.0200%	0.0129%	0.0152%	0.0042%	0.0047%	0.0052%	0.0078%	0.0044%
	Internally Generated	Value	514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	0
62.3	Labor - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	583,269	381,519	3,174,779	4,208,286	5,727,681	5,427,200	16,901,109	1,226,289	3,194,230	3,871,411	16,958,035	3,862,670
63.0	Gross Plant	%	0.0232%	0.0152%	0.1262%	0.1673%	0.2277%	0.2158%	0.6720%	0.0488%	0.1270%	0.1539%	0.6743%	0.1536%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	622,220,664	407,771,828	45,652,983	57,355,671	18,484,715	76,346	109,794	-	766	63	18,365,315	15,824,674
63.1	Gross Plant - Demand	%	100.0000%	65.5349%	7.3371%	9.2179%	2.9708%	0.0123%	0.0176%	0.0000%	0.0001%	0.0000%	2.9516%	2.5433%
	Internally Generated	Value	1,885,350,522	1,695,748,310	109,899,578	45,558,634	3,440,423	2,324,611	599,644	0	31,003	50,433	16,492,929	5,727,545
63.2	Gross Plant - Customer	%	100.0000%	89.9434%	5.8291%	2.4165%	0.1825%	0.1233%	0.0318%	0.0000%	0.0016%	0.0027%	0.8748%	0.3038%
	Internally Generated	Value	7,454,148	4,134,030	438,597	614,419	244,018	2,122	8,953	0	651	50	413,903	136,850
63.3	Gross Plant - Commodity	%	100.0000%	55.4595%	5.8839%	8.2426%	3.2736%	0.0285%	0.1201%	0.0000%	0.0087%	0.0007%	5.5527%	1.8359%
	Internally Generated	Value	1,690,388,580	1,419,741,488	104,684,373	68,703,149	14,399,923	1,643,397	488,852	0	22,579	36,182	23,871,866	14,222,340
63.5	Net Plant	%	100.0000%	83.9891%	6.1929%	4.0643%	0.8519%	0.0972%	0.0289%	0.0000%	0.0013%	0.0021%	1.4122%	0.8414%
	Internally Generated	Value	398,488,846	260,668,014	29,198,246	36,676,184	11,834,980	49,899	69,166	-	375	31	12,030,976	10,120,453
63.6	Net Plant - Demand	%	100.0000%	65.4141%	7.3272%	9.2038%	2.9700%	0.0125%	0.0174%	0.0000%	0.0001%	0.0000%	3.0191%	2.5397%
	Internally Generated	Value	1,287,562,802	1,156,701,241	75,234,446	31,674,393	2,424,918	1,592,281	414,548	0	21,886	36,127	11,591,121	4,019,304
63.7	Net Plant - Customer	%	100.0000%	89.8365%	5.8432%	2.4600%	0.1883%	0.1237%	0.0322%	0.0000%	0.0017%	0.0028%	0.9002%	0.3122%
	Internally Generated	Value	4,336,931	2,372,232	251,680	352,572	140,025	1,217	5,138	0	319	24	249,769	82,582
63.8	Net Plant - Commodity	%	100.0000%	54.6984%	5.8032%	8.1295%	3.2287%	0.0281%	0.1185%	0.0000%	0.0073%	0.0006%	5.7591%	1.9042%
	Internally Generated	Value	2,248,567,494	1,888,408,463	139,325,382	92,278,583	19,562,600	2,162,750	618,014	0	28,663	46,527	30,828,816	19,323,237
64.0	PST&D Plant	%	100.0000%	83.9827%	6.1962%	4.1039%	0.8700%	0.0962%	0.0275%	0.0000%	0.0013%	0.0021%	1.3710%	0.8594%
	Internally Generated	Value	545,754,265	359,575,324	40,211,370	50,540,258	16,241,598	63,423	68,636	-	209	17	15,402,612	13,976,009
64.1	PST&D Plant - Demand	%	100.0000%	65.8859%	7.3680%	9.2606%	2.9760%	0.0116%	0.0126%	0.0000%	0.0000%	0.0000%	2.8223%	2.5609%
	Internally Generated	Value	1,697,016,372	1,525,798,879	98,792,094	41,287,360	3,141,900	2,097,769	542,807	0	28,276	46,496	15,055,315	5,224,599
64.2	PST&D Plant - Customer	%	100.0000%	89.9107%	5.8215%	2.4329%	0.1851%	0.1236%	0.0320%	0.0000%	0.0017%	0.0027%	0.8872%	0.3079%
	Internally Generated	Value	5,796,858	3,034,259	321,918	450,966	179,102	1,557	6,571	0	178	14	370,890	122,629
64.3	PST&D Plant - Commodity	%	100.0000%	52.3432%	5.5533%	7.7795%	3.0896%	0.0269%	0.1134%	0.0000%	0.0031%	0.0002%	6.3981%	2.1154%
	Internally Generated	Value	90,397,793	73,213,911	5,683,763	3,765,852	935,096	76,216	43,924	0	1,193	570	1,716,338	793,473
65.0	O&M less A&G	%	100.0000%	80.9908%	6.2875%	4.1659%	1.0344%	0.0843%	0.0486%	0.0000%	0.0013%	0.0006%	1.8987%	0.8778%
	Internally Generated	Value	28,986,824	17,564,694	1,999,220	2,496,577	838,018	6,104	26,365	-	312	26	1,371,093	670,467
65.1	O&M less A&G - Demand	%	100.0000%	60.5954%	6.8970%	8.6128%	2.8910%	0.0211%	0.0910%	0.0000%	0.0011%	0.0001%	4.7301%	2.3130%
	Internally Generated	Value	60,702,673	55,157,715	3,632,398	1,196,225	68,067	69,860	16,495	0	639	526	332,690	118,855
65.2	O&M less A&G - Customer	%	100.0000%	90.8654%	5.9839%	1.9706%	0.1121%	0.1151%	0.0272%	0.0000%	0.0011%	0.0009%	0.5481%	0.1958%
	Internally Generated	Value	708,296	491,503	52,146	73,050	29,012	252	1,064	0	241	19	12,555	4,151
65.3	O&M less A&G - Commodity	%	100.0000%	69.3923%	7.3621%	10.3134%	4.0960%	0.0356%	0.1503%	0.0000%	0.0341%	0.0026%	1.7726%	0.5861%
	Internally Generated	Value	44,199,555	37,989,775	2,704,963	1,280,453	225,699	45,401	15,104	0	420	469	632,439	218,229
66.0	Distribution O&M Operations	%	100.0000%	85.9506%	6.1199%	2.8970%	0.5106%	0.1027%	0.0342%	0.0000%	0.0010%	0.0011%	1.4309%	0.4937%
	Internally Generated	Value	6,264,771	3,595,939	415,821	516,299	179,903	1,737	4,763	0	0	0	413,126	140,014
66.1	Distribution O&M Operations - Demand	%	100.0000%	57.3994%	6.6375%	8.2413%	2.8717%	0.0277%	0.0760%	0.0000%	0.0000%	0.0000%	6.5944%	2.2349%
	Internally Generated	Value	37,858,250	34,355,065	2,285,028	758,392	43,508	43,645	10,258	0	420	469	214,066	76,480
66.2	Distribution O&M Operations - Customer	%	100.0000%	90.7466%	6.0357%	2.0032%	0.1149%	0.1153%	0.0271%	0.0000%	0.0011%	0.0012%	0.5654%	0.2020%
	Internally Generated	Value	76,534	38,771	4,113	5,762	2,288	20	84	0	0	0	5,247	1,735
66.3	Distribution O&M Operations - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	16,448,008	9,982,652	1,081,071	1,188,072	398,105	6,607	20,385	0	36	35	932,671	317,627
67.0	Distribution O&M Maintenance	%	100.0000%	60.6922%	6.5727%	7.2232%	2.4204%	0.0402%	0.1239%	0.0000%	0.0002%	0.0002%	5.6704%	1.9311%
	Internally Generated	Value	13,992,357	7,832,690	905,743	1,124,606	391,864	3,923	19,659	0	0	0	911,902	310,266
67.1	Distribution O&M Maintenance - Demand	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	2,355,488	2,099,221	169,944	55,925	3,245	2,658	616	0	36	35	13,903	5,091
67.2	Distribution O&M Maintenance - Customer	%	100.0000%	89.1204%	7.2148%	2.3742%	0.1378%	0.1129%	0.0262%	0.0000%	0.0015%	0.0015%	0.5902%	0.2161%
	Internally Generated	Value	100,163	50,741	5,383	7,541	2,995	26	110	0	0	0	6,866	2,270
67.3	Distribution O&M Maintenance - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	40,468,576	33,751,125	2,515,589	1,677,149	367,059	38,095	12,533	0	535	760	595,888	351,718
68.0	Other Taxes	%	100.0000%	83.4008%	6.2162%	4.1443%	0.9070%	0.0941%	0.0310%	0.0000%	0.0013%	0.0019%	1.4725%	0.8691%
	Internally Generated	Value	10,434,924	6,761,679	758,850	952,528	308,853	1,422	2,951	0	31	3	336,303	261,533
68.1	Other Taxes - Demand	%	100.0000%	64.7985%	7.2722%	9.1283%	2.9598%	0.0136%	0.0283%	0.0000%	0.0003%	0.0000%	3.2229%	2.5063%
	Internally Generated	Value	29,878,911	26,896,381	1,746,865	710,790	52,712	36,625	9,380	0	477	755	252,959	87,994
68.2	Other Taxes - Customer	%	100.0000%	90.0179%	5.8465%	2.3789%	0.1764%	0.1226%	0.0314%	0.0000%	0.0016%	0.0025%	0.8466%	0.2945%
	Internally Generated	Value	154,741	93,064	9,874	13,832	5,493	48	202	0	27	2	6,626	2,191
68.3	Other Taxes - Commodity	%	100.0000%	60.1420%	6.3807%	8.9386%	3.5500%	0.0309%	0.1303%	0.0000%	0.0173%	0.0013%	4.2822%	1.4159%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
CUSTOMER/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

				CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value		504,578	363,952	1,261,850	3,204,952	4,908,632	4,841,423	15,737,194	1,077,981	2,996,179	3,644,603	16,332,652	3,704,512
63.1	Gross Plant - Demand	%		0.0811%	0.0585%	0.2028%	0.5151%	0.7889%	0.7781%	2.5292%	0.1732%	0.4815%	0.5857%	2.6249%	0.5954%
	Internally Generated	Value		55,023	12,042	1,851,432	940,861	703,115	442,096	547,615	139,148	169,282	175,874	282,765	158,158
63.2	Gross Plant - Customer	%		0.0029%	0.0006%	0.0982%	0.0499%	0.0373%	0.0234%	0.0290%	0.0074%	0.0090%	0.0093%	0.0150%	0.0084%
	Internally Generated	Value		23,668	5,524	61,496	62,472	115,935	143,681	616,299	9,161	28,769	50,934	342,617	0
63.3	Gross Plant - Commodity	%		0.3175%	0.0741%	0.8250%	0.8381%	1.5553%	1.9275%	8.2679%	0.1229%	0.3859%	0.6833%	4.5963%	0.0000%
	Internally Generated	Value		383,648	244,384	2,121,670	2,801,852	3,783,812	3,571,515	11,069,021	792,656	2,054,533	2,483,120	10,823,231	2,444,989
63.5	Net Plant	%		0.0227%	0.0145%	0.1255%	0.1658%	0.2238%	0.2113%	0.6548%	0.0469%	0.1215%	0.1469%	0.6403%	0.1446%
	Internally Generated	Value		330,505	232,547	798,341	2,099,873	3,216,117	3,172,082	10,309,029	688,827	1,917,221	2,328,014	10,415,885	2,332,080
63.6	Net Plant - Demand	%		0.0829%	0.0584%	0.2003%	0.5270%	0.8071%	0.7960%	2.5870%	0.1729%	0.4811%	0.5842%	2.6138%	0.5852%
	Internally Generated	Value		38,861	8,504	1,286,219	664,280	497,734	312,729	388,086	98,300	119,951	124,370	200,594	112,909
63.7	Net Plant - Customer	%		0.0030%	0.0007%	0.0999%	0.0516%	0.0387%	0.0243%	0.0301%	0.0076%	0.0093%	0.0097%	0.0156%	0.0088%
	Internally Generated	Value		14,282	3,333	37,110	37,699	69,961	86,704	371,905	5,528	17,361	30,736	206,752	0
63.8	Net Plant - Commodity	%		0.3293%	0.0769%	0.8557%	0.8693%	1.6131%	1.9992%	8.5753%	0.1275%	0.4003%	0.7087%	4.7672%	0.0000%
	Internally Generated	Value		494,014	338,406	2,615,915	3,610,889	4,874,236	4,603,232	14,247,460	1,090,416	2,800,116	3,435,135	14,350,253	3,524,388
64.0	PST&D Plant	%		0.0220%	0.0150%	0.1163%	0.1606%	0.2168%	0.2047%	0.6336%	0.0485%	0.1245%	0.1528%	0.6382%	0.1567%
	Internally Generated	Value		422,440	322,439	880,975	2,694,040	4,126,129	4,069,635	13,193,241	954,878	2,619,154	3,228,474	13,783,978	3,379,426
64.1	PST&D Plant - Demand	%		0.0774%	0.0591%	0.1614%	0.4936%	0.7560%	0.7457%	2.4174%	0.1750%	0.4799%	0.5916%	2.5257%	0.6192%
	Internally Generated	Value		50,366	11,017	1,679,835	860,869	644,220	404,848	501,966	127,330	155,183	161,020	259,262	144,962
64.2	PST&D Plant - Customer	%		0.0030%	0.0006%	0.0990%	0.0507%	0.0380%	0.0239%	0.0296%	0.0075%	0.0091%	0.0095%	0.0153%	0.0085%
	Internally Generated	Value		21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
64.3	PST&D Plant - Commodity	%		0.3659%	0.0854%	0.9506%	0.9657%	1.7921%	2.2210%	9.5268%	0.1416%	0.4447%	0.7873%	5.2962%	0.0000%
	Internally Generated	Value		39,939	15,061	281,712	253,507	374,621	366,317	1,206,504	46,344	151,087	151,969	1,199,032	81,362
65.0	O&M less A&G	%		0.0442%	0.0167%	0.3116%	0.2804%	0.4144%	0.4052%	1.3347%	0.0513%	0.1671%	0.1681%	1.3264%	0.0900%
	Internally Generated	Value		38,238	14,676	232,607	234,570	359,261	354,342	1,178,902	43,576	147,444	147,365	1,184,205	78,761
65.1	O&M less A&G - Demand	%		0.1319%	0.0506%	0.8025%	0.8092%	1.2394%	1.2224%	4.0670%	0.1503%	0.5087%	0.5084%	4.0853%	0.2717%
	Internally Generated	Value		983	217	47,240	17,043	11,843	7,616	8,908	2,490	2,770	3,060	4,434	2,600
65.2	O&M less A&G - Customer	%		0.0016%	0.0004%	0.0778%	0.0281%	0.0195%	0.0125%	0.0147%	0.0041%	0.0046%	0.0050%	0.0073%	0.0043%
	Internally Generated	Value		718	168	1,865	1,895	3,517	4,358	18,694	278	873	1,545	10,393	0
65.3	O&M less A&G - Commodity	%		0.1014%	0.0237%	0.2634%	0.2675%	0.4965%	0.6153%	2.6394%	0.0392%	0.1232%	0.2181%	1.4673%	0.0000%
	Internally Generated	Value		12,379	3,188	72,796	83,184	118,556	114,645	368,583	10,614	33,268	32,213	235,453	1,724
66.0	Distribution O&M Operations	%		0.0280%	0.0072%	0.1647%	0.1882%	0.2682%	0.2594%	0.8339%	0.0240%	0.0753%	0.0729%	0.5327%	0.0039%
	Internally Generated	Value		11,444	2,974	42,471	71,323	109,237	107,741	354,666	8,853	31,050	29,526	227,884	0
66.1	Distribution O&M Operations - Demand	%		0.1827%	0.0475%	0.6779%	1.1385%	1.7437%	1.7198%	5.6613%	0.1413%	0.4956%	0.4713%	3.6375%	0.0000%
	Internally Generated	Value		635	145	29,545	11,069	7,849	5,083	6,105	1,645	1,853	2,042	3,227	1,724
66.2	Distribution O&M Operations - Customer	%		0.0017%	0.0004%	0.0780%	0.0292%	0.0207%	0.0134%	0.0161%	0.0043%	0.0049%	0.0054%	0.0085%	0.0046%
	Internally Generated	Value		300	70	780	792	1,470	1,821	7,812	116	365	646	4,343	0
66.3	Distribution O&M Operations - Commodity	%		0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value		25,943	6,580	172,496	157,172	240,425	237,446	795,319	19,558	76,414	66,025	723,216	154
67.0	Distribution O&M Maintenance	%		0.1577%	0.0400%	1.0487%	0.9556%	1.4617%	1.4436%	4.8354%	0.1189%	0.4646%	0.4014%	4.3970%	0.0009%
	Internally Generated	Value		25,511	6,477	169,718	155,357	237,940	234,683	784,636	19,283	75,804	65,023	717,273	0
67.1	Distribution O&M Maintenance - Demand	%		0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value		39	11	1,757	779	562	380	460	123	133	157	259	154
67.2	Distribution O&M Maintenance - Customer	%		0.0017%	0.0005%	0.0746%	0.0331%	0.0238%	0.0161%	0.0195%	0.0052%	0.0056%	0.0067%	0.0110%	0.0065%
	Internally Generated	Value		393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	0
67.3	Distribution O&M Maintenance - Commodity	%		0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value		10,487	6,247	60,009	73,793	102,055	97,314	306,568	19,971	53,632	63,341	305,403	59,307
68.0	Other Taxes	%		0.0259%	0.0154%	0.1483%	0.1823%	0.2522%	0.2405%	0.7575%	0.0493%	0.1325%	0.1565%	0.7547%	0.1466%
	Internally Generated	Value		9,269	5,975	30,219	58,443	89,511	88,285	288,386	17,702	50,601	59,847	295,626	56,905
68.1	Other Taxes - Demand	%		0.0888%	0.0573%	0.2896%	0.5601%	0.8578%	0.8461%	2.7637%	0.1696%	0.4849%	0.5735%	2.8330%	0.5453%
	Internally Generated	Value		838	184	28,806	14,349	10,688	6,729	8,315	2,122	2,570	2,678	4,291	2,402
68.2	Other Taxes - Customer	%		0.0028%	0.0006%	0.0964%	0.0480%	0.0358%	0.0225%	0.0278%	0.0071%	0.0086%	0.0090%	0.0144%	0.0080%
	Internally Generated	Value		379	88	985	1,000	1,856	2,300	9,867	147	461	815	5,485	0
68.3	Other Taxes - Commodity	%		0.2449%	0.0572%	0.6362%	0.6463%	1.1995%	1.4865%	6.3762%	0.0948%	0.2976%	0.5270%	3.5447%	0.0000%
		Value		0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

						General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
		$											
1	Operating Revenues	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
2													
3	Operating Expenses:												
4													
5	Operating & Maintenance	165,853,615	126,633,951	10,694,936	8,511,367	2,395,168	119,687	77,544	0	2,376	1,214	4,595,974	1,945,712
6	Depreciation & Amortization	93,602,565	69,280,188	6,083,567	5,643,370	1,605,759	66,034	21,218	0	279	1,817	3,153,880	1,368,878
7	Taxes Other Than Income	42,270,917	31,537,719	2,752,233	2,506,563	708,316	29,779	11,133	0	558	794	1,327,702	604,422
8													
9	Total Operating Expenses	301,727,096	227,451,858	19,530,737	16,661,299	4,709,244	215,501	109,895	0	3,214	3,824	9,077,556	3,919,012
10													
11	Income Before Taxes	34,711,803	12,698,017	4,605,125	2,551,752	877,177	262,745	144,273	0	39,632	800	2,923,908	978,283
12													
13	Income Taxes:												
14													
15	State Income Taxes	0.00% -	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00% (6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	-	(7,750)	(157)	(571,778)	(191,306)
17													
18	Total Income Taxes	(6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	0	(7,750)	(157)	(571,778)	(191,306)
19													
18	Adjustments to After-Tax Income:												
19													
20	Amortization	5,056,648	1,849,786	670,852	371,727	127,783	38,275	21,017	0	5,773	117	425,941	142,511
21	Other	(27,186)	(9,945)	(3,607)	(1,999)	(687)	(206)	(113)	0	(31)	(1)	(2,290)	(766)
22													
23	Total Adjustments to After-Tax Income	5,029,462	1,839,841	667,246	369,728	127,096	38,070	20,904	0	5,742	116	423,651	141,745
24													
25	Net Income	36,470,329	13,341,309	4,838,424	2,681,025	921,615	276,056	151,582	0	41,640	841	3,072,036	1,027,843
26													
27	Total Rate Base	1,395,348,357	1,047,277,869	89,700,604	83,957,715	24,199,120	935,180	293,975	(3,355)	30,312	30,212	42,520,186	19,116,330
28													
29	Rate of Return - Existing Rates	2.6137%	1.2739%	5.3940%	3.1933%	3.8085%	29.5191%	51.5630%	0.0000%	137.3724%	2.7833%	7.2249%	5.3768%
30	Relative Rate of Return	1.00	0.49	2.06	1.22	1.46	11.29	19.73	-	52.56	1.06	2.76	2.06
31													
32	Equalized ROR:												
33													
34	Net Income Increase	73,551,493	69,235,504	2,234,379	3,938,956	986,461	(202,318)	(128,403)	(265)	(39,250)	1,541	280,639	479,460
35	Income Taxes	19,551,663	18,404,374	593,949	1,047,064	262,224	(53,781)	(34,132)	(70)	(10,433)	410	74,600	127,451
36	Revenue Increase	93,103,156	87,639,878	2,828,328	4,986,021	1,248,685	(256,099)	(162,535)	(335)	(49,683)	1,951	355,239	606,912
37	Gross Revenue After Increase	429,542,055	327,789,754	26,964,189	24,199,072	6,835,106	222,147	91,633	(335)	(6,837)	6,576	12,356,703	5,504,207
38	Rate of Return	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase	27.6731%	36.4938%	11.7184%	25.9512%	22.3521%	-53.5497%	-63.9478%	0.0000%	-115.9580%	42.1861%	2.9600%	12.3928%
40													
41	Proposed Rate Levels:												
42													
43	Net Income Increase	73,551,493	64,078,977	2,234,379	3,938,956	986,461	0	0	0	0	1,234	280,639	479,460
44	Income Taxes	19,551,663	17,033,652	593,949	1,047,064	262,224	0	0	0	0	328	74,600	127,451
45	Gross Revenue After Increase	429,542,055	321,262,505	26,964,189	24,199,072	6,835,106	478,246	254,168	0	42,846	6,187	12,356,703	5,504,207
46	Revenue Increase	93,103,156	81,112,629	2,828,328	4,986,021	1,248,685	0	0	0	0	1,562	355,239	606,912
47	Rate of Return	7.8849%	7.3925%	7.8849%	7.8849%	7.8849%	29.5191%	51.5630%	0.0000%	137.3724%	6.8678%	7.8849%	7.8849%
48	Relative Rate of Return	1.00	0.94	1.00	1.00	1.00	3.74	6.54	-	17.42	0.87	1.00	1.00
49	Percent Increase	27.6731%	33.7758%	11.7184%	25.9512%	22.3521%	0.0000%	0.0000%	0.0000%	0.0000%	33.7758%	2.9600%	12.3928%
50													
51	Equal Percentage Increase												
52													
53	Net Income Increase	73,551,493	53,409,645	5,361,386	4,132,904	1,172,091	109,725	53,376	0	8,631	970	2,482,203	1,036,361
54	Income Taxes	19,551,663	14,197,500	1,425,179	1,098,620	311,568	29,167	14,189	0	2,294	258	659,826	275,488
55	Gross Revenue After Increase	429,542,055	307,757,021	30,922,426	24,444,575	7,070,080	617,139	321,733	0	53,772	5,853	15,143,493	6,209,144
56	Revenue Increase	93,103,156	67,607,145	6,786,565	5,231,524	1,483,659	138,893	67,565	0	10,926	1,228	3,142,029	1,311,849
57	Rate of Return	7.8849%	6.3738%	11.3709%	8.1159%	8.6520%	41.2521%	69.7197%	0.0000%	165.8478%	5.9938%	13.0626%	10.7981%
58	Relative Rate of Return	1.00	0.81	1.44	1.03	1.10	5.23	8.84	-	21.03	0.76	1.66	1.37
59	Percent Increase	27.6731%	28.1521%	28.1182%	27.2290%	26.5583%	29.0421%	26.5828%	0.0000%	25.5002%	26.5481%	26.1804%	26.7872%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STU
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Operating Revenues		352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
2														
3	Operating Expenses:													
4														
5	Operating & Maintenance		115,404	38,934	534,409	730,627	1,098,142	1,078,317	3,535,307	118,213	381,413	389,699	2,704,297	150,922
6	Depreciation & Amortization		75,509	27,174	126,507	495,931	738,700	721,869	2,319,288	83,618	239,901	270,769	1,183,120	95,187
7	Taxes Other Than Income		31,714	12,057	68,992	207,701	309,160	302,111	972,633	37,033	106,900	120,362	561,088	61,948
8														
9	Total Operating Expenses		222,627	78,165	729,908	1,434,259	2,146,002	2,102,298	6,827,227	238,864	728,214	780,829	4,448,505	308,058
10														
11	Income Before Taxes		129,658	15,087	1,171,985	58,425	55,125	417,282	3,127,414	60,164	28,227	497,024	3,258,239	811,460
12														
13	Income Taxes:													
14														
15	State Income Taxes	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00%	(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
17														
18	Total Income Taxes		(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
19														
18	Adjustments to After-Tax Income:													
19														
20	Amortization		18,888	2,198	170,729	8,511	8,030	60,788	455,586	8,764	4,112	72,404	474,645	118,210
21	Other		(102)	(12)	(918)	(46)	(43)	(327)	(2,449)	(47)	(22)	(389)	(2,552)	(636)
22														
23	Total Adjustments to After-Tax Income		18,786	2,186	169,811	8,465	7,987	60,461	453,137	8,717	4,090	72,015	472,093	117,574
24														
25	Net Income		136,226	15,851	1,231,358	61,385	57,918	438,422	3,285,851	63,212	29,657	522,204	3,423,304	852,570
26														
27	Total Rate Base		1,004,550	378,263	1,838,387	6,641,649	9,874,870	9,640,290	30,882,333	1,159,952	3,343,490	3,789,234	16,856,688	1,880,504
28														
29	Rate of Return - Existing Rates		13.5609%	4.1905%	66.9804%	0.9242%	0.5865%	4.5478%	10.6399%	5.4495%	0.8870%	13.7813%	20.3083%	45.3373%
30	Relative Rate of Return		5.19	1.60	25.63	0.35	0.22	1.74	4.07	2.08	0.34	5.27	7.77	17.35
31														
32	Equalized ROR:													
33														
34	Net Income Increase		(57,018)	13,975	(1,086,403)	462,302	720,706	321,705	(850,810)	28,249	233,973	(223,427)	(2,094,171)	(704,294)
35	Income Taxes		(15,157)	3,715	(288,791)	122,890	191,580	85,517	(226,165)	7,509	62,195	(59,392)	(556,678)	(187,217)
36	Revenue Increase		(72,175)	17,689	(1,375,194)	585,193	912,286	407,222	(1,076,974)	35,759	296,169	(282,819)	(2,650,850)	(891,511)
37	Gross Revenue After Increase		280,109	110,941	526,698	2,077,877	3,113,413	2,926,802	8,877,667	334,787	1,052,610	995,035	5,055,895	228,007
38	Rate of Return		7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase		-20.4878%	18.9695%	-72.3066%	39.2040%	41.4463%	16.1623%	-10.8188%	11.9583%	39.1529%	-22.1323%	-34.3965%	-79.6335%
40														
41	Proposed Rate Levels:													
42														
43	Net Income Increase		0	13,975	0	398,292	587,325	321,705	0	28,249	201,840	0	0	0
44	Income Taxes		0	3,715	0	105,875	156,124	85,517	0	7,509	53,654	0	0	0
45	Gross Revenue After Increase		352,284	110,941	1,901,892	1,996,851	2,944,577	2,926,802	9,954,641	334,787	1,011,935	1,277,853	7,706,744	1,119,518
46	Revenue Increase		0	17,689	0	504,167	743,449	407,222	0	35,759	255,494	0	0	0
47	Rate of Return		13.5609%	7.8849%	66.9804%	6.9211%	6.5342%	7.8849%	10.6399%	7.8849%	6.9238%	13.7813%	20.3083%	45.3373%
48	Relative Rate of Return		1.72	1.00	8.49	0.88	0.83	1.00	1.35	1.00	0.88	1.75	2.58	5.75
49	Percent Increase		0.0000%	18.9695%	0.0000%	33.7758%	33.7758%	16.1623%	0.0000%	11.9583%	33.7758%	0.0000%	0.0000%	0.0000%
50														
51	Equal Percentage Increase													
52														
53	Net Income Increase		64,390	17,641	397,858	296,536	421,903	478,681	1,868,415	61,683	153,698	259,015	1,544,376	220,005
54	Income Taxes		17,116	4,689	105,760	78,826	112,151	127,244	496,667	16,397	40,856	68,852	410,530	58,482
55	Gross Revenue After Increase		433,790	115,582	2,405,510	1,868,047	2,735,181	3,125,505	12,319,724	377,107	950,995	1,605,721	9,661,651	1,398,005
56	Revenue Increase		81,506	22,331	503,618	375,362	534,054	605,925	2,365,083	78,079	194,554	327,867	1,954,907	278,487
57	Rate of Return		19.9707%	8.8543%	88.6221%	5.3890%	4.8590%	9.5132%	16.6900%	10.7672%	5.4839%	20.6168%	29.4701%	57.0365%
58	Relative Rate of Return		2.53	1.12	11.24	0.68	0.62	1.21	2.12	1.37	0.70	2.61	3.74	7.23
59	Percent Increase		23.1365%	23.9468%	26.4798%	25.1468%	24.2627%	24.0487%	23.7586%	26.1110%	25.7197%	25.6577%	25.3662%	24.8756%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

						General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	634,212,390	570,009,769	35,269,086	16,009,774	1,248,460	768,640	177,810	(3,355)	6,057	28,231	6,701,089	2,280,386
2													
3	Return @ Current Rates	16,576,459	8,520,818	2,055,361	639,625	164,042	134,453	70,052	(48)	18,724	761	1,066,314	299,679
4	O&M Expenses	87,760,775	79,547,843	5,319,156	1,792,460	105,510	101,554	24,057	0	1,205	1,121	513,684	183,168
5	Depreciation Expense	42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722
6	Taxes, Other	19,773,797	17,648,057	1,171,083	530,935	43,291	25,109	6,656	0	498	789	206,367	71,324
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(3,085,270)	(1,128,631)	(409,315)	(226,806)	(77,966)	(23,353)	(12,823)	0	(3,523)	(71)	(259,884)	(86,952)
12													
13	Total Income Taxes	(3,085,270)	(1,128,631)	(409,315)	(226,806)	(77,966)	(23,353)	(12,823)	0	(3,523)	(71)	(259,884)	(86,952)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	2,298,343	840,763	304,915	168,957	58,080	17,397	9,553	0	2,624	53	193,598	64,774
18	Other	(12,357)	(4,520)	(1,639)	(908)	(312)	(94)	(51)	0	(14)	(0)	(1,041)	(348)
19													
20	Total Adjustments to After-Tax Income	2,285,986	836,243	303,276	168,049	57,767	17,303	9,501	0	2,610	53	192,557	64,426
21													
22	Total Customer-Related Costs @ Current Rates	166,014,079	143,441,295	10,956,094	4,095,524	393,087	310,094	112,266	(48)	20,668	4,541	2,197,001	696,365
23	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)	$ 21.39	$ 20.24	$ 24.71	$ 28.54	$ 49.22	$ 34.76	$ 52.66	$ -	$ 305.80	$ -	$ 55.96	$ 49.85
25													
26													
27	Incremental Return @ Equalized ROR	33,430,554	36,423,883	725,571	622,730	(65,602)	(73,847)	(56,032)	(217)	(18,247)	1,465	(537,940)	(119,873)
28	Incremental Income Taxes	8,886,603	9,682,298	192,873	165,536	(17,439)	(19,630)	(14,895)	(58)	(4,850)	389	(142,997)	(31,865)
29													
30	Total Customer-Related Costs @ Equalized ROR	208,331,236	189,547,476	11,874,538	4,883,790	310,046	216,618	41,339	(322)	(2,429)	6,395	1,516,064	544,628
31	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Customer Costs ($/customer/month)	$ 26.85	$ 26.74	$ 26.78	$ 34.03	$ 38.83	$ 24.28	$ 19.39	$ -	$ (35.94)	$ -	$ 38.62	$ 38.98
33													
34													
35	Incremental Return @ Proposed Rates	33,430,554	34,080,143	725,571	622,730	(65,602)	18,111	2,330	(96)	(407)	1,325	(537,940)	(119,873)
36	Incremental Income Taxes	8,886,603	9,059,279	192,873	165,536	(17,439)	4,814	619	(26)	(108)	352	(142,997)	(31,865)
37													
38	Total Customer-Related Costs @ Proposed Rates	208,331,236	186,580,717	11,874,538	4,883,790	310,046	333,020	115,215	(170)	20,153	6,218	1,516,064	544,628
39	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Customer Costs ($/customer/month)	$ 26.85	$ 26.32	$ 26.78	$ 34.03	$ 38.83	$ 37.33	$ 54.05	$ -	$ 298.17	$ -	$ 38.62	$ 38.98

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		15,717	2,616	578,841	386,994	285,941	168,976	74,208	47,729	59,146	65,696	(24,078)	54,656
2														
3	Return @ Current Rates		50,394	2,779	552,965	(40,886)	(83,513)	89,163	1,128,545	16,198	(24,694)	194,053	1,355,074	366,598
4	O&M Expenses		1,540	351	69,600	26,907	19,144	12,362	14,839	3,996	4,524	4,968	7,766	5,021
5	Depreciation Expense		1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902
6	Taxes, Other		705	159	21,194	12,132	9,292	5,859	7,429	1,822	2,259	2,331	3,996	2,509
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(11,524)	(1,341)	(104,169)	(5,193)	(4,900)	(37,089)	(277,972)	(5,348)	(2,509)	(44,177)	(289,600)	(72,125)
12														
13	Total Income Taxes		(11,524)	(1,341)	(104,169)	(5,193)	(4,900)	(37,089)	(277,972)	(5,348)	(2,509)	(44,177)	(289,600)	(72,125)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		8,585	999	77,600	3,868	3,650	27,629	207,073	3,984	1,869	32,909	215,735	53,729
18	Other		(46)	(5)	(417)	(21)	(20)	(149)	(1,113)	(21)	(10)	(177)	(1,160)	(289)
19														
20	Total Adjustments to After-Tax Income		8,539	994	77,182	3,848	3,630	27,481	205,959	3,962	1,859	32,732	214,575	53,440
21														
22	Total Customer-Related Costs @ Current Rates		51,306	3,313	664,531	25,168	(34,511)	111,515	1,096,285	24,894	(13,244)	195,370	1,301,223	361,345
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 444.23	$ 147.00	$ 110.11	$ 12.98	$ (27.18)	$ 140.48	$ 1,285.92	$ 93.18	$ (45.86)	$ 616.84	$ 3,946.65	$ 1,360.03
25														
26														
27	Incremental Return @ Equalized ROR		(49,155)	(2,573)	(507,324)	71,400	106,059	(75,839)	(1,122,694)	(12,435)	29,358	(188,873)	(1,356,972)	(362,288)
28	Incremental Income Taxes		(13,067)	(684)	(134,858)	18,980	28,193	(20,160)	(298,438)	(3,306)	7,804	(50,207)	(360,714)	(96,304)
29														
30	Total Customer-Related Costs @ Equalized ROR		(10,916)	56	22,349	115,547	99,741	15,515	(324,847)	9,153	23,918	(43,711)	(416,463)	(97,248)
31	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Customer Costs ($/customer/month)		$ (94.51)	$ 2.47	$ 3.70	$ 59.62	$ 78.54	$ 19.55	$ (381.04)	$ 34.26	$ 82.82	$ (138.01)	$ (1,263.15)	$ (366.02)
33														
34														
35	Incremental Return @ Proposed Rates		(23,239)	(2,573)	(13,533)	42,306	45,435	(75,839)	(735,985)	(12,435)	14,753	(87,322)	(405,131)	(42,173)
36	Incremental Income Taxes		(6,177)	(684)	(3,597)	11,246	12,078	(20,160)	(195,642)	(3,306)	3,922	(23,212)	(107,693)	(11,211)
37														
38	Total Customer-Related Costs @ Proposed Rates		21,889	56	647,401	78,719	23,001	15,515	164,658	9,153	5,430	84,836	788,398	307,961
39	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Customer Costs ($/customer/month)		$ 189.53	$ 2.47	$ 107.27	$ 40.61	$ 18.11	$ 19.55	$ 193.14	$ 34.26	$ 18.80	$ 267.85	$ 2,391.23	$ 1,159.11

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

						General Service								
		Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	757,635,493	475,321,612	54,225,006	67,658,645	22,835,766	165,541	111,949	0	23,940	1,957	35,626,124	16,772,140
2													
3	Return @ Existing Rates	19,802,378	4,804,816	2,771,408	2,032,618	753,845	140,946	81,059	48	22,805	79	1,995,759	725,172
4	O&M Expenses	76,594,465	46,038,485	5,264,633	6,563,204	2,227,820	17,595	51,219	0	646	53	4,057,864	1,754,469
5	Depreciation Expense	50,658,360	31,135,722	3,553,507	4,433,158	1,497,792	10,941	6,119	0	(883)	(72)	2,660,687	1,199,120
6	Taxes, Other	22,335,487	13,792,453	1,570,837	1,961,180	659,287	4,620	4,266	0	33	3	1,114,413	530,810
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(3,685,690)	(1,348,272)	(488,971)	(270,944)	(93,138)	(27,898)	(15,319)	0	(4,208)	(85)	(310,460)	(103,874)
12													
13	Total Income Taxes	(3,685,690)	(1,348,272)	(488,971)	(270,944)	(93,138)	(27,898)	(15,319)	0	(4,208)	(85)	(310,460)	(103,874)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	2,745,620	1,004,382	364,254	201,837	69,383	20,783	11,412	0	3,135	63	231,274	77,380
18	Other	(14,761)	(5,400)	(1,958)	(1,085)	(373)	(112)	(61)	0	(17)	(0)	(1,243)	(416)
19													
20	Total Adjustments to After-Tax Income	2,730,858	998,983	362,296	200,752	69,010	20,671	11,350	0	3,118	63	230,031	76,964
21													
22	Total Demand-Related Costs	168,435,859	95,422,186	13,033,711	14,919,969	5,114,616	166,875	138,694	48	21,511	40	9,748,294	4,182,661
23	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)	$ 21.71	$ 13.46	$ 29.39	$ 103.96	$ 640.47	$ 18.71	$ 65.06	$ -	$ 318.27	$ -	$ 248.32	$ 299.39
25													
26													
27	Incremental Return @ Equalized ROR	39,936,423	32,673,818	1,504,179	3,302,198	1,046,732	(127,893)	(72,232)	(48)	(20,917)	75	813,325	597,295
28	Incremental Income Taxes	10,616,011	8,685,445	399,845	877,799	278,245	(33,997)	(19,201)	(13)	(5,560)	20	216,200	158,775
29													
30	Total Demand-Related Costs @ Equalized ROR	218,988,293	136,781,449	14,937,735	19,099,966	6,439,593	4,985	47,261	(13)	(4,967)	136	10,777,819	4,938,730
31	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Dollars/Customer/Month	$ 28.22	$ 19.30	$ 33.68	$ 133.09	$ 806.39	$ 0.56	$ 22.17	$ -	$ (73.49)	$ -	$ 274.54	$ 353.51
33													
34													
35	Incremental Return @ Proposed Rates	39,936,423	29,873,967	1,504,179	3,302,198	1,046,732	(18,040)	(2,513)	96	394	(91)	813,325	597,295
36	Incremental Income Taxes	10,616,011	7,941,181	399,845	877,799	278,245	(4,795)	(668)	26	105	(24)	216,200	158,775
37													
38	Total Demand-Related Costs @ Proposed Rates	218,988,293	133,237,334	14,937,735	19,099,966	6,439,593	144,040	135,513	169	22,010	(76)	10,777,819	4,938,730
39	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Dollars/Customer/Month	$ 28.22	$ 18.80	$ 33.68	$ 133.09	$ 806.39	$ 16.15	$ 63.57	$ -	$ 325.65	$ -	$ 274.54	$ 353.51

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		977,798	373,072	1,230,874	6,225,528	9,534,877	9,404,326	30,520,789	1,107,952	3,270,931	3,699,790	16,721,028	1,825,848
2														
3	Return @ Existing Rates		85,268	12,990	674,675	101,791	140,520	347,040	2,143,577	46,819	54,146	326,468	2,056,573	483,956
4	O&M Expenses		112,468	38,257	461,180	700,034	1,072,156	1,057,476	3,484,099	113,677	375,191	381,725	2,676,313	145,901
5	Depreciation Expense		72,986	26,600	76,486	465,272	712,599	702,842	2,279,123	79,018	233,525	263,433	1,161,099	89,285
6	Taxes, Other		30,612	11,806	46,769	194,524	297,929	293,850	954,898	35,058	104,160	117,179	551,362	59,439
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(13,767)	(1,602)	(124,441)	(6,204)	(5,853)	(44,307)	(332,068)	(6,388)	(2,997)	(52,774)	(345,959)	(86,161)
12														
13	Total Income Taxes		(13,767)	(1,602)	(124,441)	(6,204)	(5,853)	(44,307)	(332,068)	(6,388)	(2,997)	(52,774)	(345,959)	(86,161)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		10,256	1,193	92,701	4,621	4,360	33,006	247,371	4,759	2,233	39,313	257,719	64,185
18	Other		(55)	(6)	(498)	(25)	(23)	(177)	(1,330)	(26)	(12)	(211)	(1,386)	(345)
19														
20	Total Adjustments to After-Tax Income		10,200	1,187	92,203	4,596	4,337	32,829	246,041	4,733	2,221	39,102	256,333	63,839
21														
22	Total Demand-Related Costs		297,767	89,237	1,226,872	1,460,014	2,221,689	2,389,731	8,775,670	272,917	766,245	1,075,133	6,355,721	756,261
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 2,578.24	$ 3,959.93	$ 203.29	$ 753.28	$ 1,749.50	$ 3,010.39	$ 10,293.71	$ 1,021.58	$ 2,653.20	$ 3,394.50	$ 19,277.09	$ 2,846.42
25														
26														
27	Incremental Return @ Equalized ROR		(8,169)	16,427	(577,622)	389,086	611,295	394,481	262,957	40,542	203,764	(34,744)	(738,137)	(339,990)
28	Incremental Income Taxes		(2,172)	4,367	(153,545)	103,428	162,496	104,862	69,900	10,777	54,165	(9,236)	(196,214)	(90,377)
29														
30	Total Demand-Related Costs @ Equalized ROR		287,426	110,030	495,705	1,952,527	2,995,480	2,889,074	9,108,526	324,236	1,024,174	1,031,154	5,421,371	325,894
31	Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Dollars/Customer/Month		$ 2,488.70	$ 4,882.65	$ 82.14	$ 1,007.38	$ 2,358.83	$ 3,639.43	$ 10,684.14	$ 1,213.68	$ 3,546.30	$ 3,255.65	$ 16,443.18	$ 1,226.60
33														
34														
35	Incremental Return @ Proposed Rates		22,790	16,427	12,265	354,330	538,873	394,481	724,923	40,542	186,316	86,571	398,940	42,422
36	Incremental Income Taxes		6,058	4,367	3,260	94,189	143,245	104,862	192,701	10,777	49,527	23,013	106,047	11,277
37														
38	Total Demand-Related Costs @ Proposed Rates		326,615	110,030	1,242,397	1,908,533	2,903,807	2,889,074	9,693,293	324,236	1,002,089	1,184,716	6,860,709	809,960
39	Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Dollars/Customer/Month		$ 2,828.02	$ 4,882.65	$ 205.86	$ 984.68	$ 2,286.64	$ 3,639.43	$ 11,370.06	$ 1,213.68	$ 3,469.83	$ 3,740.49	$ 20,808.73	$ 3,048.53

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

						General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base		3,500,473	1,946,487	206,511	289,296	114,895		999	4,216	0	315	24	192,973	63,804
2															
3	Return @ Existing Rates		91,492	15,675	11,654	8,782	3,728		657	471	0	111	1	9,962	2,993
4	O&M Expenses		1,498,375	1,047,623	111,147	155,703	61,838		538	2,269	0	525	40	24,425	8,076
5	Depreciation Expense		241,873	127,501	13,527	18,950	7,526		65	276	0	9	1	15,232	5,036
6	Taxes, Other		161,632	97,209	10,313	14,448	5,738		50	211	0	28	2	6,921	2,288
7															
8	Income Taxes:														
9															
10	State Income Taxes	0.00%	0	0	0	0	0		0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(17,029)	(6,229)	(2,259)	(1,252)	(430)		(129)	(71)	0	(19)	(0)	(1,434)	(480)
12															
13	Total Income Taxes		(17,029)	(6,229)	(2,259)	(1,252)	(430)		(129)	(71)	0	(19)	(0)	(1,434)	(480)
14															
15	Adjustments to After-Tax Income:														
16															
17	Amortization		12,685	4,641	1,683	933	321		96	53	0	14	0	1,069	358
18	Other		(68)	(25)	(9)	(5)	(2)		(1)	(0)	0	(0)	(0)	(6)	(2)
19															
20	Total Adjustments to After-Tax Income		12,617	4,616	1,674	928	319		96	52	0	14	0	1,063	356
21															
22	Total Commodity-Related Costs@Realized Return		1,988,961	1,286,395	146,056	197,558	78,718		1,277	3,208	0	667	44	56,170	18,269
23	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
24	Commodity-Related Costs ($/dth)		$ 0.0232	$ 0.0299	$ 0.0320	$ 0.0309	$ 0.0310		$ 0.0578	$ 0.0344	$ -	$ 0.0256	$ 0.0219	$ 0.0096	$ 0.0095
25															
26															
27	Incremental Return @ Equalized ROR		184,517	137,803	4,629	14,029	5,331		(579)	(139)	(0)	(86)	1	5,253	2,038
28	Incremental Income Taxes		49,049	36,631	1,231	3,729	1,417		(154)	(37)	(0)	(23)	0	1,396	542
29															
30	Total Commodity-Related Costs @ Equalized ROR		2,222,526	1,460,829	151,916	215,316	85,466		545	3,033	(0)	559	45	62,820	20,849
31	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
32	Commodity-Related Costs ($/dth)		$ 0.0022	$ 0.0028	$ 0.0028	$ 0.0028	$ 0.0028		$ 0.0021	$ 0.0027	$ -	$ 0.0018	$ 0.0019	$ 0.0009	$ 0.0009
33															
34															
35	Incremental Return @ Proposed Rates		184,517	124,867	4,629	14,029	5,331		(71)	183	0	13	0	5,253	2,038
36	Incremental Income Taxes		49,049	33,193	1,231	3,729	1,417		(19)	49	0	3	0	1,396	542
37															
38	Total Commodity-Related Costs @ Proposed Rates		2,222,526	1,444,455	151,916	215,316	85,466		1,187	3,440	1	683	44	62,820	20,849
39	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
40	Commodity-Related Costs ($/dth)		$ 0.0022	$ 0.0028	$ 0.0028	$ 0.0028	$ 0.0028		$ 0.0045	$ 0.0031	$ -	$ 0.0022	$ 0.0018	$ 0.0009	$ 0.0009

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		11,035	2,575	28,671	29,126	54,052	66,988	287,337	4,271	13,413	23,747	159,738	0
2														
3	Return @ Existing Rates		564	82	3,718	480	911	2,219	13,728	194	206	1,682	11,658	2,016
4	O&M Expenses		1,397	326	3,629	3,687	6,842	8,479	36,369	541	1,698	3,006	20,219	0
5	Depreciation Expense		871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0
6	Taxes, Other		396	92	1,028	1,045	1,939	2,403	10,306	153	481	852	5,729	0
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(64)	(7)	(575)	(29)	(27)	(205)	(1,534)	(30)	(14)	(244)	(1,598)	(398)
12														
13	Total Income Taxes		(64)	(7)	(575)	(29)	(27)	(205)	(1,534)	(30)	(14)	(244)	(1,598)	(398)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		47	6	428	21	20	152	1,143	22	10	182	1,191	297
18	Other		(0)	(0)	(2)	(0)	(0)	(1)	(6)	(0)	(0)	(1)	(6)	(2)
19														
20	Total Adjustments to After-Tax Income		47	5	426	21	20	152	1,137	22	10	181	1,184	295
21														
22	Total Commodity-Related Costs@Realized Return		3,211	702	10,490	7,503	13,950	18,335	82,687	1,217	3,440	7,351	49,800	1,912
23	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
24	Commodity-Related Costs ($/dth)		$ 0.0096	$ 0.0090	$ 0.0121	$ 0.0085	$ 0.0086	$ 0.0091	$ 0.0095	$ 0.0094	$ 0.0085	$ 0.0103	$ 0.0103	$ 0.0025
25														
26														
27	Incremental Return @ Equalized ROR		306	121	(1,457)	1,817	3,351	3,063	8,928	143	852	190	937	(2,016)
28	Incremental Income Taxes		81	32	(387)	483	891	814	2,373	38	226	51	249	(536)
29														
30	Total Commodity-Related Costs @ Equalized ROR		3,598	855	8,645	9,803	18,193	22,212	93,988	1,398	4,518	7,592	50,987	(639)
31	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
32	Commodity-Related Costs ($/dth)		$ 0.0009	$ 0.0009	$ 0.0008	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ (0.0001)
33														
34														
35	Incremental Return @ Proposed Rates		449	121	1,268	1,656	3,017	3,063	11,062	143	771	751	6,191	(249)
36	Incremental Income Taxes		119	32	337	440	802	814	2,941	38	205	200	1,646	(66)
37														
38	Total Commodity-Related Costs @ Proposed Rates		3,779	855	12,095	9,599	17,769	22,212	96,690	1,398	4,416	8,301	57,637	1,598
39	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
40	Commodity-Related Costs ($/dth)		$ 0.0009	$ 0.0009	$ 0.0012	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0009	$ 0.0010	$ 0.0010	$ 0.0002

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

					General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1 Rate Base	1,395,348,357	1,047,277,869	89,700,604	83,957,715	24,199,120	935,180	293,975	(3,355)	30,312	30,212	42,520,186	19,116,330
2												
3 Return @ Existing Rates	110,021,823	13,341,309	4,838,424	2,681,025	921,615	276,056	151,582	0	41,640	841	3,072,036	1,027,843
4 O&M Expenses	165,853,615	126,633,951	10,694,936	8,511,367	2,395,168	119,687	77,544	0	2,376	1,214	4,595,974	1,945,712
5 Depreciation Expense	93,602,565	69,280,188	6,083,567	5,643,370	1,605,759	66,034	21,218	0	279	1,817	3,153,880	1,368,878
6 Taxes, Other	42,270,917	31,537,719	2,752,233	2,506,563	708,316	29,779	11,133	0	558	794	1,327,702	604,422
7												
8 Income Taxes:												
9												
10 State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11 Federal Income Taxes	(6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	0	(7,750)	(157)	(571,778)	(191,306)
12												
13 Total Income Taxes	(6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	0	(7,750)	(157)	(571,778)	(191,306)
14												
15 Adjustments to After-Tax Income:												
16												
17 Amortization	5,056,648	1,849,786	670,852	371,727	127,783	38,275	21,017	0	5,773	117	425,941	142,511
18 Other	(27,186)	(9,945)	(3,607)	(1,999)	(687)	(206)	(113)	0	(31)	(1)	(2,290)	(766)
19												
20 Total Adjustments to After-Tax Income	5,029,462	1,839,841	667,246	369,728	127,096	38,070	20,904	0	5,742	116	423,651	141,745
21												
22 Total Costs @ Realized ROR	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
23												
24												
25 Incremental Return @ Equalized ROR	73,551,493	69,235,504	2,234,379	3,938,956	986,461	(202,318)	(128,403)	(265)	(39,250)	1,541	280,639	479,460
26 Incremental Income Taxes	19,551,663	18,404,374	593,949	1,047,064	262,224	(53,781)	(34,132)	(70)	(10,433)	410	74,600	127,451
27												
28 Total Costs @ Equalized ROR	429,542,055	327,789,754	26,964,189	24,199,072	6,835,106	222,147	91,633	(335)	(6,837)	6,576	12,356,703	5,504,207
29												
30												
31 Incremental Return @ Proposed Rates	73,551,493	64,078,977	2,234,379	3,938,956	986,461	(0)	(0)	(0)	(0)	1,234	280,639	479,460
32 Incremental Income Taxes	19,551,663	17,033,652	593,949	1,047,064	262,224	(0)	(0)	(0)	(0)	328	74,600	127,451
33												
34 Total Costs @ Proposed Rates	429,542,055	321,262,505	26,964,189	24,199,072	6,835,106	478,246	254,168	(0)	42,846	6,187	12,356,703	5,504,207

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVI
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

		CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base	1,004,550	378,263	1,838,387	6,641,649	9,874,870	9,640,290	30,882,333	1,159,952	3,343,490	3,789,234	16,856,688	1,880,504
2													
3	Return @ Existing Rates	136,226	15,851	1,231,358	61,385	57,918	438,422	3,285,851	63,212	29,657	522,204	3,423,304	852,570
4	O&M Expenses	115,404	38,934	534,409	730,627	1,098,142	1,078,317	3,535,307	118,213	381,413	389,699	2,704,297	150,922
5	Depreciation Expense	75,509	27,174	126,507	495,931	738,700	721,869	2,319,288	83,618	239,901	270,769	1,183,120	95,187
6	Taxes, Other	31,714	12,057	68,992	207,701	309,160	302,111	972,633	37,033	106,900	120,362	561,088	61,948
7													
8	Income Taxes:												
9													
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
12													
13	Total Income Taxes	(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	18,888	2,198	170,729	8,511	8,030	60,788	455,586	8,764	4,112	72,404	474,645	118,210
18	Other	(102)	(12)	(918)	(46)	(43)	(327)	(2,449)	(47)	(22)	(389)	(2,552)	(636)
19													
20	Total Adjustments to After-Tax Income	18,786	2,186	169,811	8,465	7,987	60,461	453,137	8,717	4,090	72,015	472,093	117,574
21													
22	Total Costs @ Realized ROR	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
23													
24													
25	Incremental Return @ Equalized ROR	(57,018)	13,975	(1,086,403)	462,302	720,706	321,705	(850,810)	28,249	233,973	(223,427)	(2,094,171)	(704,294)
26	Incremental Income Taxes	(15,157)	3,715	(288,791)	122,890	191,580	85,517	(226,165)	7,509	62,195	(59,392)	(556,678)	(187,217)
27													
28	Total Costs @ Equalized ROR	280,109	110,941	526,698	2,077,877	3,113,413	2,926,802	8,877,667	334,787	1,052,610	995,035	5,055,895	228,007
29													
30													
31	Incremental Return @ Proposed Rates	(0)	13,975	(0)	398,292	587,325	321,705	0	28,249	201,840	(0)	(0)	0
32	Incremental Income Taxes	(0)	3,715	(0)	105,875	156,124	85,517	0	7,509	53,654	(0)	(0)	0
33													
34	Total Costs @ Proposed Rates	352,284	110,941	1,901,892	1,996,851	2,944,577	2,926,802	9,954,641	334,787	1,011,935	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Franchises and Consents	6,045	7.0	PST&D Plant	2,788	3,241	16
5	303	Miscellaneous Intangible Plant	0	99.0	-	-	-	-
6								
7		Total Intangible Plant	6,045			2,788	3,241	16
8								
9		Production Plant	852,915	4.2	Load Factor	-	466,388	386,527
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.1	Land and land rights	899,920	2.0	Demand	-	899,920	-
16	365.2	Rights-of-way	12,213,306	2.0	Demand	-	12,213,306	-
17	366.1	Structures and imp. - compressor stations	5,147,615	2.0	Demand	-	5,147,615	-
18	366.2	Structures and imp. - meas. & reg. stations	2,350,612	2.0	Demand	-	2,350,612	-
19	367	Mains	250,912,558	2.0	Demand	-	250,912,558	-
20	368	Compressor station equipment	15,340,424	2.0	Demand	-	15,340,424	-
21	369	Measuring and regulating station equip.	27,581,240	2.0	Demand	-	27,581,240	-
22	371	Other Equipment	28,383	2.0	Demand	-	28,383	-
23								
24		Total Transmission Plant	314,474,058			0	314,474,058	0
25								
26		Distribution:						
27								
28	374	Land and land rights	559,591	7.2	Distribution Plant - X	300,194	257,831	1,566
29	374.1	Rights-of-way	2,852,777	7.2	Distribution Plant - X	1,530,379	1,314,414	7,984
30	375	Structures and improvements	959,697	2.0	Demand	-	959,697	-
31	376	Mains	470,627,460	4.0	Mains	-	470,627,460	-
32	376.1	Mains - Metallic	351,891,285	4.0	Mains	-	351,891,285	-
33	376.2	Mains - Cathodic Protection	28,344,948	4.0	Mains	-	28,344,948	-
34	378	Meas. and reg. sta. equip. - general	30,826,552	2.0	Demand	-	30,826,552	-
35	379	Meas. and reg. sta. equip. - city gate	11,917,425	4.2	Load Factor	-	6,516,644	5,400,781
36	380.1	Services - Plastic	673,574,659	1.0	Customer	673,574,659	-	-
37	380.2	Services - Metallic	3,362,630	1.0	Customer	3,362,630	-	-
38	381	Meters	170,634,636	1.0	Customer	170,634,636	-	-
39	381.1	Meters-AMR	52,496,670	1.0	Customer	52,496,670	-	-
40	382	Meter installations	107,567,938	1.0	Customer	107,567,938	-	-
41	383	House regulators	27,400,128	1.0	Customer	27,400,128	-	-
42	386	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
43	387	Other Equipment	0	1.0	Customer	-	-	-
44								
45		Total Distribution Plant	1,933,240,521			1,037,091,359	890,738,831	5,410,331

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
46								
47		General Plant:						
48								
49	389	Land and land rights	4,693,542	7.0	PST&D Plant	2,164,770	2,516,672	12,100
50	390.1	Structures and improvements - owned	54,397,100	7.0	PST&D Plant	25,089,201	29,167,662	140,237
51	390.2	Structures and improvements - leasehold	3,183,183	7.0	PST&D Plant	1,468,158	1,706,819	8,206
52	391.1	Office furniture and equipment - computers	6,186,032	12.0	Labor - A&G	3,141,374	2,974,011	70,647
53	391.2	Computers and other electronic equipment	5,279,304	12.0	Labor - A&G	2,680,922	2,538,090	60,292
54	392	Transportation equipment	55,445,676	12.0	Labor - A&G	28,156,273	26,656,193	633,211
55	393	Stores equipment	152,032	7.0	PST&D Plant	70,121	81,519	392
56	394	Tool, shop and garage equipment	22,474,941	7.0	PST&D Plant	10,365,963	12,051,037	57,941
57	395	Laboratory equipment	250,914	7.0	PST&D Plant	115,727	134,540	647
58	396	Power operated equipment	18,182,394	7.0	PST&D Plant	8,386,141	9,749,378	46,875
59	397	Communication equipment	5,690,022	12.0	Labor - A&G	2,889,492	2,735,548	64,982
60	398	Miscellaneous equipment	343,045	7.0	PST&D Plant	158,220	183,940	884
61								
62		Total General Plant	176,278,185			84,686,361	90,495,410	1,096,414
63								
64		Corporate Allocated Plant	90,173,610	7.4	General Plant	43,320,590	46,292,159	560,861
65								
66		TOTAL PLANT IN SERVICE	2,515,025,334			1,165,101,098	1,342,470,088	7,454,148
67								
68		Construction Work in Progress						
69								
70		Intangible Plant	0	99.0	-	-	-	-
71		Transmission Plant	0	2.0	Demand	-	-	-
72		Distribution Plant	0	6.6	Distribution Plant	-	-	-
73		General Plant	0	7.4	General Plant	-	-	-
74		Corporate Allocated	0	7.4	General Plant	-	-	-
75								
76		Total Construction Work in Progress	0			0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Miscellaneous Intangible Plant	(172)	7.0	PST&D Plant	(79)	(92)	(0)
5	303	Leasehold Improvements	2,907,241	7.2	Distribution Plant - X	1,559,596	1,339,509	8,136
6								
7		Total Intangible Plant	2,907,069			1,559,517	1,339,416	8,136
8								
9		Production Plant	710,413	4.2	Load Factor	-	388,465	321,947
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.2	Rights-of-way	4,599,967	2.0	Demand	-	4,599,967	-
16	366.1	Structures and imp. - compressor stations	4,472,303	2.0	Demand	-	4,472,303	-
17	366.2	Structures and imp. - meas. & reg. stations	1,258,962	2.0	Demand	-	1,258,962	-
18	367	Mains	84,661,772	2.0	Demand	-	84,661,772	-
19	368	Compressor station equipment	12,969,051	2.0	Demand	-	12,969,051	-
20	369	Measuring and regulating station equipment	9,011,111	2.0	Demand	-	9,011,111	-
21	371	Other Equipment	0	2.0	Demand	-	-	-
22								
23		Total Transmission Plant	116,973,166			0	116,973,166	0
24								
25		Distribution:						
26								
27	374.1	Rights-of-way	749,651	7.2	Distribution Plant - X	402,152	345,401	2,098
28	375	Structures and improvements	639,108	7.2	Distribution Plant - X	342,851	294,468	1,789
29	376	Mains - Metalic	168,391,095	4.0	Mains	-	168,391,095	-
30	376.1	Mains - Plastic	102,182,290	4.0	Mains	-	102,182,290	-
31	376.2	Mains - Cathodic Protection	879,746	4.0	Mains	-	879,746	-
32	378	Meas. and reg. sta. equip. - general	13,968,889	2.0	Demand	-	13,968,889	-
33	379	Meas. and reg. sta. equip. - city gate	4,756,800	4.2	Load Factor	-	2,601,096	2,155,704
34	380.1	Services - Plastic	212,060,614	1.0	Customer	212,060,614	-	-
35	380.2	Services - Metalic	(17,789,998)	1.0	Customer	(17,789,998)	-	-
36	381	Meters	44,467,803	1.0	Customer	44,467,803	-	-
37	381.1	Meters-AMR	21,030,480	1.0	Customer	21,030,480	-	-
38	382	Meter installations	45,926,735	1.0	Customer	45,926,735	-	-
39	383	House regulators	10,184,046	1.0	Customer	10,184,046	-	-
40	386	Other Property Customer Premise	220,711	1.0	Customer	220,711	-	-
41	387	Other Equipment	(2,638)	1.0	Customer	(2,638)	-	-
42								
43		Total Distribution Plant	607,665,331			316,842,756	288,662,985	2,159,590

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
44								
45		General Plant:						
46								
47	389	Land	(34,893)	7.0	PST&D Plant	(16,093)	(18,710)	(90)
48	390	Structures and improvements - owned	15,682,917	7.0	PST&D Plant	7,233,324	8,409,162	40,431
49	391.1	Office furniture and equipment	2,364,812	12.0	Labor - A&G	1,200,892	1,136,913	27,007
50	391.2	Computers and other electronic equipment	3,477,853	12.0	Labor - A&G	1,766,114	1,672,021	39,718
51	392	Transportation equipment	20,571,419	12.0	Labor - A&G	10,446,522	9,889,963	234,934
52	393	Stores equipment	(63,511)	7.0	PST&D Plant	(29,293)	(34,055)	(164)
53	394	Tools Shop and Garage Equipment	4,287,759	7.0	PST&D Plant	1,977,614	2,299,091	11,054
54	395	Laboratory equipment	(129,977)	7.0	PST&D Plant	(59,948)	(69,693)	(335)
55	396	Power operated equipment	10,052,871	7.0	PST&D Plant	4,636,617	5,390,338	25,917
56	397	Communication equipment	3,598	12.0	Labor - A&G	1,827	1,730	41
57	398	Miscellaneous equipment	221,108	7.0	PST&D Plant	101,980	118,558	570
58								
59		Total General Plant	56,433,955			27,259,555	28,795,317	379,083
60								
61		Corporate Allocated Plant	39,946,820	7.4	General Plant	19,190,978	20,507,381	248,461
62								
63		TOTAL ACCUMULATED DEPRECIATION	824,636,754			364,852,806	456,666,731	3,117,217

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF OTHER RATE BASE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Working Capital:						
2							
3	Prepayments	6,739,898	11.0	O&M less A&G	3,714,534	2,972,554	52,809
4	Long Term Prepayments	1,862,099	11.0	O&M less A&G	1,026,252	821,257	14,590
5	Materials and Supplies	22,578,547	11.0	O&M less A&G	12,443,629	9,958,008	176,910
6	Gas Storage Inventory & Line Pack	52,500,155	2.0	Demand	-	52,500,155	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Fort Riley	8,275,102	8.0	Gross Plant	3,833,492	4,417,083	24,526
9							
10	Total Working Capital	91,955,801			21,017,907	70,669,058	268,836
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	222,645,288	8.0	Gross Plant	103,141,812	118,843,590	659,886
15	Excess Deferred Inc. Tax Liability	145,407,728	8.0	Gross Plant	67,361,033	77,615,729	430,966
16	Customer Deposits	13,782,710	1.0	Customer	13,782,710	-	-
17	CIAC - Reimbursables		99.0	-	-	-	-
18	Customer Advances for Construction	5,160,298	6.6	Distribution Plant	2,768,254	2,377,603	14,442
19	Other	0	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	386,996,024			187,053,808	198,836,922	1,105,294
22							
23	TOTAL OTHER RB	(295,040,223)			(166,035,901)	(128,167,864)	(836,458)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	751	Production Maps & Records	0	99.0	-	-	-	-
5	753	Field Lines Expenses	0	99.0	-	-	-	-
6	754	Field Compressor Station Expense	0	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
9	757	Purification Expense	0	99.0	-	-	-	-
10	759	Other Expenses	0	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	762	Structures and Improvements	0	99.0	-	-	-	-
14	764	Field Line Maintenance	0	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	769	Other Equipment Maintenance	0	99.0	-	-	-	-
19		Total Production & Gathering	0			0	0	0
20								
21		Other Gas Supply Expenses:						
22		Operation						
23	777	Gas processed by others	7,418	4.2	Load Factor	-	4,056	3,362
24	800	Purchased Gas Expenses	0	99.0	-	-	-	-
25	809.2	Gas Delivery Processing Credit	0	99.0	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	(177,069)	4.2	Load Factor	-	(96,824)	(80,245)
27	811	Gas Used for Production Ext	(7,418)	4.2	Load Factor	-	(4,056)	(3,362)
28	812	Gas Used for Other Utility Ops	(27,109)	4.2	Load Factor	-	(14,824)	(12,285)
29	813	Other Gas Supply Expenses	1,362,980	4.2	Load Factor	-	745,300	617,680
30		Maintenance						
31	769	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
32		Total Other Gas Supply Expenses	1,158,802			0	633,652	525,150
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	0	99.0	-	-	-	-
37	815	Maps & Records	0	99.0	-	-	-	-
38	816	Wells Expense	0	99.0	-	-	-	-
39	817	Lines Expense	0	99.0	-	-	-	-
40	818	Compressor Station Expense	0	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	63,057	2.0	Demand	-	63,057	-
42	820	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
43	821	Purification Expenses	0	99.0	-	-	-	-
44	822	Exploration & Development	0	99.0	-	-	-	-
45	823	Gas Losses	0	99.0	-	-	-	-
46	824	Other Expenses	0	99.0	-	-	-	-
47	825	Storage Well Royalties	0	99.0	-	-	-	-
48	826	Rents	0	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	0	99.0	-	-	-	-
51	831	Structures and Improvements	0	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
53	833	Line Maintenance	0	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	0	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	327	2.0	Demand	-	327	-
57	837	Other Equipment Maintenance	0	99.0	-	-	-	-
58		Total Underground Storage Expense	63,384			0	63,384	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Operation supervision and engineering	144,327	6.4	Transmission Plant	-	144,327	-
63	851	System control and load dispatching	663,327	2.0	Demand	-	663,327	-
64	852	Communication system expense	0	2.0	Demand	-	-	-
65	853	Compressor station labor and expense	638,512	2.0	Demand	-	638,512	-
66	854	Gas for compressor station fuel	114,012	2.0	Demand	-	114,012	-
67	856	Other fuel and power for compressor stations	10,369	2.0	Demand	-	10,369	-
68	857	Mains expenses	3,849,380	2.0	Demand	-	3,849,380	-
69	858	Measuring and regulating station expenses	551,609	2.0	Demand	-	551,609	-
70	859	Transmission and compression of gas by others	0	99.0	-	-	-	-
71	860	Other expenses	246,358	2.0	Demand	-	246,358	-
72		Rents	6,676	2.0	Demand	-	6,676	-
73		Maintenance						
74	861	Maint. Sup., & Eng.	86,674	6.4	Transmission Plant	-	86,674	-
75	862	Structures and Improvements	3,909	2.0	Demand	-	3,909	-
76	863	Mains	369,339	2.0	Demand	-	369,339	-
77	864	Compressor Station Equip Maint	335,463	2.0	Demand	-	335,463	-
78	865	Meas. & Regul. Station Equip Maint	309,132	2.0	Demand	-	309,132	-
79	866	Communication Equipment Maintenance	0	99.0	-	-	-	-
80	867	Other Equipment Maintenance	65	2.0	Demand	-	65	-
81		Total Transmission Expense	7,329,153			0	7,329,153	0
82								
83		Distribution:						
84		Operation						
85	870	Supervision & Eng.	1,972,008	14.2	Distribution O&M - Operations	1,224,306	744,288	3,415
86	871	Load Dispatching	665,611	2.0	Demand	-	665,611	-
87	874	Mains & Services Expense	21,542,778	5.0	Mains & Services	9,545,163	11,997,615	-
88	875	Meas. & Reg Station Expense - Gen	2,414,535	2.0	Demand	-	2,414,535	-
89	876	Meas. & Reg Station Expense - Ind	179,362	1.0	Customer	179,362	-	-
90	877	Meas. & Reg Station Expense - City Gate	148,465	4.2	Load Factor	-	81,183	67,282
91	878	Meter & House Regulator Expense	13,256,943	1.0	Customer	13,256,943	-	-
92	879	Customer Installations Expense	2,686,095	1.0	Customer	2,686,095	-	-
93	880	Other Expenses	3,262,041	6.6	Distribution Plant	1,749,929	1,502,982	9,129
94	881	Rents	43,724	6.6	Distribution Plant	23,456	20,146	122
95		Maintenance						
96	885	Supervision & Eng.	498,410	14.4	Distribution O&M - Maintenance	71,376	423,999	3,035
97	886	Structure & Improv.	1,814,600	2.0	Demand	-	1,814,600	-
98	887	Mains	10,631,408	2.0	Demand	-	10,631,408	-
99	889	Meas. & Reg Station Expense - Gen	1,425,491	2.0	Demand	-	1,425,491	-
100	890	Meas. & Reg Station Expense - Ind	51,932	1.0	Customer	51,932	-	-
101	891	Meas. & Reg Station Expense - City Gate	221,021	4.2	Load Factor	-	120,858	100,163
102	892	Services	1,896,487	1.0	Customer	1,896,487	-	-
103	893	Meters & House Regulators	407,068	1.0	Customer	407,068	-	-
104	894	Maintenance of Other Equipment	0	2.0	Demand	-	-	-
105		Total Distribution	63,117,981			31,092,119	31,842,716	183,146
106								
107		Customer Accounts:						
108		Operation						
109	901	Supervision	39,873	1.0	Customer	39,873	-	-
110	902	Meter Reading Expenses	2,260,227	1.0	Customer	2,260,227	-	-
111	903	Customer Records and Collection Exp.	9,239,547	1.0	Customer	9,239,547	-	-
112	904	Uncollectible Accounts	5,270,164	1.0	Customer	5,270,164	-	-
113	905	Miscellaneous Customer Accounts Exp.	1,038,350	1.0	Customer	1,038,350	-	-
114		Total Customer Accounts	17,848,161			17,848,161	0	0
115								
116		Customer Service and Information:						
117		Operation						
118	907	Supervision	250	1.0	Customer	250	-	-
119	908	Customer Assistance Expenses	265,881	1.0	Customer	265,881	-	-
120	909	Information and Instructional Expenses	114,687	1.0	Customer	114,687	-	-
121	910	Misc. Customer Service and Information	0	99.0	-	-	-	-
122		Total Customer Service and Information	380,817			380,817	0	0
123								

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
124		Sales:						
125		Operation						
126	911	Supervision	0	99.0	-	-	-	-
127	912	Demonstration & Selling Expenses	497,448	1.0	Customer	497,448	-	-
128	913	Advertising Expenses	2,047	1.0	Customer	2,047	-	-
129	916	Miscellaneous Sales Expenses	0	99.0	-	-	-	-
130		Total Sales	499,495			499,495	0	0
131								
132		Administrative & General:						
133		Operation						
134	920	Salaries	11,441,894	12.0	Labor - A&G	5,810,391	5,500,832	130,671
135	921	Office Supplies and Expenses	4,004,236	7.0	PST&D Plant	1,846,846	2,147,067	10,323
136	922	Administrative Expense Transfer	(2,432,873)	12.0	Labor - A&G	(1,235,455)	(1,169,633)	(27,784)
137	923	Outside Services Employed	1,303,346	12.0	Labor - A&G	661,861	626,600	14,885
138	924	Property Insurance	993,942	7.0	PST&D Plant	458,429	532,951	2,562
139	925	Injuries and Damages	2,256,927	7.0	PST&D Plant	1,040,947	1,210,162	5,818
140	926	Pensions & Benefits	14,510,184	12.0	Labor - A&G	7,368,522	6,975,950	165,712
141	927	Franchise Requirements	130	7.0	PST&D Plant	60	70	0
142	928	Regulatory Expense	1,006,594	12.0	Labor - A&G	511,166	483,932	11,496
143	929	Duplicate Charges - Credit	(441,900)	12.0	Labor - A&G	(224,404)	(212,449)	(5,047)
144	930.1	General Advertising Expenses	27,489	7.0	PST&D Plant	12,679	14,740	71
145	930.2	Miscellaneous General Expenses	41,389,892	12.0	Labor - A&G	21,018,503	19,898,701	472,688
146	931	Rents	881,022	7.4	General Plant	423,254	452,287	5,480
147		Maintenance						
148	932	Maintenance of General Plant	514,939	7.4	General Plant	247,383	264,353	3,203
149		Total A&G	75,455,822			37,940,183	36,725,561	790,078
150								
151		Other Utility Plant Related O&M	0	99.0	-	-	-	-
152								
153		TOTAL O&M EXPENSE	165,853,615			87,760,775	76,594,465	1,498,375

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	751	Production Maps & Records	-	99.0	-	-	-	-
5	753	Field Lines Expenses	-	99.0	-	-	-	-
6	754	Field Compressor Station Expense	-	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	757	Purification Expense	-	99.0	-	-	-	-
10	759	Other Expenses	-	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	762	Structures and Improvements	-	99.0	-	-	-	-
14	764	Field Line Maintenance	-	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	769	Other Equipment Maintenance	-	99.0	-	-	-	-
19		Total Production & Gathering	-			-	-	-
20								
21		Other Gas Supply Expenses:						
22	800	Wellhead Purchases	-	99.0	-	-	-	-
23	801	Field Line Purchases	-	99.0	-	-	-	-
24	803	Transmission Line Purchases	-	99.0	-	-	-	-
25	804	City Gate Purchases	-	99.0	-	-	-	-
26	805	Other Gas Purchases	-	99.0	-	-	-	-
27	806	Exchange Gas	-	99.0	-	-	-	-
28	807	Purchased Gas Expenses	-	99.0	-	-	-	-
29	808.1	Storage Gas Withdrawal	-	99.0	-	-	-	-
30	810	Company Used Gas	-	99.0	-	-	-	-
31	813	Other Gas Supply Expenses	1,001,405	4.2	Load Factor	-	547,585	453,820
32		Total Other Gas Supply Expenses	1,001,405			0	547,585	453,820
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	-	99.0	-	-	-	-
37	815	Maps & Records	-	99.0	-	-	-	-
38	816	Wells Expense	-	99.0	-	-	-	-
39	817	Lines Expense	-	99.0	-	-	-	-
40	818	Compressor Station Expense	-	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	-	99.0	-	-	-	-
42	820	Meas. & Regul. Station Expenses	-	99.0	-	-	-	-
43	821	Purification Expenses	-	99.0	-	-	-	-
44	822	Exploration & Development	-	99.0	-	-	-	-
45	823	Gas Losses	-	99.0	-	-	-	-
46	824	Other Expenses	-	99.0	-	-	-	-
47	825	Storage Well Royalties	-	99.0	-	-	-	-
48	826	Rents	-	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	-	99.0	-	-	-	-
51	831	Structures and Improvements	-	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	-	99.0	-	-	-	-
53	833	Line Maintenance	-	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	-	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	-	99.0	-	-	-	-
57	837	Other Equipment Maintenance	-	99.0	-	-	-	-
58		Total Underground Storage Expense	0			0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Op., Sup., & Eng.	9,151	15.0	Transmission O&M	-	9,151	-
63	851	System Control & Load Dispatching	123,154	15.0	Transmission O&M	-	123,154	-
64	852	Communication Systems Expense	-	99.0	-	-	-	-
65	853	Compressor Station Labor Expense	654,943	15.0	Transmission O&M	-	654,943	-
66	854	Compressor Station Fuel Gas	-	99.0	-	-	-	-
67	856	Mains Expense	480,170	15.0	Transmission O&M	-	480,170	-
68	857	Meas. & Regul. Station Expenses	1,579,957	15.0	Transmission O&M	-	1,579,957	-
69	858	Trans. and Comp. of Gas by Others	-	15.0	Transmission O&M	-	-	-
70	859	Other Expenses	375,419	15.0	Transmission O&M	-	375,419	-
71	860	Rents	-	99.0	-	-	-	-
72		Maintenance						
73	861	Maint. Sup., & Eng.	169,510	15.0	Transmission O&M	-	169,510	-
74	862	Structures and Improvements	77,663	15.0	Transmission O&M	-	77,663	-
75	863	Mains	177	15.0	Transmission O&M	-	177	-
76	864	Compressor Station Equip Maint	111,427	15.0	Transmission O&M	-	111,427	-
77	865	Meas. & Regul. Station Equip Maint	189,212	15.0	Transmission O&M	-	189,212	-
78	866	Communication Equipment Maintenance	-	99.0	-	-	-	-
79	867	Other Equipment Maintenance	-	99.0	-	-	-	-
80		Total Transmission Expense	3,770,783			0	3,770,783	0
81								
82		Distribution:						
83		Operation						
84	870	Supervision & Eng.	532,023	14.2	Distribution O&M - Operations	330,302	200,799	921
85	871	Load Dispatching	1,573,598	14.2	Distribution O&M - Operations	976,956	593,917	2,725
86	874	Mains & Services Expense	782,216	14.2	Distribution O&M - Operations	485,633	295,229	1,354
87	875	Meas. & Reg Station Expense - Gen	10,150,799	14.2	Distribution O&M - Operations	6,302,045	3,831,178	17,577
88	876	Meas. & Reg Station Expense - Ind	1,547,539	14.2	Distribution O&M - Operations	960,777	584,082	2,680
89	877	Meas. & Reg Station Expense - City Gate	145,509	14.2	Distribution O&M - Operations	90,338	54,919	252
90	878	Meter & House Regulator Expense	147,083	14.2	Distribution O&M - Operations	91,315	55,513	255
91	879	Customer Installations Expense	10,065,958	14.2	Distribution O&M - Operations	6,249,371	3,799,157	17,430
92	880	Other Expenses	2,567,311	14.2	Distribution O&M - Operations	1,593,895	968,971	4,445
93	881	Rents	-	99.0	-	-	-	-
94		Maintenance						
95	885	Supervision & Eng.	1,546,607	14.4	Distribution O&M - Maintenance	221,487	1,315,702	9,418
96	886	Structure & Improv.	428,778	14.4	Distribution O&M - Maintenance	61,405	364,763	2,611
97	887	Mains	6,328,357	14.4	Distribution O&M - Maintenance	906,272	5,383,547	38,538
98	889	Meas. & Reg Station Expense - Gen	1,012,996	14.4	Distribution O&M - Maintenance	145,069	861,758	6,169
99	890	Meas. & Reg Station Expense - Ind	8,651	14.4	Distribution O&M - Maintenance	1,239	7,360	53
100	891	Meas. & Reg Station Expense - City Gate	116,364	14.4	Distribution O&M - Maintenance	16,664	98,991	709
101	892	Services	1,004,892	14.4	Distribution O&M - Maintenance	143,909	854,863	6,119
102	893	Meters & House Regulators	288,481	14.4	Distribution O&M - Maintenance	41,313	245,412	1,757
103	894	Maintenance of Other Equipment	45,962	14.4	Distribution O&M - Maintenance	6,582	39,100	280
104		Total Distribution	38,293,125			18,624,572	19,555,260	113,292
105								
106		Customer Accounts:						
107		Operation						
108	901	Supervision	1,092,777	1.0	Customer	1,092,777	-	-
109	902	Meter Reading Expenses	4,061,097	1.0	Customer	4,061,097	-	-
110	903	Customer Records and Collection Exp.	77,731	1.0	Customer	77,731	-	-
111	904	Uncollectible Accounts	-	99.0	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	927,464	1.0	Customer	927,464	-	-
113		Total Customer Accounts	6,159,068			6,159,068	0	0
114								
115		Customer Service and Information:						
116		Operation						
117	907	Supervision	-	1.0	Customer	-	-	-
118	908	Customer Assistance Expenses	1,296	1.0	Customer	1,296	-	-
119	909	Information and Instructional Expenses	-	1.0	Customer	-	-	-
120	910	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
121		Total Customer Service and Information	1,296			1,296	0	0
122								

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
123		Sales:						
124		Operation						
125	911	Supervision	-	99.0	-	-	-	-
126	912	Demonstration & Selling Expenses	432,183	1.0	Customer	432,183	-	-
127	913	Advertising Expenses	-	99.0	-	-	-	-
128	916	Miscellaneous Sales Expenses	-	99.0	-	-	-	-
129		Total Sales	432,183			432,183	0	0
130								
131		Administrative & General:						
132		Operation						
133	920	Salaries	7,808,119	12.0	Labor - A&G	3,965,098	3,753,850	89,172
134	921	Office Supplies and Expenses	-	99.0	-	-	-	-
135	922	Administrative Expense Transfer	-	99.0	-	-	-	-
136	923	Outside Services Employed	-	99.0	-	-	-	-
137	924	Property Insurance	-	99.0	-	-	-	-
138	925	Injuries and Damages	-	99.0	-	-	-	-
139	926	Pensions & Benefits	-	99.0	-	-	-	-
140	927	Franchise Requirements	-	99.0	-	-	-	-
141	928	Regulatory Expense	-	99.0	-	-	-	-
142	929	Duplicate Charges - Credit	-	99.0	-	-	-	-
143	930.1	General Advertising Expenses	-	99.0	-	-	-	-
144	930.2	Miscellaneous General Expenses	-	99.0	-	-	-	-
145	931	Rents	-	99.0	-	-	-	-
146		Maintenance						
147	932	Maintenance of General Plant	-	99.0	-	-	-	-
148		Total A&G	7,808,119			3,965,098	3,753,850	89,172
149								
150		Other Utility Plant Related Payroll	-	8.0	Gross Plant	-	-	-
151								
152		TOTAL O&M EXPENSES - PAYROLL	57,465,979			29,182,217	27,627,478	656,284

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant	0	7.0	PST&D Plant	-	-	-
2								
3		Production Plant	11,060	4.2	Load Factor	-	6,048	5,012
4								
5		Storage Plant	0	99.0	-	-	-	-
6								
7		Transmission:						
8								
9	365.1	Land and land rights	0	99.0	-	-	-	-
10	365.2	Rights-of-way	0	99.0	-	-	-	-
11	366.1	Structures and imp. - compressor stations	0	99.0	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	0	99.0	-	-	-	-
13	367	Mains	0	99.0	-	-	-	-
14	368	Compressor station equipment	0	99.0	-	-	-	-
15	369	Measuring and regulating station equip.	8,280,418	6.4	Transmission Plant	-	8,280,418	-
16								
17		Total Transmission Plant	8,280,418			0	8,280,418	0
18								
19		Distribution:						
20								
21	374.1	Land & Land rights	0	99.0	-	-	-	-
22	374.2	Rights of way	0	99.0	-	-	-	-
23	375	Structures	0	99.0	-	-	-	-
24	376	Mains	0	99.0	-	-	-	-
25	376.1	Mains - Metallic	0	99.0	-	-	-	-
26	378	M&R station equipment - general	0	99.0	-	-	-	-
27	379	M&R station equipment - city gate	0	99.0	-	-	-	-
28	380.1	Services	0	99.0	-	-	-	-
29	380.2	Services-Metallic	0	99.0	-	-	-	-
30	381	Meters	0	99.0	-	-	-	-
31	382	Meter installations	0	99.0	-	-	-	-
32	383	House regulators	0	99.0	-	-	-	-
33	386	Other Property on Customer Premises	0	99.0	-	-	-	-
34	387	Other equipment	76,203,396	6.6	Distribution Plant	40,879,488	35,110,646	213,261
35								
36		Total Distribution Plant	76,203,396			40,879,488	35,110,646	213,261

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
37								
38		General Plant:						
39								
40	389	Land & Land rights	0	99.0	-	-	-	-
41	390	Structures	0	99.0	-	-	-	-
42	390.1	Leasehold Improvements (1)	0	99.0	-	-	-	-
43	391.1	Office furniture and equipment	0	99.0	-	-	-	-
44	391.2	Computers and other electronic equipment	0	99.0	-	-	-	-
45	392	Transportation equipment	0	99.0	-	-	-	-
46	393	Stores equipment	0	99.0	-	-	-	-
47	394	Tools, shop and garage equipment	0	99.0	-	-	-	-
48	395	Laboratory equipment	0	99.0	-	-	-	-
49	396	Power operated equipment	0	99.0	-	-	-	-
50	397	Communications equipment	0	99.0	-	-	-	-
51	398	Miscellaneous equipment	3,794,324	7.4	General Plant	1,822,843	1,947,881	23,600
52								
53		Total General Plant	3,794,324			1,822,843	1,947,881	23,600
54								
55		Corporate Allocated	0	7.4	General Plant	-	-	-
56								
57		TOTAL DEPRECIATION EXPENSE	88,289,196			42,702,331	45,344,992	241,873
58								
59		Amortization Expense:						
60								
61		Intangible Plant	0	99.0	-	-	-	-
62		Distribution Plant	0	99.0	-	-	-	-
63		General Plant	0	99.0	-	-	-	-
64		Amortization	21,658	2.0	Demand	-	21,658	-
65		Regulatory Debit	(2,616,452)	2.0	Demand	-	(2,616,452)	-
66		Corporate Allocated	7,908,162	2.0	Demand	-	7,908,162	-
67								
68		Total Amortization Expense	5,313,368			0	5,313,368	0
69								
70		TOTAL DEP. AND AMORT. EXPENSE	93,602,565			42,702,331	50,658,360	241,873

