

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos Energy )  
Corporation for Approval of the Commission for )  
Gas System Reliability Surcharge per K.S.A. ) Docket No. 25-ATMG- 133 -TAR  
66-2201 through 66-2204 )

**DIRECT TESTIMONY OF KATHLEEN R. OCANAS**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS AND DESCRIBE YOUR**  
2 **ROLE AT ATMOS ENERGY CORPORATION.**

3 A. My name is Kathleen R. Ocanas, and my business address is 25090 W. 110th Terrace, Olathe,  
4 Kansas 66061. I am the Vice President of Rates & Regulatory Affairs for the Colorado/Kansas  
5 Division of Atmos Energy Corporation<sup>1</sup> ("Atmos Energy" or the "Company").

6 **Q. PLEASE DESCRIBE YOUR EDUCATION AND PROFESSIONAL BACKGROUND.**

7 A. I received my Bachelor of Science degree from Wayland Baptist University in 2008. I was  
8 hired by Atmos Energy's West Texas Division in 2008 within the Finance department and  
9 shortly thereafter was promoted to a Rate Analyst in the Rates and Regulatory Affairs  
10 department. In 2015, I received a Master of Business Administration degree, minoring in  
11 Accounting from the University of Texas A&M - Commerce and relocated to the Company's  
12 Mid-Tex Division as a Sr. Rates Analyst. In 2018, I was promoted to Rates & Regulatory  
13 Project Manager. There, I coordinated, organized, and implemented various rate case activity,

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<sup>1</sup>Atmos Energy is the largest fully regulated pure natural gas distribution company in the United States. The Company delivers natural gas to approximately 3.2 million residential, commercial, industrial and public-authority customers in eight states. Atmos Energy has six unincorporated gas utility operating divisions headquartered in Lubbock, Texas (West Texas division); Dallas, Texas (Mid-Tex division); Denver, Colorado (Colorado/Kansas division); Baton Rouge, Louisiana (Louisiana division); Jackson, Mississippi (Mississippi division); and Franklin, Tennessee and Owensboro, Kentucky (Kentucky/Mid-States division). In addition, Atmos Energy has an operating division, Atmos Pipeline - Texas, headquartered in Dallas, Texas which consists of a regulated intrastate pipeline that operates only within Texas.

1 maintained relationships with key stakeholders, and supported the public affairs and  
2 governmental affairs teams. In July of 2021, I assumed my current role as the Colorado-Kansas  
3 Division Vice President of Rates and Regulatory Affairs. I am responsible for leading and  
4 directing the rates and regulatory activity in the Atmos Energy's Colorado-Kansas Division.  
5 This responsibility includes executing and managing the rate strategy for both states.

6 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KANSAS CORPORATION**  
7 **COMMISSION ("KCC")?**

8 A. Yes.

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 A. The purpose of my testimony is to support the calculation of the revenue requirement by  
11 customer class for Atmos Energy's proposed Gas System Reliability Surcharge ("GSRS").

12 **Q. ARE YOU SPONSORING ANY EXHIBITS?**

13 A. Yes, I am sponsoring seven Exhibits. Exhibit 1 shows the calculation of the proposed rate  
14 adjustment for GSRS revenue. Exhibit 2 shows the class allocation of the GSRS surcharge.  
15 Exhibit 3 shows the calculation of the change in operating income. Exhibit 4 shows the pre-tax  
16 rate of return. Exhibit 5 - 23 TAR details the specific projects and performs the calculation of  
17 depreciation, accumulated reserve and accumulated deferred income taxes. The specific  
18 projects are sponsored by Mr. Eric Grant. Exhibit 6 - 23 TAR accumulates the investment that  
19 is retired as a result of GSRS projects and calculates the reduction in depreciation expense  
20 associated with the retirements. Exhibit 7 is the tariff sheet for the proposed GSRS surcharge.

21 **Q. PLEASE EXPLAIN EXHIBIT 1.**

22 A. Pursuant to the provisions of K.S.A. 66 2204, Exhibit 1 shows the increase to rate base and

1 the calculation of the GSRS revenue requirement. The proposed revenue increase is  
2 \$1,998,440.

3 **Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM REVENUE**  
4 **REQUIREMENTS SET FORTH IN THE GSRS STATUTE?**

5 A. Yes. K.S.A. 66 2203 states that "the commission may not approve a GSRS to the extent it  
6 would produce total annualized GSRS revenues below the lesser of \$1,000,000 or 1/2 % of  
7 the natural gas public utility's base revenue level approved by the commission in the natural  
8 gas public utility's most recent general rate proceeding." Based on Atmos Energy's most recent  
9 general rate proceeding in Docket 23-ATMG-359-RTS ("359 Docket"), that amount would  
10 total \$110,000.

11 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

12 A. Components of the rate base calculation include Gross Plant, which is the original cost of all  
13 eligible projects, less any related cost of removal and abandonment of the existing system;  
14 Accumulated Depreciation, which has been calculated by project based on the approved  
15 depreciation rate for that type of plant; Working Capital, which reflects the impact of accrued  
16 taxes and accrued interest; and Accumulated Deferred Income Taxes, which has been  
17 calculated by project based on the type of plant. Collective Exhibit 5 details the GSRS net  
18 plant calculation and the deferred taxes calculation for the specific projects in the current test  
19 period.

20 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED INCLUDED IN**  
21 **ATMOS ENERGY'S LAST GENERAL RATE FILING?**

22 A. No. None of the projects included in the GSRS filing were included in Atmos Energy's last

1 rate filing. These projects were completed subsequent to the March 31, 2022, test year ended  
2 period used in Atmos Energy's last general rate filing.

3 **Q. PLEASE EXPLAIN EXHIBIT 2.**

4 A. Exhibit 2 shows the allocation of the GSRS revenue by class. The customer class allocation  
5 is pursuant to the collaborative rate design agreed to by Atmos Energy and Staff pursuant to  
6 the Stipulated Settlement Agreement in the 359 Docket.

7 **Q. DOES THE ALLOCATION OF THE PROPOSED GSRS SURCHARGE FALL  
8 WITHIN THE PARAMETERS AS SET FORTH IN THE STATUTE?**

9 A. Yes. K.S.A. 66 2204(e)(1) states, "A GSRS shall be charged to customers as a monthly fixed  
10 charge and not based on volumetric consumption. Such monthly charge shall not increase  
11 more than \$.80 per residential customer over the base rates in effect for the initial filing of a  
12 GSRS. Thereafter, each filing shall not increase the monthly charge more than \$.80 per  
13 residential customer over the most recent filing of a GSRS." The proposed GSRS Surcharge  
14 yields \$0.80 per month surcharge for a residential customer.

15 **Q. PLEASE EXPLAIN HOW THE RATE OF RETURN WAS CALCULATED ON  
16 EXHIBIT 4?**

17 A. The calculated pre-tax rate of return approved by the Commission in the 359 Docket of 8.7%  
18 was used in this case.

19 **Q. PLEASE EXPLAIN EXHIBIT 6.**

20 A. Exhibit 6 shows the detail list of plant that was retired as a result of the GSRS project  
21 additions.

22 **Q. PLEASE EXPLAIN EXHIBIT 7.**

1 A. Exhibit 7 is the tariff sheet for the proposed GSRS surcharge.

2 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

3 A. Yes, it does.


VERIFICATION

STATE OF KANSAS )  
 )  
COUNTY OF JOHNSON )

Kathleen R. Ocanas, being duly sworn upon her oath, deposes and states that she is Vice President of Rates and Regulatory Affairs of Atmos Energy Corporation's Colorado-Kansas Division; that she has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of her knowledge, information and belief.

  
Kathleen R. Ocanas

Subscribed and sworn before me this 19<sup>th</sup> day of August, 2024.

  
Notary Public

My appointment expires: Jan. 20, 2027

ALEXANDRA LAUREN BUCK  
Notary Public - State of Kansas  
My Appointment Expires 1/20/27

**Atmos Energy Corporation**  
**Rate Adjustment for GSRS**

**Exhibit 1**

Line No.	Description (a)	Total (b)	25-ATMG-___- TAR	24-ATMG-132- TAR	Source (c)
1	Gas Plant	\$ 38,981,663	\$ 22,775,939	\$ 16,205,724	Exhibit 5
2	Depreciation & Amortization Reserve	453,447	468,829	(15,382)	Exhibit 5
3	Net Gas Plant	39,435,110	23,244,768	16,190,342	
4					
5	Accumulated Deferred Income Taxes	(503,460)	(161,824)	(341,636)	Exhibit 5
6	Total Rate Base	38,931,650	23,082,944	15,848,706	
7					
8	Pre-Tax Rate of Return	8.7000%	8.7000%	8.7000%	Exhibit 4
9	Required Operating Income on Investment	3,387,054	2,008,216	1,378,837	
10	Depreciation Expense	1,067,595	651,701	415,894	Exhibit 3
11					
12	Total Deficiency	\$ 4,454,648	\$ 2,659,917	\$ 1,794,731	
13					
14	Total GSRS Revenue	\$ 4,454,648	\$ 2,659,917	\$ 1,794,731	
15					
16	True-Up of Recoveries	5,815			Exhibit 7
17					
18	Grand Total	\$ 4,460,464			
19					
20	Authorized in Docket 24-ATMG-132-TAR	\$ 1,752,432			Exhibit 7
21					
22	Incremental GSRS Revenue Request	\$ 2,708,032			
23					
24	Less Statutory Limit Adjustment	(709,592)			Exhibit 2
25					
26	Net Incremental GSRS Revenue Request	1,998,440			
27					
28	Total Net Revenue	\$ 3,750,872			
29					
30	Total Residential Monthly GSRS Surcharge	1.60			Exhibit 2