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Taxes Other Than Income:						
2							
3	Payroll	$4,114,944	12.0	Labor - A&G	2,089,640	1,978,310	46,994
4	Real Estate and Personal Property	$36,353,632	8.0	Gross Plant	16,841,046	19,404,840	107,747
5	Other	$1,802,341	19.0	Other Taxes	843,112	952,337	6,892
6							
7	Total Taxes, Other	42,270,917			19,773,797	22,335,487	161,632
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	30,682,964	9.0	Net Plant	14,525,648	16,078,594	78,721
12	Other	-	99.0	-	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	30,682,964			14,525,648	16,078,594	78,721
15							
16	Income Taxes:						
17							
18	State Income Taxes	-	99.0	-	-	-	-
19	Federal Income Taxes	(6,787,988)	18.0	Income Before Taxes	(3,085,270)	(3,685,690)	(17,029)
20							
21	Total Income Taxes	(6,787,988)			(3,085,270)	(3,685,690)	(17,029)
22							
23	Adjustments to After-Tax Income:						
24							
25	Deferred Income Tax	5,056,648	18.0	Income Before Taxes	2,298,343	2,745,620	12,685
26	Investment Tax Credit	(27,186)	18.0	Income Before Taxes	(12,357)	(14,761)	(68)
27							
28	Total Adjustments to After-Tax Income	5,029,462			2,285,986	2,730,858	12,617

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CLASSIFICATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Operating Revenues	336,438,899			166,014,079	168,435,859	1,988,961
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	165,853,615			87,760,775	76,594,465	1,498,375
6	Depreciation & Amortization	93,602,565			42,702,331	50,658,360	241,873
7	Taxes Other Than Income	42,270,917			19,773,797	22,335,487	161,632
8							
9	Total Operating Expenses	301,727,096			150,236,904	149,588,312	1,901,880
10							
11	Income Before Taxes	34,711,803			15,777,175	18,847,547	87,081
12							
13	Income Taxes:						
14							
15	State Income Taxes	0			0	0	0
16	Federal Income Taxes	(6,787,988)			(3,085,270)	(3,685,690)	(17,029)
17	Adjustments	5,029,462			2,285,986	2,730,858	12,617
18							
19	Total Income Taxes	(1,758,527)			(799,284)	(954,831)	(4,412)
20							
21	Operating Income	36,470,329			16,576,459	19,802,378	91,492
22							
23	Total Rate Base	1,395,348,357			634,212,390	757,635,493	3,500,473
24							
25	Rate of Return	2.6137%			2.6137%	2.6137%	2.6137%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1,691,445,672	0	1,691,445,672	0
4.0	Mains	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1	0.00	0.55	0.45
4.2	Load Factor	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	1,527,800,982	676,937,289	850,863,693	0
5.0	Mains & Services	%	100.0000%	44.3079%	55.6921%	0.0000%
	Internally Generated	Values	57,465,979	29,182,217	27,627,478	656,284
6.0	Functionalized Payroll	%	100.0000%	50.7817%	48.0762%	1.1420%
	Internally Generated	Values	852,915	0	466,388	386,527
6.2	Production Plant	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	314,474,058	0	314,474,058	0
6.4	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,933,240,521	1,037,091,359	890,738,831	5,410,331
6.6	Distribution Plant	%	100.0000%	53.6452%	46.0749%	0.2799%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	2,248,567,494	1,037,091,359	1,205,679,277	5,796,858
7.0	PST&D Plant	%	100.0000%	46.1223%	53.6199%	0.2578%
	Internally Generated	Values	1,929,828,153	1,035,260,786	889,166,586	5,400,781
7.2	Distribution Plant - X	%	100.0000%	53.6452%	46.0749%	0.2799%
	Internally Generated	Values	176,278,185	84,686,361	90,495,410	1,096,414
7.4	General Plant	%	100.0000%	48.0413%	51.3367%	0.6220%
	Internally Generated	Values	2,515,025,334	1,165,101,098	1,342,470,088	7,454,148
8.0	Gross Plant	%	100.0000%	46.3256%	53.3780%	0.2964%
	Internally Generated	Values	1,690,388,580	800,248,291	885,803,357	4,336,931
9.0	Net Plant	%	100.0000%	47.3411%	52.4024%	0.2566%
	Internally Generated	Values	1,395,348,357	634,212,390	757,635,493	3,500,473
10.0	Rate Base	%	100.0000%	45.4519%	54.2972%	0.2509%
	Internally Generated	Values	90,397,793	49,820,592	39,868,904	708,296
11.0	O&M less A&G	%	100.0000%	55.1126%	44.1038%	0.7835%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Internally Generated	Values	49,657,859	25,217,119	23,873,628	567,112
12.0	Labor - A&G	%	100.0000%	50.7817%	48.0762%	1.1420%
	Internally Generated	Values	36,214,495	18,072,784	18,038,759	102,952
13.0	Distribution Labor	%	100.0000%	49.9048%	49.8109%	0.2843%
	Internally Generated	Values	57,385,522	28,046,507	29,171,448	167,568
14.0	Distribution O&M	%	100.0000%	48.8738%	50.8342%	0.2920%
	Internally Generated	Values	44,199,555	27,440,948	16,682,073	76,534
14.2	Distribution O&M - Operations	%	100.0000%	62.0842%	37.7426%	0.1732%
	Internally Generated	Values	16,448,008	2,355,488	13,992,357	100,163
14.4	Distribution O&M - Maintenance	%	100.0000%	14.3208%	85.0702%	0.6090%
	Internally Generated	Values	7,329,153	0	7,329,153	0
15.0	Transmission O&M	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	6,224,570	0	6,224,570	0
15.2	Transmission O&M - Operations	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,104,583	0	1,104,583	0
15.4	Transmission O&M - Maintenance	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	3,592,123	0	3,592,123	0
16.0	Transmission Labor	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	36,470,329	16,576,459	19,802,378	91,492
17.0	Net Income	%	100.0000%	45.4519%	54.2972%	0.2509%
	Internally Generated	Values	34,711,803	15,777,175	18,847,547	87,081
18.0	Income Before Taxes	%	100.0000%	45.4519%	54.2972%	0.2509%
	Internally Generated	Values	40,468,576	18,930,685	21,383,150	154,741
19.0	Other Taxes	%	100.0000%	46.7787%	52.8389%	0.3824%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	2,788	2,481	164	78	7	4	1	-	0	0	31	11
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			2,788	2,481	164	78	7	4	1	0	0	0	31	11
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	300,194	267,164	17,679	8,418	713	388	105	-	8	13	3,391	1,168
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	1,530,379	1,361,994	90,126	42,914	3,634	1,976	533	-	42	69	17,289	5,956
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	-	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic	30.0	Services Cost	3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	-	54	51	20,945	7,717
38	381	Meters	31.0	Meter Cost	170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	-	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	-	881	-	73,154	35,255
40	382	Meter installations	31.2	Meter Installations	107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	-	1,481	1,645	552,399	195,100
41	383	House regulators	32.0	Regulator Cost	27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	-	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises	4.0	Retail Customers	224,125	204,730	12,809	4,145	231	258	62	-	-	-	1,134	404
43	387	Other Equipment	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	2,164,770	1,926,584	127,487	60,704	5,141	2,795	755	-	59	97	24,456	8,425
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	25,089,201	22,328,675	1,477,543	703,542	59,578	32,396	8,746	-	684	1,125	283,445	97,649
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	1,468,158	1,306,619	86,462	41,170	3,486	1,896	512	-	40	66	16,587	5,714
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	3,141,374	2,847,610	191,828	63,621	3,652	3,617	849	-	43	39	17,802	6,370
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	2,680,922	2,430,217	163,710	54,296	3,117	3,087	725	-	36	33	15,193	5,436
54	392	Transportation equipment	43.2	Labor - A&G - Customer	28,156,273	25,523,256	1,719,362	570,242	32,737	32,417	7,613	-	382	352	159,561	57,097
55	393	Stores equipment	64.2	PST&D Plant - Customer	70,121	62,405	4,130	1,966	167	91	24	-	2	3	792	273
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	10,365,963	9,225,412	610,468	290,678	24,616	13,385	3,613	-	283	465	117,109	40,345
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	115,727	102,994	6,815	3,245	275	149	40	-	3	5	1,307	450
58	396	Power operated equipment	64.2	PST&D Plant - Customer	8,386,141	7,463,427	493,873	235,161	19,914	10,828	2,923	-	229	376	94,742	32,640
59	397	Communication equipment	43.2	Labor - A&G - Customer	2,889,492	2,619,283	176,447	58,520	3,360	3,327	781	-	39	36	16,375	5,859
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	158,220	140,812	9,318	4,437	376	204	55	-	4	7	1,787	616
61																
62		Total General Plant			84,686,361	75,977,293	5,067,442	2,087,582	156,419	104,192	26,637	0	1,804	2,604	749,157	260,875
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	43,320,590	38,865,540	2,592,207	1,067,885	80,015	53,298	13,626	-	923	1,332	383,225	133,449
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			1,165,101,098	1,037,827,127	68,735,770	32,237,267	2,699,175	1,496,619	401,773	0	31,003	50,433	12,848,955	4,430,780
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	0	0	3	2	1	1	1	0	0	0	1	0
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			0	0	3	2	1	1	1	0	0	0	1	0
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	12	3	338	201	155	98	124	30	38	39	67	42
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	60	13	1,721	1,027	791	498	634	154	193	198	341	214
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic	30.0	Services Cost	59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters	31.0	Meter Cost	25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	-	-	22,916	881	-	-	-	-	-	-	-	-
40	382	Meter installations	31.2	Meter Installations	1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators	32.0	Regulator Cost	1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises	4.0	Retail Customers	3	1	174	56	37	23	25	8	8	9	10	-
43	387	Other Equipment	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	85	19	2,435	1,453	1,119	704	896	218	273	280	483	303
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	981	220	28,221	16,838	12,972	8,161	10,389	2,531	3,160	3,244	5,594	3,507
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	57	13	1,651	985	759	478	608	148	185	190	327	205
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	53	12	2,445	925	657	426	512	138	155	172	272	174
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	45	10	2,087	790	560	364	437	118	132	147	232	149
54	392	Transportation equipment	43.2	Labor - A&G - Customer	472	109	21,914	8,293	5,886	3,822	4,592	1,238	1,390	1,539	2,438	1,563
55	393	Stores equipment	64.2	PST&D Plant - Customer	3	1	79	47	36	23	29	7	9	9	16	10
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	405	91	11,660	6,957	5,360	3,372	4,293	1,046	1,306	1,340	2,311	1,449
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	5	1	130	78	60	38	48	12	15	15	26	16
58	396	Power operated equipment	64.2	PST&D Plant - Customer	328	74	9,433	5,628	4,336	2,728	3,473	846	1,056	1,084	1,870	1,172
59	397	Communication equipment	43.2	Labor - A&G - Customer	48	11	2,249	851	604	392	471	127	143	158	250	160
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	6	1	178	106	82	51	66	16	20	20	35	22
61																
62		Total General Plant			2,487	563	82,482	42,951	32,431	20,559	25,815	6,444	7,842	8,198	13,853	8,730
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	1,272	288	42,193	21,971	16,590	10,517	13,205	3,296	4,012	4,193	7,086	4,466
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			44,303	9,951	1,291,236	760,952	585,240	368,411	468,482	114,350	142,475	146,475	252,162	158,158
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

									General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Demand														
	No.															
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	3,241	2,011	229	286	96	1	0	-	0	0	160	78
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			3,241	2,011	229	286	96	1	0	0	0	0	160	78
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	466,388	355,880	41,153	51,097	17,804	166	63	-	209	17	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	899,920	639,275	70,007	88,676	26,981	-	128	-	-	-	-	25,115
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	12,213,306	8,675,955	950,103	1,203,464	366,176	-	1,736	-	-	-	-	340,843
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	5,147,615	3,656,706	400,446	507,231	154,334	-	731	-	-	-	-	143,657
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	2,350,612	1,669,802	182,860	231,622	70,475	-	334	-	-	-	-	65,600
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	-	35,655	-	-	-	-	7,002,343
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	15,340,424	10,897,362	1,193,369	1,511,601	459,932	-	2,180	-	-	-	-	428,113
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	27,581,240	19,592,859	2,145,612	2,717,775	826,932	-	3,919	-	-	-	-	769,723
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	28,383	20,162	2,208	2,797	851	-	4	-	-	-	-	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	257,831	151,726	17,545	21,785	7,591	71	27	-	-	-	17,206	5,808
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	1,314,414	773,492	89,444	111,057	38,697	360	136	-	-	-	87,713	29,611
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	959,697	564,752	65,306	81,086	28,254	263	99	-	-	-	64,042	21,620
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	470,627,460	276,949,731	32,025,442	39,764,011	13,855,615	128,982	48,704	-	-	-	31,405,797	10,602,398
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	351,891,285	207,077,157	23,945,637	29,731,816	10,359,935	96,441	36,416	-	-	-	23,482,324	7,927,483
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	28,344,948	16,680,127	1,928,828	2,394,907	834,496	7,768	2,933	-	-	-	1,891,508	638,561
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	-	-	-	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	6,516,644	3,834,844	443,447	550,601	191,855	1,786	674	-	-	-	434,867	146,808
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			890,738,831	524,172,303	60,613,346	75,259,843	26,223,999	244,119	92,180	0	0	0	59,440,567	20,066,758
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	2,516,672	1,561,171	177,671	221,882	74,456	510	286	-	0	0	124,073	60,205
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	29,167,662	18,093,619	2,059,170	2,571,557	862,931	5,910	3,313	-	5	0	1,437,980	697,765
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	1,706,819	1,058,794	120,498	150,481	50,497	346	194	-	0	0	84,147	40,831
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	2,974,011	1,779,478	203,728	253,871	86,416	701	2,134	-	31	2	160,397	67,498
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	2,538,090	1,518,648	173,866	216,659	73,749	598	1,821	-	26	2	136,887	57,604
54	392	Transportation equipment	43.1	Labor - A&G - Demand	26,656,193	15,949,543	1,826,023	2,275,457	774,546	6,280	19,127	-	274	22	1,437,648	604,985
55	393	Stores equipment	64.1	PST&D Plant - Demand	81,519	50,569	5,755	7,187	2,412	17	9	-	0	0	4,019	1,950
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	12,051,037	7,475,638	850,776	1,062,476	356,532	2,442	1,369	-	2	0	594,122	288,292
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	134,540	83,459	9,498	11,862	3,980	27	15	-	0	0	6,633	3,219
58	396	Power operated equipment	64.1	PST&D Plant - Demand	9,749,378	6,047,846	688,284	859,551	288,437	1,975	1,107	-	2	0	480,649	233,230
59	397	Communication equipment	43.1	Labor - A&G - Demand	2,735,548	1,636,796	187,393	233,515	79,487	644	1,963	-	28	2	147,536	62,086
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	183,940	114,104	12,986	16,217	5,442	37	21	-	0	0	9,068	4,400
61																
62		Total General Plant			90,495,410	55,369,665	6,315,648	7,880,714	2,658,885	19,486	31,359	0	369	30	4,623,160	2,122,065
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	46,292,159	28,323,882	3,230,716	4,031,313	1,360,130	9,968	16,041	-	189	15	2,364,938	1,085,524
65																
66		TOTAL PLANT IN SERVICE - DEMAND			1,342,470,088	831,616,378	94,664,799	118,210,612	39,689,382	273,740	184,331	0	766	63	66,428,825	32,050,610
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	4	2	5	28	43	42	137	5	15	17	75	9
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			4	2	5	28	43	42	137	5	15	17	75	9
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	-	601	1,643	-	-	-	-	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	8,161	22,297	-	-	-	-	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	3,440	9,397	-	-	-	-	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	1,571	4,291	-	-	-	-	4,638	11,837	15,885	66,436	25,260
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	167,653	458,065	-	-	-	-	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	10,250	28,005	-	-	-	-	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	-	18,429	50,352	-	-	-	-	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	19	52	-	-	-	-	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	472	125	343	3,009	4,609	4,546	14,738	374	1,157	1,232	5,469	-
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	2,406	640	1,748	15,342	23,497	23,175	75,131	1,904	5,897	6,283	27,881	-
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	-
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	861,352	229,011	625,709	5,493,125	8,413,144	8,297,951	26,900,908	681,803	2,111,412	2,249,720	9,982,647	-
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	644,039	171,233	467,846	4,107,246	6,290,564	6,204,433	20,113,988	509,789	1,578,717	1,682,130	7,464,091	-
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	51,877	13,793	37,685	330,840	506,707	499,769	1,620,188	41,064	127,166	135,496	601,235	-
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	-
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	11,927	3,171	8,664	76,062	116,494	114,899	372,489	9,441	29,236	31,151	138,227	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			1,630,248	433,441	1,184,255	10,396,629	15,923,240	15,705,219	50,914,333	1,290,423	3,996,189	4,257,960	18,893,779	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	3,403	1,343	3,670	21,701	33,237	32,782	106,276	3,989	11,647	13,324	57,990	7,054
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	39,439	15,569	42,538	251,514	385,213	379,939	1,231,714	46,229	134,987	154,419	672,096	81,755
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	2,308	911	2,489	14,718	22,542	22,233	72,077	2,705	7,899	9,036	39,329	4,784
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	4,449	1,466	19,083	27,644	42,339	41,759	137,741	4,358	14,587	14,634	106,648	5,048
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	3,797	1,251	16,286	23,592	36,133	35,638	117,551	3,719	12,449	12,489	91,016	4,308
54	392	Transportation equipment	43.1	Labor - A&G - Demand	39,875	13,143	171,040	247,774	379,485	374,289	1,234,575	39,061	130,741	131,169	955,891	45,245
55	393	Stores equipment	64.1	PST&D Plant - Demand	110	44	119	703	1,077	1,062	3,442	129	377	432	1,878	228
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	16,295	6,433	17,575	103,917	159,156	156,977	508,900	19,100	55,772	63,800	277,686	33,778
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	182	72	196	1,160	1,777	1,753	5,681	213	623	712	3,100	377
58	396	Power operated equipment	64.1	PST&D Plant - Demand	13,183	5,204	14,218	84,069	128,759	126,996	411,704	15,452	45,120	51,615	224,650	27,327
59	397	Communication equipment	43.1	Labor - A&G - Demand	4,092	1,349	17,553	25,427	38,944	38,411	126,696	4,009	13,417	13,461	98,097	4,643
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	249	98	268	1,586	2,429	2,396	7,768	292	851	974	4,238	516
61																
62		Total General Plant			127,380	46,883	305,035	803,806	1,231,091	1,214,235	3,964,125	139,255	428,469	466,066	2,532,621	215,063
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	65,160	23,983	156,038	411,180	629,754	621,132	2,027,815	71,235	219,179	238,412	1,295,541	110,014
65																
66		TOTAL PLANT IN SERVICE - DEMAND			1,822,793	714,432	2,219,436	11,611,644	17,784,128	17,540,628	56,906,410	2,121,413	6,227,489	7,087,580	31,610,119	3,704,512
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	16	8	1	1	0	0	0	-	0	0	1	0
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			16	8	1	1	0	0	0	0	0	0	1	0
8																
9		Production Plant	20.0	MCF - Sales Customers	386,527	293,474	31,136	43,617	17,323	151	636	-	178	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	1,566	793	84	118	47	0	2	-	-	-	107	35
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	7,984	4,044	429	601	239	2	9	-	-	-	547	181
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	5,400,781	2,735,948	290,269	406,630	161,494	1,404	5,925	-	-	-	370,235	122,412
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	12,100	6,334	672	941	374	3	14	-	0	0	774	256
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	140,237	73,404	7,788	10,910	4,333	38	159	-	4	0	8,973	2,967
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	8,206	4,295	456	638	254	2	9	-	0	0	525	174
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	70,647	50,073	5,312	7,442	2,956	26	108	-	26	2	967	320
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	60,292	42,734	4,534	6,351	2,522	22	93	-	22	2	826	273
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	633,211	448,808	47,616	66,704	26,492	230	972	-	233	18	8,672	2,867
55	393	Stores equipment	64.3	PST&D Plant - Commodity	392	205	22	30	12	0	0	-	0	0	25	8
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	57,941	30,328	3,218	4,508	1,790	16	66	-	2	0	3,707	1,226
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	647	339	36	50	20	0	1	-	0	0	41	14
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	46,875	24,536	2,603	3,647	1,448	13	53	-	1	0	2,999	992
59	397	Communication equipment	43.3	Labor - A&G - Commodity	64,982	46,058	4,887	6,845	2,719	24	100	-	24	2	890	294
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	884	463	49	69	27	0	1	-	0	0	57	19
61																
62		Total General Plant			1,096,414	727,577	77,192	108,136	42,946	373	1,576	0	313	24	28,456	9,408
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	560,861	372,186	39,487	55,316	21,969	191	806	-	160	12	14,556	4,813
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			7,454,148	4,134,030	438,597	614,419	244,018	2,122	8,953	0	651	50	413,903	136,850
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	0	0	0	0	0	0	1	0	0	0	1	-
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			0	0	0	0	0	0	1	0	0	0	1	0
8																
9		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	6	1	16	16	30	37	160	2	7	13	89	-
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	31	7	81	83	153	190	815	12	38	67	453	-
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	21,171	4,941	55,008	55,881	103,703	128,522	551,278	8,194	25,734	45,560	306,470	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	44	10	115	117	217	269	1,153	17	54	95	641	-
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	513	120	1,333	1,354	2,513	3,115	13,360	199	624	1,104	7,427	-
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	30	7	78	79	147	182	782	12	36	65	435	-
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	55	13	144	146	271	336	1,441	21	67	119	801	-
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	47	11	123	125	231	287	1,229	18	57	102	683	-
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	496	116	1,288	1,309	2,429	3,010	12,912	192	603	1,067	7,178	-
55	393	Stores equipment	64.3	PST&D Plant - Commodity	1	0	4	4	7	9	37	1	2	3	21	-
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	212	49	551	560	1,038	1,287	5,520	82	258	456	3,069	-
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	2	1	6	6	12	14	62	1	3	5	34	-
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	171	40	446	453	840	1,041	4,466	66	208	369	2,483	-
59	397	Communication equipment	43.3	Labor - A&G - Commodity	51	12	132	134	249	309	1,325	20	62	110	737	-
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	3	1	8	9	16	20	84	1	4	7	47	-
61																
62		Total General Plant			1,627	380	4,228	4,295	7,970	9,878	42,370	630	1,978	3,502	23,555	0
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	832	194	2,163	2,197	4,077	5,053	21,674	322	1,012	1,791	12,049	-
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			23,668	5,524	61,496	62,472	115,935	143,681	616,299	9,161	28,769	50,934	342,617	0
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Total Plant in Service	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			6,045	4,500	394	365	103	4	1	0	0	0	192	89
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			6,045	4,500	394	365	103	4	1	0	0	0	192	89
8																
9		Production Plant			852,915	649,353	72,288	94,714	35,127	316	698	0	387	31	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			899,920	639,275	70,007	88,676	26,981	0	128	0	0	0	0	25,115
16	365.2	Rights-of-way			12,213,306	8,675,955	950,103	1,203,464	366,176	0	1,736	0	0	0	0	340,843
17	366.1	Structures and imp. - compressor stations			5,147,615	3,656,706	400,446	507,231	154,334	0	731	0	0	0	0	143,657
18	366.2	Structures and imp. - meas. & reg. stations			2,350,612	1,669,802	182,860	231,622	70,475	0	334	0	0	0	0	65,600
19	367	Mains			250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
20	368	Compressor station equipment			15,340,424	10,897,362	1,193,369	1,511,601	459,932	0	2,180	0	0	0	0	428,113
21	369	Measuring and regulating station equip.			27,581,240	19,592,859	2,145,612	2,717,775	826,932	0	3,919	0	0	0	0	769,723
22	371	Other Equipment			28,383	20,162	2,208	2,797	851	0	4	0	0	0	0	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights			559,591	419,683	35,308	30,320	8,350	459	133	0	8	13	20,704	7,012
29	374.1	Rights-of-way			2,852,777	2,139,530	179,999	154,572	42,570	2,338	678	0	42	69	105,550	35,749
30	375	Structures and improvements			959,697	564,752	65,306	81,086	28,254	263	99	0	0	0	64,042	21,620
31	376	Mains			470,627,460	276,949,731	32,025,442	39,764,011	13,855,615	128,982	48,704	0	0	0	31,405,797	10,602,398
32	376.1	Mains - Metallic			351,891,285	207,077,157	23,945,637	29,731,816	10,359,935	96,441	36,416	0	0	0	23,482,324	7,927,483
33	376.2	Mains - Cathodic Protection			28,344,948	16,680,127	1,928,828	2,394,907	834,496	7,768	2,933	0	0	0	1,891,508	638,561
34	378	Meas. and reg. sta. equip. - general			30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	0	0	0	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate			11,917,425	6,570,792	733,716	957,230	353,348	3,190	6,600	0	0	0	805,102	269,221
36	380.1	Services - Plastic			673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	0	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic			3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	0	54	51	20,945	7,717
38	381	Meters			170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	0	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR			52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	0	881	0	73,154	35,255
40	382	Meter installations			107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	0	1,481	1,645	552,399	195,100
41	383	House regulators			27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	0	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises			224,125	204,730	12,809	4,145	231	258	62	0	0	0	1,134	404
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			1,933,240,521	1,449,894,901	121,980,084	104,748,914	28,848,514	1,584,651	459,624	0	28,276	46,496	71,527,998	24,225,832
46																
47		General Plant:														
48																
49	389	Land and land rights			4,693,542	3,494,089	305,830	283,527	79,971	3,308	1,054	0	60	97	149,304	68,887
50	390.1	Structures and improvements - owned			54,397,100	40,495,699	3,544,501	3,286,008	926,842	38,343	12,217	0	693	1,126	1,730,398	798,381
51	390.2	Structures and improvements - leasehold			3,183,183	2,369,708	207,415	192,289	54,237	2,244	715	0	41	66	101,259	46,719
52	391.1	Office furniture and equipment - computers			6,186,032	4,677,161	400,868	324,935	93,024	4,343	3,092	0	99	44	179,167	74,188
53	391.2	Computers and other electronic equipment			5,279,304	3,991,599	342,110	277,307	79,389	3,706	2,639	0	85	37	152,905	63,314
54	392	Transportation equipment			55,445,676	41,921,606	3,593,001	2,912,403	833,775	38,927	27,712	0	889	392	1,605,880	664,948
55	393	Stores equipment			152,032	113,180	9,906	9,184	2,590	107	34	0	2	3	4,836	2,231
56	394	Tool, shop and garage equipment			22,474,941	16,731,378	1,464,461	1,357,661	382,938	15,842	5,048	0	286	465	714,939	329,863
57	395	Laboratory equipment			250,914	186,792	16,349	15,157	4,275	177	56	0	3	5	7,982	3,683
58	396	Power operated equipment			18,182,394	13,535,809	1,184,760	1,098,358	309,800	12,816	4,084	0	232	376	578,391	266,861
59	397	Communication equipment			5,690,022	4,302,137	368,726	298,881	85,565	3,995	2,844	0	91	40	164,801	68,239
60	398	Miscellaneous equipment			343,045	255,378	22,353	20,723	5,845	242	77	0	4	7	10,912	5,035
61																
62		Total General Plant			176,278,185	132,074,535	11,460,282	10,076,432	2,858,250	124,051	59,572	0	2,486	2,658	5,400,773	2,392,349
63																
64		Corporate Allocated Plant			90,173,610	67,561,608	5,862,410	5,154,513	1,462,114	63,457	30,474	0	1,272	1,360	2,762,719	1,223,786
65																
66		TOTAL PLANT IN SERVICE			2,515,025,334	1,873,577,535	163,839,167	151,062,298	42,632,575	1,772,480	595,056	0	32,420	50,545	79,691,682	36,618,241
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Total Plant in Service	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			5	2	8	30	45	43	140	5	15	18	76	9
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			5	2	8	30	45	43	140	5	15	18	76	9
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			0	601	1,643	0	0	0	0	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way			0	8,161	22,297	0	0	0	0	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations			0	3,440	9,397	0	0	0	0	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations			0	1,571	4,291	0	0	0	0	4,638	11,837	15,885	66,436	25,260
19	367	Mains			0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment			0	10,250	28,005	0	0	0	0	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.			0	18,429	50,352	0	0	0	0	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment			0	19	52	0	0	0	0	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights			490	130	696	3,227	4,794	4,681	15,022	406	1,202	1,285	5,625	42
29	374.1	Rights-of-way			2,497	660	3,550	16,451	24,442	23,863	76,580	2,071	6,128	6,548	28,675	214
30	375	Structures and improvements			1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	0
31	376	Mains			861,352	229,011	625,709	5,493,125	8,413,144	8,297,951	26,900,908	681,803	2,111,412	2,249,720	9,982,647	0
32	376.1	Mains - Metallic			644,039	171,233	467,846	4,107,246	6,290,564	6,204,433	20,113,988	509,789	1,578,717	1,682,130	7,464,091	0
33	376.2	Mains - Cathodic Protection			51,877	13,793	37,685	330,840	506,707	499,769	1,620,188	41,064	127,166	135,496	601,235	0
34	378	Meas. and reg. sta. equip. - general			56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	0
35	379	Meas. and reg. sta. equip. - city gate			33,098	8,112	63,672	131,943	220,198	243,422	923,768	17,635	54,970	76,711	444,697	0
36	380.1	Services - Plastic			11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic			59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters			25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR			0	0	22,916	881	0	0	0	0	0	0	0	0
40	382	Meter installations			1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators			1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises			3	1	174	56	37	23	25	8	8	9	10	0
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			1,692,000	447,491	2,405,919	11,148,638	16,563,344	16,171,303	51,896,047	1,403,241	4,152,590	4,437,683	19,432,013	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights			3,532	1,373	6,220	23,271	34,573	33,755	108,325	4,224	11,973	13,699	59,114	7,357
50	390.1	Structures and improvements - owned			40,933	15,909	72,092	269,707	400,699	391,214	1,255,464	48,958	138,770	158,767	685,117	85,262
51	390.2	Structures and improvements - leasehold			2,395	931	4,219	15,783	23,448	22,893	73,467	2,865	8,120	9,291	40,091	4,989
52	391.1	Office furniture and equipment - computers			4,557	1,491	21,671	28,715	43,267	42,521	139,694	4,517	14,809	14,925	107,721	5,222
53	391.2	Computers and other electronic equipment			3,889	1,273	18,495	24,506	36,925	36,289	119,218	3,855	12,638	12,738	91,931	4,457
54	392	Transportation equipment			40,843	13,368	194,242	257,376	387,800	381,122	1,252,079	40,490	132,734	133,775	965,507	46,808
55	393	Stores equipment			114	44	201	754	1,120	1,093	3,509	137	388	444	1,915	238
56	394	Tool, shop and garage equipment			16,912	6,573	29,786	111,433	165,554	161,636	518,713	20,228	57,335	65,597	283,066	35,227
57	395	Laboratory equipment			189	73	333	1,244	1,848	1,805	5,791	226	640	732	3,160	393
58	396	Power operated equipment			13,682	5,318	24,097	90,150	133,935	130,765	419,642	16,364	46,384	53,068	229,002	28,499
59	397	Communication equipment			4,191	1,372	19,934	26,413	39,797	39,112	128,493	4,155	13,622	13,728	99,084	4,804
60	398	Miscellaneous equipment			258	100	455	1,701	2,527	2,467	7,917	309	875	1,001	4,321	538
61																
62		Total General Plant			131,494	47,826	391,745	851,052	1,271,492	1,244,672	4,032,310	146,329	438,289	477,765	2,570,029	223,793
63																
64		Corporate Allocated Plant			67,265	24,465	200,394	435,349	650,421	636,701	2,062,694	74,853	224,203	244,397	1,314,677	114,479
65																
66		TOTAL PLANT IN SERVICE			1,890,764	729,906	3,572,168	12,435,068	18,485,302	18,052,720	57,991,191	2,244,924	6,398,733	7,284,989	32,204,898	3,862,670
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(79)	(71)	(5)	(2)	(0)	(0)	(0)	-	(0)	(0)	(1)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	1,559,596	1,387,996	91,847	43,734	3,704	2,014	544	-	43	70	17,620	6,070
6																
7		Total Intangible Plant			1,559,517	1,387,926	91,842	43,731	3,703	2,014	544	0	43	70	17,619	6,070
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	402,152	357,904	23,683	11,277	955	519	140	-	11	18	4,543	1,565
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	342,851	305,128	20,191	9,614	814	443	120	-	9	15	3,873	1,334
29	376	Mains - Metalic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	-	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic	30.0	Services Cost	(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	-	(284)	(271)	(110,807)	(40,828)
36	381	Meters	31.0	Meter Cost	44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	-	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR	31.6	Meters - AMR	21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	-	353	-	29,306	14,123
38	382	Meter installations	31.2	Meter Installations	45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	-	632	702	235,850	83,299
39	383	House regulators	32.0	Regulator Cost	10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	-	255	610	110,198	36,693
40	386	Other Property Customer Premise	4.0	Retail Customers	220,711	201,611	12,614	4,082	227	254	61	-	-	-	1,117	397
41	387	Other Equipment	4.0	Retail Customers	(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	-	-	-	(13)	(5)
42																
43		Total Distribution Plant			316,842,756	283,182,558	18,477,696	8,399,280	688,156	405,604	106,069	0	8,107	12,857	3,303,500	1,142,581
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(16,093)	(14,323)	(948)	(451)	(38)	(21)	(6)	-	(0)	(1)	(182)	(63)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	7,233,324	6,437,453	425,982	202,834	17,177	9,340	2,521	-	197	324	81,718	28,153
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	1,200,892	1,088,592	73,332	24,321	1,396	1,383	325	-	16	15	6,805	2,435
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	1,766,114	1,600,957	107,848	35,769	2,053	2,033	478	-	24	22	10,009	3,581
51	392	Transportation equipment	43.2	Labor - A&G - Customer	10,446,522	9,469,622	637,917	211,571	12,146	12,027	2,825	-	142	130	59,200	21,184
52	393	Stores equipment	64.2	PST&D Plant - Customer	(29,293)	(26,070)	(1,725)	(821)	(70)	(38)	(10)	-	(1)	(1)	(331)	(114)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	1,977,614	1,760,020	116,465	55,455	4,696	2,554	689	-	54	89	22,342	7,697
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(59,948)	(53,352)	(3,530)	(1,681)	(142)	(77)	(21)	-	(2)	(3)	(677)	(233)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	4,636,617	4,126,457	273,058	130,018	11,010	5,987	1,616	-	126	208	52,382	18,046
56	397	Communication equipment	43.2	Labor - A&G - Customer	1,827	1,656	112	37	2	2	0	-	0	0	10	4
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	101,980	90,759	6,006	2,860	242	132	36	-	3	5	1,152	397
58																
59		Total General Plant			27,259,555	24,481,771	1,634,515	659,911	48,473	33,322	8,453	0	560	788	232,429	81,087
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	19,190,978	17,217,396	1,148,345	473,072	35,446	23,611	6,036	-	409	590	169,768	59,118
62																
63		TOTAL RESERVE - CUSTOMER			364,852,806	326,269,649	21,352,399	9,575,995	775,779	464,550	121,103	0	9,118	14,306	3,723,316	1,288,855

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	61	14	1,754	1,047	806	507	646	157	196	202	348	218
6																
7		Total Intangible Plant			61	14	1,754	1,047	806	507	646	157	196	202	348	218
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	16	4	452	270	208	131	167	41	51	52	90	56
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	13	3	386	230	177	112	142	35	43	44	76	48
29	376	Mains - Metalic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic	30.0	Services Cost	(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters	31.0	Meter Cost	6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR	31.6	Meters - AMR	-	-	9,180	353	-	-	-	-	-	-	-	-
38	382	Meter installations	31.2	Meter Installations	702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators	32.0	Regulator Cost	471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise	4.0	Retail Customers	3	1	172	55	36	23	24	8	8	9	9	-
41	387	Other Equipment	4.0	Retail Customers	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
42																
43		Total Distribution Plant			11,305	2,547	337,582	194,374	149,141	94,047	119,520	29,224	36,283	37,413	64,539	40,373
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(1)	(0)	(18)	(11)	(8)	(5)	(7)	(2)	(2)	(2)	(4)	(2)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	283	63	8,136	4,855	3,740	2,353	2,995	730	911	935	1,613	1,011
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	20	5	935	354	251	163	196	53	59	66	104	67
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	30	7	1,375	520	369	240	288	78	87	97	153	98
51	392	Transportation equipment	43.2	Labor - A&G - Customer	175	41	8,130	3,077	2,184	1,418	1,704	459	516	571	904	580
52	393	Stores equipment	64.2	PST&D Plant - Customer	(1)	(0)	(33)	(20)	(15)	(10)	(12)	(3)	(4)	(4)	(7)	(4)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	77	17	2,224	1,327	1,023	643	819	199	249	256	441	276
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(2)	(1)	(67)	(40)	(31)	(19)	(25)	(6)	(8)	(8)	(13)	(8)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	181	41	5,215	3,112	2,397	1,508	1,920	468	584	599	1,034	648
56	397	Communication equipment	43.2	Labor - A&G - Customer	0	0	1	1	0	0	0	0	0	0	0	0
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	4	1	115	68	53	33	42	10	13	13	23	14
58																
59		Total General Plant			766	174	26,014	13,243	9,962	6,324	7,921	1,986	2,406	2,523	4,248	2,680
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	564	128	18,691	9,733	7,349	4,659	5,850	1,460	1,777	1,858	3,139	1,978
62																
63		TOTAL RESERVE - CUSTOMER			12,696	2,862	384,041	218,397	167,259	105,537	133,937	32,827	40,662	41,996	72,274	45,249

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(92)	(57)	(7)	(8)	(3)	(0)	(0)	-	(0)	(0)	(5)	(2)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	1,339,509	788,260	91,151	113,177	39,436	367	139	-	-	-	89,388	30,177
6																
7		Total Intangible Plant			1,339,416	788,202	91,145	113,169	39,433	367	139	0	(0)	(0)	89,383	30,175
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	388,465	296,421	34,277	42,560	14,830	138	52	-	174	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	4,599,967	3,267,674	357,843	453,267	137,915	-	654	-	-	-	-	128,374
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	4,472,303	3,176,986	347,911	440,688	134,087	-	636	-	-	-	-	124,811
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	1,258,962	894,328	97,938	124,054	37,746	-	179	-	-	-	-	35,134
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	-	12,031	-	-	-	-	2,362,699
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	12,969,051	9,212,812	1,008,894	1,277,933	388,834	-	1,843	-	-	-	-	361,934
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	9,011,111	6,401,214	700,996	887,929	270,168	-	1,280	-	-	-	-	251,478
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	345,401	203,258	23,504	29,183	10,169	95	36	-	-	-	23,049	7,781
28	375	Structures and improvements	49.1	Distribution Plant - Demand	294,468	173,286	20,038	24,880	8,669	81	30	-	-	-	19,650	6,634
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	168,391,095	99,092,961	11,458,743	14,227,613	4,957,556	46,150	17,426	-	-	-	11,237,034	3,793,551
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	102,182,290	60,131,123	6,953,341	8,633,533	3,008,321	28,004	10,575	-	-	-	6,818,804	2,301,985
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	879,746	517,703	59,865	74,331	25,900	241	91	-	-	-	58,707	19,819
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	-	-	-	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	2,601,096	1,530,665	177,000	219,770	76,578	713	269	-	-	-	173,576	58,598
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			288,662,985	169,869,255	19,643,052	24,389,563	8,498,448	79,112	29,873	0	0	0	19,262,988	6,503,062
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(18,710)	(11,606)	(1,321)	(1,650)	(554)	(4)	(2)	-	(0)	(0)	(922)	(448)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	8,409,162	5,216,468	593,668	741,391	248,787	1,704	955	-	1	0	414,576	201,169
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	1,136,913	680,263	77,882	97,050	33,035	268	816	-	12	1	61,317	25,803
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,672,021	1,000,442	114,538	142,729	48,584	394	1,200	-	17	1	90,177	37,948
51	392	Transportation equipment	43.1	Labor - A&G - Demand	9,889,963	5,917,589	677,490	844,239	287,372	2,330	7,097	-	102	8	533,395	224,461
52	393	Stores equipment	64.1	PST&D Plant - Demand	(34,055)	(21,125)	(2,404)	(3,002)	(1,008)	(7)	(4)	-	(0)	(0)	(1,679)	(815)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	2,299,091	1,426,199	162,311	202,699	68,019	466	261	-	0	0	113,346	55,000
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(69,693)	(43,233)	(4,920)	(6,144)	(2,062)	(14)	(8)	-	(0)	(0)	(3,436)	(1,667)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	5,390,338	3,343,796	380,546	475,237	159,474	1,092	612	-	1	0	265,746	128,951
56	397	Communication equipment	43.1	Labor - A&G - Demand	1,730	1,035	118	148	50	0	1	-	0	0	93	39
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	118,558	73,545	8,370	10,453	3,508	24	13	-	0	0	5,845	2,836
58																
59		Total General Plant			28,795,317	17,583,373	2,006,277	2,503,149	845,206	6,253	10,941	0	133	11	1,478,459	673,278
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	20,507,381	12,547,452	1,431,204	1,785,867	602,536	4,416	7,106	-	84	7	1,047,665	480,886
62																
63		TOTAL RESERVE - DEMAND			456,666,731	284,178,819	32,305,584	40,360,504	13,507,508	90,286	64,733	0	391	32	21,878,495	10,951,830

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(0)	(0)	(0)	(1)	(1)	(1)	(4)	(0)	(0)	(0)	(2)	(0)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	2,452	652	1,781	15,635	23,946	23,618	76,566	1,941	6,010	6,403	28,413	-
6																
7		Total Intangible Plant			2,451	652	1,781	15,634	23,944	23,617	76,562	1,940	6,009	6,403	28,411	(0)
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	3,074	8,398	-	-	-	-	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	2,988	8,165	-	-	-	-	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	841	2,298	-	-	-	-	2,484	6,340	8,508	35,583	13,529
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	56,569	154,558	-	-	-	-	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	8,666	23,676	-	-	-	-	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	-	6,021	16,451	-	-	-	-	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	632	168	459	4,031	6,175	6,090	19,743	500	1,550	1,651	7,326	-
28	375	Structures and improvements	49.1	Distribution Plant - Demand	539	143	392	3,437	5,264	5,192	16,832	427	1,321	1,408	6,246	-
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	308,193	81,940	223,879	1,965,447	3,010,233	2,969,017	9,625,179	243,950	755,466	804,953	3,571,803	-
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	187,016	49,723	135,853	1,192,663	1,826,656	1,801,645	5,840,705	148,033	458,428	488,458	2,167,425	-
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	1,610	428	1,170	10,268	15,727	15,511	50,286	1,274	3,947	4,205	18,661	-
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	-
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	4,761	1,266	3,458	30,360	46,498	45,862	148,678	3,768	11,669	12,434	55,173	-
34	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			528,317	140,466	383,783	3,369,250	5,160,267	5,089,612	16,499,880	418,189	1,295,051	1,379,883	6,122,933	0
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(25)	(10)	(27)	(161)	(247)	(244)	(790)	(30)	(87)	(99)	(431)	(52)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	11,370	4,489	12,264	72,513	111,059	109,538	355,108	13,328	38,917	44,520	193,768	23,570
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	1,701	561	7,295	10,568	16,185	15,964	52,656	1,666	5,576	5,594	40,770	1,930
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	2,501	824	10,729	15,542	23,803	23,477	77,439	2,450	8,201	8,228	59,959	2,838
51	392	Transportation equipment	43.1	Labor - A&G - Demand	14,794	4,876	63,459	91,929	140,796	138,868	458,051	14,492	48,507	48,666	354,654	16,787
52	393	Stores equipment	64.1	PST&D Plant - Demand	(46)	(18)	(50)	(294)	(450)	(444)	(1,438)	(54)	(158)	(180)	(785)	(95)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	3,109	1,227	3,353	19,825	30,364	29,948	97,088	3,644	10,640	12,172	52,977	6,444
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(94)	(37)	(102)	(601)	(920)	(908)	(2,943)	(110)	(323)	(369)	(1,606)	(195)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	7,288	2,877	7,861	46,481	71,189	70,215	227,627	8,543	24,946	28,537	124,207	15,109
56	397	Communication equipment	43.1	Labor - A&G - Demand	3	1	11	16	25	24	80	3	8	9	62	3
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	160	63	173	1,022	1,566	1,544	5,007	188	549	628	2,732	332
58																
59		Total General Plant			40,761	14,853	104,966	256,840	393,370	387,984	1,267,885	44,120	136,778	147,705	826,307	66,670
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	28,866	10,624	69,125	182,152	278,980	275,161	898,320	31,557	97,096	105,616	573,923	48,736
62																
63		TOTAL RESERVE - DEMAND			600,395	244,753	773,201	3,823,876	5,856,562	5,776,374	18,742,646	726,609	2,123,991	2,430,078	10,857,633	1,372,432

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)
5	303	Leasehold Improvements	49.3	Distribution Plant - Commodity	8,136	4,122	437	613	243	2	9	-	-	-	558	184
6																
7		Total Intangible Plant			8,136	4,121	437	613	243	2	9	0	(0)	(0)	558	184
8																
9		Production Plant	20.0	MCF - Sales Customers	321,947	244,441	25,934	36,330	14,429	125	529	-	148	11	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.3	Distribution Plant - Commodity	2,098	1,063	113	158	63	1	2	-	-	-	144	48
28	375	Structures and improvements	49.3	Distribution Plant - Commodity	1,789	906	96	135	53	0	2	-	-	-	123	41
29	376	Mains - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	2,155,704	1,092,044	115,860	162,305	64,460	560	2,365	-	-	-	147,778	48,861
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			2,159,590	1,094,013	116,069	162,597	64,576	561	2,369	0	0	0	148,045	48,949
44																
45		General Plant:														
46																
47	389	Land	64.3	PST&D Plant - Commodity	(90)	(47)	(5)	(7)	(3)	(0)	(0)	-	(0)	(0)	(6)	(2)
48	390	Structures and improvements - owned	64.3	PST&D Plant - Commodity	40,431	21,163	2,245	3,145	1,249	11	46	-	1	0	2,587	855
49	391.1	Office furniture and equipment	43.3	Labor - A&G - Commodity	27,007	19,142	2,031	2,845	1,130	10	41	-	10	1	370	122
50	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	39,718	28,152	2,987	4,184	1,662	14	61	-	15	1	544	180
51	392	Transportation equipment	43.3	Labor - A&G - Commodity	234,934	166,516	17,666	24,748	9,829	85	361	-	86	7	3,217	1,064
52	393	Stores equipment	64.3	PST&D Plant - Commodity	(164)	(86)	(9)	(13)	(5)	(0)	(0)	-	(0)	(0)	(10)	(3)
53	394	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	11,054	5,786	614	860	342	3	13	-	0	0	707	234
54	395	Laboratory equipment	64.3	PST&D Plant - Commodity	(335)	(175)	(19)	(26)	(10)	(0)	(0)	-	(0)	(0)	(21)	(7)
55	396	Power operated equipment	64.3	PST&D Plant - Commodity	25,917	13,566	1,439	2,016	801	7	29	-	1	0	1,658	548
56	397	Communication equipment	43.3	Labor - A&G - Commodity	41	29	3	4	2	0	0	-	0	0	1	0
57	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	570	298	32	44	18	0	1	-	0	0	36	12
58																
59		Total General Plant			379,083	254,344	26,984	37,802	15,013	131	551	0	113	9	9,083	3,003
60																
61		Corporate Allocated Plant	51.3	General Plant - Commodity	248,461	164,878	17,493	24,505	9,732	85	357	-	71	5	6,448	2,132
62																
63		TOTAL RESERVE - COMMODITY			3,117,217	1,761,797	186,917	261,847	103,993	904	3,816	0	332	25	164,133	54,268

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5	303	Leasehold Improvements	49.3	Distribution Plant - Commodity	32	7	83	84	156	194	830	12	39	69	462	-
6																
7		Total Intangible Plant			32	7	83	84	156	194	830	12	39	69	462	0
8																
9		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.3	Distribution Plant - Commodity	8	2	21	22	40	50	214	3	10	18	119	-
28	375	Structures and improvements	49.3	Distribution Plant - Commodity	7	2	18	19	34	43	183	3	9	15	101	-
29	376	Mains - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	8,450	1,972	21,956	22,305	41,393	51,299	220,041	3,271	10,272	18,185	122,327	-
34	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			8,466	1,976	21,996	22,345	41,467	51,392	220,438	3,277	10,290	18,218	122,547	0
44																
45		General Plant:														
46																
47	389	Land	64.3	PST&D Plant - Commodity	(0)	(0)	(1)	(1)	(2)	(2)	(9)	(0)	(0)	(1)	(5)	-
48	390	Structures and improvements - owned	64.3	PST&D Plant - Commodity	148	35	384	390	725	898	3,852	57	180	318	2,141	-
49	391.1	Office furniture and equipment	43.3	Labor - A&G - Commodity	21	5	55	56	104	128	551	8	26	46	306	-
50	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	31	7	81	82	152	189	810	12	38	67	450	-
51	392	Transportation equipment	43.3	Labor - A&G - Commodity	184	43	478	486	901	1,117	4,791	71	224	396	2,663	-
52	393	Stores equipment	64.3	PST&D Plant - Commodity	(1)	(0)	(2)	(2)	(3)	(4)	(16)	(0)	(1)	(1)	(9)	-
53	394	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	40	9	105	107	198	246	1,053	16	49	87	585	-
54	395	Laboratory equipment	64.3	PST&D Plant - Commodity	(1)	(0)	(3)	(3)	(6)	(7)	(32)	(0)	(1)	(3)	(18)	-
55	396	Power operated equipment	64.3	PST&D Plant - Commodity	95	22	246	250	464	576	2,469	37	115	204	1,373	-
56	397	Communication equipment	43.3	Labor - A&G - Commodity	0	0	0	0	0	0	1	0	0	0	0	-
57	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	2	0	5	6	10	13	54	1	3	4	30	-
58																
59		Total General Plant			519	121	1,349	1,371	2,544	3,153	13,524	201	631	1,118	7,518	0
60																
61		Corporate Allocated Plant	51.3	General Plant - Commodity	369	86	958	973	1,806	2,238	9,602	143	448	794	5,338	-
62																
63		TOTAL RESERVE - COMMODITY			9,386	2,191	24,386	24,773	45,974	56,977	244,394	3,633	11,408	20,198	135,865	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(172)	(128)	(11)	(10)	(3)	(0)	(0)	0	(0)	(0)	(5)	(3)
5	303	Leasehold Improvements			2,907,241	2,180,377	183,436	157,523	43,383	2,383	691	0	43	70	107,565	36,431
6																
7		Total Intangible Plant			2,907,069	2,180,249	183,425	157,513	43,380	2,383	691	0	43	70	107,560	36,429
8																
9		Production Plant			710,413	540,862	60,211	78,890	29,258	263	582	0	322	26	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			4,599,967	3,267,674	357,843	453,267	137,915	0	654	0	0	0	0	128,374
16	366.1	Structures and imp. - compressor stations			4,472,303	3,176,986	347,911	440,688	134,087	0	636	0	0	0	0	124,811
17	366.2	Structures and imp. - meas. & reg. stations			1,258,962	894,328	97,938	124,054	37,746	0	179	0	0	0	0	35,134
18	367	Mains			84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	0	12,031	0	0	0	0	2,362,699
19	368	Compressor station equipment			12,969,051	9,212,812	1,008,894	1,277,933	388,834	0	1,843	0	0	0	0	361,934
20	369	Measuring and regulating station equipment			9,011,111	6,401,214	700,996	887,929	270,168	0	1,280	0	0	0	0	251,478
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			749,651	562,224	47,300	40,618	11,187	614	178	0	11	18	27,736	9,394
28	375	Structures and improvements			639,108	479,319	40,325	34,629	9,537	524	152	0	9	15	23,646	8,009
29	376	Mains - Metalic			168,391,095	99,092,961	11,458,743	14,227,613	4,957,556	46,150	17,426	0	0	0	11,237,034	3,793,551
30	376.1	Mains - Plastic			102,182,290	60,131,123	6,953,341	8,633,533	3,008,321	28,004	10,575	0	0	0	6,818,804	2,301,985
31	376.2	Mains - Cathodic Protection			879,746	517,703	59,865	74,331	25,900	241	91	0	0	0	58,707	19,819
32	378	Meas. and reg. sta. equip. - general			13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	0	0	0	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate			4,756,800	2,622,709	292,860	382,075	141,038	1,273	2,634	0	0	0	321,354	107,459
34	380.1	Services - Plastic			212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	0	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic			(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	0	(284)	(271)	(110,807)	(40,828)
36	381	Meters			44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	0	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR			21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	0	353	0	29,306	14,123
38	382	Meter installations			45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	0	632	702	235,850	83,299
39	383	House regulators			10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	0	255	610	110,198	36,693
40	386	Other Property Customer Premise			220,711	201,611	12,614	4,082	227	254	61	0	0	0	1,117	397
41	387	Other Equipment			(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	0	0	0	(13)	(5)
42																
43		Total Distribution Plant			607,665,331	454,145,826	38,236,817	32,951,441	9,251,180	485,277	138,312	0	8,107	12,857	22,714,532	7,694,592
44																
45		General Plant:														
46																
47	389	Land			(34,893)	(25,976)	(2,274)	(2,108)	(595)	(25)	(8)	0	(0)	(1)	(1,110)	(512)
48	390	Structures and improvements - owned			15,682,917	11,675,084	1,021,895	947,370	267,213	11,055	3,522	0	200	325	498,881	230,177
49	391.1	Office furniture and equipment			2,364,812	1,787,997	153,245	124,217	35,561	1,660	1,182	0	38	17	68,492	28,361
50	391.2	Computers and other electronic equipment			3,477,853	2,629,550	225,372	182,682	52,299	2,442	1,738	0	56	25	100,730	41,709
51	392	Transportation equipment			20,571,419	15,553,727	1,333,073	1,080,558	309,347	14,443	10,282	0	330	145	595,813	246,709
52	393	Stores equipment			(63,511)	(47,281)	(4,138)	(3,837)	(1,082)	(45)	(14)	0	(1)	(1)	(2,020)	(932)
53	394	Tools Shop and Garage Equipment			4,287,759	3,192,005	279,389	259,014	73,057	3,022	963	0	55	89	136,396	62,931
54	395	Laboratory equipment			(129,977)	(96,761)	(8,469)	(7,852)	(2,215)	(92)	(29)	0	(2)	(3)	(4,135)	(1,908)
55	396	Power operated equipment			10,052,871	7,483,819	655,042	607,272	171,285	7,086	2,258	0	128	208	319,787	147,545
56	397	Communication equipment			3,598	2,720	233	189	54	3	2	0	0	0	104	43
57	398	Miscellaneous equipment			221,108	164,603	14,407	13,357	3,767	156	50	0	3	5	7,034	3,245
58																
59		Total General Plant			56,433,955	42,319,487	3,667,776	3,200,862	908,692	39,705	19,945	0	806	808	1,719,971	757,368
60																
61		Corporate Allocated Plant			39,946,820	29,929,725	2,597,042	2,283,444	647,715	28,112	13,500	0	563	602	1,223,882	542,136
62																
63		TOTAL RESERVE FOR DEPRECIATION			824,636,754	612,210,266	53,844,900	50,198,346	14,387,280	555,740	189,652	0	9,841	14,363	25,765,944	12,294,953

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(0)	(0)	(0)	(1)	(1)	(1)	(4)	(0)	(0)	(1)	(2)	(0)
5	303	Leasehold Improvements			2,544	673	3,618	16,766	24,908	24,319	78,042	2,110	6,245	6,673	29,222	218
6																
7		Total Intangible Plant			2,544	673	3,618	16,765	24,907	24,317	78,038	2,110	6,244	6,673	29,220	218
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			0	3,074	8,398	0	0	0	0	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations			0	2,988	8,165	0	0	0	0	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations			0	841	2,298	0	0	0	0	2,484	6,340	8,508	35,583	13,529
18	367	Mains			0	56,569	154,558	0	0	0	0	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment			0	8,666	23,676	0	0	0	0	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment			0	6,021	16,451	0	0	0	0	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			656	174	933	4,323	6,423	6,271	20,124	544	1,610	1,721	7,535	56
28	375	Structures and improvements			559	148	795	3,686	5,476	5,346	17,156	464	1,373	1,467	6,424	48
29	376	Mains - Metalic			308,193	81,940	223,879	1,965,447	3,010,233	2,969,017	9,625,179	243,950	755,466	804,953	3,571,803	0
30	376.1	Mains - Plastic			187,016	49,723	135,853	1,192,663	1,826,656	1,801,645	5,840,705	148,033	458,428	488,458	2,167,425	0
31	376.2	Mains - Cathodic Protection			1,610	428	1,170	10,268	15,727	15,511	50,286	1,274	3,947	4,205	18,661	0
32	378	Meas. and reg. sta. equip. - general			25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	0
33	379	Meas. and reg. sta. equip. - city gate			13,211	3,238	25,415	52,665	87,891	97,161	368,719	7,039	21,941	30,619	177,499	0
34	380.1	Services - Plastic			3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic			(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters			6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR			0	0	9,180	353	0	0	0	0	0	0	0	0
38	382	Meter installations			702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators			471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise			3	1	172	55	36	23	24	8	8	9	9	0
41	387	Other Equipment			(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
42																
43		Total Distribution Plant			548,087	144,989	743,361	3,585,970	5,350,875	5,235,051	16,839,837	450,689	1,341,624	1,435,514	6,310,020	40,373
44																
45		General Plant:														
46																
47	389	Land			(26)	(10)	(46)	(173)	(257)	(251)	(805)	(31)	(89)	(102)	(439)	(55)
48	390	Structures and improvements - owned			11,801	4,587	20,785	77,758	115,523	112,789	361,956	14,115	40,008	45,773	197,522	24,581
49	391.1	Office furniture and equipment			1,742	570	8,285	10,977	16,540	16,255	53,402	1,727	5,661	5,706	41,180	1,996
50	391.2	Computers and other electronic equipment			2,562	839	12,184	16,144	24,325	23,906	78,537	2,540	8,326	8,391	60,562	2,936
51	392	Transportation equipment			15,153	4,960	72,067	95,491	143,881	141,404	464,546	15,023	49,247	49,633	358,222	17,366
52	393	Stores equipment			(48)	(19)	(84)	(315)	(468)	(457)	(1,466)	(57)	(162)	(185)	(800)	(100)
53	394	Tools Shop and Garage Equipment			3,226	1,254	5,683	21,259	31,584	30,837	98,960	3,859	10,938	12,515	54,003	6,721
54	395	Laboratory equipment			(98)	(38)	(172)	(644)	(957)	(935)	(3,000)	(117)	(332)	(379)	(1,637)	(204)
55	396	Power operated equipment			7,565	2,940	13,323	49,843	74,051	72,298	232,016	9,048	25,645	29,341	126,613	15,757
56	397	Communication equipment			3	1	13	17	25	25	81	3	9	9	63	3
57	398	Miscellaneous equipment			166	65	293	1,096	1,629	1,590	5,103	199	564	645	2,785	347
58																
59		Total General Plant			42,046	15,148	132,329	271,453	405,876	397,461	1,289,330	46,307	139,816	151,346	838,073	69,349
60																
61		Corporate Allocated Plant			29,798	10,838	88,774	192,859	288,136	282,058	913,771	33,160	99,322	108,268	582,400	50,714
62																
63		TOTAL RESERVE FOR DEPRECIATION			622,476	249,806	1,181,628	4,067,046	6,069,795	5,938,888	19,120,977	763,069	2,176,061	2,492,272	11,065,772	1,417,680

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	3,714,534	3,371,324	224,455	74,182	4,240	4,276	1,007	-	48	39	20,700	7,401
4	Prepayments	65.2	O&M less A&G - Customer	1,026,252	931,429	62,012	20,495	1,171	1,181	278	-	13	11	5,719	2,045
5	Materials and Supplies	65.2	O&M less A&G - Customer	12,443,629	11,293,879	751,920	248,509	14,204	14,324	3,373	-	160	131	69,344	24,793
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	3,833,492	3,479,290	231,643	76,558	4,376	4,413	1,039	-	49	40	21,363	7,638
9															
10	Total Working Capital			21,017,907	19,075,923	1,270,030	419,744	23,991	24,194	5,698	0	269	222	117,126	41,876
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	103,141,812	91,874,748	6,084,907	2,853,838	238,947	132,490	35,567	-	2,745	4,465	1,137,467	392,240
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	67,361,033	60,002,610	3,974,001	1,863,817	156,054	86,528	23,229	-	1,792	2,916	742,870	256,168
16	Customer Deposits	34.0	Customer Deposits	13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	2,768,254	2,463,667	163,027	77,626	6,574	3,574	965	-	75	124	31,274	10,774
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			187,053,808	160,623,631	13,384,315	7,071,241	698,927	287,623	108,557	3,355	16,098	8,118	2,541,676	903,416
22															
23	TOTAL OTHER RB - CUSTOMER			(166,035,901)	(141,547,708)	(12,114,285)	(6,651,498)	(674,936)	(263,429)	(102,860)	(3,355)	(15,829)	(7,896)	(2,424,550)	(861,539)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	61	14	2,891	1,068	750	485	575	158	176	195	296	194
4	Prepayments	65.2	O&M less A&G - Customer	17	4	799	295	207	134	159	44	49	54	82	54
5	Materials and Supplies	65.2	O&M less A&G - Customer	205	46	9,685	3,578	2,513	1,624	1,926	528	591	653	992	650
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	63	14	2,984	1,102	774	500	593	163	182	201	306	200
9															
10	Total Working Capital			346	78	16,359	6,043	4,245	2,743	3,254	892	998	1,103	1,675	1,097
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	3,922	881	114,308	67,364	51,809	32,614	41,473	10,123	12,613	12,967	22,323	14,001
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	2,561	575	74,654	43,995	33,836	21,300	27,086	6,611	8,237	8,469	14,579	9,144
16	Customer Deposits	34.0	Customer Deposits	9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	108	24	3,114	1,858	1,431	900	1,146	279	349	358	617	387
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			16,236	4,551	344,712	161,605	136,285	96,642	263,591	34,686	43,665	39,886	205,641	59,350
22															
23	TOTAL OTHER RB - CUSTOMER			(15,890)	(4,473)	(328,354)	(155,562)	(132,040)	(93,899)	(260,338)	(33,793)	(42,667)	(38,782)	(203,966)	(58,253)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	2,972,554	1,787,046	204,269	254,692	86,368	677	2,050	-	23	2	156,369	68,267
4	Prepayments	65.1	O&M less A&G - Demand	821,257	493,725	56,435	70,366	23,862	187	566	-	6	1	43,202	18,861
5	Materials and Supplies	65.1	O&M less A&G - Demand	9,958,008	5,986,574	684,299	853,215	289,331	2,270	6,866	-	78	6	523,834	228,693
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	-	23,534	1,924	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	4,417,083	2,655,470	303,535	378,462	128,339	1,007	3,046	-	35	3	232,357	101,442
9															
10	Total Working Capital			70,669,058	50,983,331	5,880,988	7,308,562	2,532,100	22,798	19,573	0	23,677	1,936	955,761	417,263
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	118,843,590	73,619,723	8,380,302	10,464,720	3,513,545	24,233	16,318	-	68	6	5,880,682	2,837,314
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	77,615,729	48,080,410	5,473,103	6,834,419	2,294,666	15,826	10,657	-	44	4	3,840,623	1,853,026
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	2,377,603	1,399,146	161,792	200,887	69,998	652	246	-	-	-	158,662	53,563
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			198,836,922	123,099,278	14,015,197	17,500,026	5,878,209	40,711	27,221	0	112	9	9,879,967	4,743,903
22															
23	TOTAL OTHER RB - DEMAND			(128,167,864)	(72,115,947)	(8,134,209)	(10,191,464)	(3,346,108)	(17,913)	(7,648)	0	23,565	1,926	(8,924,206)	(4,326,640)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	4,336	1,489	18,421	26,959	41,290	40,725	134,273	4,424	14,633	14,866	105,502	5,872
4	Prepayments	65.1	O&M less A&G - Demand	1,198	411	5,089	7,448	11,408	11,251	37,097	1,222	4,043	4,107	29,148	1,622
5	Materials and Supplies	65.1	O&M less A&G - Demand	14,525	4,988	61,712	90,312	138,320	136,427	449,813	14,822	49,021	49,800	353,430	19,672
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	6,443	2,213	27,373	40,060	61,355	60,515	199,524	6,574	21,744	22,090	156,771	8,726
9															
10	Total Working Capital			26,502	9,101	112,596	164,780	252,373	248,917	820,707	27,043	89,441	90,862	644,852	35,893
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	161,365	63,246	196,478	1,027,933	1,574,359	1,552,803	5,037,700	187,800	551,295	627,436	2,798,319	327,946
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	105,386	41,305	128,318	671,334	1,028,200	1,014,122	3,290,079	122,651	360,046	409,773	1,827,558	214,179
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	4,352	1,157	3,161	27,751	42,503	41,921	135,903	3,444	10,667	11,366	50,432	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			271,102	105,708	327,957	1,727,019	2,645,062	2,608,846	8,463,682	313,896	922,008	1,048,574	4,676,310	542,124
22															
23	TOTAL OTHER RB - DEMAND			(244,600)	(96,607)	(215,361)	(1,562,239)	(2,392,689)	(2,359,929)	(7,642,975)	(286,853)	(832,567)	(957,711)	(4,031,458)	(506,232)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	52,809	36,646	3,888	5,446	2,163	19	79	-	18	1	936	310
4	Prepayments	65.3	O&M less A&G - Commodity	14,590	10,124	1,074	1,505	598	5	22	-	5	0	259	86
5	Materials and Supplies	65.3	O&M less A&G - Commodity	176,910	122,762	13,024	18,245	7,246	63	266	-	60	5	3,136	1,037
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	24,526	17,019	1,806	2,529	1,005	9	37	-	8	1	435	144
9															
10	Total Working Capital			268,836	186,551	19,792	27,726	11,011	96	404	0	92	7	4,765	1,576
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	659,886	365,969	38,827	54,392	21,602	188	793	-	58	4	36,641	12,115
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	430,966	239,011	25,358	35,523	14,108	123	518	-	38	3	23,930	7,912
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	14,442	7,316	776	1,087	432	4	16	-	-	-	990	327
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			1,105,294	612,297	64,961	91,002	36,142	314	1,326	0	95	7	61,561	20,354
22															
23	TOTAL OTHER RB - COMMODITY			(836,458)	(425,745)	(45,169)	(63,276)	(25,130)	(218)	(922)	0	(4)	(0)	(56,796)	(18,779)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	54	12	139	141	262	325	1,394	21	65	115	775	-
4	Prepayments	65.3	O&M less A&G - Commodity	15	3	38	39	72	90	385	6	18	32	214	-
5	Materials and Supplies	65.3	O&M less A&G - Commodity	179	42	466	473	878	1,089	4,669	69	218	386	2,596	-
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	25	6	65	66	122	151	647	10	30	53	360	-
9															
10	Total Working Capital			272	64	708	719	1,335	1,654	7,096	105	331	586	3,945	0
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	2,095	489	5,444	5,530	10,263	12,719	54,559	811	2,547	4,509	30,331	-
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	1,368	319	3,555	3,612	6,703	8,307	35,632	530	1,663	2,945	19,809	-
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	57	13	147	149	277	344	1,474	22	69	122	819	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			3,520	822	9,147	9,292	17,243	21,370	91,664	1,362	4,279	7,576	50,959	0
22															
23	TOTAL OTHER RB - COMMODITY			(3,248)	(758)	(8,439)	(8,572)	(15,909)	(19,716)	(84,569)	(1,257)	(3,948)	(6,989)	(47,014)	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			6,739,898	5,195,015	432,612	334,321	92,771	4,972	3,136	0	89	42	178,005	75,977
4	Prepayments			1,862,099	1,435,279	119,522	92,366	25,631	1,374	866	0	25	12	49,179	20,991
5	Materials and Supplies			22,578,547	17,403,215	1,449,243	1,119,970	310,781	16,657	10,506	0	298	142	596,314	254,523
6	Gas Storage Inventory & Line Pack			52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	0	23,534	1,924	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			8,275,102	6,151,780	536,984	457,549	133,719	5,428	4,122	0	92	44	254,155	109,223
9															
10	Total Working Capital			91,955,801	70,245,806	7,170,810	7,756,032	2,567,103	47,088	25,675	0	24,038	2,165	1,077,653	460,715
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			222,645,288	165,860,440	14,504,036	13,372,950	3,774,094	156,911	52,678	0	2,870	4,475	7,054,791	3,241,669
15	Investment Tax Credit Adjustment			145,407,728	108,322,031	9,472,462	8,733,759	2,464,828	102,477	34,404	0	1,874	2,922	4,607,423	2,117,106
16	Customer Deposits			13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			5,160,298	3,870,129	325,595	279,601	77,004	4,230	1,227	0	75	124	190,926	64,665
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			386,996,024	284,335,206	27,464,473	24,662,270	6,613,278	328,648	137,105	3,355	16,306	8,135	12,483,204	5,667,673
22															
23	TOTAL OTHER RATE BASE			(295,040,223)	(214,089,401)	(20,293,663)	(16,906,238)	(4,046,175)	(281,560)	(111,430)	(3,355)	7,732	(5,970)	(11,405,551)	(5,206,958)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			4,451	1,515	21,452	28,168	42,302	41,534	136,242	4,603	14,875	15,176	106,573	6,066
4	Prepayments			1,230	419	5,927	7,782	11,687	11,475	37,641	1,272	4,110	4,193	29,444	1,676
5	Materials and Supplies			14,910	5,077	71,863	94,364	141,712	139,139	456,409	15,419	49,830	50,839	357,018	20,322
6	Gas Storage Inventory & Line Pack			0	0	0	0	0	0	0	0	0	0	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			6,531	2,233	30,422	41,228	62,251	61,166	200,765	6,747	21,956	22,345	157,437	8,926
9															
10	Total Working Capital			27,121	9,243	129,663	171,542	257,952	253,315	831,057	28,041	90,770	92,552	650,472	36,990
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			167,382	64,616	316,230	1,100,828	1,636,431	1,598,136	5,133,732	198,734	566,455	644,911	2,850,973	341,947
15	Investment Tax Credit Adjustment			109,316	42,200	206,527	718,941	1,068,739	1,043,729	3,352,796	129,792	369,947	421,186	1,861,946	223,323
16	Customer Deposits			9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			4,516	1,194	6,422	29,758	44,212	43,165	138,523	3,746	11,084	11,845	51,869	387
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			290,859	111,081	681,816	1,897,915	2,798,590	2,726,858	8,818,938	349,944	969,952	1,096,035	4,932,910	601,475
22															
23	TOTAL OTHER RATE BASE			(263,738)	(101,837)	(552,153)	(1,726,373)	(2,540,638)	(2,473,543)	(7,987,881)	(321,903)	(879,181)	(1,003,483)	(4,282,438)	(564,485)

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Customer														
	No.															
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.2	Distribution O&M Operations - Customer	1,224,306	1,108,228	75,386	25,240	1,463	1,413	330	-	19	21	7,199	2,575
86	871	Load Dispatching		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.2	Mains & Services - Customer	9,545,163	8,693,500	543,880	180,928	10,857	11,020	2,560	-	152	145	59,453	21,906
88	875	Meas. & Reg Station Expense - Gen		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	179,362	-	133,690	43,264	2,407	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense		31.2	Meter Installations	13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	-	182	203	68,079	24,045
92	879	Customer Installations Expense		31.2	Meter Installations	2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	-	37	41	13,794	4,872
93	880	Other Expenses		49.2	Distribution Plant - Customer	1,749,929	1,557,387	103,056	49,071	4,155	2,260	610	-	48	78	19,770	6,811
94	881	Rents		49.2	Distribution Plant - Customer	23,456	20,875	1,381	658	56	30	8	-	1	1	265	91
95		Maintenance															
96	885	Supervision & Eng.		67.2	Distribution O&M Maintenance - Customer	71,376	63,611	5,150	1,695	98	81	19	-	1	1	421	154
97	886	Structure & Improv.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	51,932	-	38,709	12,527	697	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
102	892	Services		30.0	Services Cost	1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	-	30	29	11,812	4,352
103	893	Meters & House Regulators		31.2	Meter Installations	407,068	371,947	23,175	7,450	391	469	108	-	6	6	2,090	738
104	894	Maintenance of Other Equipment		49.2	Distribution Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				31,092,119	28,110,305	1,940,137	648,578	37,594	35,821	8,361	0	476	526	182,885	65,545
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		3.0	Total Customers	39,873	36,421	2,279	737	41	46	11	-	0	-	202	72
110	902	Meter Reading Expenses		3.0	Total Customers	2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	-	20	-	11,435	4,069
111	903	Customer Records and Collection Exp.		3.0	Total Customers	9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	-	80	-	46,744	16,635
112	904	Uncollectible Accounts		3.0	Total Customers	5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	-	46	-	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.		3.0	Total Customers	1,038,350	948,453	59,341	19,204	1,069	1,194	285	-	9	-	5,253	1,869
114		Total Customer Accounts				17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		3.0	Total Customers	250	228	14	5	0	0	0	-	0	-	1	0
119	908	Customer Assistance Expenses		3.0	Total Customers	265,881	242,862	15,195	4,917	274	306	73	-	2	-	1,345	479
120	909	Information and Instructional Expenses		3.0	Total Customers	114,687	104,758	6,554	2,121	118	132	32	-	1	-	580	206
121	910	Misc. Customer Service and Information		3.0	Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		3.0	Total Customers	497,448	454,380	28,429	9,200	512	572	137	-	4	-	2,517	896
128	913	Advertising Expenses		3.0	Total Customers	2,047	1,870	117	38	2	2	1	-	0	-	10	4
129	916	Miscellaneous Sales Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.2	Labor - A&G - Customer	5,810,391	5,267,036	354,811	117,676	6,756	6,690	1,571	-	79	73	32,927	11,783
135	921	Office Supplies and Expenses		64.2	PST&D Plant - Customer	1,846,846	1,643,641	108,764	51,789	4,386	2,385	644	-	50	83	20,865	7,188
136	922	Administrative Expense Transfer		43.2	Labor - A&G - Customer	(1,235,455)	(1,119,922)	(75,443)	(25,021)	(1,436)	(1,422)	(334)	-	(17)	(15)	(7,001)	(2,505)
137	923	Outside Services Employed		43.2	Labor - A&G - Customer	661,861	599,968	40,417	13,405	770	762	179	-	9	8	3,751	1,342
138	924	Property Insurance		64.2	PST&D Plant - Customer	458,429	407,989	26,998	12,855	1,089	592	160	-	12	21	5,179	1,784
139	925	Injuries and Damages		64.2	PST&D Plant - Customer	1,040,947	926,413	61,303	29,190	2,472	1,344	363	-	28	47	11,760	4,051
140	926	Pensions & Benefits		43.2	Labor - A&G - Customer	7,368,522	6,679,459	449,959	149,233	8,567	8,484	1,992	-	100	92	41,757	14,942
141	927	Franchise Requirements		64.2	PST&D Plant - Customer	60	53	4	2	0	0	0	-	0	0	1	0
142	928	Regulatory Expense		43.2	Labor - A&G - Customer	511,166	463,364	31,214	10,353	594	589	138	-	7	6	2,897	1,037
143	929	Duplicate Charges - Credit		43.2	Labor - A&G - Customer	(224,404)	(203,419)	(13,703)	(4,545)	(261)	(258)	(61)	-	(3)	(3)	(1,272)	(455)
144	930.1	General Advertising Expenses		64.2	PST&D Plant - Customer	12,679	11,284	747	356	30	16	4	-	0	1	143	49
145	930.2	Miscellaneous General Expenses		43.2	Labor - A&G - Customer	21,018,503	19,052,970	1,283,494	425,682	24,438	24,199	5,683	-	285	262	119,111	42,622
146	931	Rents		51.2	General Plant - Customer	423,254	379,727	25,327	10,434	782	521	133	-	9	13	3,744	1,304
147		Maintenance															
148	932	Maintenance of General Plant		51.2	General Plant - Customer	247,383	221,943	14,803	6,098	457	304	78	-	5	8	2,188	762
149		Total A&G				37,940,183	34,330,506	2,308,693	797,505	48,643	44,204	10,551	0	566	595	236,051	83,905
150																	
151		Other Utility Plant Related O&M		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - CUSTOMER				87,760,775	79,547,843	5,319,156	1,792,460	105,510	101,554	24,057	0	1,205	1,121	513,684	183,168

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.2	Distribution O&M Operations - Customer	21	5	957	378	274	179	221	57	65	72	124	77
86	871	Load Dispatching		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.2	Mains & Services - Customer	167	50	7,282	3,424	2,472	1,685	2,031	547	584	705	1,145	671
88	875	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense		31.2	Meter Installations	203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense		31.2	Meter Installations	41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses		49.2	Distribution Plant - Customer	68	15	1,968	1,174	905	569	725	177	220	226	390	245
94	881	Rents		49.2	Distribution Plant - Customer	1	0	26	16	12	8	10	2	3	3	5	3
95		Maintenance															
96	885	Supervision & Eng.		67.2	Distribution O&M Maintenance - Customer	1	0	53	24	17	12	14	4	4	5	8	5
97	886	Structure & Improv.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
102	892	Services		30.0	Services Cost	33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators		31.2	Meter Installations	6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment		49.2	Distribution Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				542	131	24,210	9,647	6,997	4,587	5,655	1,471	1,668	1,851	3,176	1,959
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		3.0	Total Customers	1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses		3.0	Total Customers	34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.		3.0	Total Customers	138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts		3.0	Total Customers	78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.		3.0	Total Customers	15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts				266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		3.0	Total Customers	0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses		3.0	Total Customers	4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses		3.0	Total Customers	2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information		3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				6	1	296	95	62	39	42	13	14	16	16	13
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		3.0	Total Customers	7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses		3.0	Total Customers	0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				7	1	388	125	82	51	55	17	19	20	21	17
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.2	Labor - A&G - Customer	97	23	4,522	1,711	1,215	789	948	255	287	318	503	322
135	921	Office Supplies and Expenses		64.2	PST&D Plant - Customer	72	16	2,077	1,239	955	601	765	186	233	239	412	258
136	922	Administrative Expense Transfer		43.2	Labor - A&G - Customer	(21)	(5)	(962)	(364)	(258)	(168)	(202)	(54)	(61)	(68)	(107)	(69)
137	923	Outside Services Employed		43.2	Labor - A&G - Customer	11	3	515	195	138	90	108	29	33	36	57	37
138	924	Property Insurance		64.2	PST&D Plant - Customer	18	4	516	308	237	149	190	46	58	59	102	64
139	925	Injuries and Damages		64.2	PST&D Plant - Customer	41	9	1,171	699	538	339	431	105	131	135	232	146
140	926	Pensions & Benefits		43.2	Labor - A&G - Customer	123	29	5,735	2,170	1,540	1,000	1,202	324	364	403	638	409
141	927	Franchise Requirements		64.2	PST&D Plant - Customer	0	0	0	0	0	0	0	0	0	0	0	0
142	928	Regulatory Expense		43.2	Labor - A&G - Customer	9	2	398	151	107	69	83	22	25	28	44	28
143	929	Duplicate Charges - Credit		43.2	Labor - A&G - Customer	(4)	(1)	(175)	(66)	(47)	(30)	(37)	(10)	(11)	(12)	(19)	(12)
144	930.1	General Advertising Expenses		64.2	PST&D Plant - Customer	0	0	14	9	7	4	5	1	2	2	3	2
145	930.2	Miscellaneous General Expenses		43.2	Labor - A&G - Customer	352	82	16,359	6,191	4,394	2,853	3,428	924	1,037	1,149	1,820	1,167
146	931	Rents		51.2	General Plant - Customer	12	3	412	215	162	103	129	32	39	41	69	44
147		Maintenance															
148	932	Maintenance of General Plant		51.2	General Plant - Customer	7	2	241	125	95	60	75	19	23	24	40	26
149		Total A&G				719	166	30,824	12,582	9,082	5,859	7,126	1,880	2,159	2,353	3,794	2,421
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - CUSTOMER				1,540	351	69,600	26,907	19,144	12,362	14,839	3,996	4,524	4,968	7,766	5,021

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	4,056	3,095	358	444	155	1	1	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	(96,824)	(73,882)	(8,543)	(10,608)	(3,696)	(34)	(13)	-	(43)	(4)	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	(4,056)	(3,095)	(358)	(444)	(155)	(1)	(1)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	(14,824)	(11,311)	(1,308)	(1,624)	(566)	(5)	(2)	-	(7)	(1)	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	745,300	568,705	65,763	81,654	28,452	265	100	-	334	27	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			633,652	483,511	55,911	69,422	24,190	225	85	0	284	23	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	63,057	48,116	5,564	6,908	2,407	22	8	-	28	2	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	327	250	29	36	12	0	0	-	0	0	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	144,327	102,526	11,228	14,222	4,327	-	21	-	-	-	-	4,028
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	663,327	471,207	51,602	65,362	19,888	-	94	-	-	-	-	18,512
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	638,512	453,579	49,671	62,917	19,144	-	91	-	-	-	-	17,819
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	114,012	80,991	8,869	11,234	3,418	-	16	-	-	-	-	3,182
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	10,369	7,366	807	1,022	311	-	1	-	-	-	-	289
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	3,849,380	2,734,480	299,453	379,307	115,411	-	547	-	-	-	-	107,427
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	551,609	391,846	42,911	54,354	16,538	-	78	-	-	-	-	15,394
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	246,358	175,005	19,165	24,275	7,386	-	35	-	-	-	-	6,875
72		Rents	11.2	Peak Day Demand for Transmission Allocation	6,676	4,743	519	658	200	-	1	-	-	-	-	186
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	86,674	61,571	6,743	8,541	2,599	-	12	-	-	-	-	2,419
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	3,909	2,777	304	385	117	-	1	-	-	-	-	109
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	369,339	262,367	28,732	36,394	11,073	-	52	-	-	-	-	10,307
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	335,463	238,302	26,096	33,056	10,058	-	48	-	-	-	-	9,362
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	309,132	219,598	24,048	30,461	9,268	-	44	-	-	-	-	8,627
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	65	46	5	6	2	-	0	-	-	-	-	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	-	96	263	-	-	-	-	285	727	975	4,079	1,551
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	-	443	1,211	-	-	-	-	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	-	427	1,166	-	-	-	-	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	-	76	208	-	-	-	-	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	7	19	-	-	-	-	20	52	70	293	111
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	-	2,572	7,027	-	-	-	-	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	-	369	1,007	-	-	-	-	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	-	165	450	-	-	-	-	486	1,241	1,665	6,963	2,647
72		Rents	11.2	Peak Day Demand for Transmission Allocation	-	4	12	-	-	-	-	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	-	58	158	-	-	-	-	171	436	586	2,450	931
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	-	3	7	-	-	-	-	8	20	26	110	42
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	-	247	674	-	-	-	-	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	224	612	-	-	-	-	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	207	564	-	-	-	-	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	-	0	0	-	-	-	-	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.1	Distribution O&M Operations - Demand	744,288	433,944	50,180	62,305	21,710	205	261	-	-	-	49,448	16,718
86	871	Load Dispatching		15.0	NCP Demand - Retail Customers	665,611	372,598	43,086	53,497	18,641	187	935	-	-	-	43,379	14,759
87	874	Mains & Services Expense		48.1	Mains & Services - Demand	11,997,615	7,060,226	816,418	1,013,696	353,219	3,288	1,242	-	-	-	800,622	270,285
88	875	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	-	-	-	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	81,183	45,445	5,255	6,525	2,274	23	114	-	-	-	5,291	1,800
91	878	Meter & House Regulator Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.1	Distribution Plant - Demand	1,502,982	884,459	102,276	126,989	44,249	412	156	-	-	-	100,297	33,860
94	881	Rents		49.1	Distribution Plant - Demand	20,146	11,855	1,371	1,702	593	6	2	-	-	-	1,344	454
95		Maintenance															
96	885	Supervision & Eng.		67.1	Distribution O&M Maintenance - Demand	423,999	237,347	27,446	34,078	11,874	119	596	-	-	-	27,633	9,402
97	886	Structure & Improv.		15.0	NCP Demand - Retail Customers	1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	-	-	-	118,260	40,237
98	887	Mains		15.0	NCP Demand - Retail Customers	10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	-	-	-	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	1,425,491	797,966	92,274	114,571	39,922	400	2,003	-	-	-	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	120,858	67,654	7,823	9,714	3,385	34	170	-	-	-	7,876	2,680
102	892	Services		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		14.0	NCP Demand - Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				31,842,716	18,230,182	2,108,071	2,617,461	912,044	8,839	26,356	0	0	0	2,097,274	711,082
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.1	Labor - A&G - Demand	5,500,832	3,291,383	376,822	469,568	159,837	1,296	3,947	-	57	5	296,676	124,846
135	921	Office Supplies and Expenses		64.1	PST&D Plant - Demand	2,147,067	1,331,893	151,578	189,295	63,521	435	244	-	0	0	105,851	51,363
136	922	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(1,169,633)	(699,842)	(80,123)	(99,844)	(33,986)	(276)	(839)	-	(12)	(1)	(63,082)	(26,546)
137	923	Outside Services Employed		43.1	Labor - A&G - Demand	626,600	374,921	42,924	53,489	18,207	148	450	-	6	1	33,794	14,221
138	924	Property Insurance		64.1	PST&D Plant - Demand	532,951	330,606	37,625	46,987	15,767	108	61	-	0	0	26,275	12,750
139	925	Injuries and Damages		64.1	PST&D Plant - Demand	1,210,162	750,701	85,435	106,693	35,803	245	137	-	0	0	59,662	28,950
140	926	Pensions & Benefits		43.1	Labor - A&G - Demand	6,975,950	4,174,010	477,872	595,489	202,699	1,643	5,006	-	72	6	376,234	158,325
141	927	Franchise Requirements		64.1	PST&D Plant - Demand	70	43	5	6	2	0	0	-	0	0	3	2
142	928	Regulatory Expense		43.1	Labor - A&G - Demand	483,932	289,557	33,151	41,310	14,062	114	347	-	5	0	26,100	10,983
143	929	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(212,449)	(127,117)	(14,553)	(18,135)	(6,173)	(50)	(152)	-	(2)	(0)	(11,458)	(4,822)
144	930.1	General Advertising Expenses		64.1	PST&D Plant - Demand	14,740	9,144	1,041	1,300	436	3	2	-	0	0	727	353
145	930.2	Miscellaneous General Expenses		43.1	Labor - A&G - Demand	19,898,701	11,906,246	1,363,116	1,698,616	578,194	4,688	14,278	-	205	17	1,073,196	451,618
146	931	Rents		51.1	General Plant - Demand	452,287	276,732	31,565	39,387	13,289	97	157	-	2	0	23,106	10,606
147		Maintenance															
148	932	Maintenance of General Plant		51.1	General Plant - Demand	264,353	161,744	18,449	23,021	7,767	57	92	-	1	0	13,505	6,199
149		Total A&G				36,725,561	22,070,023	2,524,906	3,147,184	1,069,426	8,509	23,728	0	334	27	1,960,590	838,848
150																	
151		Other Utility Plant Related O&M		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - DEMAND				76,594,465	46,038,485	5,264,633	6,563,204	2,227,820	17,595	51,219	0	646	53	4,057,864	1,754,469