Atmos Energy Corporation

Exhibit 2

Rate Design for GSRS

Line No.	Description	Total Company	Sales Service				Transportation Service			
			Residential	Commercial/ Public Authority	School	Industrial/ Interruptible	Irrigation Engine	Transportation Firm	Transportation Interruptible	Transportation Firm School
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Total Annual Bills <sup>[1]</sup>	1,662,835	1,533,223	119,005	776	1,052	3,199	2,328	392	2,860
2										
3	Total Rate Revenue <sup>[1]</sup>	#####	\$48,645,807	\$12,050,034	\$114,117	\$ 236,062	\$1,399,056	\$ 3,442,720	\$ 1,383,083	\$ 767,753
4										
5	<b>Allocation</b>									
6	Customer Class Allocation Percent	100.00%	71.50%	17.71%	0.17%	0.35%	2.06%	5.06%	2.03%	1.13%
7										
8	GSRS Annual Revenue \$ [Exhibit 1]	\$ 2,708,032	\$ 1,936,170	\$ 479,608	\$ 4,542	\$ 9,396	\$ 55,684	\$ 137,025	\$ 55,049	\$ 30,558
9	Less Statutory Limit Adjustment <sup>[2]</sup>	(709,592)	(709,592)							
10	Net Revenue	<u>\$1,998,440</u>	<u>\$ 1,226,578</u>	<u>\$ 479,608</u>	<u>\$ 4,542</u>	<u>\$ 9,396</u>	<u>\$ 55,684</u>	<u>\$ 137,025</u>	<u>\$ 55,049</u>	<u>\$ 30,558</u>
11										
12	Incremental Monthly Surcharge per customer		0.80	4.03	5.85	8.93	17.41	58.86	140.43	10.68
13	Current Surcharge		0.80	2.75	3.99	6.08	11.86	40.10	95.67	7.28
14	Total Proposed GSRS		<u>1.60</u>	<u>6.78</u>	<u>9.84</u>	<u>15.01</u>	<u>29.27</u>	<u>98.96</u>	<u>236.10</u>	<u>17.96</u>

16 Calculation of Statutory Limit Adjustment – Residential GSRS

17	Incremental Monthly Residential GSRS Limit	\$ 0.80
18	Number of residential Customers <sup>[1]</sup>	<u>1,533,223</u>
19	Maximum Incremental Residential GSRS Revenue	<u>\$ 1,226,578</u>
20	Less residential Revenue from Line 8	<u>1,936,170</u>
21	Statutory Limit Adjustment <sup>[2]</sup>	\$ (709,592)

22

23 Notes:

24 [1] Billing Determinants from Appendix B to Exhibit A (Settlement Agreement) in Final Order 23-ATMG-359-RTS

25 [2] Statutory Limit applied based on residential customers from 23-ATMG-359-RTS Settlement Exhibit B.



**Atmos Energy Corporation**  
**Operating Income at Present Rates**

**Exhibit 3**

Line No.	Description	Amount		Source
	(a)	(b)	(c)	(d)
1	Depreciation Adjustment, 25-ATMG-___-TAR	\$ 651,701	\$ 651,701	Exhibits 5 & 6, 25-ATMG-___-TAR
2	Depreciation Adjustment, 24-ATMG-132-TAR	\$ 415,894	\$ 415,894	Exhibits 5 & 6, 24-ATMG-132-TAR
3				
4				
5				
6	Operating Income at Present Rates		<u>\$ 1,067,595</u>	

**Atmos Energy Corporation**  
**Capital Structure Tax Calculation**

**Exhibit 4**

<b>Line</b>		
<b>No.</b>	<b>Description</b>	<b>Weighted Cost - Pre-Tax</b>
	(a)	(b)
1	Pre-Tax ROR	8.7000%

Rate of Return approved in Docket No. 23-ATMG-359-RTS—see paragraph 12 (pp. 4-5) in Exhibit A (Settlement Agreement).



Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions							Tax Bonus	Tax Basis	Yr 1 Rate [1]	Accum Tax Dep	Tax > Book	
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr						Accum Depr
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
26	COKS-Yates Center-C&M/Service [3146]	060.52976	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Rebuild RS7363	Replaced main (38' of 6" Steel) with 34' of 2" Steel and 26' of 2" HDPE. Replaced regulator station with new station. Due to leakage. Wilson County, KS	\$ 7,545	6/29/2023	37601	08/19/24	15	2.810%	\$ 212	\$ 265	0%	\$ 7,545	14.50%	\$ 1,094	\$ 829
							\$ 4,294	6/29/2023	37602	08/19/24	15	2.280%	\$ 98	\$ 122	0%	\$ 4,294	14.50%	\$ 623	\$ 500	
							\$ 11,839	6/29/2023	37800	08/19/24	15	3.090%	\$ 366	\$ 457	0%	\$ 11,839	14.50%	\$ 1,717	\$ 1,259	
27	COKS-Herington-C&M/Service [3136]	060.53002	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136.Rebuild White City DRS	Replace main (42' of 3" B/S, 8' of 2" B/S) with 12' of 2" Steel and 51' of 2" HDPE. Replace DRS. Due to leakage and obsolete filter. White City, Morris County, KS	\$ 2,348	6/14/2023	37601	08/19/24	15	2.810%	\$ 66	\$ 82	0%	\$ 2,348	14.50%	\$ 340	\$ 258
							\$ 6,651	6/14/2023	37602	08/19/24	15	2.280%	\$ 152	\$ 190	0%	\$ 6,651	14.50%	\$ 964	\$ 775	
							\$ 8,999	6/14/2023	37800	08/19/24	15	3.090%	\$ 278	\$ 348	0%	\$ 8,999	14.50%	\$ 1,305	\$ 957	
28	COKS-Independence-C&M/Service [3145]	060.53141	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.1st and High	Replace main (368' of 2" B/S) with 245' of 2" HDPE. Replace services (3 B/S) with 3 HDPE services. Due to history of leakage and CP issues. Caney, Montgomery County, KS	\$ 5,269	7/14/2023	37602	08/19/24	14	2.280%	\$ 120	\$ 140	0%	\$ 5,269	14.50%	\$ 764	\$ 624
							\$ 585	7/14/2023	38000	08/19/24	14	2.710%	\$ 16	\$ 19	0%	\$ 585	14.50%	\$ 85	\$ 66	
29	COKS-Johnson-C&M/Service [3139]	060.53142	Cathodic Protection	System Integrity	192.463(b)	3139.Ulysses Middle School	Replace main (188' of 2" vintage Plastic and 573' of 2" B/S) with 1226' of 2" HDPE. Replace services (2 - 1.25" B/S, 1 - 2" B/S) with 3 HDPE services. Due to corrosion and isolated steel. Ulysses, Grant County, KS	\$ 70,998	8/1/2023	37602	08/19/24	13	2.280%	\$ 1,619	\$ 1,754	0%	\$ 70,998	14.50%	\$ 10,295	\$ 8,541
							\$ 17,749	8/1/2023	38000	08/19/24	13	2.710%	\$ 481	\$ 521	0%	\$ 17,749	14.50%	\$ 2,574	\$ 2,053	
							\$ 315	8/1/2023	38100	08/19/24	13	3.770%	\$ 12	\$ 13	0%	\$ 315	14.50%	\$ 46	\$ 33	
30	COKS-Herington-C&M/Service [3136]	060.53194	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Fredonia 24 GSRS Ph 1	Replace main (989' of 2" Modern PE, 4' of 3" Modern PE, 70' of 1.25" Vintage PE, 193' of 2" Vintage PE, 1304' of 1.25" B/S, 856' of 2" B/S, and 5239' of 3" B/S) with 4560' of 2" HDPE and 1092' of 4" HDPE. Replaced services (10 B/S, 28 PE Vintage, 6 Modern PE) with 44 HDPE services. Retire two (2) low pressure DRS. Due to vintage material, leak history, and LP. Fredonia, Wilson County, KS	\$ 627,684	3/11/2024	37602	08/19/24	6	2.280%	\$ 14,311	\$ 7,156	0%	\$ 627,684	5.00%	\$ 31,384	\$ 24,229
							\$ 69,743	3/11/2024	38000	08/19/24	6	2.710%	\$ 1,890	\$ 945	0%	\$ 69,743	5.00%	\$ 3,487	\$ 2,542	
							\$ 4,497	3/11/2024	38100	08/19/24	6	3.770%	\$ 170	\$ 85	0%	\$ 4,497	5.00%	\$ 225	\$ 140	
31	COKS-Olathe-C&M/Service [3143]	060.53248	Public Improvement	Public Improvement	66-2202(f)3	3143.155th St and Parallel -	Relocate 3256' - 4" HDPE 4710 and 2209' - 2" HDPE 4710 main and 30 services due to conflicts with City of Basehor project 052-0734-01. Abandon 1736' - 4" Steel, 887' - 4" PE, 8' - 3" Steel, 1627' - 2" Steel, and 1463' - 2" PE main and 30 services. Basehor, Leavenworth County, KS	\$ 419,563	12/11/2023	37602	08/19/24	9	2.280%	\$ 9,566	\$ 7,175	0%	\$ 419,563	5.00%	\$ 20,978	\$ 13,804
							\$ 46,499	12/11/2023	38000	08/19/24	9	2.710%	\$ 1,260	\$ 945	0%	\$ 46,499	5.00%	\$ 2,325	\$ 1,380	
							\$ 4,018	12/11/2023	38100	08/19/24	9	3.770%	\$ 151	\$ 114	0%	\$ 4,018	5.00%	\$ 201	\$ 87	
32	COKS-Independence-Storage [3009]	060.53294	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139.Relief Valve Replacement	Replaced relief valve (1 Fisher 63 FV) with 1 Fisher 63EG. Due to obsolete material and insufficient lockup. Syracuse, Hamilton County, KS	\$ 11,883	10/17/2023	37800	08/19/24	11	3.090%	\$ 367	\$ 337	0%	\$ 11,883	5.00%	\$ 594	\$ 258
33	COKS-Olathe-C&M/Service [3143]	060.53302	Public Improvement	Public Improvement	66-2202(f)3	3143.Switzer RCB Reconnect	Install 642' 2" HDPE pipe to reconnect feeds disconnected on project 060.51941 due to conflicts with KDOT project 46 N-0712-01. Overland Park, Johnson County, KS	\$ 26,700	8/15/2023	37602	08/19/24	13	2.280%	\$ 609	\$ 659	0%	\$ 26,700	14.50%	\$ 3,872	\$ 3,212
34	COKS-Olathe-C&M/Service [3143]	060.53359	Cathodic Protection	System Integrity	192.463(b)	3143.Rectifiers 2023	Replace rectifiers (3) with 3 rectifiers. Due to depleted anode beds and obsolete rectifiers. Olathe, Johnson County, KS	\$ 7,583	9/15/2023	37600	08/19/24	12	2.270%	\$ 172	\$ 172	0%	\$ 7,583	5.00%	\$ 379	\$ 207
35	COKS-Olathe-C&M/Service [3143]	060.53413	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.Loula and Annie	Replaced main (717' of modern PE various sizes, 2864' vintage PE various sizes, 2207' - 2" BS, and 1370' - 3" BS) with 4291' of 2" HDPE and 548' of 4" HDPE. Replaced 65 services with .75" HDPE. Abandoned one LP DRS. Due to vintage material, leakage, and LP. Olathe, Johnson County, KS	\$ 769,195	1/31/2024	37602	08/19/24	8	2.280%	\$ 17,538	\$ 11,692	0%	\$ 769,195	5.00%	\$ 38,460	\$ 26,768
							\$ 192,299	1/31/2024	38000	08/19/24	8	2.710%	\$ 5,211	\$ 3,474	0%	\$ 192,299	5.00%	\$ 9,615	\$ 6,141	
							\$ 6,514	1/31/2024	38100	08/19/24	8	3.770%	\$ 246	\$ 164	0%	\$ 6,514	5.00%	\$ 326	\$ 162	
36	COKS-Independence-C&M/Service [3145]	060.53415	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Niotaze LP	Abandoned one LP DRS. Due to vintage material, leakage, and LP. Olathe, Johnson County, KS	\$ 9,772	1/31/2024	38200	08/19/24	8	4.450%	\$ 435	\$ 290	0%	\$ 9,772	5.00%	\$ 489	\$ 199
							Replaced main (75' of 1" B/S, 928' of 1.25" B/S, 3727' of 2" Steel, 167' of 1.25" Vintage PE, 1256' of 2" Vintage PE, and 17' of 1.25" Modern PE, 4593' of 2" Modern PE) with 8950' of 2" HDPE. Replaced services (28) with 28 HDPE services. Abandoned three LP DRS. Due to LP and history of leakage. Niotaze, Chautauqua County, KS	\$ 442,995	1/11/2024	37602	08/19/24	8	2.280%	\$ 10,100	\$ 6,734	0%	\$ 442,995	5.00%	\$ 22,150	\$ 15,416
							\$ 23,316	1/11/2024	38000	08/19/24	8	2.710%	\$ 632	\$ 421	0%	\$ 23,316	5.00%	\$ 1,166	\$ 745	
37	COKS-Yates Center-C&M/Service [3146]	060.53424	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Elsmore GSRS	Replaced main (8' of 1" Modern PE; 1704' of 2" Modern PE; 6540' of 1", 1.25", and 2" Vintage PE; 505' of 1" B/S; 80' of 1.25" B/S; 1376' of 2" B/S) with 8526' of 2" HDPE and 129' of 1.25" HDPE. Replaced services (47) with 36 HDPE services (abandoned 11 idle services). Abandoned one LP DRS and one IP DRS. Due to vintage material (Marlex) and LP. Elsmore, Allen County, KS	\$ 873,718	3/11/2024	37602	08/19/24	6	2.280%	\$ 19,921	\$ 9,960	0%	\$ 873,718	5.00%	\$ 43,686	\$ 33,726
							\$ 45,941	3/11/2024	38000	08/19/24	6	2.710%	\$ 1,245	\$ 623	0%	\$ 45,941	5.00%	\$ 2,297	\$ 1,675	
							\$ 3,799	3/11/2024	38100	08/19/24	6	3.770%	\$ 143	\$ 72	0%	\$ 3,799	5.00%	\$ 190	\$ 118	
38	COKS-Johnson-C&M/Service [3139]	060.53445	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139.Ulysses Colorado St	Replaced main (1183' of 2" B/S, 246' of 2" Vintage PE, 208' of Modern PE) with 1634' of 2" HDPE. Replaced services (26) with 26 HDPE services. Due to history of leakage. Ulysses, Grant County, KS	\$ 324,757	12/19/2023	37602	08/19/24	9	2.280%	\$ 7,404	\$ 5,553	0%	\$ 324,757	5.00%	\$ 16,238	\$ 10,684
							\$ 81,189	12/19/2023	38000	08/19/24	9	2.710%	\$ 2,200	\$ 1,650	0%	\$ 81,189	5.00%	\$ 4,059	\$ 2,409	
							\$ 2,557	12/19/2023	38100	08/19/24	9	3.770%	\$ 96	\$ 72	0%	\$ 2,557	5.00%	\$ 128	\$ 56	
							\$ 3,836	12/19/2023	38200	08/19/24	9	4.450%	\$ 171	\$ 128	0%	\$ 3,836	5.00%	\$ 192	\$ 64	



Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions							Tax Bonus	Tax Basis	Yr 1 Rate [1]	Accum Tax Dep	Tax > Book	
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr						Accum Depr
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
39	COKS-Olathe-C&M/Service [3143]	060.53451	Public Improvement	Public Improvement	66-2202(f)3	3143.K7 and Parallel North	Relocate 306' - 2" HDPE 4710 main due to conflicts with KDOT project 73-105 KA-5241-01. Abandon 264' - 2" main. Leavenworth County, KS	\$ 10,686	8/18/2023	37602	08/19/24	13	2.280%	\$ 244	\$ 264	0%	\$ 10,686	14.50%	\$ 1,549	\$ 1,285
40	COKS-Yates Center-C&M/Service [3146]	060.53508	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.1700 Rd Leak	Replaced main (91' of 2" Aldyl A - Vintage) with 502' of 2" HDPE 4710. Due to leak and illegal service crossing property line. Remove idle triple meter header and replace service (1) with 1 HDPE service. Caney, Montgomery County, KS	\$ 21,228	9/1/2023	37602	08/19/24	12	2.280%	\$ 484	\$ 484	0%	\$ 21,228	5.00%	\$ 1,061	\$ 577
							Replaced main (91' of 2" Aldyl A - Vintage) with 502' of 2" HDPE 4710. Due to leak and illegal service crossing property line. Remove idle triple meter header and replace service (1) with 1 HDPE service. Caney, Montgomery County, KS	\$ 5,122	9/1/2023	38000	08/19/24	12	2.710%	\$ 139	\$ 139	0%	\$ 5,122	5.00%	\$ 256	\$ 117
							Replaced main (91' of 2" Aldyl A - Vintage) with 502' of 2" HDPE 4710. Due to leak and illegal service crossing property line. Remove idle triple meter header and replace service (1) with 1 HDPE service. Caney, Montgomery County, KS	\$ 134	9/1/2023	38100	08/19/24	12	3.770%	\$ 5	\$ 5	0%	\$ 134	5.00%	\$ 7	\$ 2
							Replaced main (91' of 2" Aldyl A - Vintage) with 502' of 2" HDPE 4710. Due to leak and illegal service crossing property line. Remove idle triple meter header and replace service (1) with 1 HDPE service. Caney, Montgomery County, KS	\$ 201	9/1/2023	38200	08/19/24	12	4.450%	\$ 9	\$ 9	0%	\$ 201	5.00%	\$ 10	\$ 1
41	COKS-Olathe-C&M/Service [3143]	060.53534	Public Improvement	Public Improvement	66-2202(f)3	3143.Falcon Valley Drive	Relocate 68' - 2" HDPE 4710 main due to conflicts with City of Lenexa Falcon Valley Drive project. Abandon 48' - 2" MDPE. Lenexa, Johnson County, KS	\$ 35,879	9/12/2023	37602	08/19/24	12	2.280%	\$ 818	\$ 818	0%	\$ 35,879	5.00%	\$ 1,794	\$ 976
42	COKS-Independence-C&M/Service [3145]	060.53597	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.York Rd	Replaced main (631' of 2" B/S) with 651' of 2" HDPE 4710. Due to leak and B/S. Labette County, KS	\$ 17,183	10/17/2023	37602	08/19/24	11	2.280%	\$ 392	\$ 359	0%	\$ 17,183	5.00%	\$ 859	\$ 500
43	COKS-Olathe-C&M/Service [3143]	060.53696	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.Cedar Niles Leak	Replaced main (70' of 2" Steel, 3' of 2" PE, 116' of 4" PE - 1978) with 195' of 4" HDPE and 6' of 2" Steel. Installed outlet valve. Due to leak from 3rd party damage. Reimbursed by contractor that caused damage and outage. Lenexa, Johnson County, KS	\$ 786	10/5/2023	37601	08/19/24	11	2.810%	\$ 22	\$ 20	0%	\$ 786	5.00%	\$ 39	\$ 19
							Replaced main (70' of 2" Steel, 3' of 2" PE, 116' of 4" PE - 1978) with 195' of 4" HDPE and 6' of 2" Steel. Installed outlet valve. Due to leak from 3rd party damage. Reimbursed by contractor that caused damage and outage. Lenexa, Johnson County, KS	\$ 25,869	10/5/2023	37602	08/19/24	11	2.280%	\$ 590	\$ 541	0%	\$ 25,869	5.00%	\$ 1,293	\$ 753
44	COKS-Olathe-C&M/Service [3143]	060.53780	Public Improvement	Public Improvement	66-2202(f)3	3143.95th and Lexington	Relocate 2073' - 4" and 10' - 2" HDPE 4710 main and due to conflicts with KDOT project 46 KA-6796-03. Abandon 2136' - 2" main. De Soto, Johnson County, KS	\$ 199,949	12/19/2023	37602	08/19/24	9	2.280%	\$ 4,559	\$ 3,419	0%	\$ 199,949	5.00%	\$ 9,997	\$ 6,578
45	COKS-Johnson-C&M/Service [3139]	060.53836	Cathodic Protection	System Integrity	192.463(b)	3139.Syracuse Ave A	Replaced main (454' of 2" B/S) with 332' of 2" HDPE. Replaced services (7) with 7 HDPE services. Due to shorted casing. Syracuse, Stanton County, KS	\$ 61,845	11/7/2023	37602	08/19/24	10	2.280%	\$ 1,410	\$ 1,175	0%	\$ 61,845	5.00%	\$ 3,092	\$ 1,917
							Replaced main (454' of 2" B/S) with 332' of 2" HDPE. Replaced services (7) with 7 HDPE services. Due to shorted casing. Syracuse, Stanton County, KS	\$ 3,255	11/7/2023	38000	08/19/24	10	2.710%	\$ 88	\$ 74	0%	\$ 3,255	5.00%	\$ 163	\$ 89
							Replaced main (454' of 2" B/S) with 332' of 2" HDPE. Replaced services (7) with 7 HDPE services. Due to shorted casing. Syracuse, Stanton County, KS	\$ 747	11/7/2023	38100	08/19/24	10	3.770%	\$ 28	\$ 23	0%	\$ 747	5.00%	\$ 37	\$ 14
							Replaced main (454' of 2" B/S) with 332' of 2" HDPE. Replaced services (7) with 7 HDPE services. Due to shorted casing. Syracuse, Stanton County, KS	\$ 1,120	11/7/2023	38200	08/19/24	10	4.450%	\$ 50	\$ 42	0%	\$ 1,120	5.00%	\$ 56	\$ 14
46	COKS-Yates Center-C&M/Service [3146]	060.53913	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Fredonia 24 GSRS Ph 2	Replaced main (3459' of 3" B/S, 2794' of 2" B/S, 315' of 1.25" B/S, 445' of 1.25" Vintage PE, 997' of 2" Vintage PE, and 32' Modern PE) with 4191' of 2" HDPE and 1667' of 4" HDPE. Replaced services (55) with 55 HDPE services. Abandoned one LP DRS. Due to vintage material, leak history, and LP. Fredonia, Wilson County, KS	\$ 610,971	4/16/2024	37602	08/19/24	5	2.280%	\$ 13,930	\$ 5,804	0%	\$ 610,971	5.00%	\$ 30,549	\$ 24,744
							Replaced main (3459' of 3" B/S, 2794' of 2" B/S, 315' of 1.25" B/S, 445' of 1.25" Vintage PE, 997' of 2" Vintage PE, and 32' Modern PE) with 4191' of 2" HDPE and 1667' of 4" HDPE. Replaced services (55) with 55 HDPE services. Abandoned one LP DRS. Due to vintage material, leak history, and LP. Fredonia, Wilson County, KS	\$ 67,921	4/16/2024	38000	08/19/24	5	2.710%	\$ 1,841	\$ 767	0%	\$ 67,921	5.00%	\$ 3,396	\$ 2,629
							Replaced main (3459' of 3" B/S, 2794' of 2" B/S, 315' of 1.25" B/S, 445' of 1.25" Vintage PE, 997' of 2" Vintage PE, and 32' Modern PE) with 4191' of 2" HDPE and 1667' of 4" HDPE. Replaced services (55) with 55 HDPE services. Abandoned one LP DRS. Due to vintage material, leak history, and LP. Fredonia, Wilson County, KS	\$ 5,846	4/16/2024	38100	08/19/24	5	3.770%	\$ 220	\$ 92	0%	\$ 5,846	5.00%	\$ 292	\$ 200
							Replaced main (3459' of 3" B/S, 2794' of 2" B/S, 315' of 1.25" B/S, 445' of 1.25" Vintage PE, 997' of 2" Vintage PE, and 32' Modern PE) with 4191' of 2" HDPE and 1667' of 4" HDPE. Replaced services (55) with 55 HDPE services. Abandoned one LP DRS. Due to vintage material, leak history, and LP. Fredonia, Wilson County, KS	\$ 8,769	4/16/2024	38200	08/19/24	5	4.450%	\$ 390	\$ 163	0%	\$ 8,769	5.00%	\$ 438	\$ 276
47	COKS-Independence-C&M/Service [3145]	060.53968	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Bartlett Ph 1 GSRS	Replaced main (11558' of 1", 1.25", and 2" B/S; 1966' of Modern PE; and 921' of Vintage PE) with 13196' of 2" HDPE. Replaced services (30) with 30 HDPE services. Retire 3 DRS, two of which are LP. Due to history of leakage and LP. Bartlett, Labette County, KS.	\$ 748,034	4/21/2024	37602	08/19/24	5	2.280%	\$ 17,055	\$ 7,106	0%	\$ 748,034	5.00%	\$ 37,402	\$ 30,295
							Replaced main (11558' of 1", 1.25", and 2" B/S; 1966' of Modern PE; and 921' of Vintage PE) with 13196' of 2" HDPE. Replaced services (30) with 30 HDPE services. Retire 3 DRS, two of which are LP. Due to history of leakage and LP. Bartlett, Labette County, KS.	\$ 39,482	4/21/2024	38000	08/19/24	5	2.710%	\$ 1,070	\$ 446	0%	\$ 39,482	5.00%	\$ 1,974	\$ 1,528
							Replaced main (11558' of 1", 1.25", and 2" B/S; 1966' of Modern PE; and 921' of Vintage PE) with 13196' of 2" HDPE. Replaced services (30) with 30 HDPE services. Retire 3 DRS, two of which are LP. Due to history of leakage and LP. Bartlett, Labette County, KS.	\$ 3,165	4/21/2024	38100	08/19/24	5	3.770%	\$ 119	\$ 50	0%	\$ 3,165	5.00%	\$ 158	\$ 109
							Replaced main (11558' of 1", 1.25", and 2" B/S; 1966' of Modern PE; and 921' of Vintage PE) with 13196' of 2" HDPE. Replaced services (30) with 30 HDPE services. Retire 3 DRS, two of which are LP. Due to history of leakage and LP. Bartlett, Labette County, KS.	\$ 4,748	4/21/2024	38200	08/19/24	5	4.450%	\$ 211	\$ 88	0%	\$ 4,748	5.00%	\$ 237	\$ 149
48	COKS-Herington-C&M/Service [3136]	060.53976	Public Improvement	Public Improvement	66-2202(f)3	3136.Council Grove Safe Stree	Relocate 375' - 2" HDPE 4710 main due to conflicts with Council Grove Project 64 U-2402-02. Abandon 367' - 2" B/S. Council Grove, Morris County, KS	\$ 80,168	3/15/2024	37602	08/19/24	6	2.280%	\$ 1,828	\$ 914	0%	\$ 80,168	5.00%	\$ 4,008	\$ 3,094
								\$ -	3/15/2024	38000	08/19/24	6	2.710%	\$ -	\$ -	0%	\$ -	5.00%	\$ -	\$ -
49	COKS-Olathe-C&M/Service [3143]	060.54213	Public Improvement	Public Improvement	66-2202(f)3	3143.US69E and 119th	Relocate 279' - 4" HDPE 4710 and 1387' - 4" Steel due to conflicts with KDOT Project 69-46 KA-5700-03. Abandon 1979' - 4" PE main. Overland Park, Johnson County, KS	\$ 258,870	3/5/2024	37601	08/19/24	6	2.810%	\$ 7,274	\$ 3,637	0%	\$ 258,870	5.00%	\$ 12,943	\$ 9,306
								\$ 52,707	3/5/2024	37602	08/19/24	6	2.280%	\$ 1,202	\$ 601	0%	\$ 52,707	5.00%	\$ 2,635	\$ 2,035
50	COKS-Olathe-C&M/Service [3143]	060.54307	Public Improvement	Public Improvement	66-2202(f)3	3143.US69E and College	Relocate 803' - 4" Steel due to conflicts with KDOT Project 69-46 KA-5700-03. Abandon 56' - 4" Steel, 137' - 3" Steel, 188' - 4" HDPE, and 2' - 3" HDPE. Overland Park, Johnson County, KS	\$ 170,561	4/25/2024	37601	08/19/24	5	2.810%	\$ 4,793	\$ 1,997	0%	\$ 170,561	5.00%	\$ 8,528	\$ 6,531
51	COKS-Olathe-C&M/Service [3143]	060.54365	Public Improvement	Public Improvement	66-2202(f)3	3143.Lackman Turn Lane at I43	Relocate 208' - 2" HDPE 4710 due to conflicts with City of Lenexa project N-0749-01. Abandon 179' - 2" PE. Lenexa, Johnson County, KS	\$ 22,709	1/30/2024	37602	08/19/24	8	2.280%	\$ 518	\$ 345	0%	\$ 22,709	5.00%	\$ 1,135	\$ 790
52	COKS-Olathe-C&M/Service [3143]	060.54373	Public Improvement	Public Improvement	66-2202(f)3	3143.Hamilton Circle pub imp	Relocate 2552' - 2" HDPE and 3 services due to conflicts with City of Olathe project PN 3-R-001-24. Abandon 2527' - 2" HDPE and 3 services. Olathe, Johnson County, KS	\$ 336,313	3/14/2024	37602	08/19/24	6	2.280%	\$ 7,668	\$ 3,834	0%	\$ 336,313	5.00%	\$ 16,816	\$ 12,982
							Relocate 2552' - 2" HDPE and 3 services due to conflicts with City of Olathe project PN 3-R-001-24. Abandon 2527' - 2" HDPE and 3 services. Olathe, Johnson County, KS	\$ 12,325	3/14/2024	38000	08/19/24	6	2.710%	\$ 334	\$ 167	0%	\$ 12,325	5.00%	\$ 616	\$ 449
							Relocate 2552' - 2" HDPE and 3 services due to conflicts with City of Olathe project PN 3-R-001-24. Abandon 2527' - 2" HDPE and 3 services. Olathe, Johnson County, KS	\$ 341	3/14/2024	38100	08/19/24	6	3.770%	\$ 13	\$ 6	0%	\$ 341	5.00%	\$ 17	\$ 11
							Relocate 2552' - 2" HDPE and 3 services due to conflicts with City of Olathe project PN 3-R-001-24. Abandon 2527' - 2" HDPE and 3 services. Olathe, Johnson County, KS	\$ 511	3/14/2024	38200	08/19/24	6	4.450%	\$ 23	\$ 11	0%	\$ 511	5.00%	\$ 26	\$ 14
53	COKS-Olathe-C&M/Service [3143]	060.54592	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.134th and Metro Leak	Replaced main (285' of 2" B/S, 123' of 2" Vintage PE, and 107' of 2" Modern PE) with 484' of 2" HDPE. Replaced service (1) with 1 HDPE service. Due to leak. Bonner Springs, Wyandotte County, KS	\$ 98,457	5/14/2024	37602	08/19/24	4	2.280%	\$ 2,245	\$ 748	0%	\$ 98,457	5.00%	\$ 4,923	\$ 4,175
							Replaced main (285' of 2" B/S, 123' of 2" Vintage PE, and 107' of 2" Modern PE) with 484' of 2" HDPE. Replaced service (1) with 1 HDPE service. Due to leak. Bonner Springs, Wyandotte County, KS	\$ 4,102	5/14/2024	38000	08/19/24	4	2.710%	\$ 111	\$ 37	0%	\$ 4,102	5.00%	\$ 205	\$ 168
							Replaced main (285' of 2" B/S, 123' of 2" Vintage PE, and 107' of 2" Modern PE) with 484' of 2" HDPE. Replaced service (1) with 1 HDPE service. Due to leak. Bonner Springs, Wyandotte County, KS	\$ 111	5/14/2024	38100	08/19/24	4	3.770%	\$ 4	\$ 1	0%	\$ 111	5.00%	\$ 6	\$ 4
							Replaced main (285' of 2" B/S, 123' of 2" Vintage PE, and 107' of 2" Modern PE) with 484' of 2" HDPE. Replaced service (1) with 1 HDPE service. Due to leak. Bonner Springs, Wyandotte County, KS	\$ 166	5/14/2024	38200	08/19/24	4	4.450%	\$ 7	\$ 2	0%	\$ 166	5.00%	\$ 8	\$ 6
54	COKS-Olathe-C&M/Service [3143]	060.54701	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.Hutton Rd AGP	Replaced main (673' of 2" PE - unknwn vintage) with 741' of 2" HDPE. Due to above ground plastic pipe. Wyandotte County, KS	\$ 7,955	3/7/2024	37602	08/19/24	6	2.280%	\$ 181	\$ 91	0%	\$ 7,955	5.00%	\$ 398	\$ 307