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.1	Distribution O&M Operations - Demand	1,361	359	2,513	8,607	13,182	13,002	42,390	1,068	3,470	3,539	20,026	-
86	871	Load Dispatching		15.0	NCP Demand - Retail Customers	1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	-
87	874	Mains & Services Expense		48.1	Mains & Services - Demand	21,958	5,838	15,951	140,035	214,475	211,538	685,780	17,381	53,826	57,352	254,486	-
88	875	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	148	38	985	901	1,381	1,362	4,552	112	440	377	4,162	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.1	Distribution Plant - Demand	2,751	731	1,998	17,543	26,868	26,500	85,910	2,177	6,743	7,185	31,880	-
94	881	Rents		49.1	Distribution Plant - Demand	37	10	27	235	360	355	1,152	29	90	96	427	-
95		Maintenance															
96	885	Supervision & Eng.		67.1	Distribution O&M Maintenance - Demand	773	196	5,143	4,708	7,210	7,111	23,776	584	2,297	1,970	21,735	-
97	886	Structure & Improv.		15.0	NCP Demand - Retail Customers	3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	-
98	887	Mains		15.0	NCP Demand - Retail Customers	19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	-
99	889	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	220	56	1,466	1,342	2,055	2,027	6,777	167	655	562	6,195	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		14.0	NCP Demand - Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				58,155	15,075	233,695	361,584	553,794	546,212	1,800,918	44,880	159,357	149,855	1,207,882	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.1	Labor - A&G - Demand	8,229	2,712	35,296	51,131	78,311	77,239	254,770	8,061	26,980	27,068	197,260	9,337
135	921	Office Supplies and Expenses		64.1	PST&D Plant - Demand	2,903	1,146	3,131	18,514	28,356	27,968	90,668	3,403	9,937	11,367	49,474	6,018
136	922	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(1,750)	(577)	(7,505)	(10,872)	(16,651)	(16,423)	(54,171)	(1,714)	(5,737)	(6,756)	(41,943)	(1,985)
137	923	Outside Services Employed		43.1	Labor - A&G - Demand	937	309	4,021	5,824	8,920	8,798	29,021	918	3,073	3,083	22,470	1,064
138	924	Property Insurance		64.1	PST&D Plant - Demand	721	284	777	4,596	7,039	6,942	22,506	845	2,466	2,822	12,281	1,494
139	925	Injuries and Damages		64.1	PST&D Plant - Demand	1,636	646	1,765	10,435	15,982	15,764	51,104	1,918	5,601	6,407	27,885	3,392
140	926	Pensions & Benefits		43.1	Labor - A&G - Demand	10,435	3,440	44,761	64,843	99,312	97,952	323,089	10,222	34,215	34,327	250,158	11,841
141	927	Franchise Requirements		64.1	PST&D Plant - Demand	0	0	0	1	1	1	3	0	0	0	2	0
142	928	Regulatory Expense		43.1	Labor - A&G - Demand	724	239	3,105	4,498	6,889	6,795	22,413	709	2,374	2,381	17,354	821
143	929	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(318)	(105)	(1,363)	(1,975)	(3,024)	(2,983)	(9,840)	(311)	(1,042)	(1,045)	(7,618)	(361)
144	930.1	General Advertising Expenses		64.1	PST&D Plant - Demand	20	8	21	127	195	192	622	23	68	78	340	41
145	930.2	Miscellaneous General Expenses		43.1	Labor - A&G - Demand	29,766	9,811	127,680	184,962	283,283	279,405	921,603	29,159	97,598	97,917	713,567	33,775
146	931	Rents		51.1	General Plant - Demand	637	234	1,525	4,017	6,153	6,069	19,812	696	2,141	2,329	12,658	1,075
147		Maintenance															
148	932	Maintenance of General Plant		51.1	General Plant - Demand	372	137	891	2,348	3,596	3,547	11,580	407	1,252	1,361	7,398	628
149		Total A&G				54,313	18,285	214,106	338,450	518,362	511,265	1,683,180	54,336	178,926	182,341	1,261,284	67,140
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - DEMAND				112,468	38,257	461,180	700,034	1,072,156	1,057,476	3,484,099	113,677	375,191	381,725	2,676,313	145,901

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	3,362	2,552	271	379	151	1	6	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(80,245)	(60,926)	(6,464)	(9,055)	(3,596)	(31)	(132)	-	(37)	(3)	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	(3,362)	(2,552)	(271)	(379)	(151)	(1)	(6)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(12,285)	(9,328)	(990)	(1,386)	(551)	(5)	(20)	-	(6)	(0)	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	617,680	468,978	49,756	69,702	27,682	241	1,016	-	284	22	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			525,150	398,724	42,302	59,260	23,535	205	864	0	241	19	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Meairng and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.3	Distribution O&M Operations - Commodity	3,415	1,730	184	257	102	1	4	-	-	-	234	77
86	871	Load Dispatching		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.3	Mains & Services - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
88	875	Meas. & Reg Station Expense - Gen		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	67,282	34,084	3,616	5,066	2,012	17	74	-	-	-	4,612	1,525
91	878	Meter & House Regulator Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.3	Distribution Plant - Commodity	9,129	4,625	491	687	273	2	10	-	-	-	626	207
94	881	Rents		49.3	Distribution Plant - Commodity	122	62	7	9	4	0	0	-	-	-	8	3
95		Maintenance															
96	885	Supervision & Eng.		67.3	Distribution O&M Maintenance - Commodity	3,035	1,538	163	229	91	1	3	-	-	-	208	69
97	886	Structure & Improv.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	100,163	50,741	5,383	7,541	2,995	26	110	-	-	-	6,866	2,270
102	892	Services		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				183,146	92,779	9,843	13,789	5,476	48	201	0	0	0	12,555	4,151
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.3	Labor - A&G - Commodity	130,671	92,617	9,826	13,765	5,467	48	201	-	48	4	1,789	592
135	921	Office Supplies and Expenses		64.3	PST&D Plant - Commodity	10,323	5,403	573	803	319	3	12	-	0	0	660	218
136	922	Administrative Expense Transfer		43.3	Labor - A&G - Commodity	(27,784)	(19,693)	(2,089)	(2,927)	(1,162)	(10)	(43)	-	(10)	(1)	(380)	(126)
137	923	Outside Services Employed		43.3	Labor - A&G - Commodity	14,885	10,550	1,119	1,568	623	5	23	-	5	0	204	67
138	924	Property Insurance		64.3	PST&D Plant - Commodity	2,562	1,341	142	199	79	1	3	-	0	0	164	54
139	925	Injuries and Damages		64.3	PST&D Plant - Commodity	5,818	3,046	323	453	180	2	7	-	0	0	372	123
140	926	Pensions & Benefits		43.3	Labor - A&G - Commodity	165,712	117,453	12,461	17,456	6,933	60	254	-	61	5	2,269	750
141	927	Franchise Requirements		64.3	PST&D Plant - Commodity	0	0	0	0	0	0	0	-	0	0	0	0
142	928	Regulatory Expense		43.3	Labor - A&G - Commodity	11,496	8,148	864	1,211	481	4	18	-	4	0	157	52
143	929	Duplicate Charges - Credit		43.3	Labor - A&G - Commodity	(5,047)	(3,577)	(379)	(532)	(211)	(2)	(8)	-	(2)	(0)	(69)	(23)
144	930.1	General Advertising Expenses		64.3	PST&D Plant - Commodity	71	37	4	6	2	0	0	-	0	0	5	1
145	930.2	Miscellaneous General Expenses		43.3	Labor - A&G - Commodity	472,688	335,033	35,545	49,794	19,776	172	726	-	174	13	6,473	2,140
146	931	Rents		51.3	General Plant - Commodity	5,480	3,636	386	540	215	2	8	-	2	0	142	47
147		Maintenance															
148	932	Maintenance of General Plant		51.3	General Plant - Commodity	3,203	2,125	225	316	125	1	5	-	1	0	83	27
149		Total A&G				790,078	556,120	59,001	82,653	32,826	285	1,204	0	284	22	11,870	3,925
150																	
151		Other Utility Plant Related O&M		99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - COMMODITY				1,498,375	1,047,623	111,147	155,703	61,838	538	2,269	0	525	40	24,425	8,076

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.3	Distribution O&M Operations - Commodity	13	3	35	35	66	81	349	5	16	29	194	-
86	871	Load Dispatching		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.3	Mains & Services - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
88	875	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	264	62	685	696	1,292	1,601	6,868	102	321	568	3,818	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.3	Distribution Plant - Commodity	36	8	93	94	175	217	932	14	43	77	518	-
94	881	Rents		49.3	Distribution Plant - Commodity	0	0	1	1	2	3	12	0	1	1	7	-
95		Maintenance															
96	885	Supervision & Eng.		67.3	Distribution O&M Maintenance - Commodity	12	3	31	31	58	72	310	5	14	26	172	-
97	886	Structure & Improv.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				718	168	1,865	1,895	3,517	4,358	18,694	278	873	1,545	10,393	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.3	Labor - A&G - Commodity	102	24	266	270	501	621	2,665	40	124	220	1,481	-
135	921	Office Supplies and Expenses		64.3	PST&D Plant - Commodity	38	9	98	100	185	229	983	15	46	81	547	-
136	922	Administrative Expense Transfer		43.3	Labor - A&G - Commodity	(22)	(5)	(57)	(57)	(107)	(132)	(567)	(8)	(26)	(47)	(315)	-
137	923	Outside Services Employed		43.3	Labor - A&G - Commodity	12	3	30	31	57	71	304	5	14	25	169	-
138	924	Property Insurance		64.3	PST&D Plant - Commodity	9	2	24	25	46	57	244	4	11	20	136	-
139	925	Injuries and Damages		64.3	PST&D Plant - Commodity	21	5	55	56	104	129	554	8	26	46	308	-
140	926	Pensions & Benefits		43.3	Labor - A&G - Commodity	130	30	337	343	636	788	3,379	50	158	279	1,879	-
141	927	Franchise Requirements		64.3	PST&D Plant - Commodity	0	0	0	0	0	0	0	0	0	0	0	-
142	928	Regulatory Expense		43.3	Labor - A&G - Commodity	9	2	23	24	44	55	234	3	11	19	130	-
143	929	Duplicate Charges - Credit		43.3	Labor - A&G - Commodity	(4)	(1)	(10)	(10)	(19)	(24)	(103)	(2)	(5)	(9)	(57)	-
144	930.1	General Advertising Expenses		64.3	PST&D Plant - Commodity	0	0	1	1	1	2	7	0	0	1	4	-
145	930.2	Miscellaneous General Expenses		43.3	Labor - A&G - Commodity	370	86	962	977	1,813	2,247	9,639	143	450	797	5,358	-
146	931	Rents		51.3	General Plant - Commodity	8	2	21	21	40	49	212	3	10	18	118	-
147		Maintenance															
148	932	Maintenance of General Plant		51.3	General Plant - Commodity	5	1	12	13	23	29	124	2	6	10	69	-
149		Total A&G				679	158	1,764	1,792	3,325	4,121	17,675	263	825	1,461	9,826	0
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - COMMODITY				1,397	326	3,629	3,687	6,842	8,479	36,369	541	1,698	3,006	20,219	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			7,418	5,648	629	824	306	3	6	0	3	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			(177,069)	(134,809)	(15,007)	(19,663)	(7,293)	(66)	(145)	0	(80)	(6)	0	0
27	811	Gas Used for Production Ext			(7,418)	(5,648)	(629)	(824)	(306)	(3)	(6)	0	(3)	(0)	0	0
28	812	Gas Used for Other Utility Ops			(27,109)	(20,639)	(2,298)	(3,010)	(1,116)	(10)	(22)	0	(12)	(1)	0	0
29	813	Other Gas Supply Expenses			1,362,980	1,037,683	115,519	151,356	56,134	506	1,116	0	618	49	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			1,158,802	882,236	98,214	128,682	47,725	430	949	0	525	42	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			63,057	48,116	5,564	6,908	2,407	22	8	0	28	2	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			327	250	29	36	12	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			144,327	102,526	11,228	14,222	4,327	0	21	0	0	0	0	4,028
63	851	System control and load dispatching			663,327	471,207	51,602	65,362	19,888	0	94	0	0	0	0	18,512
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			638,512	453,579	49,671	62,917	19,144	0	91	0	0	0	0	17,819
66	854	Gas for compressor station fuel			114,012	80,991	8,869	11,234	3,418	0	16	0	0	0	0	3,182
67	856	Other fuel and power for compressor stations			10,369	7,366	807	1,022	311	0	1	0	0	0	0	289
68	857	Mains expenses			3,849,380	2,734,480	299,453	379,307	115,411	0	547	0	0	0	0	107,427
69	858	Measuring and regulating station expenses			551,609	391,846	42,911	54,354	16,538	0	78	0	0	0	0	15,394
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			246,358	175,005	19,165	24,275	7,386	0	35	0	0	0	0	6,875
72		Rents			6,676	4,743	519	658	200	0	1	0	0	0	0	186
73		Maintenance														
74	861	Maint. Sup., & Eng.			86,674	61,571	6,743	8,541	2,599	0	12	0	0	0	0	2,419
75	862	Structures and Improvements			3,909	2,777	304	385	117	0	1	0	0	0	0	109
76	863	Mains			369,339	262,367	28,732	36,394	11,073	0	52	0	0	0	0	10,307
77	864	Compressor Station Equip Maint			335,463	238,302	26,096	33,056	10,058	0	48	0	0	0	0	9,362
78	865	Meas. & Regul. Station Equip Maint			309,132	219,598	24,048	30,461	9,268	0	44	0	0	0	0	8,627
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			65	46	5	6	2	0	0	0	0	0	0	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			0	0	0	0	0	0	0	0	0	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			0	0	0	0	0	0	0	0	0	0	0	0
27	811	Gas Used for Production Ext			0	0	0	0	0	0	0	0	0	0	0	0
28	812	Gas Used for Other Utility Ops			0	0	0	0	0	0	0	0	0	0	0	0
29	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			0	96	263	0	0	0	0	285	727	975	4,079	1,551
63	851	System control and load dispatching			0	443	1,211	0	0	0	0	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			0	427	1,166	0	0	0	0	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel			0	76	208	0	0	0	0	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations			0	7	19	0	0	0	0	20	52	70	293	111
68	857	Mains expenses			0	2,572	7,027	0	0	0	0	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses			0	369	1,007	0	0	0	0	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			0	165	450	0	0	0	0	486	1,241	1,665	6,963	2,647
72		Rents			0	4	12	0	0	0	0	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.			0	58	158	0	0	0	0	171	436	586	2,450	931
75	862	Structures and Improvements			0	3	7	0	0	0	0	8	20	26	110	42
76	863	Mains			0	247	674	0	0	0	0	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint			0	224	612	0	0	0	0	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint			0	207	564	0	0	0	0	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation	Allocation	Total	Residential	Small	General Service Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			1,972,008	1,543,902	125,749	87,802	23,275	1,619	594	0	19	21	56,881	19,370
86	871	Load Dispatching			665,611	372,598	43,086	53,497	18,641	187	935	0	0	0	43,379	14,759
87	874	Mains & Services Expense			21,542,778	15,753,726	1,360,298	1,194,624	364,078	14,308	3,801	0	152	145	860,075	292,191
88	875	Meas. & Reg Station Expense - Gen			2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	0	0	0	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind			179,362	0	133,690	43,264	2,407	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			148,465	79,529	8,871	11,591	4,285	40	188	0	0	0	9,903	3,325
91	878	Meter & House Regulator Expense			13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	0	182	203	68,079	24,045
92	879	Customer Installations Expense			2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	0	37	41	13,794	4,872
93	880	Other Expenses			3,262,041	2,446,471	205,822	176,747	48,677	2,674	776	0	48	78	120,692	40,877
94	881	Rents			43,724	32,792	2,759	2,369	652	36	10	0	1	1	1,618	548
95		Maintenance														
96	885	Supervision & Eng.			498,410	302,496	32,759	36,001	12,063	200	618	0	1	1	28,262	9,625
97	886	Structure & Improv.			1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	0	0	0	118,260	40,237
98	887	Mains			10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	0	0	0	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen			1,425,491	797,966	92,274	114,571	39,922	400	2,003	0	0	0	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind			51,932	0	38,709	12,527	697	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			221,021	118,395	13,207	17,255	6,380	60	280	0	0	0	14,743	4,950
102	892	Services			1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	0	30	29	11,812	4,352
103	893	Meters & House Regulators			407,068	371,947	23,175	7,450	391	469	108	0	6	6	2,090	738
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			63,117,981	46,433,266	4,058,051	3,279,829	955,114	44,707	34,917	0	476	526	2,292,713	780,779
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			39,873	36,421	2,279	737	41	46	11	0	0	0	202	72
110	902	Meter Reading Expenses			2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	0	20	0	11,435	4,069
111	903	Customer Records and Collection Exp.			9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	0	80	0	46,744	16,635
112	904	Uncollectible Accounts			5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	0	46	0	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.			1,038,350	948,453	59,341	19,204	1,069	1,194	285	0	9	0	5,253	1,869
114		Total Customer Accounts			17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			250	228	14	5	0	0	0	0	0	0	1	0
119	908	Customer Assistance Expenses			265,881	242,862	15,195	4,917	274	306	73	0	2	0	1,345	479
120	909	Information and Instructional Expenses			114,687	104,758	6,554	2,121	118	132	32	0	1	0	580	206
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			497,448	454,380	28,429	9,200	512	572	137	0	4	0	2,517	896
128	913	Advertising Expenses			2,047	1,870	117	38	2	2	1	0	0	0	10	4
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			11,441,894	8,651,036	741,460	601,010	172,060	8,033	5,719	0	183	81	331,393	137,220
135	921	Office Supplies and Expenses			4,004,236	2,980,937	260,915	241,887	68,226	2,823	899	0	51	83	127,377	58,770
136	922	Administrative Expense Transfer			(2,432,873)	(1,839,457)	(157,655)	(127,792)	(36,585)	(1,708)	(1,216)	0	(39)	(17)	(70,464)	(29,177)
137	923	Outside Services Employed			1,303,346	985,439	84,460	68,461	19,599	915	651	0	21	9	37,749	15,631
138	924	Property Insurance			993,942	739,936	64,765	60,042	16,935	701	223	0	13	21	31,618	14,588
139	925	Injuries and Damages			2,256,927	1,680,160	147,061	136,336	38,455	1,591	507	0	29	47	71,794	33,125
140	926	Pensions & Benefits			14,510,184	10,970,923	940,292	762,178	218,200	10,187	7,252	0	233	103	420,260	174,018
141	927	Franchise Requirements			130	97	8	8	2	0	0	0	0	0	4	2
142	928	Regulatory Expense			1,006,594	761,070	65,229	52,873	15,137	707	503	0	16	7	29,154	12,072
143	929	Duplicate Charges - Credit			(441,900)	(334,113)	(28,636)	(23,212)	(6,645)	(310)	(221)	0	(7)	(3)	(12,799)	(5,300)
144	930.1	General Advertising Expenses			27,489	20,464	1,791	1,661	468	19	6	0	0	1	874	403
145	930.2	Miscellaneous General Expenses			41,389,892	31,294,248	2,682,155	2,174,093	622,409	29,059	20,687	0	664	292	1,198,781	496,380
146	931	Rents			881,022	660,096	57,277	50,361	14,285	620	298	0	12	13	26,993	11,957
147		Maintenance														
148	932	Maintenance of General Plant			514,939	385,812	33,477	29,435	8,349	362	174	0	7	8	15,777	6,988
149		Total A&G			75,455,822	56,956,649	4,892,599	4,027,341	1,150,895	52,999	35,483	0	1,183	644	2,208,511	926,677
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			165,853,615	126,633,951	10,694,936	8,511,367	2,395,168	119,687	77,544	0	2,376	1,214	4,595,974	1,945,712

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation	Allocation	CNG Transport	CNG Transport	Irrigation Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Wholesale Transport
			Factor	Basis	CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	WTt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			1,396	367	3,504	9,020	13,522	13,262	42,960	1,131	3,552	3,640	20,344	77
86	871	Load Dispatching			1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	0
87	874	Mains & Services Expense			22,125	5,888	23,233	143,459	216,947	213,223	687,811	17,928	54,410	58,056	255,631	671
88	875	Meas. & Reg Station Expense - Gen			4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	0
89	876	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			412	99	1,670	1,598	2,672	2,963	11,420	214	760	945	7,980	0
91	878	Meter & House Regulator Expense			203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense			41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses			2,855	755	4,060	18,812	27,948	27,287	87,566	2,368	7,007	7,488	32,788	245
94	881	Rents			38	10	54	252	375	366	1,174	32	94	100	439	3
95		Maintenance														
96	885	Supervision & Eng.			786	199	5,227	4,763	7,285	7,195	24,100	593	2,316	2,001	21,915	5
97	886	Structure & Improv.			3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	0
98	887	Mains			19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	0
99	889	Meas. & Reg Station Expense - Gen			2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	0
100	890	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			613	148	2,486	2,378	3,978	4,411	17,001	319	1,132	1,407	11,879	0
102	892	Services			33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators			6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			59,415	15,374	259,770	373,126	564,308	555,157	1,825,267	46,628	161,897	153,251	1,221,451	1,959
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses			34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.			138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts			78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.			15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts			266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses			4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses			2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			6	1	296	95	62	39	42	13	14	16	16	13
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses			0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			7	1	388	125	82	51	55	17	19	20	21	17
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			8,428	2,759	40,084	53,113	80,027	78,649	258,382	8,356	27,391	27,606	199,244	9,659
135	921	Office Supplies and Expenses			3,013	1,171	5,307	19,853	29,496	28,798	92,416	3,604	10,215	11,687	50,432	6,276
136	922	Administrative Expense Transfer			(1,792)	(587)	(8,523)	(11,293)	(17,016)	(16,723)	(54,939)	(1,777)	(5,824)	(6,870)	(42,365)	(2,054)
137	923	Outside Services Employed			960	314	4,566	6,050	9,116	8,959	29,432	952	3,120	3,145	22,696	1,100
138	924	Property Insurance			748	291	1,317	4,928	7,322	7,148	22,940	895	2,536	2,901	12,518	1,558
139	925	Injuries and Damages			1,698	660	2,991	11,190	16,625	16,231	52,089	2,031	5,758	6,587	28,425	3,537
140	926	Pensions & Benefits			10,689	3,498	50,833	67,355	101,488	99,740	327,670	10,596	34,736	35,009	252,674	12,250
141	927	Franchise Requirements			0	0	0	1	1	1	3	0	0	0	2	0
142	928	Regulatory Expense			741	243	3,526	4,673	7,040	6,919	22,731	735	2,410	2,429	17,528	850
143	929	Duplicate Charges - Credit			(326)	(107)	(1,548)	(2,051)	(3,091)	(3,038)	(9,979)	(323)	(1,058)	(1,066)	(7,695)	(373)
144	930.1	General Advertising Expenses			21	8	36	136	202	198	634	25	70	80	346	43
145	930.2	Miscellaneous General Expenses			30,489	9,979	145,000	192,129	289,490	284,505	934,670	30,226	99,085	99,863	720,745	34,942
146	931	Rents			657	239	1,958	4,253	6,355	6,221	20,153	731	2,191	2,388	12,845	1,118
147		Maintenance														
148	932	Maintenance of General Plant			384	140	1,144	2,486	3,714	3,636	11,779	427	1,280	1,396	7,507	654
149		Total A&G			55,711	18,609	246,693	352,824	530,769	521,245	1,707,982	56,479	181,910	186,155	1,274,904	69,561
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			115,404	38,934	534,409	730,627	1,098,142	1,078,317	3,535,307	118,213	381,413	389,699	2,704,297	150,922

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	Large GSL	Trans. Eligible GSTE	Generator SGS	Sales GIS	Supply KGSSD	Resale SSRk	Resale SSR-BHk	Transport STk	Transport STt
	Acct. No.	Customer															
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

									General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																	
82		Distribution:															
83		Operation															
84	870	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	330,302	298,986	20,338	6,809	395	381	89	-	5	6	1,942	695
85	871	Load Dispatching	66.2	Distribution O&M Operations - Customer	976,956	884,330	60,155	20,141	1,167	1,127	263	-	15	17	5,745	2,055
86	874	Mains & Services Expense	66.2	Distribution O&M Operations - Customer	485,633	439,589	29,902	10,012	580	560	131	-	7	8	2,856	1,022
87	875	Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	6,302,045	5,704,541	388,044	129,922	7,530	7,273	1,698	-	96	108	37,058	13,257
88	876	Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	960,777	869,685	59,159	19,807	1,148	1,109	259	-	15	16	5,650	2,021
89	877	Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	90,338	81,773	5,563	1,862	108	104	24	-	1	2	531	190
90	878	Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	91,315	82,658	5,623	1,883	109	105	25	-	1	2	537	192
91	879	Customer Installations Expense	66.2	Distribution O&M Operations - Customer	6,249,371	5,656,862	384,801	128,836	7,467	7,212	1,684	-	96	107	36,748	13,146
92	880	Other Expenses	66.2	Distribution O&M Operations - Customer	1,593,895	1,442,776	98,143	32,860	1,904	1,839	430	-	24	27	9,373	3,353
93	881	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	221,487	197,390	15,980	5,259	305	250	58	-	3	3	1,307	479
96	886	Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	61,405	54,724	4,430	1,458	85	69	16	-	1	1	362	133
97	887	Mains	67.2	Distribution O&M Maintenance - Customer	906,272	807,673	65,386	21,517	1,249	1,023	237	-	14	14	5,349	1,959
98	889	Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	145,069	129,286	10,467	3,444	200	164	38	-	2	2	856	314
99	890	Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	1,239	1,104	89	29	2	1	0	-	0	0	7	3
100	891	Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	16,664	14,851	1,202	396	23	19	4	-	0	0	98	36
101	892	Services	67.2	Distribution O&M Maintenance - Customer	143,909	128,252	10,383	3,417	198	162	38	-	2	2	849	311
102	893	Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	41,313	36,818	2,981	981	57	47	11	-	1	1	244	89
103	894	Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	6,582	5,866	475	156	9	7	2	-	0	0	39	14
104		Total Distribution			18,624,572	16,837,166	1,163,120	388,789	22,536	21,455	5,007	0	285	315	109,552	39,267
105																	
106		Customer Accounts:															
107		Operation															
108	901	Supervision	3.0	Total Customers	1,092,777	998,168	62,452	20,211	1,125	1,256	300	-	10	-	5,528	1,967
109	902	Meter Reading Expenses	3.0	Total Customers	4,061,097	3,709,502	232,090	75,109	4,179	4,668	1,116	-	35	-	20,546	7,311
110	903	Customer Records and Collection Exp.	3.0	Total Customers	77,731	71,002	4,442	1,438	80	89	21	-	1	-	393	140
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	927,464	847,167	53,004	17,153	954	1,066	255	-	8	-	4,692	1,670
113		Total Customer Accounts			6,159,068	5,625,839	351,989	113,910	6,338	7,080	1,692	0	54	0	31,159	11,089
114																	
115		Customer Service and Information:															
116		Operation															
117	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	3.0	Total Customers	1,296	1,184	74	24	1	1	0	-	0	-	7	2
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	3.0	Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			1,296	1,184	74	24	1	1	0	0	0	0	7	2
122																	
123		Sales:															
124		Operation															
125	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	3.0	Total Customers	432,183	394,766	24,699	7,993	445	497	119	-	4	-	2,186	778
127	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
130																	
131		Administrative & General:															
132		Operation															
133	920	Salaries	43.2	Labor - A&G - Customer	3,965,098	3,594,304	242,129	80,304	4,610	4,565	1,072	-	54	50	22,470	8,041
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			3,965,098	3,594,304	242,129	80,304	4,610	4,565	1,072	0	54	50	22,470	8,041
149																	
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - CUSTOMER			29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82			Distribution:														
83			Operation														
84	870		Supervision & Eng.	66.2	Distribution O&M Operations - Customer	6	1	258	102	74	48	60	15	18	19	34	21
85	871		Load Dispatching	66.2	Distribution O&M Operations - Customer	17	4	763	301	219	143	177	46	52	58	99	61
86	874		Mains & Services Expense	66.2	Distribution O&M Operations - Customer	8	2	379	150	109	71	88	23	26	29	49	31
87	875		Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	110	26	4,925	1,944	1,411	922	1,139	295	337	371	639	396
88	876		Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	17	4	751	296	215	141	174	45	51	57	97	60
89	877		Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	2	0	71	28	20	13	16	4	5	5	9	6
90	878		Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	2	0	71	28	20	13	17	4	5	5	9	6
91	879		Customer Installations Expense	66.2	Distribution O&M Operations - Customer	109	26	4,883	1,928	1,399	915	1,130	293	334	368	634	393
92	880		Other Expenses	66.2	Distribution O&M Operations - Customer	28	7	1,245	492	357	233	288	75	85	94	162	100
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94			Maintenance														
95	885		Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	4	1	165	73	53	36	43	12	12	15	24	14
96	886		Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	1	0	46	20	15	10	12	3	3	4	7	4
97	887		Mains	67.2	Distribution O&M Maintenance - Customer	15	4	676	300	216	146	177	47	51	61	100	59
98	889		Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	2	1	108	48	35	23	28	8	8	10	16	9
99	890		Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	0	0	1	0	0	0	0	0	0	0	0	0
100	891		Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	0	0	12	6	4	3	3	1	1	1	2	1
101	892		Services	67.2	Distribution O&M Maintenance - Customer	2	1	107	48	34	23	28	8	8	10	16	9
102	893		Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	1	0	31	14	10	7	8	2	2	3	5	3
103	894		Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	0	0	5	2	2	1	1	0	0	0	1	0
104			Total Distribution			324	79	14,499	5,780	4,193	2,749	3,389	881	999	1,109	1,903	1,174
105																	
106			Customer Accounts:														
107			Operation														
108	901		Supervision	3.0	Total Customers	16	3	850	273	179	112	120	38	41	45	46	37
109	902		Meter Reading Expenses	3.0	Total Customers	60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903		Customer Records and Collection Exp.	3.0	Total Customers	1	0	60	19	13	8	9	3	3	3	3	3
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	14	3	721	232	152	95	102	32	35	38	39	32
113			Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																	
115			Customer Service and Information:														
116			Operation														
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	3.0	Total Customers	0	0	1	0	0	0	0	0	0	0	0	0
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
121			Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																	
123			Sales:														
124			Operation														
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	3.0	Total Customers	6	1	336	108	71	44	47	15	16	18	18	15
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129			Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																	
131			Administrative & General:														
132			Operation														
133	920		Salaries	43.2	Labor - A&G - Customer	66	15	3,086	1,168	829	538	647	174	196	217	343	220
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146			Maintenance														
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148			Total A&G			66	15	3,086	1,168	829	538	647	174	196	217	343	220
149																	
150			Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152			TOTAL LABOR EXPENSE - CUSTOMER			489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Demand															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	547,585	417,837	48,317	59,992	20,904	195	73	-	245	20	-	-	
32		Total Other Gas Supply Expenses			547,585	417,837	48,317	59,992	20,904	195	73	0	245	20	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	9,151	6,500	712	902	274	-	1	-	-	-	-	255	
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	123,154	87,485	9,580	12,135	3,692	-	18	-	-	-	-	3,437	
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	654,943	465,251	50,950	64,536	19,636	-	93	-	-	-	-	18,278	
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
67	856	Mains Expense	41.5	Transmission O&M - Demand	480,170	341,098	37,354	47,315	14,396	-	68	-	-	-	-	13,400	
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	1,579,957	1,122,352	122,909	155,684	47,370	-	225	-	-	-	-	44,093	
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
70	859	Other Expenses	41.5	Transmission O&M - Demand	375,419	266,686	29,205	36,993	11,256	-	53	-	-	-	-	10,477	
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
72		Maintenance															
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	169,510	120,414	13,187	16,703	5,082	-	24	-	-	-	-	4,731	
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	77,663	55,170	6,042	7,653	2,328	-	11	-	-	-	-	2,167	
75	863	Mains	41.5	Transmission O&M - Demand	177	126	14	17	5	-	0	-	-	-	-	5	
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	111,427	79,155	8,668	10,980	3,341	-	16	-	-	-	-	3,110	
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	189,212	134,410	14,719	18,644	5,673	-	27	-	-	-	-	5,280	
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233	

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	-	6	17	-	-	-	-	18	46	62	259	98
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	-	82	225	-	-	-	-	243	620	832	3,481	1,323
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	-	438	1,196	-	-	-	-	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	41.5	Transmission O&M - Demand	-	321	877	-	-	-	-	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	-	1,056	2,884	-	-	-	-	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	41.5	Transmission O&M - Demand	-	251	685	-	-	-	-	741	1,891	2,537	10,611	4,034
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	-	113	309	-	-	-	-	334	854	1,145	4,791	1,822
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	-	52	142	-	-	-	-	153	391	525	2,195	835
75	863	Mains	41.5	Transmission O&M - Demand	-	0	0	-	-	-	-	0	1	1	5	2
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	-	74	203	-	-	-	-	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	-	126	345	-	-	-	-	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																	
82		Distribution:															
83		Operation															
84	870	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	200,799	117,073	13,538	16,809	5,857		55	70	-	-	-	13,340	4,510
85	871	Load Dispatching	66.1	Distribution O&M Operations - Demand	593,917	346,273	40,042	49,717	17,324		163	208	-	-	-	39,458	13,340
86	874	Mains & Services Expense	66.1	Distribution O&M Operations - Demand	295,229	172,128	19,904	24,714	8,611		81	103	-	-	-	19,614	6,631
87	875	Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	3,831,178	2,233,704	258,297	320,712	111,751		1,055	1,341	-	-	-	254,528	86,052
88	876	Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	584,082	340,539	39,379	48,894	17,037		161	205	-	-	-	38,804	13,119
89	877	Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	54,919	32,020	3,703	4,597	1,602		15	19	-	-	-	3,649	1,234
90	878	Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	55,513	32,366	3,743	4,647	1,619		15	19	-	-	-	3,688	1,247
91	879	Customer Installations Expense	66.1	Distribution O&M Operations - Demand	3,799,157	2,215,034	256,138	318,031	110,817		1,046	1,330	-	-	-	252,401	85,333
92	880	Other Expenses	66.1	Distribution O&M Operations - Demand	968,971	564,942	65,328	81,113	28,264		267	339	-	-	-	64,375	21,764
93	881	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
94		Maintenance															
95	885	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	1,315,702	736,508	85,167	105,747	36,847		369	1,849	-	-	-	85,746	29,174
96	886	Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	364,763	204,188	23,612	29,317	10,215		102	512	-	-	-	23,772	8,088
97	887	Mains	67.1	Distribution O&M Maintenance - Demand	5,383,547	3,013,621	348,484	432,691	150,769		1,509	7,564	-	-	-	350,854	119,375
98	889	Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	861,758	482,398	55,783	69,262	24,134		242	1,211	-	-	-	56,162	19,109
99	890	Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	7,360	4,120	476	592	206		2	10	-	-	-	480	163
100	891	Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	98,991	55,414	6,408	7,956	2,772		28	139	-	-	-	6,451	2,195
101	892	Services	67.1	Distribution O&M Maintenance - Demand	854,863	478,538	55,336	68,708	23,941		240	1,201	-	-	-	55,713	18,956
102	893	Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	245,412	137,377	15,886	19,724	6,873		69	345	-	-	-	15,994	5,442
103	894	Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	39,100	21,887	2,531	3,143	1,095		11	55	-	-	-	2,548	867
104		Total Distribution			19,555,260	11,188,130	1,293,754	1,606,374	559,735		5,430	16,521	0	0	0	1,287,576	436,599
105																	
106		Customer Accounts:															
107		Operation															
108	901	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0		0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0		0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0		0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920	Salaries	43.1	Labor - A&G - Demand	3,753,850	2,246,089	257,149	320,441	109,075		884	2,694	-	39	3	202,456	85,197
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
146		Maintenance															
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
148		Total A&G			3,753,850	2,246,089	257,149	320,441	109,075		884	2,694	0	39	3	202,456	85,197
149																	
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - DEMAND			27,627,478	16,530,704	1,892,559	2,358,369	802,769		6,509	19,824	0	284	23	1,490,033	627,029

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	367	97	678	2,322	3,556	3,508	11,436	288	936	955	5,403	-
85	871	Load Dispatching	66.1	Distribution O&M Operations - Demand	1,086	286	2,005	6,868	10,519	10,375	33,826	852	2,769	2,824	15,980	-
86	874	Mains & Services Expense	66.1	Distribution O&M Operations - Demand	540	142	997	3,414	5,229	5,157	16,815	424	1,377	1,404	7,943	-
87	875	Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	7,007	1,847	12,935	44,304	67,855	66,926	218,202	5,499	17,864	18,217	103,082	-
88	876	Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	1,068	282	1,972	6,754	10,345	10,203	33,266	838	2,723	2,777	15,715	-
89	877	Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	100	26	185	635	973	959	3,128	79	256	261	1,478	-
90	878	Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	102	27	187	642	983	970	3,162	80	259	264	1,494	-
91	879	Customer Installations Expense	66.1	Distribution O&M Operations - Demand	6,948	1,832	12,826	43,934	67,288	66,367	216,378	5,453	17,715	18,065	102,220	-
92	880	Other Expenses	66.1	Distribution O&M Operations - Demand	1,772	467	3,271	11,205	17,162	16,927	55,187	1,391	4,518	4,607	26,071	-
93	881	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance														
95	885	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	2,399	609	15,959	14,608	22,374	22,067	73,779	1,813	7,128	6,114	67,445	-
96	886	Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	665	169	4,424	4,050	6,203	6,118	20,454	503	1,976	1,695	18,698	-
97	887	Mains	67.1	Distribution O&M Maintenance - Demand	9,815	2,492	65,299	59,773	91,547	90,294	301,888	7,419	29,165	25,017	275,970	-
98	889	Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	1,571	399	10,453	9,568	14,654	14,454	48,324	1,188	4,669	4,005	44,175	-
99	890	Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	13	3	89	82	125	123	413	10	40	34	377	-
100	891	Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	180	46	1,201	1,099	1,683	1,660	5,551	136	536	460	5,074	-
101	892	Services	67.1	Distribution O&M Maintenance - Demand	1,559	396	10,369	9,492	14,537	14,338	47,937	1,178	4,631	3,973	43,822	-
102	893	Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	447	114	2,977	2,725	4,173	4,116	13,762	338	1,330	1,140	12,580	-
103	894	Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	71	18	474	434	665	656	2,193	54	212	182	2,004	-
104		Total Distribution			35,712	9,252	146,301	221,910	339,872	335,218	1,105,701	27,543	98,104	91,995	749,533	0
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries	43.1	Labor - A&G - Demand	5,615	1,851	24,087	34,893	53,441	52,709	173,859	5,501	18,412	18,472	134,613	6,372
134	921	Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance														
147	932	Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			5,615	1,851	24,087	34,893	53,441	52,709	173,859	5,501	18,412	18,472	134,613	6,372
149																
150		Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																
152		TOTAL LABOR EXPENSE - DEMAND			41,328	13,622	177,272	256,802	393,312	387,927	1,279,560	40,484	135,505	135,949	990,721	46,893

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Commodity															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	453,820	344,566	36,557	51,211	20,339	177	746	-	209	16	-	-	
32		Total Other Gas Supply Expenses			453,820	344,566	36,557	51,211	20,339	177	746	0	209	16	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	921	467	50	69	28	0	1	-	-	-	63	21
85	871	Load Dispatching	66.3	Distribution O&M Operations - Commodity	2,725	1,380	146	205	81	1	3	-	-	-	187	62
86	874	Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	1,354	686	73	102	41	0	1	-	-	-	93	31
87	875	Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	17,577	8,904	945	1,323	526	5	19	-	-	-	1,205	398
88	876	Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	2,680	1,357	144	202	80	1	3	-	-	-	184	61
89	877	Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	252	128	14	19	8	0	0	-	-	-	17	6
90	878	Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	255	129	14	19	8	0	0	-	-	-	17	6
91	879	Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	17,430	8,830	937	1,312	521	5	19	-	-	-	1,195	395
92	880	Other Expenses	66.3	Distribution O&M Operations - Commodity	4,445	2,252	239	335	133	1	5	-	-	-	305	101
93	881	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance														
95	885	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	9,418	4,771	506	709	282	2	10	-	-	-	646	213
96	886	Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	2,611	1,323	140	197	78	1	3	-	-	-	179	59
97	887	Mains	67.3	Distribution O&M Maintenance - Commodity	38,538	19,523	2,071	2,902	1,152	10	42	-	-	-	2,642	873
98	889	Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	6,169	3,125	332	464	184	2	7	-	-	-	423	140
99	890	Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	53	27	3	4	2	0	0	-	-	-	4	1
100	891	Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	709	359	38	53	21	0	1	-	-	-	49	16
101	892	Services	67.3	Distribution O&M Maintenance - Commodity	6,119	3,100	329	461	183	2	7	-	-	-	420	139
102	893	Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	1,757	890	94	132	53	0	2	-	-	-	120	40
103	894	Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	280	142	15	21	8	0	0	-	-	-	19	6
104		Total Distribution			113,292	57,392	6,089	8,530	3,388	29	124	0	0	0	7,766	2,568
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries	43.3	Labor - A&G - Commodity	89,172	63,203	6,706	9,394	3,731	32	137	-	33	3	1,221	404
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance														
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			89,172	63,203	6,706	9,394	3,731	32	137	0	33	3	1,221	404
149																
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																
152		TOTAL LABOR EXPENSE - COMMODITY			656,284	465,161	49,351	69,134	27,457	239	1,007	0	241	19	8,988	2,972

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82		Distribution:															
83		Operation															
84	870		Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	4	1	9	10	18	22	94	1	4	8	52	-
85	871		Load Dispatching	66.3	Distribution O&M Operations - Commodity	11	2	28	28	52	65	278	4	13	23	155	-
86	874		Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	5	1	14	14	26	32	138	2	6	11	77	-
87	875		Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	69	16	179	182	337	418	1,794	27	84	148	997	-
88	876		Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	11	2	27	28	51	64	274	4	13	23	152	-
89	877		Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	1	0	3	3	5	6	26	0	1	2	14	-
90	878		Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	1	0	3	3	5	6	26	0	1	2	14	-
91	879		Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	68	16	178	180	335	415	1,779	26	83	147	989	-
92	880		Other Expenses	66.3	Distribution O&M Operations - Commodity	17	4	45	46	85	106	454	7	21	38	252	-
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885		Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	37	9	96	97	181	224	961	14	45	79	534	-
96	886		Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	10	2	27	27	50	62	267	4	12	22	148	-
97	887		Mains	67.3	Distribution O&M Maintenance - Commodity	151	35	393	399	740	917	3,934	58	184	325	2,187	-
98	889		Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	24	6	63	64	118	147	630	9	29	52	350	-
99	890		Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	0	0	1	1	1	1	5	0	0	0	3	-
100	891		Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	3	1	7	7	14	17	72	1	3	6	40	-
101	892		Services	67.3	Distribution O&M Maintenance - Commodity	24	6	62	63	118	146	625	9	29	52	347	-
102	893		Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	7	2	18	18	34	42	179	3	8	15	100	-
103	894		Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	1	0	3	3	5	7	29	0	1	2	16	-
104		Total Distribution				444	104	1,154	1,172	2,175	2,696	11,564	172	540	956	6,429	0
105																	
106		Customer Accounts:															
107		Operation															
108	901		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920		Salaries	43.3	Labor - A&G - Commodity	70	16	181	184	342	424	1,818	27	85	150	1,011	-
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G				70	16	181	184	342	424	1,818	27	85	150	1,011	0
149																	
150		Other Utility Plant Related Payroll		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - COMMODITY				514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	**Total Labor Expenses**														
	No.															
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
32		Total Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			9,151	6,500	712	902	274	0	1	0	0	0	0	255
63	851	System Control & Load Dispatching			123,154	87,485	9,580	12,135	3,692	0	18	0	0	0	0	3,437
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			654,943	465,251	50,950	64,536	19,636	0	93	0	0	0	0	18,278
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			480,170	341,098	37,354	47,315	14,396	0	68	0	0	0	0	13,400
68	857	Meas. & Regul. Station Expenses			1,579,957	1,122,352	122,909	155,684	47,370	0	225	0	0	0	0	44,093
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			375,419	266,686	29,205	36,993	11,256	0	53	0	0	0	0	10,477
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			169,510	120,414	13,187	16,703	5,082	0	24	0	0	0	0	4,731
74	862	Structures and Improvements			77,663	55,170	6,042	7,653	2,328	0	11	0	0	0	0	2,167
75	863	Mains			177	126	14	17	5	0	0	0	0	0	0	5
76	864	Compressor Station Equip Maint			111,427	79,155	8,668	10,980	3,341	0	16	0	0	0	0	3,110
77	865	Meas. & Regul. Station Equip Maint			189,212	134,410	14,719	18,644	5,673	0	27	0	0	0	0	5,280
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Total Labor Expenses	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			0	6	17	0	0	0	0	18	46	62	259	98
63	851	System Control & Load Dispatching			0	82	225	0	0	0	0	243	620	832	3,481	1,323
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			0	438	1,196	0	0	0	0	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			0	321	877	0	0	0	0	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses			0	1,056	2,884	0	0	0	0	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			0	251	685	0	0	0	0	741	1,891	2,537	10,611	4,034
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			0	113	309	0	0	0	0	334	854	1,145	4,791	1,822
74	862	Structures and Improvements			0	52	142	0	0	0	0	153	391	525	2,195	835
75	863	Mains			0	0	0	0	0	0	0	0	1	1	5	2
76	864	Compressor Station Equip Maint			0	74	203	0	0	0	0	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint			0	126	345	0	0	0	0	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation	Allocation	Total	Residential	Small	General Service Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.			532,023	416,525	33,925	23,688	6,279	437	160	0	5	6	15,346	5,226
85	871	Load Dispatching			1,573,598	1,231,984	100,344	70,063	18,573	1,292	474	0	15	17	45,389	15,457
86	874	Mains & Services Expense			782,216	612,404	49,880	34,828	9,232	642	236	0	7	8	22,562	7,683
87	875	Meas. & Reg Station Expense - Gen			10,150,799	7,947,149	647,286	451,957	119,806	8,332	3,059	0	96	108	292,791	99,708
88	876	Meas. & Reg Station Expense - Ind			1,547,539	1,211,581	98,682	68,903	18,265	1,270	466	0	15	16	44,637	15,201
89	877	Meas. & Reg Station Expense - City Gate			145,509	113,921	9,279	6,479	1,717	119	44	0	1	2	4,197	1,429
90	878	Meter & House Regulator Expense			147,083	115,153	9,379	6,549	1,736	121	44	0	1	2	4,242	1,445
91	879	Customer Installations Expense			10,065,958	7,880,726	641,876	448,180	118,805	8,263	3,034	0	96	107	290,344	98,874
92	880	Other Expenses			2,567,311	2,009,970	163,710	114,308	30,301	2,107	774	0	24	27	74,052	25,218
93	881	Rents			0	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance														
95	885	Supervision & Eng.			1,546,607	938,669	101,653	111,714	37,434	621	1,917	0	3	3	87,699	29,866
96	886	Structure & Improv.			428,778	260,235	28,182	30,971	10,378	172	531	0	1	1	24,314	8,280
97	887	Mains			6,328,357	3,840,817	415,941	457,110	153,170	2,542	7,843	0	14	14	358,845	122,207
98	889	Meas. & Reg Station Expense - Gen			1,012,996	614,809	66,581	73,171	24,518	407	1,255	0	2	2	57,441	19,562
99	890	Meas. & Reg Station Expense - Ind			8,651	5,251	569	625	209	3	11	0	0	0	491	167
100	891	Meas. & Reg Station Expense - City Gate			116,364	70,624	7,648	8,405	2,816	47	144	0	0	0	6,598	2,247
101	892	Services			1,004,892	609,890	66,048	72,585	24,322	404	1,245	0	2	2	56,982	19,405
102	893	Meters & House Regulators			288,481	175,086	18,961	20,838	6,982	116	358	0	1	1	16,358	5,571
103	894	Maintenance of Other Equipment			45,962	27,895	3,021	3,320	1,112	18	57	0	0	0	2,606	888
104		Total Distribution			38,293,125	28,082,688	2,462,963	2,003,693	585,658	26,914	21,653	0	285	315	1,404,895	478,434
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision			1,092,777	998,168	62,452	20,211	1,125	1,256	300	0	10	0	5,528	1,967
109	902	Meter Reading Expenses			4,061,097	3,709,502	232,090	75,109	4,179	4,668	1,116	0	35	0	20,546	7,311
110	903	Customer Records and Collection Exp.			77,731	71,002	4,442	1,438	80	89	21	0	1	0	393	140
111	904	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
112	905	Miscellaneous Customer Accounts Exp.			927,464	847,167	53,004	17,153	954	1,066	255	0	8	0	4,692	1,670
113		Total Customer Accounts			6,159,068	5,625,839	351,989	113,910	6,338	7,080	1,692	0	54	0	31,159	11,089
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
118	908	Customer Assistance Expenses			1,296	1,184	74	24	1	1	0	0	0	0	7	2
119	909	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0
120	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
121		Total Customer Service and Information			1,296	1,184	74	24	1	1	0	0	0	0	7	2
122																
123		Sales:														
124		Operation														
125	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
126	912	Demonstration & Selling Expenses			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
127	913	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
128	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
129		Total Sales			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries			7,808,119	5,903,597	505,983	410,138	117,416	5,482	3,903	0	125	55	226,148	93,641
134	921	Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0
135	922	Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0
136	923	Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
137	924	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
138	925	Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0
139	926	Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
140	927	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0
141	928	Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0
142	929	Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0
143	930.1	General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
144	930.2	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
145	931	Rents			0	0	0	0	0	0	0	0	0	0	0	0
146		Maintenance														
147	932	Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0
148		Total A&G			7,808,119	5,903,597	505,983	410,138	117,416	5,482	3,903	0	125	55	226,148	93,641
149																
150		Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
151																
152		TOTAL LABOR EXPENSE			57,465,979	43,449,125	3,723,921	3,018,524	864,156	40,346	28,722	0	922	406	1,664,395	689,177

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.			377	99	945	2,434	3,648	3,578	11,590	305	958	982	5,489	21
85	871	Load Dispatching			1,114	293	2,796	7,198	10,790	10,583	34,281	902	2,834	2,905	16,234	61
86	874	Mains & Services Expense			554	146	1,390	3,578	5,364	5,261	17,041	449	1,409	1,444	8,070	31
87	875	Meas. & Reg Station Expense - Gen			7,186	1,889	18,038	46,430	69,604	68,267	221,135	5,821	18,284	18,737	104,719	396
88	876	Meas. & Reg Station Expense - Ind			1,096	288	2,750	7,079	10,611	10,408	33,713	887	2,788	2,857	15,965	60
89	877	Meas. & Reg Station Expense - City Gate			103	27	259	666	998	979	3,170	83	262	269	1,501	6
90	878	Meter & House Regulator Expense			104	27	261	673	1,009	989	3,204	84	265	271	1,517	6
91	879	Customer Installations Expense			7,126	1,874	17,887	46,042	69,022	67,696	219,287	5,772	18,132	18,580	103,843	393
92	880	Other Expenses			1,817	478	4,562	11,743	17,604	17,266	55,929	1,472	4,624	4,739	26,485	100
93	881	Rents			0	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance														
95	885	Supervision & Eng.			2,439	619	16,220	14,779	22,607	22,327	74,784	1,839	7,185	6,208	68,004	14
96	886	Structure & Improv.			676	172	4,497	4,097	6,268	6,190	20,733	510	1,992	1,721	18,853	4
97	887	Mains			9,982	2,532	66,368	60,472	92,503	91,357	305,998	7,525	29,400	25,403	278,257	59
98	889	Meas. & Reg Station Expense - Gen			1,598	405	10,624	9,680	14,807	14,624	48,982	1,205	4,706	4,066	44,541	9
99	890	Meas. & Reg Station Expense - Ind			14	3	91	83	126	125	418	10	40	35	380	0
100	891	Meas. & Reg Station Expense - City Gate			184	47	1,220	1,112	1,701	1,680	5,627	138	541	467	5,117	1
101	892	Services			1,585	402	10,539	9,602	14,689	14,507	48,590	1,195	4,669	4,034	44,185	9
102	893	Meters & House Regulators			455	115	3,025	2,757	4,217	4,165	13,949	343	1,340	1,158	12,684	3
103	894	Maintenance of Other Equipment			72	18	482	439	672	664	2,222	55	214	184	2,021	0
104		Total Distribution			36,481	9,434	161,954	228,862	346,239	340,663	1,120,654	28,597	99,644	94,060	757,865	1,174
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision			16	3	850	273	179	112	120	38	41	45	46	37
109	902	Meter Reading Expenses			60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903	Customer Records and Collection Exp.			1	0	60	19	13	8	9	3	3	3	3	3
111	904	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
112	905	Miscellaneous Customer Accounts Exp.			14	3	721	232	152	95	102	32	35	38	39	32
113		Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
118	908	Customer Assistance Expenses			0	0	1	0	0	0	0	0	0	0	0	0
119	909	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0
120	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
121		Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
126	912	Demonstration & Selling Expenses			6	1	336	108	71	44	47	15	16	18	18	15
127	913	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
128	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
129		Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries			5,752	1,883	27,354	36,245	54,612	53,671	176,324	5,702	18,692	18,839	135,967	6,592
134	921	Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0
135	922	Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0
136	923	Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
137	924	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
138	925	Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0
139	926	Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
140	927	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0
141	928	Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0
142	929	Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0
143	930.1	General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
144	930.2	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
145	931	Rents			0	0	0	0	0	0	0	0	0	0	0	0
146		Maintenance														
147	932	Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0
148		Total A&G			5,752	1,883	27,354	36,245	54,612	53,671	176,324	5,702	18,692	18,839	135,967	6,592
149																
150		Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
151																
152		TOTAL LABOR EXPENSE			42,331	13,855	201,319	266,754	401,930	395,009	1,297,702	41,966	137,570	138,650	1,000,687	48,513

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	40,879,488	36,381,582	2,407,458	1,146,327	97,075	52,785	14,250	-	1,115	1,833	461,836	159,106
35																
36		Total Distribution Plant			40,879,488	36,381,582	2,407,458	1,146,327	97,075	52,785	14,250	0	1,115	1,833	461,836	159,106
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	1,822,843	1,635,384	109,075	44,934	3,367	2,243	573	-	39	56	16,125	5,615
52																
53		Total General Plant			1,822,843	1,635,384	109,075	44,934	3,367	2,243	573	0	39	56	16,125	5,615
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	1,598	359	45,983	27,436	21,136	13,297	16,928	4,123	5,149	5,285	9,114	5,714
35																
36		Total Distribution Plant			1,598	359	45,983	27,436	21,136	13,297	16,928	4,123	5,149	5,285	9,114	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	54	12	1,775	925	698	443	556	139	169	176	298	188
52																
53		Total General Plant			54	12	1,775	925	698	443	556	139	169	176	298	188
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct. No.	Demand														
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	6,048	4,615	534	663	231	2	1	-	3	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	8,280,418	5,882,152	644,154	815,928	248,261	-	1,177	-	-	-	-	231,086
16																
17		Total Transmission Plant			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	35,110,646	20,661,531	2,389,223	2,966,550	1,033,683	9,623	3,634	-	-	-	2,342,995	790,980
35																
36		Total Distribution Plant			35,110,646	20,661,531	2,389,223	2,966,550	1,033,683	9,623	3,634	0	0	0	2,342,995	790,980
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	1,947,881	1,191,812	135,942	169,630	57,232	419	675	-	8	1	99,512	45,677
52																
53		Total General Plant			1,947,881	1,191,812	135,942	169,630	57,232	419	675	0	8	1	99,512	45,677
54																
55		Corporate Allocated	51.1	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			45,344,992	27,740,110	3,169,853	3,952,771	1,339,406	10,044	5,486	0	11	1	2,442,507	1,067,743
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	21,658	13,435	1,529	1,909	641	4	2	-	0	0	1,068	518
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	-	(895)	(73)	(172,764)	(58,324)
66		Corporate Allocated	64.1	PST&D Plant - Demand	7,908,162	4,905,682	558,298	697,220	233,965	1,602	898	-	1	0	389,876	189,184
67																
68		Total Amortization Expense			5,313,368	3,395,612	383,655	480,387	158,385	897	633	0	(894)	(73)	218,180	131,378
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			50,658,360	31,135,722	3,553,507	4,433,158	1,497,792	10,941	6,119	0	(883)	(72)	2,660,687	1,199,120

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	-	5,533	15,117	-	-	-	-	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	64,260	17,085	46,680	409,809	627,653	619,060	2,006,913	50,865	157,520	167,838	744,744	-
35																
36		Total Distribution Plant			64,260	17,085	46,680	409,809	627,653	619,060	2,006,913	50,865	157,520	167,838	744,744	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	2,742	1,009	6,566	17,302	26,499	26,136	85,326	2,997	9,223	10,032	54,514	4,629
52																
53		Total General Plant			2,742	1,009	6,566	17,302	26,499	26,136	85,326	2,997	9,223	10,032	54,514	4,629
54																
55		Corporate Allocated	51.1	General Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			67,002	23,627	68,363	427,110	654,152	645,196	2,092,239	70,201	208,441	233,826	1,033,291	93,613
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	29	12	32	187	286	282	915	34	100	115	499	61
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated	64.1	PST&D Plant - Demand	10,693	4,221	11,533	68,192	104,442	103,012	333,952	12,534	36,599	41,867	182,224	22,166
67																
68		Total Amortization Expense			5,984	2,973	8,123	38,161	58,447	57,647	186,884	8,818	25,084	29,606	127,808	(4,328)
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			72,986	26,600	76,486	465,272	712,599	702,842	2,279,123	79,018	233,525	263,433	1,161,099	89,285

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct. No.	Commodity														
1		Intangible Plant	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	5,012	3,805	404	566	225	2	8	-	2	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	213,261	108,035	11,462	16,057	6,377	55	234	-	-	-	14,620	4,834
35																
36		Total Distribution Plant			213,261	108,035	11,462	16,057	6,377	55	234	0	0	0	14,620	4,834
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	23,600	15,661	1,662	2,328	924	8	34	-	7	1	612	203
52																
53		Total General Plant			23,600	15,661	1,662	2,328	924	8	34	0	7	1	612	203
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			241,873	127,501	13,527	18,950	7,526	65	276	0	9	1	15,232	5,036
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			241,873	127,501	13,527	18,950	7,526	65	276	0	9	1	15,232	5,036

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	836	195	2,172	2,207	4,095	5,075	21,768	324	1,016	1,799	12,102	-
35																
36		Total Distribution Plant			836	195	2,172	2,207	4,095	5,075	21,768	324	1,016	1,799	12,102	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	35	8	91	92	172	213	912	14	43	75	507	-
52																
53		Total General Plant			35	8	91	92	172	213	912	14	43	75	507	0
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			871	203	2,263	2,299	4,267	5,288	22,680	337	1,059	1,874	12,609	0

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct. No.	**Total Depreciation Expense**														
1		Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant		11,060	8,420	937	1,228	455	4	9	0	5	0	0	0	0
4																
5		Storage Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights		0	0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way		0	0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations		0	0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations		0	0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.		8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	0	231,086
16																
17		Total Transmission Plant		8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way		0	0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic		0	0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general		0	0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate		0	0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services		0	0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic		0	0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters		0	0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations		0	0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators		0	0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises		0	0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment		76,203,396	57,151,148	4,808,143	4,128,934	1,137,135	62,463	18,117	0	1,115	1,833	2,819,451	954,920	
35																
36		Total Distribution Plant		76,203,396	57,151,148	4,808,143	4,128,934	1,137,135	62,463	18,117	0	1,115	1,833	2,819,451	954,920	
37																
38		General Plant:														
39																
40	389	Land & Land rights		0	0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)		0	0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment		3,794,324	2,842,856	246,678	216,892	61,523	2,670	1,282	0	54	57	116,250	51,494	
52																
53		Total General Plant		3,794,324	2,842,856	246,678	216,892	61,523	2,670	1,282	0	54	57	116,250	51,494	
54																
55		Corporate Allocated		0	0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE		88,289,196	65,884,576	5,699,913	5,162,982	1,447,374	65,137	20,585	0	1,173	1,890	2,935,700	1,237,501	
58																
59		Amortization Expense:														
60																
61		Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium		21,658	13,435	1,529	1,909	641	4	2	0	0	0	1,068	518	
65		Regulatory Debit		(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	0	(895)	(73)	(172,764)	(58,324)	
66		Corporate Allocated		7,908,162	4,905,682	558,298	697,220	233,965	1,602	898	0	1	0	389,876	189,184	
67																
68		Total Amortization Expense		5,313,368	3,395,612	383,655	480,387	158,385	897	633	0	(894)	(73)	218,180	131,378	
69																
70		TOTAL DEP. AND AMORT. EXPENSE		93,602,565	69,280,188	6,083,567	5,643,370	1,605,759	66,034	21,218	0	279	1,817	3,153,880	1,368,878	

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
		Total Depreciation Expense														
1		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
4																
5		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains			0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains			0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services			0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters			0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators			0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment			66,694	17,639	94,835	439,451	652,885	637,431	2,045,609	55,312	163,684	174,922	765,960	5,714
35																
36		Total Distribution Plant			66,694	17,639	94,835	439,451	652,885	637,431	2,045,609	55,312	163,684	174,922	765,960	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures			0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment			2,830	1,029	8,432	18,319	27,368	26,791	86,794	3,150	9,434	10,284	55,319	4,817
52																
53		Total General Plant			2,830	1,029	8,432	18,319	27,368	26,791	86,794	3,150	9,434	10,284	55,319	4,817
54																
55		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE			69,525	24,201	118,384	457,769	680,253	664,223	2,132,403	74,800	214,817	241,163	1,055,312	99,515
58																
59		Amortization Expense:														
60																
61		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium			29	12	32	187	286	282	915	34	100	115	499	61
65		Regulatory Debit			(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated			10,693	4,221	11,533	68,192	104,442	103,012	333,952	12,534	36,599	41,867	182,224	22,166
67																
68		Total Amortization Expense			5,984	2,973	8,123	38,161	58,447	57,647	186,884	8,818	25,084	29,606	127,808	(4,328)
69																
70		TOTAL DEP. AND AMORT. EXPENSE			75,509	27,174	126,507	495,931	738,700	721,869	2,319,288	83,618	239,901	270,769	1,183,120	95,187

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	2,089,640	1,894,228	127,604	42,321	2,430	2,406	565	-	28	26	11,842	4,237
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	16,841,046	15,001,354	993,547	465,976	39,015	21,633	5,807	-	448	729	185,726	64,045
5	Other	68.2	Other Taxes - Customer	843,112	752,475	49,932	22,638	1,846	1,071	284	-	21	34	8,799	3,041
6															
7	Total Taxes, Other			19,773,797	17,648,057	1,171,083	530,935	43,291	25,109	6,656	0	498	789	206,367	71,324
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	14,525,648	10,888,526	919,753	849,229	241,078	9,897	2,990	(37)	70	313	461,856	207,907
12	Other	62.2	Labor - Customer	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			14,525,648	10,888,526	919,753	849,229	241,078	9,897	2,990	(37)	70	313	461,856	207,907
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(3,085,270)	(1,128,631)	(409,315)	(226,806)	(77,966)	(23,353)	(12,823)	-	(3,523)	(71)	(259,884)	(86,952)
20															
21	Total Income Taxes			(3,085,270)	(1,128,631)	(409,315)	(226,806)	(77,966)	(23,353)	(12,823)	0	(3,523)	(71)	(259,884)	(86,952)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	2,298,343	840,763	304,915	168,957	58,080	17,397	9,553	-	2,624	53	193,598	64,774
26	Other	45.0	Income Before Taxes	(12,357)	(4,520)	(1,639)	(908)	(312)	(94)	(51)	-	(14)	(0)	(1,041)	(348)
27															
28	Total Adjustments to After-Tax Income			2,285,986	836,243	303,276	168,049	57,767	17,303	9,501	0	2,610	53	192,557	64,426

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	35	8	1,626	615	437	284	341	92	103	114	181	116
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	640	144	18,664	10,999	8,459	5,325	6,772	1,653	2,059	2,117	3,645	2,286
5	Other	68.2	Other Taxes - Customer	30	7	904	517	396	250	317	78	96	99	170	107
6															
7	Total Taxes, Other			705	159	21,194	12,132	9,292	5,859	7,429	1,822	2,259	2,331	3,996	2,509
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	10,893	4,113	19,043	72,106	107,176	104,613	334,906	12,615	36,250	41,198	180,610	20,545
12	Other	62.2	Labor - Customer	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			10,893	4,113	19,043	72,106	107,176	104,613	334,906	12,615	36,250	41,198	180,610	20,545
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(11,524)	(1,341)	(104,169)	(5,193)	(4,900)	(37,089)	(277,972)	(5,348)	(2,509)	(44,177)	(289,600)	(72,125)
20															
21	Total Income Taxes			(11,524)	(1,341)	(104,169)	(5,193)	(4,900)	(37,089)	(277,972)	(5,348)	(2,509)	(44,177)	(289,600)	(72,125)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	8,585	999	77,600	3,868	3,650	27,629	207,073	3,984	1,869	32,909	215,735	53,729
26	Other	45.0	Income Before Taxes	(46)	(5)	(417)	(21)	(20)	(149)	(1,113)	(21)	(10)	(177)	(1,160)	(289)
27															
28	Total Adjustments to After-Tax Income			8,539	994	77,182	3,848	3,630	27,481	205,959	3,962	1,859	32,732	214,575	53,440

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	1,978,310	1,183,708	135,520	168,875	57,484	466	1,420	-	20	2	106,696	44,899
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	19,404,840	12,020,664	1,368,340	1,708,685	573,693	3,957	2,664	-	11	1	960,201	463,278
5	Other	68.1	Other Taxes - Demand	952,337	588,080	66,977	83,620	28,111	197	182	-	1	0	47,516	22,633
6															
7	Total Taxes, Other			22,335,487	13,792,453	1,570,837	1,961,180	659,287	4,620	4,266	0	33	3	1,114,413	530,810
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	16,078,594	12,052,625	1,018,084	940,021	266,852	10,955	3,310	(41)	77	346	511,233	230,135
12	Other	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			16,078,594	12,052,625	1,018,084	940,021	266,852	10,955	3,310	(41)	77	346	511,233	230,135
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(3,685,690)	(1,348,272)	(488,971)	(270,944)	(93,138)	(27,898)	(15,319)	-	(4,208)	(85)	(310,460)	(103,874)
20															
21	Total Income Taxes			(3,685,690)	(1,348,272)	(488,971)	(270,944)	(93,138)	(27,898)	(15,319)	0	(4,208)	(85)	(310,460)	(103,874)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	2,745,620	1,004,382	364,254	201,837	69,383	20,783	11,412	-	3,135	63	231,274	77,380
26	Other	45.0	Income Before Taxes	(14,761)	(5,400)	(1,958)	(1,085)	(373)	(112)	(61)	-	(17)	(0)	(1,243)	(416)
27															
28	Total Adjustments to After-Tax Income			2,730,858	998,983	362,296	200,752	69,010	20,671	11,350	0	3,118	63	230,031	76,964

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	2,959	975	12,694	18,389	28,164	27,778	91,625	2,899	9,703	9,735	70,942	3,358
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	26,348	10,327	32,081	167,841	257,062	253,542	822,558	30,664	90,016	102,448	456,911	53,547
5	Other	68.1	Other Taxes - Demand	1,305	503	1,994	8,294	12,703	12,529	40,715	1,495	4,441	4,996	23,509	2,534
6															
7	Total Taxes, Other			30,612	11,806	46,769	194,524	297,929	293,850	954,898	35,058	104,160	117,179	551,362	59,439
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	12,058	4,552	21,079	79,815	118,634	115,797	370,711	13,963	40,125	45,602	199,919	22,742
12	Other	62.1	Labor - Demand	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			12,058	4,552	21,079	79,815	118,634	115,797	370,711	13,963	40,125	45,602	199,919	22,742
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(13,767)	(1,602)	(124,441)	(6,204)	(5,853)	(44,307)	(332,068)	(6,388)	(2,997)	(52,774)	(345,959)	(86,161)
20															
21	Total Income Taxes			(13,767)	(1,602)	(124,441)	(6,204)	(5,853)	(44,307)	(332,068)	(6,388)	(2,997)	(52,774)	(345,959)	(86,161)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	10,256	1,193	92,701	4,621	4,360	33,006	247,371	4,759	2,233	39,313	257,719	64,185
26	Other	45.0	Income Before Taxes	(55)	(6)	(498)	(25)	(23)	(177)	(1,330)	(26)	(12)	(211)	(1,386)	(345)
27															
28	Total Adjustments to After-Tax Income			10,200	1,187	92,203	4,596	4,337	32,829	246,041	4,733	2,221	39,102	256,333	63,839

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	46,994	33,309	3,534	4,950	1,966	17	72	-	17	1	644	213
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	107,747	59,756	6,340	8,881	3,527	31	129	-	9	1	5,983	1,978
5	Other	68.3	Other Taxes - Commodity	6,892	4,145	440	616	245	2	9	-	1	0	295	98
6															
7	Total Taxes, Other			161,632	97,209	10,313	14,448	5,738	50	211	0	28	2	6,921	2,288
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	78,721	59,010	4,985	4,602	1,307	54	16	(0)	0	2	2,503	1,127
12	Other	62.3	Labor - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			78,721	59,010	4,985	4,602	1,307	54	16	(0)	0	2	2,503	1,127
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(17,029)	(6,229)	(2,259)	(1,252)	(430)	(129)	(71)	-	(19)	(0)	(1,434)	(480)
20															
21	Total Income Taxes			(17,029)	(6,229)	(2,259)	(1,252)	(430)	(129)	(71)	0	(19)	(0)	(1,434)	(480)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	12,685	4,641	1,683	933	321	96	53	-	14	0	1,069	358
26	Other	45.0	Income Before Taxes	(68)	(25)	(9)	(5)	(2)	(1)	(0)	-	(0)	(0)	(6)	(2)
27															
28	Total Adjustments to After-Tax Income			12,617	4,616	1,674	928	319	96	52	0	14	0	1,063	356

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	37	9	96	97	180	223	958	14	45	79	533	-
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	342	80	889	903	1,676	2,077	8,908	132	416	736	4,952	-
5	Other	68.3	Other Taxes - Commodity	17	4	44	45	83	102	439	7	21	36	244	-
6															
7	Total Taxes, Other			396	92	1,028	1,045	1,939	2,403	10,306	153	481	852	5,729	0
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	59	22	103	391	581	567	1,815	68	196	223	979	111
12	Other	62.3	Labor - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			59	22	103	391	581	567	1,815	68	196	223	979	111
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(64)	(7)	(575)	(29)	(27)	(205)	(1,534)	(30)	(14)	(244)	(1,598)	(398)
20															
21	Total Income Taxes			(64)	(7)	(575)	(29)	(27)	(205)	(1,534)	(30)	(14)	(244)	(1,598)	(398)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	47	6	428	21	20	152	1,143	22	10	182	1,191	297
26	Other	45.0	Income Before Taxes	(0)	(0)	(2)	(0)	(0)	(1)	(6)	(0)	(0)	(1)	(6)	(2)
27															
28	Total Adjustments to After-Tax Income			47	5	426	21	20	152	1,137	22	10	181	1,184	295

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			4,114,944	3,111,245	266,657	216,146	61,879	2,889	2,057	0	66	29	119,182	49,350
4	Real Estate and Personal Property			36,353,632	27,081,774	2,368,226	2,183,542	616,236	25,620	8,601	0	469	731	1,151,910	529,301
5	Other			1,802,341	1,344,700	117,349	106,874	30,201	1,270	475	0	24	34	56,610	25,771
6															
7	Total Taxes, Other			42,270,917	31,537,719	2,752,233	2,506,563	708,316	29,779	11,133	0	558	794	1,327,702	604,422
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			30,682,964	23,000,162	1,942,821	1,793,852	509,236	20,906	6,316	(79)	148	660	975,592	439,169
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			30,682,964	23,000,162	1,942,821	1,793,852	509,236	20,906	6,316	(79)	148	660	975,592	439,169
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	0	(7,750)	(157)	(571,778)	(191,306)
20															
21	Total Income Taxes			(6,787,988)	(2,483,132)	(900,545)	(499,002)	(171,534)	(51,381)	(28,213)	0	(7,750)	(157)	(571,778)	(191,306)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			5,056,648	1,849,786	670,852	371,727	127,783	38,275	21,017	0	5,773	117	425,941	142,511
26	Other			(27,186)	(9,945)	(3,607)	(1,999)	(687)	(206)	(113)	0	(31)	(1)	(2,290)	(766)
27															
28	Total Adjustments to After-Tax Income			5,029,462	1,839,841	667,246	369,728	127,096	38,070	20,904	0	5,742	116	423,651	141,745

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			3,031	992	14,416	19,101	28,781	28,285	92,924	3,005	9,851	9,928	71,656	3,474
4	Real Estate and Personal Property			27,330	10,550	51,634	179,744	267,197	260,944	838,238	32,449	92,491	105,301	465,508	55,833
5	Other			1,352	514	2,942	8,856	13,182	12,881	41,471	1,579	4,558	5,132	23,924	2,641
6															
7	Total Taxes, Other			31,714	12,057	68,992	207,701	309,160	302,111	972,633	37,033	106,900	120,362	561,088	61,948
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			23,009	8,687	40,225	152,312	226,390	220,977	707,432	26,646	76,572	87,023	381,508	43,398
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			23,009	8,687	40,225	152,312	226,390	220,977	707,432	26,646	76,572	87,023	381,508	43,398
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
20															
21	Total Income Taxes			(25,355)	(2,950)	(229,185)	(11,425)	(10,780)	(81,601)	(611,574)	(11,765)	(5,520)	(97,194)	(637,158)	(158,683)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			18,888	2,198	170,729	8,511	8,030	60,788	455,586	8,764	4,112	72,404	474,645	118,210
26	Other			(102)	(12)	(918)	(46)	(43)	(327)	(2,449)	(47)	(22)	(389)	(2,552)	(636)
27															
28	Total Adjustments to After-Tax Income			18,786	2,186	169,811	8,465	7,987	60,461	453,137	8,717	4,090	72,015	472,093	117,574

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		276,573,814	229,907,718	23,086,960	17,801,599	5,031,942	472,336	233,608	-	37,156	2,495	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		40,045,712	-	-	-	-	-	-	-	-	-	10,685,188	4,461,244
6	EFM Revenues	Input		188,988	-	-	-	-	-	-	-	-	-	41,650	14,392
7	Adjustments:														
8	NTB - Sales	Input		1,683	3	-	-	-	-	-	-	-	1,680	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			316,810,197	229,907,721	23,086,960.12	17,801,599.09	5,031,941.67	472,335.98	233,608.30	0.00	37,156	4,175	10,726,838	4,475,636
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	1,411,912	708,743	75,194	105,337	41,835	364	1,535	-	429	33	95,909	31,711
17	Forfeited Discounts	30.0	Services Cost	951,694	866,779	54,227	18,039	1,082	1,099	255	-	15	15	5,928	2,184
18	Miscellaneous Service	22.0	MCF - Total	2,897,797	1,454,619	154,327	216,192	85,861	747	3,150	-	881	68	196,843	65,083
19	Interruptible Transportation	22.0	MCF - Total	735,620	369,262	39,177	54,882	21,796	190	800	-	224	17	49,969	16,522
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	13,397,475	6,725,186	713,504	999,529	396,965	3,451	14,565	-	4,071	312	910,069	300,900
21	Natural Gas Processed by Others	22.0	MCF - Total	2,227	1,118	119	166	66	1	2	-	1	0	151	50
22	Rent	22.0	MCF - Total	102,558	51,481	5,462	7,651	3,039	26	111	-	31	2	6,967	2,303
23	Other Gas Revenue	22.0	MCF - Total	129,419.23	64,965	6,892	9,655	3,835	33	141	-	39	3	8,791	2,907
24															
25	Total Non-Rate Revenue			19,628,702	10,242,154	1,048,901	1,411,452	554,479	5,910	20,560	0	5,690	450	1,274,626	421,659
26															
27	TOTAL REVENUE			336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		277,180	75,941	1,712,667	1,276,504	1,816,169	2,060,533	8,042,993	265,526	661,624	1,114,986	6,648,098	947,058
6	EFM Revenues	Input		2,540	374	-	24,348	29,348	18,467	22,360	5,369	6,575	6,675	8,339	8,552
7	Adjustments:														
8	NTB - Sales	Input		-	-	-	-	-	-	-	-	-	-	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	5,484	1,280	14,250	14,476	26,864	33,293	142,808	2,123	6,666	11,802	79,391	12,386
17	Forfeited Discounts	30.0	Services Cost	17	5	726	341	246	168	203	55	58	70	114	67
18	Miscellaneous Service	22.0	MCF - Total	11,256	2,627	29,246	29,710	55,136	68,331	293,098	4,357	13,682	24,223	162,941	25,420
19	Interruptible Transportation	22.0	MCF - Total	2,857	667	7,424	7,542	13,997	17,346	74,404	1,106	3,473	6,149	41,363	6,453
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	52,040	12,146	135,215	137,361	254,911	315,918	1,355,088	20,142	63,256	111,990	753,330	117,527
21	Natural Gas Processed by Others	22.0	MCF - Total	9	2	22	23	42	53	225	3	11	19	125	20
22	Rent	22.0	MCF - Total	398	93	1,035	1,052	1,951	2,418	10,373	154	484	857	5,767	900
23	Other Gas Revenue	22.0	MCF - Total	503	117	1,306	1,327	2,462	3,052	13,090	195	611	1,082	7,277	1,135
24															
25	Total Non-Rate Revenue			72,564	16,937	189,225	191,832	355,610	440,580	1,889,288	28,134	88,241	156,192	1,050,308	163,908
26															
27	TOTAL REVENUE			352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total Company	Residential RS	Small GSS	Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-Bhk	Small Transport STk	Small Transport STt
	Input	Value	641,174	590,667	36,956	11,960	665	743	178	0	6	0	0	0
1.0	Sales Customers	%	100.0000%	92.1226%	5.7638%	1.8653%	0.1038%	0.1159%	0.0277%	0.0000%	0.0009%	0.0000%	0.0000%	0.0000%
	Input	Value	5,477	0	0	0	0	0	0	0	0	0	3,271	1,164
2.0	Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	59.7312%	21.2563%
	Internally Generated	Value	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
3.0	Total Customers	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	646,624	590,667	36,956	11,960	665	743	178	0	0	0	3,271	1,164
4.0	Retail Customers	%	100.0000%	91.3463%	5.7152%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0000%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	642,217	590,667	36,956	11,960	665	0	178	0	0	0	0	1,164
5.0	Customers for Transmission Allocation	%	100.0000%	91.9731%	5.7544%	1.8622%	0.1036%	0.0000%	0.0277%	0.0000%	0.0000%	0.0000%	0.0000%	0.1813%
	Internally Generated	Value	49,581	0	36,956	11,960	665	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	100.0000%	0.0000%	74.5364%	24.1214%	1.3422%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	12,028,143	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	0	0
7.0	Monthly CP Demand - Sales Customers	%	100.0000%	76.3055%	8.8237%	10.9558%	3.8175%	0.0355%	0.0134%	0.0000%	0.0448%	0.0037%	0.0000%	0.0000%
	Input	Value	3,734,296	0	0	0	0	0	0	0	0	0	1,040,791	351,364
8.0	Monthly CP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	27.8711%	9.4091%
	Internally Generated	Value	15,762,439	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	1,040,791	351,364
9.0	Monthly CP Demand - Total Customers	%	100.0000%	58.2279%	6.7333%	8.3603%	2.9131%	0.0271%	0.0102%	0.0000%	0.0342%	0.0028%	6.6030%	2.2291%
	Internally Generated	Value	15,596,633	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	0	0	1,040,791	351,364
10.0	Monthly CP Demand - Retail Customers	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	13,055,648	9,178,137	1,061,326	1,317,783	459,176	0	1,614	0	0	0	0	351,364
11.0	Monthly CP Demand for Transmission Allocation	%	100.0000%	70.3001%	8.1292%	10.0936%	3.5171%	0.0000%	0.0124%	0.0000%	0.0000%	0.0000%	0.0000%	2.6913%
	Input	Value	366,403	260,281	28,503	36,104	10,985	0	52	0	0	0	0	10,225
11.2	Peak Day Demand for Transmission Allocation	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Input	Value	12,050,050	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	0	0
12.0	NCP Demand - Sales Customers	%	100.0000%	76.1668%	8.8076%	10.9359%	3.8106%	0.0381%	0.1912%	0.0000%	0.0461%	0.0037%	0.0000%	0.0000%
	Input	Value	4,511,788	0	0	0	0	0	0	0	0	0	1,068,543	363,561
13.0	NCP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	23.6833%	8.0580%
	Internally Generated	Value	16,561,838	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	1,068,543	363,561
14.0	NCP Demand - Total Customers	%	100.0000%	55.4174%	6.4083%	7.9567%	2.7725%	0.0278%	0.1391%	0.0000%	0.0335%	0.0027%	6.4518%	2.1952%
	Internally Generated	Value	16,395,870	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	0	0	1,068,543	363,561
15.0	NCP Demand - Retail Customers	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	13,797,545	9,178,137	1,061,326	1,317,783	459,176	0	23,036	0	0	0	0	363,561
16.0	NCP Demand for Transmission Allocation	%	100.0000%	66.5201%	7.6921%	9.5508%	3.3280%	0.0000%	0.1670%	0.0000%	0.0000%	0.0000%	0.0000%	2.6350%
	Input	Value	56,672,333	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	0	0
20.0	MCF - Sales Customers	%	100.0000%	75.9257%	8.0553%	11.2844%	4.4816%	0.0390%	0.1644%	0.0000%	0.0460%	0.0035%	0.0000%	0.0000%
	Input	Value	29,047,006	0	0	0	0	0	0	0	0	0	5,822,775	1,925,209
21.0	MCF - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20.0460%	6.6279%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
22.0	MCF - Total	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Input	Value	43,340,519	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	0	0
22.2	Winter Volumes - Sales Customers	%	100.0000%	76.4764%	8.4614%	10.9643%	3.9750%	0.0378%	0.0352%	0.0000%	0.0467%	0.0032%	0.0000%	0.0000%
	Input	Value	14,950,226	0	0	0	0	0	0	0	0	0	3,698,874	1,252,218
22.4	Winter Volumes - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	24.7413%	8.3759%
	Internally Generated	Value	58,290,745	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	3,698,874	1,252,218
22.6	Winter Volumes - Total	%	100.0000%	56.8620%	6.2912%	8.1522%	2.9555%	0.0281%	0.0261%	0.0000%	0.0348%	0.0024%	6.3456%	2.1482%
	Internally Generated	Value	84,939,337	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	0	0	5,822,775	1,925,209
23.0	MCF - Retail Customers	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	66,645,231	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	1,925,209
24.0	MCF for Transmission Allocation	%	100.0000%	64.5641%	6.8499%	9.5958%	3.8110%	0.0000%	0.1398%	0.0000%	0.0000%	0.0000%	0.0000%	2.8887%
	Internally Generated	Value	56,622,207	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	100.0000%	75.9930%	8.0624%	11.2944%	4.4856%	0.0000%	0.1646%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
26.0	MCF Less Flex	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0
28.0	Net Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%
	Internally Generated	Value	282,977,672	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882	-	4,512	4,314	1,762,559	649,426
30.0	Services Cost	%	100.0000%	91.0775%	5.6980%	1.8955%	0.1137%	0.1154%	0.0268%	0.0000%	0.0016%	0.0015%	0.6229%	0.2295%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
1.0	Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	10	2	503	162	106	66	71	22	24	26	27	22
2.0	Transport Customers	%	0.1757%	0.0343%	9.1826%	2.9490%	1.9322%	1.2078%	1.2971%	0.4065%	0.4394%	0.4819%	0.5016%	0.4042%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	22
3.0	Total Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	0
4.0	Retail Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0000%
	Internally Generated	Value	0	2	503	0	0	0	0	22	24	26	27	22
5.0	Customers for Transmission Allocation	%	0.0000%	0.0003%	0.0783%	0.0000%	0.0000%	0.0000%	0.0000%	0.0035%	0.0037%	0.0041%	0.0043%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
7.0	Monthly CP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
8.0	Monthly CP Demand - Transport Customers	%	0.7644%	0.2032%	0.5553%	4.8749%	7.4663%	7.3640%	23.8733%	0.6051%	1.8738%	1.9965%	8.8591%	4.2839%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
9.0	Monthly CP Demand - Total Customers	%	0.1811%	0.0481%	0.1316%	1.1549%	1.7688%	1.7446%	5.6558%	0.1433%	0.4439%	0.4730%	2.0988%	1.0149%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	0
10.0	Monthly CP Demand - Retail Customers	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	0	7,589	20,736	0	0	0	0	22,595	69,972	74,556	330,826	159,973
11.0	Monthly CP Demand for Transmission Allocation	%	0.0000%	0.0581%	0.1588%	0.0000%	0.0000%	0.0000%	0.0000%	0.1731%	0.5360%	0.5711%	2.5340%	1.2253%
	Input	Value	0	245	669	0	0	0	0	723	1,845	2,476	10,356	3,937
11.2	Peak Day Demand for Transmission Allocation	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
12.0	NCP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
13.0	NCP Demand - Transport Customers	%	0.6626%	0.1682%	4.4078%	4.0348%	6.1796%	6.0950%	20.3781%	0.5008%	1.9687%	1.6887%	18.6286%	3.5457%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
14.0	NCP Demand - Total Customers	%	0.1805%	0.0458%	1.2008%	1.0992%	1.6835%	1.6604%	5.5514%	0.1364%	0.5363%	0.4600%	5.0748%	0.9659%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	0
15.0	NCP Demand - Retail Customers	%	0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value	0	7,589	198,871	0	0	0	0	22,595	88,825	76,192	840,481	159,973
16.0	NCP Demand for Transmission Allocation	%	0.0000%	0.0550%	1.4414%	0.0000%	0.0000%	0.0000%	0.0000%	0.1638%	0.6438%	0.5522%	6.0915%	1.1594%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
20.0	MCF - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
21.0	MCF - Transport Customers	%	1.1463%	0.2675%	2.9784%	3.0256%	5.6149%	6.9587%	29.8485%	0.4437%	1.3933%	2.4668%	16.5936%	2.5888%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
22.0	MCF - Total	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
22.2	Winter Volumes - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.4	Winter Volumes - Transport Customers	%	0.9117%	0.2257%	0.8226%	4.0065%	6.7261%	7.4815%	27.2323%	0.5528%	1.7055%	2.3375%	11.3151%	3.5656%
	Internally Generated	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.6	Winter Volumes - Total	%	0.2338%	0.0579%	0.2110%	1.0276%	1.7251%	1.9188%	6.9845%	0.1418%	0.4374%	0.5995%	2.9021%	0.9145%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	0
23.0	MCF - Retail Customers	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	0	0	0	0	128,870	404,722	716,532	4,819,932	751,959
24.0	MCF for Transmission Allocation	%	0.4996%	0.1166%	1.2981%	0.0000%	0.0000%	0.0000%	0.0000%	0.1934%	0.6073%	1.0751%	7.2322%	1.1283%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
26.0	MCF Less Flex	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
28.0	Net Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.0	Services Cost	%	0.0017%	0.0005%	0.0763%	0.0359%	0.0259%	0.0176%	0.0213%	0.0057%	0.0061%	0.0074%	0.0120%	0.0070%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

							General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Total	Residential	Small	Large	Trans. Eligible	Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small	
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt	
	Input	Value	279,950,139	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882		4,512	4,314	-	-	
30.2	Services Cost - Sales Customers	%	100.0000%	92.0625%	5.7596%	1.9160%	0.1150%	0.1167%	0.0271%	0.0000%	0.0016%	0.0015%	0.0000%	0.0000%	
	Input	Value	3,027,533	-	-	-	-	-	-	-	-	-	1,762,559	649,426	
30.4	Services Cost - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	58.2177%	21.4507%	
	Input	Value	398,463,517	308,991,444	28,876,073	30,481,460	3,534,706	742,352	311,869		33,592	76,614	15,310,187	5,011,979	
31.0	Meter Cost	%	100.0000%	77.5457%	7.2469%	7.6497%	0.8871%	0.1863%	0.0783%	0.0000%	0.0084%	0.0192%	3.8423%	1.2578%	
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186	
31.2	Meter Installations	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%	
	Input	Value	0	-	-	-	-	-	-	-	-	-	-	-	
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
	Input	Value	59,562	56,124	2,642	538	6	90	11		1	-	83	40	
31.6	Meters - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%	
	Input	Value	7,358,885	6,934,120	326,419	66,470	741	11,120	1,359		124	-	10,255	4,942	
31.8	Meter Cost - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%	
	Input	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471		11,552	27,620	4,987,823	1,660,803	
32.0	Regulator Cost	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%	
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186	
32.2	Number of Regulators	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%	
	Input	Value	79,287,600	61,974,296	5,411,224	5,624,674	751,969	140,427	48,353		5,179	1,026	3,185,571	992,709	
33.0	Meter & Regulator Installation Cost	%	100.0000%	78.1639%	6.8248%	7.0940%	0.9484%	0.1771%	0.0610%	0.0000%	0.0065%	0.0013%	4.0177%	1.2520%	
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186	
33.2	Meter Sets	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%	
	Input	Value	13,724,202	6,255,936	3,148,956	2,266,298	296,089	64,755	48,589	3,341	11,437	611	627,389	243,197	
34.0	Customer Deposits	%	100.0000%	45.5832%	22.9445%	16.5131%	2.1574%	0.4718%	0.3540%	0.0243%	0.0833%	0.0045%	4.5714%	1.7720%	
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0	
35.0	Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%	
	Internally Generated	Value	40,234,699	0	0	0	0	0	0	0	0	0	10,726,838	4,475,636	
35.2	Transportation Revenues	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26.6607%	11.1238%	
	Internally Generated	Value	316,810,197	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	10,726,838	4,475,636	
35.4	Rate Schedule Revenues	%	100.0000%	72.5695%	7.2873%	5.6190%	1.5883%	0.1491%	0.0737%	0.0000%	0.0117%	0.0013%	3.3859%	1.4127%	
	Internally Generated	Value	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295	
35.6	Total Revenues	%	100.0000%	71.3799%	7.1739%	5.7107%	1.6605%	0.1421%	0.0755%	0.0000%	0.0127%	0.0014%	3.5672%	1.4556%	
	Internally Generated	Value	5,066,292	4,627,671	289,537	93,700	5,214	5,824	1,392	0	44	0	25,631	9,121	
36.0	Customer Accounts Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%	
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192	
37.0	Customer Relations	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%	
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192	
37.2	Customer Relations - Customer	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%	
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0	
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-	
38.0	Direct to GSS	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
	Internally Generated	Value	380,568	347,620	21,749	7,038	392	437	105	0	3	0	1,925	685	
39.0	Customer Assistance	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%	
	Internally Generated	Value	1,296	1,184	74	24	1	1	0	0	0	0	7	2	
40.0	Customer Service Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%	
	Internally Generated	Value	57,385,522	42,140,397	3,693,721	2,979,278	871,098	40,214	32,930	0	408	425	2,086,878	710,906	
41.0	Distribution O&M	%	100.0000%	73.4338%	6.4367%	5.1917%	1.5180%	0.0701%	0.0574%	0.0000%	0.0007%	0.0007%	3.6366%	1.2388%	
	Internally Generated	Value	29,171,448	16,674,432	1,928,170	2,394,089	834,211	8,103	25,344	0	0	0	1,919,897	651,104	
41.1	Distribution O&M - Demand	%	100.0000%	57.1601%	6.6098%	8.2070%	2.8597%	0.0278%	0.0869%	0.0000%	0.0000%	0.0000%	6.5814%	2.2320%	

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TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
30.2	Services Cost - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.4	Services Cost - Transport Customers	%	0.1633%	0.0493%	7.1303%	3.3530%	2.4208%	1.6495%	1.9891%	0.5356%	0.5718%	0.6900%	1.1216%	0.6573%
	Input	Value	60,088	11,606	1,211,859	952,286	765,112	460,515	604,630	138,595	189,579	177,829	315,455	205,688
31.0	Meter Cost	%	0.0151%	0.0029%	0.3041%	0.2390%	0.1920%	0.1156%	0.1517%	0.0348%	0.0476%	0.0446%	0.0792%	0.0516%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
31.2	Meter Installations	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	26	1	0	0	0	0	-	-	-	-
31.6	Meters - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	3,212	124	0	0	0	0	-	-	-	-
31.8	Meter Cost - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
32.0	Regulator Cost	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
32.2	Number of Regulators	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	16,240	2,432	174,803	216,758	183,147	117,938	172,797	34,939	48,888	45,385	91,698	47,148
33.0	Meter & Regulator Installation Cost	%	0.0205%	0.0031%	0.2205%	0.2734%	0.2310%	0.1487%	0.2179%	0.0441%	0.0617%	0.0572%	0.1157%	0.0595%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
33.2	Meter Sets	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	9,604	3,058	151,989	48,182	49,000	41,650	193,063	17,597	22,371	18,016	167,409	35,666
34.0	Customer Deposits	%	0.0700%	0.0223%	1.1075%	0.3511%	0.3570%	0.3035%	1.4067%	0.1282%	0.1630%	0.1313%	1.2198%	0.2599%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
35.0	Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.2	Transportation Revenues	%	0.6952%	0.1897%	4.2567%	3.2332%	4.5869%	5.1672%	20.0458%	0.6733%	1.6608%	2.7878%	16.5440%	2.3751%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.4	Rate Schedule Revenues	%	0.0883%	0.0241%	0.5406%	0.4106%	0.5825%	0.6562%	2.5458%	0.0855%	0.2109%	0.3540%	2.1011%	0.3016%
	Internally Generated	Value	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
35.6	Total Revenues	%	0.1047%	0.0277%	0.5653%	0.4437%	0.6542%	0.7489%	2.9588%	0.0889%	0.2248%	0.3798%	2.2907%	0.3328%
	Internally Generated	Value	75	15	3,940	1,265	829	518	557	174	189	207	215	173
36.0	Customer Accounts Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.0	Customer Relations	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.2	Customer Relations - Customer	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	6	1	296	95	62	39	42	13	14	16	16	13
39.0	Customer Assistance	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	1	0	0	0	0	0	0	0	0	0
40.0	Customer Service Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	54,378	14,052	246,979	340,532	515,552	507,413	1,670,641	42,537	149,023	140,123	1,146,403	1,633
41.0	Distribution O&M	%	0.0948%	0.0245%	0.4304%	0.5934%	0.8984%	0.8842%	2.9113%	0.0741%	0.2597%	0.2442%	1.9977%	0.0028%
	Internally Generated	Value	53,270	13,788	224,041	330,727	506,534	499,598	1,648,842	41,050	146,846	137,161	1,134,241	0
41.1	Distribution O&M - Demand	%	0.1826%	0.0473%	0.7680%	1.1337%	1.7364%	1.7126%	5.6522%	0.1407%	0.5034%	0.4702%	3.8882%	0.0000%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	28,046,507	25,381,078	1,756,545	572,573	31,877	32,068	7,402	0	408	425	155,494	56,004
41.2	Distribution O&M - Customer	%	100.0000%	90.4964%	6.2630%	2.0415%	0.1137%	0.1143%	0.0264%	0.0000%	0.0015%	0.0015%	0.5544%	0.1997%
	Internally Generated	Value	167,568	84,887	9,006	12,616	5,011	44	184	0	0	0	11,487	3,798
41.3	Distribution O&M - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.4	Transmission O&M	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.5	Transmission O&M - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471	0	11,552	27,620	4,987,823	1,660,803
42.0	House Regulators	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%
	Internally Generated	Value	23,873,628	14,284,615	1,635,410	2,037,929	693,693	5,624	17,131	0	245	20	1,287,576	541,832
43.1	Labor - A&G - Demand	%	100.0000%	59.8343%	6.8503%	8.5363%	2.9057%	0.0236%	0.0718%	0.0000%	0.0010%	0.0001%	5.3933%	2.2696%
	Internally Generated	Value	25,217,119	22,858,955	1,539,883	510,716	29,320	29,033	6,818	0	342	315	142,905	51,136
43.2	Labor - A&G - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	567,112	401,958	42,645	59,741	23,726	206	871	-	209	16	7,766	2,568
43.3	Labor - A&G - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	27,627,478	16,530,704	1,892,559	2,358,369	802,769	6,509	19,824	0	284	23	1,490,033	627,029
43.4	Labor - Demand	%	100.0000%	59.8343%	6.8503%	8.5363%	2.9057%	0.0236%	0.0718%	0.0000%	0.0010%	0.0001%	5.3933%	2.2696%
	Internally Generated	Value	29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177
43.5	Labor - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	656,284	465,161	49,351	69,134	27,457	239	1,007	-	241	19	8,988	2,972
43.6	Labor - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	18,038,759	10,334,549	1,195,049	1,483,819	517,031	5,006	14,602	-	-	-	1,188,490	402,914
44.1	Distribution Labor - Demand	%	100.0000%	57.2908%	6.6249%	8.2257%	2.8662%	0.0277%	0.0810%	0.0000%	0.0000%	0.0000%	6.5885%	2.2336%
	Internally Generated	Value	18,072,784	16,340,791	1,126,802	376,721	21,836	20,824	4,860	0	276	306	106,303	38,094
44.2	Distribution Labor - Customer	%	100.0000%	90.4166%	6.2348%	2.0845%	0.1208%	0.1152%	0.0269%	0.0000%	0.0015%	0.0017%	0.5882%	0.2108%
	Internally Generated	Value	102,952	52,154	5,533	7,751	3,078	27	113	0	0	0	7,058	2,333
44.3	Distribution Labor - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	34,711,803	12,698,017	4,605,125	2,551,752	877,177	262,745	144,273	-	39,632	800	2,923,908	978,283
45.0	Income Before Taxes	%	100.0000%	36.5813%	13.2667%	7.3513%	2.5270%	0.7569%	0.4156%	0.0000%	0.1142%	0.0023%	8.4234%	2.8183%
	Internally Generated	Value	3,592,123	2,551,733	279,440	353,957	107,698	-	510	-	-	-	-	100,247
46.1	Transmission Labor - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	850,863,693	500,707,015	57,899,907	71,890,734	25,050,046	233,191	88,054	-	-	-	56,779,629	19,168,442
47.1	Mains - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.2	Mains - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.3	Mains - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	850,863,693	500,707,015	57,899,907	71,890,734	25,050,046	233,191	88,054	-	-	-	56,779,629	19,168,442
48.1	Mains & Services - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	676,937,289	616,537,811	38,571,621	12,831,281	769,979	781,517	181,525	0	10,793	10,319	4,216,382	1,553,553
48.2	Mains & Services - Customer	%	100.0000%	91.0775%	5.6980%	1.8955%	0.1137%	0.1154%	0.0268%	0.0000%	0.0016%	0.0015%	0.6229%	0.2295%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
48.3	Mains & Services - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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ALLOCATION FACTORS

				CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	451	111	21,232	8,071	5,801	3,827	4,695	1,233	1,378	1,548	2,653	1,633
41.2	Distribution O&M - Customer	%	0.0016%	0.0004%	0.0757%	0.0288%	0.0207%	0.0136%	0.0167%	0.0044%	0.0049%	0.0055%	0.0095%	0.0058%
	Internally Generated	Value	657	153	1,707	1,734	3,218	3,988	17,104	254	798	1,414	9,509	0
41.3	Distribution O&M - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.4	Transmission O&M	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.5	Transmission O&M - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
42.0	House Regulators	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Internally Generated	Value	35,712	11,771	153,185	221,910	339,872	335,218	1,105,701	34,983	117,093	117,477	856,108	40,522
43.1	Labor - A&G - Demand	%	0.1496%	0.0493%	0.6417%	0.9295%	1.4236%	1.4041%	4.6315%	0.1465%	0.4905%	0.4921%	3.5860%	0.1697%
	Internally Generated	Value	423	98	19,626	7,427	5,271	3,423	4,113	1,108	1,245	1,379	2,183	1,400
43.2	Labor - A&G - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	444	104	1,154	1,172	2,175	2,696	11,564	172	540	956	6,429	-
43.3	Labor - A&G - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	41,328	13,622	177,272	256,802	393,312	387,927	1,279,560	40,484	135,505	135,949	990,721	46,893
43.4	Labor - Demand	%	0.1496%	0.0493%	0.6417%	0.9295%	1.4236%	1.4041%	4.6315%	0.1465%	0.4905%	0.4921%	3.5860%	0.1697%
	Internally Generated	Value	489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620
43.5	Labor - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	-
43.6	Labor - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	32,946	8,546	129,665	204,979	313,942	309,643	1,020,485	25,442	90,040	84,926	676,685	-
44.1	Distribution Labor - Demand	%	0.1826%	0.0474%	0.7188%	1.1363%	1.7404%	1.7165%	5.6572%	0.1410%	0.4991%	0.4708%	3.7513%	0.0000%
	Internally Generated	Value	315	76	14,076	5,605	4,066	2,665	3,286	854	969	1,075	1,845	1,139
44.2	Distribution Labor - Customer	%	0.0017%	0.0004%	0.0779%	0.0310%	0.0225%	0.0147%	0.0182%	0.0047%	0.0054%	0.0059%	0.0102%	0.0063%
	Internally Generated	Value	404	94	1,049	1,065	1,977	2,450	10,509	156	491	868	5,842	0
44.3	Distribution Labor - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	129,658	15,087	1,171,985	58,425	55,125	417,282	3,127,414	60,164	28,227	497,024	3,258,239	811,460
45.0	Income Before Taxes	%	0.3735%	0.0435%	3.3763%	0.1683%	0.1588%	1.2021%	9.0097%	0.1733%	0.0813%	1.4319%	9.3865%	2.3377%
	Internally Generated	Value	-	2,400	6,558	-	-	-	-	7,088	18,089	24,275	101,526	38,602
46.1	Transmission Labor - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,557,268	414,037	1,131,240	9,931,210	15,210,414	15,002,154	48,635,084	1,232,655	3,817,295	4,067,346	18,047,973	-
47.1	Mains - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.2	Mains - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.3	Mains - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,557,268	414,037	1,131,240	9,931,210	15,210,414	15,002,154	48,635,084	1,232,655	3,817,295	4,067,346	18,047,973	-
48.1	Mains & Services - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	11,824	3,569	516,410	242,839	175,325	119,466	144,063	38,790	41,412	49,972	81,234	47,603
48.2	Mains & Services - Customer	%	0.0017%	0.0005%	0.0763%	0.0359%	0.0259%	0.0176%	0.0213%	0.0057%	0.0061%	0.0074%	0.0120%	0.0070%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
48.3	Mains & Services - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service									
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	1,933,240,521	1,449,894,901	121,980,084	104,748,914	28,848,514	1,584,651	459,624	0	28,276	46,496	71,527,998	24,225,832
49.0	Distribution Plant	%	100.0000%	74.9982%	6.3096%	5.4183%	1.4922%	0.0820%	0.0238%	0.0000%	0.0015%	0.0024%	3.6999%	1.2531%
	Internally Generated	Value	890,738,831	524,172,303	60,613,346	75,259,843	26,223,999	244,119	92,180	-	-	-	59,440,567	20,066,758
49.1	Distribution Plant - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
49.2	Distribution Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
49.3	Distribution Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	889,166,586	523,247,085	60,506,357	75,127,002	26,177,711	243,688	92,018	-	-	-	59,335,648	20,031,338
50.1	Distribution Plant Less - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,035,260,786	921,352,655	60,968,151	29,030,390	2,458,389	1,336,761	360,870	0	28,226	46,414	11,695,860	4,029,321
50.2	Distribution Plant Less - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	5,400,781	2,735,948	290,269	406,630	161,494	1,404	5,925	0	0	0	370,235	122,412
50.3	Distribution Plant Less - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	176,278,185	132,074,535	11,460,282	10,076,432	2,858,250	124,051	59,572	0	2,486	2,658	5,400,773	2,392,349
51.0	General Plant	%	100.0000%	74.9239%	6.5012%	5.7162%	1.6214%	0.0704%	0.0338%	0.0000%	0.0014%	0.0015%	3.0638%	1.3571%
	Internally Generated	Value	90,495,410	55,369,665	6,315,648	7,880,714	2,658,885	19,486	31,359	-	369	30	4,623,160	2,122,065
51.1	General Plant - Demand	%	100.0000%	61.1851%	6.9790%	8.7084%	2.9381%	0.0215%	0.0347%	0.0000%	0.0004%	0.0000%	5.1087%	2.3449%
	Internally Generated	Value	84,686,361	75,977,293	5,067,442	2,087,582	156,419	104,192	26,637	0	1,804	2,604	749,157	260,875
51.2	General Plant - Customer	%	100.0000%	89.7161%	5.9838%	2.4651%	0.1847%	0.1230%	0.0315%	0.0000%	0.0021%	0.0031%	0.8846%	0.3080%
	Internally Generated	Value	1,096,414	727,577	77,192	108,136	42,946	373	1,576	0	313	24	28,456	9,408
51.3	General Plant - Commodity	%	100.0000%	66.3597%	7.0404%	9.8627%	3.9170%	0.0341%	0.1437%	0.0000%	0.0286%	0.0022%	2.5953%	0.8581%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
54.0	Transmission Plant	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	-	44,687	-	-	-	-	8,776,185
54.1	Transmission Plant - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	2,247,714,579	1,673,287,539	146,443,792	135,736,273	38,276,981	1,584,651	504,311	0	28,276	46,496	71,527,998	33,002,017
57.0	T&D Plant	%	100.0000%	74.4440%	6.5152%	6.0389%	1.7029%	0.0705%	0.0224%	0.0000%	0.0013%	0.0021%	3.1823%	1.4682%
	Internally Generated	Value	1,205,212,889	747,564,940	85,077,054	106,247,203	35,652,466	244,119	136,867	-	-	-	59,440,567	28,842,943
57.1	T&D Plant - Demand	%	100.0000%	62.0276%	7.0591%	8.8156%	2.9582%	0.0203%	0.0114%	0.0000%	0.0000%	0.0000%	4.9320%	2.3932%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
57.2	T&D Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	5,410,331	2,740,786	290,782	407,349	161,779	1,407	5,936	0	0	0	370,890	122,629
57.3	T&D Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	1,303,392,556	977,032,063	82,529,794	76,201,683	21,632,018	888,092	268,300	(3,355)	6,274	28,048	41,442,534	18,655,615
58.0	Rate Base Less Working Capital	%	100.0000%	74.9607%	6.3319%	5.8464%	1.6597%	0.0681%	0.0206%	-0.0003%	0.0005%	0.0022%	3.1796%	1.4313%
	Internally Generated	Value	34,711,803	12,698,017	4,605,125	2,551,752	877,177	262,745	144,273	0	39,632	800	2,923,908	978,283
59.0	Income Before Taxes	%	100.0000%	36.5813%	13.2667%	7.3513%	2.5270%	0.7569%	0.4156%	0.0000%	0.1142%	0.0023%	8.4234%	2.8183%
	Internally Generated	Value	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
61.0	Transmission Mains	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	27,627,478	16,530,704	1,892,559	2,358,369	802,769	6,509	19,824	-	284	23	1,490,033	627,029
62.1	Labor - Demand	%	100.0000%	59.8343%	6.8503%	8.5363%	2.9057%	0.0236%	0.0718%	0.0000%	0.0010%	0.0001%	5.3933%	2.2696%
	Internally Generated	Value	29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177
62.2	Labor - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	656,284	465,161	49,351	69,134	27,457	239	1,007	0	241	19	8,988	2,972
62.3	Labor - Commodity	%	100.0000%	70.8781%	7.5198%	10.5342%	4.1837%	0.0364%	0.1535%	0.0000%	0.0368%	0.0028%	1.3695%	0.4528%
	Internally Generated	Value	2,515,025,334	1,873,577,535	163,839,167	151,062,298	42,632,575	1,772,480	595,056	0	32,420	50,545	79,691,682	36,618,241
63.0	Gross Plant	%	100.0000%	74.4954%	6.5144%	6.0064%	1.6951%	0.0705%	0.0237%	0.0000%	0.0013%	0.0020%	3.1686%	1.4560%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	1,692,000	447,491	2,405,919	11,148,638	16,563,344	16,171,303	51,896,047	1,403,241	4,152,590	4,437,683	19,432,013	144,962
49.0	Distribution Plant	%	0.0875%	0.0231%	0.1245%	0.5767%	0.8568%	0.8365%	2.6844%	0.0726%	0.2148%	0.2295%	1.0052%	0.0075%
	Internally Generated	Value	1,630,248	433,441	1,184,255	10,396,629	15,923,240	15,705,219	50,914,333	1,290,423	3,996,189	4,257,960	18,893,779	-
49.1	Distribution Plant - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
49.2	Distribution Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
49.3	Distribution Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	1,627,371	432,676	1,182,165	10,378,278	15,895,134	15,677,498	50,824,464	1,288,145	3,989,136	4,250,444	18,860,429	-
50.1	Distribution Plant Less - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	40,472	9,084	1,164,499	694,799	535,272	336,739	428,703	104,425	130,390	133,847	230,813	144,706
50.2	Distribution Plant Less - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	21,171	4,941	55,008	55,881	103,703	128,522	551,278	8,194	25,734	45,560	306,470	0
50.3	Distribution Plant Less - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	131,494	47,826	391,745	851,052	1,271,492	1,244,672	4,032,310	146,329	438,289	477,765	2,570,029	223,793
51.0	General Plant	%	0.0746%	0.0271%	0.2222%	0.4828%	0.7213%	0.7061%	2.2875%	0.0830%	0.2486%	0.2710%	1.4579%	0.1270%
	Internally Generated	Value	127,380	46,883	305,035	803,806	1,231,091	1,214,235	3,964,125	139,255	428,469	466,066	2,532,621	215,063
51.1	General Plant - Demand	%	0.1408%	0.0518%	0.3371%	0.8882%	1.3604%	1.3418%	4.3805%	0.1539%	0.4735%	0.5150%	2.7986%	0.2377%
	Internally Generated	Value	2,487	563	82,482	42,951	32,431	20,559	25,815	6,444	7,842	8,198	13,853	8,730
51.2	General Plant - Customer	%	0.0029%	0.0007%	0.0974%	0.0507%	0.0383%	0.0243%	0.0305%	0.0076%	0.0093%	0.0097%	0.0164%	0.0103%
	Internally Generated	Value	1,627	380	4,228	4,295	7,970	9,878	42,370	630	1,978	3,502	23,555	0
51.3	General Plant - Commodity	%	0.1484%	0.0346%	0.3856%	0.3917%	0.7270%	0.9009%	3.8645%	0.0574%	0.1804%	0.3194%	2.1484%	0.0000%
	Internally Generated	Value	0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.0	Transmission Plant	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	-	210,123	574,103	-	-	-	-	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.1	Transmission Plant - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,692,000	657,614	2,980,022	11,148,638	16,563,344	16,171,303	51,896,047	2,023,736	5,736,226	6,562,809	28,320,117	3,524,388
57.0	T&D Plant	%	0.0753%	0.0293%	0.1326%	0.4960%	0.7369%	0.7195%	2.3088%	0.0900%	0.2552%	0.2920%	1.2600%	0.1568%
	Internally Generated	Value	1,630,248	643,564	1,758,358	10,396,629	15,923,240	15,705,219	50,914,333	1,910,918	5,579,826	6,383,085	27,781,883	3,379,426
57.1	T&D Plant - Demand	%	0.1353%	0.0534%	0.1459%	0.8626%	1.3212%	1.3031%	4.2245%	0.1586%	0.4630%	0.5296%	2.3051%	0.2804%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
57.2	T&D Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
57.3	T&D Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	977,429	369,020	1,708,724	6,470,107	9,616,917	9,386,974	30,051,276	1,131,912	3,252,720	3,696,681	16,206,217	1,843,515
58.0	Rate Base Less Working Capital	%	0.0750%	0.0283%	0.1311%	0.4964%	0.7378%	0.7202%	2.3056%	0.0868%	0.2496%	0.2836%	1.2434%	0.1414%
	Internally Generated	Value	129,658	15,087	1,171,985	58,425	55,125	417,282	3,127,414	60,164	28,227	497,024	3,258,239	811,460
59.0	Income Before Taxes	%	0.3735%	0.0435%	3.3763%	0.1683%	0.1588%	1.2021%	9.0097%	0.1733%	0.0813%	1.4319%	9.3865%	2.3377%
	Internally Generated	Value	0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
61.0	Transmission Mains	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	41,328	13,622	177,272	256,802	393,312	387,927	1,279,560	40,484	135,505	135,949	990,721	46,893
62.1	Labor - Demand	%	0.1496%	0.0493%	0.6417%	0.9295%	1.4236%	1.4041%	4.6315%	0.1465%	0.4905%	0.4921%	3.5860%	0.1697%
	Internally Generated	Value	489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620
62.2	Labor - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	514	120	1,335	1,357	2,517	3,120	13,382	199	625	1,106	7,440	0
62.3	Labor - Commodity	%	0.0783%	0.0183%	0.2035%	0.2067%	0.3836%	0.4754%	2.0391%	0.0303%	0.0952%	0.1685%	1.1336%	0.0000%
	Internally Generated	Value	1,890,764	729,906	3,572,168	12,435,068	18,485,302	18,052,720	57,991,191	2,244,924	6,398,733	7,284,989	32,204,898	3,862,670
63.0	Gross Plant	%	0.0752%	0.0290%	0.1420%	0.4944%	0.7350%	0.7178%	2.3058%	0.0893%	0.2544%	0.2897%	1.2805%	0.1536%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STI
	Internally Generated	Value	1,342,470,088	831,616,378	94,664,799	118,210,612	39,689,382	273,740	184,331	-	766	63	66,428,825	32,050,610
63.1	Gross Plant - Demand	%	100.0000%	61.9467%	7.0515%	8.8055%	2.9564%	0.0204%	0.0137%	0.0000%	0.0001%	0.0000%	4.9483%	2.3874%
	Internally Generated	Value	1,165,101,098	1,037,827,127	68,735,770	32,237,267	2,699,175	1,496,619	401,773	0	31,003	50,433	12,848,955	4,430,780
63.2	Gross Plant - Customer	%	100.0000%	89.0761%	5.8996%	2.7669%	0.2317%	0.1285%	0.0345%	0.0000%	0.0027%	0.0043%	1.1028%	0.3803%
	Internally Generated	Value	7,454,148	4,134,030	438,597	614,419	244,018	2,122	8,953	0	651	50	413,903	136,850
63.3	Gross Plant - Commodity	%	100.0000%	55.4595%	5.8839%	8.2426%	3.2736%	0.0285%	0.1201%	0.0000%	0.0087%	0.0007%	5.5527%	1.8359%
	Internally Generated	Value	1,690,388,580	1,261,367,269	109,994,267	100,863,953	28,245,295	1,216,740	405,405	0	22,579	36,182	53,925,738	24,323,288
63.5	Net Plant	%	100.0000%	74.6200%	6.5070%	5.9669%	1.6709%	0.0720%	0.0240%	0.0000%	0.0013%	0.0021%	3.1901%	1.4389%
	Internally Generated	Value	885,803,357	547,437,559	62,359,215	77,850,108	26,181,874	183,454	119,597	-	375	31	44,550,329	21,098,780
63.6	Net Plant - Demand	%	100.0000%	61.8013%	7.0398%	8.7886%	2.9557%	0.0207%	0.0135%	0.0000%	0.0000%	0.0000%	5.0294%	2.3819%
	Internally Generated	Value	800,248,291	711,557,478	47,383,371	22,661,272	1,923,396	1,032,069	280,670	0	21,886	36,127	9,125,639	3,141,925
63.7	Net Plant - Customer	%	100.0000%	88.9171%	5.9211%	2.8318%	0.2403%	0.1290%	0.0351%	0.0000%	0.0027%	0.0045%	1.1404%	0.3926%
	Internally Generated	Value	4,336,931	2,372,232	251,680	352,572	140,025	1,217	5,138	0	319	24	249,769	82,582
63.8	Net Plant - Commodity	%	100.0000%	54.6984%	5.8032%	8.1295%	3.2287%	0.0281%	0.1185%	0.0000%	0.0073%	0.0006%	5.7591%	1.9042%
	Internally Generated	Value	2,248,567,494	1,673,936,892	146,516,081	135,830,988	38,312,108	1,584,967	505,010	0	28,663	46,527	71,527,998	33,002,017
64.0	PST&D Plant	%	100.0000%	74.4446%	6.5160%	6.0408%	1.7038%	0.0705%	0.0225%	0.0000%	0.0013%	0.0021%	3.1810%	1.4677%
	Internally Generated	Value	1,205,679,277	747,920,820	85,118,207	106,298,299	35,670,270	244,285	136,930	-	209	17	59,440,567	28,842,943
64.1	PST&D Plant - Demand	%	100.0000%	62.0331%	7.0598%	8.8165%	2.9585%	0.0203%	0.0114%	0.0000%	0.0000%	0.0000%	4.9300%	2.3923%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
64.2	PST&D Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	5,796,858	3,034,259	321,918	450,966	179,102	1,557	6,571	0	178	14	370,890	122,629
64.3	PST&D Plant - Commodity	%	100.0000%	52.3432%	5.5533%	7.7795%	3.0896%	0.0269%	0.1134%	0.0000%	0.0031%	0.0002%	6.3981%	2.1154%
	Internally Generated	Value	90,397,793	69,677,302	5,802,337	4,484,026	1,244,273	66,689	42,061	0	1,193	570	2,387,463	1,019,035
65.0	O&M less A&G	%	100.0000%	77.0785%	6.4187%	4.9603%	1.3764%	0.0738%	0.0465%	0.0000%	0.0013%	0.0006%	2.6411%	1.1273%
	Internally Generated	Value	39,868,904	23,968,462	2,739,728	3,416,021	1,158,394	9,087	27,491	-	312	26	2,097,274	915,621
65.1	O&M less A&G - Demand	%	100.0000%	60.1182%	6.8718%	8.5681%	2.9055%	0.0228%	0.0690%	0.0000%	0.0008%	0.0001%	5.2604%	2.2966%
	Internally Generated	Value	49,820,592	45,217,337	3,010,463	994,956	56,867	57,350	13,506	0	639	526	277,634	99,263
65.2	O&M less A&G - Customer	%	100.0000%	90.7603%	6.0426%	1.9971%	0.1141%	0.1151%	0.0271%	0.0000%	0.0013%	0.0011%	0.5573%	0.1992%
	Internally Generated	Value	708,296	491,503	52,146	73,050	29,012	252	1,064	0	241	19	12,555	4,151
65.3	O&M less A&G - Commodity	%	100.0000%	69.3923%	7.3621%	10.3134%	4.0960%	0.0356%	0.1503%	0.0000%	0.0341%	0.0026%	1.7726%	0.5861%
	Internally Generated	Value	44,199,555	34,604,215	2,818,472	1,967,953	521,671	36,281	13,321	0	420	469	1,274,899	434,157
66.0	Distribution O&M Operations	%	100.0000%	78.2909%	6.3767%	4.4524%	1.1803%	0.0821%	0.0301%	0.0000%	0.0010%	0.0011%	2.8844%	0.9823%
	Internally Generated	Value	16,682,073	9,726,200	1,124,702	1,396,473	486,595	4,592	5,841	0	0	0	1,108,291	374,697
66.1	Distribution O&M Operations - Demand	%	100.0000%	58.3033%	6.7420%	8.3711%	2.9169%	0.0275%	0.0350%	0.0000%	0.0000%	0.0000%	6.6436%	2.2461%
	Internally Generated	Value	27,440,948	24,839,245	1,689,657	565,718	32,787	31,669	7,396	0	420	469	161,361	57,725
66.2	Distribution O&M Operations - Customer	%	100.0000%	90.5189%	6.1574%	2.0616%	0.1195%	0.1154%	0.0270%	0.0000%	0.0015%	0.0017%	0.5880%	0.2104%
	Internally Generated	Value	76,534	38,771	4,113	5,762	2,288	20	84	0	0	0	5,247	1,735
66.3	Distribution O&M Operations - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	16,448,008	9,982,652	1,081,071	1,188,072	398,105	6,607	20,385	0	36	35	932,671	317,627
67.0	Distribution O&M Maintenance	%	100.0000%	60.6922%	6.5727%	7.2232%	2.4204%	0.0402%	0.1239%	0.0000%	0.0002%	0.0002%	5.6704%	1.9311%
	Internally Generated	Value	13,992,357	7,832,690	905,743	1,124,606	391,864	3,923	19,659	0	0	0	911,902	310,266
67.1	Distribution O&M Maintenance - Demand	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	2,355,488	2,099,221	169,944	55,925	3,245	2,658	616	0	36	35	13,903	5,091
67.2	Distribution O&M Maintenance - Customer	%	100.0000%	89.1204%	7.2148%	2.3742%	0.1378%	0.1129%	0.0262%	0.0000%	0.0015%	0.0015%	0.5902%	0.2161%
	Internally Generated	Value	100,163	50,741	5,383	7,541	2,995	26	110	0	0	0	6,866	2,270
67.3	Distribution O&M Maintenance - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	40,468,576	30,193,019	2,634,884	2,399,688	678,115	28,509	10,658	0	535	760	1,271,091	578,651
68.0	Other Taxes	%	100.0000%	74.6086%	6.5109%	5.9298%	1.6757%	0.0704%	0.0263%	0.0000%	0.0013%	0.0019%	3.1409%	1.4299%
	Internally Generated	Value	21,383,150	13,204,372	1,503,860	1,877,559	631,177	4,423	4,084	0	31	3	1,066,897	508,177
68.1	Other Taxes - Demand	%	100.0000%	61.7513%	7.0329%	8.7806%	2.9517%	0.0207%	0.0191%	0.0000%	0.0001%	0.0000%	4.9894%	2.3765%
	Internally Generated	Value	18,930,685	16,895,582	1,121,150	508,297	41,445	24,039	6,372	0	477	755	197,568	68,283
68.2	Other Taxes - Customer	%	100.0000%	89.2497%	5.9224%	2.6850%	0.2189%	0.1270%	0.0337%	0.0000%	0.0025%	0.0040%	1.0436%	0.3607%
	Internally Generated	Value	154,741	93,064	9,874	13,832	5,493	48	202	0	27	2	6,626	2,191
68.3	Other Taxes - Commodity	%	100.0000%	60.1420%	6.3807%	8.9386%	3.5500%	0.0309%	0.1303%	0.0000%	0.0173%	0.0013%	4.2822%	1.4159%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
DEMAND-ONLY CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	1,822,793	714,432	2,219,436	11,611,644	17,784,128	17,540,628	56,906,410	2,121,413	6,227,489	7,087,580	31,610,119	3,704,512
63.1	Gross Plant - Demand	%	0.1358%	0.0532%	0.1653%	0.8649%	1.3247%	1.3066%	4.2389%	0.1580%	0.4639%	0.5280%	2.3546%	0.2759%
	Internally Generated	Value	44,303	9,951	1,291,236	760,952	585,240	368,411	468,482	114,350	142,475	146,475	252,162	158,158
63.2	Gross Plant - Customer	%	0.0038%	0.0009%	0.1108%	0.0653%	0.0502%	0.0316%	0.0402%	0.0098%	0.0122%	0.0126%	0.0216%	0.0136%
	Internally Generated	Value	23,668	5,524	61,496	62,472	115,935	143,681	616,299	9,161	28,769	50,934	342,617	0
63.3	Gross Plant - Commodity	%	0.3175%	0.0741%	0.8250%	0.8381%	1.5553%	1.9275%	8.2679%	0.1229%	0.3859%	0.6833%	4.5963%	0.0000%
	Internally Generated	Value	1,268,287	480,101	2,390,540	8,368,022	12,415,508	12,113,833	38,870,214	1,481,855	4,222,672	4,792,717	21,139,127	2,444,989
63.5	Net Plant	%	0.0750%	0.0284%	0.1414%	0.4950%	0.7345%	0.7166%	2.2995%	0.0877%	0.2498%	0.2835%	1.2505%	0.1446%
	Internally Generated	Value	1,222,398	469,678	1,446,235	7,787,767	11,927,566	11,764,254	38,163,764	1,394,805	4,103,498	4,657,502	20,752,487	2,332,080
63.6	Net Plant - Demand	%	0.1380%	0.0530%	0.1633%	0.8792%	1.3465%	1.3281%	4.3084%	0.1575%	0.4633%	0.5258%	2.3428%	0.2633%
	Internally Generated	Value	31,607	7,089	907,195	542,556	417,981	262,874	334,545	81,523	101,813	104,479	179,888	112,909
63.7	Net Plant - Customer	%	0.0039%	0.0009%	0.1134%	0.0678%	0.0522%	0.0328%	0.0418%	0.0102%	0.0127%	0.0131%	0.0225%	0.0141%
	Internally Generated	Value	14,282	3,333	37,110	37,699	69,961	86,704	371,905	5,528	17,361	30,736	206,752	0
63.8	Net Plant - Commodity	%	0.3293%	0.0769%	0.8557%	0.8693%	1.6131%	1.9992%	8.5753%	0.1275%	0.4003%	0.7087%	4.7672%	0.0000%
	Internally Generated	Value	1,692,000	657,614	2,980,022	11,148,638	16,563,344	16,171,303	51,896,047	2,023,736	5,736,226	6,562,809	28,320,117	3,524,388
64.0	PST&D Plant	%	0.0752%	0.0292%	0.1325%	0.4958%	0.7366%	0.7192%	2.3080%	0.0900%	0.2551%	0.2919%	1.2595%	0.1567%
	Internally Generated	Value	1,630,248	643,564	1,758,358	10,396,629	15,923,240	15,705,219	50,914,333	1,910,918	5,579,826	6,383,085	27,781,883	3,379,426
64.1	PST&D Plant - Demand	%	0.1352%	0.0534%	0.1458%	0.8623%	1.3207%	1.3026%	4.2229%	0.1585%	0.4628%	0.5294%	2.3043%	0.2803%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
64.2	PST&D Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	21,208	4,950	55,106	55,980	103,887	128,749	552,253	8,209	25,779	45,641	307,012	0
64.3	PST&D Plant - Commodity	%	0.3659%	0.0854%	0.9506%	0.9657%	1.7921%	2.2210%	9.5268%	0.1416%	0.4447%	0.7873%	5.2962%	0.0000%
	Internally Generated	Value	59,694	20,325	287,716	377,804	567,373	557,073	1,827,325	61,734	199,503	203,544	1,429,393	81,362
65.0	O&M less A&G	%	0.0660%	0.0225%	0.3183%	0.4179%	0.6276%	0.6162%	2.0214%	0.0683%	0.2207%	0.2252%	1.5812%	0.0900%
	Internally Generated	Value	58,155	19,972	247,075	361,584	553,794	546,212	1,800,918	59,341	196,265	199,384	1,415,029	78,761
65.1	O&M less A&G - Demand	%	0.1459%	0.0501%	0.6197%	0.9069%	1.3890%	1.3700%	4.5171%	0.1488%	0.4923%	0.5001%	3.5492%	0.1976%
	Internally Generated	Value	821	186	38,776	14,325	10,062	6,503	7,713	2,116	2,365	2,615	3,971	2,600
65.2	O&M less A&G - Customer	%	0.0016%	0.0004%	0.0778%	0.0288%	0.0202%	0.0131%	0.0155%	0.0042%	0.0047%	0.0052%	0.0080%	0.0052%
	Internally Generated	Value	718	168	1,865	1,895	3,517	4,358	18,694	278	873	1,545	10,393	0
65.3	O&M less A&G - Commodity	%	0.1014%	0.0237%	0.2634%	0.2675%	0.4965%	0.6153%	2.6394%	0.0392%	0.1232%	0.2181%	1.4673%	0.0000%
	Internally Generated	Value	31,290	8,227	78,543	202,172	303,075	297,254	962,888	25,347	79,616	81,586	455,976	1,724
66.0	Distribution O&M Operations	%	0.0708%	0.0186%	0.1777%	0.4574%	0.6857%	0.6725%	2.1785%	0.0573%	0.1801%	0.1846%	1.0316%	0.0039%
	Internally Generated	Value	30,510	8,043	56,321	192,913	295,461	291,416	950,116	23,944	77,786	79,323	448,849	0
66.1	Distribution O&M Operations - Demand	%	0.1829%	0.0482%	0.3376%	1.1564%	1.7711%	1.7469%	5.6954%	0.1435%	0.4663%	0.4755%	2.6906%	0.0000%
	Internally Generated	Value	480	115	21,443	8,467	6,144	4,017	4,960	1,287	1,466	1,617	2,784	1,724
66.2	Distribution O&M Operations - Customer	%	0.0017%	0.0004%	0.0781%	0.0309%	0.0224%	0.0146%	0.0181%	0.0047%	0.0053%	0.0059%	0.0101%	0.0063%
	Internally Generated	Value	300	70	780	792	1,470	1,821	7,812	116	365	646	4,343	0
66.3	Distribution O&M Operations - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	25,943	6,580	172,496	157,172	240,425	237,446	795,319	19,558	76,414	66,025	723,216	154
67.0	Distribution O&M Maintenance	%	0.1577%	0.0400%	1.0487%	0.9556%	1.4617%	1.4436%	4.8354%	0.1189%	0.4646%	0.4014%	4.3970%	0.0009%
	Internally Generated	Value	25,511	6,477	169,718	155,357	237,940	234,683	784,636	19,283	75,804	65,023	717,273	0
67.1	Distribution O&M Maintenance - Demand	%	0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value	39	11	1,757	779	562	380	460	123	133	157	259	154
67.2	Distribution O&M Maintenance - Customer	%	0.0017%	0.0005%	0.0746%	0.0331%	0.0238%	0.0161%	0.0195%	0.0052%	0.0056%	0.0067%	0.0110%	0.0065%
	Internally Generated	Value	393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	0
67.3	Distribution O&M Maintenance - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	30,361	11,543	66,050	198,845	295,978	289,230	931,162	35,454	102,342	115,230	537,164	59,307
68.0	Other Taxes	%	0.0750%	0.0285%	0.1632%	0.4914%	0.7314%	0.7147%	2.3010%	0.0876%	0.2529%	0.2847%	1.3274%	0.1466%
	Internally Generated	Value	29,307	11,302	44,775	186,230	285,226	281,321	914,183	33,563	99,719	112,183	527,853	56,905
68.1	Other Taxes - Demand	%	0.1371%	0.0529%	0.2094%	0.8709%	1.3339%	1.3156%	4.2753%	0.1570%	0.4663%	0.5246%	2.4685%	0.2661%
	Internally Generated	Value	675	152	20,291	11,615	8,896	5,609	7,113	1,745	2,163	2,231	3,826	2,402
68.2	Other Taxes - Customer	%	0.0036%	0.0008%	0.1072%	0.0614%	0.0470%	0.0296%	0.0376%	0.0092%	0.0114%	0.0118%	0.0202%	0.0127%
	Internally Generated	Value	379	88	985	1,000	1,856	2,300	9,867	147	461	815	5,485	0
68.3	Other Taxes - Commodity	%	0.2449%	0.0572%	0.6362%	0.6463%	1.1995%	1.4865%	6.3762%	0.0948%	0.2976%	0.5270%	3.5447%	0.0000%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

						General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
		$											
1	Operating Revenues	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
2													
3	Operating Expenses:												
4													
5	Operating & Maintenance	165,853,615	125,576,833	10,510,292	8,392,590	2,401,122	119,505	90,372	0	2,376	1,214	4,619,475	1,947,487
6	Depreciation & Amortization	93,602,565	68,111,328	5,868,130	5,512,385	1,613,553	65,546	36,885	0	280	1,817	3,117,351	1,376,253
7	Taxes Other Than Income	42,270,917	30,989,593	2,656,493	2,444,975	711,403	29,685	17,784	0	558	794	1,339,887	605,342
8													
9	Total Operating Expenses	301,727,096	224,677,753	19,034,915	16,349,950	4,726,079	214,736	145,041	0	3,215	3,825	9,076,713	3,929,082
10													
11	Income Before Taxes	34,711,803	15,472,122	5,100,946	2,863,101	860,342	263,510	109,128	0	39,631	800	2,924,752	968,213
12													
13	Income Taxes:												
14													
15	State Income Taxes	0.00% -	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00% (6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	-	(7,750)	(156)	(571,943)	(189,337)
17													
18	Total Income Taxes	(6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	0	(7,750)	(156)	(571,943)	(189,337)
19													
18	Adjustments to After-Tax Income:												
19													
20	Amortization	5,056,648	2,253,904	743,081	417,083	125,330	38,387	15,897	0	5,773	117	426,064	141,045
21	Other	(27,186)	(12,118)	(3,995)	(2,242)	(674)	(206)	(85)	0	(31)	(1)	(2,291)	(758)
22													
23	Total Adjustments to After-Tax Income	5,029,462	2,241,786	739,086	414,840	124,657	38,181	15,812	0	5,742	116	423,773	140,286
24													
25	Net Income	36,470,329	16,255,952	5,359,364	3,008,148	903,927	276,860	114,656	0	41,639	841	3,072,922	1,017,263
26													
27	Total Rate Base	1,395,348,357	1,028,775,086	86,468,522	81,879,738	24,304,999	932,044	518,211	(3,355)	30,345	30,215	42,937,304	19,145,097
28													
29	Rate of Return - Existing Rates	2.6137%	1.5801%	6.1981%	3.6739%	3.7191%	29.7046%	22.1254%	0.0000%	137.2188%	2.7829%	7.1568%	5.3134%
30	Relative Rate of Return	1.00	0.60	2.37	1.41	1.42	11.36	8.47	-	52.50	1.06	2.74	2.03
31													
32	Equalized ROR:												
33													
34	Net Income Increase	73,551,493	64,861,935	1,458,593	3,447,988	1,012,497	(203,369)	(73,796)	(265)	(39,246)	1,542	312,642	492,308
35	Income Taxes	19,551,663	17,241,780	387,727	916,554	269,145	(54,060)	(19,617)	(70)	(10,433)	410	83,107	130,867
36	Revenue Increase	93,103,156	82,103,715	1,846,320	4,364,542	1,281,642	(257,429)	(93,412)	(335)	(49,679)	1,951	395,749	623,175
37	Gross Revenue After Increase	429,542,055	322,253,591	25,982,181	23,577,593	6,868,063	220,817	160,756	(335)	(6,833)	6,576	12,397,213	5,520,470
38	Rate of Return	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase	27.6731%	34.1885%	7.6497%	22.7165%	22.9421%	-53.8278%	-36.7521%	0.0000%	-115.9482%	42.1931%	3.2975%	12.7249%
40													
41	Proposed Rate Levels:												
42													
43	Net Income Increase	73,551,493	63,354,168	1,458,593	3,447,988	1,012,497	0	0	0	0	1,220	312,642	492,308
44	Income Taxes	19,551,663	16,840,981	387,727	916,554	269,145	0	0	0	0	324	83,107	130,867
45	Gross Revenue After Increase	429,542,055	320,345,025	25,982,181	23,577,593	6,868,063	478,246	254,168	0	42,846	6,169	12,397,213	5,520,470
46	Revenue Increase	93,103,156	80,195,150	1,846,320	4,364,542	1,281,642	0	0	0	0	1,544	395,749	623,175
47	Rate of Return	7.8849%	7.7383%	7.8849%	7.8849%	7.8849%	29.7046%	22.1254%	0.0000%	137.2188%	6.8209%	7.8849%	7.8849%
48	Relative Rate of Return	1.00	0.98	1.00	1.00	1.00	3.77	2.81	-	17.40	0.87	1.00	1.00
49	Percent Increase	27.6731%	33.3938%	7.6497%	22.7165%	22.9421%	0.0000%	0.0000%	0.0000%	0.0000%	33.3938%	3.2975%	12.7249%
50													
51	Equal Percentage Increase:												
52													
53	Net Income Increase	73,551,493	53,409,644	5,361,386	4,132,904	1,172,091	109,725	53,376	0	8,631	970	2,482,203	1,036,361
54	Income Taxes	19,551,663	14,197,500	1,425,179	1,098,620	311,568	29,167	14,189	0	2,294	258	659,826	275,488
55	Gross Revenue After Increase	429,542,055	307,757,020	30,922,426	24,444,575	7,070,080	617,139	321,733	0	53,772	5,853	15,143,493	6,209,144
56	Revenue Increase	93,103,156	67,607,145	6,786,565	5,231,524	1,483,659	138,893	67,565	0	10,926	1,228	3,142,029	1,311,849
57	Rate of Return	7.8849%	6.7717%	12.3984%	8.7214%	8.5415%	41.4771%	32.4255%	0.0000%	165.6629%	5.9931%	12.9378%	10.7266%
58	Relative Rate of Return	1.00	0.86	1.57	1.11	1.08	5.26	4.11	-	21.01	0.76	1.64	1.36
59	Percent Increase	27.6731%	28.1521%	28.1182%	27.2290%	26.5583%	29.0421%	26.5828%	0.0000%	25.5002%	26.5481%	26.1804%	26.7872%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVI
TEST YEAR ENDING 9/30/2023

SUMMARY OF RESULTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Operating Revenues		352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
2														
3	Operating Expenses:													
4														
5	Operating & Maintenance		142,383	44,463	648,735	713,522	1,115,249	1,157,910	4,115,136	119,097	385,007	436,891	3,163,035	150,922
6	Depreciation & Amortization		106,591	34,087	266,280	463,693	742,087	801,626	2,969,924	85,204	244,810	330,188	1,748,882	105,665
7	Taxes Other Than Income		45,702	14,924	128,270	198,832	318,030	343,380	1,273,281	37,492	108,764	144,831	798,948	61,948
8														
9	Total Operating Expenses		294,676	93,473	1,043,285	1,376,046	2,175,365	2,302,916	8,358,341	241,794	738,582	911,910	5,710,864	318,536
10														
11	Income Before Taxes		57,608	(222)	858,607	116,638	25,762	216,664	1,596,300	57,234	17,859	365,943	1,995,881	800,982
12														
13	Income Taxes:													
14														
15	State Income Taxes	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
16	Federal Income Taxes	21.00%	(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
17														
18	Total Income Taxes		(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
19														
18	Adjustments to After-Tax Income:													
19														
20	Amortization		8,392	(32)	125,078	16,991	3,753	31,563	232,541	8,338	2,602	53,309	290,750	116,683
21	Other		(45)	0	(672)	(91)	(20)	(170)	(1,250)	(45)	(14)	(287)	(1,563)	(627)
22														
23	Total Adjustments to After-Tax Income		8,347	(32)	124,405	16,900	3,733	31,393	231,291	8,293	2,588	53,022	289,187	116,056
24														
25	Net Income		60,527	(233)	902,105	122,547	27,068	227,640	1,677,169	60,134	18,764	384,482	2,096,994	841,561
26														
27	Total Rate Base		1,477,008	475,008	3,835,846	6,343,281	10,176,046	11,035,396	41,038,346	1,175,275	3,405,684	4,614,847	24,874,512	1,878,902
28														
29	Rate of Return - Existing Rates		4.0979%	-0.0491%	23.5178%	1.9319%	0.2660%	2.0628%	4.0868%	5.1166%	0.5510%	8.3314%	8.4303%	44.7900%
30	Relative Rate of Return		1.57	(0.02)	9.00	0.74	0.10	0.79	1.56	1.96	0.21	3.19	3.23	17.14
31														
32	Equalized ROR:													
33														
34	Net Income Increase		55,934	37,687	(599,653)	377,614	775,303	642,490	1,558,663	32,535	249,771	(20,606)	(135,663)	(693,411)
35	Income Taxes		14,868	10,018	(159,401)	100,378	206,093	170,788	414,328	8,649	66,395	(5,478)	(36,062)	(184,324)
36	Revenue Increase		70,802	47,705	(759,054)	477,993	981,397	813,278	1,972,991	41,184	316,165	(26,084)	(171,726)	(877,736)
37	Gross Revenue After Increase		423,086	140,956	1,142,839	1,970,677	3,182,524	3,332,858	11,927,632	340,212	1,072,606	1,251,769	7,535,019	241,783
38	Rate of Return		7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%	7.8849%
39	Percent Increase		20.0981%	51.1574%	-39.9104%	32.0224%	44.5861%	32.2783%	19.8198%	13.7726%	41.7964%	-2.0412%	-2.2282%	-78.4030%
40														
41	Proposed Rate Levels:													
42														
43	Net Income Increase		55,934	24,601	0	377,614	580,682	642,490	1,558,663	32,535	199,557	0	0	0
44	Income Taxes		14,868	6,539	0	100,378	154,358	170,788	414,328	8,649	53,047	0	0	0
45	Gross Revenue After Increase		423,086	124,392	1,901,892	1,970,677	2,936,168	3,332,858	11,927,632	340,212	1,009,045	1,277,853	7,706,744	1,119,518
46	Revenue Increase		70,802	31,140	0	477,993	735,040	813,278	1,972,991	41,184	252,604	0	0	0
47	Rate of Return		7.8849%	5.1300%	23.5178%	7.8849%	5.9724%	7.8849%	7.8849%	7.8849%	6.4105%	8.3314%	8.4303%	44.7900%
48	Relative Rate of Return		1.00	0.65	2.98	1.00	0.76	1.00	1.00	1.00	0.81	1.06	1.07	5.68
49	Percent Increase		20.0981%	33.3938%	0.0000%	32.0224%	33.3938%	32.2783%	19.8198%	13.7726%	33.3938%	0.0000%	0.0000%	0.0000%
50														
51	Equal Percentage Increase:													
52														
53	Net Income Increase		64,390	17,641	397,858	296,536	421,903	478,681	1,868,415	61,683	153,698	259,015	1,544,376	220,005
54	Income Taxes		17,116	4,689	105,760	78,826	112,151	127,244	496,667	16,397	40,856	68,852	410,530	58,482
55	Gross Revenue After Increase		433,790	115,582	2,405,510	1,868,047	2,735,181	3,125,505	12,319,724	377,107	950,995	1,605,721	9,661,651	1,398,005
56	Revenue Increase		81,506	22,331	503,618	375,362	534,054	605,925	2,365,083	78,079	194,554	327,867	1,954,907	278,487
57	Rate of Return		8.4574%	3.6648%	33.8899%	6.6067%	4.4120%	6.4005%	8.6397%	10.3649%	5.0639%	13.9441%	14.6390%	56.4992%
58	Relative Rate of Return		1.07	0.46	4.30	0.84	0.56	0.81	1.10	1.31	0.64	1.77	1.86	7.17
59	Percent Increase		23.1365%	23.9468%	26.4798%	25.1468%	24.2627%	24.0487%	23.7586%	26.1110%	25.7197%	25.6577%	25.3662%	24.8756%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

						General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	634,212,390	570,009,769	35,269,086	16,009,774	1,248,460	768,640	177,810	(3,355)	6,057	28,231	6,701,089	2,280,386
2													
3	Return @ Current Rates	16,576,459	10,065,388	2,330,535	812,994	154,745	134,856	50,605	(48)	18,724	761	1,061,762	294,528
4	O&M Expenses	87,760,775	79,547,843	5,319,156	1,792,460	105,510	101,554	24,057	0	1,205	1,121	513,684	183,168
5	Depreciation Expense	42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722
6	Taxes, Other	19,773,797	17,648,057	1,171,083	530,935	43,291	25,109	6,656	0	498	789	206,367	71,324
7													
8	Income Taxes:												
9													
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(3,085,270)	(1,375,200)	(453,385)	(254,479)	(76,469)	(23,421)	(9,700)	0	(3,523)	(71)	(259,959)	(86,057)
12														
13	Total Income Taxes		(3,085,270)	(1,375,200)	(453,385)	(254,479)	(76,469)	(23,421)	(9,700)	0	(3,523)	(71)	(259,959)	(86,057)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		2,298,343	1,024,442	337,745	189,572	56,965	17,448	7,226	0	2,624	53	193,654	64,107
18	Other		(12,357)	(5,508)	(1,816)	(1,019)	(306)	(94)	(39)	0	(14)	(0)	(1,041)	(345)
19														
20	Total Adjustments to After-Tax Income		2,285,986	1,018,935	335,929	188,553	56,659	17,354	7,187	0	2,610	53	192,613	63,763
21														
22	Total Customer-Related Costs @ Current Rates		166,014,079	144,921,988	11,219,851	4,261,724	384,177	310,479	93,628	(48)	20,667	4,541	2,192,429	691,447
23	Total Customers		646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)		$ 21.39	$ 20.45	$ 25.30	$ 29.70	$ 48.11	$ 34.81	$ 43.92	$ -	$ 305.79	$ -	$ 55.85	$ 49.49
25														
26														
27	Incremental Return @ Equalized ROR		33,430,554	34,879,313	450,397	449,361	(56,305)	(74,249)	(36,584)	(217)	(18,246)	1,465	(533,388)	(114,722)
28	Incremental Income Taxes		8,886,603	9,271,716	119,726	119,450	(14,967)	(19,737)	(9,725)	(58)	(4,850)	389	(141,787)	(30,496)
29														
30	Total Customer-Related Costs @ Equalized ROR		208,331,236	189,073,016	11,789,974	4,830,535	312,905	216,493	47,318	(322)	(2,429)	6,395	1,517,255	546,229
31	Total Customers		646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Customer Costs ($/customer/month)		$ 26.85	$ 26.68	$ 26.59	$ 33.66	$ 39.18	$ 24.27	$ 22.20	$ -	$ (35.94)	$ -	$ 38.65	$ 39.10
33														
34														
35	Incremental Return @ Proposed Rates		33,430,554	34,194,004	450,397	449,361	(56,305)	18,186	(3,043)	(96)	(408)	1,319	(533,388)	(114,722)
36	Incremental Income Taxes		8,886,603	9,089,545	119,726	119,450	(14,967)	4,834	(809)	(26)	(108)	351	(141,787)	(30,496)
37														
38	Total Customer-Related Costs @ Proposed Rates		208,331,236	188,205,537	11,789,974	4,830,535	312,905	333,500	89,776	(170)	20,151	6,210	1,517,255	546,229
39	Total Customers		646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Customer Costs ($/customer/month)		$ 26.85	$ 26.55	$ 26.59	$ 33.66	$ 39.18	$ 37.39	$ 42.11	$ -	$ 298.15	$ -	$ 38.65	$ 39.10

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUI
TEST YEAR ENDING 9/30/2023

SUMMARY OF CUSTOMER COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		15,717	2,616	578,841	386,994	285,941	168,976	74,208	47,729	59,146	65,696	(24,078)	54,656
2														
3	Return @ Current Rates		10,375	(5,681)	379,584	(9,542)	(101,113)	(23,215)	276,718	14,618	(30,384)	121,648	656,990	361,613
4	O&M Expenses		1,540	351	69,600	26,907	19,144	12,362	14,839	3,996	4,524	4,968	7,766	5,021
5	Depreciation Expense		1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902
6	Taxes, Other		705	159	21,194	12,132	9,292	5,859	7,429	1,822	2,259	2,331	3,996	2,509
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(5,120)	20	(76,315)	(10,367)	(2,290)	(19,258)	(141,883)	(5,087)	(1,587)	(32,526)	(177,399)	(71,193)
12														
13	Total Income Taxes		(5,120)	20	(76,315)	(10,367)	(2,290)	(19,258)	(141,883)	(5,087)	(1,587)	(32,526)	(177,399)	(71,193)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		3,814	(15)	56,850	7,723	1,706	14,346	105,694	3,790	1,183	24,230	132,152	53,035
18	Other		(21)	0	(306)	(42)	(9)	(77)	(568)	(20)	(6)	(130)	(710)	(285)
19														
20	Total Adjustments to After-Tax Income		3,794	(15)	56,545	7,681	1,697	14,269	105,126	3,769	1,176	24,100	131,441	52,750
21														
22	Total Customer-Related Costs @ Current Rates		12,945	(4,795)	498,366	55,171	(51,435)	3,756	279,713	23,380	(18,695)	125,983	632,207	356,601
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 112.09	$ (212.76)	$ 82.58	$ 28.46	$ (40.50)	$ 4.73	$ 328.10	$ 87.52	$ (64.73)	$ 397.76	$ 1,917.50	$ 1,342.18
25														
26														
27	Incremental Return @ Equalized ROR		(9,136)	5,887	(333,943)	40,056	123,659	36,539	(270,866)	(10,854)	35,048	(116,468)	(658,888)	(357,303)
28	Incremental Income Taxes		(2,428)	1,565	(88,770)	10,648	32,871	9,713	(72,002)	(2,885)	9,317	(30,960)	(175,148)	(94,979)
29														
30	Total Customer-Related Costs @ Equalized ROR		1,381	2,657	75,653	105,875	105,095	50,008	(63,156)	9,641	25,669	(21,445)	(201,829)	(95,681)
31	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Customer Costs ($/customer/month)		$ 11.96	$ 117.91	$ 12.54	$ 54.62	$ 82.76	$ 63.00	$ (74.08)	$ 36.09	$ 88.88	$ (67.71)	$ (612.15)	$ (360.13)
33														
34														
35	Incremental Return @ Proposed Rates		(9,136)	(61)	(61,390)	40,056	35,200	36,539	(270,866)	(10,854)	12,225	(107,102)	(597,227)	(42,135)
36	Incremental Income Taxes		(2,428)	(16)	(16,319)	10,648	9,357	9,713	(72,002)	(2,885)	3,250	(28,470)	(158,757)	(11,200)
37														
38	Total Customer-Related Costs @ Proposed Rates		1,381	(4,872)	420,658	105,875	(6,879)	50,008	(63,156)	9,641	(3,221)	(9,590)	(123,777)	303,266
39	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Customer Costs ($/customer/month)		$ 11.96	$ (216.20)	$ 69.70	$ 54.62	$ (5.42)	$ 63.00	$ (74.08)	$ 36.09	$ (11.15)	$ (30.28)	$ (375.42)	$ 1,141.44

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

						General Service								
		Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	531,534,703	342,257,968	38,838,667	48,554,089	16,179,507	103,612	88,075	0	23,933	1,957	20,549,478	11,678,138
2													
3	Return @ Existing Rates	13,892,764	4,895,074	2,195,767	1,599,731	525,229	98,893	40,819	33	16,185	71	1,280,177	502,124
4	O&M Expenses	63,684,735	38,441,507	4,386,147	5,472,442	1,847,749	14,057	49,883	0	646	53	3,196,375	1,463,635
5	Depreciation Expense	34,929,411	21,998,831	2,492,708	3,117,927	1,035,260	6,363	4,529	0	(882)	(72)	1,545,904	849,988
6	Taxes, Other	15,641,663	9,853,344	1,115,333	1,395,609	462,216	2,785	3,573	0	33	3	667,722	380,010
7													
8	Income Taxes:												
9													
10	State Income Taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes 21.00%	(2,585,771)	(1,152,558)	(379,983)	(213,280)	(64,089)	(19,630)	(8,129)	0	(2,952)	(60)	(217,872)	(72,125)
12													
13	Total Income Taxes	(2,585,771)	(1,152,558)	(379,983)	(213,280)	(64,089)	(19,630)	(8,129)	0	(2,952)	(60)	(217,872)	(72,125)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	1,926,246	858,587	283,064	158,881	47,743	14,623	6,056	0	2,199	44	162,302	53,729
18	Other	(10,356)	(4,616)	(1,522)	(854)	(257)	(79)	(33)	0	(12)	(0)	(873)	(289)
19													
20	Total Adjustments to After-Tax Income	1,915,890	853,971	281,543	158,027	47,486	14,544	6,023	0	2,187	44	161,429	53,440
21													
22	Total Demand-Related Costs	127,478,692	74,890,169	10,091,515	11,530,456	3,853,851	117,014	96,697	33	15,217	39	6,633,735	3,177,072
23	Total Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
24	Customer Costs ($/customer/month)	$ 16.43	$ 10.57	$ 22.76	$ 80.34	$ 482.59	$ 13.12	$ 45.36	$ -	$ 225.15	$ -	$ 168.98	$ 227.41
25													
26													
27	Incremental Return @ Equalized ROR	28,018,216	22,091,624	866,623	2,228,710	750,509	(90,724)	(33,874)	(33)	(14,298)	84	340,129	418,685
28	Incremental Income Taxes	7,447,880	5,872,457	230,368	592,442	199,502	(24,116)	(9,005)	(9)	(3,801)	22	90,414	111,296
29													
30	Total Demand-Related Costs @ Equalized ROR	162,944,788	102,854,251	11,188,506	14,351,608	4,803,862	2,174	53,819	(9)	(2,882)	144	7,064,278	3,707,054
31	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
32	Dollars/Customer/Month	$ 21.00	$ 14.51	$ 25.23	$ 100.00	$ 601.56	$ 0.24	$ 25.25	$ -	$ (42.64)	$ -	$ 179.95	$ 265.35
33													
34													
35	Incremental Return @ Proposed Rates	28,018,216	21,517,266	866,623	2,228,710	750,509	(13,254)	(5,763)	67	652	(39)	340,129	418,685
36	Incremental Income Taxes	7,447,880	5,719,780	230,368	592,442	199,502	(3,523)	(1,532)	18	173	(10)	90,414	111,296
37													
38	Total Demand-Related Costs @ Proposed Rates	162,944,788	102,127,215	11,188,506	14,351,608	4,803,862	100,237	89,403	119	16,043	(11)	7,064,278	3,707,054
39	Customers	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
40	Dollars/Customer/Month	$ 21.00	$ 14.41	$ 25.23	$ 100.00	$ 601.56	$ 11.24	$ 41.94	$ -	$ 237.36	$ -	$ 179.95	$ 265.35

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUD
TEST YEAR ENDING 9/30/2023

SUMMARY OF DEMAND COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		564,285	263,038	926,321	3,588,610	5,496,232	5,420,978	17,606,666	780,365	2,256,204	2,618,792	11,913,542	1,824,246
2														
3	Return @ Existing Rates		23,100	2,057	329,662	77,321	52,649	118,531	690,479	31,602	32,210	168,962	862,537	349,552
4	O&M Expenses		88,840	31,975	444,017	549,353	841,376	829,856	2,746,183	94,974	317,273	320,013	2,402,480	145,901
5	Depreciation Expense		42,411	19,122	56,055	270,287	413,966	408,298	1,324,246	56,741	163,488	190,165	834,312	99,763
6	Taxes, Other		18,361	8,548	37,869	116,394	178,267	175,826	572,281	25,360	74,129	85,181	409,377	59,439
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(4,291)	17	(63,960)	(8,689)	(1,919)	(16,140)	(118,912)	(4,264)	(1,330)	(27,260)	(148,678)	(59,667)
12														
13	Total Income Taxes		(4,291)	17	(63,960)	(8,689)	(1,919)	(16,140)	(118,912)	(4,264)	(1,330)	(27,260)	(148,678)	(59,667)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		3,197	(12)	47,646	6,473	1,430	12,023	88,583	3,176	991	20,307	110,756	44,449
18	Other		(17)	0	(256)	(35)	(8)	(65)	(476)	(17)	(5)	(109)	(595)	(239)
19														
20	Total Adjustments to After-Tax Income		3,180	(12)	47,390	6,438	1,422	11,959	88,106	3,159	986	20,198	110,161	44,210
21														
22	Total Demand-Related Costs		171,600	61,706	851,033	1,011,105	1,485,761	1,528,330	5,302,383	207,573	586,755	757,259	4,470,189	639,198
23	Total Customers		10	2	503	162	106	66	71	22	24	26	27	22
24	Customer Costs ($/customer/month)		$ 1,485.81	$ 2,738.26	$ 141.01	$ 521.67	$ 1,169.98	$ 1,925.27	$ 6,219.60	$ 776.99	$ 2,031.70	$ 2,390.88	$ 13,558.21	$ 2,405.82
25														
26														
27	Incremental Return @ Equalized ROR		21,394	18,683	(256,622)	205,637	380,724	308,908	697,789	29,929	145,690	37,527	76,834	(205,712)
28	Incremental Income Taxes		5,687	4,966	(68,216)	54,663	101,205	82,115	185,488	7,956	38,728	9,976	20,424	(54,683)
29														
30	Total Demand-Related Costs @ Equalized ROR		198,681	85,356	526,195	1,271,405	1,967,689	1,919,353	6,185,660	245,458	771,173	804,762	4,567,447	378,803
31	Customers		10	2	503	162	106	66	71	22	24	26	27	22
32	Dollars/Customer/Month		$ 1,720.29	$ 3,787.74	$ 87.19	$ 655.97	$ 1,549.49	$ 2,417.85	$ 7,255.67	$ 918.80	$ 2,670.26	$ 2,540.86	$ 13,853.20	$ 1,425.74
33														
34														
35	Incremental Return @ Proposed Rates		21,394	13,698	(28,195)	205,637	306,586	308,908	697,789	29,929	126,562	45,377	128,512	58,432
36	Incremental Income Taxes		5,687	3,641	(7,495)	54,663	81,497	82,115	185,488	7,956	33,643	12,062	34,161	15,532
37														
38	Total Demand-Related Costs @ Proposed Rates		198,681	79,046	815,344	1,271,405	1,873,844	1,919,353	6,185,660	245,458	746,960	814,698	4,632,863	713,162
39	Customers		10	2	503	162	106	66	71	22	24	26	27	22
40	Dollars/Customer/Month		$ 1,720.29	$ 3,507.72	$ 135.10	$ 655.97	$ 1,475.59	$ 2,417.85	$ 7,255.67	$ 918.80	$ 2,586.42	$ 2,572.23	$ 14,051.61	$ 2,684.21

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

						General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base		229,601,263	116,507,349	12,360,768	17,315,875	6,877,032		59,792	252,325	0	355	27	15,686,736	5,186,573
2															
3	Return @ Existing Rates		6,001,106	1,295,490	833,062	595,422	223,954		43,111	23,233	14	6,730	9	730,983	220,611
4	O&M Expenses		14,408,104	7,587,483	804,989	1,127,688	447,863		3,894	16,433	0	525	40	909,415	300,684
5	Depreciation Expense		15,970,822	8,095,531	858,890	1,203,196	477,852		4,155	17,533	0	9	1	1,093,485	361,544
6	Taxes, Other		6,855,456	3,488,192	370,077	518,432	205,896		1,790	7,555	0	28	2	465,798	154,009
7															
8	Income Taxes:														
9															
10	State Income Taxes	0.00%	0	0	0	0	0		0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(1,116,947)	(497,858)	(164,137)	(92,128)	(27,684)		(8,479)	(3,511)	0	(1,275)	(26)	(94,112)	(31,155)
12															
13	Total Income Taxes		(1,116,947)	(497,858)	(164,137)	(92,128)	(27,684)		(8,479)	(3,511)	0	(1,275)	(26)	(94,112)	(31,155)
14															
15	Adjustments to After-Tax Income:														
16															
17	Amortization		832,059	370,875	122,272	68,630	20,623		6,316	2,616	0	950	19	70,108	23,209
18	Other		(4,473)	(1,994)	(657)	(369)	(111)		(34)	(14)	0	(5)	(0)	(377)	(125)
19															
20	Total Adjustments to After-Tax Income		827,586	368,881	121,615	68,261	20,512		6,283	2,602	0	945	19	69,731	23,084
21															
22	Total Commodity-Related Costs@Realized Return		42,946,128	20,337,719	2,824,496	3,420,870	1,348,393		50,753	63,843	14	6,962	46	3,175,300	1,028,776
23	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
24	Commodity-Related Costs ($/dth)		$ 0.5010	$ 0.4727	$ 0.6187	$ 0.5349	$ 0.5309		$ 2.2983	$ 0.6851	$ -	$ 0.2673	$ 0.0228	$ 0.5453	$ 0.5344
25															
26															
27	Incremental Return @ Equalized ROR		12,102,724	7,890,998	141,573	769,917	318,293		(38,396)	(3,337)	(14)	(6,702)	(7)	505,901	188,345
28	Incremental Income Taxes		3,217,180	2,097,607	37,633	204,662	84,610		(10,207)	(887)	(4)	(1,782)	(2)	134,480	50,066
29															
30	Total Commodity-Related Costs @ Equalized ROR		58,266,031	30,326,323	3,003,702	4,395,449	1,751,296		2,150	59,619	(4)	(1,522)	37	3,815,680	1,267,188
31	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
32	Commodity-Related Costs ($/dth)		$ 0.0566	$ 0.0587	$ 0.0548	$ 0.0573	$ 0.0575		$ 0.0081	$ 0.0533	$ -	$ (0.0049)	$ 0.0015	$ 0.0546	$ 0.0549
33															
34															
35	Incremental Return @ Proposed Rates		12,102,724	7,642,899	141,573	769,917	318,293		(4,932)	8,806	29	(244)	(60)	505,901	188,345
36	Incremental Income Taxes		3,217,180	2,031,657	37,633	204,662	84,610		(1,311)	2,341	8	(65)	(16)	134,480	50,066
37															
38	Total Commodity-Related Costs @ Proposed Rates		58,266,031	30,012,274	3,003,702	4,395,449	1,751,296		44,509	74,990	51	6,652	(30)	3,815,680	1,267,188
39	Throughput		85,719,338	43,028,890	4,565,121	6,395,158	2,539,849		22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
40	Commodity-Related Costs ($/dth)		$ 0.0566	$ 0.0581	$ 0.0548	$ 0.0573	$ 0.0575		$ 0.1680	$ 0.0671	$ -	$ 0.0213	$ (0.0013)	$ 0.0546	$ 0.0549

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUD
TEST YEAR ENDING 9/30/2023

SUMMARY OF COMMODITY COSTS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base		897,006	209,354	2,330,684	2,367,678	4,393,873	5,445,442	23,357,472	347,181	1,090,334	1,930,359	12,985,048	0
2														
3	Return @ Existing Rates		27,052	3,391	192,859	54,768	75,532	132,325	709,973	13,915	16,939	93,872	577,466	130,396
4	O&M Expenses		52,003	12,137	135,118	137,263	254,728	315,691	1,354,115	20,127	63,210	111,910	752,789	0
5	Depreciation Expense		62,528	14,594	162,466	165,045	306,287	379,589	1,628,194	24,201	76,005	134,561	905,157	0
6	Taxes, Other		26,635	6,216	69,207	70,305	130,470	161,695	693,570	10,309	32,376	57,320	385,574	0
7														
8	Income Taxes:													
9														
10	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	21.00%	(1,854)	7	(27,628)	(3,753)	(829)	(6,972)	(51,365)	(1,842)	(575)	(11,775)	(64,223)	(25,774)
12														
13	Total Income Taxes		(1,854)	7	(27,628)	(3,753)	(829)	(6,972)	(51,365)	(1,842)	(575)	(11,775)	(64,223)	(25,774)
14														
15	Adjustments to After-Tax Income:													
16														
17	Amortization		1,381	(5)	20,581	2,796	618	5,194	38,264	1,372	428	8,772	47,842	19,200
18	Other		(7)	0	(111)	(15)	(3)	(28)	(206)	(7)	(2)	(47)	(257)	(103)
19														
20	Total Adjustments to After-Tax Income		1,373	(5)	20,471	2,781	614	5,166	38,058	1,365	426	8,725	47,585	19,097
21														
22	Total Commodity-Related Costs@Realized Return		167,738	36,340	552,493	426,409	766,802	987,494	4,372,545	68,075	188,381	394,612	2,604,349	123,719
23	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
24	Commodity-Related Costs ($/dth)		$ 0.5038	$ 0.4676	$ 0.6386	$ 0.4852	$ 0.4702	$ 0.4885	$ 0.5043	$ 0.5282	$ 0.4655	$ 0.5507	$ 0.5403	$ 0.1645
25														
26														
27	Incremental Return @ Equalized ROR		43,676	13,117	(9,087)	131,921	270,921	297,043	1,131,740	13,460	69,033	58,335	446,392	(130,396)
28	Incremental Income Taxes		11,610	3,487	(2,416)	35,068	72,017	78,961	300,842	3,578	18,351	15,507	118,661	(34,662)
29														
30	Total Commodity-Related Costs @ Equalized ROR		223,024	52,943	540,990	593,397	1,109,740	1,363,498	5,805,128	85,113	275,765	468,453	3,169,402	(41,339)
31	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
32	Commodity-Related Costs ($/dth)		$ 0.0558	$ 0.0568	$ 0.0521	$ 0.0563	$ 0.0567	$ 0.0562	$ 0.0558	$ 0.0550	$ 0.0568	$ 0.0545	$ 0.0548	$ (0.0046)
33														
34														
35	Incremental Return @ Proposed Rates		43,676	10,963	89,584	131,921	238,896	297,043	1,131,740	13,460	60,771	61,725	468,715	(16,297)
36	Incremental Income Taxes		11,610	2,914	23,814	35,068	63,504	78,961	300,842	3,578	16,154	16,408	124,595	(4,332)
37														
38	Total Commodity-Related Costs @ Proposed Rates		223,024	50,217	665,891	593,397	1,069,202	1,363,498	5,805,128	85,113	265,306	472,745	3,197,659	103,090
39	Throughput		332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
40	Commodity-Related Costs ($/dth)		$ 0.0558	$ 0.0539	$ 0.0641	$ 0.0563	$ 0.0546	$ 0.0562	$ 0.0558	$ 0.0550	$ 0.0546	$ 0.0550	$ 0.0553	$ 0.0114

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

					General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
		Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
1	Rate Base	1,395,348,357	1,028,775,086	86,468,522	81,879,738	24,304,999	932,044	518,211	(3,355)	30,345	30,215	42,937,304	19,145,097
2													
3	Return @ Existing Rates	110,021,823	16,255,952	5,359,364	3,008,148	903,927	276,860	114,656	0	41,639	841	3,072,922	1,017,263
4	O&M Expenses	165,853,615	125,576,833	10,510,292	8,392,590	2,401,122	119,505	90,372	0	2,376	1,214	4,619,475	1,947,487
5	Depreciation Expense	93,602,565	68,111,328	5,868,130	5,512,385	1,613,553	65,546	36,885	0	280	1,817	3,117,351	1,376,253
6	Taxes, Other	42,270,917	30,989,593	2,656,493	2,444,975	711,403	29,685	17,784	0	558	794	1,339,887	605,342
7													
8	Income Taxes:												
9													
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	(6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	0	(7,750)	(156)	(571,943)	(189,337)
12													
13	Total Income Taxes	(6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	0	(7,750)	(156)	(571,943)	(189,337)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	5,056,648	2,253,904	743,081	417,083	125,330	38,387	15,897	0	5,773	117	426,064	141,045
18	Other	(27,186)	(12,118)	(3,995)	(2,242)	(674)	(206)	(85)	0	(31)	(1)	(2,291)	(758)
19													
20	Total Adjustments to After-Tax Income	5,029,462	2,241,786	739,086	414,840	124,657	38,181	15,812	0	5,742	116	423,773	140,286
21													
22	Total Costs @ Realized ROR	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
23													
24													
25	Incremental Return @ Equalized ROR	73,551,493	64,861,935	1,458,593	3,447,988	1,012,497	(203,369)	(73,796)	(265)	(39,246)	1,542	312,642	492,308
26	Incremental Income Taxes	19,551,663	17,241,780	387,727	916,554	269,145	(54,060)	(19,617)	(70)	(10,433)	410	83,107	130,867
27													
28	Total Costs @ Equalized ROR	429,542,055	322,253,591	25,982,181	23,577,593	6,868,063	220,817	160,756	(335)	(6,833)	6,576	12,397,213	5,520,470
29													
30													
31	Incremental Return @ Proposed Rates	73,551,493	63,354,168	1,458,593	3,447,988	1,012,497	(0)	0	0	(0)	1,220	312,642	492,308
32	Incremental Income Taxes	19,551,663	16,840,981	387,727	916,554	269,145	(0)	0	(0)	(0)	324	83,107	130,867
33													
34	Total Costs @ Proposed Rates	429,542,055	320,345,025	25,982,181	23,577,593	6,868,063	478,246	254,168	0	42,846	6,169	12,397,213	5,520,470

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF
TEST YEAR ENDING 9/30/2023

TOTAL COST OF SERVICE

		CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	Rate Base	1,477,008	475,008	3,835,846	6,343,281	10,176,046	11,035,396	41,038,346	1,175,275	3,405,684	4,614,847	24,874,512	1,878,902
2													
3	Return @ Existing Rates	60,527	(233)	902,105	122,547	27,068	227,640	1,677,169	60,134	18,764	384,482	2,096,994	841,561
4	O&M Expenses	142,383	44,463	648,735	713,522	1,115,249	1,157,910	4,115,136	119,097	385,007	436,891	3,163,035	150,922
5	Depreciation Expense	106,591	34,087	266,280	463,693	742,087	801,626	2,969,924	85,204	244,810	330,188	1,748,882	105,665
6	Taxes, Other	45,702	14,924	128,270	198,832	318,030	343,380	1,273,281	37,492	108,764	144,831	798,948	61,948
7													
8	Income Taxes:												
9													
10	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
11	Federal Income Taxes	(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
12													
13	Total Income Taxes	(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
14													
15	Adjustments to After-Tax Income:												
16													
17	Amortization	8,392	(32)	125,078	16,991	3,753	31,563	232,541	8,338	2,602	53,309	290,750	116,683
18	Other	(45)	0	(672)	(91)	(20)	(170)	(1,250)	(45)	(14)	(287)	(1,563)	(627)
19													
20	Total Adjustments to After-Tax Income	8,347	(32)	124,405	16,900	3,733	31,393	231,291	8,293	2,588	53,022	289,187	116,056
21													
22	Total Costs @ Realized ROR	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
23													
24													
25	Incremental Return @ Equalized ROR	55,934	37,687	(599,653)	377,614	775,303	642,490	1,558,663	32,535	249,771	(20,606)	(135,663)	(693,411)
26	Incremental Income Taxes	14,868	10,018	(159,401)	100,378	206,093	170,788	414,328	8,649	66,395	(5,478)	(36,062)	(184,324)
27													
28	Total Costs @ Equalized ROR	423,086	140,956	1,142,839	1,970,677	3,182,524	3,332,858	11,927,632	340,212	1,072,606	1,251,769	7,535,019	241,783
29													
30													
31	Incremental Return @ Proposed Rates	55,934	24,601	0	377,614	580,682	642,490	1,558,663	32,535	199,557	0	0	(0)
32	Incremental Income Taxes	14,868	6,539	0	100,378	154,358	170,788	414,328	8,649	53,047	0	0	(0)
33													
34	Total Costs @ Proposed Rates	423,086	124,392	1,901,892	1,970,677	2,936,168	3,332,858	11,927,632	340,212	1,009,045	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Franchises and Consents	6,045	7.0	PST&D Plant	2,788	2,203	1,054
5	303	Miscellaneous Intangible Plant	0	99.0	-	-	-	-
6								
7		Total Intangible Plant	6,045			2,788	2,203	1,054
8								
9		Production Plant	852,915	4.2	Load Factor	-	466,388	386,527
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.1	Land and land rights	899,920	2.0	Demand	-	899,920	-
16	365.2	Rights-of-way	12,213,306	2.0	Demand	-	12,213,306	-
17	366.1	Structures and imp. - compressor stations	5,147,615	2.0	Demand	-	5,147,615	-
18	366.2	Structures and imp. - meas. & reg. stations	2,350,612	2.0	Demand	-	2,350,612	-
19	367	Mains	250,912,558	2.0	Demand	-	250,912,558	-
20	368	Compressor station equipment	15,340,424	2.0	Demand	-	15,340,424	-
21	369	Measuring and regulating station equip.	27,581,240	2.0	Demand	-	27,581,240	-
22	371	Other Equipment	28,383	2.0	Demand	-	28,383	-
23								
24		Total Transmission Plant	314,474,058			0	314,474,058	0
25								
26		Distribution:						
27								
28	374	Land and land rights	559,591	7.2	Distribution Plant - X	300,194	146,020	113,377
29	374.1	Rights-of-way	2,852,777	7.2	Distribution Plant - X	1,530,379	744,403	577,995
30	375	Structures and improvements	959,697	2.0	Demand	-	959,697	-
31	376	Mains	470,627,460	4.2	Load Factor	-	257,346,833	213,280,627
32	376.1	Mains - Metallic	351,891,285	4.2	Load Factor	-	192,419,941	159,471,344
33	376.2	Mains - Cathodic Protection	28,344,948	4.2	Load Factor	-	15,499,484	12,845,464
34	378	Meas. and reg. sta. equip. - general	30,826,552	2.0	Demand	-	30,826,552	-
35	379	Meas. and reg. sta. equip. - city gate	11,917,425	4.2	Load Factor	-	6,516,644	5,400,781
36	380.1	Services - Plastic	673,574,659	1.0	Customer	673,574,659	-	-
37	380.2	Services - Metallic	3,362,630	1.0	Customer	3,362,630	-	-
38	381	Meters	170,634,636	1.0	Customer	170,634,636	-	-
39	381.1	Meters-AMR	52,496,670	1.0	Customer	52,496,670	-	-
40	382	Meter installations	107,567,938	1.0	Customer	107,567,938	-	-
41	383	House regulators	27,400,128	1.0	Customer	27,400,128	-	-
42	386	Other Property on Customer Premises	224,125	1.0	Customer	224,125	-	-
43	387	Other Equipment	0	1.0	Customer	-	-	-
44								
45		Total Distribution Plant	1,933,240,521			1,037,091,359	504,459,573	391,689,589