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions Amount	In Svc Date	FERC Acct	File Date	Mos in Svc	Depr Rate	Annual Depr	Accum Depr	Tax Bonus	Tax Basis	Yr 1 Rate [1]	Accum Tax Dep	Tax > Book	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
55	COKS-Oldthe-C&M/Service [3143]	060.54771	Public Improvement	Public Improvement	66-2202(f)3	3143 49th and Armstrong Pub	Relocate 365' - 2" HDPE 4710 main and 1 service due to conflicts with Unified Government of Wyandotte County Project 1811-49/2009-24. Abandon 393' - 2" Steel and 2' - 3" Steel and 1 service. Kansas City, Wyandotte County, KS	\$ 2,285	4/11/2024	38000	08/19/24	5	2.710%	\$ 62	\$ 26	0%	\$ 2,285	5.00%	\$ 114	\$ 88	
56	COKS-Herfrington-C&M/Service [3136]	060.54877	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136 Peabody 4th and Walnut	Relocate main (265' of 5" B/S, 272' of 4" B/S) with 282' of 4" HDPE. Due to obsolete material and dual mains in alley. Peabody, Marion County, KS	\$ 7,616	4/1/2024	37602	08/19/24	5	2.280%	\$ 174	\$ 72	0%	\$ 7,616	5.00%	\$ 381	\$ 308	
57	COKS-Independence-C&M/Service [3145]	060.54893	Public Improvement	Public Improvement	66-2202(f)3	3145 Indy Ball Fields	Relocate 854' - 4" and 4' - 2" HDPE 4710 main due to conflicts with City of Independence Public Improvement project. Abandon 582' - 4" B/S, 265' - 4" PE, and 5' - 2" PE main. Independence, Montgomery County, KS	\$ 35,232	5/17/2024	37602	08/19/24	4	2.280%	\$ 803	\$ 268	0%	\$ 35,232	5.00%	\$ 1,762	\$ 1,494	
58	COKS-Oldthe-C&M/Service [3143]	060.54944	Public Improvement	Public Improvement	66-2202(f)3	3143 Phase 2- Leavenworth an	Relocate 227' - 2" HDPE 4710 due to conflicts with Unified Government of Wyandotte County Project CIMP-1609. Abandon 174' of 4" PE main. Kansas City, Wyandotte County, KS	\$ 44,067	4/12/2024	37602	08/19/24	5	2.280%	\$ 1,005	\$ 419	0%	\$ 44,067	5.00%	\$ 2,203	\$ 1,785	
59	COKS-Independence-C&M/Service [3145]	060.55028	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145 1st and Sparks	Relocate main (15' of 4" Modern PE, 29' of 4" B/S, and 408' of 6" B/S) with 441' of 4" HDPE. Due to leak under railroad tracks. Coffeyville, Montgomery County, KS	\$ 5,022	5/13/2024	37602	08/19/24	4	2.280%	\$ 115	\$ 38	0%	\$ 5,022	5.00%	\$ 251	\$ 213	
								<b>Total Actual Capital Expenditure as of Jun 30, 2024</b>						<b>\$ 696,590</b>	<b>\$ 406,741</b>		<b>\$ 22,775,939</b>		<b>\$ 1,177,338</b>	<b>\$ 770,592</b>	
																				<b>Corporate Deferred Tax Rate -21.000%</b>	
																					<b>Accumulated Deferred Income Taxes (\$161,824)</b>

Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6] (875,570)  
Adjusted Accum. Depreciation \$ (468,829)

Notes:  
[1] Year 2 rate for projects in service greater than 12 months.

**FERC Account Table, for column (m) Depr Rate**

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode	6.67%
37604	Leak Clamp	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

**Yearly Depreciation Rates, for column (l)**

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%



Atmos Energy Corporation

Exhibit 5

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions									Tax Bonus	Tax Basis	Yr 2 Rate	Accum Tax Dep	Tax > Book
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	(p)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
1	COKS-Yates Center-C&M/Service [3146]	060.51262	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Yates Holloway St	Replace and abandon vintage PE (780ft-1in, 914ft-1.25in, 2479ft-2in, 1296ft-3in, 1280ft-4in), bare steel (488ft-1.25in, 1263ft-2in, 46ft-3in, 109ft-4in), modern PE (52ft-1in, 614ft-2in, 10 ft-3 in, 95ft-4in) mains and 34 services with 1505ft - 4in HDPE, 7276ft - 2in HDPE main and 31 services. Abandon LP RS7292. Yates Center, Woodson Co, KS	\$ 738,970	1/20/2023	37602	08/19/24	20	2.280%	\$ 16,849	\$ 28,081	0%	\$ 738,970	14.50%	\$ 107,151	\$ 79,070	
							\$ 184,321	1/20/2023	38000	08/19/24	20	2.710%	\$ 4,995	\$ 8,325	0%	\$ 184,321	14.50%	\$ 26,727	\$ 18,401		
							\$ 3,266	1/20/2023	38100	08/19/24	20	3.770%	\$ 123	\$ 205	0%	\$ 3,266	14.50%	\$ 474	\$ 268		
							\$ 4,899	1/20/2023	38200	08/19/24	20	4.450%	\$ 218	\$ 363	0%	\$ 4,899	14.50%	\$ 710	\$ 347		
2	COKS-Independence-C&M/Service [3145]	060.51356	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.RS7508 Rebuild	Replaced main (36' of 6" Steel, 50' of 4" Steel) with 34' of 6" Steel, 27' of 4" HDPE, and 43' of 2" HDPE.	\$ 9,523	2/1/2023	37601	08/19/24	19	2.810%	\$ 268	\$ 424	0%	\$ 9,523	14.50%	\$ 1,381	\$ 957	
							Replace 1 regulator station and install consent valves. Due to sump setting. Independence, Montgomery, KS	\$ 18,589	2/1/2023	37800	08/19/24	19	3.090%	\$ 574	\$ 909	0%	\$ 18,589	14.50%	\$ 2,695	\$ 1,786	
3	COKS-Olathe-C&M/Service [3143]	060.51455	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.199th and Hedge Ln South	Replaced 1668' - 4" HDPE 4710 main and 3 services due to unlocatable vintage main. Abandoned 1342' - 2" Aldyl-A main and 3 services. Spring Hill, Johnson County, KS	\$ 73,508	3/6/2023	37602	08/19/24	18	2.280%	\$ 1,676	\$ 2,514	0%	\$ 73,508	14.50%	\$ 10,659	\$ 8,145	
							\$ 8,168	3/6/2023	38000	08/19/24	18	2.710%	\$ 221	\$ 332	0%	\$ 8,168	14.50%	\$ 1,184	\$ 852		
							\$ 362	3/6/2023	38100	08/19/24	18	3.770%	\$ 14	\$ 20	0%	\$ 362	14.50%	\$ 52	\$ 32		
							\$ 543	3/6/2023	38200	08/19/24	18	4.450%	\$ 24	\$ 36	0%	\$ 543	14.50%	\$ 79	\$ 42		
4	COKS-Independence-C&M/Service [3145]	060.51469	Public Improvement	Public Improvement	66-2202(f)3	3145.1st and Overlook	Relocate 639' - 2" HDPE 4710 main due to conflicts with KDOT project number 063 TE-0491-01. Abandon 621' - 2" Aldyl-A main. City of Coffeyville, Montgomery County, Kansas	\$ 45,689	1/3/2023	37602	08/19/24	20	2.280%	\$ 1,042	\$ 1,736	0%	\$ 45,689	14.50%	\$ 6,625	\$ 4,889	
5	COKS-Olathe-C&M/Service [3143]	060.51538	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.Olathe North HS LP Ph 1	Replaced main (1137' - 3" B/S, 1274 - 2" B/S, 75' - 2" vintage PE, 182' - 2" modern PE) with 815' of 2" HDPE. Replace 30 services with 30 HDPE services.	\$ 277,616	1/30/2023	37602	08/19/24	20	2.280%	\$ 6,330	\$ 10,549	0%	\$ 277,616	14.50%	\$ 40,254	\$ 29,705	
							Abandon 1 regulator station. Due to single feed low pressure in rear easement and bare steel. Olathe, Johnson County, KS	\$ 69,404	1/30/2023	38000	08/19/24	20	2.710%	\$ 1,881	\$ 3,135	0%	\$ 69,404	14.50%	\$ 10,064	\$ 6,929	
							\$ 3,511	1/30/2023	38100	08/19/24	20	3.770%	\$ 132	\$ 221	0%	\$ 3,511	14.50%	\$ 509	\$ 288		
							\$ 5,266	1/30/2023	38200	08/19/24	20	4.450%	\$ 234	\$ 391	0%	\$ 5,266	14.50%	\$ 764	\$ 373		
6	COKS-Olathe-C&M/Service [3143]	060.51548	Public Improvement	Public Improvement	66-2202(f)3	3143.98th St Imp Ph 1	Relocate 493' - 2" HDPE 4710 main and 2 services due to conflicts with KDOT Project 105 N-0728-01.	\$ 44,241	1/12/2023	37602	08/19/24	20	2.280%	\$ 1,009	\$ 1,681	0%	\$ 44,241	14.50%	\$ 6,415	\$ 4,734	
							Abandon 456' - 2" PE main and 2 services. Phase 1 of relocations due to grade cuts. Phase 2 of relocations will relocate due to grade fills. Edwardsville, Wyandotte County, KS	\$ 11,060	1/12/2023	38000	08/19/24	20	2.710%	\$ 300	\$ 500	0%	\$ 11,060	14.50%	\$ 1,604	\$ 1,104	
							\$ 204	1/12/2023	38100	08/19/24	20	3.770%	\$ 8	\$ 13	0%	\$ 204	14.50%	\$ 30	\$ 17		
							\$ 306	1/12/2023	38200	08/19/24	20	4.450%	\$ 14	\$ 23	0%	\$ 306	14.50%	\$ 44	\$ 22		
7	COKS-Yates Center-C&M/Service [3146]	060.51603	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Fredonia 14th St	Install 771ft of 2in HDPE and 8 services and abandon in place 5ft - 4in bare steel, 450ft 2in bare steel, 304ft 1.25 in vintage PE, and 9 services. This eliminates a single feed low pressure system. Retire RS7302. Fredonia, Wilson Co, KS	\$ 66,883	12/16/2022	37602	08/19/24	21	2.280%	\$ 1,525	\$ 2,669	0%	\$ 66,883	14.50%	\$ 9,698	\$ 7,029	
							\$ 16,721	12/16/2022	38000	08/19/24	21	2.710%	\$ 453	\$ 793	0%	\$ 16,721	14.50%	\$ 2,425	\$ 1,632		
							\$ 833	12/16/2022	38100	08/19/24	21	3.770%	\$ 31	\$ 55	0%	\$ 833	14.50%	\$ 121	\$ 66		
							\$ 1,250	12/16/2022	38200	08/19/24	21	4.450%	\$ 56	\$ 97	0%	\$ 1,250	14.50%	\$ 181	\$ 84		
8	COKS-Independence-C&M/Service [3145]	060.51702	Public Improvement	Public Improvement	66-2202(f)3	3145.Edgewood and Parkway	Relocate 661' - 2" HDPE 4710 main and 2 services due to conflicts with KDOT project no. 063 TE-0491-01. Abandon 875' - 2" STEEL, 80' - 1.25" Aldyl A main and 2 services. City of Coffeyville, Montgomery County, KS	\$ 26,528	1/4/2023	37602	08/19/24	20	2.280%	\$ 605	\$ 1,008	0%	\$ 26,528	14.50%	\$ 3,847	\$ 2,838	
							\$ 6,632	1/4/2023	38000	08/19/24	20	2.710%	\$ 180	\$ 300	0%	\$ 6,632	14.50%	\$ 962	\$ 662		
							\$ 235	1/4/2023	38100	08/19/24	20	3.770%	\$ 9	\$ 15	0%	\$ 235	14.50%	\$ 34	\$ 19		
							\$ 352	1/4/2023	38200	08/19/24	20	4.450%	\$ 16	\$ 26	0%	\$ 352	14.50%	\$ 51	\$ 25		
9	COKS-Olathe-C&M/Service [3143]	060.51766	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.190th and Stillwell	Replace 6458ft of 2in shallow threaded steel, 308ft 2in PE, 3 service lines and all yard lines with 6279ft of 2in HDPE, 2 - 1.25in services and 1 - .75in branch service. Cleared 18 active leaks. KCC Settlement Agreement 20220804092418	\$ 345,721	6/14/2023	37602	08/19/24	15	2.280%	\$ 7,882	\$ 9,853	0%	\$ 345,721	14.50%	\$ 50,130	\$ 40,277	
							\$ 18,196	6/14/2023	38000	08/19/24	15	2.710%	\$ 493	\$ 616	0%	\$ 18,196	14.50%	\$ 2,638	\$ 2,022		
							\$ 322	6/14/2023	38100	08/19/24	15	3.770%	\$ 12	\$ 15	0%	\$ 322	14.50%	\$ 47	\$ 31		
							\$ 483	6/14/2023	38200	08/19/24	15	4.450%	\$ 21	\$ 27	0%	\$ 483	14.50%	\$ 70	\$ 43		
10	COKS-Olathe-C&M/Service [3143]	060.51768	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.190th and Cantrell	Replace main (1107' of 2" B/S) with 1228' of 2" HDPE. Due to isolated steel and history of leakage. Lawrenceville, Johnson County, KS	\$ 117,952	1/10/2023	37602	08/19/24	20	2.280%	\$ 2,689	\$ 4,482	0%	\$ 117,952	14.50%	\$ 17,103	\$ 12,621	
11	COKS-Johnson-C&M/Service [3139]	060.51803	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139.Rebuild Ness TBS	Replace Main (57' of 3" Steel and 14' of 4" Steel) with 41' of 4" HDPE and 17' of 2" Steel. Replace TBS and install outlet valves. Due to leakage. Ness City, Ness County, KS	\$ 8,000	4/14/2023	37601	08/19/24	17	2.810%	\$ 225	\$ 318	0%	\$ 8,000	14.50%	\$ 1,160	\$ 842	
							\$ 13,857	4/14/2023	37602	08/19/24	17	2.280%	\$ 316	\$ 448	0%	\$ 13,857	14.50%	\$ 2,009	\$ 1,562		
							\$ 21,857	4/14/2023	37800	08/19/24	17	3.090%	\$ 675	\$ 957	0%	\$ 21,857	14.50%	\$ 3,169	\$ 2,212		
12	COKS-Herington-C&M/Service [3136]	060.51831	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136.Peabody-Division Maple	Replace 2787ft of 3in BARE ST and 200ft of 2in unused PE, with 2835ft of 2in HDPE 4710. Replace 18 BARE ST services and 2 PE services with 20 HDPE services in Peabody, Marion County KS due to leakage and obsolete material.	\$ 220,615	3/7/2023	37602	08/19/24	18	2.280%	\$ 5,030	\$ 7,545	0%	\$ 220,615	14.50%	\$ 31,989	\$ 24,444	
							\$ 55,154	3/7/2023	38000	08/19/24	18	2.710%	\$ 1,495	\$ 2,242	0%	\$ 55,154	14.50%	\$ 7,997	\$ 5,755		
							\$ 1,987	3/7/2023	38100	08/19/24	18	3.770%	\$ 75	\$ 112	0%	\$ 1,987	14.50%	\$ 288	\$ 176		
							\$ 2,980	3/7/2023	38200	08/19/24	18	4.450%	\$ 133	\$ 199	0%	\$ 2,980	14.50%	\$ 432	\$ 233		
13	COKS-Yates Center-C&M/Service [3146]	060.51865	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Yates South Ph 1 GSRs	Install 2145ft of 4in HDPE, 4587ft of 2in HDPE gas mains and 64 services in order to abandon 8915ft of main and 69 services. Abandoned - steel: 5ft-1.25in, 11ft-1.5in, 1393ft-2in, 1900ft-4in, 930ft-6in; vintage PE: 1803ft-1.25in, 1778ft-1.5in, 40ft-2in); modern PE: 95ft-1.25in, 12ft-1.5in, 688ft-2in, 260ft-4in). GSRs project in Yates Center, Woodson County, Kansas	\$ 877,134	2/21/2023	37602	08/19/24	19	2.280%	\$ 19,999	\$ 31,665	0%	\$ 877,134	14.50%	\$ 127,184	\$ 95,520	
							\$ 219,015	2/21/2023	38000	08/19/24	19	2.710%	\$ 5,935	\$ 9,398	0%	\$ 219,015	14.50%	\$ 31,757	\$ 22,360		
							\$ 6,874	2/21/2023	38100	08/19/24	19	3.770%	\$ 259	\$ 410	0%	\$ 6,874	14.50%	\$ 997	\$ 586		
							\$ 10,310	2/21/2023	38200	08/19/24	19	4.450%	\$ 459	\$ 726	0%	\$ 10,310	14.50%	\$ 1,495	\$ 769		
14	COKS-Yates Center-C&M/Service [3146]	060.51889	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Fredonia Harper Rd	Install 686' of 2" HDPE gas main and 1 service to retire 651' of 1" bare steel gas main and 24' of vintage PE gas main, 1 service and yard line. GSRs project in Fredonia, Wilson County, Kansas.	\$ 7,802	2/14/2023	37602	08/19/24	19	2.280%	\$ 178	\$ 282	0%	\$ 7,802	14.50%	\$ 1,131	\$ 850	
							\$ 1,950	2/14/2023	38000	08/19/24	19	2.710%	\$ 53	\$ 84	0%	\$ 1,950	14.50%	\$ 283	\$ 199		
							\$ 87	2/14/2023	38100	08/19/24	19	3.770%	\$ 3	\$ 5	0%	\$ 87	14.50%	\$ 13	\$ 7		
							\$ 131	2/14/2023	38200	08/19/24	19	4.450%	\$ 6	\$ 9	0%	\$ 131	14.50%	\$ 19	\$ 10		