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF GROSS PLANT IN SERVICE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
46								
47		General Plant:						
48								
49	389	Land and land rights	4,693,542	7.0	PST&D Plant	2,164,770	1,710,373	818,399
50	390.1	Structures and improvements - owned	54,397,100	7.0	PST&D Plant	25,089,201	19,822,836	9,485,063
51	390.2	Structures and improvements - leasehold	3,183,183	7.0	PST&D Plant	1,468,158	1,159,983	555,042
52	391.1	Office furniture and equipment - computers	6,186,032	12.0	Labor - A&G	3,141,374	2,501,196	543,462
53	391.2	Computers and other electronic equipment	5,279,304	12.0	Labor - A&G	2,680,922	2,134,579	463,803
54	392	Transportation equipment	55,445,676	12.0	Labor - A&G	28,156,273	22,418,332	4,871,071
55	393	Stores equipment	152,032	7.0	PST&D Plant	70,121	55,402	26,509
56	394	Tool, shop and garage equipment	22,474,941	7.0	PST&D Plant	10,365,963	8,190,089	3,918,890
57	395	Laboratory equipment	250,914	7.0	PST&D Plant	115,727	91,436	43,751
58	396	Power operated equipment	18,182,394	7.0	PST&D Plant	8,386,141	6,625,842	3,170,411
59	397	Communication equipment	5,690,022	12.0	Labor - A&G	2,889,492	2,300,645	499,886
60	398	Miscellaneous equipment	343,045	7.0	PST&D Plant	158,220	125,009	59,816
61								
62		Total General Plant	176,278,185			84,686,361	67,135,722	24,456,102
63								
64		Corporate Allocated Plant	90,173,610	7.4	General Plant	43,320,590	34,342,709	12,510,311
65								
66		TOTAL PLANT IN SERVICE	2,515,025,334			1,165,101,098	920,880,653	429,043,583
67								
68		Construction Work in Progress						
69								
70		Intangible Plant	0	99.0	-	-	-	-
71		Transmission Plant	0	2.0	Demand	-	-	-
72		Distribution Plant	0	6.6	Distribution Plant	-	-	-
73		General Plant	0	7.4	General Plant	-	-	-
74		Corporate Allocated	0	7.4	General Plant	-	-	-
75								
76		Total Construction Work in Progress	0			0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	301	Organization	0	99.0	-	-	-	-
4	302	Miscellaneous Intangible Plant	(172)	7.0	PST&D Plant	(79)	(63)	(30)
5	303	Leasehold Improvements	2,907,241	7.2	Distribution Plant - X	1,559,596	758,615	589,030
6								
7		Total Intangible Plant	2,907,069			1,559,517	758,552	589,000
8								
9		Production Plant	710,413	4.2	Load Factor	-	388,465	321,947
10								
11		Storage Plant	0	99.0	-	-	-	-
12								
13		Transmission						
14								
15	365.2	Rights-of-way	4,599,967	2.0	Demand	-	4,599,967	-
16	366.1	Structures and imp. - compressor stations	4,472,303	2.0	Demand	-	4,472,303	-
17	366.2	Structures and imp. - meas. & reg. stations	1,258,962	2.0	Demand	-	1,258,962	-
18	367	Mains	84,661,772	2.0	Demand	-	84,661,772	-
19	368	Compressor station equipment	12,969,051	2.0	Demand	-	12,969,051	-
20	369	Measuring and regulating station equipment	9,011,111	2.0	Demand	-	9,011,111	-
21	371	Other Equipment	0	2.0	Demand	-	-	-
22								
23		Total Transmission Plant	116,973,166			0	116,973,166	0
24								

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
25		Distribution:						
26								
27	374.1	Rights-of-way	749,651	7.2	Distribution Plant - X	402,152	195,614	151,885
28	375	Structures and improvements	639,108	7.2	Distribution Plant - X	342,851	166,769	129,488
29	376	Mains - Metalic	168,391,095	4.2	Load Factor	-	92,079,019	76,312,075
30	376.1	Mains - Plastic	102,182,290	4.2	Load Factor	-	55,874,956	46,307,334
31	376.2	Mains - Cathodic Protection	879,746	4.2	Load Factor	-	481,059	398,686
32	378	Meas. and reg. sta. equip. - general	13,968,889	2.0	Demand	-	13,968,889	-
33	379	Meas. and reg. sta. equip. - city gate	4,756,800	4.2	Load Factor	-	2,601,096	2,155,704
34	380.1	Services - Plastic	212,060,614	1.0	Customer	212,060,614	-	-
35	380.2	Services - Metalic	(17,789,998)	1.0	Customer	(17,789,998)	-	-
36	381	Meters	44,467,803	1.0	Customer	44,467,803	-	-
37	381.1	Meters-AMR	21,030,480	1.0	Customer	21,030,480	-	-
38	382	Meter installations	45,926,735	1.0	Customer	45,926,735	-	-
39	383	House regulators	10,184,046	1.0	Customer	10,184,046	-	-
40	386	Other Property Customer Premise	220,711	1.0	Customer	220,711	-	-
41	387	Other Equipment	(2,638)	1.0	Customer	(2,638)	-	-
42								
43		Total Distribution Plant	607,665,331			316,842,756	165,367,403	125,455,172
44								
45		General Plant:						
46								
47	389	Land	(34,893)	7.0	PST&D Plant	(16,093)	(12,715)	(6,084)
48	390	Structures and improvements - owned	15,682,917	7.0	PST&D Plant	7,233,324	5,715,009	2,734,584
49	391.1	Office furniture and equipment	2,364,812	12.0	Labor - A&G	1,200,892	956,164	207,756
50	391.2	Computers and other electronic equipment	3,477,853	12.0	Labor - A&G	1,766,114	1,406,199	305,540
51	392	Transportation equipment	20,571,419	12.0	Labor - A&G	10,446,522	8,317,635	1,807,262
52	393	Stores equipment	(63,511)	7.0	PST&D Plant	(29,293)	(23,144)	(11,074)
53	394	Tools Shop and Garage Equipment	4,287,759	7.0	PST&D Plant	1,977,614	1,562,501	747,644
54	395	Laboratory equipment	(129,977)	7.0	PST&D Plant	(59,948)	(47,365)	(22,664)
55	396	Power operated equipment	10,052,871	7.0	PST&D Plant	4,636,617	3,663,365	1,752,890
56	397	Communication equipment	3,598	12.0	Labor - A&G	1,827	1,455	316
57	398	Miscellaneous equipment	221,108	7.0	PST&D Plant	101,980	80,574	38,554
58								
59		Total General Plant	56,433,955			27,259,555	21,619,677	7,554,723
60								
61		Corporate Allocated Plant	39,946,820	7.4	General Plant	19,190,978	15,213,786	5,542,056
62								
63		TOTAL ACCUMULATED DEPRECIATION	824,636,754			364,852,806	320,321,050	139,462,898

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF OTHER RATE BASE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Working Capital:						
2							
3	Prepayments	6,739,898	11.0	O&M less A&G	3,714,534	2,497,641	527,723
4	Long Term Prepayments	1,862,099	11.0	O&M less A&G	1,026,252	690,048	145,799
5	Materials and Supplies	22,578,547	11.0	O&M less A&G	12,443,629	8,367,057	1,767,862
6	Gas Storage Inventory & Line Pack	52,500,155	2.0	Demand	-	52,500,155	-
7	Cash Working Capital	-	99.0	-	-	-	-
8	Fort Riley	8,275,102	8.0	Gross Plant	3,833,492	3,029,942	1,411,667
9							
10	Total Working Capital	91,955,801			21,017,907	67,084,843	3,853,051
11							
12	Rate Base Adjustments:						
13							
14	Accumulated Deferred Income Taxes	222,645,288	8.0	Gross Plant	103,141,812	81,521,938	37,981,539
15	Excess Deferred Inc. Tax Liability	145,407,728	8.0	Gross Plant	67,361,033	53,241,278	24,805,417
16	Customer Deposits	13,782,710	1.0	Customer	13,782,710	-	-
17	CIAC - Reimbursables		99.0	-	-	-	-
18	Customer Advances for Construction	5,160,298	6.6	Distribution Plant	2,768,254	1,346,528	1,045,517
19	Other	0	99.0	-	-	-	-
20							
21	Total Rate Base Adjustments	386,996,024			187,053,808	136,109,743	63,832,473
22							
23	TOTAL OTHER RB	(295,040,223)			(166,035,901)	(69,024,900)	(59,979,422)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	751	Production Maps & Records	0	99.0	-	-	-	-
5	753	Field Lines Expenses	0	99.0	-	-	-	-
6	754	Field Compressor Station Expense	0	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
9	757	Purification Expense	0	99.0	-	-	-	-
10	759	Other Expenses	0	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	762	Structures and Improvements	0	99.0	-	-	-	-
14	764	Field Line Maintenance	0	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	769	Other Equipment Maintenance	0	99.0	-	-	-	-
19		Total Production & Gathering	0			0	0	0
20								
21		Other Gas Supply Expenses:						
22		Operation						
23	777	Gas processed by others	7,418	4.2	Load Factor	-	4,056	3,362
24	800	Purchased Gas Expenses	0	99.0	-	-	-	-
25	809.2	Gas Delivery Processing Credit	0	99.0	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	(177,069)	4.2	Load Factor	-	(96,824)	(80,245)
27	811	Gas Used for Production Ext	(7,418)	4.2	Load Factor	-	(4,056)	(3,362)
28	812	Gas Used for Other Utility Ops	(27,109)	4.2	Load Factor	-	(14,824)	(12,285)
29	813	Other Gas Supply Expenses	1,362,980	4.2	Load Factor	-	745,300	617,680
30		Maintenance						
31	769	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
32		Total Other Gas Supply Expenses	1,158,802			0	633,652	525,150
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	0	99.0	-	-	-	-
37	815	Maps & Records	0	99.0	-	-	-	-
38	816	Wells Expense	0	99.0	-	-	-	-
39	817	Lines Expense	0	99.0	-	-	-	-
40	818	Compressor Station Expense	0	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	63,057	2.0	Demand	-	63,057	-
42	820	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
43	821	Purification Expenses	0	99.0	-	-	-	-
44	822	Exploration & Development	0	99.0	-	-	-	-
45	823	Gas Losses	0	99.0	-	-	-	-
46	824	Other Expenses	0	99.0	-	-	-	-
47	825	Storage Well Royalties	0	99.0	-	-	-	-
48	826	Rents	0	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	0	99.0	-	-	-	-
51	831	Structures and Improvements	0	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
53	833	Line Maintenance	0	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	0	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	327	2.0	Demand	-	327	-
57	837	Other Equipment Maintenance	0	99.0	-	-	-	-
58		Total Underground Storage Expense	63,384			0	63,384	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Operation supervision and engineering	144,327	6.4	Transmission Plant	-	144,327	-
63	851	System control and load dispatching	663,327	2.0	Demand	-	663,327	-
64	852	Communication system expense	0	2.0	Demand	-	-	-
65	853	Compressor station labor and expense	638,512	2.0	Demand	-	638,512	-
66	854	Gas for compressor station fuel	114,012	2.0	Demand	-	114,012	-
67	856	Other fuel and power for compressor stations	10,369	2.0	Demand	-	10,369	-
68	857	Mains expenses	3,849,380	2.0	Demand	-	3,849,380	-
69	858	Measuring and regulating station expenses	551,609	2.0	Demand	-	551,609	-
70	859	Transmission and compression of gas by others	0	99.0	-	-	-	-
71	860	Other expenses	246,358	2.0	Demand	-	246,358	-
72		Rents	6,676	2.0	Demand	-	6,676	-
73		Maintenance						
74	861	Maint. Sup., & Eng.	86,674	6.4	Transmission Plant	-	86,674	-
75	862	Structures and Improvements	3,909	2.0	Demand	-	3,909	-
76	863	Mains	369,339	2.0	Demand	-	369,339	-
77	864	Compressor Station Equip Maint	335,463	2.0	Demand	-	335,463	-
78	865	Meas. & Regul. Station Equip Maint	309,132	2.0	Demand	-	309,132	-
79	866	Communication Equipment Maintenance	0	99.0	-	-	-	-
80	867	Other Equipment Maintenance	65	2.0	Demand	-	65	-
81		Total Transmission Expense	7,329,153			0	7,329,153	0
82								
83		Distribution:						
84		Operation						
85	870	Supervision & Eng.	1,972,008	14.2	Distribution O&M - Operations	1,224,306	472,235	275,467
86	871	Load Dispatching	665,611	2.0	Demand	-	665,611	-
87	874	Mains & Services Expense	21,542,778	5.0	Mains & Services	9,545,163	6,560,493	5,437,122
88	875	Meas. & Reg Station Expense - Gen	2,414,535	2.0	Demand	-	2,414,535	-
89	876	Meas. & Reg Station Expense - Ind	179,362	1.0	Customer	179,362	-	-
90	877	Meas. & Reg Station Expense - City Gate	148,465	4.2	Load Factor	-	81,183	67,282
91	878	Meter & House Regulator Expense	13,256,943	1.0	Customer	13,256,943	-	-
92	879	Customer Installations Expense	2,686,095	1.0	Customer	2,686,095	-	-
93	880	Other Expenses	3,262,041	6.6	Distribution Plant	1,749,929	851,197	660,915
94	881	Rents	43,724	6.6	Distribution Plant	23,456	11,409	8,859
95		Maintenance						
96	885	Supervision & Eng.	498,410	14.4	Distribution O&M - Maintenance	71,376	423,999	3,035
97	886	Structure & Improv.	1,814,600	2.0	Demand	-	1,814,600	-
98	887	Mains	10,631,408	2.0	Demand	-	10,631,408	-
99	889	Meas. & Reg Station Expense - Gen	1,425,491	2.0	Demand	-	1,425,491	-
100	890	Meas. & Reg Station Expense - Ind	51,932	1.0	Customer	51,932	-	-
101	891	Meas. & Reg Station Expense - City Gate	221,021	4.2	Load Factor	-	120,858	100,163
102	892	Services	1,896,487	1.0	Customer	1,896,487	-	-
103	893	Meters & House Regulators	407,068	1.0	Customer	407,068	-	-
104	894	Maintenance of Other Equipment	0	2.0	Demand	-	-	-
105		Total Distribution	63,117,981			31,092,119	25,473,019	6,552,843
106								
107		Customer Accounts:						
108		Operation						
109	901	Supervision	39,873	1.0	Customer	39,873	-	-
110	902	Meter Reading Expenses	2,260,227	1.0	Customer	2,260,227	-	-
111	903	Customer Records and Collection Exp.	9,239,547	1.0	Customer	9,239,547	-	-
112	904	Uncollectible Accounts	5,270,164	1.0	Customer	5,270,164	-	-
113	905	Miscellaneous Customer Accounts Exp.	1,038,350	1.0	Customer	1,038,350	-	-
114		Total Customer Accounts	17,848,161			17,848,161	0	0
115								
116		Customer Service and Information:						
117		Operation						
118	907	Supervision	250	1.0	Customer	250	-	-
119	908	Customer Assistance Expenses	265,881	1.0	Customer	265,881	-	-
120	909	Information and Instructional Expenses	114,687	1.0	Customer	114,687	-	-
121	910	Misc. Customer Service and Information	0	99.0	-	-	-	-
122		Total Customer Service and Information	380,817			380,817	0	0
123								

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF O&M EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
124		Sales:						
125		Operation						
126	911	Supervision	0	99.0	-	-	-	-
127	912	Demonstration & Selling Expenses	497,448	1.0	Customer	497,448	-	-
128	913	Advertising Expenses	2,047	1.0	Customer	2,047	-	-
129	916	Miscellaneous Sales Expenses	0	99.0	-	-	-	-
130		Total Sales	499,495			499,495	0	0
131								
132		Administrative & General:						
133		Operation						
134	920	Salaries	11,441,894	12.0	Labor - A&G	5,810,391	4,626,297	1,005,205
135	921	Office Supplies and Expenses	4,004,236	7.0	PST&D Plant	1,846,846	1,459,183	698,207
136	922	Administrative Expense Transfer	(2,432,873)	12.0	Labor - A&G	(1,235,455)	(983,683)	(213,735)
137	923	Outside Services Employed	1,303,346	12.0	Labor - A&G	661,861	526,981	114,503
138	924	Property Insurance	993,942	7.0	PST&D Plant	458,429	362,202	173,311
139	925	Injuries and Damages	2,256,927	7.0	PST&D Plant	1,040,947	822,446	393,534
140	926	Pensions & Benefits	14,510,184	12.0	Labor - A&G	7,368,522	5,866,898	1,274,764
141	927	Franchise Requirements	130	7.0	PST&D Plant	60	47	23
142	928	Regulatory Expense	1,006,594	12.0	Labor - A&G	511,166	406,996	88,432
143	929	Duplicate Charges - Credit	(441,900)	12.0	Labor - A&G	(224,404)	(178,673)	(38,822)
144	930.1	General Advertising Expenses	27,489	7.0	PST&D Plant	12,679	10,017	4,793
145	930.2	Miscellaneous General Expenses	41,389,892	12.0	Labor - A&G	21,018,503	16,735,162	3,636,228
146	931	Rents	881,022	7.4	General Plant	423,254	335,538	122,229
147		Maintenance						
148	932	Maintenance of General Plant	514,939	7.4	General Plant	247,383	196,115	71,440
149		Total A&G	75,455,822			37,940,183	30,185,528	7,330,111
150								
151		Other Utility Plant Related O&M	0	99.0	-	-	-	-
152								
153		TOTAL O&M EXPENSE	165,853,615			87,760,775	63,684,735	14,408,104

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	750	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	751	Production Maps & Records	-	99.0	-	-	-	-
5	753	Field Lines Expenses	-	99.0	-	-	-	-
6	754	Field Compressor Station Expense	-	99.0	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	757	Purification Expense	-	99.0	-	-	-	-
10	759	Other Expenses	-	99.0	-	-	-	-
11		Maintenance						
12	761	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	762	Structures and Improvements	-	99.0	-	-	-	-
14	764	Field Line Maintenance	-	99.0	-	-	-	-
15	765	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	767	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	769	Other Equipment Maintenance	-	99.0	-	-	-	-
19		Total Production & Gathering	-			-	-	-
20								
21		Other Gas Supply Expenses:						
22	800	Wellhead Purchases	-	99.0	-	-	-	-
23	801	Field Line Purchases	-	99.0	-	-	-	-
24	803	Transmission Line Purchases	-	99.0	-	-	-	-
25	804	City Gate Purchases	-	99.0	-	-	-	-
26	805	Other Gas Purchases	-	99.0	-	-	-	-
27	806	Exchange Gas	-	99.0	-	-	-	-
28	807	Purchased Gas Expenses	-	99.0	-	-	-	-
29	808.1	Storage Gas Withdrawal	-	99.0	-	-	-	-
30	810	Company Used Gas	-	99.0	-	-	-	-
31	813	Other Gas Supply Expenses	1,001,405	4.2	Load Factor	-	547,585	453,820
32		Total Other Gas Supply Expenses	1,001,405			0	547,585	453,820
33								
34		Underground Storage:						
35		Operation						
36	814	Op., Sup., & Eng.	-	99.0	-	-	-	-
37	815	Maps & Records	-	99.0	-	-	-	-
38	816	Wells Expense	-	99.0	-	-	-	-
39	817	Lines Expense	-	99.0	-	-	-	-
40	818	Compressor Station Expense	-	99.0	-	-	-	-
41	819	Compressor Station Fuel & Power	-	99.0	-	-	-	-
42	820	Meas. & Regul. Station Expenses	-	99.0	-	-	-	-
43	821	Purification Expenses	-	99.0	-	-	-	-
44	822	Exploration & Development	-	99.0	-	-	-	-
45	823	Gas Losses	-	99.0	-	-	-	-
46	824	Other Expenses	-	99.0	-	-	-	-
47	825	Storage Well Royalties	-	99.0	-	-	-	-
48	826	Rents	-	99.0	-	-	-	-
49		Maintenance						
50	830	Maint. Sup., & Eng.	-	99.0	-	-	-	-
51	831	Structures and Improvements	-	99.0	-	-	-	-
52	832	Reservoirs & Wells Maintenance	-	99.0	-	-	-	-
53	833	Line Maintenance	-	99.0	-	-	-	-
54	834	Compressor Station Equip Maint	-	99.0	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
56	836	Purification Equipment Maintenance	-	99.0	-	-	-	-
57	837	Other Equipment Maintenance	-	99.0	-	-	-	-
58		Total Underground Storage Expense	0			0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
59								
60		Transmission:						
61		Operation						
62	850	Op., Sup., & Eng.	9,151	15.0	Transmission O&M	-	9,151	-
63	851	System Control & Load Dispatching	123,154	15.0	Transmission O&M	-	123,154	-
64	852	Communication Systems Expense	-	99.0	-	-	-	-
65	853	Compressor Station Labor Expense	654,943	15.0	Transmission O&M	-	654,943	-
66	854	Compressor Station Fuel Gas	-	99.0	-	-	-	-
67	856	Mains Expense	480,170	15.0	Transmission O&M	-	480,170	-
68	857	Meas. & Regul. Station Expenses	1,579,957	15.0	Transmission O&M	-	1,579,957	-
69	858	Trans. and Comp. of Gas by Others	-	15.0	Transmission O&M	-	-	-
70	859	Other Expenses	375,419	15.0	Transmission O&M	-	375,419	-
71	860	Rents	-	99.0	-	-	-	-
72		Maintenance						
73	861	Maint. Sup., & Eng.	169,510	15.0	Transmission O&M	-	169,510	-
74	862	Structures and Improvements	77,663	15.0	Transmission O&M	-	77,663	-
75	863	Mains	177	15.0	Transmission O&M	-	177	-
76	864	Compressor Station Equip Maint	111,427	15.0	Transmission O&M	-	111,427	-
77	865	Meas. & Regul. Station Equip Maint	189,212	15.0	Transmission O&M	-	189,212	-
78	866	Communication Equipment Maintenance	-	99.0	-	-	-	-
79	867	Other Equipment Maintenance	-	99.0	-	-	-	-
80		Total Transmission Expense	3,770,783			0	3,770,783	0
81								
82		Distribution:						
83		Operation						
84	870	Supervision & Eng.	532,023	14.2	Distribution O&M - Operations	330,302	127,403	74,318
85	871	Load Dispatching	1,573,598	14.2	Distribution O&M - Operations	976,956	376,828	219,814
86	874	Mains & Services Expense	782,216	14.2	Distribution O&M - Operations	485,633	187,317	109,267
87	875	Meas. & Reg Station Expense - Gen	10,150,799	14.2	Distribution O&M - Operations	6,302,045	2,430,803	1,417,952
88	876	Meas. & Reg Station Expense - Ind	1,547,539	14.2	Distribution O&M - Operations	960,777	370,588	216,174
89	877	Meas. & Reg Station Expense - City Gate	145,509	14.2	Distribution O&M - Operations	90,338	34,845	20,326
90	878	Meter & House Regulator Expense	147,083	14.2	Distribution O&M - Operations	91,315	35,222	20,546
91	879	Customer Installations Expense	10,065,958	14.2	Distribution O&M - Operations	6,249,371	2,410,486	1,406,100
92	880	Other Expenses	2,567,311	14.2	Distribution O&M - Operations	1,593,895	614,792	358,624
93	881	Rents	-	99.0	-	-	-	-
94		Maintenance						
95	885	Supervision & Eng.	1,546,607	14.4	Distribution O&M - Maintenance	221,487	1,315,702	9,418
96	886	Structure & Improv.	428,778	14.4	Distribution O&M - Maintenance	61,405	364,763	2,611
97	887	Mains	6,328,357	14.4	Distribution O&M - Maintenance	906,272	5,383,547	38,538
98	889	Meas. & Reg Station Expense - Gen	1,012,996	14.4	Distribution O&M - Maintenance	145,069	861,758	6,169
99	890	Meas. & Reg Station Expense - Ind	8,651	14.4	Distribution O&M - Maintenance	1,239	7,360	53
100	891	Meas. & Reg Station Expense - City Gate	116,364	14.4	Distribution O&M - Maintenance	16,664	98,991	709
101	892	Services	1,004,892	14.4	Distribution O&M - Maintenance	143,909	854,863	6,119
102	893	Meters & House Regulators	288,481	14.4	Distribution O&M - Maintenance	41,313	245,412	1,757
103	894	Maintenance of Other Equipment	45,962	14.4	Distribution O&M - Maintenance	6,582	39,100	280
104		Total Distribution	38,293,125			18,624,572	15,759,779	3,908,774
105								
106		Customer Accounts:						
107		Operation						
108	901	Supervision	1,092,777	1.0	Customer	1,092,777	-	-
109	902	Meter Reading Expenses	4,061,097	1.0	Customer	4,061,097	-	-
110	903	Customer Records and Collection Exp.	77,731	1.0	Customer	77,731	-	-
111	904	Uncollectible Accounts	-	99.0	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	927,464	1.0	Customer	927,464	-	-
113		Total Customer Accounts	6,159,068			6,159,068	0	0
114								
115		Customer Service and Information:						
116		Operation						
117	907	Supervision	-	1.0	Customer	-	-	-
118	908	Customer Assistance Expenses	1,296	1.0	Customer	1,296	-	-
119	909	Information and Instructional Expenses	-	1.0	Customer	-	-	-
120	910	Misc. Customer Service and Information	-	1.0	Customer	-	-	-
121		Total Customer Service and Information	1,296			1,296	0	0
122								

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF PAYROLL

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
123		Sales:						
124		Operation						
125	911	Supervision	-	99.0	-	-	-	-
126	912	Demonstration & Selling Expenses	432,183	1.0	Customer	432,183	-	-
127	913	Advertising Expenses	-	99.0	-	-	-	-
128	916	Miscellaneous Sales Expenses	-	99.0	-	-	-	-
129		Total Sales	432,183			432,183	0	0
130								
131		Administrative & General:						
132		Operation						
133	920	Salaries	7,808,119	12.0	Labor - A&G	3,965,098	3,157,054	685,967
134	921	Office Supplies and Expenses	-	99.0	-	-	-	-
135	922	Administrative Expense Transfer	-	99.0	-	-	-	-
136	923	Outside Services Employed	-	99.0	-	-	-	-
137	924	Property Insurance	-	99.0	-	-	-	-
138	925	Injuries and Damages	-	99.0	-	-	-	-
139	926	Pensions & Benefits	-	99.0	-	-	-	-
140	927	Franchise Requirements	-	99.0	-	-	-	-
141	928	Regulatory Expense	-	99.0	-	-	-	-
142	929	Duplicate Charges - Credit	-	99.0	-	-	-	-
143	930.1	General Advertising Expenses	-	99.0	-	-	-	-
144	930.2	Miscellaneous General Expenses	-	99.0	-	-	-	-
145	931	Rents	-	99.0	-	-	-	-
146		Maintenance						
147	932	Maintenance of General Plant	-	99.0	-	-	-	-
148		Total A&G	7,808,119			3,965,098	3,157,054	685,967
149								
150		Other Utility Plant Related Payroll	-	8.0	Gross Plant	-	-	-
151								
152		TOTAL O&M EXPENSES - PAYROLL	57,465,979			29,182,217	23,235,201	5,048,561

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant	0	7.0	PST&D Plant	-	-	-
2								
3		Production Plant	11,060	4.2	Load Factor	-	6,048	5,012
4								
5		Storage Plant	0	99.0	-	-	-	-
6								
7		Transmission:						
8								
9	365.1	Land and land rights	0	99.0	-	-	-	-
10	365.2	Rights-of-way	0	99.0	-	-	-	-
11	366.1	Structures and imp. - compressor stations	0	99.0	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	0	99.0	-	-	-	-
13	367	Mains	0	99.0	-	-	-	-
14	368	Compressor station equipment	0	99.0	-	-	-	-
15	369	Measuring and regulating station equip.	8,280,418	6.4	Transmission Plant	-	8,280,418	-
16								
17		Total Transmission Plant	8,280,418			0	8,280,418	0
18								
19		Distribution:						
20								
21	374.1	Land & Land rights	0	99.0	-	-	-	-
22	374.2	Rights of way	0	99.0	-	-	-	-
23	375	Structures	0	99.0	-	-	-	-
24	376	Mains	0	99.0	-	-	-	-
25	376.1	Mains - Metallic	0	99.0	-	-	-	-
26	378	M&R station equipment - general	0	99.0	-	-	-	-
27	379	M&R station equipment - city gate	0	99.0	-	-	-	-
28	380.1	Services	0	99.0	-	-	-	-
29	380.2	Services-Metallic	0	99.0	-	-	-	-
30	381	Meters	0	99.0	-	-	-	-
31	382	Meter installations	0	99.0	-	-	-	-
32	383	House regulators	0	99.0	-	-	-	-
33	386	Other Property on Customer Premises	0	99.0	-	-	-	-
34	387	Other equipment	76,203,396	6.6	Distribution Plant	40,879,488	19,884,506	15,439,402
35								
36		Total Distribution Plant	76,203,396			40,879,488	19,884,506	15,439,402

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF DEPRECIATION EXPENSE

	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
37								
38		General Plant:						
39								
40	389	Land & Land rights	0	99.0	-	-	-	-
41	390	Structures	0	99.0	-	-	-	-
42	390.1	Leasehold Improvements (1)	0	99.0	-	-	-	-
43	391.1	Office furniture and equipment	0	99.0	-	-	-	-
44	391.2	Computers and other electronic equipment	0	99.0	-	-	-	-
45	392	Transportation equipment	0	99.0	-	-	-	-
46	393	Stores equipment	0	99.0	-	-	-	-
47	394	Tools, shop and garage equipment	0	99.0	-	-	-	-
48	395	Laboratory equipment	0	99.0	-	-	-	-
49	396	Power operated equipment	0	99.0	-	-	-	-
50	397	Communications equipment	0	99.0	-	-	-	-
51	398	Miscellaneous equipment	3,794,324	7.4	General Plant	1,822,843	1,445,072	526,409
52								
53		Total General Plant	3,794,324			1,822,843	1,445,072	526,409
54								
55		Corporate Allocated	0	7.4	General Plant	-	-	-
56								
57		TOTAL DEPRECIATION EXPENSE	88,289,196			42,702,331	29,616,043	15,970,822
58								
59		Amortization Expense:						
60								
61		Intangible Plant	0	99.0	-	-	-	-
62		Distribution Plant	0	99.0	-	-	-	-
63		General Plant	0	99.0	-	-	-	-
64		Amortization	21,658	2.0	Demand	-	21,658	-
65		Regulatory Debit	(2,616,452)	2.0	Demand	-	(2,616,452)	-
66		Corporate Allocated	7,908,162	2.0	Demand	-	7,908,162	-
67								
68		Total Amortization Expense	5,313,368			0	5,313,368	0
69								
70		TOTAL DEP. AND AMORT. EXPENSE	93,602,565			42,702,331	34,929,411	15,970,822

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Taxes Other Than Income:						
2							
3	Payroll	$4,114,944	12.0	Labor - A&G	2,089,640	1,663,794	361,510
4	Real Estate and Personal Property	$36,353,632	8.0	Gross Plant	16,841,046	13,310,942	6,201,644
5	Other	$1,802,341	19.0	Other Taxes	843,112	666,927	292,302
6							
7	Total Taxes, Other	42,270,917			19,773,797	15,641,663	6,855,456
8							
9	Adjustments to Pre-Tax Income:						
10							
11	Interest on Long-Term Debt	30,682,964	9.0	Net Plant	14,525,648	10,901,013	5,256,303
12	Other	-	99.0	-	-	-	-
13							
14	Total Adjustments to Pre-Tax Income	30,682,964			14,525,648	10,901,013	5,256,303
15							
16	Income Taxes:						
17							
18	State Income Taxes	-	99.0	-	-	-	-
19	Federal Income Taxes	(6,787,988)	18.0	Income Before Taxes	(3,085,270)	(2,585,771)	(1,116,947)
20							
21	Total Income Taxes	(6,787,988)			(3,085,270)	(2,585,771)	(1,116,947)
22							
23	Adjustments to After-Tax Income:						
24							
25	Deferred Income Tax	5,056,648	18.0	Income Before Taxes	2,298,343	1,926,246	832,059
26	Investment Tax Credit	(27,186)	18.0	Income Before Taxes	(12,357)	(10,356)	(4,473)
27							
28	Total Adjustments to After-Tax Income	5,029,462			2,285,986	1,915,890	827,586

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

SUMMARY OF CLASSIFICATION

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Operating Revenues	336,438,899			166,014,079	127,478,692	42,946,128
2							
3	Operating Expenses:						
4							
5	Operating & Maintenance	165,853,615			87,760,775	63,684,735	14,408,104
6	Depreciation & Amortization	93,602,565			42,702,331	34,929,411	15,970,822
7	Taxes Other Than Income	42,270,917			19,773,797	15,641,663	6,855,456
8							
9	Total Operating Expenses	301,727,096			150,236,904	114,255,809	37,234,383
10							
11	Income Before Taxes	34,711,803			15,777,175	13,222,883	5,711,745
12							
13	Income Taxes:						
14							
15	State Income Taxes	0			0	0	0
16	Federal Income Taxes	(6,787,988)			(3,085,270)	(2,585,771)	(1,116,947)
17	Adjustments	5,029,462			2,285,986	1,915,890	827,586
18							
19	Total Income Taxes	(1,758,527)			(799,284)	(669,881)	(289,361)
20							
21	Operating Income	36,470,329			16,576,459	13,892,764	6,001,106
22							
23	Total Rate Base	1,395,348,357			634,212,390	531,534,703	229,601,263
24							
25	Rate of Return	2.6137%			2.6137%	2.6137%	2.6137%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1,691,445,672	0	1,691,445,672	0
4.0	Mains	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1	0.00	0.55	0.45
4.2	Load Factor	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	1,527,800,982	676,937,289	465,266,257	385,597,436
5.0	Mains & Services	%	100.0000%	44.3079%	30.4533%	25.2387%
	Internally Generated	Values	57,465,979	29,182,217	23,235,201	5,048,561
6.0	Functionalized Payroll	%	100.0000%	50.7817%	40.4330%	8.7853%
	Internally Generated	Values	852,915	0	466,388	386,527
6.2	Production Plant	%	100.0000%	0.0000%	54.6816%	45.3184%
	Internally Generated	Values	314,474,058	0	314,474,058	0
6.4	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	1,933,240,521	1,037,091,359	504,459,573	391,689,589
6.6	Distribution Plant	%	100.0000%	53.6452%	26.0940%	20.2608%
	Internally Generated	Values	0	0	0	0
6.8	Storage Plant	%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Values	2,248,567,494	1,037,091,359	819,400,019	392,076,116
7.0	PST&D Plant	%	100.0000%	46.1223%	36.4410%	17.4367%
	Internally Generated	Values	1,929,828,153	1,035,260,786	503,569,150	390,998,217
7.2	Distribution Plant - X	%	100.0000%	53.6452%	26.0940%	20.2608%
	Internally Generated	Values	176,278,185	84,686,361	67,135,722	24,456,102
7.4	General Plant	%	100.0000%	48.0413%	38.0851%	13.8736%
	Internally Generated	Values	2,515,025,334	1,165,101,098	920,880,653	429,043,583
8.0	Gross Plant	%	100.0000%	46.3256%	36.6152%	17.0592%
	Internally Generated	Values	1,690,388,580	800,248,291	600,559,604	289,580,685
9.0	Net Plant	%	100.0000%	47.3411%	35.5279%	17.1310%
	Internally Generated	Values	1,395,348,357	634,212,390	531,534,703	229,601,263
10.0	Rate Base	%	100.0000%	45.4519%	38.0933%	16.4548%
	Internally Generated	Values	90,397,793	49,820,592	33,499,208	7,077,993
11.0	O&M less A&G	%	100.0000%	55.1126%	37.0576%	7.8298%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

CLASSIFICATION FACTORS

				Total Company	Customer	Demand	Commodity
	Internally Generated	Values		49,657,859	25,217,119	20,078,146	4,362,594
12.0	Labor - A&G	%		100.0000%	50.7817%	40.4330%	8.7853%
	Internally Generated	Values		36,214,495	18,072,784	14,316,674	3,825,038
13.0	Distribution Labor	%		100.0000%	49.9048%	39.5330%	10.5622%
	Internally Generated	Values		57,385,522	28,046,507	23,725,589	5,613,426
14.0	Distribution O&M	%		100.0000%	48.8738%	41.3442%	9.7820%
	Internally Generated	Values		44,199,555	27,440,948	10,584,429	6,174,178
14.2	Distribution O&M - Operations	%		100.0000%	62.0842%	23.9469%	13.9689%
	Internally Generated	Values		16,448,008	2,355,488	13,992,357	100,163
14.4	Distribution O&M - Maintenance	%		100.0000%	14.3208%	85.0702%	0.6090%
	Internally Generated	Values		7,329,153	0	7,329,153	0
15.0	Transmission O&M	%		100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values		6,224,570	0	6,224,570	0
15.2	Transmission O&M - Operations	%		100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values		1,104,583	0	1,104,583	0
15.4	Transmission O&M - Maintenance	%		100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values		3,592,123	0	3,592,123	0
16.0	Transmission Labor	%		100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values		36,470,329	16,576,459	13,892,764	6,001,106
17.0	Net Income	%		100.0000%	45.4519%	38.0933%	16.4548%
	Internally Generated	Values		34,711,803	15,777,175	13,222,883	5,711,745
18.0	Income Before Taxes	%		100.0000%	45.4519%	38.0933%	16.4548%
	Internally Generated	Values		40,468,576	18,930,685	14,974,736	6,563,155
19.0	Other Taxes	%		100.0000%	46.7787%	37.0034%	16.2179%
		Values		0	0	0	0
99.0	-	%		0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	2,788	2,481	164	78	7	4	1	-	0	0	31	11
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			2,788	2,481	164	78	7	4	1	0	0	0	31	11
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	300,194	267,164	17,679	8,418	713	388	105	-	8	13	3,391	1,168
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	1,530,379	1,361,994	90,126	42,914	3,634	1,976	533	-	42	69	17,289	5,956
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	-	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic	30.0	Services Cost	3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	-	54	51	20,945	7,717
38	381	Meters	31.0	Meter Cost	170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	-	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	-	881	-	73,154	35,255
40	382	Meter installations	31.2	Meter Installations	107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	-	1,481	1,645	552,399	195,100
41	383	House regulators	32.0	Regulator Cost	27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	-	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises	4.0	Retail Customers	224,125	204,730	12,809	4,145	231	258	62	-	-	-	1,134	404
43	387	Other Equipment	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	2,164,770	1,926,584	127,487	60,704	5,141	2,795	755	-	59	97	24,456	8,425
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	25,089,201	22,328,675	1,477,543	703,542	59,578	32,396	8,746	-	684	1,125	283,445	97,649
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	1,468,158	1,306,619	86,462	41,170	3,486	1,896	512	-	40	66	16,587	5,714
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	3,141,374	2,847,610	191,828	63,621	3,652	3,617	849	-	43	39	17,802	6,370
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	2,680,922	2,430,217	163,710	54,296	3,117	3,087	725	-	36	33	15,193	5,436
54	392	Transportation equipment	43.2	Labor - A&G - Customer	28,156,273	25,523,256	1,719,362	570,242	32,737	32,417	7,613	-	382	352	159,561	57,097
55	393	Stores equipment	64.2	PST&D Plant - Customer	70,121	62,405	4,130	1,966	167	91	24	-	2	3	792	273
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	10,365,963	9,225,412	610,468	290,678	24,616	13,385	3,613	-	283	465	117,109	40,345
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	115,727	102,994	6,815	3,245	275	149	40	-	3	5	1,307	450
58	396	Power operated equipment	64.2	PST&D Plant - Customer	8,386,141	7,463,427	493,873	235,161	19,914	10,828	2,923	-	229	376	94,742	32,640
59	397	Communication equipment	43.2	Labor - A&G - Customer	2,889,492	2,619,283	176,447	58,520	3,360	3,327	781	-	39	36	16,375	5,859
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	158,220	140,812	9,318	4,437	376	204	55	-	4	7	1,787	616
61																
62		Total General Plant			84,686,361	75,977,293	5,067,442	2,087,582	156,419	104,192	26,637	0	1,804	2,604	749,157	260,875
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	43,320,590	38,865,540	2,592,207	1,067,885	80,015	53,298	13,626	-	923	1,332	383,225	133,449
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			1,165,101,098	1,037,827,127	68,735,770	32,237,267	2,699,175	1,496,619	401,773	0	31,003	50,433	12,848,955	4,430,780
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.2	PST&D Plant - Customer	0	0	3	2	1	1	1	0	0	0	1	0
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			0	0	3	2	1	1	1	0	0	0	1	0
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.2	Distribution Plant Less - Customer	12	3	338	201	155	98	124	30	38	39	67	42
29	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	60	13	1,721	1,027	791	498	634	154	193	198	341	214
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
32	376.1	Mains - Metallic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
33	376.2	Mains - Cathodic Protection	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	380.1	Services - Plastic	30.0	Services Cost	11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic	30.0	Services Cost	59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters	31.0	Meter Cost	25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR	31.8	Meter Cost - AMR	-	-	22,916	881	-	-	-	-	-	-	-	-
40	382	Meter installations	31.2	Meter Installations	1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators	32.0	Regulator Cost	1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises	4.0	Retail Customers	3	1	174	56	37	23	25	8	8	9	10	-
43	387	Other Equipment	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights	64.2	PST&D Plant - Customer	85	19	2,435	1,453	1,119	704	896	218	273	280	483	303
50	390.1	Structures and improvements - owned	64.2	PST&D Plant - Customer	981	220	28,221	16,838	12,972	8,161	10,389	2,531	3,160	3,244	5,594	3,507
51	390.2	Structures and improvements - leasehold	64.2	PST&D Plant - Customer	57	13	1,651	985	759	478	608	148	185	190	327	205
52	391.1	Office furniture and equipment - computers	43.2	Labor - A&G - Customer	53	12	2,445	925	657	426	512	138	155	172	272	174
53	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	45	10	2,087	790	560	364	437	118	132	147	232	149
54	392	Transportation equipment	43.2	Labor - A&G - Customer	472	109	21,914	8,293	5,886	3,822	4,592	1,238	1,390	1,539	2,438	1,563
55	393	Stores equipment	64.2	PST&D Plant - Customer	3	1	79	47	36	23	29	7	9	9	16	10
56	394	Tool, shop and garage equipment	64.2	PST&D Plant - Customer	405	91	11,660	6,957	5,360	3,372	4,293	1,046	1,306	1,340	2,311	1,449
57	395	Laboratory equipment	64.2	PST&D Plant - Customer	5	1	130	78	60	38	48	12	15	15	26	16
58	396	Power operated equipment	64.2	PST&D Plant - Customer	328	74	9,433	5,628	4,336	2,728	3,473	846	1,056	1,084	1,870	1,172
59	397	Communication equipment	43.2	Labor - A&G - Customer	48	11	2,249	851	604	392	471	127	143	158	250	160
60	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	6	1	178	106	82	51	66	16	20	20	35	22
61																
62		Total General Plant			2,487	563	82,482	42,951	32,431	20,559	25,815	6,444	7,842	8,198	13,853	8,730
63																
64		Corporate Allocated Plant	51.2	General Plant - Customer	1,272	288	42,193	21,971	16,590	10,517	13,205	3,296	4,012	4,193	7,086	4,466
65																
66		TOTAL PLANT IN SERVICE - CUSTOMER			44,303	9,951	1,291,236	760,952	585,240	368,411	468,482	114,350	142,475	146,475	252,162	158,158
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	2,203	1,400	158	198	65	0	0	-	0	0	91	54
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			2,203	1,400	158	198	65	0	0	0	0	0	91	54
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	466,388	355,880	41,153	51,097	17,804	166	63	-	209	17	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	899,920	639,275	70,007	88,676	26,981	-	128	-	-	-	-	25,115
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	12,213,306	8,675,955	950,103	1,203,464	366,176	-	1,736	-	-	-	-	340,843
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	5,147,615	3,656,706	400,446	507,231	154,334	-	731	-	-	-	-	143,657
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	2,350,612	1,669,802	182,860	231,622	70,475	-	334	-	-	-	-	65,600
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	-	35,655	-	-	-	-	7,002,343
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	15,340,424	10,897,362	1,193,369	1,511,601	459,932	-	2,180	-	-	-	-	428,113
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	27,581,240	19,592,859	2,145,612	2,717,775	826,932	-	3,919	-	-	-	-	769,723
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	28,383	20,162	2,208	2,797	851	-	4	-	-	-	-	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	146,020	85,928	9,936	12,337	4,299	40	15	-	-	-	9,744	3,290
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	744,403	438,058	50,655	62,896	21,916	204	77	-	-	-	49,675	16,770
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	959,697	564,752	65,306	81,086	28,254	263	99	-	-	-	64,042	21,620
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	257,346,833	151,440,666	17,512,038	21,743,615	7,576,478	70,529	26,632	-	-	-	17,173,206	5,797,565
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	192,419,941	113,233,194	13,093,868	16,257,846	5,664,983	52,735	19,913	-	-	-	12,840,521	4,334,878
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	15,499,484	9,120,968	1,054,715	1,309,574	456,316	4,248	1,604	-	-	-	1,034,308	349,176
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	-	-	-	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	6,516,644	3,834,844	443,447	550,601	191,855	1,786	674	-	-	-	434,867	146,808
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			504,459,573	296,858,885	34,327,663	42,622,536	14,851,657	138,254	52,205	0	0	0	33,663,474	11,364,575
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	1,710,373	1,086,689	122,804	153,756	50,718	289	202	-	0	0	70,267	42,041
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	19,822,836	12,594,478	1,423,270	1,781,999	587,813	3,349	2,346	-	5	0	814,383	487,243
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	1,159,983	736,998	83,286	104,278	34,397	196	137	-	0	0	47,656	28,512
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	2,501,196	1,501,241	171,554	213,922	72,496	571	2,085	-	31	2	128,846	56,846
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	2,134,579	1,281,194	146,408	182,566	61,869	487	1,779	-	26	2	109,960	48,514
54	392	Transportation equipment	43.1	Labor - A&G - Demand	22,418,332	13,455,693	1,537,643	1,917,394	649,780	5,118	18,689	-	274	22	1,154,848	509,513
55	393	Stores equipment	64.1	PST&D Plant - Demand	55,402	35,200	3,978	4,980	1,643	9	7	-	0	0	2,276	1,362
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	8,190,089	5,203,589	588,044	736,258	242,863	1,384	969	-	2	0	336,474	201,311
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	91,436	58,094	6,565	8,220	2,711	15	11	-	0	0	3,756	2,247
58	396	Power operated equipment	64.1	PST&D Plant - Demand	6,625,842	4,209,742	475,732	595,638	196,478	1,119	784	-	2	0	272,210	162,862
59	397	Communication equipment	43.1	Labor - A&G - Demand	2,300,645	1,380,869	157,798	196,769	66,683	525	1,918	-	28	2	118,514	52,288
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	125,009	79,425	8,976	11,238	3,707	21	15	-	0	0	5,136	3,073
61																
62		Total General Plant			67,135,722	41,623,210	4,726,058	5,907,020	1,971,159	13,084	28,941	0	369	30	3,064,327	1,595,813
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	34,342,709	21,292,000	2,417,575	3,021,686	1,008,330	6,693	14,805	-	189	15	1,567,530	816,325
65																
66		TOTAL PLANT IN SERVICE - DEMAND			920,880,653	583,524,012	65,976,316	82,589,896	27,277,482	158,198	140,701	0	766	63	38,295,421	22,552,952
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.1	PST&D Plant - Demand	2	1	3	16	24	24	78	4	10	12	53	9
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			2	1	3	16	24	24	78	4	10	12	53	9
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	11.2	Peak Day Demand for Transmission Allocation	-	601	1,643	-	-	-	-	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	8,161	22,297	-	-	-	-	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	3,440	9,397	-	-	-	-	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	1,571	4,291	-	-	-	-	4,638	11,837	15,885	66,436	25,260
19	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	167,653	458,065	-	-	-	-	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	10,250	28,005	-	-	-	-	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.	11.2	Peak Day Demand for Transmission Allocation	-	18,429	50,352	-	-	-	-	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	19	52	-	-	-	-	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights	50.1	Distribution Plant Less - Demand	267	71	194	1,704	2,610	2,575	8,346	212	655	698	3,097	-
29	374.1	Rights-of-way	50.1	Distribution Plant Less - Demand	1,362	362	990	8,689	13,307	13,125	42,550	1,078	3,340	3,558	15,790	-
30	375	Structures and improvements	10.0	Monthly CP Demand - Retail Customers	1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	-
31	376	Mains	10.0	Monthly CP Demand - Retail Customers	471,001	125,227	342,148	3,003,731	4,600,445	4,537,456	14,709,859	372,821	1,154,555	1,230,184	5,458,675	-
32	376.1	Mains - Metallic	10.0	Monthly CP Demand - Retail Customers	352,171	93,633	255,826	2,245,910	3,439,784	3,392,686	10,998,659	278,761	863,268	919,817	4,081,488	-
33	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	28,367	7,542	20,607	180,909	277,076	273,282	885,945	22,454	69,537	74,092	328,765	-
34	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	-
35	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	11,927	3,171	8,664	76,062	116,494	114,899	372,489	9,441	29,236	31,151	138,227	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			923,272	245,474	670,689	5,888,010	9,017,942	8,894,468	28,834,740	730,816	2,263,195	2,411,446	10,700,272	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.1	PST&D Plant - Demand	1,927	951	2,598	12,290	18,824	18,566	60,188	2,821	8,030	9,469	40,888	7,054
50	390.1	Structures and improvements - owned	64.1	PST&D Plant - Demand	22,336	11,022	30,114	142,442	218,161	215,174	697,567	32,691	93,062	109,748	473,880	81,755
51	390.2	Structures and improvements - leasehold	64.1	PST&D Plant - Demand	1,307	645	1,762	8,335	12,766	12,591	40,820	1,913	5,446	6,422	27,730	4,784
52	391.1	Office furniture and equipment - computers	43.1	Labor - A&G - Demand	3,583	1,236	18,454	22,125	33,887	33,423	110,715	3,673	12,465	12,374	96,619	5,048
53	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	3,058	1,055	15,749	18,882	28,920	28,524	94,486	3,135	10,638	10,560	82,457	4,308
54	392	Transportation equipment	43.1	Labor - A&G - Demand	32,119	11,081	165,405	198,310	303,727	299,568	992,340	32,922	111,728	110,911	866,000	45,245
55	393	Stores equipment	64.1	PST&D Plant - Demand	62	31	84	398	610	601	1,950	91	260	307	1,324	228
56	394	Tool, shop and garage equipment	64.1	PST&D Plant - Demand	9,228	4,554	12,442	58,852	90,136	88,902	288,210	13,507	38,450	45,344	195,790	33,778
57	395	Laboratory equipment	64.1	PST&D Plant - Demand	103	51	139	657	1,006	993	3,218	151	429	506	2,186	377
58	396	Power operated equipment	64.1	PST&D Plant - Demand	7,466	3,684	10,066	47,612	72,921	71,923	233,164	10,927	31,106	36,684	158,396	27,327
59	397	Communication equipment	43.1	Labor - A&G - Demand	3,296	1,137	16,974	20,351	31,169	30,743	101,837	3,379	11,466	11,382	88,872	4,643
60	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	141	70	190	898	1,376	1,357	4,399	206	587	692	2,988	516
61																
62		Total General Plant			84,627	35,516	273,978	531,154	813,503	802,364	2,628,893	105,414	323,668	354,401	2,037,131	215,063
63																
64		Corporate Allocated Plant	51.1	General Plant - Demand	43,290	18,168	140,151	271,707	416,140	410,443	1,344,788	53,924	165,570	181,291	1,042,077	110,014
65																
66		TOTAL PLANT IN SERVICE - DEMAND			1,051,191	509,283	1,658,924	6,690,887	10,247,609	10,107,299	32,808,499	1,510,653	4,336,080	5,072,275	22,667,636	3,704,512
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	1,054	534	57	79	32	0	1	-	0	0	72	24
5	303	Miscellaneous Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			1,054	534	57	79	32	0	1	0	0	0	72	24
8																
9		Production Plant	20.0	MCF - Sales Customers	386,527	293,474	31,136	43,617	17,323	151	636	-	178	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	113,377	57,435	6,094	8,536	3,390	29	124	-	-	-	7,772	2,570
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	577,995	292,803	31,065	43,518	17,283	150	634	-	-	-	39,623	13,101
30	375	Structures and improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	23.0	MCF - Retail Customers	213,280,627	108,044,505	11,462,909	16,058,087	6,377,499	55,449	233,997	-	-	-	14,620,846	4,834,153
32	376.1	Mains - Metallic	23.0	MCF - Retail Customers	159,471,344	80,785,596	8,570,893	12,006,738	4,768,499	41,459	174,961	-	-	-	10,932,104	3,614,529
33	376.2	Mains - Cathodic Protection	23.0	MCF - Retail Customers	12,845,464	6,507,304	690,388	967,146	384,104	3,340	14,093	-	-	-	880,584	291,151
34	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	5,400,781	2,735,948	290,269	406,630	161,494	1,404	5,925	-	-	-	370,235	122,412
36	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			391,689,589	198,423,591	21,051,617	29,490,655	11,712,269	101,831	429,735	0	0	0	26,851,165	8,877,916
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	818,399	414,792	44,007	61,648	24,484	213	898	-	0	0	56,048	18,531
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	9,485,063	4,807,342	510,032	714,490	283,761	2,467	10,411	-	4	0	649,580	214,774
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	555,042	281,314	29,846	41,810	16,605	144	609	-	0	0	38,012	12,568
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	543,462	289,593	30,724	43,041	17,094	149	627	-	26	2	33,380	11,037
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	463,803	247,146	26,221	36,732	14,588	127	535	-	22	2	28,487	9,419
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	4,871,071	2,595,639	275,383	385,776	153,212	1,332	5,621	-	233	18	299,186	98,921
55	393	Stores equipment	64.3	PST&D Plant - Commodity	26,509	13,436	1,425	1,997	793	7	29	-	0	0	1,815	600
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	3,918,890	1,986,222	210,727	295,202	117,240	1,019	4,302	-	2	0	268,383	88,737
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	43,751	22,175	2,353	3,296	1,309	11	48	-	0	0	2,996	991
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	3,170,411	1,606,868	170,480	238,820	94,848	825	3,480	-	1	0	217,124	71,789
59	397	Communication equipment	43.3	Labor - A&G - Commodity	499,886	266,373	28,261	39,590	15,723	137	577	-	24	2	30,703	10,152
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	59,816	30,317	3,216	4,506	1,789	16	66	-	0	0	4,096	1,354
61																
62		Total General Plant			24,456,102	12,561,216	1,332,674	1,866,907	741,446	6,446	27,204	0	313	24	1,629,813	538,872
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	12,510,311	6,425,583	681,718	955,001	379,280	3,298	13,916	-	160	12	833,717	275,655
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			429,043,583	217,704,397	23,097,201	32,356,260	12,850,349	111,726	471,492	0	651	50	29,314,767	9,692,468
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Franchises and Consents	64.3	PST&D Plant - Commodity	4	1	11	11	20	25	107	2	5	9	60	-
5	303	Miscellaneous Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant			4	1	11	11	20	25	107	2	5	9	60	0
8																
9		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23																
24		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
25																
26		Distribution:														
27																
28	374	Land and land rights	50.3	Distribution Plant Less - Commodity	444	104	1,155	1,173	2,177	2,698	11,573	172	540	956	6,434	-
29	374.1	Rights-of-way	50.3	Distribution Plant Less - Commodity	2,266	529	5,887	5,980	11,098	13,755	58,998	877	2,754	4,876	32,799	-
30	375	Structures and improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	376	Mains	23.0	MCF - Retail Customers	836,056	195,129	2,172,318	2,206,798	4,095,316	5,075,433	21,770,367	323,590	1,016,247	1,799,194	12,102,734	-
32	376.1	Mains - Metallic	23.0	MCF - Retail Customers	625,125	145,899	1,624,256	1,650,037	3,062,095	3,794,935	16,277,849	241,951	759,855	1,345,269	9,049,295	-
33	376.2	Mains - Cathodic Protection	23.0	MCF - Retail Customers	50,354	11,752	130,834	132,911	246,653	305,683	1,311,186	19,489	61,207	108,362	728,923	-
34	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	21,171	4,941	55,008	55,881	103,703	128,522	551,278	8,194	25,734	45,560	306,470	-
36	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.2	Services - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44																
45		Total Distribution Plant			1,535,415	358,353	3,989,459	4,052,781	7,521,042	9,321,025	39,981,251	594,273	1,866,336	3,304,217	22,226,655	0
46																
47		General Plant:														
48																
49	389	Land and land rights	64.3	PST&D Plant - Commodity	3,205	748	8,327	8,460	15,699	19,456	83,455	1,240	3,896	6,897	46,395	-
50	390.1	Structures and improvements - owned	64.3	PST&D Plant - Commodity	37,145	8,669	96,513	98,044	181,948	225,493	967,222	14,377	45,150	79,935	537,705	-
51	390.2	Structures and improvements - leasehold	64.3	PST&D Plant - Commodity	2,174	507	5,648	5,737	10,647	13,195	56,599	841	2,642	4,678	31,465	-
52	391.1	Office furniture and equipment - computers	43.3	Labor - A&G - Commodity	1,909	445	4,959	5,038	9,350	11,587	49,703	739	2,320	4,108	27,631	-
53	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	1,629	380	4,233	4,300	7,979	9,889	42,417	630	1,980	3,506	23,581	-
54	392	Transportation equipment	43.3	Labor - A&G - Commodity	17,108	3,993	44,452	45,158	83,802	103,858	445,487	6,622	20,795	36,817	247,658	-
55	393	Stores equipment	64.3	PST&D Plant - Commodity	104	24	270	274	509	630	2,703	40	126	223	1,503	-
56	394	Tool, shop and garage equipment	64.3	PST&D Plant - Commodity	15,347	3,582	39,876	40,508	75,175	93,166	399,622	5,940	18,654	33,026	222,160	-
57	395	Laboratory equipment	64.3	PST&D Plant - Commodity	171	40	445	452	839	1,040	4,461	66	208	369	2,480	-
58	396	Power operated equipment	64.3	PST&D Plant - Commodity	12,416	2,898	32,260	32,772	60,817	75,372	323,297	4,805	15,092	26,719	179,729	-
59	397	Communication equipment	43.3	Labor - A&G - Commodity	1,756	410	4,562	4,634	8,600	10,658	45,717	680	2,134	3,778	25,415	-
60	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	234	55	609	618	1,147	1,422	6,100	91	285	504	3,391	-
61																
62		Total General Plant			93,197	21,751	242,152	245,996	456,512	565,768	2,426,783	36,071	113,283	200,559	1,349,114	0
63																
64		Corporate Allocated Plant	51.3	General Plant - Commodity	47,674	11,127	123,871	125,837	233,525	289,414	1,241,400	18,452	57,949	102,594	690,128	-
65																
66		TOTAL PLANT IN SERVICE - COMMODITY			1,676,290	391,232	4,355,493	4,424,625	8,211,100	10,176,232	43,649,542	648,798	2,037,573	3,607,380	24,265,957	0
67																
68		Construction Work in Progress														
69																
70		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Transmission Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
		Total Plant in Service														
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			6,045	4,415	379	356	103	4	2	0	0	0	194	89
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			6,045	4,415	379	356	103	4	2	0	0	0	194	89
8																
9		Production Plant			852,915	649,353	72,288	94,714	35,127	316	698	0	387	31	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			899,920	639,275	70,007	88,676	26,981	0	128	0	0	0	0	25,115
16	365.2	Rights-of-way			12,213,306	8,675,955	950,103	1,203,464	366,176	0	1,736	0	0	0	0	340,843
17	366.1	Structures and imp. - compressor stations			5,147,615	3,656,706	400,446	507,231	154,334	0	731	0	0	0	0	143,657
18	366.2	Structures and imp. - meas. & reg. stations			2,350,612	1,669,802	182,860	231,622	70,475	0	334	0	0	0	0	65,600
19	367	Mains			250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
20	368	Compressor station equipment			15,340,424	10,897,362	1,193,369	1,511,601	459,932	0	2,180	0	0	0	0	428,113
21	369	Measuring and regulating station equip.			27,581,240	19,592,859	2,145,612	2,717,775	826,932	0	3,919	0	0	0	0	769,723
22	371	Other Equipment			28,383	20,162	2,208	2,797	851	0	4	0	0	0	0	792
23																
24		Total Transmission Plant			314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
25																
26		Distribution:														
27																
28	374	Land and land rights			559,591	410,527	33,709	29,292	8,402	457	244	0	8	13	20,908	7,028
29	374.1	Rights-of-way			2,852,777	2,092,855	171,847	149,328	42,833	2,330	1,245	0	42	69	106,588	35,827
30	375	Structures and improvements			959,697	564,752	65,306	81,086	28,254	263	99	0	0	0	64,042	21,620
31	376	Mains			470,627,460	259,485,171	28,974,947	37,801,702	13,953,977	125,978	260,629	0	0	0	31,794,053	10,631,719
32	376.1	Mains - Metallic			351,891,285	194,018,790	21,664,761	28,264,584	10,433,482	94,195	194,874	0	0	0	23,772,625	7,949,407
33	376.2	Mains - Cathodic Protection			28,344,948	15,628,271	1,745,103	2,276,721	840,420	7,587	15,697	0	0	0	1,914,892	640,327
34	378	Meas. and reg. sta. equip. - general			30,826,552	18,140,474	2,097,697	2,604,581	907,556	8,448	3,190	0	0	0	2,057,110	694,467
35	379	Meas. and reg. sta. equip. - city gate			11,917,425	6,570,792	733,716	957,230	353,348	3,190	6,600	0	0	0	805,102	269,221
36	380.1	Services - Plastic			673,574,659	613,475,210	38,380,019	12,767,543	766,154	777,635	180,624	0	10,739	10,267	4,195,437	1,545,836
37	380.2	Services - Metallic			3,362,630	3,062,601	191,601	63,738	3,825	3,882	902	0	54	51	20,945	7,717
38	381	Meters			170,634,636	132,319,874	12,365,644	13,053,122	1,513,672	317,899	133,552	0	14,385	32,809	6,556,305	2,146,287
39	381.1	Meters-AMR			52,496,670	49,466,490	2,328,602	474,182	5,288	79,324	9,695	0	881	0	73,154	35,255
40	382	Meter installations			107,567,938	98,287,043	6,123,930	1,968,764	103,307	123,870	28,459	0	1,481	1,645	552,399	195,100
41	383	House regulators			27,400,128	24,536,707	1,565,544	698,896	65,911	33,894	7,577	0	687	1,642	296,487	98,722
42	386	Other Property on Customer Premises			224,125	204,730	12,809	4,145	231	258	62	0	0	0	1,134	404
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			1,933,240,521	1,418,264,288	116,455,236	101,194,914	29,026,661	1,579,210	843,449	0	28,276	46,496	72,231,180	24,278,937
46																
47		General Plant:														
48																
49	389	Land and land rights			4,693,542	3,428,064	294,298	276,108	80,343	3,297	1,855	0	60	97	150,772	68,998
50	390.1	Structures and improvements - owned			54,397,100	39,730,494	3,410,845	3,200,030	931,152	38,212	21,503	0	693	1,126	1,747,409	799,666
51	390.2	Structures and improvements - leasehold			3,183,183	2,324,930	199,594	187,258	54,489	2,236	1,258	0	41	66	102,254	46,794
52	391.1	Office furniture and equipment - computers			6,186,032	4,638,445	394,106	320,584	93,242	4,336	3,562	0	99	44	180,028	74,253
53	391.2	Computers and other electronic equipment			5,279,304	3,958,557	336,339	273,594	79,575	3,701	3,040	0	85	37	153,640	63,369
54	392	Transportation equipment			55,445,676	41,574,587	3,532,388	2,873,412	835,730	38,868	31,923	0	889	392	1,613,595	665,531
55	393	Stores equipment			152,032	111,041	9,533	8,944	2,602	107	60	0	2	3	4,884	2,235
56	394	Tool, shop and garage equipment			22,474,941	16,415,223	1,409,239	1,322,138	384,719	15,788	8,884	0	286	465	721,967	330,393
57	395	Laboratory equipment			250,914	183,262	15,733	14,761	4,295	176	99	0	3	5	8,060	3,689
58	396	Power operated equipment			18,182,394	13,280,037	1,140,085	1,069,620	311,240	12,772	7,187	0	232	376	584,077	267,291
59	397	Communication equipment			5,690,022	4,266,524	362,506	294,879	85,765	3,989	3,276	0	91	40	165,593	68,299
60	398	Miscellaneous equipment			343,045	250,553	21,510	20,180	5,872	241	136	0	4	7	11,020	5,043
61																
62		Total General Plant			176,278,185	130,161,718	11,126,175	9,861,509	2,869,023	123,722	82,783	0	2,486	2,658	5,443,297	2,395,560
63																
64		Corporate Allocated Plant			90,173,610	66,583,123	5,691,500	5,044,571	1,467,625	63,289	42,347	0	1,272	1,360	2,784,472	1,225,429
65																
66		TOTAL PLANT IN SERVICE			2,515,025,334	1,839,055,536	157,809,287	147,183,423	42,827,007	1,766,543	1,013,966	0	32,420	50,545	80,459,143	36,676,200
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PLANT IN SERVICE

	Acct. No.		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
		Total Plant in Service														
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Franchises and Consents			7	2	17	29	46	50	186	6	16	21	113	9
5	303	Miscellaneous Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Total Intangible Plant			7	2	17	29	46	50	186	6	16	21	113	9
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.1	Land and land rights			0	601	1,643	0	0	0	0	1,776	4,532	6,081	25,435	9,671
16	365.2	Rights-of-way			0	8,161	22,297	0	0	0	0	24,098	61,504	82,534	345,189	131,248
17	366.1	Structures and imp. - compressor stations			0	3,440	9,397	0	0	0	0	10,157	25,922	34,786	145,489	55,318
18	366.2	Structures and imp. - meas. & reg. stations			0	1,571	4,291	0	0	0	0	4,638	11,837	15,885	66,436	25,260
19	367	Mains			0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
20	368	Compressor station equipment			0	10,250	28,005	0	0	0	0	30,269	77,252	103,666	433,572	164,852
21	369	Measuring and regulating station equip.			0	18,429	50,352	0	0	0	0	54,421	138,894	186,386	779,539	296,396
22	371	Other Equipment			0	19	52	0	0	0	0	56	143	192	802	305
23																
24		Total Transmission Plant			0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
25																
26		Distribution:														
27																
28	374	Land and land rights			723	177	1,687	3,079	4,943	5,370	20,044	414	1,233	1,693	9,598	42
29	374.1	Rights-of-way			3,688	904	8,598	15,696	25,197	27,377	102,182	2,110	6,286	8,632	48,930	214
30	375	Structures and improvements			1,756	467	1,276	11,202	17,156	16,921	54,856	1,390	4,306	4,588	20,356	0
31	376	Mains			1,307,057	320,356	2,514,466	5,210,528	8,695,761	9,612,889	36,480,226	696,411	2,170,802	3,029,378	17,561,409	0
32	376.1	Mains - Metallic			977,295	239,532	1,880,083	3,895,947	6,501,879	7,187,621	27,276,508	520,711	1,623,123	2,265,086	13,130,783	0
33	376.2	Mains - Cathodic Protection			78,721	19,294	151,441	313,820	523,728	578,965	2,197,131	41,943	130,743	182,453	1,057,688	0
34	378	Meas. and reg. sta. equip. - general			56,419	15,000	40,985	359,805	551,069	543,524	1,762,035	44,659	138,300	147,359	653,873	0
35	379	Meas. and reg. sta. equip. - city gate			33,098	8,112	63,672	131,943	220,198	243,422	923,768	17,635	54,970	76,711	444,697	0
36	380.1	Services - Plastic			11,766	3,552	513,845	241,633	174,454	118,873	143,347	38,598	41,206	49,724	80,831	47,367
37	380.2	Services - Metallic			59	18	2,565	1,206	871	593	716	193	206	248	404	236
38	381	Meters			25,732	4,970	518,956	407,799	327,645	197,207	258,922	59,351	81,184	76,152	135,088	88,082
39	381.1	Meters-AMR			0	0	22,916	881	0	0	0	0	0	0	0	0
40	382	Meter installations			1,645	329	82,087	25,991	18,589	11,844	14,805	3,784	4,442	4,606	8,390	5,429
41	383	House regulators			1,267	215	23,956	17,233	13,677	8,199	10,888	2,492	3,345	3,107	6,093	3,592
42	386	Other Property on Customer Premises			3	1	174	56	37	23	25	8	8	9	10	0
43	387	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
44																
45		Total Distribution Plant			2,499,231	612,928	5,826,706	10,636,819	17,075,202	18,552,828	69,245,452	1,429,699	4,260,153	5,849,747	33,158,148	144,962
46																
47		General Plant:														
48																
49	389	Land and land rights			5,217	1,718	13,361	22,203	35,642	38,726	144,539	4,279	12,198	16,646	87,765	7,357
50	390.1	Structures and improvements - owned			60,461	19,911	154,848	257,325	413,081	448,828	1,675,178	49,598	141,372	192,927	1,017,178	85,262
51	390.2	Structures and improvements - leasehold			3,538	1,165	9,061	15,058	24,172	26,264	98,027	2,902	8,273	11,290	59,523	4,989
52	391.1	Office furniture and equipment - computers			5,545	1,694	25,859	28,089	43,893	45,437	160,930	4,550	14,941	16,654	124,522	5,222
53	391.2	Computers and other electronic equipment			4,732	1,446	22,068	23,972	37,459	38,777	137,341	3,883	12,751	14,213	106,270	4,457
54	392	Transportation equipment			49,699	15,183	231,771	251,760	393,415	407,249	1,442,419	40,781	133,914	149,267	1,116,096	46,808
55	393	Stores equipment			169	56	433	719	1,155	1,254	4,682	139	395	539	2,843	238
56	394	Tool, shop and garage equipment			24,980	8,227	63,978	106,317	170,671	185,440	692,124	20,492	58,410	79,711	420,262	35,227
57	395	Laboratory equipment			279	92	714	1,187	1,905	2,070	7,727	229	652	890	4,692	393
58	396	Power operated equipment			20,209	6,655	51,758	86,012	138,074	150,022	559,933	16,578	47,254	64,487	339,995	28,499
59	397	Communication equipment			5,100	1,558	23,785	25,837	40,374	41,793	148,026	4,185	13,743	15,318	114,538	4,804
60	398	Miscellaneous equipment			381	126	977	1,623	2,605	2,830	10,564	313	892	1,217	6,415	538
61																
62		Total General Plant			180,311	57,830	598,612	820,101	1,302,446	1,388,691	5,081,491	147,929	444,794	563,158	3,400,098	223,793
63																
64		Corporate Allocated Plant			92,236	29,583	306,215	419,516	666,255	710,373	2,599,394	75,672	227,530	288,079	1,739,291	114,479
65																
66		TOTAL PLANT IN SERVICE			2,771,784	910,466	7,305,653	11,876,464	19,043,949	20,651,943	76,926,523	2,273,801	6,516,128	8,826,130	47,185,754	3,862,670
67																
68		Construction Work in Progress														
69																
70		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
71		Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
72		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
73		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
74		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
75																
76		Total Construction Work in Progress			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Customer														
	No.															
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(79)	(71)	(5)	(2)	(0)	(0)	(0)	-	(0)	(0)	(1)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	1,559,596	1,387,996	91,847	43,734	3,704	2,014	544	-	43	70	17,620	6,070
6																
7		Total Intangible Plant			1,559,517	1,387,926	91,842	43,731	3,703	2,014	544	0	43	70	17,619	6,070
8																
9		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	402,152	357,904	23,683	11,277	955	519	140	-	11	18	4,543	1,565
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	342,851	305,128	20,191	9,614	814	443	120	-	9	15	3,873	1,334
29	376	Mains - Metalic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	0	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	-	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic	30.0	Services Cost	(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	-	(284)	(271)	(110,807)	(40,828)
36	381	Meters	31.0	Meter Cost	44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	-	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR	31.6	Meters - AMR	21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	-	353	-	29,306	14,123
38	382	Meter installations	31.2	Meter Installations	45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	-	632	702	235,850	83,299
39	383	House regulators	32.0	Regulator Cost	10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	-	255	610	110,198	36,693
40	386	Other Property Customer Premise	4.0	Retail Customers	220,711	201,611	12,614	4,082	227	254	61	-	-	-	1,117	397
41	387	Other Equipment	4.0	Retail Customers	(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	-	-	-	(13)	(5)
42																
43		Total Distribution Plant			316,842,756	283,182,558	18,477,696	8,399,280	688,156	405,604	106,069	0	8,107	12,857	3,303,500	1,142,581
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(16,093)	(14,323)	(948)	(451)	(38)	(21)	(6)	-	(0)	(1)	(182)	(63)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	7,233,324	6,437,453	425,982	202,834	17,177	9,340	2,521	-	197	324	81,718	28,153
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	1,200,892	1,088,592	73,332	24,321	1,396	1,383	325	-	16	15	6,805	2,435
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	1,766,114	1,600,957	107,848	35,769	2,053	2,033	478	-	24	22	10,009	3,581
51	392	Transportation equipment	43.2	Labor - A&G - Customer	10,446,522	9,469,622	637,917	211,571	12,146	12,027	2,825	-	142	130	59,200	21,184
52	393	Stores equipment	64.2	PST&D Plant - Customer	(29,293)	(26,070)	(1,725)	(821)	(70)	(38)	(10)	-	(1)	(1)	(331)	(114)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	1,977,614	1,760,020	116,465	55,455	4,696	2,554	689	-	54	89	22,342	7,697
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(59,948)	(53,352)	(3,530)	(1,681)	(142)	(77)	(21)	-	(2)	(3)	(677)	(233)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	4,636,617	4,126,457	273,058	130,018	11,010	5,987	1,616	-	126	208	52,382	18,046
56	397	Communication equipment	43.2	Labor - A&G - Customer	1,827	1,656	112	37	2	2	0	-	0	0	10	4
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	101,980	90,759	6,006	2,860	242	132	36	-	3	5	1,152	397
58																
59		Total General Plant			27,259,555	24,481,771	1,634,515	659,911	48,473	33,322	8,453	0	560	788	232,429	81,087
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	19,190,978	17,217,396	1,148,345	473,072	35,446	23,611	6,036	-	409	590	169,768	59,118
62																
63		TOTAL RESERVE - CUSTOMER			364,852,806	326,269,649	21,352,399	9,575,995	775,779	464,550	121,103	0	9,118	14,306	3,723,316	1,288,855

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.2	PST&D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	303	Leasehold Improvements	49.2	Distribution Plant - Customer	61	14	1,754	1,047	806	507	646	157	196	202	348	218
6																
7		Total Intangible Plant			61	14	1,754	1,047	806	507	646	157	196	202	348	218
8																
9		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	50.2	Distribution Plant Less - Customer	16	4	452	270	208	131	167	41	51	52	90	56
28	375	Structures and improvements	50.2	Distribution Plant Less - Customer	13	3	386	230	177	112	142	35	43	44	76	48
29	376	Mains - Metalic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
30	376.1	Mains - Plastic	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
31	376.2	Mains - Cathodic Protection	4.0	Retail Customers	-	-	-	-	-	-	-	-	-	-	-	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	380.1	Services - Plastic	30.0	Services Cost	3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic	30.0	Services Cost	(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters	31.0	Meter Cost	6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR	31.6	Meters - AMR	-	-	9,180	353	-	-	-	-	-	-	-	-
38	382	Meter installations	31.2	Meter Installations	702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators	32.0	Regulator Cost	471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise	4.0	Retail Customers	3	1	172	55	36	23	24	8	8	9	9	-
41	387	Other Equipment	4.0	Retail Customers	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
42																
43		Total Distribution Plant			11,305	2,547	337,582	194,374	149,141	94,047	119,520	29,224	36,283	37,413	64,539	40,373
44																
45		General Plant:														
46																
47	389	Land	64.2	PST&D Plant - Customer	(1)	(0)	(18)	(11)	(8)	(5)	(7)	(2)	(2)	(2)	(4)	(2)
48	390	Structures and improvements - owned	64.2	PST&D Plant - Customer	283	63	8,136	4,855	3,740	2,353	2,995	730	911	935	1,613	1,011
49	391.1	Office furniture and equipment	43.2	Labor - A&G - Customer	20	5	935	354	251	163	196	53	59	66	104	67
50	391.2	Computers and other electronic equipment	43.2	Labor - A&G - Customer	30	7	1,375	520	369	240	288	78	87	97	153	98
51	392	Transportation equipment	43.2	Labor - A&G - Customer	175	41	8,130	3,077	2,184	1,418	1,704	459	516	571	904	580
52	393	Stores equipment	64.2	PST&D Plant - Customer	(1)	(0)	(33)	(20)	(15)	(10)	(12)	(3)	(4)	(4)	(7)	(4)
53	394	Tools Shop and Garage Equipment	64.2	PST&D Plant - Customer	77	17	2,224	1,327	1,023	643	819	199	249	256	441	276
54	395	Laboratory equipment	64.2	PST&D Plant - Customer	(2)	(1)	(67)	(40)	(31)	(19)	(25)	(6)	(8)	(8)	(13)	(8)
55	396	Power operated equipment	64.2	PST&D Plant - Customer	181	41	5,215	3,112	2,397	1,508	1,920	468	584	599	1,034	648
56	397	Communication equipment	43.2	Labor - A&G - Customer	0	0	1	1	0	0	0	0	0	0	0	0
57	398	Miscellaneous equipment	64.2	PST&D Plant - Customer	4	1	115	68	53	33	42	10	13	13	23	14
58																
59		Total General Plant			766	174	26,014	13,243	9,962	6,324	7,921	1,986	2,406	2,523	4,248	2,680
60																
61		Corporate Allocated Plant	51.2	General Plant - Customer	564	128	18,691	9,733	7,349	4,659	5,850	1,460	1,777	1,858	3,139	1,978
62																
63		TOTAL RESERVE - CUSTOMER			12,696	2,862	384,041	218,397	167,259	105,537	133,937	32,827	40,662	41,996	72,274	45,249

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(63)	(40)	(5)	(6)	(2)	(0)	(0)	-	(0)	(0)	(3)	(2)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	758,615	446,422	51,623	64,097	22,334	208	79	-	-	-	50,624	17,090
6																
7		Total Intangible Plant			758,552	446,382	51,618	64,091	22,332	208	78	0	(0)	(0)	50,621	17,089
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	388,465	296,421	34,277	42,560	14,830	138	52	-	174	14	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	4,599,967	3,267,674	357,843	453,267	137,915	-	654	-	-	-	-	128,374
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	4,472,303	3,176,986	347,911	440,688	134,087	-	636	-	-	-	-	124,811
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	1,258,962	894,328	97,938	124,054	37,746	-	179	-	-	-	-	35,134
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	-	12,031	-	-	-	-	2,362,699
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	12,969,051	9,212,812	1,008,894	1,277,933	388,834	-	1,843	-	-	-	-	361,934
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	9,011,111	6,401,214	700,996	887,929	270,168	-	1,280	-	-	-	-	251,478
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	195,614	115,113	13,311	16,528	5,759	54	20	-	-	-	13,054	4,407
28	375	Structures and improvements	49.1	Distribution Plant - Demand	166,769	98,138	11,348	14,091	4,910	46	17	-	-	-	11,129	3,757
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	92,079,019	54,185,660	6,265,829	7,779,893	2,710,873	25,235	9,529	-	-	-	6,144,595	2,074,376
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	55,874,956	32,880,687	3,802,201	4,720,958	1,644,999	15,313	5,782	-	-	-	3,728,634	1,258,763
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	481,059	283,089	32,735	40,645	14,163	132	50	-	-	-	32,102	10,837
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	-	-	-	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	2,601,096	1,530,665	177,000	219,770	76,578	713	269	-	-	-	173,576	58,598
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			165,367,403	97,313,611	11,252,986	13,972,137	4,868,537	45,321	17,113	0	0	0	11,035,257	3,725,433
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(12,715)	(8,079)	(913)	(1,143)	(377)	(2)	(2)	-	(0)	(0)	(522)	(313)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	5,715,009	3,631,042	410,335	513,758	169,469	965	676	-	1	0	234,790	140,474
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	956,164	573,898	65,582	81,779	27,714	218	797	-	12	1	49,255	21,731
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	1,406,199	844,014	96,449	120,269	40,758	321	1,172	-	17	1	72,438	31,959
51	392	Transportation equipment	43.1	Labor - A&G - Demand	8,317,635	4,992,322	570,495	711,390	241,081	1,899	6,934	-	102	8	428,471	189,039
52	393	Stores equipment	64.1	PST&D Plant - Demand	(23,144)	(14,705)	(1,662)	(2,081)	(686)	(4)	(3)	-	(0)	(0)	(951)	(569)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	1,562,501	992,738	112,187	140,463	46,333	264	185	-	0	0	64,192	38,406
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(47,365)	(30,093)	(3,401)	(4,258)	(1,405)	(8)	(6)	-	(0)	(0)	(1,946)	(1,164)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	3,663,365	2,327,526	263,028	329,323	108,631	619	433	-	1	0	150,502	90,045
56	397	Communication equipment	43.1	Labor - A&G - Demand	1,455	873	100	124	42	0	1	-	0	0	75	33
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	80,574	51,193	5,785	7,243	2,389	14	10	-	0	0	3,310	1,980
58																
59		Total General Plant			21,619,677	13,360,730	1,517,986	1,896,868	633,949	4,287	10,199	0	133	11	999,616	511,623
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	15,213,786	9,432,335	1,070,983	1,338,604	446,689	2,965	6,558	-	84	7	694,414	361,631
62																
63		TOTAL RESERVE - DEMAND			320,321,050	203,943,595	23,027,480	28,840,455	9,493,392	52,919	50,623	0	391	32	12,779,909	7,880,205

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.1	PST&D Plant - Demand	(0)	(0)	(0)	(0)	(1)	(1)	(2)	(0)	(0)	(0)	(2)	(0)
5	303	Leasehold Improvements	49.1	Distribution Plant - Demand	1,388	369	1,009	8,854	13,561	13,376	43,362	1,099	3,403	3,626	16,091	-
6																
7		Total Intangible Plant			1,388	369	1,008	8,854	13,561	13,375	43,360	1,099	3,403	3,626	16,090	(0)
8																
9		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	11.2	Peak Day Demand for Transmission Allocation	-	3,074	8,398	-	-	-	-	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	2,988	8,165	-	-	-	-	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations	11.2	Peak Day Demand for Transmission Allocation	-	841	2,298	-	-	-	-	2,484	6,340	8,508	35,583	13,529
18	367	Mains	11.2	Peak Day Demand for Transmission Allocation	-	56,569	154,558	-	-	-	-	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment	11.2	Peak Day Demand for Transmission Allocation	-	8,666	23,676	-	-	-	-	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment	11.2	Peak Day Demand for Transmission Allocation	-	6,021	16,451	-	-	-	-	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.1	Distribution Plant - Demand	358	95	260	2,283	3,497	3,449	11,181	283	878	935	4,149	-
28	375	Structures and improvements	49.1	Distribution Plant - Demand	305	81	222	1,947	2,981	2,940	9,532	242	748	797	3,537	-
29	376	Mains - Metalic	10.0	Monthly CP Demand - Retail Customers	168,525	44,806	122,421	1,074,739	1,646,045	1,623,508	5,263,206	133,396	413,101	440,161	1,953,121	-
30	376.1	Mains - Plastic	10.0	Monthly CP Demand - Retail Customers	102,263	27,189	74,287	652,168	998,845	985,169	3,193,794	80,947	250,676	267,097	1,185,184	-
31	376.2	Mains - Cathodic Protection	10.0	Monthly CP Demand - Retail Customers	880	234	640	5,615	8,600	8,482	27,497	697	2,158	2,300	10,204	-
32	378	Meas. and reg. sta. equip. - general	10.0	Monthly CP Demand - Retail Customers	25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	-
33	379	Meas. and reg. sta. equip. - city gate	10.0	Monthly CP Demand - Retail Customers	4,761	1,266	3,458	30,360	46,498	45,862	148,678	3,768	11,669	12,434	55,173	-
34	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			302,659	80,469	219,859	1,930,155	2,956,181	2,915,705	9,452,345	239,569	741,900	790,499	3,507,667	0
44																
45		General Plant:														
46																
47	389	Land	64.1	PST&D Plant - Demand	(14)	(7)	(19)	(91)	(140)	(138)	(447)	(21)	(60)	(70)	(304)	(52)
48	390	Structures and improvements - owned	64.1	PST&D Plant - Demand	6,439	3,178	8,682	41,067	62,897	62,036	201,112	9,425	26,830	31,641	136,622	23,570
49	391.1	Office furniture and equipment	43.1	Labor - A&G - Demand	1,370	473	7,055	8,458	12,954	12,777	42,324	1,404	4,765	4,730	36,936	1,930
50	391.2	Computers and other electronic equipment	43.1	Labor - A&G - Demand	2,015	695	10,375	12,439	19,051	18,791	62,245	2,065	7,008	6,957	54,320	2,838
51	392	Transportation equipment	43.1	Labor - A&G - Demand	11,917	4,111	61,369	73,577	112,689	111,146	368,177	12,215	41,453	41,150	321,303	16,787
52	393	Stores equipment	64.1	PST&D Plant - Demand	(26)	(13)	(35)	(166)	(255)	(251)	(814)	(38)	(109)	(128)	(553)	(95)
53	394	Tools Shop and Garage Equipment	64.1	PST&D Plant - Demand	1,761	869	2,374	11,228	17,196	16,961	54,985	2,577	7,335	8,651	37,353	6,444
54	395	Laboratory equipment	64.1	PST&D Plant - Demand	(53)	(26)	(72)	(340)	(521)	(514)	(1,667)	(78)	(222)	(262)	(1,132)	(195)
55	396	Power operated equipment	64.1	PST&D Plant - Demand	4,128	2,037	5,565	26,324	40,317	39,765	128,914	6,041	17,198	20,282	87,575	15,109
56	397	Communication equipment	43.1	Labor - A&G - Demand	2	1	11	13	20	19	64	2	7	7	56	3
57	398	Miscellaneous equipment	64.1	PST&D Plant - Demand	91	45	122	579	887	875	2,835	133	378	446	1,926	332
58																
59		Total General Plant			27,628	11,361	95,426	173,086	265,095	261,465	857,728	33,725	104,586	113,404	674,102	66,670
60																
61		Corporate Allocated Plant	51.1	General Plant - Demand	19,177	8,048	62,087	120,366	184,350	181,826	595,740	23,888	73,347	80,312	461,639	48,736
62																
63		TOTAL RESERVE - DEMAND			350,853	178,406	591,926	2,232,461	3,419,186	3,372,371	10,949,173	529,083	1,512,293	1,778,311	7,965,556	1,372,432

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(30)	(15)	(2)	(2)	(1)	(0)	(0)	-	(0)	(0)	(2)	(1)
5	303	Leasehold Improvements	49.3	Distribution Plant - Commodity	589,030	298,393	31,658	44,349	17,613	153	646	-	-	-	40,379	13,351
6																
7		Total Intangible Plant			589,000	298,378	31,656	44,346	17,612	153	646	0	(0)	(0)	40,377	13,350
8																
9		Production Plant	20.0	MCF - Sales Customers	321,947	244,441	25,934	36,330	14,429	125	529	-	148	11	-	-
10																
11		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.3	Distribution Plant - Commodity	151,885	76,943	8,163	11,436	4,542	39	167	-	-	-	10,412	3,443
28	375	Structures and improvements	49.3	Distribution Plant - Commodity	129,488	65,597	6,959	9,749	3,872	34	142	-	-	-	8,877	2,935
29	376	Mains - Metalic	23.0	MCF - Retail Customers	76,312,075	38,658,459	4,101,443	5,745,604	2,281,877	19,840	83,724	-	-	-	5,231,357	1,729,666
30	376.1	Mains - Plastic	23.0	MCF - Retail Customers	46,307,334	23,458,544	2,488,818	3,486,520	1,384,678	12,039	50,805	-	-	-	3,174,467	1,049,588
31	376.2	Mains - Cathodic Protection	23.0	MCF - Retail Customers	398,686	201,968	21,428	30,017	11,921	104	437	-	-	-	27,331	9,037
32	378	Meas. and reg. sta. equip. - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	2,155,704	1,092,044	115,860	162,305	64,460	560	2,365	-	-	-	147,778	48,861
34	380.1	Services - Plastic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			125,455,172	63,553,555	6,742,671	9,445,631	3,751,350	32,616	137,641	0	0	0	8,600,222	2,843,529
44																
45		General Plant:														
46																
47	389	Land	64.3	PST&D Plant - Commodity	(6,084)	(3,084)	(327)	(458)	(182)	(2)	(7)	-	(0)	(0)	(417)	(138)
48	390	Structures and improvements - owned	64.3	PST&D Plant - Commodity	2,734,584	1,385,977	147,044	205,991	81,810	711	3,002	-	1	0	187,277	61,920
49	391.1	Office furniture and equipment	43.3	Labor - A&G - Commodity	207,756	110,707	11,745	16,454	6,535	57	240	-	10	1	12,761	4,219
50	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	305,540	162,813	17,273	24,198	9,610	84	353	-	15	1	18,767	6,205
51	392	Transportation equipment	43.3	Labor - A&G - Commodity	1,807,262	963,032	102,172	143,130	56,845	494	2,086	-	86	7	111,004	36,702
52	393	Stores equipment	64.3	PST&D Plant - Commodity	(11,074)	(5,613)	(595)	(834)	(331)	(3)	(12)	-	(0)	(0)	(758)	(251)
53	394	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	747,644	378,931	40,202	56,318	22,367	194	821	-	0	0	51,202	16,929
54	395	Laboratory equipment	64.3	PST&D Plant - Commodity	(22,664)	(11,487)	(1,219)	(1,707)	(678)	(6)	(25)	-	(0)	(0)	(1,552)	(513)
55	396	Power operated equipment	64.3	PST&D Plant - Commodity	1,752,890	888,422	94,257	132,042	52,441	456	1,924	-	1	0	120,046	39,691
56	397	Communication equipment	43.3	Labor - A&G - Commodity	316	168	18	25	10	0	0	-	0	0	19	6
57	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	38,554	19,540	2,073	2,904	1,153	10	42	-	0	0	2,640	873
58																
59		Total General Plant			7,554,723	3,889,407	412,644	578,062	229,578	1,996	8,423	0	113	9	500,988	165,644
60																
61		Corporate Allocated Plant	51.3	General Plant - Commodity	5,542,056	2,846,527	302,000	423,064	168,021	1,461	6,165	-	71	5	369,336	122,115
62																
63		TOTAL RESERVE - COMMODITY			139,462,898	70,832,307	7,514,906	10,527,433	4,180,990	36,351	153,405	0	332	25	9,510,924	3,144,638

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	302	Miscellaneous Intangible Plant	64.3	PST&D Plant - Commodity	(0)	(0)	(0)	(0)	(1)	(1)	(3)	(0)	(0)	(0)	(2)	-
5	303	Leasehold Improvements	49.3	Distribution Plant - Commodity	2,309	539	5,999	6,095	11,310	14,017	60,125	894	2,807	4,969	33,425	-
6																
7		Total Intangible Plant			2,309	539	5,999	6,094	11,310	14,016	60,121	894	2,806	4,969	33,423	0
8																
9		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
10																
11		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13		Transmission														
14																
15	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20	369	Measuring and regulating station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22																
23		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
24																
25		Distribution:														
26																
27	374.1	Rights-of-way	49.3	Distribution Plant - Commodity	595	139	1,547	1,572	2,916	3,614	15,503	230	724	1,281	8,619	-
28	375	Structures and improvements	49.3	Distribution Plant - Commodity	508	118	1,319	1,340	2,486	3,081	13,217	196	617	1,092	7,348	-
29	376	Mains - Metalic	23.0	MCF - Retail Customers	299,142	69,817	777,258	789,595	1,465,309	1,815,996	7,789,465	115,781	363,614	643,754	4,330,373	-
30	376.1	Mains - Plastic	23.0	MCF - Retail Customers	181,524	42,366	471,652	479,138	889,172	1,101,974	4,726,766	70,258	220,647	390,640	2,627,737	-
31	376.2	Mains - Cathodic Protection	23.0	MCF - Retail Customers	1,563	365	4,061	4,125	7,655	9,488	40,695	605	1,900	3,363	22,624	-
32	378	Meas. and reg. sta. equip. - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	379	Meas. and reg. sta. equip. - city gate	23.0	MCF - Retail Customers	8,450	1,972	21,956	22,305	41,393	51,299	220,041	3,271	10,272	18,185	122,327	-
34	380.1	Services - Plastic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
35	380.2	Services - Metalic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
36	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	381.1	Meters-AMR	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	386	Other Property Customer Premise	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	387	Other Equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42																
43		Total Distribution Plant			491,782	114,778	1,277,793	1,298,075	2,408,932	2,985,453	12,805,688	190,341	597,773	1,058,316	7,119,027	0
44																
45		General Plant:														
46																
47	389	Land	64.3	PST&D Plant - Commodity	(24)	(6)	(62)	(63)	(117)	(145)	(620)	(9)	(29)	(51)	(345)	-
48	390	Structures and improvements - owned	64.3	PST&D Plant - Commodity	10,709	2,499	27,825	28,267	52,456	65,011	278,854	4,145	13,017	23,046	155,023	-
49	391.1	Office furniture and equipment	43.3	Labor - A&G - Commodity	730	170	1,896	1,926	3,574	4,430	19,000	282	887	1,570	10,563	-
50	391.2	Computers and other electronic equipment	43.3	Labor - A&G - Commodity	1,073	250	2,788	2,833	5,257	6,515	27,943	415	1,304	2,309	15,534	-
51	392	Transportation equipment	43.3	Labor - A&G - Commodity	6,347	1,481	16,493	16,754	31,092	38,533	165,284	2,457	7,716	13,660	91,886	-
52	393	Stores equipment	64.3	PST&D Plant - Commodity	(43)	(10)	(113)	(114)	(212)	(263)	(1,129)	(17)	(53)	(93)	(628)	-
53	394	Tools Shop and Garage Equipment	64.3	PST&D Plant - Commodity	2,928	683	7,607	7,728	14,342	17,774	76,240	1,133	3,559	6,301	42,384	-
54	395	Laboratory equipment	64.3	PST&D Plant - Commodity	(89)	(21)	(231)	(234)	(435)	(539)	(2,311)	(34)	(108)	(191)	(1,285)	-
55	396	Power operated equipment	64.3	PST&D Plant - Commodity	6,865	1,602	17,836	18,119	33,625	41,672	178,748	2,657	8,344	14,772	99,371	-
56	397	Communication equipment	43.3	Labor - A&G - Commodity	1	0	3	3	5	7	29	0	1	2	16	-
57	398	Miscellaneous equipment	64.3	PST&D Plant - Commodity	151	35	392	399	740	917	3,931	58	184	325	2,186	-
58																
59		Total General Plant			28,648	6,686	74,435	75,617	140,327	173,911	745,969	11,088	34,822	61,650	414,704	0
60																
61		Corporate Allocated Plant	51.3	General Plant - Commodity	21,120	4,929	54,875	55,746	103,451	128,210	549,939	8,174	25,671	45,449	305,726	-
62																
63		TOTAL RESERVE - COMMODITY			543,858	126,932	1,413,102	1,435,531	2,664,021	3,301,591	14,161,718	210,497	661,073	1,170,383	7,872,881	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(172)	(126)	(11)	(10)	(3)	(0)	(0)	0	(0)	(0)	(6)	(3)
5	303	Leasehold Improvements			2,907,241	2,132,811	175,127	152,179	43,651	2,375	1,268	0	43	70	108,623	36,511
6																
7		Total Intangible Plant			2,907,069	2,132,685	175,117	152,169	43,648	2,375	1,268	0	43	70	108,617	36,509
8																
9		Production Plant			710,413	540,862	60,211	78,890	29,258	263	582	0	322	26	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			4,599,967	3,267,674	357,843	453,267	137,915	0	654	0	0	0	0	128,374
16	366.1	Structures and imp. - compressor stations			4,472,303	3,176,986	347,911	440,688	134,087	0	636	0	0	0	0	124,811
17	366.2	Structures and imp. - meas. & reg. stations			1,258,962	894,328	97,938	124,054	37,746	0	179	0	0	0	0	35,134
18	367	Mains			84,661,772	60,141,102	6,586,047	8,342,325	2,538,304	0	12,031	0	0	0	0	2,362,699
19	368	Compressor station equipment			12,969,051	9,212,812	1,008,894	1,277,933	388,834	0	1,843	0	0	0	0	361,934
20	369	Measuring and regulating station equipment			9,011,111	6,401,214	700,996	887,929	270,168	0	1,280	0	0	0	0	251,478
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			116,973,166	83,094,117	9,099,629	11,526,196	3,507,054	0	16,622	0	0	0	0	3,264,429
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			749,651	549,959	45,158	39,240	11,256	612	327	0	11	18	28,009	9,415
28	375	Structures and improvements			639,108	468,863	38,499	33,454	9,596	522	279	0	9	15	23,879	8,026
29	376	Mains - Metalic			168,391,095	92,844,119	10,367,272	13,525,496	4,992,751	45,075	93,253	0	0	0	11,375,952	3,804,042
30	376.1	Mains - Plastic			102,182,290	56,339,231	6,291,019	8,207,478	3,029,677	27,352	56,588	0	0	0	6,903,101	2,308,351
31	376.2	Mains - Cathodic Protection			879,746	485,057	54,163	70,663	26,084	235	487	0	0	0	59,433	19,874
32	378	Meas. and reg. sta. equip. - general			13,968,889	8,220,260	950,560	1,180,252	411,254	3,828	1,446	0	0	0	932,169	314,694
33	379	Meas. and reg. sta. equip. - city gate			4,756,800	2,622,709	292,860	382,075	141,038	1,273	2,634	0	0	0	321,354	107,459
34	380.1	Services - Plastic			212,060,614	193,139,584	12,083,130	4,019,588	241,207	244,822	56,866	0	3,381	3,232	1,320,844	486,673
35	380.2	Services - Metalic			(17,789,998)	(16,202,692)	(1,013,667)	(337,208)	(20,235)	(20,538)	(4,771)	0	(284)	(271)	(110,807)	(40,828)
36	381	Meters			44,467,803	34,482,883	3,222,517	3,401,675	394,467	82,845	34,804	0	3,749	8,550	1,708,589	559,328
37	381.1	Meters-AMR			21,030,480	19,816,572	932,852	189,960	2,119	31,778	3,884	0	353	0	29,306	14,123
38	382	Meter installations			45,926,735	41,964,205	2,614,646	840,575	44,108	52,887	12,151	0	632	702	235,850	83,299
39	383	House regulators			10,184,046	9,119,773	581,880	259,765	24,498	12,598	2,816	0	255	610	110,198	36,693
40	386	Other Property Customer Premise			220,711	201,611	12,614	4,082	227	254	61	0	0	0	1,117	397
41	387	Other Equipment			(2,638)	(2,410)	(151)	(49)	(3)	(3)	(1)	0	0	0	(13)	(5)
42																
43		Total Distribution Plant			607,665,331	444,049,724	36,473,354	31,817,048	9,308,043	483,541	260,824	0	8,107	12,857	22,938,979	7,711,542
44																
45		General Plant:														
46																
47	389	Land			(34,893)	(25,485)	(2,188)	(2,053)	(597)	(25)	(14)	0	(0)	(1)	(1,121)	(513)
48	390	Structures and improvements - owned			15,682,917	11,454,472	983,361	922,582	268,455	11,017	6,199	0	200	325	503,785	230,547
49	391.1	Office furniture and equipment			2,364,812	1,773,197	150,660	122,554	35,645	1,658	1,362	0	38	17	68,821	28,386
50	391.2	Computers and other electronic equipment			3,477,853	2,607,783	221,570	180,236	52,421	2,438	2,002	0	56	25	101,213	41,746
51	392	Transportation equipment			20,571,419	15,424,977	1,310,584	1,066,091	310,072	14,421	11,844	0	330	145	598,675	246,925
52	393	Stores equipment			(63,511)	(46,387)	(3,982)	(3,736)	(1,087)	(45)	(25)	0	(1)	(1)	(2,040)	(934)
53	394	Tools Shop and Garage Equipment			4,287,759	3,131,689	268,854	252,237	73,396	3,012	1,695	0	55	89	137,737	63,032
54	395	Laboratory equipment			(129,977)	(94,932)	(8,150)	(7,646)	(2,225)	(91)	(51)	0	(2)	(3)	(4,175)	(1,911)
55	396	Power operated equipment			10,052,871	7,342,405	630,342	591,383	172,082	7,062	3,974	0	128	208	322,930	147,782
56	397	Communication equipment			3,598	2,698	229	186	54	3	2	0	0	0	105	43
57	398	Miscellaneous equipment			221,108	161,493	13,864	13,007	3,785	155	87	0	3	5	7,103	3,250
58																
59		Total General Plant			56,433,955	41,731,907	3,565,145	3,134,842	912,001	39,604	27,075	0	806	808	1,733,033	758,354
60																
61		Corporate Allocated Plant			39,946,820	29,496,257	2,521,329	2,234,740	650,156	28,037	18,760	0	563	602	1,233,518	542,864
62																
63		TOTAL RESERVE FOR DEPRECIATION			824,636,754	601,045,552	51,894,784	48,943,884	14,450,161	553,820	325,131	0	9,841	14,363	26,014,148	12,313,698

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF RESERVE FOR DEPRECIATION

	Acct. No.	Total Reserve for Depreciation	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant:														
2																
3	301	Organization			0	0	0	0	0	0	0	0	0	0	0	0
4	302	Miscellaneous Intangible Plant			(0)	(0)	(0)	(1)	(1)	(1)	(5)	(0)	(0)	(1)	(3)	(0)
5	303	Leasehold Improvements			3,758	922	8,762	15,996	25,678	27,900	104,133	2,150	6,406	8,797	49,864	218
6																
7		Total Intangible Plant			3,758	922	8,762	15,995	25,677	27,899	104,127	2,150	6,406	8,796	49,861	218
8																
9		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
10																
11		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
12																
13		Transmission														
14																
15	365.2	Rights-of-way			0	3,074	8,398	0	0	0	0	9,076	23,165	31,085	130,011	49,433
16	366.1	Structures and imp. - compressor stations			0	2,988	8,165	0	0	0	0	8,824	22,522	30,223	126,402	48,061
17	366.2	Structures and imp. - meas. & reg. stations			0	841	2,298	0	0	0	0	2,484	6,340	8,508	35,583	13,529
18	367	Mains			0	56,569	154,558	0	0	0	0	167,048	426,342	572,120	2,392,829	909,799
19	368	Compressor station equipment			0	8,666	23,676	0	0	0	0	25,590	65,310	87,641	366,549	139,369
20	369	Measuring and regulating station equipment			0	6,021	16,451	0	0	0	0	17,780	45,378	60,894	254,685	96,836
21	371	Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Total Transmission Plant			0	78,158	213,546	0	0	0	0	230,802	589,056	790,471	3,306,059	1,257,026
24																
25		Distribution:														
26																
27	374.1	Rights-of-way			969	238	2,259	4,125	6,621	7,194	26,851	554	1,652	2,268	12,858	56
28	375	Structures and improvements			826	203	1,926	3,516	5,645	6,133	22,892	473	1,408	1,934	10,962	48
29	376	Mains - Metalic			467,667	114,624	899,679	1,864,334	3,111,354	3,439,504	13,052,671	249,177	776,716	1,083,915	6,283,494	0
30	376.1	Mains - Plastic			283,787	69,555	545,939	1,131,306	1,888,017	2,087,143	7,920,560	151,204	471,323	657,736	3,812,920	0
31	376.2	Mains - Cathodic Protection			2,443	599	4,700	9,740	16,255	17,969	68,193	1,302	4,058	5,663	32,828	0
32	378	Meas. and reg. sta. equip. - general			25,566	6,797	18,572	163,044	249,714	246,295	798,457	20,237	62,670	66,775	296,299	0
33	379	Meas. and reg. sta. equip. - city gate			13,211	3,238	25,415	52,665	87,891	97,161	368,719	7,039	21,941	30,619	177,499	0
34	380.1	Services - Plastic			3,704	1,118	161,773	76,073	54,923	37,425	45,130	12,152	12,973	15,655	25,448	14,912
35	380.2	Services - Metalic			(311)	(94)	(13,571)	(6,382)	(4,608)	(3,140)	(3,786)	(1,019)	(1,088)	(1,313)	(2,135)	(1,251)
36	381	Meters			6,706	1,295	135,241	106,273	85,385	51,393	67,476	15,467	21,157	19,845	35,204	22,954
37	381.1	Meters-AMR			0	0	9,180	353	0	0	0	0	0	0	0	0
38	382	Meter installations			702	140	35,047	11,097	7,937	5,057	6,321	1,615	1,896	1,967	3,582	2,318
39	383	House regulators			471	80	8,904	6,405	5,083	3,047	4,047	926	1,243	1,155	2,264	1,335
40	386	Other Property Customer Premise			3	1	172	55	36	23	24	8	8	9	9	0
41	387	Other Equipment			(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
42																
43		Total Distribution Plant			805,745	197,794	1,835,234	3,422,603	5,514,254	5,995,204	22,377,554	459,134	1,375,956	1,886,227	10,691,233	40,373
44																
45		General Plant:														
46																
47	389	Land			(39)	(13)	(99)	(165)	(265)	(288)	(1,075)	(32)	(91)	(124)	(652)	(55)
48	390	Structures and improvements - owned			17,431	5,740	44,643	74,188	119,093	129,399	482,961	14,299	40,758	55,622	293,257	24,581
49	391.1	Office furniture and equipment			2,120	648	9,885	10,738	16,780	17,370	61,521	1,739	5,712	6,366	47,603	1,996
50	391.2	Computers and other electronic equipment			3,117	952	14,538	15,792	24,677	25,545	90,476	2,558	8,400	9,363	70,008	2,936
51	392	Transportation equipment			18,439	5,633	85,992	93,408	145,965	151,097	535,165	15,130	49,685	55,381	414,093	17,366
52	393	Stores equipment			(71)	(23)	(181)	(300)	(482)	(524)	(1,956)	(58)	(165)	(225)	(1,188)	(100)
53	394	Tools Shop and Garage Equipment			4,766	1,569	12,206	20,283	32,560	35,378	132,043	3,909	11,143	15,207	80,177	6,721
54	395	Laboratory equipment			(144)	(48)	(370)	(615)	(987)	(1,072)	(4,003)	(119)	(338)	(461)	(2,430)	(204)
55	396	Power operated equipment			11,174	3,680	28,617	47,555	76,340	82,946	309,582	9,166	26,126	35,654	187,980	15,757
56	397	Communication equipment			3	1	15	16	26	26	94	3	9	10	72	3
57	398	Miscellaneous equipment			246	81	629	1,046	1,679	1,824	6,809	202	575	784	4,135	347
58																
59		Total General Plant			57,042	18,221	195,875	261,946	415,385	441,701	1,611,618	46,799	141,814	177,577	1,093,054	69,349
60																
61		Corporate Allocated Plant			40,861	13,105	135,653	185,845	295,150	314,695	1,151,529	33,523	100,796	127,619	770,504	50,714
62																
63		TOTAL RESERVE FOR DEPRECIATION			907,406	308,200	2,389,070	3,886,389	6,250,466	6,779,499	25,244,828	772,408	2,214,028	2,990,690	15,910,710	1,417,680

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	3,714,534	3,371,324	224,455	74,182	4,240	4,276	1,007	-	48	39	20,700	7,401
4	Prepayments	65.2	O&M less A&G - Customer	1,026,252	931,429	62,012	20,495	1,171	1,181	278	-	13	11	5,719	2,045
5	Materials and Supplies	65.2	O&M less A&G - Customer	12,443,629	11,293,879	751,920	248,509	14,204	14,324	3,373	-	160	131	69,344	24,793
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	3,833,492	3,479,290	231,643	76,558	4,376	4,413	1,039	-	49	40	21,363	7,638
9															
10	Total Working Capital			21,017,907	19,075,923	1,270,030	419,744	23,991	24,194	5,698	0	269	222	117,126	41,876
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	103,141,812	91,874,748	6,084,907	2,853,838	238,947	132,490	35,567	-	2,745	4,465	1,137,467	392,240
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	67,361,033	60,002,610	3,974,001	1,863,817	156,054	86,528	23,229	-	1,792	2,916	742,870	256,168
16	Customer Deposits	34.0	Customer Deposits	13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	2,768,254	2,463,667	163,027	77,626	6,574	3,574	965	-	75	124	31,274	10,774
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			187,053,808	160,623,631	13,384,315	7,071,241	698,927	287,623	108,557	3,355	16,098	8,118	2,541,676	903,416
22															
23	TOTAL OTHER RB - CUSTOMER			(166,035,901)	(141,547,708)	(12,114,285)	(6,651,498)	(674,936)	(263,429)	(102,860)	(3,355)	(15,829)	(7,896)	(2,424,550)	(861,539)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.2	O&M less A&G - Customer	61	14	2,891	1,068	750	485	575	158	176	195	296	194
4	Prepayments	65.2	O&M less A&G - Customer	17	4	799	295	207	134	159	44	49	54	82	54
5	Materials and Supplies	65.2	O&M less A&G - Customer	205	46	9,685	3,578	2,513	1,624	1,926	528	591	653	992	650
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.2	O&M less A&G - Customer	63	14	2,984	1,102	774	500	593	163	182	201	306	200
9															
10	Total Working Capital			346	78	16,359	6,043	4,245	2,743	3,254	892	998	1,103	1,675	1,097
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.2	Gross Plant - Customer	3,922	881	114,308	67,364	51,809	32,614	41,473	10,123	12,613	12,967	22,323	14,001
15	Investment Tax Credit Adjustment	63.2	Gross Plant - Customer	2,561	575	74,654	43,995	33,836	21,300	27,086	6,611	8,237	8,469	14,579	9,144
16	Customer Deposits	34.0	Customer Deposits	9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.2	Distribution Plant - Customer	108	24	3,114	1,858	1,431	900	1,146	279	349	358	617	387
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			16,236	4,551	344,712	161,605	136,285	96,642	263,591	34,686	43,665	39,886	205,641	59,350
22															
23	TOTAL OTHER RB - CUSTOMER			(15,890)	(4,473)	(328,354)	(155,562)	(132,040)	(93,899)	(260,338)	(33,793)	(42,667)	(38,782)	(203,966)	(58,253)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	2,497,641	1,507,574	171,952	214,566	72,386	547	2,001	-	23	2	124,677	57,568
4	Prepayments	65.1	O&M less A&G - Demand	690,048	416,513	47,507	59,280	19,999	151	553	-	6	1	34,446	15,905
5	Materials and Supplies	65.1	O&M less A&G - Demand	8,367,057	5,050,348	576,037	718,793	242,492	1,834	6,702	-	78	6	417,667	192,852
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	-	23,534	1,924	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	3,029,942	1,828,870	208,599	260,295	87,813	664	2,427	-	28	2	151,249	69,837
9															
10	Total Working Capital			67,084,843	48,863,821	5,636,545	7,004,762	2,426,891	21,853	18,727	0	23,670	1,935	728,038	336,162
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	81,521,938	51,657,083	5,840,623	7,311,358	2,414,768	14,005	12,456	-	68	6	3,390,143	1,996,524
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	53,241,278	33,736,798	3,814,461	4,774,985	1,577,064	9,146	8,135	-	44	4	2,214,073	1,303,913
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	1,346,528	792,390	91,629	113,770	39,643	369	139	-	-	-	89,856	30,335
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			136,109,743	86,186,270	9,746,713	12,200,114	4,031,475	23,520	20,730	0	112	9	5,694,072	3,330,772
22															
23	TOTAL OTHER RB - DEMAND			(69,024,900)	(37,322,449)	(4,110,169)	(5,195,352)	(1,604,584)	(1,667)	(2,003)	0	23,558	1,926	(4,966,034)	(2,994,609)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.1	O&M less A&G - Demand	3,467	1,258	17,790	21,416	32,800	32,351	107,127	3,736	12,503	12,595	95,428	5,872
4	Prepayments	65.1	O&M less A&G - Demand	958	348	4,915	5,917	9,062	8,938	29,597	1,032	3,454	3,480	26,365	1,622
5	Materials and Supplies	65.1	O&M less A&G - Demand	11,614	4,214	59,596	71,743	109,880	108,375	358,875	12,517	41,883	42,195	319,684	19,672
6	Gas Storage Inventory & Line Pack	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.1	O&M less A&G - Demand	4,206	1,526	21,581	25,980	39,791	39,246	129,958	4,533	15,167	15,280	115,766	7,124
9															
10	Total Working Capital			20,244	7,346	103,883	125,056	191,533	188,910	625,558	21,818	73,007	73,550	557,244	34,291
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.1	Gross Plant - Demand	93,058	45,085	146,858	592,318	907,180	894,759	2,904,407	133,732	383,856	449,029	2,006,677	327,946
15	Investment Tax Credit Adjustment	63.1	Gross Plant - Demand	60,775	29,445	95,912	386,838	592,472	584,360	1,896,843	87,339	250,693	293,257	1,310,543	214,179
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.1	Distribution Plant - Demand	2,464	655	1,790	15,717	24,071	23,742	76,967	1,951	6,041	6,437	28,562	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			156,298	75,185	244,560	994,872	1,523,723	1,502,861	4,878,218	223,022	640,590	748,722	3,345,781	542,124
22															
23	TOTAL OTHER RB - DEMAND			(136,054)	(67,839)	(140,677)	(869,816)	(1,332,191)	(1,313,950)	(4,252,660)	(201,204)	(567,583)	(675,172)	(2,788,538)	(507,834)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	527,723	277,229	29,412	41,203	16,364	142	600	-	18	1	33,492	11,074
4	Prepayments	65.3	O&M less A&G - Commodity	145,799	76,593	8,126	11,384	4,521	39	166	-	5	0	9,253	3,059
5	Materials and Supplies	65.3	O&M less A&G - Commodity	1,767,862	928,712	98,531	138,030	54,819	477	2,011	-	60	5	112,199	37,097
6	Gas Storage Inventory & Line Pack	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	1,411,667	741,592	78,679	110,219	43,774	381	1,606	-	48	4	89,593	29,622
9															
10	Total Working Capital			3,853,051	2,024,126	214,748	300,835	119,477	1,039	4,384	0	131	10	244,538	80,852
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	37,981,539	19,272,513	2,044,704	2,864,372	1,137,591	9,891	41,739	-	58	4	2,595,121	858,036
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	24,805,417	12,586,713	1,335,379	1,870,697	742,951	6,460	27,260	-	38	3	1,694,851	560,376
16	Customer Deposits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	1,045,517	529,642	56,192	78,718	31,263	272	1,147	-	-	-	71,672	23,697
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			63,832,473	32,388,868	3,436,275	4,813,787	1,911,805	16,622	70,146	0	95	7	4,361,644	1,442,109
22															
23	TOTAL OTHER RB - COMMODITY			(59,979,422)	(30,364,741)	(3,221,527)	(4,512,952)	(1,792,327)	(15,583)	(65,762)	0	36	3	(4,117,107)	(1,361,257)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Working Capital:														
2															
3	Prepayments - Misc.	65.3	O&M less A&G - Commodity	1,915	447	4,976	5,055	9,381	11,626	49,870	741	2,328	4,121	27,724	-
4	Prepayments	65.3	O&M less A&G - Commodity	529	123	1,375	1,397	2,592	3,212	13,778	205	643	1,139	7,660	-
5	Materials and Supplies	65.3	O&M less A&G - Commodity	6,416	1,497	16,670	16,935	31,427	38,948	167,064	2,483	7,799	13,807	92,875	-
6	Gas Storage Inventory & Line Pack	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Cash Working Capital	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fort Riley	65.3	O&M less A&G - Commodity	5,123	1,196	13,311	13,523	25,095	31,101	133,403	1,983	6,227	11,025	74,162	-
9															
10	Total Working Capital			13,983	3,264	36,333	36,909	68,495	84,888	364,115	5,412	16,997	30,092	202,421	0
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes	63.3	Gross Plant - Commodity	148,395	34,634	385,575	391,695	726,896	900,862	3,864,122	57,436	180,378	319,347	2,148,170	-
15	Investment Tax Credit Adjustment	63.3	Gross Plant - Commodity	96,916	22,619	251,815	255,812	474,730	588,345	2,523,625	37,511	117,804	208,563	1,402,951	-
16	Customer Deposits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	CIAC - Reimbursables	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Advances for Construction	49.3	Distribution Plant - Commodity	4,098	957	10,649	10,818	20,076	24,880	106,720	1,586	4,982	8,820	59,328	-
19	Other	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	Total Rate Base Adjustments			249,410	58,210	648,039	658,325	1,221,702	1,514,087	6,494,467	96,532	303,164	536,730	3,610,449	0
22															
23	TOTAL OTHER RB - COMMODITY			(235,426)	(54,947)	(611,706)	(621,416)	(1,153,206)	(1,429,199)	(6,130,352)	(91,120)	(286,167)	(506,638)	(3,408,028)	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			6,739,898	5,156,127	425,819	329,951	92,990	4,965	3,608	0	89	42	178,869	76,043
4	Prepayments			1,862,099	1,424,535	117,645	91,159	25,691	1,372	997	0	25	12	49,418	21,009
5	Materials and Supplies			22,578,547	17,272,940	1,426,488	1,105,332	311,514	16,634	12,086	0	298	142	599,210	254,742
6	Gas Storage Inventory & Line Pack			52,500,155	40,060,516	4,632,450	5,751,827	2,004,202	18,657	7,045	0	23,534	1,924	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			8,275,102	6,049,753	518,921	447,072	135,962	5,457	5,072	0	126	46	262,204	107,097
9															
10	Total Working Capital			91,955,801	69,963,871	7,121,323	7,725,341	2,570,359	47,086	28,808	0	24,071	2,167	1,089,702	458,891
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			222,645,288	162,804,344	13,970,235	13,029,569	3,791,306	156,385	89,762	0	2,870	4,475	7,122,731	3,246,800
15	Investment Tax Credit Adjustment			145,407,728	106,326,121	9,123,840	8,509,500	2,476,070	102,134	58,623	0	1,874	2,922	4,651,795	2,120,457
16	Customer Deposits			13,782,710	6,282,606	3,162,380	2,275,959	297,351	65,031	48,796	3,355	11,486	614	630,064	244,233
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			5,160,298	3,785,699	310,848	270,114	77,479	4,215	2,251	0	75	124	192,803	64,806
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			386,996,024	279,198,769	26,567,303	24,085,142	6,642,207	327,765	199,433	3,355	16,306	8,135	12,597,392	5,676,296
22															
23	TOTAL OTHER RATE BASE			(295,040,223)	(209,234,898)	(19,445,980)	(16,359,801)	(4,071,847)	(280,679)	(170,625)	(3,355)	7,766	(5,968)	(11,507,691)	(5,217,405)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF OTHER RATE BASE

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Other Rate Base														
1	Working Capital:														
2															
3	Prepayments - Misc.			5,443	1,719	25,657	27,539	42,932	44,462	157,572	4,635	15,007	16,912	123,449	6,066
4	Prepayments			1,504	475	7,089	7,609	11,861	12,284	43,534	1,281	4,146	4,672	34,106	1,676
5	Materials and Supplies			18,234	5,758	85,952	92,256	143,820	148,948	527,865	15,528	50,273	56,655	413,551	20,322
6	Gas Storage Inventory & Line Pack			0	0	0	0	0	0	0	0	0	0	0	0
7	Cash Working Capital			0	0	0	0	0	0	0	0	0	0	0	0
8	Fort Riley			9,392	2,736	37,877	40,605	65,660	70,847	263,955	6,678	21,576	26,506	190,234	7,324
9															
10	Total Working Capital			34,573	10,688	156,574	168,008	264,273	276,542	992,927	28,123	91,002	104,745	761,341	35,388
11															
12	Rate Base Adjustments:														
13															
14	Accumulated Deferred Income Taxes			245,375	80,600	646,741	1,051,377	1,685,886	1,828,235	6,810,002	201,291	576,847	781,343	4,177,169	341,947
15	Investment Tax Credit Adjustment			160,252	52,639	422,381	686,645	1,101,038	1,194,005	4,447,554	131,461	376,734	510,288	2,728,073	223,323
16	Customer Deposits			9,645	3,071	152,637	48,388	49,208	41,828	193,887	17,672	22,466	18,093	168,122	35,818
17	CIAC - Reimbursables			0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Advances for Construction			6,671	1,636	15,553	28,392	45,578	49,522	184,833	3,816	11,371	15,614	88,507	387
19	Other			0	0	0	0	0	0	0	0	0	0	0	0
20															
21	Total Rate Base Adjustments			421,943	137,946	1,237,311	1,814,802	2,881,710	3,113,590	11,636,276	354,240	987,418	1,325,338	7,161,872	601,475
22															
23	TOTAL OTHER RATE BASE			(387,370)	(127,258)	(1,080,737)	(1,646,794)	(2,617,437)	(2,837,048)	(10,643,349)	(326,118)	(896,417)	(1,220,592)	(6,400,531)	(566,087)

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Measuring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.2	Distribution O&M Operations - Customer	1,224,306	1,108,228	75,386	25,240	1,463	1,413	330	-	19	21	7,199	2,575
86	871	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense	48.2	Mains & Services - Customer	9,545,163	8,693,500	543,880	180,928	10,857	11,020	2,560	-	152	145	59,453	21,906
88	875	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	179,362	-	133,690	43,264	2,407	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense	31.2	Meter Installations	13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	-	182	203	68,079	24,045
92	879	Customer Installations Expense	31.2	Meter Installations	2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	-	37	41	13,794	4,872
93	880	Other Expenses	49.2	Distribution Plant - Customer	1,749,929	1,557,387	103,056	49,071	4,155	2,260	610	-	48	78	19,770	6,811
94	881	Rents	49.2	Distribution Plant - Customer	23,456	20,875	1,381	658	56	30	8	-	1	1	265	91
95		Maintenance														
96	885	Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	71,376	63,611	5,150	1,695	98	81	19	-	1	1	421	154
97	886	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind	6.0	Direct to GS Customers	51,932	-	38,709	12,527	697	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
102	892	Services	30.0	Services Cost	1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	-	30	29	11,812	4,352
103	893	Meters & House Regulators	31.2	Meter Installations	407,068	371,947	23,175	7,450	391	469	108	-	6	6	2,090	738
104	894	Maintenance of Other Equipment	49.2	Distribution Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			31,092,119	28,110,305	1,940,137	648,578	37,594	35,821	8,361	0	476	526	182,885	65,545
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	3.0	Total Customers	39,873	36,421	2,279	737	41	46	11	-	0	-	202	72
110	902	Meter Reading Expenses	3.0	Total Customers	2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	-	20	-	11,435	4,069
111	903	Customer Records and Collection Exp.	3.0	Total Customers	9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	-	80	-	46,744	16,635
112	904	Uncollectible Accounts	3.0	Total Customers	5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	-	46	-	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.	3.0	Total Customers	1,038,350	948,453	59,341	19,204	1,069	1,194	285	-	9	-	5,253	1,869
114		Total Customer Accounts			17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	3.0	Total Customers	250	228	14	5	0	0	0	-	0	-	1	0
119	908	Customer Assistance Expenses	3.0	Total Customers	265,881	242,862	15,195	4,917	274	306	73	-	2	-	1,345	479
120	909	Information and Instructional Expenses	3.0	Total Customers	114,687	104,758	6,554	2,121	118	132	32	-	1	-	580	206
121	910	Misc. Customer Service and Information	3.0	Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	3.0	Total Customers	497,448	454,380	28,429	9,200	512	572	137	-	4	-	2,517	896
128	913	Advertising Expenses	3.0	Total Customers	2,047	1,870	117	38	2	2	1	-	0	-	10	4
129	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.2	Labor - A&G - Customer	5,810,391	5,267,036	354,811	117,676	6,756	6,690	1,571	-	79	73	32,927	11,783
135	921	Office Supplies and Expenses	64.2	PST&D Plant - Customer	1,846,846	1,643,641	108,764	51,789	4,386	2,385	644	-	50	83	20,865	7,188
136	922	Administrative Expense Transfer	43.2	Labor - A&G - Customer	(1,235,455)	(1,119,922)	(75,443)	(25,021)	(1,436)	(1,422)	(334)	-	(17)	(15)	(7,001)	(2,505)
137	923	Outside Services Employed	43.2	Labor - A&G - Customer	661,861	599,968	40,417	13,405	770	762	179	-	9	8	3,751	1,342
138	924	Property Insurance	64.2	PST&D Plant - Customer	458,429	407,989	26,998	12,855	1,089	592	160	-	12	21	5,179	1,784
139	925	Injuries and Damages	64.2	PST&D Plant - Customer	1,040,947	926,413	61,303	29,190	2,472	1,344	363	-	28	47	11,760	4,051
140	926	Pensions & Benefits	43.2	Labor - A&G - Customer	7,368,522	6,679,459	449,959	149,233	8,567	8,484	1,992	-	100	92	41,757	14,942
141	927	Franchise Requirements	64.2	PST&D Plant - Customer	60	53	4	2	0	0	0	-	0	0	1	0
142	928	Regulatory Expense	43.2	Labor - A&G - Customer	511,166	463,364	31,214	10,353	594	589	138	-	7	6	2,897	1,037
143	929	Duplicate Charges - Credit	43.2	Labor - A&G - Customer	(224,404)	(203,419)	(13,703)	(4,545)	(261)	(258)	(61)	-	(3)	(3)	(1,272)	(455)
144	930.1	General Advertising Expenses	64.2	PST&D Plant - Customer	12,679	11,284	747	356	30	16	4	-	0	1	143	49
145	930.2	Miscellaneous General Expenses	43.2	Labor - A&G - Customer	21,018,503	19,052,970	1,283,494	425,682	24,438	24,199	5,683	-	285	262	119,111	42,622
146	931	Rents	51.2	General Plant - Customer	423,254	379,727	25,327	10,434	782	521	133	-	9	13	3,744	1,304
147		Maintenance														
148	932	Maintenance of General Plant	51.2	General Plant - Customer	247,383	221,943	14,803	6,098	457	304	78	-	5	8	2,188	762
149		Total A&G			37,940,183	34,330,506	2,308,693	797,505	48,643	44,204	10,551	0	566	595	236,051	83,905
150																
151		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - CUSTOMER			87,760,775	79,547,843	5,319,156	1,792,460	105,510	101,554	24,057	0	1,205	1,121	513,684	183,168

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.2	Distribution O&M Operations - Customer	21	5	957	378	274	179	221	57	65	72	124	77
86	871	Load Dispatching		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.2	Mains & Services - Customer	167	50	7,282	3,424	2,472	1,685	2,031	547	584	705	1,145	671
88	875	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
91	878	Meter & House Regulator Expense		31.2	Meter Installations	203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense		31.2	Meter Installations	41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses		49.2	Distribution Plant - Customer	68	15	1,968	1,174	905	569	725	177	220	226	390	245
94	881	Rents		49.2	Distribution Plant - Customer	1	0	26	16	12	8	10	2	3	3	5	3
95		Maintenance															
96	885	Supervision & Eng.		67.2	Distribution O&M Maintenance - Customer	1	0	53	24	17	12	14	4	4	5	8	5
97	886	Structure & Improv.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		6.0	Direct to GS Customers	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
102	892	Services		30.0	Services Cost	33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators		31.2	Meter Installations	6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment		49.2	Distribution Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				542	131	24,210	9,647	6,997	4,587	5,655	1,471	1,668	1,851	3,176	1,959
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		3.0	Total Customers	1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses		3.0	Total Customers	34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.		3.0	Total Customers	138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts		3.0	Total Customers	78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.		3.0	Total Customers	15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts				266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		3.0	Total Customers	0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses		3.0	Total Customers	4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses		3.0	Total Customers	2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information		3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				6	1	296	95	62	39	42	13	14	16	16	13
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		3.0	Total Customers	7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses		3.0	Total Customers	0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				7	1	388	125	82	51	55	17	19	20	21	17
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.2	Labor - A&G - Customer	97	23	4,522	1,711	1,215	789	948	255	287	318	503	322
135	921	Office Supplies and Expenses		64.2	PST&D Plant - Customer	72	16	2,077	1,239	955	601	765	186	233	239	412	258
136	922	Administrative Expense Transfer		43.2	Labor - A&G - Customer	(21)	(5)	(962)	(364)	(258)	(168)	(202)	(54)	(61)	(68)	(107)	(69)
137	923	Outside Services Employed		43.2	Labor - A&G - Customer	11	3	515	195	138	90	108	29	33	36	57	37
138	924	Property Insurance		64.2	PST&D Plant - Customer	18	4	516	308	237	149	190	46	58	59	102	64
139	925	Injuries and Damages		64.2	PST&D Plant - Customer	41	9	1,171	699	538	339	431	105	131	135	232	146
140	926	Pensions & Benefits		43.2	Labor - A&G - Customer	123	29	5,735	2,170	1,540	1,000	1,202	324	364	403	638	409
141	927	Franchise Requirements		64.2	PST&D Plant - Customer	0	0	0	0	0	0	0	0	0	0	0	0
142	928	Regulatory Expense		43.2	Labor - A&G - Customer	9	2	398	151	107	69	83	22	25	28	44	28
143	929	Duplicate Charges - Credit		43.2	Labor - A&G - Customer	(4)	(1)	(175)	(66)	(47)	(30)	(37)	(10)	(11)	(12)	(19)	(12)
144	930.1	General Advertising Expenses		64.2	PST&D Plant - Customer	0	0	14	9	7	4	5	1	2	2	3	2
145	930.2	Miscellaneous General Expenses		43.2	Labor - A&G - Customer	352	82	16,359	6,191	4,394	2,853	3,428	924	1,037	1,149	1,820	1,167
146	931	Rents		51.2	General Plant - Customer	12	3	412	215	162	103	129	32	39	41	69	44
147		Maintenance															
148	932	Maintenance of General Plant		51.2	General Plant - Customer	7	2	241	125	95	60	75	19	23	24	40	26
149		Total A&G				719	166	30,824	12,582	9,082	5,859	7,126	1,880	2,159	2,353	3,794	2,421
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - CUSTOMER				1,540	351	69,600	26,907	19,144	12,362	14,839	3,996	4,524	4,968	7,766	5,021

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	4,056	3,095	358	444	155	1	1	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	(96,824)	(73,882)	(8,543)	(10,608)	(3,696)	(34)	(13)	-	(43)	(4)	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	(4,056)	(3,095)	(358)	(444)	(155)	(1)	(1)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	(14,824)	(11,311)	(1,308)	(1,624)	(566)	(5)	(2)	-	(7)	(1)	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	745,300	568,705	65,763	81,654	28,452	265	100	-	334	27	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			633,652	483,511	55,911	69,422	24,190	225	85	0	284	23	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	63,057	48,116	5,564	6,908	2,407	22	8	-	28	2	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	327	250	29	36	12	0	0	-	0	0	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	144,327	102,526	11,228	14,222	4,327	-	21	-	-	-	-	4,028
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	663,327	471,207	51,602	65,362	19,888	-	94	-	-	-	-	18,512
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	638,512	453,579	49,671	62,917	19,144	-	91	-	-	-	-	17,819
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	114,012	80,991	8,869	11,234	3,418	-	16	-	-	-	-	3,182
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	10,369	7,366	807	1,022	311	-	1	-	-	-	-	289
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	3,849,380	2,734,480	299,453	379,307	115,411	-	547	-	-	-	-	107,427
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	551,609	391,846	42,911	54,354	16,538	-	78	-	-	-	-	15,394
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	246,358	175,005	19,165	24,275	7,386	-	35	-	-	-	-	6,875
72		Rents	11.2	Peak Day Demand for Transmission Allocation	6,676	4,743	519	658	200	-	1	-	-	-	-	186
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	86,674	61,571	6,743	8,541	2,599	-	12	-	-	-	-	2,419
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	3,909	2,777	304	385	117	-	1	-	-	-	-	109
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	369,339	262,367	28,732	36,394	11,073	-	52	-	-	-	-	10,307
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	335,463	238,302	26,096	33,056	10,058	-	48	-	-	-	-	9,362
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	309,132	219,598	24,048	30,461	9,268	-	44	-	-	-	-	8,627
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	65	46	5	6	2	-	0	-	-	-	-	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	54.1	Transmission Plant - Demand	-	96	263	-	-	-	-	285	727	975	4,079	1,551
63	851	System control and load dispatching	11.2	Peak Day Demand for Transmission Allocation	-	443	1,211	-	-	-	-	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense	11.2	Peak Day Demand for Transmission Allocation	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	11.2	Peak Day Demand for Transmission Allocation	-	427	1,166	-	-	-	-	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel	11.2	Peak Day Demand for Transmission Allocation	-	76	208	-	-	-	-	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations	11.2	Peak Day Demand for Transmission Allocation	-	7	19	-	-	-	-	20	52	70	293	111
68	857	Mains expenses	11.2	Peak Day Demand for Transmission Allocation	-	2,572	7,027	-	-	-	-	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses	11.2	Peak Day Demand for Transmission Allocation	-	369	1,007	-	-	-	-	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	11.2	Peak Day Demand for Transmission Allocation	-	165	450	-	-	-	-	486	1,241	1,665	6,963	2,647
72		Rents	11.2	Peak Day Demand for Transmission Allocation	-	4	12	-	-	-	-	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.	54.1	Transmission Plant - Demand	-	58	158	-	-	-	-	171	436	586	2,450	931
75	862	Structures and Improvements	11.2	Peak Day Demand for Transmission Allocation	-	3	7	-	-	-	-	8	20	26	110	42
76	863	Mains	11.2	Peak Day Demand for Transmission Allocation	-	247	674	-	-	-	-	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	224	612	-	-	-	-	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint	11.2	Peak Day Demand for Transmission Allocation	-	207	564	-	-	-	-	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	11.2	Peak Day Demand for Transmission Allocation	-	0	0	-	-	-	-	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	472,235	273,850	31,667	39,319	13,701	130	232	-	-	-	31,293	10,589
86	871	Load Dispatching	15.0	NCP Demand - Retail Customers	665,611	372,598	43,086	53,497	18,641	187	935	-	-	-	43,379	14,759
87	874	Mains & Services Expense	48.1	Mains & Services - Demand	6,560,493	3,860,648	446,431	554,306	193,146	1,798	679	-	-	-	437,793	147,796
88	875	Meas. & Reg Station Expense - Gen	15.0	NCP Demand - Retail Customers	2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	-	-	-	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	15.0	NCP Demand - Retail Customers	81,183	45,445	5,255	6,525	2,274	23	114	-	-	-	5,291	1,800
91	878	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses	49.1	Distribution Plant - Demand	851,197	500,903	57,923	71,919	25,060	233	88	-	-	-	56,802	19,176
94	881	Rents	49.1	Distribution Plant - Demand	11,409	6,714	776	964	336	3	1	-	-	-	761	257
95		Maintenance														
96	885	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	423,999	237,347	27,446	34,078	11,874	119	596	-	-	-	27,633	9,402
97	886	Structure & Improv.	15.0	NCP Demand - Retail Customers	1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	-	-	-	118,260	40,237
98	887	Mains	15.0	NCP Demand - Retail Customers	10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	-	-	-	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen	15.0	NCP Demand - Retail Customers	1,425,491	797,966	92,274	114,571	39,922	400	2,003	-	-	-	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	15.0	NCP Demand - Retail Customers	120,858	67,654	7,823	9,714	3,385	34	170	-	-	-	7,876	2,680
102	892	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment	14.0	NCP Demand - Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			25,473,019	14,481,812	1,674,623	2,079,276	724,516	7,093	25,697	0	0	0	1,672,213	567,585
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.1	Labor - A&G - Demand	4,626,297	2,776,747	317,312	395,678	134,090	1,056	3,857	-	57	5	238,317	105,144
135	921	Office Supplies and Expenses	64.1	PST&D Plant - Demand	1,459,183	927,095	104,769	131,175	43,270	246	173	-	0	0	59,948	35,867
136	922	Administrative Expense Transfer	43.1	Labor - A&G - Demand	(983,683)	(590,415)	(67,469)	(84,132)	(28,511)	(225)	(820)	-	(12)	(1)	(50,673)	(22,357)
137	923	Outside Services Employed	43.1	Labor - A&G - Demand	526,981	316,299	36,145	45,072	15,274	120	439	-	6	1	27,147	11,977
138	924	Property Insurance	64.1	PST&D Plant - Demand	362,202	230,126	26,006	32,561	10,740	61	43	-	0	0	14,880	8,903
139	925	Injuries and Damages	64.1	PST&D Plant - Demand	822,446	522,543	59,051	73,935	24,388	139	97	-	0	0	33,789	20,216
140	926	Pensions & Benefits	43.1	Labor - A&G - Demand	5,866,898	3,521,367	402,403	501,784	170,048	1,339	4,891	-	72	6	302,225	133,340
141	927	Franchise Requirements	64.1	PST&D Plant - Demand	47	30	3	4	1	0	0	-	0	0	2	1
142	928	Regulatory Expense	43.1	Labor - A&G - Demand	406,996	244,283	27,915	34,810	11,797	93	339	-	5	0	20,966	9,250
143	929	Duplicate Charges - Credit	43.1	Labor - A&G - Demand	(178,673)	(107,241)	(12,255)	(15,282)	(5,179)	(41)	(149)	-	(2)	(0)	(9,204)	(4,061)
144	930.1	General Advertising Expenses	64.1	PST&D Plant - Demand	10,017	6,365	719	901	297	2	1	-	0	0	412	246
145	930.2	Miscellaneous General Expenses	43.1	Labor - A&G - Demand	16,735,162	10,044,601	1,147,842	1,431,324	485,058	3,821	13,951	-	205	17	862,088	380,349
146	931	Rents	51.1	General Plant - Demand	335,538	208,029	23,620	29,523	9,852	65	145	-	2	0	15,315	7,976
147		Maintenance														
148	932	Maintenance of General Plant	51.1	General Plant - Demand	196,115	121,589	13,806	17,255	5,758	38	85	-	1	0	8,951	4,662
149		Total A&G			30,185,528	18,221,415	2,079,867	2,594,606	876,883	6,716	23,051	0	334	27	1,524,162	691,513
150																
151		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - DEMAND			63,684,735	38,441,507	4,386,147	5,472,442	1,847,749	14,057	49,883	0	646	53	3,196,375	1,463,635

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.1	Distribution O&M Operations - Demand	863	226	2,151	5,432	8,319	8,205	26,840	674	2,250	2,239	14,255	-
86	871	Load Dispatching		15.0	NCP Demand - Retail Customers	1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	-
87	874	Mains & Services Expense		48.1	Mains & Services - Demand	12,007	3,192	8,722	76,574	117,278	115,672	374,996	9,504	29,433	31,361	139,157	-
88	875	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	148	38	985	901	1,381	1,362	4,552	112	440	377	4,162	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.1	Distribution Plant - Demand	1,558	414	1,132	9,935	15,216	15,008	48,654	1,233	3,819	4,069	18,055	-
94	881	Rents		49.1	Distribution Plant - Demand	21	6	15	133	204	201	652	17	51	55	242	-
95		Maintenance															
96	885	Supervision & Eng.		67.1	Distribution O&M Maintenance - Demand	773	196	5,143	4,708	7,210	7,111	23,776	584	2,297	1,970	21,735	-
97	886	Structure & Improv.		15.0	NCP Demand - Retail Customers	3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	-
98	887	Mains		15.0	NCP Demand - Retail Customers	19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	-
99	889	Meas. & Reg Station Expense - Gen		15.0	NCP Demand - Retail Customers	2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		15.0	NCP Demand - Retail Customers	220	56	1,466	1,342	2,055	2,027	6,777	167	655	562	6,195	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		14.0	NCP Demand - Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				46,497	11,975	225,226	287,238	439,927	433,903	1,436,828	35,652	130,780	119,407	1,072,772	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.1	Labor - A&G - Demand	6,628	2,287	34,133	40,924	62,678	61,820	204,782	6,794	23,057	22,888	178,710	9,337
135	921	Office Supplies and Expenses		64.1	PST&D Plant - Demand	1,644	811	2,217	10,485	16,059	15,839	51,349	2,406	6,850	8,079	34,883	6,018
136	922	Administrative Expense Transfer		43.1	Labor - A&G - Demand	(1,409)	(486)	(7,258)	(8,702)	(13,327)	(13,145)	(43,542)	(1,445)	(4,902)	(4,867)	(37,999)	(1,985)
137	923	Outside Services Employed		43.1	Labor - A&G - Demand	755	260	3,888	4,662	7,140	7,042	23,327	774	2,626	2,607	20,357	1,064
138	924	Property Insurance		64.1	PST&D Plant - Demand	408	201	550	2,603	3,986	3,932	12,746	597	1,700	2,005	8,659	1,494
139	925	Injuries and Damages		64.1	PST&D Plant - Demand	927	457	1,249	5,910	9,051	8,928	28,942	1,356	3,861	4,553	19,661	3,392
140	926	Pensions & Benefits		43.1	Labor - A&G - Demand	8,405	2,900	43,287	51,898	79,486	78,397	259,696	8,616	29,239	29,026	226,633	11,841
141	927	Franchise Requirements		64.1	PST&D Plant - Demand	0	0	0	0	1	1	2	0	0	0	1	0
142	928	Regulatory Expense		43.1	Labor - A&G - Demand	583	201	3,003	3,600	5,514	5,439	18,016	598	2,028	2,014	15,722	821
143	929	Duplicate Charges - Credit		43.1	Labor - A&G - Demand	(256)	(88)	(1,318)	(1,581)	(2,421)	(2,388)	(7,909)	(262)	(890)	(884)	(6,902)	(361)
144	930.1	General Advertising Expenses		64.1	PST&D Plant - Demand	11	6	15	72	110	109	353	17	47	55	239	41
145	930.2	Miscellaneous General Expenses		43.1	Labor - A&G - Demand	23,976	8,272	123,474	148,037	226,731	223,626	740,776	24,576	83,405	82,795	646,464	33,775
146	931	Rents		51.1	General Plant - Demand	423	178	1,369	2,655	4,066	4,010	13,139	527	1,618	1,771	10,181	1,075
147		Maintenance															
148	932	Maintenance of General Plant		51.1	General Plant - Demand	247	104	800	1,552	2,376	2,344	7,679	308	945	1,035	5,951	628
149		Total A&G				42,343	15,102	205,410	262,115	401,450	395,953	1,309,354	44,861	149,585	151,078	1,122,561	67,140
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - DEMAND				88,840	31,975	444,017	549,353	841,376	829,856	2,746,183	94,974	317,273	320,013	2,402,480	145,901

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	3,362	2,552	271	379	151	1	6	-	2	0	-	-
24	800	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	(80,245)	(60,926)	(6,464)	(9,055)	(3,596)	(31)	(132)	-	(37)	(3)	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	(3,362)	(2,552)	(271)	(379)	(151)	(1)	(6)	-	(2)	(0)	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	(12,285)	(9,328)	(990)	(1,386)	(551)	(5)	(20)	-	(6)	(0)	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	617,680	468,978	49,756	69,702	27,682	241	1,016	-	284	22	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			525,150	398,724	42,302	59,260	23,535	205	864	0	241	19	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
69	858	Meauring and regulating station expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
24	800	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	809.2	Gas Delivery Processing Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	810	Gas Used for Compressor Sta. Fuel	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
27	811	Gas Used for Production Ext	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
28	812	Gas Used for Other Utility Ops	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
29	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System control and load dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication system expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor station labor and expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Gas for compressor station fuel	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Other fuel and power for compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Mains expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Meauring and regulating station expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Transmission and compression of gas by others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Other expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Maintenance														
74	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
81		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	275,467	139,547	14,805	20,740	8,237	72	302	-	-	-	18,884	6,244
86	871	Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense	48.3	Mains & Services - Commodity	5,437,122	2,754,358	292,222	409,366	162,580	1,414	5,965	-	-	-	372,726	123,236
88	875	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	67,282	34,084	3,616	5,066	2,012	17	74	-	-	-	4,612	1,525
91	878	Meter & House Regulator Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses	49.3	Distribution Plant - Commodity	660,915	334,809	35,521	49,761	19,763	172	725	-	-	-	45,307	14,980
94	881	Rents	49.3	Distribution Plant - Commodity	8,859	4,488	476	667	265	2	10	-	-	-	607	201
95		Maintenance														
96	885	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	3,035	1,538	163	229	91	1	3	-	-	-	208	69
97	886	Structure & Improv.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate	23.0	MCF - Retail Customers	100,163	50,741	5,383	7,541	2,995	26	110	-	-	-	6,866	2,270
102	892	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution			6,552,843	3,319,564	352,187	493,369	195,943	1,704	7,189	0	0	0	449,212	148,525
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
123																
124		Sales:														
125		Operation														
126	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries	43.3	Labor - A&G - Commodity	1,005,205	535,642	56,829	79,610	31,617	275	1,160	-	48	4	61,741	20,414
135	921	Office Supplies and Expenses	64.3	PST&D Plant - Commodity	698,207	353,874	37,544	52,594	20,888	182	766	-	0	0	47,816	15,810
136	922	Administrative Expense Transfer	43.3	Labor - A&G - Commodity	(213,735)	(113,893)	(12,083)	(16,927)	(6,723)	(58)	(247)	-	(10)	(1)	(13,128)	(4,341)
137	923	Outside Services Employed	43.3	Labor - A&G - Commodity	114,503	61,015	6,473	9,068	3,602	31	132	-	5	0	7,033	2,325
138	924	Property Insurance	64.3	PST&D Plant - Commodity	173,311	87,840	9,319	13,055	5,185	45	190	-	0	0	11,869	3,924
139	925	Injuries and Damages	64.3	PST&D Plant - Commodity	393,534	199,456	21,161	29,644	11,773	102	432	-	0	0	26,951	8,911
140	926	Pensions & Benefits	43.3	Labor - A&G - Commodity	1,274,764	679,281	72,068	100,958	40,096	349	1,471	-	61	5	78,297	25,888
141	927	Franchise Requirements	64.3	PST&D Plant - Commodity	23	11	1	2	1	0	0	-	0	0	2	1
142	928	Regulatory Expense	43.3	Labor - A&G - Commodity	88,432	47,123	4,999	7,004	2,781	24	102	-	4	0	5,432	1,796
143	929	Duplicate Charges - Credit	43.3	Labor - A&G - Commodity	(38,822)	(20,687)	(2,195)	(3,075)	(1,221)	(11)	(45)	-	(2)	(0)	(2,384)	(788)
144	930.1	General Advertising Expenses	64.3	PST&D Plant - Commodity	4,793	2,429	258	361	143	1	5	-	0	0	328	109
145	930.2	Miscellaneous General Expenses	43.3	Labor - A&G - Commodity	3,636,228	1,937,630	205,572	287,980	114,372	994	4,196	-	174	13	223,341	73,844
146	931	Rents	51.3	General Plant - Commodity	122,229	62,780	6,661	9,331	3,706	32	136	-	2	0	8,146	2,693
147		Maintenance														
148	932	Maintenance of General Plant	51.3	General Plant - Commodity	71,440	36,693	3,893	5,454	2,166	19	79	-	1	0	4,761	1,574
149		Total A&G			7,330,111	3,869,195	410,500	575,058	228,385	1,986	8,380	0	284	22	460,204	152,159
150																
151		Other Utility Plant Related O&M	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
152																
153		TOTAL O&M EXPENSE - COMMODITY			14,408,104	7,587,483	804,989	1,127,688	447,863	3,894	16,433	0	525	40	909,415	300,684

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																	
83		Distribution:															
84		Operation															
85	870	Supervision & Eng.		66.3	Distribution O&M Operations - Commodity	1,080	252	2,806	2,850	5,289	6,555	28,118	418	1,313	2,324	15,632	-
86	871	Load Dispatching		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
87	874	Mains & Services Expense		48.3	Mains & Services - Commodity	21,313	4,974	55,378	56,257	104,401	129,387	554,988	8,249	25,907	45,867	308,533	-
88	875	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
89	876	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
90	877	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	264	62	685	696	1,292	1,601	6,868	102	321	568	3,818	-
91	878	Meter & House Regulator Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
92	879	Customer Installations Expense		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
93	880	Other Expenses		49.3	Distribution Plant - Commodity	2,591	605	6,732	6,838	12,691	15,728	67,462	1,003	3,149	5,575	37,504	-
94	881	Rents		49.3	Distribution Plant - Commodity	35	8	90	92	170	211	904	13	42	75	503	-
95		Maintenance															
96	885	Supervision & Eng.		67.3	Distribution O&M Maintenance - Commodity	12	3	31	31	58	72	310	5	14	26	172	-
97	886	Structure & Improv.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
98	887	Mains		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
99	889	Meas. & Reg Station Expense - Gen		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
100	890	Meas. & Reg Station Expense - Ind		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
101	891	Meas. & Reg Station Expense - City Gate		23.0	MCF - Retail Customers	393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	-
102	892	Services		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
103	893	Meters & House Regulators		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
104	894	Maintenance of Other Equipment		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
105		Total Distribution				25,687	5,995	66,742	67,802	125,825	155,938	668,874	9,942	31,223	55,279	371,845	0
106																	
107		Customer Accounts:															
108		Operation															
109	901	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	902	Meter Reading Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	903	Customer Records and Collection Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	904	Uncollectible Accounts		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113	905	Miscellaneous Customer Accounts Exp.		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
114		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
115																	
116		Customer Service and Information:															
117		Operation															
118	907	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	908	Customer Assistance Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	909	Information and Instructional Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121	910	Misc. Customer Service and Information		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
122		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
123																	
124		Sales:															
125		Operation															
126	911	Supervision		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	912	Demonstration & Selling Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	913	Advertising Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129	916	Miscellaneous Sales Expenses		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
130		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
131																	
132		Administrative & General:															
133		Operation															
134	920	Salaries		43.3	Labor - A&G - Commodity	3,530	824	9,173	9,319	17,294	21,432	91,932	1,366	4,291	7,598	51,107	-
135	921	Office Supplies and Expenses		64.3	PST&D Plant - Commodity	2,734	638	7,104	7,217	13,393	16,599	71,198	1,058	3,324	5,884	39,581	-
136	922	Administrative Expense Transfer		43.3	Labor - A&G - Commodity	(751)	(175)	(1,950)	(1,981)	(3,677)	(4,557)	(19,547)	(291)	(912)	(1,615)	(10,867)	-
137	923	Outside Services Employed		43.3	Labor - A&G - Commodity	402	94	1,045	1,062	1,970	2,441	10,472	156	489	865	5,822	-
138	924	Property Insurance		64.3	PST&D Plant - Commodity	679	158	1,763	1,791	3,325	4,120	17,673	263	825	1,461	9,825	-
139	925	Injuries and Damages		64.3	PST&D Plant - Commodity	1,541	360	4,004	4,068	7,549	9,356	40,130	596	1,873	3,317	22,309	-
140	926	Pensions & Benefits		43.3	Labor - A&G - Commodity	4,477	1,045	11,633	11,818	21,931	27,180	116,584	1,733	5,442	9,635	64,812	-
141	927	Franchise Requirements		64.3	PST&D Plant - Commodity	0	0	0	0	0	1	2	0	0	0	1	-
142	928	Regulatory Expense		43.3	Labor - A&G - Commodity	311	72	807	820	1,521	1,886	8,088	120	378	668	4,496	-
143	929	Duplicate Charges - Credit		43.3	Labor - A&G - Commodity	(136)	(32)	(354)	(360)	(668)	(828)	(3,551)	(53)	(166)	(293)	(1,974)	-
144	930.1	General Advertising Expenses		64.3	PST&D Plant - Commodity	19	4	49	50	92	114	489	7	23	40	272	-
145	930.2	Miscellaneous General Expenses		43.3	Labor - A&G - Commodity	12,771	2,981	33,183	33,710	62,558	77,530	332,553	4,943	15,524	27,484	184,875	-
146	931	Rents		51.3	General Plant - Commodity	466	109	1,210	1,229	2,282	2,828	12,129	180	566	1,002	6,743	-
147		Maintenance															
148	932	Maintenance of General Plant		51.3	General Plant - Commodity	272	64	707	719	1,334	1,653	7,089	105	331	586	3,941	-
149		Total A&G				26,316	6,142	68,376	69,461	128,904	159,754	685,241	10,185	31,987	56,631	380,944	0
150																	
151		Other Utility Plant Related O&M		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
152																	
153		TOTAL O&M EXPENSE - COMMODITY				52,003	12,137	135,118	137,263	254,728	315,691	1,354,115	20,127	63,210	111,910	752,789	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			7,418	5,648	629	824	306	3	6	0	3	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			(177,069)	(134,809)	(15,007)	(19,663)	(7,293)	(66)	(145)	0	(80)	(6)	0	0
27	811	Gas Used for Production Ext			(7,418)	(5,648)	(629)	(824)	(306)	(3)	(6)	0	(3)	(0)	0	0
28	812	Gas Used for Other Utility Ops			(27,109)	(20,639)	(2,298)	(3,010)	(1,116)	(10)	(22)	0	(12)	(1)	0	0
29	813	Other Gas Supply Expenses			1,362,980	1,037,683	115,519	151,356	56,134	506	1,116	0	618	49	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			1,158,802	882,236	98,214	128,682	47,725	430	949	0	525	42	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			63,057	48,116	5,564	6,908	2,407	22	8	0	28	2	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			327	250	29	36	12	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			63,384	48,365	5,593	6,944	2,420	23	9	0	28	2	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			144,327	102,526	11,228	14,222	4,327	0	21	0	0	0	0	4,028
63	851	System control and load dispatching			663,327	471,207	51,602	65,362	19,888	0	94	0	0	0	0	18,512
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			638,512	453,579	49,671	62,917	19,144	0	91	0	0	0	0	17,819
66	854	Gas for compressor station fuel			114,012	80,991	8,869	11,234	3,418	0	16	0	0	0	0	3,182
67	856	Other fuel and power for compressor stations			10,369	7,366	807	1,022	311	0	1	0	0	0	0	289
68	857	Mains expenses			3,849,380	2,734,480	299,453	379,307	115,411	0	547	0	0	0	0	107,427
69	858	Measuring and regulating station expenses			551,609	391,846	42,911	54,354	16,538	0	78	0	0	0	0	15,394
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			246,358	175,005	19,165	24,275	7,386	0	35	0	0	0	0	6,875
72		Rents			6,676	4,743	519	658	200	0	1	0	0	0	0	186
73		Maintenance														
74	861	Maint. Sup., & Eng.			86,674	61,571	6,743	8,541	2,599	0	12	0	0	0	0	2,419
75	862	Structures and Improvements			3,909	2,777	304	385	117	0	1	0	0	0	0	109
76	863	Mains			369,339	262,367	28,732	36,394	11,073	0	52	0	0	0	0	10,307
77	864	Compressor Station Equip Maint			335,463	238,302	26,096	33,056	10,058	0	48	0	0	0	0	9,362
78	865	Meas. & Regul. Station Equip Maint			309,132	219,598	24,048	30,461	9,268	0	44	0	0	0	0	8,627
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			65	46	5	6	2	0	0	0	0	0	0	2
81		Total Transmission Expense			7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

	Acct. No.	Total O&M Expenses	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22		Operation														
23	777	Gas processed by others			0	0	0	0	0	0	0	0	0	0	0	0
24	800	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
25	809.2	Gas Delivery Processing Credit			0	0	0	0	0	0	0	0	0	0	0	0
26	810	Gas Used for Compressor Sta. Fuel			0	0	0	0	0	0	0	0	0	0	0	0
27	811	Gas Used for Production Ext			0	0	0	0	0	0	0	0	0	0	0	0
28	812	Gas Used for Other Utility Ops			0	0	0	0	0	0	0	0	0	0	0	0
29	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
30		Maintenance														
31	769	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Operation supervision and engineering			0	96	263	0	0	0	0	285	727	975	4,079	1,551
63	851	System control and load dispatching			0	443	1,211	0	0	0	0	1,309	3,340	4,483	18,748	7,128
64	852	Communication system expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor station labor and expense			0	427	1,166	0	0	0	0	1,260	3,215	4,315	18,047	6,862
66	854	Gas for compressor station fuel			0	76	208	0	0	0	0	225	574	770	3,222	1,225
67	856	Other fuel and power for compressor stations			0	7	19	0	0	0	0	20	52	70	293	111
68	857	Mains expenses			0	2,572	7,027	0	0	0	0	7,595	19,385	26,013	108,797	41,367
69	858	Measuring and regulating station expenses			0	369	1,007	0	0	0	0	1,088	2,778	3,728	15,590	5,928
70	859	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
71	860	Other expenses			0	165	450	0	0	0	0	486	1,241	1,665	6,963	2,647
72		Rents			0	4	12	0	0	0	0	13	34	45	189	72
73		Maintenance														
74	861	Maint. Sup., & Eng.			0	58	158	0	0	0	0	171	436	586	2,450	931
75	862	Structures and Improvements			0	3	7	0	0	0	0	8	20	26	110	42
76	863	Mains			0	247	674	0	0	0	0	729	1,860	2,496	10,439	3,969
77	864	Compressor Station Equip Maint			0	224	612	0	0	0	0	662	1,689	2,267	9,481	3,605
78	865	Meas. & Regul. Station Equip Maint			0	207	564	0	0	0	0	610	1,557	2,089	8,737	3,322
79	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	2	1
81		Total Transmission Expense			0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation	Allocation	Total	Residential	Small	General Service Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			1,972,008	1,521,625	121,858	85,299	23,400	1,615	865	0	19	21	57,376	19,408
86	871	Load Dispatching			665,611	372,598	43,086	53,497	18,641	187	935	0	0	0	43,379	14,759
87	874	Mains & Services Expense			21,542,778	15,308,505	1,282,532	1,144,599	366,583	14,231	9,204	0	152	145	869,973	292,938
88	875	Meas. & Reg Station Expense - Gen			2,414,535	1,351,617	156,296	194,063	67,621	677	3,392	0	0	0	157,359	53,540
89	876	Meas. & Reg Station Expense - Ind			179,362	0	133,690	43,264	2,407	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			148,465	79,529	8,871	11,591	4,285	40	188	0	0	0	9,903	3,325
91	878	Meter & House Regulator Expense			13,256,943	12,113,142	754,729	242,635	12,732	15,266	3,507	0	182	203	68,079	24,045
92	879	Customer Installations Expense			2,686,095	2,454,340	152,922	49,162	2,580	3,093	711	0	37	41	13,794	4,872
93	880	Other Expenses			3,262,041	2,393,099	196,500	170,751	48,978	2,665	1,423	0	48	78	121,879	40,967
94	881	Rents			43,724	32,077	2,634	2,289	656	36	19	0	1	1	1,634	549
95		Maintenance														
96	885	Supervision & Eng.			498,410	302,496	32,759	36,001	12,063	200	618	0	1	1	28,262	9,625
97	886	Structure & Improv.			1,814,600	1,015,783	117,461	145,845	50,819	509	2,549	0	0	0	118,260	40,237
98	887	Mains			10,631,408	5,951,287	688,185	854,476	297,739	2,981	14,937	0	0	0	692,864	235,740
99	889	Meas. & Reg Station Expense - Gen			1,425,491	797,966	92,274	114,571	39,922	400	2,003	0	0	0	92,901	31,609
100	890	Meas. & Reg Station Expense - Ind			51,932	0	38,709	12,527	697	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			221,021	118,395	13,207	17,255	6,380	60	280	0	0	0	14,743	4,950
102	892	Services			1,896,487	1,727,274	108,061	35,948	2,157	2,189	509	0	30	29	11,812	4,352
103	893	Meters & House Regulators			407,068	371,947	23,175	7,450	391	469	108	0	6	6	2,090	738
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			63,117,981	45,911,681	3,966,947	3,221,224	958,052	44,617	41,247	0	476	526	2,304,309	781,654
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			39,873	36,421	2,279	737	41	46	11	0	0	0	202	72
110	902	Meter Reading Expenses			2,260,227	2,064,545	129,171	41,802	2,326	2,598	621	0	20	0	11,435	4,069
111	903	Customer Records and Collection Exp.			9,239,547	8,439,622	528,037	170,883	9,509	10,621	2,538	0	80	0	46,744	16,635
112	904	Uncollectible Accounts			5,270,164	4,813,893	301,188	97,470	5,424	6,058	1,448	0	46	0	26,662	9,488
113	905	Miscellaneous Customer Accounts Exp.			1,038,350	948,453	59,341	19,204	1,069	1,194	285	0	9	0	5,253	1,869
114		Total Customer Accounts			17,848,161	16,302,934	1,020,017	330,096	18,368	20,517	4,903	0	155	0	90,296	32,133
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			250	228	14	5	0	0	0	0	0	0	1	0
119	908	Customer Assistance Expenses			265,881	242,862	15,195	4,917	274	306	73	0	2	0	1,345	479
120	909	Information and Instructional Expenses			114,687	104,758	6,554	2,121	118	132	32	0	1	0	580	206
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			380,817	347,847	21,764	7,043	392	438	105	0	3	0	1,927	686
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			497,448	454,380	28,429	9,200	512	572	137	0	4	0	2,517	896
128	913	Advertising Expenses			2,047	1,870	117	38	2	2	1	0	0	0	10	4
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			499,495	456,250	28,546	9,238	514	574	137	0	4	0	2,527	899
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			11,441,894	8,579,425	728,951	592,964	172,463	8,021	6,588	0	183	81	332,985	137,340
135	921	Office Supplies and Expenses			4,004,236	2,924,609	251,076	235,558	68,543	2,813	1,583	0	51	83	128,629	58,864
136	922	Administrative Expense Transfer			(2,432,873)	(1,824,230)	(154,996)	(126,081)	(36,671)	(1,705)	(1,401)	0	(39)	(17)	(70,802)	(29,202)
137	923	Outside Services Employed			1,303,346	977,282	83,035	67,544	19,645	914	750	0	21	9	37,930	15,644
138	924	Property Insurance			993,942	725,954	62,323	58,471	17,014	698	393	0	13	21	31,929	14,611
139	925	Injuries and Damages			2,256,927	1,648,412	141,515	132,769	38,633	1,585	892	0	29	47	72,500	33,178
140	926	Pensions & Benefits			14,510,184	10,880,107	924,429	751,975	218,711	10,172	8,354	0	233	103	422,279	174,170
141	927	Franchise Requirements			130	95	8	8	2	0	0	0	0	0	4	2
142	928	Regulatory Expense			1,006,594	754,770	64,129	52,166	15,172	706	580	0	16	7	29,294	12,082
143	929	Duplicate Charges - Credit			(441,900)	(331,348)	(28,153)	(22,901)	(6,661)	(310)	(254)	0	(7)	(3)	(12,860)	(5,304)
144	930.1	General Advertising Expenses			27,489	20,078	1,724	1,617	471	19	11	0	0	1	883	404
145	930.2	Miscellaneous General Expenses			41,389,892	31,035,201	2,636,908	2,144,986	623,868	29,014	23,831	0	664	292	1,204,540	496,815
146	931	Rents			881,022	650,536	55,608	49,287	14,339	618	414	0	12	13	27,205	11,973
147		Maintenance														
148	932	Maintenance of General Plant			514,939	380,225	32,501	28,807	8,381	361	242	0	7	8	15,901	6,998
149		Total A&G			75,455,822	56,421,116	4,799,059	3,967,169	1,153,911	52,907	41,982	0	1,183	644	2,220,417	927,576
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			165,853,615	125,576,833	10,510,292	8,392,590	2,401,122	119,505	90,372	0	2,376	1,214	4,619,475	1,947,487

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF O&M EXPENSES

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
82																
83		Distribution:														
84		Operation														
85	870	Supervision & Eng.			1,965	484	5,914	8,660	13,882	14,940	55,179	1,150	3,628	4,635	30,011	77
86	871	Load Dispatching			1,214	308	8,073	7,390	11,319	11,164	37,325	917	3,606	3,093	34,120	0
87	874	Mains & Services Expense			33,487	8,217	71,382	136,255	224,152	246,744	932,015	18,300	55,924	77,932	448,835	671
88	875	Meas. & Reg Station Expense - Gen			4,402	1,118	29,287	26,808	41,059	40,497	135,398	3,327	13,081	11,220	123,773	0
89	876	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
90	877	Meas. & Reg Station Expense - City Gate			412	99	1,670	1,598	2,672	2,963	11,420	214	760	945	7,980	0
91	878	Meter & House Regulator Expense			203	41	10,117	3,203	2,291	1,460	1,825	466	547	568	1,034	669
92	879	Customer Installations Expense			41	8	2,050	649	464	296	370	94	111	115	209	136
93	880	Other Expenses			4,217	1,034	9,832	17,948	28,812	31,305	116,841	2,412	7,188	9,871	55,949	245
94	881	Rents			57	14	132	241	386	420	1,566	32	96	132	750	3
95		Maintenance														
96	885	Supervision & Eng.			786	199	5,227	4,763	7,285	7,195	24,100	593	2,316	2,001	21,915	5
97	886	Structure & Improv.			3,308	840	22,010	20,147	30,857	30,435	101,756	2,501	9,831	8,432	93,020	0
98	887	Mains			19,383	4,921	128,952	118,040	180,787	178,312	596,167	14,651	57,596	49,404	544,985	0
99	889	Meas. & Reg Station Expense - Gen			2,599	660	17,290	15,827	24,241	23,909	79,936	1,964	7,723	6,624	73,073	0
100	890	Meas. & Reg Station Expense - Ind			0	0	0	0	0	0	0	0	0	0	0	0
101	891	Meas. & Reg Station Expense - City Gate			613	148	2,486	2,378	3,978	4,411	17,001	319	1,132	1,407	11,879	0
102	892	Services			33	10	1,447	680	491	335	404	109	116	140	228	133
103	893	Meters & House Regulators			6	1	311	98	70	45	56	14	17	17	32	21
104	894	Maintenance of Other Equipment			0	0	0	0	0	0	0	0	0	0	0	0
105		Total Distribution			72,726	18,102	316,179	364,686	572,748	594,428	2,111,357	47,064	163,671	176,536	1,447,793	1,959
106																
107		Customer Accounts:														
108		Operation														
109	901	Supervision			1	0	31	10	7	4	4	1	1	2	2	1
110	902	Meter Reading Expenses			34	7	1,758	565	370	231	248	78	84	92	96	77
111	903	Customer Records and Collection Exp.			138	27	7,186	2,308	1,512	945	1,015	318	344	377	393	316
112	904	Uncollectible Accounts			78	15	4,099	1,316	862	539	579	181	196	215	224	180
113	905	Miscellaneous Customer Accounts Exp.			15	3	808	259	170	106	114	36	39	42	44	36
114		Total Customer Accounts			266	52	13,881	4,458	2,921	1,826	1,961	614	664	728	758	611
115																
116		Customer Service and Information:														
117		Operation														
118	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
119	908	Customer Assistance Expenses			4	1	207	66	44	27	29	9	10	11	11	9
120	909	Information and Instructional Expenses			2	0	89	29	19	12	13	4	4	5	5	4
121	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122		Total Customer Service and Information			6	1	296	95	62	39	42	13	14	16	16	13
123																
124		Sales:														
125		Operation														
126	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
127	912	Demonstration & Selling Expenses			7	1	387	124	81	51	55	17	19	20	21	17
128	913	Advertising Expenses			0	0	2	1	0	0	0	0	0	0	0	0
129	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
130		Total Sales			7	1	388	125	82	51	55	17	19	20	21	17
131																
132		Administrative & General:														
133		Operation														
134	920	Salaries			10,256	3,133	47,829	51,954	81,186	84,041	297,661	8,416	27,635	30,803	230,320	9,659
135	921	Office Supplies and Expenses			4,451	1,466	11,399	18,942	30,407	33,039	123,312	3,651	10,407	14,202	74,876	6,276
136	922	Administrative Expense Transfer			(2,181)	(666)	(10,170)	(11,047)	(17,262)	(17,869)	(63,291)	(1,789)	(5,876)	(6,550)	(48,973)	(2,054)
137	923	Outside Services Employed			1,168	357	5,448	5,918	9,248	9,573	33,907	959	3,148	3,509	26,236	1,100
138	924	Property Insurance			1,105	364	2,829	4,702	7,548	8,201	30,609	906	2,583	3,525	18,586	1,558
139	925	Injuries and Damages			2,509	826	6,425	10,676	17,139	18,622	69,503	2,058	5,866	8,005	42,203	3,537
140	926	Pensions & Benefits			13,006	3,973	60,655	65,886	102,957	106,578	377,482	10,672	35,045	39,063	292,083	12,250
141	927	Franchise Requirements			0	0	0	1	1	1	4	0	0	0	2	0
142	928	Regulatory Expense			902	276	4,208	4,571	7,142	7,393	26,187	740	2,431	2,710	20,262	850
143	929	Duplicate Charges - Credit			(396)	(121)	(1,847)	(2,007)	(3,136)	(3,246)	(11,496)	(325)	(1,067)	(1,190)	(8,895)	(373)
144	930.1	General Advertising Expenses			31	10	78	130	209	227	847	25	71	97	514	43
145	930.2	Miscellaneous General Expenses			37,100	11,334	173,016	187,938	293,682	304,009	1,076,758	30,443	99,966	111,427	833,159	34,942
146	931	Rents			901	289	2,992	4,099	6,510	6,941	25,397	739	2,223	2,815	16,993	1,118
147		Maintenance														
148	932	Maintenance of General Plant			527	169	1,749	2,396	3,805	4,057	14,844	432	1,299	1,645	9,932	654
149		Total A&G			69,378	21,410	304,610	344,158	539,436	561,566	2,001,722	56,927	183,731	210,062	1,507,299	69,561
150																
151		Other Utility Plant Related O&M			0	0	0	0	0	0	0	0	0	0	0	0
152																
153		TOTAL O&M EXPENSE			142,383	44,463	648,735	713,522	1,115,249	1,157,910	4,115,136	119,097	385,007	436,891	3,163,035	150,922

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	Large GSL	Trans. Eligible GSTE	Generator SGS	Sales GIS	Supply KGSSD	Resale SSRk	Resale SSR-BHk	Transport STk	Transport STt
	Acct. No.	Customer															
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
81																	
82			Distribution:														
83			Operation														
84	870		Supervision & Eng.	66.2	Distribution O&M Operations - Customer	330,302	298,986	20,338	6,809	395	381	89	-	5	6	1,942	695
85	871		Load Dispatching	66.2	Distribution O&M Operations - Customer	976,956	884,330	60,155	20,141	1,167	1,127	263	-	15	17	5,745	2,055
86	874		Mains & Services Expense	66.2	Distribution O&M Operations - Customer	485,633	439,589	29,902	10,012	580	560	131	-	7	8	2,856	1,022
87	875		Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	6,302,045	5,704,541	388,044	129,922	7,530	7,273	1,698	-	96	108	37,058	13,257
88	876		Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	960,777	869,685	59,159	19,807	1,148	1,109	259	-	15	16	5,650	2,021
89	877		Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	90,338	81,773	5,563	1,862	108	104	24	-	1	2	531	190
90	878		Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	91,315	82,658	5,623	1,883	109	105	25	-	1	2	537	192
91	879		Customer Installations Expense	66.2	Distribution O&M Operations - Customer	6,249,371	5,656,862	384,801	128,836	7,467	7,212	1,684	-	96	107	36,748	13,146
92	880		Other Expenses	66.2	Distribution O&M Operations - Customer	1,593,895	1,442,776	98,143	32,860	1,904	1,839	430	-	24	27	9,373	3,353
93	881		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94			Maintenance														
95	885		Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	221,487	197,390	15,980	5,259	305	250	58	-	3	3	1,307	479
96	886		Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	61,405	54,724	4,430	1,458	85	69	16	-	1	1	362	133
97	887		Mains	67.2	Distribution O&M Maintenance - Customer	906,272	807,673	65,386	21,517	1,249	1,023	237	-	14	14	5,349	1,959
98	889		Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	145,069	129,286	10,467	3,444	200	164	38	-	2	2	856	314
99	890		Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	1,239	1,104	89	29	2	1	0	-	0	0	7	3
100	891		Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	16,664	14,851	1,202	396	23	19	4	-	0	0	98	36
101	892		Services	67.2	Distribution O&M Maintenance - Customer	143,909	128,252	10,383	3,417	198	162	38	-	2	2	849	311
102	893		Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	41,313	36,818	2,981	981	57	47	11	-	1	1	244	89
103	894		Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	6,582	5,866	475	156	9	7	2	-	0	0	39	14
104			Total Distribution			18,624,572	16,837,166	1,163,120	388,789	22,536	21,455	5,007	0	285	315	109,552	39,267
105																	
106			Customer Accounts:														
107			Operation														
108	901		Supervision	3.0	Total Customers	1,092,777	998,168	62,452	20,211	1,125	1,256	300	-	10	-	5,528	1,967
109	902		Meter Reading Expenses	3.0	Total Customers	4,061,097	3,709,502	232,090	75,109	4,179	4,668	1,116	-	35	-	20,546	7,311
110	903		Customer Records and Collection Exp.	3.0	Total Customers	77,731	71,002	4,442	1,438	80	89	21	-	1	-	393	140
111	904		Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	927,464	847,167	53,004	17,153	954	1,066	255	-	8	-	4,692	1,670
113			Total Customer Accounts			6,159,068	5,625,839	351,989	113,910	6,338	7,080	1,692	0	54	0	31,159	11,089
114																	
115			Customer Service and Information:														
116			Operation														
117	907		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	3.0	Total Customers	1,296	1,184	74	24	1	1	0	-	0	-	7	2
119	909		Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	3.0	Total Customers	0	-	-	-	-	-	-	-	-	-	-	-
121			Total Customer Service and Information			1,296	1,184	74	24	1	1	0	0	0	0	7	2
122																	
123			Sales:														
124			Operation														
125	911		Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	3.0	Total Customers	432,183	394,766	24,699	7,993	445	497	119	-	4	-	2,186	778
127	913		Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129			Total Sales			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
130																	
131			Administrative & General:														
132			Operation														
133	920		Salaries	43.2	Labor - A&G - Customer	3,965,098	3,594,304	242,129	80,304	4,610	4,565	1,072	-	54	50	22,470	8,041
134	921		Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146			Maintenance														
147	932		Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148			Total A&G			3,965,098	3,594,304	242,129	80,304	4,610	4,565	1,072	0	54	50	22,470	8,041
149																	
150			Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																	
152			TOTAL LABOR EXPENSE - CUSTOMER			29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82			Distribution:														
83			Operation														
84	870		Supervision & Eng.	66.2	Distribution O&M Operations - Customer	6	1	258	102	74	48	60	15	18	19	34	21
85	871		Load Dispatching	66.2	Distribution O&M Operations - Customer	17	4	763	301	219	143	177	46	52	58	99	61
86	874		Mains & Services Expense	66.2	Distribution O&M Operations - Customer	8	2	379	150	109	71	88	23	26	29	49	31
87	875		Meas. & Reg Station Expense - Gen	66.2	Distribution O&M Operations - Customer	110	26	4,925	1,944	1,411	922	1,139	295	337	371	639	396
88	876		Meas. & Reg Station Expense - Ind	66.2	Distribution O&M Operations - Customer	17	4	751	296	215	141	174	45	51	57	97	60
89	877		Meas. & Reg Station Expense - City Gate	66.2	Distribution O&M Operations - Customer	2	0	71	28	20	13	16	4	5	5	9	6
90	878		Meter & House Regulator Expense	66.2	Distribution O&M Operations - Customer	2	0	71	28	20	13	17	4	5	5	9	6
91	879		Customer Installations Expense	66.2	Distribution O&M Operations - Customer	109	26	4,883	1,928	1,399	915	1,130	293	334	368	634	393
92	880		Other Expenses	66.2	Distribution O&M Operations - Customer	28	7	1,245	492	357	233	288	75	85	94	162	100
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94			Maintenance														
95	885		Supervision & Eng.	67.2	Distribution O&M Maintenance - Customer	4	1	165	73	53	36	43	12	12	15	24	14
96	886		Structure & Improv.	67.2	Distribution O&M Maintenance - Customer	1	0	46	20	15	10	12	3	3	4	7	4
97	887		Mains	67.2	Distribution O&M Maintenance - Customer	15	4	676	300	216	146	177	47	51	61	100	59
98	889		Meas. & Reg Station Expense - Gen	67.2	Distribution O&M Maintenance - Customer	2	1	108	48	35	23	28	8	8	10	16	9
99	890		Meas. & Reg Station Expense - Ind	67.2	Distribution O&M Maintenance - Customer	0	0	1	0	0	0	0	0	0	0	0	0
100	891		Meas. & Reg Station Expense - City Gate	67.2	Distribution O&M Maintenance - Customer	0	0	12	6	4	3	3	1	1	1	2	1
101	892		Services	67.2	Distribution O&M Maintenance - Customer	2	1	107	48	34	23	28	8	8	10	16	9
102	893		Meters & House Regulators	67.2	Distribution O&M Maintenance - Customer	1	0	31	14	10	7	8	2	2	3	5	3
103	894		Maintenance of Other Equipment	67.2	Distribution O&M Maintenance - Customer	0	0	5	2	2	1	1	0	0	0	1	0
104			Total Distribution			324	79	14,499	5,780	4,193	2,749	3,389	881	999	1,109	1,903	1,174
105																	
106			Customer Accounts:														
107			Operation														
108	901		Supervision	3.0	Total Customers	16	3	850	273	179	112	120	38	41	45	46	37
109	902		Meter Reading Expenses	3.0	Total Customers	60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903		Customer Records and Collection Exp.	3.0	Total Customers	1	0	60	19	13	8	9	3	3	3	3	3
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	3.0	Total Customers	14	3	721	232	152	95	102	32	35	38	39	32
113			Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																	
115			Customer Service and Information:														
116			Operation														
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	3.0	Total Customers	0	0	1	0	0	0	0	0	0	0	0	0
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	3.0	Total Customers	-	-	-	-	-	-	-	-	-	-	-	-
121			Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																	
123			Sales:														
124			Operation														
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	3.0	Total Customers	6	1	336	108	71	44	47	15	16	18	18	15
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129			Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																	
131			Administrative & General:														
132			Operation														
133	920		Salaries	43.2	Labor - A&G - Customer	66	15	3,086	1,168	829	538	647	174	196	217	343	220
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146			Maintenance														
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148			Total A&G			66	15	3,086	1,168	829	538	647	174	196	217	343	220
149																	
150			Other Utility Plant Related Payroll	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152			TOTAL LABOR EXPENSE - CUSTOMER			489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Demand															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	547,585	417,837	48,317	59,992	20,904	195	73	-	245	20	-	-	
32		Total Other Gas Supply Expenses			547,585	417,837	48,317	59,992	20,904	195	73	0	245	20	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	9,151	6,500	712	902	274	-	1	-	-	-	-	255	
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	123,154	87,485	9,580	12,135	3,692	-	18	-	-	-	-	3,437	
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	654,943	465,251	50,950	64,536	19,636	-	93	-	-	-	-	18,278	
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
67	856	Mains Expense	41.5	Transmission O&M - Demand	480,170	341,098	37,354	47,315	14,396	-	68	-	-	-	-	13,400	
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	1,579,957	1,122,352	122,909	155,684	47,370	-	225	-	-	-	-	44,093	
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
70	859	Other Expenses	41.5	Transmission O&M - Demand	375,419	266,686	29,205	36,993	11,256	-	53	-	-	-	-	10,477	
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
72		Maintenance															
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	169,510	120,414	13,187	16,703	5,082	-	24	-	-	-	-	4,731	
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	77,663	55,170	6,042	7,653	2,328	-	11	-	-	-	-	2,167	
75	863	Mains	41.5	Transmission O&M - Demand	177	126	14	17	5	-	0	-	-	-	-	5	
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	111,427	79,155	8,668	10,980	3,341	-	16	-	-	-	-	3,110	
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	189,212	134,410	14,719	18,644	5,673	-	27	-	-	-	-	5,280	
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	0	-	-	-	-	-	-	-	-	-	-	-	
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233	

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Demand	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	8.0	Monthly CP Demand - Transport Customers	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	41.5	Transmission O&M - Demand	-	6	17	-	-	-	-	18	46	62	259	98
63	851	System Control & Load Dispatching	41.5	Transmission O&M - Demand	-	82	225	-	-	-	-	243	620	832	3,481	1,323
64	852	Communication Systems Expense	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	41.5	Transmission O&M - Demand	-	438	1,196	-	-	-	-	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	41.5	Transmission O&M - Demand	-	321	877	-	-	-	-	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses	41.5	Transmission O&M - Demand	-	1,056	2,884	-	-	-	-	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	41.5	Transmission O&M - Demand	-	251	685	-	-	-	-	741	1,891	2,537	10,611	4,034
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	41.5	Transmission O&M - Demand	-	113	309	-	-	-	-	334	854	1,145	4,791	1,822
74	862	Structures and Improvements	41.5	Transmission O&M - Demand	-	52	142	-	-	-	-	153	391	525	2,195	835
75	863	Mains	41.5	Transmission O&M - Demand	-	0	0	-	-	-	-	0	1	1	5	2
76	864	Compressor Station Equip Maint	41.5	Transmission O&M - Demand	-	74	203	-	-	-	-	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint	41.5	Transmission O&M - Demand	-	126	345	-	-	-	-	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	41.5	Transmission O&M - Demand	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
81																	
82		Distribution:															
83		Operation															
84	870	Supervision & Eng.	66.1	Distribution O&M Operations - Demand	127,403	73,881	8,543	10,608	3,696		35	63	-	-	-	8,442	2,857
85	871	Load Dispatching	66.1	Distribution O&M Operations - Demand	376,828	218,523	25,269	31,375	10,933		104	185	-	-	-	24,971	8,449
86	874	Mains & Services Expense	66.1	Distribution O&M Operations - Demand	187,317	108,625	12,561	15,596	5,434		52	92	-	-	-	12,413	4,200
87	875	Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	2,430,803	1,409,626	163,004	202,392	70,523		671	1,196	-	-	-	161,079	54,504
88	876	Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	370,588	214,904	24,851	30,856	10,752		102	182	-	-	-	24,557	8,309
89	877	Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	34,845	20,207	2,337	2,901	1,011		10	17	-	-	-	2,309	781
90	878	Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	35,222	20,425	2,362	2,933	1,022		10	17	-	-	-	2,334	790
91	879	Customer Installations Expense	66.1	Distribution O&M Operations - Demand	2,410,486	1,397,844	161,642	200,700	69,933		665	1,186	-	-	-	159,733	54,049
92	880	Other Expenses	66.1	Distribution O&M Operations - Demand	614,792	356,519	41,226	51,188	17,836		170	303	-	-	-	40,740	13,785
93	881	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
94		Maintenance															
95	885	Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	1,315,702	736,508	85,167	105,747	36,847		369	1,849	-	-	-	85,746	29,174
96	886	Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	364,763	204,188	23,612	29,317	10,215		102	512	-	-	-	23,772	8,088
97	887	Mains	67.1	Distribution O&M Maintenance - Demand	5,383,547	3,013,621	348,484	432,691	150,769		1,509	7,564	-	-	-	350,854	119,375
98	889	Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	861,758	482,398	55,783	69,262	24,134		242	1,211	-	-	-	56,162	19,109
99	890	Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	7,360	4,120	476	592	206		2	10	-	-	-	480	163
100	891	Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	98,991	55,414	6,408	7,956	2,772		28	139	-	-	-	6,451	2,195
101	892	Services	67.1	Distribution O&M Maintenance - Demand	854,863	478,538	55,336	68,708	23,941		240	1,201	-	-	-	55,713	18,956
102	893	Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	245,412	137,377	15,886	19,724	6,873		69	345	-	-	-	15,994	5,442
103	894	Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	39,100	21,887	2,531	3,143	1,095		11	55	-	-	-	2,548	867
104		Total Distribution			15,759,779	8,954,606	1,035,478	1,285,688	447,993		4,390	16,128	0	0	0	1,034,297	351,093
105																	
106		Customer Accounts:															
107		Operation															
108	901	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0		0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0		0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911	Supervision	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0		0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920	Salaries	43.1	Labor - A&G - Demand	3,157,054	1,894,894	216,538	270,016	91,505		721	2,632	-	39	3	162,631	71,752
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
146		Maintenance															
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
148		Total A&G			3,157,054	1,894,894	216,538	270,016	91,505		721	2,632	0	39	3	162,631	71,752
149																	
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-		-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - DEMAND			23,235,201	13,945,985	1,593,671	1,987,259	673,457		5,305	19,370	0	284	23	1,196,928	528,079

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82		Distribution:															
83		Operation															
84	870		Supervision & Eng.	66.1	Distribution O&M Operations - Demand	233	61	580	1,465	2,244	2,214	7,241	182	607	604	3,846	-
85	871		Load Dispatching	66.1	Distribution O&M Operations - Demand	689	181	1,717	4,334	6,638	6,547	21,417	538	1,795	1,786	11,375	-
86	874		Mains & Services Expense	66.1	Distribution O&M Operations - Demand	342	90	853	2,155	3,300	3,255	10,646	267	892	888	5,654	-
87	875		Meas. & Reg Station Expense - Gen	66.1	Distribution O&M Operations - Demand	4,444	1,166	11,073	27,959	42,821	42,235	138,157	3,470	11,582	11,523	73,378	-
88	876		Meas. & Reg Station Expense - Ind	66.1	Distribution O&M Operations - Demand	677	178	1,688	4,262	6,528	6,439	21,063	529	1,766	1,757	11,187	-
89	877		Meas. & Reg Station Expense - City Gate	66.1	Distribution O&M Operations - Demand	64	17	159	401	614	605	1,980	50	166	165	1,052	-
90	878		Meter & House Regulator Expense	66.1	Distribution O&M Operations - Demand	64	17	160	405	620	612	2,002	50	168	167	1,063	-
91	879		Customer Installations Expense	66.1	Distribution O&M Operations - Demand	4,407	1,156	10,980	27,725	42,464	41,882	137,002	3,441	11,485	11,427	72,765	-
92	880		Other Expenses	66.1	Distribution O&M Operations - Demand	1,124	295	2,800	7,071	10,830	10,682	34,942	878	2,929	2,914	18,559	-
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885		Supervision & Eng.	67.1	Distribution O&M Maintenance - Demand	2,399	609	15,959	14,608	22,374	22,067	73,779	1,813	7,128	6,114	67,445	-
96	886		Structure & Improv.	67.1	Distribution O&M Maintenance - Demand	665	169	4,424	4,050	6,203	6,118	20,454	503	1,976	1,695	18,698	-
97	887		Mains	67.1	Distribution O&M Maintenance - Demand	9,815	2,492	65,299	59,773	91,547	90,294	301,888	7,419	29,165	25,017	275,970	-
98	889		Meas. & Reg Station Expense - Gen	67.1	Distribution O&M Maintenance - Demand	1,571	399	10,453	9,568	14,654	14,454	48,324	1,188	4,669	4,005	44,175	-
99	890		Meas. & Reg Station Expense - Ind	67.1	Distribution O&M Maintenance - Demand	13	3	89	82	125	123	413	10	40	34	377	-
100	891		Meas. & Reg Station Expense - City Gate	67.1	Distribution O&M Maintenance - Demand	180	46	1,201	1,099	1,683	1,660	5,551	136	536	460	5,074	-
101	892		Services	67.1	Distribution O&M Maintenance - Demand	1,559	396	10,369	9,492	14,537	14,338	47,937	1,178	4,631	3,973	43,822	-
102	893		Meters & House Regulators	67.1	Distribution O&M Maintenance - Demand	447	114	2,977	2,725	4,173	4,116	13,762	338	1,330	1,140	12,580	-
103	894		Maintenance of Other Equipment	67.1	Distribution O&M Maintenance - Demand	71	18	474	434	665	656	2,193	54	212	182	2,004	-
104		Total Distribution				28,766	7,405	141,255	177,609	272,022	268,297	888,753	22,045	81,076	73,852	669,026	0
105																	
106		Customer Accounts:															
107		Operation															
108	901		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920		Salaries	43.1	Labor - A&G - Demand	4,523	1,560	23,293	27,927	42,772	42,187	139,746	4,636	15,734	15,619	121,954	6,372
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G				4,523	1,560	23,293	27,927	42,772	42,187	139,746	4,636	15,734	15,619	121,954	6,372
149																	
150		Other Utility Plant Related Payroll		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - DEMAND				33,289	11,485	171,432	205,536	314,794	310,484	1,028,499	34,121	115,800	114,952	897,555	46,893

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

								General Service			Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible		Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE		SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct.	Commodity															
	No.																
1		Production & Gathering:															
2		Operation															
3	750	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance															
12	761	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	0	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	0
20																	
21		Other Gas Supply Expenses:															
22	800	Wellhead Purchases															
23	801	Field Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas															
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	453,820	344,566	36,557	51,211	20,339	177	746	-	209	16	-	-	
32		Total Other Gas Supply Expenses			453,820	344,566	36,557	51,211	20,339	177	746	0	209	16	0	0	
33																	
34		Underground Storage:															
35		Operation															
36	814	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance															
50	830	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
59																	
60		Transmission:															
61		Operation															
62	850	Op., Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance															
73	861	Maint. Sup., & Eng.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	751	Production Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	753	Field Lines Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6	754	Field Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	755	Field Compressor Sta. Fuel & Pwr.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
8	756	Field Meas. & Regul. Station Exp	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	757	Purification Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	759	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Maintenance														
12	761	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	762	Structures and Improvements	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
14	764	Field Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	765	Compressor Station Equip. Maint.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16	766	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
17	767	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	769	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	803	Transmission Line Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	804	City Gate Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	805	Other Gas Purchases	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	806	Exchange Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	807	Purchased Gas Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	808.1	Storage Gas Withdrawal	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
37	815	Maps & Records	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
38	816	Wells Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
39	817	Lines Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
40	818	Compressor Station Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	819	Compressor Station Fuel & Power	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	820	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	821	Purification Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	822	Exploration & Development	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	823	Gas Losses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	824	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	825	Storage Well Royalties	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	826	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Maintenance														
50	830	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	831	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
52	832	Reservoirs & Wells Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	833	Line Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
54	834	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	835	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	836	Purification Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
57	837	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63	851	System Control & Load Dispatching	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64	852	Communication Systems Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65	853	Compressor Station Labor Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66	854	Compressor Station Fuel Gas	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67	856	Mains Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
68	857	Meas. & Regul. Station Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
69	858	Trans. and Comp. of Gas by Others	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
70	859	Other Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
71	860	Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
72		Maintenance														
73	861	Maint. Sup., & Eng.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
74	862	Structures and Improvements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
75	863	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
76	864	Compressor Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
77	865	Meas. & Regul. Station Equip Maint	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
78	866	Communication Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
79	867	Other Equipment Maintenance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
80		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	74,318	37,648	3,994	5,595	2,222	19	82	-	-	-	5,095	1,684
85	871	Load Dispatching	66.3	Distribution O&M Operations - Commodity	219,814	111,354	11,814	16,550	6,573	57	241	-	-	-	15,069	4,982
86	874	Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	109,267	55,353	5,873	8,227	3,267	28	120	-	-	-	7,490	2,477
87	875	Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	1,417,952	718,311	76,209	106,759	42,399	369	1,556	-	-	-	97,204	32,139
88	876	Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	216,174	109,510	11,618	16,276	6,464	56	237	-	-	-	14,819	4,900
89	877	Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	20,326	10,297	1,092	1,530	608	5	22	-	-	-	1,393	461
90	878	Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	20,546	10,408	1,104	1,547	614	5	23	-	-	-	1,408	466
91	879	Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	1,406,100	712,308	75,572	105,867	42,045	366	1,543	-	-	-	96,391	31,870
92	880	Other Expenses	66.3	Distribution O&M Operations - Commodity	358,624	181,673	19,275	27,001	10,724	93	393	-	-	-	24,584	8,128
93	881	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance														
95	885	Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	9,418	4,771	506	709	282	2	10	-	-	-	646	213
96	886	Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	2,611	1,323	140	197	78	1	3	-	-	-	179	59
97	887	Mains	67.3	Distribution O&M Maintenance - Commodity	38,538	19,523	2,071	2,902	1,152	10	42	-	-	-	2,642	873
98	889	Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	6,169	3,125	332	464	184	2	7	-	-	-	423	140
99	890	Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	53	27	3	4	2	0	0	-	-	-	4	1
100	891	Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	709	359	38	53	21	0	1	-	-	-	49	16
101	892	Services	67.3	Distribution O&M Maintenance - Commodity	6,119	3,100	329	461	183	2	7	-	-	-	420	139
102	893	Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	1,757	890	94	132	53	0	2	-	-	-	120	40
103	894	Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	280	142	15	21	8	0	0	-	-	-	19	6
104		Total Distribution			3,908,774	1,980,121	210,080	294,295	116,880	1,016	4,288	0	0	0	267,955	88,595
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
109	902	Meter Reading Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
110	903	Customer Records and Collection Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
111	904	Uncollectible Accounts	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
112	905	Miscellaneous Customer Accounts Exp.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0	0	0
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
118	908	Customer Assistance Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
119	909	Information and Instructional Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
120	910	Misc. Customer Service and Information	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
122																
123		Sales:														
124		Operation														
125	911	Supervision	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
126	912	Demonstration & Selling Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
127	913	Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
128	916	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales			0	0	0	0	0	0	0	0	0	0	0	0
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries	43.3	Labor - A&G - Commodity	685,967	365,530	38,781	54,327	21,576	188	792	-	33	3	42,133	13,931
134	921	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
135	922	Administrative Expense Transfer	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
136	923	Outside Services Employed	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
137	924	Property Insurance	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
138	925	Injuries and Damages	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
139	926	Pensions & Benefits	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
140	927	Franchise Requirements	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
141	928	Regulatory Expense	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
142	929	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
143	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
144	930.2	Miscellaneous General Expenses	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
145	931	Rents	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance														
147	932	Maintenance of General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G			685,967	365,530	38,781	54,327	21,576	188	792	0	33	3	42,133	13,931
149																
150		Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
151																
152		TOTAL LABOR EXPENSE - COMMODITY			5,048,561	2,690,218	285,417	399,833	158,794	1,381	5,826	0	241	19	310,088	102,526

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
81																	
82		Distribution:															
83		Operation															
84	870		Supervision & Eng.	66.3	Distribution O&M Operations - Commodity	291	68	757	769	1,427	1,769	7,586	113	354	627	4,217	-
85	871		Load Dispatching	66.3	Distribution O&M Operations - Commodity	862	201	2,239	2,274	4,221	5,231	22,437	334	1,047	1,854	12,473	-
86	874		Mains & Services Expense	66.3	Distribution O&M Operations - Commodity	428	100	1,113	1,131	2,098	2,600	11,153	166	521	922	6,200	-
87	875		Meas. & Reg Station Expense - Gen	66.3	Distribution O&M Operations - Commodity	5,558	1,297	14,442	14,671	27,227	33,743	144,736	2,151	6,756	11,962	80,463	-
88	876		Meas. & Reg Station Expense - Ind	66.3	Distribution O&M Operations - Commodity	847	198	2,202	2,237	4,151	5,144	22,066	328	1,030	1,824	12,267	-
89	877		Meas. & Reg Station Expense - City Gate	66.3	Distribution O&M Operations - Commodity	80	19	207	210	390	484	2,075	31	97	171	1,153	-
90	878		Meter & House Regulator Expense	66.3	Distribution O&M Operations - Commodity	81	19	209	213	395	489	2,097	31	98	173	1,166	-
91	879		Customer Installations Expense	66.3	Distribution O&M Operations - Commodity	5,512	1,286	14,321	14,549	26,999	33,461	143,526	2,133	6,700	11,862	79,790	-
92	880		Other Expenses	66.3	Distribution O&M Operations - Commodity	1,406	328	3,653	3,711	6,886	8,534	36,606	544	1,709	3,025	20,350	-
93	881		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
94		Maintenance															
95	885		Supervision & Eng.	67.3	Distribution O&M Maintenance - Commodity	37	9	96	97	181	224	961	14	45	79	534	-
96	886		Structure & Improv.	67.3	Distribution O&M Maintenance - Commodity	10	2	27	27	50	62	267	4	12	22	148	-
97	887		Mains	67.3	Distribution O&M Maintenance - Commodity	151	35	393	399	740	917	3,934	58	184	325	2,187	-
98	889		Meas. & Reg Station Expense - Gen	67.3	Distribution O&M Maintenance - Commodity	24	6	63	64	118	147	630	9	29	52	350	-
99	890		Meas. & Reg Station Expense - Ind	67.3	Distribution O&M Maintenance - Commodity	0	0	1	1	1	1	5	0	0	0	3	-
100	891		Meas. & Reg Station Expense - City Gate	67.3	Distribution O&M Maintenance - Commodity	3	1	7	7	14	17	72	1	3	6	40	-
101	892		Services	67.3	Distribution O&M Maintenance - Commodity	24	6	62	63	118	146	625	9	29	52	347	-
102	893		Meters & House Regulators	67.3	Distribution O&M Maintenance - Commodity	7	2	18	18	34	42	179	3	8	15	100	-
103	894		Maintenance of Other Equipment	67.3	Distribution O&M Maintenance - Commodity	1	0	3	3	5	7	29	0	1	2	16	-
104		Total Distribution				15,322	3,576	39,812	40,444	75,054	93,017	398,983	5,930	18,625	32,974	221,806	0
105																	
106		Customer Accounts:															
107		Operation															
108	901		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
109	902		Meter Reading Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
110	903		Customer Records and Collection Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
111	904		Uncollectible Accounts	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
112	905		Miscellaneous Customer Accounts Exp.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Total Customer Accounts				0	0	0	0	0	0	0	0	0	0	0	0
114																	
115		Customer Service and Information:															
116		Operation															
117	907		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
118	908		Customer Assistance Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
119	909		Information and Instructional Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
120	910		Misc. Customer Service and Information	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
121		Total Customer Service and Information				0	0	0	0	0	0	0	0	0	0	0	0
122																	
123		Sales:															
124		Operation															
125	911		Supervision	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
126	912		Demonstration & Selling Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
127	913		Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
128	916		Miscellaneous Sales Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
129		Total Sales				0	0	0	0	0	0	0	0	0	0	0	0
130																	
131		Administrative & General:															
132		Operation															
133	920		Salaries	43.3	Labor - A&G - Commodity	2,409	562	6,260	6,359	11,801	14,626	62,735	932	2,929	5,185	34,876	-
134	921		Office Supplies and Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
135	922		Administrative Expense Transfer	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
136	923		Outside Services Employed	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
137	924		Property Insurance	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
138	925		Injuries and Damages	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
139	926		Pensions & Benefits	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
140	927		Franchise Requirements	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
141	928		Regulatory Expense	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
142	929		Duplicate Charges - Credit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
143	930.1		General Advertising Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
144	930.2		Miscellaneous General Expenses	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
145	931		Rents	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
146		Maintenance															
147	932		Maintenance of General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
148		Total A&G				2,409	562	6,260	6,359	11,801	14,626	62,735	932	2,929	5,185	34,876	0
149																	
150		Other Utility Plant Related Payroll		99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
151																	
152		TOTAL LABOR EXPENSE - COMMODITY				17,732	4,138	46,072	46,803	86,856	107,643	461,719	6,863	21,553	38,158	256,682	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Acct. No.	**Total Labor Expenses**														
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
32		Total Other Gas Supply Expenses			1,001,405	762,404	84,874	111,203	41,243	371	820	0	454	36	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			9,151	6,500	712	902	274	0	1	0	0	0	0	255
63	851	System Control & Load Dispatching			123,154	87,485	9,580	12,135	3,692	0	18	0	0	0	0	3,437
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			654,943	465,251	50,950	64,536	19,636	0	93	0	0	0	0	18,278
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			480,170	341,098	37,354	47,315	14,396	0	68	0	0	0	0	13,400
68	857	Meas. & Regul. Station Expenses			1,579,957	1,122,352	122,909	155,684	47,370	0	225	0	0	0	0	44,093
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			375,419	266,686	29,205	36,993	11,256	0	53	0	0	0	0	10,477
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			169,510	120,414	13,187	16,703	5,082	0	24	0	0	0	0	4,731
74	862	Structures and Improvements			77,663	55,170	6,042	7,653	2,328	0	11	0	0	0	0	2,167
75	863	Mains			177	126	14	17	5	0	0	0	0	0	0	5
76	864	Compressor Station Equip Maint			111,427	79,155	8,668	10,980	3,341	0	16	0	0	0	0	3,110
77	865	Meas. & Regul. Station Equip Maint			189,212	134,410	14,719	18,644	5,673	0	27	0	0	0	0	5,280
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			3,770,783	2,678,648	293,338	371,562	113,054	0	536	0	0	0	0	105,233

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

	Acct. No.	Total Labor Expenses	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Production & Gathering:														
2		Operation														
3	750	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
4	751	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
5	753	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
6	754	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
7	755	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
8	756	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
9	757	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
10	759	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
11		Maintenance														
12	761	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
13	762	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
14	764	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
15	765	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
16	766	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
17	767	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
18	769	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
19		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Other Gas Supply Expenses:														
22	800	Wellhead Purchases														
23	801	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
24	803	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
25	804	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
26	805	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
27	806	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
28	807	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
29	808.1	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
30	810	Company Used Gas														
31	813	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
32		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
33																
34		Underground Storage:														
35		Operation														
36	814	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
37	815	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
38	816	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
39	817	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
40	818	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
41	819	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
42	820	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
43	821	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
44	822	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
45	823	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
46	824	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47	825	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
48	826	Rents			0	0	0	0	0	0	0	0	0	0	0	0
49		Maintenance														
50	830	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
51	831	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
52	832	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
53	833	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
54	834	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
55	835	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
56	836	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
57	837	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
58		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
59																
60		Transmission:														
61		Operation														
62	850	Op., Sup., & Eng.			0	6	17	0	0	0	0	18	46	62	259	98
63	851	System Control & Load Dispatching			0	82	225	0	0	0	0	243	620	832	3,481	1,323
64	852	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
65	853	Compressor Station Labor Expense			0	438	1,196	0	0	0	0	1,292	3,298	4,426	18,511	7,038
66	854	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
67	856	Mains Expense			0	321	877	0	0	0	0	947	2,418	3,245	13,571	5,160
68	857	Meas. & Regul. Station Expenses			0	1,056	2,884	0	0	0	0	3,117	7,956	10,677	44,655	16,979
69	858	Trans. and Comp. of Gas by Others			0	0	0	0	0	0	0	0	0	0	0	0
70	859	Other Expenses			0	251	685	0	0	0	0	741	1,891	2,537	10,611	4,034
71	860	Rents			0	0	0	0	0	0	0	0	0	0	0	0
72		Maintenance														
73	861	Maint. Sup., & Eng.			0	113	309	0	0	0	0	334	854	1,145	4,791	1,822
74	862	Structures and Improvements			0	52	142	0	0	0	0	153	391	525	2,195	835
75	863	Mains			0	0	0	0	0	0	0	0	1	1	5	2
76	864	Compressor Station Equip Maint			0	74	203	0	0	0	0	220	561	753	3,149	1,197
77	865	Meas. & Regul. Station Equip Maint			0	126	345	0	0	0	0	373	953	1,279	5,348	2,033
78	866	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
79	867	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
80		Total Transmission Expense			0	2,520	6,884	0	0	0	0	7,440	18,989	25,482	106,575	40,522

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

			Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
81																
82		Distribution:														
83		Operation														
84	870	Supervision & Eng.			532,023	410,515	32,876	23,013	6,313	436	233	0	5	6	15,479	5,236
85	871	Load Dispatching			1,573,598	1,214,207	97,239	68,066	18,673	1,289	690	0	15	17	45,784	15,487
86	874	Mains & Services Expense			782,216	603,567	48,336	33,835	9,282	641	343	0	7	8	22,759	7,698
87	875	Meas. & Reg Station Expense - Gen			10,150,799	7,832,479	627,257	439,073	120,452	8,312	4,451	0	96	108	295,341	99,900
88	876	Meas. & Reg Station Expense - Ind			1,547,539	1,194,099	95,628	66,939	18,363	1,267	679	0	15	16	45,026	15,230
89	877	Meas. & Reg Station Expense - City Gate			145,509	112,277	8,992	6,294	1,727	119	64	0	1	2	4,234	1,432
90	878	Meter & House Regulator Expense			147,083	113,491	9,089	6,362	1,745	120	64	0	1	2	4,279	1,448
91	879	Customer Installations Expense			10,065,958	7,767,014	622,014	435,403	119,445	8,243	4,413	0	96	107	292,872	99,065
92	880	Other Expenses			2,567,311	1,980,968	158,644	111,049	30,464	2,102	1,126	0	24	27	74,697	25,266
93	881	Rents			0	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance														
95	885	Supervision & Eng.			1,546,607	938,669	101,653	111,714	37,434	621	1,917	0	3	3	87,699	29,866
96	886	Structure & Improv.			428,778	260,235	28,182	30,971	10,378	172	531	0	1	1	24,314	8,280
97	887	Mains			6,328,357	3,840,817	415,941	457,110	153,170	2,542	7,843	0	14	14	358,845	122,207
98	889	Meas. & Reg Station Expense - Gen			1,012,996	614,809	66,581	73,171	24,518	407	1,255	0	2	2	57,441	19,562
99	890	Meas. & Reg Station Expense - Ind			8,651	5,251	569	625	209	3	11	0	0	0	491	167
100	891	Meas. & Reg Station Expense - City Gate			116,364	70,624	7,648	8,405	2,816	47	144	0	0	0	6,598	2,247
101	892	Services			1,004,892	609,890	66,048	72,585	24,322	404	1,245	0	2	2	56,982	19,405
102	893	Meters & House Regulators			288,481	175,086	18,961	20,838	6,982	116	358	0	1	1	16,358	5,571
103	894	Maintenance of Other Equipment			45,962	27,895	3,021	3,320	1,112	18	57	0	0	0	2,606	888
104		Total Distribution			38,293,125	27,771,894	2,408,678	1,968,772	587,408	26,860	25,424	0	285	315	1,411,804	478,956
105																
106		Customer Accounts:														
107		Operation														
108	901	Supervision			1,092,777	998,168	62,452	20,211	1,125	1,256	300	0	10	0	5,528	1,967
109	902	Meter Reading Expenses			4,061,097	3,709,502	232,090	75,109	4,179	4,668	1,116	0	35	0	20,546	7,311
110	903	Customer Records and Collection Exp.			77,731	71,002	4,442	1,438	80	89	21	0	1	0	393	140
111	904	Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
112	905	Miscellaneous Customer Accounts Exp.			927,464	847,167	53,004	17,153	954	1,066	255	0	8	0	4,692	1,670
113		Total Customer Accounts			6,159,068	5,625,839	351,989	113,910	6,338	7,080	1,692	0	54	0	31,159	11,089
114																
115		Customer Service and Information:														
116		Operation														
117	907	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
118	908	Customer Assistance Expenses			1,296	1,184	74	24	1	1	0	0	0	0	7	2
119	909	Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0
120	910	Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
121		Total Customer Service and Information			1,296	1,184	74	24	1	1	0	0	0	0	7	2
122																
123		Sales:														
124		Operation														
125	911	Supervision			0	0	0	0	0	0	0	0	0	0	0	0
126	912	Demonstration & Selling Expenses			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
127	913	Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
128	916	Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
129		Total Sales			432,183	394,766	24,699	7,993	445	497	119	0	4	0	2,186	778
130																
131		Administrative & General:														
132		Operation														
133	920	Salaries			7,808,119	5,854,728	497,447	404,647	117,691	5,474	4,496	0	125	55	227,234	93,723
134	921	Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0
135	922	Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0
136	923	Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
137	924	Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
138	925	Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0
139	926	Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
140	927	Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0
141	928	Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0
142	929	Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0
143	930.1	General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
144	930.2	Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
145	931	Rents			0	0	0	0	0	0	0	0	0	0	0	0
146		Maintenance														
147	932	Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0
148		Total A&G			7,808,119	5,854,728	497,447	404,647	117,691	5,474	4,496	0	125	55	227,234	93,723
149																
150		Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
151																
152		TOTAL LABOR EXPENSE			57,465,979	43,089,462	3,661,099	2,978,112	866,181	40,284	33,087	0	922	406	1,672,390	689,781

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF PAYROLL

				Allocation	Allocation	CNG Transport	CNG Transport	Irrigation Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Large Vol Transport	Wholesale Transport
				Factor	Basis	CNGk	CNGt	GIT	LVTk-T1	LVTk-T2	LVTk-T3	LVTk-T4	LVTt-T1	LVTt-T2	LVTt-T3	LVTt-T4	WTt
81																	
82			Distribution:														
83			Operation														
84	870		Supervision & Eng.			530	130	1,595	2,336	3,745	4,031	14,887	310	979	1,250	8,097	21
85	871		Load Dispatching			1,568	386	4,719	6,910	11,078	11,921	44,031	917	2,895	3,698	23,948	61
86	874		Mains & Services Expense			779	192	2,346	3,435	5,507	5,926	21,887	456	1,439	1,838	11,904	31
87	875		Meas. & Reg Station Expense - Gen			10,112	2,489	30,439	44,575	71,459	76,901	284,032	5,917	18,674	23,856	154,480	396
88	876		Meas. & Reg Station Expense - Ind			1,542	379	4,641	6,796	10,894	11,724	43,302	902	2,847	3,637	23,551	60
89	877		Meas. & Reg Station Expense - City Gate			145	36	436	639	1,024	1,102	4,072	85	268	342	2,214	6
90	878		Meter & House Regulator Expense			147	36	441	646	1,035	1,114	4,116	86	271	346	2,238	6
91	879		Customer Installations Expense			10,028	2,468	30,185	44,202	70,862	76,258	281,658	5,868	18,518	23,657	153,189	393
92	880		Other Expenses			2,558	630	7,699	11,274	18,073	19,449	71,837	1,497	4,723	6,034	39,071	100
93	881		Rents			0	0	0	0	0	0	0	0	0	0	0	0
94			Maintenance														
95	885		Supervision & Eng.			2,439	619	16,220	14,779	22,607	22,327	74,784	1,839	7,185	6,208	68,004	14
96	886		Structure & Improv.			676	172	4,497	4,097	6,268	6,190	20,733	510	1,992	1,721	18,853	4
97	887		Mains			9,982	2,532	66,368	60,472	92,503	91,357	305,998	7,525	29,400	25,403	278,257	59
98	889		Meas. & Reg Station Expense - Gen			1,598	405	10,624	9,680	14,807	14,624	48,982	1,205	4,706	4,066	44,541	9
99	890		Meas. & Reg Station Expense - Ind			14	3	91	83	126	125	418	10	40	35	380	0
100	891		Meas. & Reg Station Expense - City Gate			184	47	1,220	1,112	1,701	1,680	5,627	138	541	467	5,117	1
101	892		Services			1,585	402	10,539	9,602	14,689	14,507	48,590	1,195	4,669	4,034	44,185	9
102	893		Meters & House Regulators			455	115	3,025	2,757	4,217	4,165	13,949	343	1,340	1,158	12,684	3
103	894		Maintenance of Other Equipment			72	18	482	439	672	664	2,222	55	214	184	2,021	0
104			Total Distribution			44,413	11,059	195,566	223,833	351,269	364,063	1,291,125	28,857	100,700	107,935	892,735	1,174
105																	
106			Customer Accounts:														
107			Operation														
108	901		Supervision			16	3	850	273	179	112	120	38	41	45	46	37
109	902		Meter Reading Expenses			60	12	3,159	1,014	665	415	446	140	151	166	173	139
110	903		Customer Records and Collection Exp.			1	0	60	19	13	8	9	3	3	3	3	3
111	904		Uncollectible Accounts			0	0	0	0	0	0	0	0	0	0	0	0
112	905		Miscellaneous Customer Accounts Exp.			14	3	721	232	152	95	102	32	35	38	39	32
113			Total Customer Accounts			92	18	4,790	1,538	1,008	630	677	212	229	251	262	211
114																	
115			Customer Service and Information:														
116			Operation														
117	907		Supervision			0	0	0	0	0	0	0	0	0	0	0	0
118	908		Customer Assistance Expenses			0	0	1	0	0	0	0	0	0	0	0	0
119	909		Information and Instructional Expenses			0	0	0	0	0	0	0	0	0	0	0	0
120	910		Misc. Customer Service and Information			0	0	0	0	0	0	0	0	0	0	0	0
121			Total Customer Service and Information			0	0	1	0	0	0	0	0	0	0	0	0
122																	
123			Sales:														
124			Operation														
125	911		Supervision			0	0	0	0	0	0	0	0	0	0	0	0
126	912		Demonstration & Selling Expenses			6	1	336	108	71	44	47	15	16	18	18	15
127	913		Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
128	916		Miscellaneous Sales Expenses			0	0	0	0	0	0	0	0	0	0	0	0
129			Total Sales			6	1	336	108	71	44	47	15	16	18	18	15
130																	
131			Administrative & General:														
132			Operation														
133	920		Salaries			6,999	2,138	32,639	35,454	55,403	57,351	203,128	5,743	18,858	21,021	157,174	6,592
134	921		Office Supplies and Expenses			0	0	0	0	0	0	0	0	0	0	0	0
135	922		Administrative Expense Transfer			0	0	0	0	0	0	0	0	0	0	0	0
136	923		Outside Services Employed			0	0	0	0	0	0	0	0	0	0	0	0
137	924		Property Insurance			0	0	0	0	0	0	0	0	0	0	0	0
138	925		Injuries and Damages			0	0	0	0	0	0	0	0	0	0	0	0
139	926		Pensions & Benefits			0	0	0	0	0	0	0	0	0	0	0	0
140	927		Franchise Requirements			0	0	0	0	0	0	0	0	0	0	0	0
141	928		Regulatory Expense			0	0	0	0	0	0	0	0	0	0	0	0
142	929		Duplicate Charges - Credit			0	0	0	0	0	0	0	0	0	0	0	0
143	930.1		General Advertising Expenses			0	0	0	0	0	0	0	0	0	0	0	0
144	930.2		Miscellaneous General Expenses			0	0	0	0	0	0	0	0	0	0	0	0
145	931		Rents			0	0	0	0	0	0	0	0	0	0	0	0
146			Maintenance														
147	932		Maintenance of General Plant			0	0	0	0	0	0	0	0	0	0	0	0
148			Total A&G			6,999	2,138	32,639	35,454	55,403	57,351	203,128	5,743	18,858	21,021	157,174	6,592
149																	
150			Other Utility Plant Related Payroll			0	0	0	0	0	0	0	0	0	0	0	0
151																	
152			TOTAL LABOR EXPENSE			51,510	15,736	240,216	260,934	407,750	422,089	1,494,977	42,267	138,793	154,706	1,156,764	48,513

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	40,879,488	36,381,582	2,407,458	1,146,327	97,075	52,785	14,250	-	1,115	1,833	461,836	159,106
35																
36		Total Distribution Plant			40,879,488	36,381,582	2,407,458	1,146,327	97,075	52,785	14,250	0	1,115	1,833	461,836	159,106
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	1,822,843	1,635,384	109,075	44,934	3,367	2,243	573	-	39	56	16,125	5,615
52																
53		Total General Plant			1,822,843	1,635,384	109,075	44,934	3,367	2,243	573	0	39	56	16,125	5,615
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			42,702,331	38,016,965	2,516,533	1,191,262	100,442	55,028	14,823	0	1,153	1,889	477,961	164,722

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Customer	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.2	Distribution Plant - Customer	1,598	359	45,983	27,436	21,136	13,297	16,928	4,123	5,149	5,285	9,114	5,714
35																
36		Total Distribution Plant			1,598	359	45,983	27,436	21,136	13,297	16,928	4,123	5,149	5,285	9,114	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.2	General Plant - Customer	54	12	1,775	925	698	443	556	139	169	176	298	188
52																
53		Total General Plant			54	12	1,775	925	698	443	556	139	169	176	298	188
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - CUSTOMER			1,652	371	47,758	28,360	21,834	13,739	17,484	4,262	5,318	5,462	9,412	5,902

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
		Demand														
1		Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	6,048	4,615	534	663	231	2	1	-	3	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	8,280,418	5,882,152	644,154	815,928	248,261	-	1,177	-	-	-	-	231,086
16																
17		Total Transmission Plant			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	19,884,506	11,701,418	1,353,109	1,680,071	585,414	5,450	2,058	-	-	-	1,326,928	447,962
35																
36		Total Distribution Plant			19,884,506	11,701,418	1,353,109	1,680,071	585,414	5,450	2,058	0	0	0	1,326,928	447,962
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	1,445,072	895,924	101,727	127,146	42,428	282	623	-	8	1	65,959	34,349
52																
53		Total General Plant			1,445,072	895,924	101,727	127,146	42,428	282	623	0	8	1	65,959	34,349
54																
55		Corporate Allocated	51.1	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			29,616,043	18,484,109	2,099,523	2,623,809	876,335	5,733	3,858	0	11	1	1,392,887	713,398
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	21,658	13,760	1,555	1,947	642	4	3	-	0	0	890	532
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	-	(895)	(73)	(172,764)	(58,324)
66		Corporate Allocated	64.1	PST&D Plant - Demand	7,908,162	5,024,466	567,802	710,914	234,503	1,336	936	-	2	0	324,892	194,382
67																
68		Total Amortization Expense			5,313,368	3,514,722	393,185	494,119	158,925	630	670	0	(893)	(73)	153,018	136,590
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			34,929,411	21,998,831	2,492,708	3,117,927	1,035,260	6,363	4,529	0	(882)	(72)	1,545,904	849,988

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

			Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Acct. No.	Demand														
1		Intangible Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	7.0	Monthly CP Demand - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	54.1	Transmission Plant - Demand	-	5,533	15,117	-	-	-	-	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.1	Distribution Plant - Demand	36,393	9,676	26,437	232,090	355,464	350,597	1,136,592	28,807	89,209	95,053	421,777	-
35																
36		Total Distribution Plant			36,393	9,676	26,437	232,090	355,464	350,597	1,136,592	28,807	89,209	95,053	421,777	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.1	General Plant - Demand	1,822	764	5,897	11,433	17,510	17,271	56,586	2,269	6,967	7,628	43,848	4,629
52																
53		Total General Plant			1,822	764	5,897	11,433	17,510	17,271	56,586	2,269	6,967	7,628	43,848	4,629
54																
55		Corporate Allocated	51.1	General Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			38,215	15,973	47,451	243,523	372,975	367,868	1,193,178	47,414	137,875	158,638	699,659	93,613
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.1	PST&D Plant - Demand	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	64.1	PST&D Plant - Demand	24	12	33	156	238	235	762	36	102	120	518	89
65		Regulatory Debit	9.0	Monthly CP Demand - Total Customers	(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated	64.1	PST&D Plant - Demand	8,911	4,397	12,014	56,826	87,034	85,842	278,289	13,042	37,126	43,783	189,051	32,615
67																
68		Total Amortization Expense			4,197	3,149	8,605	26,764	40,991	40,430	131,069	9,327	25,613	31,527	134,654	6,150
69																
70		TOTAL DEP. AND AMORT. EXPENSE - DEMAND			42,411	19,122	56,055	270,287	413,966	408,298	1,324,246	56,741	163,488	190,165	834,312	99,763

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

								General Service		Small	Irrigation	Kansas Gas	Sales for	Sales for	Small	Small
			Allocation	Allocation	Total	Residential	Small	Large	Trans. Eligible	Generator	Sales	Supply	Resale	Resale	Transport	Transport
			Factor	Basis	Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-BHk	STk	STt
	Acct. No.	Commodity														
1		Intangible Plant	64.3	PST&D Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	5,012	3,805	404	566	225	2	8	-	2	0	-	-
4																
5		Storage Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	15,439,402	7,821,350	829,801	1,162,446	461,668	4,014	16,939	-	-	-	1,058,404	349,945
35																
36		Total Distribution Plant			15,439,402	7,821,350	829,801	1,162,446	461,668	4,014	16,939	0	0	0	1,058,404	349,945
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	526,409	270,376	28,685	40,185	15,959	139	586	-	7	1	35,081	11,599
52																
53		Total General Plant			526,409	270,376	28,685	40,185	15,959	139	586	0	7	1	35,081	11,599
54																
55		Corporate Allocated	51.2	General Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			15,970,822	8,095,531	858,890	1,203,196	477,852	4,155	17,533	0	9	1	1,093,485	361,544
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			15,970,822	8,095,531	858,890	1,203,196	477,852	4,155	17,533	0	9	1	1,093,485	361,544

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Commodity	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant	64.3	PST&D Plant - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
2																
3		Production Plant	20.0	MCF - Sales Customers	-	-	-	-	-	-	-	-	-	-	-	-
4																
5		Storage Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7		Transmission:														
8																
9	365.1	Land and land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	365.2	Rights-of-way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11	366.1	Structures and imp. - compressor stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	366.2	Structures and imp. - meas. & reg. stations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	367	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
14	368	Compressor station equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369	Measuring and regulating station equip.	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
16																
17		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
18																
19		Distribution:														
20																
21	374.1	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
22	374.2	Rights of way	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	375	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
25	376.1	Mains - Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
26	378	M&R station equipment - general	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
27	379	M&R station equipment - city gate	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380.1	Services	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380.2	Services-Metallic	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	381	Meters	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
31	382	Meter installations	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	383	House regulators	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	386	Other Property on Customer Premises	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	387	Other equipment	49.3	Distribution Plant - Commodity	60,522	14,125	157,254	159,750	296,460	367,411	1,575,959	23,425	73,566	130,244	876,118	-
35																
36		Total Distribution Plant			60,522	14,125	157,254	159,750	296,460	367,411	1,575,959	23,425	73,566	130,244	876,118	0
37																
38		General Plant:														
39																
40	389	Land & Land rights	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	390	Structures	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.1	Leasehold Improvements (1)	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
43	391.1	Office furniture and equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.2	Computers and other electronic equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392	Transportation equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393	Stores equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
47	394	Tools, shop and garage equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395	Laboratory equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396	Power operated equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397	Communications equipment	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398	Miscellaneous equipment	51.3	General Plant - Commodity	2,006	468	5,212	5,295	9,826	12,178	52,236	776	2,438	4,317	29,039	-
52																
53		Total General Plant			2,006	468	5,212	5,295	9,826	12,178	52,236	776	2,438	4,317	29,039	0
54																
55		Corporate Allocated	51.2	General Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
56																
57		TOTAL DEPRECIATION EXPENSE			62,528	14,594	162,466	165,045	306,287	379,589	1,628,194	24,201	76,005	134,561	905,157	0
58																
59		Amortization Expense:														
60																
61		Intangible Plant	64.2	PST&D Plant - Customer	-	-	-	-	-	-	-	-	-	-	-	-
62		Distribution Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
63		General Plant	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Acquisition Premium	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
65		Regulatory Debit	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
66		Corporate Allocated	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68		Total Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0
69																
70		TOTAL DEP. AND AMORT. EXPENSE - COMMODITY			62,528	14,594	162,466	165,045	306,287	379,589	1,628,194	24,201	76,005	134,561	905,157	0

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
		Total Depreciation Expense														
1		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant			11,060	8,420	937	1,228	455	4	9	0	5	0	0	0
4																
5		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains			0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
16																
17		Total Transmission Plant			8,280,418	5,882,152	644,154	815,928	248,261	0	1,177	0	0	0	0	231,086
18																
19		Distribution:														
20																
21	374.1	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains			0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services			0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters			0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators			0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment			76,203,396	55,904,350	4,590,367	3,988,845	1,144,157	62,248	33,247	0	1,115	1,833	2,847,168	957,014
35																
36		Total Distribution Plant			76,203,396	55,904,350	4,590,367	3,988,845	1,144,157	62,248	33,247	0	1,115	1,833	2,847,168	957,014
37																
38		General Plant:														
39																
40	389	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures			0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment			3,794,324	2,801,684	239,487	212,265	61,755	2,663	1,782	0	54	57	117,165	51,564
52																
53		Total General Plant			3,794,324	2,801,684	239,487	212,265	61,755	2,663	1,782	0	54	57	117,165	51,564
54																
55		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE			88,289,196	64,596,606	5,474,946	5,018,266	1,454,628	64,916	36,214	0	1,173	1,890	2,964,333	1,239,663
58																
59		Amortization Expense:														
60																
61		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium			21,658	13,760	1,555	1,947	642	4	3	0	0	0	890	532
65		Regulatory Debit			(2,616,452)	(1,523,505)	(176,172)	(218,742)	(76,220)	(710)	(268)	0	(895)	(73)	(172,764)	(58,324)
66		Corporate Allocated			7,908,162	5,024,466	567,802	710,914	234,503	1,336	936	0	2	0	324,892	194,382
67																
68		Total Amortization Expense			5,313,368	3,514,722	393,185	494,119	158,925	630	670	0	(893)	(73)	153,018	136,590
69																
70		TOTAL DEP. AND AMORT. EXPENSE			93,602,565	68,111,328	5,868,130	5,512,385	1,613,553	65,546	36,885	0	280	1,817	3,117,351	1,376,253

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF DEPRECIATION EXPENSE

	Acct. No.	Total Depreciation Expense	Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
2																
3		Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
4																
5		Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
6																
7		Transmission:														
8																
9	365.1	Land and land rights			0	0	0	0	0	0	0	0	0	0	0	0
10	365.2	Rights-of-way			0	0	0	0	0	0	0	0	0	0	0	0
11	366.1	Structures and imp. - compressor stations			0	0	0	0	0	0	0	0	0	0	0	0
12	366.2	Structures and imp. - meas. & reg. stations			0	0	0	0	0	0	0	0	0	0	0	0
13	367	Mains			0	0	0	0	0	0	0	0	0	0	0	0
14	368	Compressor station equipment			0	0	0	0	0	0	0	0	0	0	0	0
15	369	Measuring and regulating station equip.			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
16																
17		Total Transmission Plant			0	5,533	15,117	0	0	0	0	16,338	41,699	55,957	234,033	88,984
18																
19		Distribution:														
20																
21	374.1	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
22	374.2	Rights of way			0	0	0	0	0	0	0	0	0	0	0	0
23	375	Structures			0	0	0	0	0	0	0	0	0	0	0	0
24	376	Mains			0	0	0	0	0	0	0	0	0	0	0	0
25	376.1	Mains - Metallic			0	0	0	0	0	0	0	0	0	0	0	0
26	378	M&R station equipment - general			0	0	0	0	0	0	0	0	0	0	0	0
27	379	M&R station equipment - city gate			0	0	0	0	0	0	0	0	0	0	0	0
28	380.1	Services			0	0	0	0	0	0	0	0	0	0	0	0
29	380.2	Services-Metallic			0	0	0	0	0	0	0	0	0	0	0	0
30	381	Meters			0	0	0	0	0	0	0	0	0	0	0	0
31	382	Meter installations			0	0	0	0	0	0	0	0	0	0	0	0
32	383	House regulators			0	0	0	0	0	0	0	0	0	0	0	0
33	386	Other Property on Customer Premises			0	0	0	0	0	0	0	0	0	0	0	0
34	387	Other equipment			98,513	24,160	229,674	419,276	673,061	731,305	2,729,479	56,355	167,924	230,582	1,307,009	5,714
35																
36		Total Distribution Plant			98,513	24,160	229,674	419,276	673,061	731,305	2,729,479	56,355	167,924	230,582	1,307,009	5,714
37																
38		General Plant:														
39																
40	389	Land & Land rights			0	0	0	0	0	0	0	0	0	0	0	0
41	390	Structures			0	0	0	0	0	0	0	0	0	0	0	0
42	390.1	Leasehold Improvements (1)			0	0	0	0	0	0	0	0	0	0	0	0
43	391.1	Office furniture and equipment			0	0	0	0	0	0	0	0	0	0	0	0
44	391.2	Computers and other electronic equipment			0	0	0	0	0	0	0	0	0	0	0	0
45	392	Transportation equipment			0	0	0	0	0	0	0	0	0	0	0	0
46	393	Stores equipment			0	0	0	0	0	0	0	0	0	0	0	0
47	394	Tools, shop and garage equipment			0	0	0	0	0	0	0	0	0	0	0	0
48	395	Laboratory equipment			0	0	0	0	0	0	0	0	0	0	0	0
49	396	Power operated equipment			0	0	0	0	0	0	0	0	0	0	0	0
50	397	Communications equipment			0	0	0	0	0	0	0	0	0	0	0	0
51	398	Miscellaneous equipment			3,881	1,245	12,885	17,652	28,035	29,891	109,377	3,184	9,574	12,122	73,186	4,817
52																
53		Total General Plant			3,881	1,245	12,885	17,652	28,035	29,891	109,377	3,184	9,574	12,122	73,186	4,817
54																
55		Corporate Allocated			0	0	0	0	0	0	0	0	0	0	0	0
56																
57		TOTAL DEPRECIATION EXPENSE			102,394	30,938	257,675	436,929	701,095	761,196	2,838,856	75,877	219,197	298,660	1,614,228	99,515
58																
59		Amortization Expense:														
60																
61		Intangible Plant			0	0	0	0	0	0	0	0	0	0	0	0
62		Distribution Plant			0	0	0	0	0	0	0	0	0	0	0	0
63		General Plant			0	0	0	0	0	0	0	0	0	0	0	0
64		Acquisition Premium			24	12	33	156	238	235	762	36	102	120	518	89
65		Regulatory Debit			(4,738)	(1,260)	(3,442)	(30,218)	(46,281)	(45,647)	(147,982)	(3,751)	(11,615)	(12,376)	(54,915)	(26,554)
66		Corporate Allocated			8,911	4,397	12,014	56,826	87,034	85,842	278,289	13,042	37,126	43,783	189,051	32,615
67																
68		Total Amortization Expense			4,197	3,149	8,605	26,764	40,991	40,430	131,069	9,327	25,613	31,527	134,654	6,150
69																
70		TOTAL DEP. AND AMORT. EXPENSE			106,591	34,087	266,280	463,693	742,087	801,626	2,969,924	85,204	244,810	330,188	1,748,882	105,665

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	2,089,640	1,894,228	127,604	42,321	2,430	2,406	565	-	28	26	11,842	4,237
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	16,841,046	15,001,354	993,547	465,976	39,015	21,633	5,807	-	448	729	185,726	64,045
5	Other	68.2	Other Taxes - Customer	843,112	752,475	49,932	22,638	1,846	1,071	284	-	21	34	8,799	3,041
6															
7	Total Taxes, Other			19,773,797	17,648,057	1,171,083	530,935	43,291	25,109	6,656	0	498	789	206,367	71,324
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	14,525,648	10,685,464	884,284	826,413	242,222	9,862	5,454	(37)	70	313	466,370	208,248
12	Other	62.2	Labor - Customer	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			14,525,648	10,685,464	884,284	826,413	242,222	9,862	5,454	(37)	70	313	466,370	208,248
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(3,085,270)	(1,375,200)	(453,385)	(254,479)	(76,469)	(23,421)	(9,700)	-	(3,523)	(71)	(259,959)	(86,057)
20															
21	Total Income Taxes			(3,085,270)	(1,375,200)	(453,385)	(254,479)	(76,469)	(23,421)	(9,700)	0	(3,523)	(71)	(259,959)	(86,057)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	2,298,343	1,024,442	337,745	189,572	56,965	17,448	7,226	-	2,624	53	193,654	64,107
26	Other	45.0	Income Before Taxes	(12,357)	(5,508)	(1,816)	(1,019)	(306)	(94)	(39)	-	(14)	(0)	(1,041)	(345)
27															
28	Total Adjustments to After-Tax Income			2,285,986	1,018,935	335,929	188,553	56,659	17,354	7,187	0	2,610	53	192,613	63,763

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Customer														
1	Taxes Other Than Income:														
2															
3	Payroll	43.2	Labor - A&G - Customer	35	8	1,626	615	437	284	341	92	103	114	181	116
4	Real Estate and Personal Property	63.2	Gross Plant - Customer	640	144	18,664	10,999	8,459	5,325	6,772	1,653	2,059	2,117	3,645	2,286
5	Other	68.2	Other Taxes - Customer	30	7	904	517	396	250	317	78	96	99	170	107
6															
7	Total Taxes, Other			705	159	21,194	12,132	9,292	5,859	7,429	1,822	2,259	2,331	3,996	2,509
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	16,075	5,175	41,004	68,820	110,462	119,902	446,286	12,784	36,940	50,263	268,729	20,545
12	Other	62.2	Labor - Customer	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			16,075	5,175	41,004	68,820	110,462	119,902	446,286	12,784	36,940	50,263	268,729	20,545
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(5,120)	20	(76,315)	(10,367)	(2,290)	(19,258)	(141,883)	(5,087)	(1,587)	(32,526)	(177,399)	(71,193)
20															
21	Total Income Taxes			(5,120)	20	(76,315)	(10,367)	(2,290)	(19,258)	(141,883)	(5,087)	(1,587)	(32,526)	(177,399)	(71,193)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	3,814	(15)	56,850	7,723	1,706	14,346	105,694	3,790	1,183	24,230	132,152	53,035
26	Other	45.0	Income Before Taxes	(21)	0	(306)	(42)	(9)	(77)	(568)	(20)	(6)	(130)	(710)	(285)
27															
28	Total Adjustments to After-Tax Income			3,794	(15)	56,545	7,681	1,697	14,269	105,126	3,769	1,176	24,100	131,441	52,750

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	1,663,794	998,625	114,117	142,301	48,224	380	1,387	-	20	2	85,708	37,814
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	13,310,942	8,434,594	953,660	1,193,802	394,285	2,287	2,034	-	11	1	553,544	325,993
5	Other	68.1	Other Taxes - Demand	666,927	420,125	47,555	59,506	19,708	119	152	-	1	0	28,470	16,203
6															
7	Total Taxes, Other			15,641,663	9,853,344	1,115,333	1,395,609	462,216	2,785	3,573	0	33	3	667,722	380,010
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	10,901,013	8,019,084	663,626	620,195	181,779	7,401	4,093	(28)	52	235	349,995	156,283
12	Other	62.1	Labor - Demand	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			10,901,013	8,019,084	663,626	620,195	181,779	7,401	4,093	(28)	52	235	349,995	156,283
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(2,585,771)	(1,152,558)	(379,983)	(213,280)	(64,089)	(19,630)	(8,129)	-	(2,952)	(60)	(217,872)	(72,125)
20															
21	Total Income Taxes			(2,585,771)	(1,152,558)	(379,983)	(213,280)	(64,089)	(19,630)	(8,129)	0	(2,952)	(60)	(217,872)	(72,125)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	1,926,246	858,587	283,064	158,881	47,743	14,623	6,056	-	2,199	44	162,302	53,729
26	Other	45.0	Income Before Taxes	(10,356)	(4,616)	(1,522)	(854)	(257)	(79)	(33)	-	(12)	(0)	(873)	(289)
27															
28	Total Adjustments to After-Tax Income			1,915,890	853,971	281,543	158,027	47,486	14,544	6,023	0	2,187	44	161,429	53,440

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Demand														
1	Taxes Other Than Income:														
2															
3	Payroll	43.1	Labor - A&G - Demand	2,384	822	12,276	14,718	22,541	22,233	73,647	2,443	8,292	8,231	64,271	3,358
4	Real Estate and Personal Property	63.1	Gross Plant - Demand	15,195	7,361	23,979	96,714	148,125	146,097	474,233	21,836	62,676	73,318	327,651	53,547
5	Other	68.1	Other Taxes - Demand	783	364	1,615	4,963	7,601	7,497	24,401	1,081	3,161	3,632	17,455	2,534
6															
7	Total Taxes, Other			18,361	8,548	37,869	116,394	178,267	175,826	572,281	25,360	74,129	85,181	409,377	59,439
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	12,064	3,883	30,772	51,647	82,898	89,982	334,923	9,594	27,723	37,721	201,672	15,418
12	Other	62.1	Labor - Demand	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			12,064	3,883	30,772	51,647	82,898	89,982	334,923	9,594	27,723	37,721	201,672	15,418
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(4,291)	17	(63,960)	(8,689)	(1,919)	(16,140)	(118,912)	(4,264)	(1,330)	(27,260)	(148,678)	(59,667)
20															
21	Total Income Taxes			(4,291)	17	(63,960)	(8,689)	(1,919)	(16,140)	(118,912)	(4,264)	(1,330)	(27,260)	(148,678)	(59,667)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	3,197	(12)	47,646	6,473	1,430	12,023	88,583	3,176	991	20,307	110,756	44,449
26	Other	45.0	Income Before Taxes	(17)	0	(256)	(35)	(8)	(65)	(476)	(17)	(5)	(109)	(595)	(239)
27															
28	Total Adjustments to After-Tax Income			3,180	(12)	47,390	6,438	1,422	11,959	88,106	3,159	986	20,198	110,161	44,210

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	361,510	192,637	20,438	28,631	11,371	99	417	-	17	1	22,204	7,342
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	6,201,644	3,146,825	333,860	467,696	185,746	1,615	6,815	-	9	1	423,733	140,101
5	Other	68.3	Other Taxes - Commodity	292,302	148,729	15,779	22,105	8,779	76	322	-	1	0	19,861	6,567
6															
7	Total Taxes, Other			6,855,456	3,488,192	370,077	518,432	205,896	1,790	7,555	0	28	2	465,798	154,009
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	5,256,303	3,866,680	319,990	299,049	87,651	3,569	1,974	(14)	25	113	168,762	75,357
12	Other	62.3	Labor - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			5,256,303	3,866,680	319,990	299,049	87,651	3,569	1,974	(14)	25	113	168,762	75,357
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	0	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(1,116,947)	(497,858)	(164,137)	(92,128)	(27,684)	(8,479)	(3,511)	-	(1,275)	(26)	(94,112)	(31,155)
20															
21	Total Income Taxes			(1,116,947)	(497,858)	(164,137)	(92,128)	(27,684)	(8,479)	(3,511)	0	(1,275)	(26)	(94,112)	(31,155)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	832,059	370,875	122,272	68,630	20,623	6,316	2,616	-	950	19	70,108	23,209
26	Other	45.0	Income Before Taxes	(4,473)	(1,994)	(657)	(369)	(111)	(34)	(14)	-	(5)	(0)	(377)	(125)
27															
28	Total Adjustments to After-Tax Income			827,586	368,881	121,615	68,261	20,512	6,283	2,602	0	945	19	69,731	23,084

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Commodity														
1	Taxes Other Than Income:														
2															
3	Payroll	43.3	Labor - A&G - Commodity	1,270	296	3,299	3,351	6,219	7,708	33,062	491	1,543	2,732	18,380	-
4	Real Estate and Personal Property	63.3	Gross Plant - Commodity	24,230	5,655	62,957	63,956	118,688	147,093	630,936	9,378	29,452	52,143	350,754	-
5	Other	68.3	Other Taxes - Commodity	1,136	265	2,951	2,998	5,563	6,894	29,572	440	1,380	2,444	16,440	-
6															
7	Total Taxes, Other			26,635	6,216	69,207	70,305	130,470	161,695	693,570	10,309	32,376	57,320	385,574	0
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt	58.0	Rate Base Less Working Capital	5,817	1,873	14,838	24,904	39,972	43,388	161,495	4,626	13,367	18,188	97,243	7,434
12	Other	62.3	Labor - Commodity	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	Total Adjustments to Pre-Tax Income			5,817	1,873	14,838	24,904	39,972	43,388	161,495	4,626	13,367	18,188	97,243	7,434
15															
16	Income Taxes:														
17															
18	State Income Taxes	45.0	Income Before Taxes	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	45.0	Income Before Taxes	(1,854)	7	(27,628)	(3,753)	(829)	(6,972)	(51,365)	(1,842)	(575)	(11,775)	(64,223)	(25,774)
20															
21	Total Income Taxes			(1,854)	7	(27,628)	(3,753)	(829)	(6,972)	(51,365)	(1,842)	(575)	(11,775)	(64,223)	(25,774)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization	45.0	Income Before Taxes	1,381	(5)	20,581	2,796	618	5,194	38,264	1,372	428	8,772	47,842	19,200
26	Other	45.0	Income Before Taxes	(7)	0	(111)	(15)	(3)	(28)	(206)	(7)	(2)	(47)	(257)	(103)
27															
28	Total Adjustments to After-Tax Income			1,373	(5)	20,471	2,781	614	5,166	38,058	1,365	426	8,725	47,585	19,097

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			4,114,944	3,085,491	262,159	213,253	62,024	2,885	2,369	0	66	29	119,754	49,393
4	Real Estate and Personal Property			36,353,632	26,582,773	2,281,067	2,127,474	619,046	25,535	14,656	0	469	731	1,163,003	530,139
5	Other			1,802,341	1,321,329	113,267	104,248	30,333	1,266	758	0	24	34	57,130	25,810
6															
7	Total Taxes, Other			42,270,917	30,989,593	2,656,493	2,444,975	711,403	29,685	17,784	0	558	794	1,339,887	605,342
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			30,682,964	22,571,228	1,867,900	1,745,657	511,652	20,833	11,521	(79)	148	660	985,128	439,889
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			30,682,964	22,571,228	1,867,900	1,745,657	511,652	20,833	11,521	(79)	148	660	985,128	439,889
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	0	(7,750)	(156)	(571,943)	(189,337)
20															
21	Total Income Taxes			(6,787,988)	(3,025,616)	(997,504)	(559,887)	(168,242)	(51,530)	(21,340)	0	(7,750)	(156)	(571,943)	(189,337)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			5,056,648	2,253,904	743,081	417,083	125,330	38,387	15,897	0	5,773	117	426,064	141,045
26	Other			(27,186)	(12,118)	(3,995)	(2,242)	(674)	(206)	(85)	0	(31)	(1)	(2,291)	(758)
27															
28	Total Adjustments to After-Tax Income			5,029,462	2,241,786	739,086	414,840	124,657	38,181	15,812	0	5,742	116	423,773	140,286

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Total Taxes Other														
1	Taxes Other Than Income:														
2															
3	Payroll			3,688	1,127	17,201	18,685	29,198	30,224	107,050	3,027	9,939	11,078	82,832	3,474
4	Real Estate and Personal Property			40,065	13,160	105,600	171,669	275,272	298,515	1,111,940	32,867	94,188	127,578	682,050	55,833
5	Other			1,949	636	5,469	8,478	13,560	14,641	54,290	1,599	4,637	6,175	34,065	2,641
6															
7	Total Taxes, Other			45,702	14,924	128,270	198,832	318,030	343,380	1,273,281	37,492	108,764	144,831	798,948	61,948
8															
9	Adjustments to Pre-Tax Income:														
10															
11	Interest on Long-Term Debt			33,956	10,930	86,613	145,371	233,332	253,273	942,703	27,005	78,030	106,172	567,644	43,398
12	Other			0	0	0	0	0	0	0	0	0	0	0	0
13															
14	Total Adjustments to Pre-Tax Income			33,956	10,930	86,613	145,371	233,332	253,273	942,703	27,005	78,030	106,172	567,644	43,398
15															
16	Income Taxes:														
17															
18	State Income Taxes			0	0	0	0	0	0	0	0	0	0	0	0
19	Federal Income Taxes			(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
20															
21	Total Income Taxes			(11,265)	43	(167,903)	(22,809)	(5,038)	(42,369)	(312,161)	(11,192)	(3,492)	(71,561)	(390,300)	(156,634)
22															
23	Adjustments to After-Tax Income:														
24															
25	Amortization			8,392	(32)	125,078	16,991	3,753	31,563	232,541	8,338	2,602	53,309	290,750	116,683
26	Other			(45)	0	(672)	(91)	(20)	(170)	(1,250)	(45)	(14)	(287)	(1,563)	(627)
27															
28	Total Adjustments to After-Tax Income			8,347	(32)	124,405	16,900	3,733	31,393	231,291	8,293	2,588	53,022	289,187	116,056

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	Total Company	Residential RS	Small GSS	General Service Large GSL	Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-BHk	Small Transport STk	Small Transport STt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		276,573,814	229,907,718	23,086,960	17,801,599	5,031,942	472,336	233,608	-	37,156	2,495	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		40,045,712	-	-	-	-	-	-	-	-	-	10,685,188	4,461,244
6	EFM Revenues	Input		188,988	-	-	-	-	-	-	-	-	-	41,650	14,392
7	Adjustments:														
8	NTB - Sales	Input		1,683	3	-	-	-	-	-	-	-	1,680	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			316,810,197	229,907,721	23,086,960.12	17,801,599.09	5,031,941.67	472,335.98	233,608.30	0.00	37,156	4,175	10,726,838	4,475,636
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	1,411,912	708,743	75,194	105,337	41,835	364	1,535	-	429	33	95,909	31,711
17	Forfeited Discounts	30.0	Services Cost	951,694	866,779	54,227	18,039	1,082	1,099	255	-	15	15	5,928	2,184
18	Miscellaneous Service	22.0	MCF - Total	2,897,797	1,454,619	154,327	216,192	85,861	747	3,150	-	881	68	196,843	65,083
19	Interruptible Transportation	22.0	MCF - Total	735,620	369,262	39,177	54,882	21,796	190	800	-	224	17	49,969	16,522
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	13,397,475	6,725,186	713,504	999,529	396,965	3,451	14,565	-	4,071	312	910,069	300,900
21	Natural Gas Processed by Others	22.0	MCF - Total	2,227	1,118	119	166	66	1	2	-	1	0	151	50
22	Rent	22.0	MCF - Total	102,558	51,481	5,462	7,651	3,039	26	111	-	31	2	6,967	2,303
23	Other Gas Revenue	22.0	MCF - Total	129,419.23	64,965	6,892	9,655	3,835	33	141	-	39	3	8,791	2,907
24															
25	Total Non-Rate Revenue			19,628,702	10,242,154	1,048,901	1,411,452	554,479	5,910	20,560	0	5,690	450	1,274,626	421,659
26															
27	TOTAL REVENUE			336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION OF REVENUES

		Allocation Factor	Allocation Basis	CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
1	**Rate Schedule Revenue:**														
2															
3	Sales Service Revenues	Input		-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Purchased	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transport Service Revenues	Input		277,180	75,941	1,712,667	1,276,504	1,816,169	2,060,533	8,042,993	265,526	661,624	1,114,986	6,648,098	947,058
6	EFM Revenues	Input		2,540	374	-	24,348	29,348	18,467	22,360	5,369	6,575	6,675	8,339	8,552
7	Adjustments:														
8	NTB - Sales	Input		-	-	-	-	-	-	-	-	-	-	-	-
9	NTB - Transport	Input		-	-	-	-	-	-	-	-	-	-	-	-
10	Miscellaneous Rate Schedule Revenues	99.0	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	Total Rate Schedule Revenue			279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
13															
14	**Other Revenue:**														
15															
16	Other Sales to Public Authorities	22.0	MCF - Total	5,484	1,280	14,250	14,476	26,864	33,293	142,808	2,123	6,666	11,802	79,391	12,386
17	Forfeited Discounts	30.0	Services Cost	17	5	726	341	246	168	203	55	58	70	114	67
18	Miscellaneous Service	22.0	MCF - Total	11,256	2,627	29,246	29,710	55,136	68,331	293,098	4,357	13,682	24,223	162,941	25,420
19	Interruptible Transportation	22.0	MCF - Total	2,857	667	7,424	7,542	13,997	17,346	74,404	1,106	3,473	6,149	41,363	6,453
20	Transportation of Gas of Others - Flex Customers	22.0	MCF - Total	52,040	12,146	135,215	137,361	254,911	315,918	1,355,088	20,142	63,256	111,990	753,330	117,527
21	Natural Gas Processed by Others	22.0	MCF - Total	9	2	22	23	42	53	225	3	11	19	125	20
22	Rent	22.0	MCF - Total	398	93	1,035	1,052	1,951	2,418	10,373	154	484	857	5,767	900
23	Other Gas Revenue	22.0	MCF - Total	503	117	1,306	1,327	2,462	3,052	13,090	195	611	1,082	7,277	1,135
24															
25	Total Non-Rate Revenue			72,564	16,937	189,225	191,832	355,610	440,580	1,889,288	28,134	88,241	156,192	1,050,308	163,908
26															
27	TOTAL REVENUE			352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Input	Value	641,174	590,667	36,956	11,960	665	743	178	0	6	0	0	0
1.0	Sales Customers	%	100.0000%	92.1226%	5.7638%	1.8653%	0.1038%	0.1159%	0.0277%	0.0000%	0.0009%	0.0000%	0.0000%	0.0000%
	Input	Value	5,477	0	0	0	0	0	0	0	0	0	3,271	1,164
2.0	Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	59.7312%	21.2563%
	Internally Generated	Value	646,651	590,667	36,956	11,960	665	743	178	0	6	0	3,271	1,164
3.0	Total Customers	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	646,624	590,667	36,956	11,960	665	743	178	0	0	0	3,271	1,164
4.0	Retail Customers	%	100.0000%	91.3463%	5.7152%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0000%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	642,217	590,667	36,956	11,960	665	0	178	0	0	0	0	1,164
5.0	Customers for Transmission Allocation	%	100.0000%	91.9731%	5.7544%	1.8622%	0.1036%	0.0000%	0.0277%	0.0000%	0.0000%	0.0000%	0.0000%	0.1813%
	Internally Generated	Value	49,581	0	36,956	11,960	665	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	100.0000%	0.0000%	74.5364%	24.1214%	1.3422%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	12,028,143	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	0	0
7.0	Monthly CP Demand - Sales Customers	%	100.0000%	76.3055%	8.8237%	10.9558%	3.8175%	0.0355%	0.0134%	0.0000%	0.0448%	0.0037%	0.0000%	0.0000%
	Input	Value	3,734,296	0	0	0	0	0	0	0	0	0	1,040,791	351,364
8.0	Monthly CP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	27.8711%	9.4091%
	Internally Generated	Value	15,762,439	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	5,392	441	1,040,791	351,364
9.0	Monthly CP Demand - Total Customers	%	100.0000%	58.2279%	6.7333%	8.3603%	2.9131%	0.0271%	0.0102%	0.0000%	0.0342%	0.0028%	6.6030%	2.2291%
	Internally Generated	Value	15,596,633	9,178,137	1,061,326	1,317,783	459,176	4,274	1,614	0	0	0	1,040,791	351,364
10.0	Monthly CP Demand - Retail Customers	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	13,055,648	9,178,137	1,061,326	1,317,783	459,176	0	1,614	0	0	0	0	351,364
11.0	Monthly CP Demand for Transmission Allocation	%	100.0000%	70.3001%	8.1292%	10.0936%	3.5171%	0.0000%	0.0124%	0.0000%	0.0000%	0.0000%	0.0000%	2.6913%
	Input	Value	366,403	260,281	28,503	36,104	10,985	0	52	0	0	0	0	10,225
11.2	Peak Day Demand for Transmission Allocation	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Input	Value	12,050,050	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	0	0
12.0	NCP Demand - Sales Customers	%	100.0000%	76.1668%	8.8076%	10.9359%	3.8106%	0.0381%	0.1912%	0.0000%	0.0461%	0.0037%	0.0000%	0.0000%
	Input	Value	4,511,788	0	0	0	0	0	0	0	0	0	1,068,543	363,561
13.0	NCP Demand - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	23.6833%	8.0580%
	Internally Generated	Value	16,561,838	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	5,554	441	1,068,543	363,561
14.0	NCP Demand - Total Customers	%	100.0000%	55.4174%	6.4083%	7.9567%	2.7725%	0.0278%	0.1391%	0.0000%	0.0335%	0.0027%	6.4518%	2.1952%
	Internally Generated	Value	16,395,870	9,178,137	1,061,326	1,317,783	459,176	4,597	23,036	0	0	0	1,068,543	363,561
15.0	NCP Demand - Retail Customers	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	13,797,545	9,178,137	1,061,326	1,317,783	459,176	0	23,036	0	0	0	0	363,561
16.0	NCP Demand for Transmission Allocation	%	100.0000%	66.5201%	7.6921%	9.5508%	3.3280%	0.0000%	0.1670%	0.0000%	0.0000%	0.0000%	0.0000%	2.6350%
	Input	Value	56,672,333	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	0	0
20.0	MCF - Sales Customers	%	100.0000%	75.9257%	8.0553%	11.2844%	4.4816%	0.0390%	0.1644%	0.0000%	0.0460%	0.0035%	0.0000%	0.0000%
	Input	Value	29,047,006	0	0	0	0	0	0	0	0	0	5,822,775	1,925,209
21.0	MCF - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20.0460%	6.6279%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
22.0	MCF - Total	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Input	Value	43,340,519	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	0	0
22.2	Winter Volumes - Sales Customers	%	100.0000%	76.4764%	8.4614%	10.9643%	3.9750%	0.0378%	0.0352%	0.0000%	0.0467%	0.0032%	0.0000%	0.0000%
	Input	Value	14,950,226	0	0	0	0	0	0	0	0	0	3,698,874	1,252,218
22.4	Winter Volumes - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	24.7413%	8.3759%
	Internally Generated	Value	58,290,745	33,145,267	3,667,196	4,751,989	1,722,805	16,362	15,240	0	20,262	1,399	3,698,874	1,252,218
22.6	Winter Volumes - Total	%	100.0000%	56.8620%	6.2912%	8.1522%	2.9555%	0.0281%	0.0261%	0.0000%	0.0348%	0.0024%	6.3456%	2.1482%
	Internally Generated	Value	84,939,337	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	0	0	5,822,775	1,925,209
23.0	MCF - Retail Customers	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	66,645,231	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	1,925,209
24.0	MCF for Transmission Allocation	%	100.0000%	64.5641%	6.8499%	9.5958%	3.8110%	0.0000%	0.1398%	0.0000%	0.0000%	0.0000%	0.0000%	2.8887%
	Internally Generated	Value	56,622,207	43,028,890	4,565,121	6,395,158	2,539,849	0	93,190	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	100.0000%	75.9930%	8.0624%	11.2944%	4.4856%	0.0000%	0.1646%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	85,719,338	43,028,890	4,565,121	6,395,158	2,539,849	22,082	93,190	0	26,046	1,997	5,822,775	1,925,209
26.0	MCF Less Flex	%	100.0000%	50.1974%	5.3257%	7.4606%	2.9630%	0.0258%	0.1087%	0.0000%	0.0304%	0.0023%	6.7928%	2.2459%
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0
28.0	Net Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%
	Internally Generated	Value	282,977,672	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882	-	4,512	4,314	1,762,559	649,426
30.0	Services Cost	%	100.0000%	91.0775%	5.6980%	1.8955%	0.1137%	0.1154%	0.0268%	0.0000%	0.0016%	0.0015%	0.6229%	0.2295%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
1.0	Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	10	2	503	162	106	66	71	22	24	26	27	22
2.0	Transport Customers	%	0.1757%	0.0343%	9.1826%	2.9490%	1.9322%	1.2078%	1.2971%	0.4065%	0.4394%	0.4819%	0.5016%	0.4042%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	22
3.0	Total Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	10	2	503	162	106	66	71	22	24	26	27	0
4.0	Retail Customers	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0000%
	Internally Generated	Value	0	2	503	0	0	0	0	22	24	26	27	22
5.0	Customers for Transmission Allocation	%	0.0000%	0.0003%	0.0783%	0.0000%	0.0000%	0.0000%	0.0000%	0.0035%	0.0037%	0.0041%	0.0043%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
6.0	Direct to GS Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
7.0	Monthly CP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
8.0	Monthly CP Demand - Transport Customers	%	0.7644%	0.2032%	0.5553%	4.8749%	7.4663%	7.3640%	23.8733%	0.6051%	1.8738%	1.9965%	8.8591%	4.2839%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	159,973
9.0	Monthly CP Demand - Total Customers	%	0.1811%	0.0481%	0.1316%	1.1549%	1.7688%	1.7446%	5.6558%	0.1433%	0.4439%	0.4730%	2.0988%	1.0149%
	Internally Generated	Value	28,545	7,589	20,736	182,043	278,812	274,995	891,498	22,595	69,972	74,556	330,826	0
10.0	Monthly CP Demand - Retail Customers	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	0	7,589	20,736	0	0	0	0	22,595	69,972	74,556	330,826	159,973
11.0	Monthly CP Demand for Transmission Allocation	%	0.0000%	0.0581%	0.1588%	0.0000%	0.0000%	0.0000%	0.0000%	0.1731%	0.5360%	0.5711%	2.5340%	1.2253%
	Input	Value	0	245	669	0	0	0	0	723	1,845	2,476	10,356	3,937
11.2	Peak Day Demand for Transmission Allocation	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
12.0	NCP Demand - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
13.0	NCP Demand - Transport Customers	%	0.6626%	0.1682%	4.4078%	4.0348%	6.1796%	6.0950%	20.3781%	0.5008%	1.9687%	1.6887%	18.6286%	3.5457%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	159,973
14.0	NCP Demand - Total Customers	%	0.1805%	0.0458%	1.2008%	1.0992%	1.6835%	1.6604%	5.5514%	0.1364%	0.5363%	0.4600%	5.0748%	0.9659%
	Internally Generated	Value	29,893	7,589	198,871	182,043	278,812	274,995	919,415	22,595	88,825	76,192	840,481	0
15.0	NCP Demand - Retail Customers	%	0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value	0	7,589	198,871	0	0	0	0	22,595	88,825	76,192	840,481	159,973
16.0	NCP Demand for Transmission Allocation	%	0.0000%	0.0550%	1.4414%	0.0000%	0.0000%	0.0000%	0.0000%	0.1638%	0.6438%	0.5522%	6.0915%	1.1594%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
20.0	MCF - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
21.0	MCF - Transport Customers	%	1.1463%	0.2675%	2.9784%	3.0256%	5.6149%	6.9587%	29.8485%	0.4437%	1.3933%	2.4668%	16.5936%	2.5888%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
22.0	MCF - Total	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Input	Value	0	0	0	0	0	0	0	0	0	0	0	0
22.2	Winter Volumes - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.4	Winter Volumes - Transport Customers	%	0.9117%	0.2257%	0.8226%	4.0065%	6.7261%	7.4815%	27.2323%	0.5528%	1.7055%	2.3375%	11.3151%	3.5656%
	Internally Generated	Value	136,308	33,745	122,974	598,976	1,005,573	1,118,500	4,071,289	82,638	254,972	349,457	1,691,634	533,069
22.6	Winter Volumes - Total	%	0.2338%	0.0579%	0.2110%	1.0276%	1.7251%	1.9188%	6.9845%	0.1418%	0.4374%	0.5995%	2.9021%	0.9145%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	0
23.0	MCF - Retail Customers	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	0	0	0	0	128,870	404,722	716,532	4,819,932	751,959
24.0	MCF for Transmission Allocation	%	0.4996%	0.1166%	1.2981%	0.0000%	0.0000%	0.0000%	0.0000%	0.1934%	0.6073%	1.0751%	7.2322%	1.1283%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
25.0	MCF Sales for Transmission Allocation	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	332,961	77,710	865,129	878,861	1,630,966	2,021,299	8,670,082	128,870	404,722	716,532	4,819,932	751,959
26.0	MCF Less Flex	%	0.3884%	0.0907%	1.0093%	1.0253%	1.9027%	2.3580%	10.1145%	0.1503%	0.4721%	0.8359%	5.6229%	0.8772%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
28.0	Net Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.0	Services Cost	%	0.0017%	0.0005%	0.0763%	0.0359%	0.0259%	0.0176%	0.0213%	0.0057%	0.0061%	0.0074%	0.0120%	0.0070%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Input	Value	279,950,139	257,729,094	16,123,957	5,363,814	321,872	326,695	75,882		4,512	4,314	-	-
30.2	Services Cost - Sales Customers	%	100.0000%	92.0625%	5.7596%	1.9160%	0.1150%	0.1167%	0.0271%	0.0000%	0.0016%	0.0015%	0.0000%	0.0000%
	Input	Value	3,027,533	-	-	-	-	-	-	-	-	-	1,762,559	649,426
30.4	Services Cost - Transport Customers	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	58.2177%	21.4507%
	Input	Value	398,463,517	308,991,444	28,876,073	30,481,460	3,534,706	742,352	311,869		33,592	76,614	15,310,187	5,011,979
31.0	Meter Cost	%	100.0000%	77.5457%	7.2469%	7.6497%	0.8871%	0.1863%	0.0783%	0.0000%	0.0084%	0.0192%	3.8423%	1.2578%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
31.2	Meter Installations	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	0	-	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	59,562	56,124	2,642	538	6	90	11		1	-	83	40
31.6	Meters - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%
	Input	Value	7,358,885	6,934,120	326,419	66,470	741	11,120	1,359		124	-	10,255	4,942
31.8	Meter Cost - AMR	%	100.0000%	94.2279%	4.4357%	0.9033%	0.0101%	0.1511%	0.0185%	0.0000%	0.0017%	0.0000%	0.1394%	0.0672%
	Input	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471		11,552	27,620	4,987,823	1,660,803
32.0	Regulator Cost	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
32.2	Number of Regulators	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	79,287,600	61,974,296	5,411,224	5,624,674	751,969	140,427	48,353		5,179	1,026	3,185,571	992,709
33.0	Meter & Regulator Installation Cost	%	100.0000%	78.1639%	6.8248%	7.0940%	0.9484%	0.1771%	0.0610%	0.0000%	0.0065%	0.0013%	4.0177%	1.2520%
	Input	Value	653,899	597,481	37,227	11,968	628	753	173		9	10	3,358	1,186
33.2	Meter Sets	%	100.0000%	91.3721%	5.6931%	1.8303%	0.0960%	0.1152%	0.0265%	0.0000%	0.0014%	0.0015%	0.5135%	0.1814%
	Input	Value	13,724,202	6,255,936	3,148,956	2,266,298	296,089	64,755	48,589	3,341	11,437	611	627,389	243,197
34.0	Customer Deposits	%	100.0000%	45.5832%	22.9445%	16.5131%	2.1574%	0.4718%	0.3540%	0.0243%	0.0833%	0.0045%	4.5714%	1.7720%
	Internally Generated	Value	276,575,497	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	0	0
35.0	Sales Revenues	%	100.0000%	83.1266%	8.3474%	6.4364%	1.8194%	0.1708%	0.0845%	0.0000%	0.0134%	0.0015%	0.0000%	0.0000%
	Internally Generated	Value	40,234,699	0	0	0	0	0	0	0	0	0	10,726,838	4,475,636
35.2	Transportation Revenues	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26.6607%	11.1238%
	Internally Generated	Value	316,810,197	229,907,721	23,086,960	17,801,599	5,031,942	472,336	233,608	0	37,156	4,175	10,726,838	4,475,636
35.4	Rate Schedule Revenues	%	100.0000%	72.5695%	7.2873%	5.6190%	1.5883%	0.1491%	0.0737%	0.0000%	0.0117%	0.0013%	3.3859%	1.4127%
	Internally Generated	Value	336,438,899	240,149,876	24,135,861	19,213,051	5,586,421	478,246	254,168	0	42,846	4,625	12,001,464	4,897,295
35.6	Total Revenues	%	100.0000%	71.3799%	7.1739%	5.7107%	1.6605%	0.1421%	0.0755%	0.0000%	0.0127%	0.0014%	3.5672%	1.4556%
	Internally Generated	Value	5,066,292	4,627,671	289,537	93,700	5,214	5,824	1,392	0	44	0	25,631	9,121
36.0	Customer Accounts Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192
37.0	Customer Relations	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	16,769,939	15,318,060	958,397	310,155	17,258	19,278	4,607	0	146	0	84,841	30,192
37.2	Customer Relations - Customer	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	380,568	347,620	21,749	7,038	392	437	105	0	3	0	1,925	685
39.0	Customer Assistance	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	1,296	1,184	74	24	1	1	0	0	0	0	7	2
40.0	Customer Service Labor	%	100.0000%	91.3424%	5.7150%	1.8495%	0.1029%	0.1150%	0.0275%	0.0000%	0.0009%	0.0000%	0.5059%	0.1800%
	Internally Generated	Value	57,385,522	41,694,461	3,615,830	2,929,173	873,610	40,138	38,341	0	408	425	2,096,792	711,655
41.0	Distribution O&M	%	100.0000%	72.6568%	6.3009%	5.1044%	1.5224%	0.0699%	0.0668%	0.0000%	0.0007%	0.0007%	3.6539%	1.2401%
	Internally Generated	Value	23,725,589	13,469,712	1,557,588	1,933,960	673,881	6,611	24,780	0	0	0	1,556,485	528,418
41.1	Distribution O&M - Demand	%	100.0000%	56.7729%	6.5650%	8.1514%	2.8403%	0.0279%	0.1044%	0.0000%	0.0000%	0.0000%	6.5604%	2.2272%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
30.2	Services Cost - Sales Customers	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	4,943	1,492	215,873	101,513	73,290	49,940	60,222	16,215	17,311	20,890	33,958	19,899
30.4	Services Cost - Transport Customers	%	0.1633%	0.0493%	7.1303%	3.3530%	2.4208%	1.6495%	1.9891%	0.5356%	0.5718%	0.6900%	1.1216%	0.6573%
	Input	Value	60,088	11,606	1,211,859	952,286	765,112	460,515	604,630	138,595	189,579	177,829	315,455	205,688
31.0	Meter Cost	%	0.0151%	0.0029%	0.3041%	0.2390%	0.1920%	0.1156%	0.1517%	0.0348%	0.0476%	0.0446%	0.0792%	0.0516%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
31.2	Meter Installations	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
31.4	Meters - Industrial	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	26	1	0	0	0	0	-	-	-	-
31.6	Meters - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	3,212	124	0	0	0	0	-	-	-	-
31.8	Meter Cost - AMR	%	0.0000%	0.0000%	0.0437%	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
32.0	Regulator Cost	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
32.2	Number of Regulators	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	16,240	2,432	174,803	216,758	183,147	117,938	172,797	34,939	48,888	45,385	91,698	47,148
33.0	Meter & Regulator Installation Cost	%	0.0205%	0.0031%	0.2205%	0.2734%	0.2310%	0.1487%	0.2179%	0.0441%	0.0617%	0.0572%	0.1157%	0.0595%
	Input	Value	10	2	499	158	113	72	90	23	27	28	51	33
33.2	Meter Sets	%	0.0015%	0.0003%	0.0763%	0.0242%	0.0173%	0.0110%	0.0138%	0.0035%	0.0041%	0.0043%	0.0078%	0.0050%
	Input	Value	9,604	3,058	151,989	48,182	49,000	41,650	193,063	17,597	22,371	18,016	167,409	35,666
34.0	Customer Deposits	%	0.0700%	0.0223%	1.1075%	0.3511%	0.3570%	0.3035%	1.4067%	0.1282%	0.1630%	0.1313%	1.2198%	0.2599%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
35.0	Sales Revenues	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.2	Transportation Revenues	%	0.6952%	0.1897%	4.2567%	3.2332%	4.5869%	5.1672%	20.0458%	0.6733%	1.6608%	2.7878%	16.5440%	2.3751%
	Internally Generated	Value	279,720	76,314	1,712,667	1,300,852	1,845,517	2,079,000	8,065,352	270,895	668,200	1,121,661	6,656,436	955,610
35.4	Rate Schedule Revenues	%	0.0883%	0.0241%	0.5406%	0.4106%	0.5825%	0.6562%	2.5458%	0.0855%	0.2109%	0.3540%	2.1011%	0.3016%
	Internally Generated	Value	352,284	93,251	1,901,892	1,492,684	2,201,128	2,519,580	9,954,641	299,028	756,441	1,277,853	7,706,744	1,119,518
35.6	Total Revenues	%	0.1047%	0.0277%	0.5653%	0.4437%	0.6542%	0.7489%	2.9588%	0.0889%	0.2248%	0.3798%	2.2907%	0.3328%
	Internally Generated	Value	75	15	3,940	1,265	829	518	557	174	189	207	215	173
36.0	Customer Accounts Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.0	Customer Relations	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.1	Customer Relations - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	250	49	13,043	4,189	2,744	1,716	1,842	577	624	684	713	574
37.2	Customer Relations - Customer	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
37.3	Customer Relations - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	-	-	-	-	-	-	-	-	-	-	-	-
38.0	Direct to GSS	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	6	1	296	95	62	39	42	13	14	16	16	13
39.0	Customer Assistance	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	0	0	1	0	0	0	0	0	0	0	0	0
40.0	Customer Service Labor	%	0.0015%	0.0003%	0.0778%	0.0250%	0.0164%	0.0102%	0.0110%	0.0034%	0.0037%	0.0041%	0.0042%	0.0034%
	Internally Generated	Value	65,758	16,384	295,206	333,316	522,769	540,988	1,915,237	42,910	150,539	160,030	1,339,918	1,633
41.0	Distribution O&M	%	0.1146%	0.0286%	0.5144%	0.5808%	0.9110%	0.9427%	3.3375%	0.0748%	0.2623%	0.2789%	2.3349%	0.0028%
	Internally Generated	Value	43,303	11,138	216,800	267,163	409,181	403,579	1,337,558	33,160	122,414	111,129	1,018,727	0
41.1	Distribution O&M - Demand	%	0.1825%	0.0469%	0.9138%	1.1261%	1.7246%	1.7010%	5.6376%	0.1398%	0.5160%	0.4684%	4.2938%	0.0000%

KANSAS GAS SERVICE COMPANY
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TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

							General Service								
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STt
	Internally Generated	Value	28,046,507	25,381,078	1,756,545	572,573	31,877	32,068	7,402	0	408	425	155,494	56,004
41.2	Distribution O&M - Customer	%	100.0000%	90.4964%	6.2630%	2.0415%	0.1137%	0.1143%	0.0264%	0.0000%	0.0015%	0.0015%	0.5544%	0.1997%
	Internally Generated	Value	5,613,426	2,843,670	301,697	422,640	167,852	1,459	6,159	0	0	0	384,812	127,232
41.3	Distribution O&M - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.4	Transmission O&M	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	7,329,153	5,206,403	570,153	722,193	219,740	0	1,041	0	0	0	0	204,538
41.5	Transmission O&M - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	460,955,065	412,783,444	26,337,309	11,757,597	1,108,823	570,197	127,471	0	11,552	27,620	4,987,823	1,660,803
42.0	House Regulators	%	100.0000%	89.5496%	5.7136%	2.5507%	0.2405%	0.1237%	0.0277%	0.0000%	0.0025%	0.0060%	1.0821%	0.3603%
	Internally Generated	Value	20,078,146	12,051,091	1,377,133	1,717,243	581,952	4,584	16,738	0	245	20	1,034,297	456,327
43.1	Labor - A&G - Demand	%	100.0000%	60.0209%	6.8589%	8.5528%	2.8984%	0.0228%	0.0834%	0.0000%	0.0012%	0.0001%	5.1514%	2.2728%
	Internally Generated	Value	25,217,119	22,858,955	1,539,883	510,716	29,320	29,033	6,818	0	342	315	142,905	51,136
43.2	Labor - A&G - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	4,362,594	2,324,688	246,636	345,506	137,218	1,193	5,035	-	209	16	267,955	88,595
43.3	Labor - A&G - Commodity	%	100.0000%	53.2868%	5.6534%	7.9197%	3.1453%	0.0273%	0.1154%	0.0000%	0.0048%	0.0004%	6.1421%	2.0308%
	Internally Generated	Value	23,235,201	13,945,985	1,593,671	1,987,259	673,457	5,305	19,370	0	284	23	1,196,928	528,079
43.4	Labor - Demand	%	100.0000%	60.0209%	6.8589%	8.5528%	2.8984%	0.0228%	0.0834%	0.0000%	0.0012%	0.0001%	5.1514%	2.2728%
	Internally Generated	Value	29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177
43.5	Labor - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	5,048,561	2,690,218	285,417	399,833	158,794	1,381	5,826	-	241	19	310,088	102,526
43.6	Labor - Commodity	%	100.0000%	53.2868%	5.6534%	7.9197%	3.1453%	0.0273%	0.1154%	0.0000%	0.0048%	0.0004%	6.1421%	2.0308%
	Internally Generated	Value	14,316,674	8,144,217	941,767	1,169,334	407,450	3,985	14,217	-	-	-	940,108	319,062
44.1	Distribution Labor - Demand	%	100.0000%	56.8862%	6.5781%	8.1676%	2.8460%	0.0278%	0.0993%	0.0000%	0.0000%	0.0000%	6.5665%	2.2286%
	Internally Generated	Value	18,072,784	16,340,791	1,126,802	376,721	21,836	20,824	4,860	0	276	306	106,303	38,094
44.2	Distribution Labor - Customer	%	100.0000%	90.4166%	6.2348%	2.0845%	0.1208%	0.1152%	0.0269%	0.0000%	0.0015%	0.0017%	0.5882%	0.2108%
	Internally Generated	Value	3,825,038	1,937,702	205,579	287,990	114,376	994	4,197	0	0	0	262,215	86,697
44.3	Distribution Labor - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	34,711,803	15,472,122	5,100,946	2,863,101	860,342	263,510	109,128	-	39,631	800	2,924,752	968,213
45.0	Income Before Taxes	%	100.0000%	44.5731%	14.6951%	8.2482%	2.4785%	0.7591%	0.3144%	0.0000%	0.1142%	0.0023%	8.4258%	2.7893%
	Internally Generated	Value	3,592,123	2,551,733	279,440	353,957	107,698	-	510	-	-	-	-	100,247
46.1	Transmission Labor - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	465,266,257	273,794,828	31,660,621	39,311,035	13,697,777	127,512	48,149	-	-	-	31,048,035	10,481,619
47.1	Mains - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.2	Mains - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	385,597,436	195,337,405	20,724,190	29,031,971	11,530,102	100,247	423,051	0	0	0	26,433,535	8,739,833
47.3	Mains - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	465,266,257	273,794,828	31,660,621	39,311,035	13,697,777	127,512	48,149	-	-	-	31,048,035	10,481,619
48.1	Mains & Services - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	676,937,289	616,537,811	38,571,621	12,831,281	769,979	781,517	181,525	0	10,793	10,319	4,216,382	1,553,553
48.2	Mains & Services - Customer	%	100.0000%	91.0775%	5.6980%	1.8955%	0.1137%	0.1154%	0.0268%	0.0000%	0.0016%	0.0015%	0.6229%	0.2295%
	Internally Generated	Value	385,597,436	195,337,405	20,724,190	29,031,971	11,530,102	100,247	423,051	0	0	0	26,433,535	8,739,833
48.3	Mains & Services - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%

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ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	451	111	21,232	8,071	5,801	3,827	4,695	1,233	1,378	1,548	2,653	1,633
41.2	Distribution O&M - Customer	%	0.0016%	0.0004%	0.0757%	0.0288%	0.0207%	0.0136%	0.0167%	0.0044%	0.0049%	0.0055%	0.0095%	0.0058%
	Internally Generated	Value	22,005	5,136	57,174	58,082	107,786	133,583	572,984	8,517	26,747	47,354	318,537	0
41.3	Distribution O&M - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.4	Transmission O&M	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	4,897	13,380	0	0	0	0	14,461	36,908	49,528	207,147	78,761
41.5	Transmission O&M - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.6	Transmission O&M - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
41.7	Transmission O&M - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	21,319	3,616	403,010	289,907	230,083	137,928	183,175	41,932	56,267	52,265	102,496	60,431
42.0	House Regulators	%	0.0046%	0.0008%	0.0874%	0.0629%	0.0499%	0.0299%	0.0397%	0.0091%	0.0122%	0.0113%	0.0222%	0.0131%
	Internally Generated	Value	28,766	9,924	148,139	177,609	272,022	268,297	888,753	29,485	100,065	99,333	775,601	40,522
43.1	Labor - A&G - Demand	%	0.1433%	0.0494%	0.7378%	0.8846%	1.3548%	1.3363%	4.4265%	0.1469%	0.4984%	0.4947%	3.8629%	0.2018%
	Internally Generated	Value	423	98	19,626	7,427	5,271	3,423	4,113	1,108	1,245	1,379	2,183	1,400
43.2	Labor - A&G - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	15,322	3,576	39,812	40,444	75,054	93,017	398,983	5,930	18,625	32,974	221,806	-
43.3	Labor - A&G - Commodity	%	0.3512%	0.0820%	0.9126%	0.9271%	1.7204%	2.1321%	9.1456%	0.1359%	0.4269%	0.7558%	5.0843%	0.0000%
	Internally Generated	Value	33,289	11,485	171,432	205,536	314,794	310,484	1,028,499	34,121	115,800	114,952	897,555	46,893
43.4	Labor - Demand	%	0.1433%	0.0494%	0.7378%	0.8846%	1.3548%	1.3363%	4.4265%	0.1469%	0.4984%	0.4947%	3.8629%	0.2018%
	Internally Generated	Value	489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620
43.5	Labor - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	17,732	4,138	46,072	46,803	86,856	107,643	461,719	6,863	21,553	38,158	256,682	-
43.6	Labor - Commodity	%	0.3512%	0.0820%	0.9126%	0.9271%	1.7204%	2.1321%	9.1456%	0.1359%	0.4269%	0.7558%	5.0843%	0.0000%
	Internally Generated	Value	26,134	6,734	124,716	161,535	247,404	244,017	807,732	20,050	73,342	67,134	597,735	-
44.1	Distribution Labor - Demand	%	0.1825%	0.0470%	0.8711%	1.1283%	1.7281%	1.7044%	5.6419%	0.1400%	0.5123%	0.4689%	4.1751%	0.0000%
	Internally Generated	Value	315	76	14,076	5,605	4,066	2,665	3,286	854	969	1,075	1,845	1,139
44.2	Distribution Labor - Customer	%	0.0017%	0.0004%	0.0779%	0.0310%	0.0225%	0.0147%	0.0182%	0.0047%	0.0054%	0.0059%	0.0102%	0.0063%
	Internally Generated	Value	14,994	3,499	38,959	39,577	73,447	91,024	390,436	5,803	18,226	32,267	217,054	0
44.3	Distribution Labor - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	57,608	(222)	858,607	116,638	25,762	216,664	1,596,300	57,234	17,859	365,943	1,995,881	800,982
45.0	Income Before Taxes	%	0.1660%	-0.0006%	2.4735%	0.3360%	0.0742%	0.6242%	4.5987%	0.1649%	0.0515%	1.0542%	5.7499%	2.3075%
	Internally Generated	Value	-	2,400	6,558	-	-	-	-	7,088	18,089	24,275	101,526	38,602
46.1	Transmission Labor - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.2	Transmission Labor - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
46.3	Transmission Labor - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	851,540	226,402	618,581	5,430,549	8,317,305	8,203,424	26,594,463	674,036	2,087,359	2,224,092	9,868,928	-
47.1	Mains - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
47.2	Mains - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,511,534	352,780	3,927,409	3,989,746	7,404,064	9,176,051	39,359,402	585,030	1,837,308	3,252,825	21,880,952	0
47.3	Mains - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	851,540	226,402	618,581	5,430,549	8,317,305	8,203,424	26,594,463	674,036	2,087,359	2,224,092	9,868,928	-
48.1	Mains & Services - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	11,824	3,569	516,410	242,839	175,325	119,466	144,063	38,790	41,412	49,972	81,234	47,603
48.2	Mains & Services - Customer	%	0.0017%	0.0005%	0.0763%	0.0359%	0.0259%	0.0176%	0.0213%	0.0057%	0.0061%	0.0074%	0.0120%	0.0070%
	Internally Generated	Value	1,511,534	352,780	3,927,409	3,989,746	7,404,064	9,176,051	39,359,402	585,030	1,837,308	3,252,825	21,880,952	0
48.3	Mains & Services - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			Total Company	Residential RS	Small GSS	General Service Large GSL	General Service Trans. Eligible GSTE	Small Generator SGS	Irrigation Sales GIS	Kansas Gas Supply KGSSD	Sales for Resale SSRk	Sales for Resale SSR-Bhk	Small Transport STk	Small Transport STt
	Internally Generated	Value	1,933,240,521	1,418,264,288	116,455,236	101,194,914	29,026,661	1,579,210	843,449	0	28,276	46,496	72,231,180	24,278,937
49.0	Distribution Plant	%	100.0000%	73.3620%	6.0238%	5.2345%	1.5015%	0.0817%	0.0436%	0.0000%	0.0015%	0.0024%	3.7363%	1.2559%
	Internally Generated	Value	504,459,573	296,858,885	34,327,663	42,622,536	14,851,657	138,254	52,205	-	-	-	33,663,474	11,364,575
49.1	Distribution Plant - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
49.2	Distribution Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	391,689,589	198,423,591	21,051,617	29,490,655	11,712,269	101,831	429,735	0	0	0	26,851,165	8,877,916
49.3	Distribution Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	503,569,150	296,334,898	34,267,072	42,547,303	14,825,442	138,010	52,113	-	-	-	33,604,054	11,344,515
50.1	Distribution Plant Less - Demand	%	100.0000%	58.8469%	6.8048%	8.4491%	2.9441%	0.0274%	0.0103%	0.0000%	0.0000%	0.0000%	6.6732%	2.2528%
	Internally Generated	Value	1,035,260,786	921,352,655	60,968,151	29,030,390	2,458,389	1,336,761	360,870	0	28,226	46,414	11,695,860	4,029,321
50.2	Distribution Plant Less - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	390,998,217	198,073,353	21,014,458	29,438,601	11,691,596	101,651	428,977	0	0	0	26,803,770	8,862,246
50.3	Distribution Plant Less - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	176,278,185	130,161,718	11,126,175	9,861,509	2,869,023	123,722	82,783	0	2,486	2,658	5,443,297	2,395,560
51.0	General Plant	%	100.0000%	73.8388%	6.3117%	5.5943%	1.6276%	0.0702%	0.0470%	0.0000%	0.0014%	0.0015%	3.0879%	1.3590%
	Internally Generated	Value	67,135,722	41,623,210	4,726,058	5,907,020	1,971,159	13,084	28,941	-	369	30	3,064,327	1,595,813
51.1	General Plant - Demand	%	100.0000%	61.9986%	7.0396%	8.7986%	2.9361%	0.0195%	0.0431%	0.0000%	0.0005%	0.0000%	4.5644%	2.3770%
	Internally Generated	Value	84,686,361	75,977,293	5,067,442	2,087,582	156,419	104,192	26,637	0	1,804	2,604	749,157	260,875
51.2	General Plant - Customer	%	100.0000%	89.7161%	5.9838%	2.4651%	0.1847%	0.1230%	0.0315%	0.0000%	0.0021%	0.0031%	0.8846%	0.3080%
	Internally Generated	Value	24,456,102	12,561,216	1,332,674	1,866,907	741,446	6,446	27,204	0	313	24	1,629,813	538,872
51.3	General Plant - Commodity	%	100.0000%	51.3623%	5.4492%	7.6337%	3.0317%	0.0264%	0.1112%	0.0000%	0.0013%	0.0001%	6.6642%	2.2034%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	0	44,687	0	0	0	0	8,776,185
54.0	Transmission Plant	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	314,474,058	223,392,638	24,463,708	30,987,359	9,428,467	-	44,687	-	-	-	-	8,776,185
54.1	Transmission Plant - Demand	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	2,247,714,579	1,641,656,926	140,918,944	132,182,273	38,455,128	1,579,210	888,136	0	28,276	46,496	72,231,180	33,055,122
57.0	T&D Plant	%	100.0000%	73.0367%	6.2694%	5.8807%	1.7109%	0.0703%	0.0395%	0.0000%	0.0013%	0.0021%	3.2135%	1.4706%
	Internally Generated	Value	818,933,631	520,251,523	58,791,371	73,609,896	24,280,124	138,254	96,892	-	-	-	33,663,474	20,140,760
57.1	T&D Plant - Demand	%	100.0000%	63.5279%	7.1790%	8.9885%	2.9648%	0.0169%	0.0118%	0.0000%	0.0000%	0.0000%	4.1106%	2.4594%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
57.2	T&D Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	391,689,589	198,423,591	21,051,617	29,490,655	11,712,269	101,831	429,735	0	0	0	26,851,165	8,877,916
57.3	T&D Plant - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	1,303,392,556	958,811,215	79,347,199	74,154,397	21,734,639	884,958	489,403	(3,355)	6,274	28,048	41,847,602	18,686,206
58.0	Rate Base Less Working Capital	%	100.0000%	73.5627%	6.0877%	5.6893%	1.6675%	0.0679%	0.0375%	-0.0003%	0.0005%	0.0022%	3.2107%	1.4337%
	Internally Generated	Value	34,711,803	15,472,122	5,100,946	2,863,101	860,342	263,510	109,128	0	39,631	800	2,924,752	968,213
59.0	Income Before Taxes	%	100.0000%	44.5731%	14.6951%	8.2482%	2.4785%	0.7591%	0.3144%	0.0000%	0.1142%	0.0023%	8.4258%	2.7893%
	Internally Generated	Value	250,912,558	178,240,516	19,519,103	24,724,194	7,522,785	0	35,655	0	0	0	0	7,002,343
61.0	Transmission Mains	%	100.0000%	71.0369%	7.7792%	9.8537%	2.9982%	0.0000%	0.0142%	0.0000%	0.0000%	0.0000%	0.0000%	2.7908%
	Internally Generated	Value	23,235,201	13,945,985	1,593,671	1,987,259	673,457	5,305	19,370	-	284	23	1,196,928	528,079
62.1	Labor - Demand	%	100.0000%	60.0209%	6.8589%	8.5528%	2.8984%	0.0228%	0.0834%	0.0000%	0.0012%	0.0001%	5.1514%	2.2728%
	Internally Generated	Value	29,182,217	26,453,259	1,782,011	591,020	33,930	33,598	7,891	0	396	364	165,375	59,177
62.2	Labor - Customer	%	100.0000%	90.6486%	6.1065%	2.0253%	0.1163%	0.1151%	0.0270%	0.0000%	0.0014%	0.0012%	0.5667%	0.2028%
	Internally Generated	Value	5,048,561	2,690,218	285,417	399,833	158,794	1,381	5,826	0	241	19	310,088	102,526
62.3	Labor - Commodity	%	100.0000%	53.2868%	5.6534%	7.9197%	3.1453%	0.0273%	0.1154%	0.0000%	0.0048%	0.0004%	6.1421%	2.0308%
	Internally Generated	Value	2,515,025,334	1,839,055,536	157,809,287	147,183,423	42,827,007	1,766,543	1,013,966	0	32,420	50,545	80,459,143	36,676,200
63.0	Gross Plant	%	100.0000%	73.1227%	6.2747%	5.8522%	1.7028%	0.0702%	0.0403%	0.0000%	0.0013%	0.0020%	3.1991%	1.4583%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	2,499,231	612,928	5,826,706	10,636,819	17,075,202	18,552,828	69,245,452	1,429,699	4,260,153	5,849,747	33,158,148	144,962
49.0	Distribution Plant	%	0.1293%	0.0317%	0.3014%	0.5502%	0.8832%	0.9597%	3.5818%	0.0740%	0.2204%	0.3026%	1.7152%	0.0075%
	Internally Generated	Value	923,272	245,474	670,689	5,888,010	9,017,942	8,894,468	28,834,740	730,816	2,263,195	2,411,446	10,700,272	-
49.1	Distribution Plant - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
49.2	Distribution Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	1,535,415	358,353	3,989,459	4,052,781	7,521,042	9,321,025	39,981,251	594,273	1,866,336	3,304,217	22,226,655	0
49.3	Distribution Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	921,642	245,041	669,505	5,877,617	9,002,024	8,878,769	28,783,844	729,526	2,259,201	2,407,190	10,681,385	-
50.1	Distribution Plant Less - Demand	%	0.1830%	0.0487%	0.1330%	1.1672%	1.7876%	1.7632%	5.7160%	0.1449%	0.4486%	0.4780%	2.1211%	0.0000%
	Internally Generated	Value	40,472	9,084	1,164,499	694,799	535,272	336,739	428,703	104,425	130,390	133,847	230,813	144,706
50.2	Distribution Plant Less - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	1,532,705	357,721	3,982,417	4,045,627	7,507,767	9,304,573	39,910,680	593,224	1,863,042	3,298,385	22,187,423	0
50.3	Distribution Plant Less - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	180,311	57,830	598,612	820,101	1,302,446	1,388,691	5,081,491	147,929	444,794	563,158	3,400,098	223,793
51.0	General Plant	%	0.1023%	0.0328%	0.3396%	0.4652%	0.7389%	0.7878%	2.8827%	0.0839%	0.2523%	0.3195%	1.9288%	0.1270%
	Internally Generated	Value	84,627	35,516	273,978	531,154	813,503	802,364	2,628,893	105,414	323,668	354,401	2,037,131	215,063
51.1	General Plant - Demand	%	0.1261%	0.0529%	0.4081%	0.7912%	1.2117%	1.1951%	3.9158%	0.1570%	0.4821%	0.5279%	3.0343%	0.3203%
	Internally Generated	Value	2,487	563	82,482	42,951	32,431	20,559	25,815	6,444	7,842	8,198	13,853	8,730
51.2	General Plant - Customer	%	0.0029%	0.0007%	0.0974%	0.0507%	0.0383%	0.0243%	0.0305%	0.0076%	0.0093%	0.0097%	0.0164%	0.0103%
	Internally Generated	Value	93,197	21,751	242,152	245,996	456,512	565,768	2,426,783	36,071	113,283	200,559	1,349,114	0
51.3	General Plant - Commodity	%	0.3811%	0.0889%	0.9902%	1.0059%	1.8667%	2.3134%	9.9230%	0.1475%	0.4632%	0.8201%	5.5165%	0.0000%
	Internally Generated	Value	0	210,123	574,103	0	0	0	0	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.0	Transmission Plant	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	-	210,123	574,103	-	-	-	-	620,495	1,583,636	2,125,125	8,888,104	3,379,426
54.1	Transmission Plant - Demand	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.2	Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
54.3	Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	2,499,231	823,051	6,400,809	10,636,819	17,075,202	18,552,828	69,245,452	2,050,194	5,843,789	7,974,872	42,046,252	3,524,388
57.0	T&D Plant	%	0.1112%	0.0366%	0.2848%	0.4732%	0.7597%	0.8254%	3.0807%	0.0912%	0.2600%	0.3548%	1.8706%	0.1568%
	Internally Generated	Value	923,272	455,598	1,244,792	5,888,010	9,017,942	8,894,468	28,834,740	1,351,311	3,846,831	4,536,571	19,588,376	3,379,426
57.1	T&D Plant - Demand	%	0.1127%	0.0556%	0.1520%	0.7190%	1.1012%	1.0861%	3.5210%	0.1650%	0.4697%	0.5540%	2.3919%	0.4127%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
57.2	T&D Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	1,535,415	358,353	3,989,459	4,052,781	7,521,042	9,321,025	39,981,251	594,273	1,866,336	3,304,217	22,226,655	0
57.3	T&D Plant - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	1,442,435	464,320	3,679,272	6,175,273	9,911,774	10,758,854	40,045,419	1,147,153	3,314,682	4,510,102	24,113,172	1,843,515
58.0	Rate Base Less Working Capital	%	0.1107%	0.0356%	0.2823%	0.4738%	0.7605%	0.8255%	3.0724%	0.0880%	0.2543%	0.3460%	1.8500%	0.1414%
	Internally Generated	Value	57,608	(222)	858,607	116,638	25,762	216,664	1,596,300	57,234	17,859	365,943	1,995,881	800,982
59.0	Income Before Taxes	%	0.1660%	-0.0006%	2.4735%	0.3360%	0.0742%	0.6242%	4.5987%	0.1649%	0.0515%	1.0542%	5.7499%	2.3075%
	Internally Generated	Value	0	167,653	458,065	0	0	0	0	495,081	1,263,551	1,695,595	7,091,640	2,696,377
61.0	Transmission Mains	%	0.0000%	0.0668%	0.1826%	0.0000%	0.0000%	0.0000%	0.0000%	0.1973%	0.5036%	0.6758%	2.8263%	1.0746%
	Internally Generated	Value	33,289	11,485	171,432	205,536	314,794	310,484	1,028,499	34,121	115,800	114,952	897,555	46,893
62.1	Labor - Demand	%	0.1433%	0.0494%	0.7378%	0.8846%	1.3548%	1.3363%	4.4265%	0.1469%	0.4984%	0.4947%	3.8629%	0.2018%
	Internally Generated	Value	489	113	22,712	8,595	6,100	3,962	4,760	1,283	1,440	1,595	2,526	1,620
62.2	Labor - Customer	%	0.0017%	0.0004%	0.0778%	0.0295%	0.0209%	0.0136%	0.0163%	0.0044%	0.0049%	0.0055%	0.0087%	0.0055%
	Internally Generated	Value	17,732	4,138	46,072	46,803	86,856	107,643	461,719	6,863	21,553	38,158	256,682	0
62.3	Labor - Commodity	%	0.3512%	0.0820%	0.9126%	0.9271%	1.7204%	2.1321%	9.1456%	0.1359%	0.4269%	0.7558%	5.0843%	0.0000%
	Internally Generated	Value	2,771,784	910,466	7,305,653	11,876,464	19,043,949	20,651,943	76,926,523	2,273,801	6,516,128	8,826,130	47,185,754	3,862,670
63.0	Gross Plant	%	0.1102%	0.0362%	0.2905%	0.4722%	0.7572%	0.8211%	3.0587%	0.0904%	0.2591%	0.3509%	1.8762%	0.1536%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

						General Service									
			Total	Residential	Small	Large	Trans. Eligible	Small Generator	Irrigation Sales	Kansas Gas Supply	Sales for Resale	Sales for Resale	Small Transport	Small Transport
			Company	RS	GSS	GSL	GSTE	SGS	GIS	KGSSD	SSRk	SSR-Bhk	STk	STI
	Internally Generated	Value	920,880,653	583,524,012	65,976,316	82,589,896	27,277,482	158,198	140,701	-	766	63	38,295,421	22,552,952
63.1	Gross Plant - Demand	%	100.0000%	63.3659%	7.1645%	8.9686%	2.9621%	0.0172%	0.0153%	0.0000%	0.0001%	0.0000%	4.1586%	2.4491%
	Internally Generated	Value	1,165,101,098	1,037,827,127	68,735,770	32,237,267	2,699,175	1,496,619	401,773	0	31,003	50,433	12,848,955	4,430,780
63.2	Gross Plant - Customer	%	100.0000%	89.0761%	5.8996%	2.7669%	0.2317%	0.1285%	0.0345%	0.0000%	0.0027%	0.0043%	1.1028%	0.3803%
	Internally Generated	Value	429,043,583	217,704,397	23,097,201	32,356,260	12,850,349	111,726	471,492	0	651	50	29,314,767	9,692,468
63.3	Gross Plant - Commodity	%	100.0000%	50.7418%	5.3834%	7.5415%	2.9951%	0.0260%	0.1099%	0.0000%	0.0002%	0.0000%	6.8326%	2.2591%
	Internally Generated	Value	1,690,388,580	1,238,009,984	105,914,503	98,239,540	28,376,846	1,212,723	688,836	0	22,579	36,182	54,444,995	24,362,502
63.5	Net Plant	%	100.0000%	73.2382%	6.2657%	5.8117%	1.6787%	0.0717%	0.0408%	0.0000%	0.0013%	0.0021%	3.2209%	1.4412%
	Internally Generated	Value	600,559,604	379,580,416	42,948,836	53,749,441	17,784,091	105,279	90,078	-	375	31	25,515,512	14,672,747
63.6	Net Plant - Demand	%	100.0000%	63.2045%	7.1515%	8.9499%	2.9613%	0.0175%	0.0150%	0.0000%	0.0001%	0.0000%	4.2486%	2.4432%
	Internally Generated	Value	800,248,291	711,557,478	47,383,371	22,661,272	1,923,396	1,032,069	280,670	0	21,886	36,127	9,125,639	3,141,925
63.7	Net Plant - Customer	%	100.0000%	88.9171%	5.9211%	2.8318%	0.2403%	0.1290%	0.0351%	0.0000%	0.0027%	0.0045%	1.1404%	0.3926%
	Internally Generated	Value	289,580,685	146,872,090	15,582,295	21,828,827	8,669,359	75,375	318,088	0	319	24	19,803,843	6,547,830
63.8	Net Plant - Commodity	%	100.0000%	50.7189%	5.3810%	7.5381%	2.9938%	0.0260%	0.1098%	0.0000%	0.0001%	0.0000%	6.8388%	2.2611%
	Internally Generated	Value	2,248,567,494	1,642,306,279	140,991,233	132,276,987	38,490,255	1,579,527	888,834	0	28,663	46,527	72,231,180	33,055,122
64.0	PST&D Plant	%	100.0000%	73.0379%	6.2703%	5.8827%	1.7118%	0.0702%	0.0395%	0.0000%	0.0013%	0.0021%	3.2123%	1.4701%
	Internally Generated	Value	819,400,019	520,607,402	58,832,524	73,660,993	24,297,928	138,420	96,955	-	209	17	33,663,474	20,140,760
64.1	PST&D Plant - Demand	%	100.0000%	63.5352%	7.1800%	8.9896%	2.9653%	0.0169%	0.0118%	0.0000%	0.0000%	0.0000%	4.1083%	2.4580%
	Internally Generated	Value	1,037,091,359	922,981,813	61,075,956	29,081,722	2,462,736	1,339,125	361,508	0	28,276	46,496	11,716,541	4,036,445
64.2	PST&D Plant - Customer	%	100.0000%	88.9972%	5.8892%	2.8042%	0.2375%	0.1291%	0.0349%	0.0000%	0.0027%	0.0045%	1.1298%	0.3892%
	Internally Generated	Value	392,076,116	198,717,064	21,082,753	29,534,273	11,729,592	101,982	430,371	0	178	14	26,851,165	8,877,916
64.3	PST&D Plant - Commodity	%	100.0000%	50.6833%	5.3772%	7.5328%	2.9917%	0.0260%	0.1098%	0.0000%	0.0000%	0.0000%	6.8485%	2.2643%
	Internally Generated	Value	90,397,793	69,155,717	5,711,233	4,425,421	1,247,211	66,599	48,390	0	1,193	570	2,399,058	1,019,911
65.0	O&M less A&G	%	100.0000%	76.5016%	6.3179%	4.8955%	1.3797%	0.0737%	0.0535%	0.0000%	0.0013%	0.0006%	2.6539%	1.1282%
	Internally Generated	Value	33,499,208	20,220,092	2,306,280	2,877,836	970,866	7,341	26,832	-	312	26	1,672,213	772,123
65.1	O&M less A&G - Demand	%	100.0000%	60.3599%	6.8846%	8.5908%	2.8982%	0.0219%	0.0801%	0.0000%	0.0009%	0.0001%	4.9918%	2.3049%
	Internally Generated	Value	49,820,592	45,217,337	3,010,463	994,956	56,867	57,350	13,506	0	639	526	277,634	99,263
65.2	O&M less A&G - Customer	%	100.0000%	90.7603%	6.0426%	1.9971%	0.1141%	0.1151%	0.0271%	0.0000%	0.0013%	0.0011%	0.5573%	0.1992%
	Internally Generated	Value	7,077,993	3,718,288	394,489	552,630	219,478	1,908	8,053	0	241	19	449,212	148,525
65.3	O&M less A&G - Commodity	%	100.0000%	52.5331%	5.5735%	7.8077%	3.1008%	0.0270%	0.1138%	0.0000%	0.0034%	0.0003%	6.3466%	2.0984%
	Internally Generated	Value	44,199,555	34,104,908	2,731,259	1,911,851	524,483	36,195	19,379	0	420	469	1,285,999	434,995
66.0	Distribution O&M Operations	%	100.0000%	77.1612%	6.1794%	4.3255%	1.1866%	0.0819%	0.0438%	0.0000%	0.0010%	0.0011%	2.9095%	0.9842%
	Internally Generated	Value	10,584,429	6,137,925	709,767	881,274	307,076	2,921	5,210	0	0	0	701,385	237,328
66.1	Distribution O&M Operations - Demand	%	100.0000%	57.9901%	6.7058%	8.3261%	2.9012%	0.0276%	0.0492%	0.0000%	0.0000%	0.0000%	6.6266%	2.2422%
	Internally Generated	Value	27,440,948	24,839,245	1,689,657	565,718	32,787	31,669	7,396	0	420	469	161,361	57,725
66.2	Distribution O&M Operations - Customer	%	100.0000%	90.5189%	6.1574%	2.0616%	0.1195%	0.1154%	0.0270%	0.0000%	0.0015%	0.0017%	0.5880%	0.2104%
	Internally Generated	Value	6,174,178	3,127,738	331,835	464,859	184,620	1,605	6,774	0	0	0	423,253	139,942
66.3	Distribution O&M Operations - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	16,448,008	9,982,652	1,081,071	1,188,072	398,105	6,607	20,385	0	36	35	932,671	317,627
67.0	Distribution O&M Maintenance	%	100.0000%	60.6922%	6.5727%	7.2232%	2.4204%	0.0402%	0.1239%	0.0000%	0.0002%	0.0002%	5.6704%	1.9311%
	Internally Generated	Value	13,992,357	7,832,690	905,743	1,124,606	391,864	3,923	19,659	0	0	0	911,902	310,266
67.1	Distribution O&M Maintenance - Demand	%	100.0000%	55.9783%	6.4731%	8.0373%	2.8006%	0.0280%	0.1405%	0.0000%	0.0000%	0.0000%	6.5171%	2.2174%
	Internally Generated	Value	2,355,488	2,099,221	169,944	55,925	3,245	2,658	616	0	36	35	13,903	5,091
67.2	Distribution O&M Maintenance - Customer	%	100.0000%	89.1204%	7.2148%	2.3742%	0.1378%	0.1129%	0.0262%	0.0000%	0.0015%	0.0015%	0.5902%	0.2161%
	Internally Generated	Value	100,163	50,741	5,383	7,541	2,995	26	110	0	0	0	6,866	2,270
67.3	Distribution O&M Maintenance - Commodity	%	100.0000%	50.6584%	5.3746%	7.5291%	2.9902%	0.0260%	0.1097%	0.0000%	0.0000%	0.0000%	6.8552%	2.2666%
	Internally Generated	Value	40,468,576	29,668,264	2,543,226	2,340,727	681,071	28,419	17,026	0	535	760	1,282,757	579,532
68.0	Other Taxes	%	100.0000%	73.3119%	6.2844%	5.7841%	1.6830%	0.0702%	0.0421%	0.0000%	0.0013%	0.0019%	3.1698%	1.4321%
	Internally Generated	Value	14,974,736	9,433,219	1,067,777	1,336,103	442,508	2,667	3,421	0	31	3	639,252	363,807
68.1	Other Taxes - Demand	%	100.0000%	62.9942%	7.1305%	8.9224%	2.9550%	0.0178%	0.0228%	0.0000%	0.0002%	0.0000%	4.2689%	2.4295%
	Internally Generated	Value	18,930,685	16,895,582	1,121,150	508,297	41,445	24,039	6,372	0	477	755	197,568	68,283
68.2	Other Taxes - Customer	%	100.0000%	89.2497%	5.9224%	2.6850%	0.2189%	0.1270%	0.0337%	0.0000%	0.0025%	0.0040%	1.0436%	0.3607%
	Internally Generated	Value	6,563,155	3,339,463	354,298	496,327	197,117	1,714	7,232	0	27	2	445,937	147,442
68.3	Other Taxes - Commodity	%	100.0000%	50.8820%	5.3983%	7.5623%	3.0034%	0.0261%	0.1102%	0.0000%	0.0004%	0.0000%	6.7946%	2.2465%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

KANSAS GAS SERVICE COMPANY
COMMODITY/DEMAND CLASS COST OF SERVICE STUDY
TEST YEAR ENDING 9/30/2023

ALLOCATION FACTORS

			CNG Transport CNGk	CNG Transport CNGt	Irrigation Transport GIT	Large Vol Transport LVTk-T1	Large Vol Transport LVTk-T2	Large Vol Transport LVTk-T3	Large Vol Transport LVTk-T4	Large Vol Transport LVTt-T1	Large Vol Transport LVTt-T2	Large Vol Transport LVTt-T3	Large Vol Transport LVTt-T4	Wholesale Transport WTt
	Internally Generated	Value	1,051,191	509,283	1,658,924	6,690,887	10,247,609	10,107,299	32,808,499	1,510,653	4,336,080	5,072,275	22,667,636	3,704,512
63.1	Gross Plant - Demand	%	0.1142%	0.0553%	0.1801%	0.7266%	1.1128%	1.0976%	3.5627%	0.1640%	0.4709%	0.5508%	2.4615%	0.4023%
	Internally Generated	Value	44,303	9,951	1,291,236	760,952	585,240	368,411	468,482	114,350	142,475	146,475	252,162	158,158
63.2	Gross Plant - Customer	%	0.0038%	0.0009%	0.1108%	0.0653%	0.0502%	0.0316%	0.0402%	0.0098%	0.0122%	0.0126%	0.0216%	0.0136%
	Internally Generated	Value	1,676,290	391,232	4,355,493	4,424,625	8,211,100	10,176,232	43,649,542	648,798	2,037,573	3,607,380	24,265,957	0
63.3	Gross Plant - Commodity	%	0.3907%	0.0912%	1.0152%	1.0313%	1.9138%	2.3718%	10.1737%	0.1512%	0.4749%	0.8408%	5.6558%	0.0000%
	Internally Generated	Value	1,864,378	602,266	4,916,584	7,990,075	12,793,483	13,872,444	51,681,695	1,501,393	4,302,100	5,835,440	31,275,044	2,444,989
63.5	Net Plant	%	0.1103%	0.0356%	0.2909%	0.4727%	0.7568%	0.8207%	3.0574%	0.0888%	0.2545%	0.3452%	1.8502%	0.1446%
	Internally Generated	Value	700,339	330,876	1,066,998	4,458,426	6,828,423	6,734,929	21,859,326	981,569	2,823,787	3,293,964	14,702,080	2,332,080
63.6	Net Plant - Demand	%	0.1166%	0.0551%	0.1777%	0.7424%	1.1370%	1.1214%	3.6398%	0.1634%	0.4702%	0.5485%	2.4481%	0.3883%
	Internally Generated	Value	31,607	7,089	907,195	542,556	417,981	262,874	334,545	81,523	101,813	104,479	179,888	112,909
63.7	Net Plant - Customer	%	0.0039%	0.0009%	0.1134%	0.0678%	0.0522%	0.0328%	0.0418%	0.0102%	0.0127%	0.0131%	0.0225%	0.0141%
	Internally Generated	Value	1,132,432	264,300	2,942,391	2,989,093	5,547,079	6,874,641	29,487,824	438,301	1,376,500	2,436,997	16,393,076	0
63.8	Net Plant - Commodity	%	0.3911%	0.0913%	1.0161%	1.0322%	1.9156%	2.3740%	10.1829%	0.1514%	0.4753%	0.8416%	5.6610%	0.0000%
	Internally Generated	Value	2,499,231	823,051	6,400,809	10,636,819	17,075,202	18,552,828	69,245,452	2,050,194	5,843,789	7,974,872	42,046,252	3,524,388
64.0	PST&D Plant	%	0.1111%	0.0366%	0.2847%	0.4730%	0.7594%	0.8251%	3.0795%	0.0912%	0.2599%	0.3547%	1.8699%	0.1567%
	Internally Generated	Value	923,272	455,598	1,244,792	5,888,010	9,017,942	8,894,468	28,834,740	1,351,311	3,846,831	4,536,571	19,588,376	3,379,426
64.1	PST&D Plant - Demand	%	0.1127%	0.0556%	0.1519%	0.7186%	1.1006%	1.0855%	3.5190%	0.1649%	0.4695%	0.5536%	2.3906%	0.4124%
	Internally Generated	Value	40,543	9,100	1,166,558	696,028	536,218	337,335	429,461	104,610	130,621	134,083	231,222	144,962
64.2	PST&D Plant - Customer	%	0.0039%	0.0009%	0.1125%	0.0671%	0.0517%	0.0325%	0.0414%	0.0101%	0.0126%	0.0129%	0.0223%	0.0140%
	Internally Generated	Value	1,535,415	358,353	3,989,459	4,052,781	7,521,042	9,321,025	39,981,251	594,273	1,866,336	3,304,217	22,226,655	0
64.3	PST&D Plant - Commodity	%	0.3916%	0.0914%	1.0175%	1.0337%	1.9183%	2.3774%	10.1973%	0.1516%	0.4760%	0.8427%	5.6690%	0.0000%
	Internally Generated	Value	73,005	23,053	344,125	369,364	575,813	596,344	2,113,415	62,171	201,276	226,829	1,655,736	81,362
65.0	O&M less A&G	%	0.0808%	0.0255%	0.3807%	0.4086%	0.6370%	0.6597%	2.3379%	0.0688%	0.2227%	0.2509%	1.8316%	0.0900%
	Internally Generated	Value	46,497	16,872	238,606	287,238	439,927	433,903	1,436,828	50,113	167,688	168,935	1,279,919	78,761
65.1	O&M less A&G - Demand	%	0.1388%	0.0504%	0.7123%	0.8574%	1.3132%	1.2953%	4.2891%	0.1496%	0.5006%	0.5043%	3.8207%	0.2351%
	Internally Generated	Value	821	186	38,776	14,325	10,062	6,503	7,713	2,116	2,365	2,615	3,971	2,600
65.2	O&M less A&G - Customer	%	0.0016%	0.0004%	0.0778%	0.0288%	0.0202%	0.0131%	0.0155%	0.0042%	0.0047%	0.0052%	0.0080%	0.0052%
	Internally Generated	Value	25,687	5,995	66,742	67,802	125,825	155,938	668,874	9,942	31,223	55,279	371,845	0
65.3	O&M less A&G - Commodity	%	0.3629%	0.0847%	0.9430%	0.9579%	1.7777%	2.2031%	9.4500%	0.1405%	0.4411%	0.7810%	5.2535%	0.0000%
	Internally Generated	Value	44,032	10,839	132,542	194,092	311,155	334,848	1,236,759	25,765	81,314	103,876	672,651	1,724
66.0	Distribution O&M Operations	%	0.0996%	0.0245%	0.2999%	0.4391%	0.7040%	0.7576%	2.7981%	0.0583%	0.1840%	0.2350%	1.5219%	0.0039%
	Internally Generated	Value	19,350	5,075	48,214	121,742	186,457	183,904	601,577	15,111	50,429	50,175	319,509	0
66.1	Distribution O&M Operations - Demand	%	0.1828%	0.0480%	0.4555%	1.1502%	1.7616%	1.7375%	5.6836%	0.1428%	0.4764%	0.4740%	3.0187%	0.0000%
	Internally Generated	Value	480	115	21,443	8,467	6,144	4,017	4,960	1,287	1,466	1,617	2,784	1,724
66.2	Distribution O&M Operations - Customer	%	0.0017%	0.0004%	0.0781%	0.0309%	0.0224%	0.0146%	0.0181%	0.0047%	0.0053%	0.0059%	0.0101%	0.0063%
	Internally Generated	Value	24,203	5,649	62,886	63,884	118,554	146,927	630,222	9,367	29,419	52,084	350,357	0
66.3	Distribution O&M Operations - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	25,943	6,580	172,496	157,172	240,425	237,446	795,319	19,558	76,414	66,025	723,216	154
67.0	Distribution O&M Maintenance	%	0.1577%	0.0400%	1.0487%	0.9556%	1.4617%	1.4436%	4.8354%	0.1189%	0.4646%	0.4014%	4.3970%	0.0009%
	Internally Generated	Value	25,511	6,477	169,718	155,357	237,940	234,683	784,636	19,283	75,804	65,023	717,273	0
67.1	Distribution O&M Maintenance - Demand	%	0.1823%	0.0463%	1.2129%	1.1103%	1.7005%	1.6772%	5.6076%	0.1378%	0.5418%	0.4647%	5.1262%	0.0000%
	Internally Generated	Value	39	11	1,757	779	562	380	460	123	133	157	259	154
67.2	Distribution O&M Maintenance - Customer	%	0.0017%	0.0005%	0.0746%	0.0331%	0.0238%	0.0161%	0.0195%	0.0052%	0.0056%	0.0067%	0.0110%	0.0065%
	Internally Generated	Value	393	92	1,020	1,036	1,923	2,384	10,224	152	477	845	5,684	0
67.3	Distribution O&M Maintenance - Commodity	%	0.3920%	0.0915%	1.0185%	1.0347%	1.9202%	2.3797%	10.2074%	0.1517%	0.4765%	0.8436%	5.6746%	0.0000%
	Internally Generated	Value	43,753	14,287	122,801	190,354	304,470	328,739	1,218,991	35,893	104,126	138,656	764,882	59,307
68.0	Other Taxes	%	0.1081%	0.0353%	0.3034%	0.4704%	0.7524%	0.8123%	3.0122%	0.0887%	0.2573%	0.3426%	1.8901%	0.1466%
	Internally Generated	Value	17,578	8,184	36,255	111,432	170,666	168,329	547,880	24,279	70,968	81,549	391,922	56,905
68.1	Other Taxes - Demand	%	0.1174%	0.0547%	0.2421%	0.7441%	1.1397%	1.1241%	3.6587%	0.1621%	0.4739%	0.5446%	2.6172%	0.3800%
	Internally Generated	Value	675	152	20,291	11,615	8,896	5,609	7,113	1,745	2,163	2,231	3,826	2,402
68.2	Other Taxes - Customer	%	0.0036%	0.0008%	0.1072%	0.0614%	0.0470%	0.0296%	0.0376%	0.0092%	0.0114%	0.0118%	0.0202%	0.0127%
	Internally Generated	Value	25,500	5,951	66,256	67,307	124,907	154,801	663,998	9,870	30,996	54,876	369,134	0
68.3	Other Taxes - Commodity	%	0.3885%	0.0907%	1.0095%	1.0255%	1.9032%	2.3586%	10.1171%	0.1504%	0.4723%	0.8361%	5.6243%	0.0000%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Summary of Revenue Deficiency Allocations Under Alternative Definitions of Class Cost of Service

		Customer/Demand Classification of Mains				Demand Classification of Mains				Commodity/Demand Classification of Mains			
Rate Schedule	Current Revenues	Revenue Increase	Rate of Return	Relative Rate of Return	Percent Increase	Revenue Increase	Rate of Return	Relative Rate of Return	Percent Increase	Revenue Increase	Rate of Return	Relative Rate of Return	Percent Increase
RS	$ 229,913,212.85	$ 91,535,080.60	5.5186%	0.70	39.81%	$ 81,112,629.32	7.3925%	0.94	35.28%	$ 80,195,149.92	7.7383%	0.98	34.88%
GSS	$ 23,079,230.29	$ 1,566,312.36	7.8849%	1.00	6.79%	$ 2,828,327.85	7.8849%	1.00	12.25%	$ 1,846,319.87	7.8849%	1.00	8.00%
GSL	$ 17,790,965.44	$ -	11.6814%	1.48	0.00%	$ 4,986,020.75	7.8849%	1.00	28.03%	$ 4,364,541.68	7.8849%	1.00	24.53%
GSTE	$ 5,045,515.76	$ -	20.5822%	2.61	0.00%	$ 1,248,684.94	7.8849%	1.00	24.75%	$ 1,281,642.31	7.8849%	1.00	25.40%
SGS	$ 472,335.68	$ -	17.3741%	2.20	0.00%	$ -	29.5191%	3.74	0.00%	$ -	29.7046%	3.77	0.00%
GIS	$ 229,769.58	$ -	39.1508%	4.97	0.00%	$ -	51.5630%	6.54	0.00%	$ -	22.1254%	2.81	0.00%
KGSSD	$ -	$ -	-	-	0.00%	$ -	-	-	0.00%	$ -	-	-	0.00%
SSR	$ 37,155.48	$ -	137.3504%	17.42	0.00%	$ -	137.3724%	17.42	0.00%	$ -	137.2188%	17.40	0.00%
SSR-BH	$ 4,175.40	$ 1,762.78	7.3892%	0.94	42.22%	$ 1,562.07	6.8678%	0.87	37.41%	$ 1,544.40	6.8209%	0.87	36.99%
STk	$ 10,685,171.67	$ -	38.2402%	4.85	0.00%	$ 355,238.68	7.8849%	1.00	3.32%	$ 395,749.10	7.8849%	1.00	3.70%
STt	$ 4,461,236.74	$ -	20.9587%	2.66	0.00%	$ 606,911.72	7.8849%	1.00	13.60%	$ 623,175.27	7.8849%	1.00	13.97%
CNGk	$ 277,179.78	$ -	84.2867%	10.69	0.00%	$ -	13.5609%	1.72	0.00%	$ 70,802.28	7.8849%	1.00	25.54%
CNGt	$ 75,940.61	$ -	24.0611%	3.05	0.00%	$ 17,689.32	7.8849%	1.00	23.29%	$ 31,140.17	5.1300%	0.65	41.01%
GIT	$ 1,712,665.35	$ -	78.2117%	9.92	0.00%	$ -	66.9804%	8.49	0.00%	$ -	23.5178%	2.98	0.00%
LVTk-T1	$ 1,276,503.51	$ -	36.5521%	4.64	0.00%	$ 504,166.66	6.9211%	0.88	39.50%	$ 477,992.78	7.8849%	1.00	37.45%
LVTk-T2	$ 1,816,169.41	$ -	40.4142%	5.13	0.00%	$ 743,449.28	6.5342%	0.83	40.94%	$ 735,039.99	5.9724%	0.76	40.47%
LVTk-T3	$ 2,060,584.72	$ -	55.5227%	7.04	0.00%	$ 407,221.96	7.8849%	1.00	19.76%	$ 813,278.15	7.8849%	1.00	39.47%
LVTk-T4	$ 8,042,992.92	$ -	79.5782%	10.09	0.00%	$ -	10.6399%	1.35	0.00%	$ 1,972,991.25	7.8849%	1.00	24.53%
LVTt-T1	$ 265,525.96	$ -	24.6959%	3.13	0.00%	$ 35,758.72	7.8849%	1.00	13.47%	$ 41,183.95	7.8849%	1.00	15.51%
LVTt-T2	$ 661,624.32	$ -	19.1108%	2.42	0.00%	$ 255,494.28	6.9238%	0.88	38.62%	$ 252,604.34	6.4105%	0.81	38.18%
LVTt-T3	$ 1,114,986.19	$ -	41.7534%	5.30	0.00%	$ -	13.7813%	1.75	0.00%	$ -	8.3314%	1.06	0.00%
LVTt-T4	$ 6,648,097.59	$ -	54.8395%	6.96	0.00%	$ -	20.3083%	2.58	0.00%	$ -	8.4303%	1.07	0.00%
WTt	$ 947,058.41	$ -	43.9080%	5.57	0.00%	$ -	45.3373%	5.75	0.00%	$ -	44.7900%	5.68	0.00%
Total	$ 316,618,097.67	$ 93,103,155.74	7.8849%	1.0000	29.41%	$ 93,103,155.54	7.8849%	1.0000	29.41%	$ 93,103,155.47	7.8849%	1.0000	29.41%

RESIDENTIAL BILL IMPACTS OF CURRENT A/B RATES COMPARED TO CURRENT TWO-PART RATES

			$ 18.18	$ 2.34850	$ 2.34850			$ 20.00	$ 2.40709	$ 2.40709	A								
								$ 32.00	$ 0.43449	$ 0.43449	B								
Consumption			Current Charges					Proposed Charges							Absolute Change		Percentage Change		
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low		High		Low	High	
0	5	5,103	$ 218.16	$ -	$ 11.43	$ 218.16	$ 229.59	$ 240.00	$ -	$ 11.71	$ 240.00	$ 251.71	$ 1.82	$	1.84		10%	10%	
6	10	3,577	$ 218.16	$ 13.78	$ 22.86	$ 231.94	$ 241.02	$ 240.00	$ 14.12	$ 23.43	$ 254.12	$ 263.43	$ 1.85	$	1.87		10%	9%	
11	15	4,629	$ 218.16	$ 25.21	$ 34.29	$ 243.37	$ 252.45	$ 240.00	$ 25.84	$ 35.14	$ 265.84	$ 275.14	$ 1.87	$	1.89		9%	9%	
16	19	6,308	$ 218.16	$ 36.64	$ 45.72	$ 254.80	$ 263.88	$ 240.00	$ 37.55	$ 46.86	$ 277.55	$ 286.86	$ 1.90	$	1.92		9%	9%	
20	24	8,353	$ 218.16	$ 48.07	$ 57.15	$ 266.23	$ 275.31	$ 240.00	$ 49.27	$ 58.57	$ 289.27	$ 298.57	$ 1.92	$	1.94		9%	8%	
25	29	11,274	$ 218.16	$ 59.50	$ 68.58	$ 277.66	$ 286.74	$ 240.00	$ 60.98	$ 70.29	$ 300.98	$ 310.29	$ 1.94	$	1.96		8%	8%	
30	34	15,274	$ 218.16	$ 70.92	$ 80.01	$ 289.08	$ 298.17	$ 240.00	$ 72.69	$ 82.00	$ 312.69	$ 322.00	$ 1.97	$	1.99		8%	8%	
35	39	21,381	$ 218.16	$ 82.35	$ 91.43	$ 300.51	$ 309.59	$ 240.00	$ 84.41	$ 93.72	$ 324.41	$ 333.72	$ 1.99	$	2.01		8%	8%	
40	44	27,587	$ 218.16	$ 93.78	$ 102.86	$ 311.94	$ 321.02	$ 240.00	$ 96.12	$ 105.43	$ 336.12	$ 345.43	$ 2.01	$	2.03		8%	8%	
45	49	34,471	$ 218.16	$ 105.21	$ 114.29	$ 323.37	$ 332.45	$ 240.00	$ 107.84	$ 117.15	$ 347.84	$ 357.15	$ 2.04	$	2.06		8%	7%	
50	54	39,778	$ 218.16	$ 116.64	$ 125.72	$ 334.80	$ 343.88	$ 240.00	$ 119.55	$ 128.86	$ 359.55	$ 368.86	$ 2.06	$	2.08		7%	7%	
55	58	42,273	$ 218.16	$ 128.07	$ 137.15	$ 346.23	$ 355.31	$ 240.00	$ 131.27	$ 140.57	$ 371.27	$ 380.57	$ 2.09	$	2.11		7%	7%	
59	63	42,415	$ 218.16	$ 139.50	$ 148.58	$ 357.66	$ 366.74	$ 240.00	$ 142.98	$ 152.29	$ 382.98	$ 392.29	$ 2.11	$	2.13		7%	7%	
64	68	41,647	$ 218.16	$ 150.93	$ 160.01	$ 369.09	$ 378.17	$ 240.00	$ 154.70	$ 164.00	$ 394.70	$ 404.00	$ 2.13	$	2.15		7%	7%	
69	73	38,446	$ 218.16	$ 162.36	$ 171.44	$ 380.52	$ 389.60	$ 240.00	$ 166.41	$ 175.72	$ 406.41	$ 415.72	$ 2.16	$	2.18		7%	7%	
74	93	119,011	$ 218.16	$ 173.79	$ 218.41	$ 391.95	$ 436.57	$ 384.00	$ 32.15	$ 40.41	$ 416.15	$ 424.41	$ 2.02	$	(1.01)		6%	-3%	
94	113	63,626	$ 218.16	$ 220.76	$ 265.38	$ 438.92	$ 483.54	$ 384.00	$ 40.84	$ 49.10	$ 424.84	$ 433.10	$ (1.17)	$	(4.20)		-3%	-10%	
114	133	32,024	$ 218.16	$ 267.73	$ 312.35	$ 485.89	$ 530.51	$ 384.00	$ 49.53	$ 57.79	$ 433.53	$ 441.79	$ (4.36)	$	(7.39)		-11%	-17%	
134	153	15,525	$ 218.16	$ 314.70	$ 359.32	$ 532.86	$ 577.48	$ 384.00	$ 58.22	$ 66.48	$ 442.22	$ 450.48	$ (7.55)	$	(10.58)		-17%	-22%	
154	173	7,706	$ 218.16	$ 361.67	$ 406.29	$ 579.83	$ 624.45	$ 384.00	$ 66.91	$ 75.17	$ 450.91	$ 459.17	$ (10.74)	$	(13.77)		-22%	-26%	
174	193	4,044	$ 218.16	$ 408.64	$ 453.26	$ 626.80	$ 671.42	$ 384.00	$ 75.60	$ 83.86	$ 459.60	$ 467.86	$ (13.93)	$	(16.96)		-27%	-30%	
194	213	2,099	$ 218.16	$ 455.61	$ 500.23	$ 673.77	$ 718.39	$ 384.00	$ 84.29	$ 92.55	$ 468.29	$ 476.55	$ (17.12)	$	(20.15)		-30%	-34%	
214	233	1,317	$ 218.16	$ 502.58	$ 547.20	$ 720.74	$ 765.36	$ 384.00	$ 92.98	$ 101.24	$ 476.98	$ 485.24	$ (20.31)	$	(23.34)		-34%	-37%	
234	253	773	$ 218.16	$ 549.55	$ 594.17	$ 767.71	$ 812.33	$ 384.00	$ 101.67	$ 109.93	$ 485.67	$ 493.93	$ (23.50)	$	(26.53)		-37%	-39%	
254	273	501	$ 218.16	$ 596.52	$ 641.14	$ 814.68	$ 859.30	$ 384.00	$ 110.36	$ 118.62	$ 494.36	$ 502.62	$ (26.69)	$	(29.72)		-39%	-42%	
274	293	312	$ 218.16	$ 643.49	$ 688.11	$ 861.65	$ 906.27	$ 384.00	$ 119.05	$ 127.31	$ 503.05	$ 511.31	$ (29.88)	$	(32.91)		-42%	-44%	
294	313	262	$ 218.16	$ 690.46	$ 735.08	$ 908.62	$ 953.24	$ 384.00	$ 127.74	$ 136.00	$ 511.74	$ 520.00	$ (33.07)	$	(36.10)		-44%	-45%	
314	333	207	$ 218.16	$ 737.43	$ 782.05	$ 955.59	$ 1,000.21	$ 384.00	$ 136.43	$ 144.69	$ 520.43	$ 528.69	$ (36.26)	$	(39.29)		-46%	-47%	
334	353	142	$ 218.16	$ 784.40	$ 829.02	$ 1,002.56	$ 1,047.18	$ 384.00	$ 145.12	$ 153.37	$ 529.12	$ 537.37	$ (39.45)	$	(42.48)		-47%	-49%	
354	3,021	600	$ 218.16	$ 831.37	$ 7,095.73	$ 1,049.53	$ 7,313.89	$ 384.00	$ 153.81	$ 1,312.76	$ 537.81	$ 1,696.76	$ (42.64)	$	(468.09)		-49%	-77%	

PROPOSED RESIDENTIAL BILL IMPACTS COMPARED TO CURRENT RATES

			$ 18.18	$ 2.34850	$ 2.34850				$ 20.00	$ 4.38180	$ 4.38180	A									
									$ 35.00	$ 1.91600	$ 1.91600	B									
Consumption			Current Charges						Proposed Charges							Absolute Change		Percentage Change			
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total		Customer	Low Cons	High Cons	Low Total	High Total			Low	High	Low	High		
0	5	5,103	$ 218.16	$ -	$ 11.43	$ 218.16	$ 229.59		$ 240.00	$ -	$ 21.32	$ 240.00	$ 261.32			$ 1.82	$ 2.64	10%	14%		
6	10	3,577	$ 218.16	$ 13.78	$ 22.86	$ 231.94	$ 241.02		$ 240.00	$ 25.71	$ 42.65	$ 265.71	$ 282.65			$ 2.81	$ 3.47	15%	17%		
11	15	4,629	$ 218.16	$ 25.21	$ 34.29	$ 243.37	$ 252.45		$ 240.00	$ 47.03	$ 63.97	$ 287.03	$ 303.97			$ 3.64	$ 4.29	18%	20%		
16	19	6,308	$ 218.16	$ 36.64	$ 45.72	$ 254.80	$ 263.88		$ 240.00	$ 68.36	$ 85.30	$ 308.36	$ 325.30			$ 4.46	$ 5.12	21%	23%		
20	24	8,353	$ 218.16	$ 48.07	$ 57.15	$ 266.23	$ 275.31		$ 240.00	$ 89.68	$ 106.62	$ 329.68	$ 346.62			$ 5.29	$ 5.94	24%	26%		
25	29	11,274	$ 218.16	$ 59.50	$ 68.58	$ 277.66	$ 286.74		$ 240.00	$ 111.01	$ 127.95	$ 351.01	$ 367.95			$ 6.11	$ 6.77	26%	28%		
30	34	15,274	$ 218.16	$ 70.92	$ 80.01	$ 289.08	$ 298.17		$ 240.00	$ 132.33	$ 149.27	$ 372.33	$ 389.27			$ 6.94	$ 7.59	29%	31%		
35	39	21,381	$ 218.16	$ 82.35	$ 91.43	$ 300.51	$ 309.59		$ 240.00	$ 153.66	$ 170.60	$ 393.66	$ 410.60			$ 7.76	$ 8.42	31%	33%		
40	44	27,587	$ 218.16	$ 93.78	$ 102.86	$ 311.94	$ 321.02		$ 240.00	$ 174.98	$ 191.92	$ 414.98	$ 431.92			$ 8.59	$ 9.24	33%	35%		
45	49	34,471	$ 218.16	$ 105.21	$ 114.29	$ 323.37	$ 332.45		$ 240.00	$ 196.30	$ 213.25	$ 436.30	$ 453.25			$ 9.41	$ 10.07	35%	36%		
50	54	39,778	$ 218.16	$ 116.64	$ 125.72	$ 334.80	$ 343.88		$ 240.00	$ 217.63	$ 234.57	$ 457.63	$ 474.57			$ 10.24	$ 10.89	37%	38%		
55	58	42,273	$ 218.16	$ 128.07	$ 137.15	$ 346.23	$ 355.31		$ 240.00	$ 238.95	$ 255.90	$ 478.95	$ 495.90			$ 11.06	$ 11.72	38%	40%		
59	63	42,415	$ 218.16	$ 139.50	$ 148.58	$ 357.66	$ 366.74		$ 240.00	$ 260.28	$ 277.22	$ 500.28	$ 517.22			$ 11.88	$ 12.54	40%	41%		
64	68	41,647	$ 218.16	$ 150.93	$ 160.01	$ 369.09	$ 378.17		$ 240.00	$ 281.60	$ 298.55	$ 521.60	$ 538.55			$ 12.71	$ 13.36	41%	42%		
69	73	38,446	$ 218.16	$ 162.36	$ 171.44	$ 380.52	$ 389.60		$ 240.00	$ 302.93	$ 319.87	$ 542.93	$ 559.87			$ 13.53	$ 14.19	43%	44%		
74	93	119,011	$ 218.16	$ 173.79	$ 218.41	$ 391.95	$ 436.57		$ 420.00	$ 141.78	$ 178.19	$ 561.78	$ 598.19			$ 14.15	$ 13.47	43%	37%		
94	113	63,626	$ 218.16	$ 220.76	$ 265.38	$ 438.92	$ 483.54		$ 420.00	$ 180.10	$ 216.51	$ 600.10	$ 636.51			$ 13.43	$ 12.75	37%	32%		
114	133	32,024	$ 218.16	$ 267.73	$ 312.35	$ 485.89	$ 530.51		$ 420.00	$ 218.42	$ 254.83	$ 638.42	$ 674.83			$ 12.71	$ 12.03	31%	27%		
134	153	15,525	$ 218.16	$ 314.70	$ 359.32	$ 532.86	$ 577.48		$ 420.00	$ 256.74	$ 293.15	$ 676.74	$ 713.15			$ 11.99	$ 11.31	27%	23%		
154	173	7,706	$ 218.16	$ 361.67	$ 406.29	$ 579.83	$ 624.45		$ 420.00	$ 295.06	$ 331.47	$ 715.06	$ 751.47			$ 11.27	$ 10.58	23%	20%		
174	193	4,044	$ 218.16	$ 408.64	$ 453.26	$ 626.80	$ 671.42		$ 420.00	$ 333.38	$ 369.79	$ 753.38	$ 789.79			$ 10.55	$ 9.86	20%	18%		
194	213	2,099	$ 218.16	$ 455.61	$ 500.23	$ 673.77	$ 718.39		$ 420.00	$ 371.70	$ 408.11	$ 791.70	$ 828.11			$ 9.83	$ 9.14	18%	15%		
214	233	1,317	$ 218.16	$ 502.58	$ 547.20	$ 720.74	$ 765.36		$ 420.00	$ 410.02	$ 446.43	$ 830.02	$ 866.43			$ 9.11	$ 8.42	15%	13%		
234	253	773	$ 218.16	$ 549.55	$ 594.17	$ 767.71	$ 812.33		$ 420.00	$ 448.34	$ 484.75	$ 868.34	$ 904.75			$ 8.39	$ 7.70	13%	11%		
254	273	501	$ 218.16	$ 596.52	$ 641.14	$ 814.68	$ 859.30		$ 420.00	$ 486.66	$ 523.07	$ 906.66	$ 943.07			$ 7.67	$ 6.98	11%	10%		
274	293	312	$ 218.16	$ 643.49	$ 688.11	$ 861.65	$ 906.27		$ 420.00	$ 524.98	$ 561.39	$ 944.98	$ 981.39			$ 6.94	$ 6.26	10%	8%		
294	313	262	$ 218.16	$ 690.46	$ 735.08	$ 908.62	$ 953.24		$ 420.00	$ 563.30	$ 599.71	$ 983.30	$ 1,019.71			$ 6.22	$ 5.54	8%	7%		
314	333	207	$ 218.16	$ 737.43	$ 782.05	$ 955.59	$ 1,000.21		$ 420.00	$ 601.62	$ 638.03	$ 1,021.62	$ 1,058.03			$ 5.50	$ 4.82	7%	6%		
334	353	142	$ 218.16	$ 784.40	$ 829.02	$ 1,002.56	$ 1,047.18		$ 420.00	$ 639.94	$ 676.35	$ 1,059.94	$ 1,096.35			$ 4.78	$ 4.10	6%	5%		
354	3,021	600	$ 218.16	$ 831.37	$ 7,095.73	$ 1,049.53	$ 7,313.89		$ 420.00	$ 678.26	$ 5,788.98	$ 1,098.26	$ 6,208.98			$ 4.06	$ (92.08)	5%	-15%		

RESIDENTIAL BILL IMPACTS OF PROPOSED A/B RATES COMPARED TO TWO-PART RATES AT PROPOSED REVENUE LEVELS

			$ 24.59	$ 3.17770	$ 3.17770				$ 20.00	$ 4.38180	$ 4.38180	A							
									$ 35.00	$ 1.91600	$ 1.91600	B							
Consumption			Current Charges						Proposed Charges						Absolute Change		Percentage Change		
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total		Customer	Low Cons	High Cons	Low Total	High Total		Low	High	Low	High	
0	5	5,103	$ 295.08	$ -	$ 15.46	$ 295.08	$ 310.54		$ 240.00	$ -	$ 21.32	$ 240.00	$ 261.32		$ (4.59)	$ (4.10)	-19%	-16%	
6	10	3,577	$ 295.08	$ 18.64	$ 30.93	$ 313.72	$ 326.01		$ 240.00	$ 25.71	$ 42.65	$ 265.71	$ 282.65		$ (4.00)	$ (3.61)	-15%	-13%	
11	15	4,629	$ 295.08	$ 34.11	$ 46.39	$ 329.19	$ 341.47		$ 240.00	$ 47.03	$ 63.97	$ 287.03	$ 303.97		$ (3.51)	$ (3.13)	-13%	-11%	
16	19	6,308	$ 295.08	$ 49.57	$ 61.86	$ 344.65	$ 356.94		$ 240.00	$ 68.36	$ 85.30	$ 308.36	$ 325.30		$ (3.02)	$ (2.64)	-11%	-9%	
20	24	8,353	$ 295.08	$ 65.04	$ 77.32	$ 360.12	$ 372.40		$ 240.00	$ 89.68	$ 106.62	$ 329.68	$ 346.62		$ (2.54)	$ (2.15)	-8%	-7%	
25	29	11,274	$ 295.08	$ 80.50	$ 92.79	$ 375.58	$ 387.87		$ 240.00	$ 111.01	$ 127.95	$ 351.01	$ 367.95		$ (2.05)	$ (1.66)	-7%	-5%	
30	34	15,274	$ 295.08	$ 95.97	$ 108.25	$ 391.05	$ 403.33		$ 240.00	$ 132.33	$ 149.27	$ 372.33	$ 389.27		$ (1.56)	$ (1.17)	-5%	-3%	
35	39	21,381	$ 295.08	$ 111.43	$ 123.72	$ 406.51	$ 418.80		$ 240.00	$ 153.66	$ 170.60	$ 393.66	$ 410.60		$ (1.07)	$ (0.68)	-3%	-2%	
40	44	27,587	$ 295.08	$ 126.90	$ 139.18	$ 421.98	$ 434.26		$ 240.00	$ 174.98	$ 191.92	$ 414.98	$ 431.92		$ (0.58)	$ (0.20)	-2%	-1%	
45	49	34,471	$ 295.08	$ 142.36	$ 154.65	$ 437.44	$ 449.73		$ 240.00	$ 196.30	$ 213.25	$ 436.30	$ 453.25		$ (0.09)	$ 0.29	-0%	1%	
50	54	39,778	$ 295.08	$ 157.83	$ 170.11	$ 452.91	$ 465.19		$ 240.00	$ 217.63	$ 234.57	$ 457.63	$ 474.57		$ 0.39	$ 0.78	1%	2%	
55	58	42,273	$ 295.08	$ 173.29	$ 185.58	$ 468.37	$ 480.66		$ 240.00	$ 238.95	$ 255.90	$ 478.95	$ 495.90		$ 0.88	$ 1.27	2%	3%	
59	63	42,415	$ 295.08	$ 188.76	$ 201.04	$ 483.84	$ 496.12		$ 240.00	$ 260.28	$ 277.22	$ 500.28	$ 517.22		$ 1.37	$ 1.76	3%	4%	
64	68	41,647	$ 295.08	$ 204.22	$ 216.51	$ 499.30	$ 511.59		$ 240.00	$ 281.60	$ 298.55	$ 521.60	$ 538.55		$ 1.86	$ 2.25	4%	5%	
69	73	38,446	$ 295.08	$ 219.68	$ 231.97	$ 514.76	$ 527.05		$ 240.00	$ 302.93	$ 319.87	$ 542.93	$ 559.87		$ 2.35	$ 2.73	5%	6%	
74	93	119,011	$ 295.08	$ 235.15	$ 295.53	$ 530.23	$ 590.61		$ 420.00	$ 141.78	$ 178.19	$ 561.78	$ 598.19		$ 2.63	$ 0.63	6%	1%	
94	113	63,626	$ 295.08	$ 298.70	$ 359.08	$ 593.78	$ 654.16		$ 420.00	$ 180.10	$ 216.51	$ 600.10	$ 636.51		$ 0.53	$ (1.47)	1%	-3%	
114	133	32,024	$ 295.08	$ 362.26	$ 422.63	$ 657.34	$ 717.71		$ 420.00	$ 218.42	$ 254.83	$ 638.42	$ 674.83		$ (1.58)	$ (3.57)	-3%	-6%	
134	153	15,525	$ 295.08	$ 425.81	$ 486.19	$ 720.89	$ 781.27		$ 420.00	$ 256.74	$ 293.15	$ 676.74	$ 713.15		$ (3.68)	$ (5.68)	-6%	-9%	
154	173	7,706	$ 295.08	$ 489.37	$ 549.74	$ 784.45	$ 844.82		$ 420.00	$ 295.06	$ 331.47	$ 715.06	$ 751.47		$ (5.78)	$ (7.78)	-9%	-11%	
174	193	4,044	$ 295.08	$ 552.92	$ 613.30	$ 848.00	$ 908.38		$ 420.00	$ 333.38	$ 369.79	$ 753.38	$ 789.79		$ (7.88)	$ (9.88)	-11%	-13%	
194	213	2,099	$ 295.08	$ 616.47	$ 676.85	$ 911.55	$ 971.93		$ 420.00	$ 371.70	$ 408.11	$ 791.70	$ 828.11		$ (9.99)	$ (11.99)	-13%	-15%	
214	233	1,317	$ 295.08	$ 680.03	$ 740.40	$ 975.11	$ 1,035.48		$ 420.00	$ 410.02	$ 446.43	$ 830.02	$ 866.43		$ (12.09)	$ (14.09)	-15%	-16%	
234	253	773	$ 295.08	$ 743.58	$ 803.96	$ 1,038.66	$ 1,099.04		$ 420.00	$ 448.34	$ 484.75	$ 868.34	$ 904.75		$ (14.19)	$ (16.19)	-16%	-18%	
254	273	501	$ 295.08	$ 807.14	$ 867.51	$ 1,102.22	$ 1,162.59		$ 420.00	$ 486.66	$ 523.07	$ 906.66	$ 943.07		$ (16.30)	$ (18.29)	-18%	-19%	
274	293	312	$ 295.08	$ 870.69	$ 931.07	$ 1,165.77	$ 1,226.15		$ 420.00	$ 524.98	$ 561.39	$ 944.98	$ 981.39		$ (18.40)	$ (20.40)	-19%	-20%	
294	313	262	$ 295.08	$ 934.24	$ 994.62	$ 1,229.32	$ 1,289.70		$ 420.00	$ 563.30	$ 599.71	$ 983.30	$ 1,019.71		$ (20.50)	$ (22.50)	-20%	-21%	
314	333	207	$ 295.08	$ 997.80	$ 1,058.17	$ 1,292.88	$ 1,353.25		$ 420.00	$ 601.62	$ 638.03	$ 1,021.62	$ 1,058.03		$ (22.60)	$ (24.60)	-21%	-22%	
334	353	142	$ 295.08	$ 1,061.35	$ 1,121.73	$ 1,356.43	$ 1,416.81		$ 420.00	$ 639.94	$ 676.35	$ 1,059.94	$ 1,096.35		$ (24.71)	$ (26.71)	-22%	-23%	
354	3,021	600	$ 295.08	$ 1,124.91	$ 9,601.07	$ 1,419.99	$ 9,896.15		$ 420.00	$ 678.26	$ 5,788.98	$ 1,098.26	$ 6,208.98		$ (26.81)	$ (307.26)	-23%	-37%	

Proof of Revenue

Class	Customer Count	Volumes	Current Service Charge	Current Delivery Charge	Revenues at Current Rates	Proposed Service Charge	Proposed Delivery Charge	Revenues at Proposed Rates	Revenue Increase	Percentage Increase
Residential A	342,516	17,096,172	$ 18.18	$ 2.3485	$ 114,873,708	$ 20.00	$ 4.3818	$ 157,115,911	$ 42,242,202	36.77%
Residential B	248,151	25,932,717	$ 18.18	$ 2.3485	$ 115,039,505	$ 35.00	$ 1.9160	$ 153,910,306	$ 38,870,801	33.79%
General Service - Small	36,956	4,565,121	$ 27.88	$ 2.3472	$ 23,079,230	$ 31.30	$ 2.6345	$ 25,907,461	$ 2,828,231	12.25%
General Service - Large	11,960	6,395,158	$ 43.11	$ 1.8145	$ 17,790,965	$ 55.19	$ 2.3231	$ 22,777,209	$ 4,986,244	28.03%
General Service - TE	665	2,539,849	$ 53.70	$ 1.8177	$ 5,045,516	$ 60.26	$ 1.7325	$ 4,881,507	$ (164,009)	-3.25%
Small Generator Service	743	22,082	$ 51.36	$ 0.6427	$ 472,336	$ 51.36	$ 0.6427	$ 472,336	$ -	0.00%
Irrigation Sales	178	93,190	$ 33.95	$ 1.6890	$ 229,770	$ 33.95	$ 1.6890	$ 229,770	$ -	0.00%
Kansas Gas Supply	-	-	$ 326.67	$ 0.9574	$ -	$ 326.67	$ 0.9574	$ -	$ -	0.00%
Sales for Resale			$ 68.14	$ 1.2497		$ 68.14	$ 1.3054			
Sales for Resale - BH				$ 1.2497			$ 1.3054			
Small Transport k-System	3,271	5,822,775	$ 55.66	$ 1.4598	$ 10,685,172	$ 60.26	$ 1.7325	$ 12,453,628	$ 1,768,456	16.55%
Small Transport t-System	1,164	1,925,209	$ 55.16	$ 1.9170	$ 4,461,237	$ 62.66	$ 2.1778	$ 5,068,110	$ 606,873	13.60%
CNG k-System	10	332,961	$ 36.24	$ 0.8199	$ 277,180	$ 36.24	$ 0.8199	$ 277,180	$ -	0.00%
CNG t-System	2	77,710	$ 33.89	$ 0.9674	$ 75,941	$ 41.78	$ 1.1927	$ 93,627	$ 17,686	23.29%
Irrigation Transport	503	865,129	$ 33.61	$ 1.7452	$ 1,712,665	$ 33.61	$ 1.7452	$ 1,712,665	$ -	0.00%
Large Transport k - Tier 1	162	878,861	$ 249.46	$ 0.9023	$ 1,276,504	$ 347.99	$ 0.9990	$ 1,552,462	$ 275,958	21.62%
Large Transport k - Tier 2	106	1,630,966	$ 271.32	$ 0.9023	$ 1,816,169	$ 382.38	$ 0.9990	$ 2,114,919	$ 298,749	16.45%
Large Transport k - Tier 3	66	2,021,299	$ 298.26	$ 0.9023	$ 2,060,585	$ 357.20	$ 0.9990	$ 2,302,832	$ 242,248	11.76%
Large Transport k - Tier 4	71	8,670,082	$ 258.03	$ 0.9023	$ 8,042,993	$ 258.03	$ 0.9990	$ 8,881,390	$ 838,397	10.42%
Large Transport t - Tier 1	22	128,870	$ 341.68	$ 1.3521	$ 265,526	$ 387.69	$ 1.3908	$ 282,805	$ 17,279	6.51%
Large Transport t - Tier 2	24	404,722	$ 396.12	$ 1.3521	$ 661,624	$ 549.09	$ 1.3908	$ 721,465	$ 59,841	9.04%
Large Transport t - Tier 3	26	716,532	$ 461.48	$ 1.3521	$ 1,114,986	$ 461.48	$ 1.3908	$ 1,142,716	$ 27,730	2.49%
Large Transport t - Tier 4	27	4,819,932	$ 397.53	$ 1.3521	$ 6,648,098	$ 397.53	$ 1.3908	$ 6,834,629	$ 186,531	2.81%
Wholesale Transport	22	751,959	$ 27.61	$ 1.2497	$ 947,058	$ 27.61	$ 1.2497	$ 947,058	$ -	0.00%
Totals	646,651	85,719,338			$ 316,618,098			$ 409,722,878	$ 93,104,780	29.4%
Other Sales to Public Authorities (Fort Riley)					$ 1,411,912			$ 1,411,912	$ -	
Forfeited Discounts					$ 951,694			$ 951,694	$ -	
Miscellaneous service					$ 2,897,797			$ 2,897,797	$ -	
Miscellaneous Service Revenue Increase					$ -			$ -	$ -	
Interruptible Transportation					$ 735,620			$ 735,620	$ -	
Transportation of Gas of Others - Flex Customers					$ 13,397,475			$ 13,397,475	$ -	
EFM Revenues - Non Flex Customers					$ 188,988			$ 188,988	$ -	
Natural Gas Processed by Others					$ 2,227			$ 2,227	$ -	
Rent					$ 102,558			$ 102,558	$ -	
Other Gas Revenue/NTB					$ 129,419			$ 129,419	$ -	
Total					$ 336,435,788			$ 429,540,567	$ 93,104,780	