Atmos Energy Corporation

Exhibit 5

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions									Tax Bonus	Tax Basis	Yr 2 Rate	Accum Tax Dep	Tax > Book
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	(p)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
15	COKS-Yates Center-C&M/Service [3146]	060.51948	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Fredonia 10th St	Install 411' of 2" HDPE gas main and 6 services on IP to allow retirement of 739' of 3" bare steel gas main and 8 services on LP. GRSR project in Fredonia, Wilson County, Kansas.	\$ 13,182	2/14/2023	37602	08/19/24	19	2.280%	\$ 301	\$ 476	0%	\$ 13,182	14.50%	\$ 1,911	\$ 1,435	
							\$ 3,295	2/14/2023	38000	08/19/24	19	2.710%	\$ 89	\$ 141	0%	\$ 3,295	14.50%	\$ 478	\$ 336		
							\$ 740	2/14/2023	38100	08/19/24	19	3.770%	\$ 28	\$ 44	0%	\$ 740	14.50%	\$ 107	\$ 63		
							\$ 1,110	2/14/2023	38200	08/19/24	19	4.450%	\$ 49	\$ 78	0%	\$ 1,110	14.50%	\$ 161	\$ 83		
16	COKS-Independence-C&M/Service [3145]	060.51980	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Morehead Replace	Install 1686ft of 2in HDPE and 4 services to replace a low pressure system with 3119ft of mostly bare steel. Abandonments: 4ft - 1in steel, 1242ft-1.25in steel, 930ft -2in steel, 578ft-4in steel, 11ft-1.25 vintage PE, 354ft-2in vintage PE and 8 BS and vintage PE service lines and one LP DRS.	\$ 156,765	6/1/2023	37602	08/19/24	15	2.280%	\$ 3,574	\$ 4,468	0%	\$ 156,765	14.50%	\$ 22,731	\$ 18,263	
							\$ 17,418	6/1/2023	38000	08/19/24	15	2.710%	\$ 472	\$ 590	0%	\$ 17,418	14.50%	\$ 2,526	\$ 1,936		
							\$ 470	6/1/2023	38100	08/19/24	15	3.770%	\$ 18	\$ 22	0%	\$ 470	14.50%	\$ 68	\$ 46		
							\$ 705	6/1/2023	38200	08/19/24	15	4.450%	\$ 31	\$ 39	0%	\$ 705	14.50%	\$ 102	\$ 63		
17	COKS-Olathe-C&M/Service [3143]	060.51985	Public Improvement	Public Improvement	66-2202(f)3	3143.College and Clare	Relocate 186' - 4" HDPE 4710 main due to conflicts with City of Olathe Project No 3-B-065-21. Abandon 892' - 4" HDPE and 57' - 2" HDPE main. Olathe, Johnson County, KS	\$ 25,904	2/6/2023	37602	08/19/24	19	2.280%	\$ 591	\$ 935	0%	\$ 25,904	14.50%	\$ 3,756	\$ 2,821	
18	COKS-Independence-C&M/Service [3145]	060.52005	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Sedan Chautauqua St	Install 700' of 2" Low pressure HDPE to enable retirement of 200' of low pressure bare steel with pressure issues. GRSR project in Sedan, Chautauqua County, Kansas	\$ 20,106	1/17/2023	37602	08/19/24	20	2.280%	\$ 458	\$ 764	0%	\$ 20,106	14.50%	\$ 2,915	\$ 2,151	
19	COKS-Yates Center-C&M/Service [3146]	060.52064	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.11th and Kennebec DRS	Rebuild reg station RS7317 on sump setting and install two critical valves for compliance. Burlington, KS	\$ 13,563	2/1/2023	37602	08/19/24	19	2.280%	\$ 309	\$ 490	0%	\$ 13,563	14.50%	\$ 1,967	\$ 1,477	
							\$ 18,722	2/1/2023	37800	08/19/24	19	3.090%	\$ 579	\$ 916	0%	\$ 18,722	14.50%	\$ 2,715	\$ 1,799		
20	COKS-Independence-C&M/Service [3145]	060.52118	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy 22nd and Maple	Install 450' of 2" HDPE to retire 650' of 2" bare steel with leaks. GRSR project in Independence, Montgomery County, Kansas	\$ 2,558	2/14/2023	37602	08/19/24	19	2.280%	\$ 58	\$ 92	0%	\$ 2,558	14.50%	\$ 371	\$ 279	
21	COKS-Olathe-C&M/Service [3143]	060.52156	Public Improvement	Public Improvement	66-2202(f)3	3143.Black Bob 135 to 151	This work will consist of installing 400 linear feet of 4" HDPE main and 10' of 2" HDPE main across Black Bob and 138th Street. Abandoned 284 linear feet of 4" PE main for the Black Bob Arterial Mill and Overlay Project, City Project No. 3-P-001-23 and is Located in the City of Olathe, Johnson County.	\$ 76,892	3/2/2023	37602	08/19/24	18	2.280%	\$ 1,753	\$ 2,630	0%	\$ 76,892	14.50%	\$ 11,149	\$ 8,520	
22	COKS-Olathe-C&M/Service [3143]	060.52212	Public Improvement	Public Improvement	66-2202(f)3	3143.Enterprise St Improvemen	Install 340' of 2" HDPE SDR 11 pipe and abandon in place 330' of 2" Steel main, 8' of 2" PE main, and relocate one service line for street improvements associated with Project SOUTH ENTERPRISE STREET IMPROVEMENTS PROJECT 3-R-001-23.	\$ 45,570	3/7/2023	37602	08/19/24	18	2.280%	\$ 1,039	\$ 1,558	0%	\$ 45,570	14.50%	\$ 6,608	\$ 5,049	
							\$ 5,063	3/7/2023	38000	08/19/24	18	2.710%	\$ 137	\$ 206	0%	\$ 5,063	14.50%	\$ 734	\$ 528		
							\$ 97	3/7/2023	38100	08/19/24	18	3.770%	\$ 4	\$ 5	0%	\$ 97	14.50%	\$ 14	\$ 9		
							\$ 146	3/7/2023	38200	08/19/24	18	4.450%	\$ 6	\$ 10	0%	\$ 146	14.50%	\$ 21	\$ 11		
23	COKS-Yates Center-C&M/Service [3146]	060.52219	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.11th and Niagara DRS	Replace main (109' of 2" Steel - 1955, 32' of 4" Steel - 1955) with 107' of 2" and 26' of 4" HDPE. Replace regulator station and install consent valves. Due to leakage and sump setting. Burlington, Coffey County, KS	\$ 23,789	2/27/2023	37602	08/19/24	19	2.280%	\$ 542	\$ 859	0%	\$ 23,789	14.50%	\$ 3,449	\$ 2,591	
							\$ 23,789	2/27/2023	37800	08/19/24	19	3.090%	\$ 735	\$ 1,164	0%	\$ 23,789	14.50%	\$ 3,449	\$ 2,285		
24	COKS-Olathe-C&M/Service [3143]	060.52221	Public Improvement	Public Improvement	66-2202(f)3	3143.Water St Reconstruction	Install 204' of 2" HDPE SDR 11 main and replace 1 service line. Abandon 9' of 2" Steel main, 155' of 3" Steel main, and 383' of 2" PE main along Water Street between Whitney St and Prairie Street. This work is to relocate LP Main that is in conflict with WATER STREET IMPROVEMENTS STREET RECONSTRUCTION Project (3-R-002-23) and is Located in the City of Olathe, Johnson County.	\$ 109,305	3/29/2023	37602	08/19/24	18	2.280%	\$ 2,492	\$ 3,738	0%	\$ 109,305	14.50%	\$ 15,849	\$ 12,111	
							\$ 5,727	3/29/2023	38000	08/19/24	18	2.710%	\$ 155	\$ 233	0%	\$ 5,727	14.50%	\$ 830	\$ 598		
							\$ 99	3/29/2023	38100	08/19/24	18	3.770%	\$ 4	\$ 6	0%	\$ 99	14.50%	\$ 14	\$ 9		
							\$ 148	3/29/2023	38200	08/19/24	18	4.450%	\$ 7	\$ 10	0%	\$ 148	14.50%	\$ 21	\$ 12		
25	COKS-Independence-C&M/Service [3145]	060.52388	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.MV Hickory St	Install 980' of 2" HDPE to abandon 1578' of 3" bare steel and 76' of 2" PE low pressure with water intrusion in Mound Valley, Labette County, Kansas.	\$ 687	5/2/2023	37602	08/19/24	16	2.280%	\$ 16	\$ 21	0%	\$ 687	14.50%	\$ 100	\$ 79	
26	COKS-Independence-C&M/Service [3145]	060.52430	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.MV Low Pressure Ph 1	Replace 15736ft various size BS and vintage PE main and 68 services on LP with 9271ft 2in HDPE and 50 .75in HDPE services. Retire two LP DRS. Main abandoned: 6311ft-2in BS, 2612ft-3in BS, 648ft-4in BS, 238ft-1.25in PE, 5170ft-2in PE, 713ft-3in PE, 46ft-4in PE. Mound Valley, Labette County, KS.	\$ 954,720	5/8/2023	37602	08/19/24	16	2.280%	\$ 21,768	\$ 29,024	0%	\$ 954,720	14.50%	\$ 138,434	\$ 109,411	
							\$ 239,474	5/8/2023	38000	08/19/24	16	2.710%	\$ 6,490	\$ 8,653	0%	\$ 239,474	14.50%	\$ 34,724	\$ 26,071		
							\$ 5,192	5/8/2023	38100	08/19/24	16	3.770%	\$ 196	\$ 261	0%	\$ 5,192	14.50%	\$ 753	\$ 492		
							\$ 7,789	5/8/2023	38200	08/19/24	16	4.450%	\$ 347	\$ 462	0%	\$ 7,789	14.50%	\$ 1,129	\$ 667		
27	COKS-Yates Center-C&M/Service [3146]	060.52458	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Garrettson Street DRS	Rebuild and relocate RS7318 due to being a sump setting DRS. Install 52' of 2" HDPE SDR 11 main. Abandon 1' 2" Steel main, 11' 4" Steel main, 9' 3" Steel main, and 206' of 4" PE main. Burlington, Coffey County, KS.	\$ 26,037	3/22/2023	37602	08/19/24	18	2.280%	\$ 594	\$ 890	0%	\$ 26,037	14.50%	\$ 3,775	\$ 2,885	
							\$ 6,509	3/22/2023	37800	08/19/24	18	3.090%	\$ 201	\$ 302	0%	\$ 6,509	14.50%	\$ 944	\$ 642		
28	COKS-Independence-C&M/Service [3145]	060.52484	Public Improvement	Public Improvement	66-2202(f)3	3145.8th St Sidewalk	Replace 2289ft of various main and 9 services with property line meter sets with 33ft-2in HDPE, 2267ft-4in HDPE and 9 services with meters moved to homes for KDOT sidewalk project. Main abandoned: 494ft-3in PE, 27ft-2in BS, 1768ft-3in BS. KDOT Project ID 063 TE-0491-01	\$ 214,183	5/17/2023	37602	08/19/24	16	2.280%	\$ 4,883	\$ 6,511	0%	\$ 214,183	14.50%	\$ 31,057	\$ 24,545	
							\$ 37,797	5/17/2023	38000	08/19/24	16	2.710%	\$ 1,024	\$ 1,366	0%	\$ 37,797	14.50%	\$ 5,481	\$ 4,115		
							\$ 925	5/17/2023	38100	08/19/24	16	3.770%	\$ 35	\$ 46	0%	\$ 925	14.50%	\$ 134	\$ 88		
							\$ 1,387	5/17/2023	38200	08/19/24	16	4.450%	\$ 62	\$ 82	0%	\$ 1,387	14.50%	\$ 201	\$ 119		



Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions									Tax Bonus	Tax Basis	Yr 2 Rate	Accum Tax Dep	Tax > Book
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	(p)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
29	COKS-Olathe-C&M/Service [3143]	060.52530	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.Eudora Elm St	Replaced 7981ft of various size and vintage bare steel and PE main, 6 steel services, and 23 PE services with 758ft of 2in HDPE, 5378ft of 4in HDPE and 29 HDPE services. Abandoned one LP DRS and one IP DRS. LP Main abandoned: 105ft-2" PE, 1286ft-vintage 2" PE, 531ft - 2" BS and 9 services. IP Main abandoned: 186ft-1.25in BS, 142ft-2in BS, 832ft-3in BS, 3151ft-4in BS, 393ft-2in PE, 372ft-3in PE, 984ft-4in PE and 23 services. History of leakage, obsolete materials.	\$ 655,224	5/16/2023	37602	08/19/24	16	2.280%	\$ 14,939	\$ 19,919	0%	\$ 655,224	14.50%	\$ 95,007	\$ 75,089	
							\$ 115,344	5/16/2023	38000	08/19/24	16	2.710%	\$ 3,126	\$ 4,168	0%	\$ 115,344	14.50%	\$ 16,725	\$ 12,557		
							\$ 3,109	5/16/2023	38100	08/19/24	16	3.770%	\$ 117	\$ 156	0%	\$ 3,109	14.50%	\$ 451	\$ 295		
							\$ 4,664	5/16/2023	38200	08/19/24	16	4.450%	\$ 208	\$ 277	0%	\$ 4,664	14.50%	\$ 676	\$ 400		
30	COKS-Olathe-C&M/Service [3143]	060.52540	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.New Century Station	Replace main (15' of 2" BS, 22' of 4" BS, 81' of 6" BS, 27' of 7" OD BS, 13' of 4" MDPE, and 11' of 6" MDPE) with 20' - 6" Steel, 78' - 4" Steel, 68' - 6" HDPE, and 25' - 4" HDPE. Replace two DRS with single DRS by tying together outlets. Due to odd-sized pipe and miter fittings. Gardner, Johnson County, KS.	\$ 60,522	6/27/2023	37601	08/19/24	15	2.810%	\$ 1,701	\$ 2,126	0%	\$ 60,522	14.50%	\$ 8,776	\$ 6,650	
							\$ 55,183	6/27/2023	37602	08/19/24	15	2.280%	\$ 1,258	\$ 1,573	0%	\$ 55,183	14.50%	\$ 8,001	\$ 6,429		
							\$ 65,410	6/27/2023	37800	08/19/24	15	3.090%	\$ 2,021	\$ 2,526	0%	\$ 65,410	14.50%	\$ 9,484	\$ 6,958		
31	COKS-Olathe-C&M/Service [3143]	060.52541	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143.New Century Replace	Replace main (359ft - 1.25in PE, 680ft - 2in PE, 383ft - 3in BS, 66ft - 4in BS, 98ft - 5in BS) with 689ft - 4in HDPE and 662ft - 2in HDPE. Replace services 4 vintage PE with 4 HDPE service. Due to leak history and odd-sized pipe. Gardner, Johnson County, KS.	\$ 180,687	6/13/2023	37602	08/19/24	15	2.280%	\$ 4,120	\$ 5,150	0%	\$ 180,687	14.50%	\$ 26,200	\$ 21,050	
							\$ 19,991	6/13/2023	38000	08/19/24	15	2.710%	\$ 542	\$ 677	0%	\$ 19,991	14.50%	\$ 2,899	\$ 2,222		
							\$ 459	6/13/2023	38100	08/19/24	15	3.770%	\$ 17	\$ 22	0%	\$ 459	14.50%	\$ 67	\$ 45		
							\$ 689	6/13/2023	38200	08/19/24	15	4.450%	\$ 31	\$ 38	0%	\$ 689	14.50%	\$ 100	\$ 62		
32	COKS-Yates Center-C&M/Service [3146]	060.52614	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Rebuild Fall River TBS	Replace main (31' of 2" B/S) with 32' of 2" Steel. Replace TBS and install consent valve. Due to compliance situation. Elk County, KS.	\$ 13,659	4/12/2023	37601	08/19/24	17	2.810%	\$ 384	\$ 544	0%	\$ 13,659	14.50%	\$ 1,981	\$ 1,437	
							\$ 39,481	4/12/2023	37800	08/19/24	17	3.090%	\$ 1,220	\$ 1,728	0%	\$ 39,481	14.50%	\$ 5,725	\$ 3,996		
33	COKS-Yates Center-C&M/Service [3146]	060.52621	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Rebuild Eureka Lake DRS	Replace main (35' of 2" Steel) with 35' of 2" Steel. Replace DRS and install consent valve. Due to leaky inlet valve. Greenwood County, KS.	\$ 7,452	4/3/2023	37601	08/19/24	17	2.810%	\$ 209	\$ 297	0%	\$ 7,452	14.50%	\$ 1,081	\$ 784	
							\$ 7,452	4/3/2023	37800	08/19/24	17	3.090%	\$ 230	\$ 326	0%	\$ 7,452	14.50%	\$ 1,081	\$ 754		
34	COKS-Independence-C&M/Service [3145]	060.52647	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Cville Sunflower Leak	Relocated 848' of 8" ST FBE w/ ARO and one 8" ST Valve. Abandoned 822' of 8" ST (689' BARE ST, 133' FBE), and one 8" ST Valve. This project is to repair a leak that was found. Coffeyville, Montgomery Co, KS.	\$ 488,857	5/18/2023	37601	08/19/24	16	2.810%	\$ 13,737	\$ 18,316	0%	\$ 488,857	14.50%	\$ 70,884	\$ 52,568	
							Install 3797ft of 2in HDPE and 22 - 3/4in HDPE services to replace the entire low pressure system north of the railroad tracks. Retire one LP DRS. Main abandoned: 70ft - 1in BS, 854ft - 2in BS, 2184ft - 3in BS, 252ft - 4in BS, 2 steel valves, 206ft - 1in PE, 200ft - 1.25in PE, 1500ft - 2in PE, 141ft - 3in PE and 23 services. GSRS project in Mound Valley, Labette County, Kansas.	\$ 398,727	6/15/2023	37602	08/19/24	15	2.280%	\$ 9,091	\$ 11,364	0%	\$ 398,727	14.50%	\$ 57,815	\$ 46,452	
							\$ 87,526	6/15/2023	38000	08/19/24	15	2.710%	\$ 2,372	\$ 2,965	0%	\$ 87,526	14.50%	\$ 12,691	\$ 9,726		
							\$ 2,557	6/15/2023	38100	08/19/24	15	3.770%	\$ 96	\$ 120	0%	\$ 2,557	14.50%	\$ 371	\$ 250		
35	COKS-Independence-C&M/Service [3145]	060.52708	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.MV Low Pressure Ph 2	\$ 3,835	6/15/2023	38200	08/19/24	15	4.450%	\$ 171	\$ 213	0%	\$ 3,835	14.50%	\$ 556	\$ 343		
							\$ 3,835	6/15/2023	38200	08/19/24	15	4.450%	\$ 171	\$ 213	0%	\$ 3,835	14.50%	\$ 556	\$ 343		
36	COKS-Independence-C&M/Service [3145]	060.52736	Public Improvement	Public Improvement	66-2202(f)3	3145.Peter Pan and Oak Rd Rec	Install 450 feet of 2" HDPE SDR 11 pipe. Abandon 444' of 2" PE main. This project is to relocate the main away from the KDOT 63 C-5060-01 Road Project. Project is Located in the City of Independence, Montgomery County.	\$ 4,283	4/26/2023	37602	08/19/24	17	2.280%	\$ 98	\$ 138	0%	\$ 4,283	14.50%	\$ 621	\$ 483	
							\$ 4,283	4/26/2023	37602	08/19/24	17	2.280%	\$ 98	\$ 138	0%	\$ 4,283	14.50%	\$ 621	\$ 483		
37	COKS-Herington-C&M/Service [3136]	060.52780	Public Improvement	Public Improvement	66-2202(f)3	3136.Caldwell Ave B	Install 384' of 2" HDPE and retire 376' of 3" bare steel, 2' of 2" bare steel, 5'-2" PE as requested by the City of Caldwell. Public Improvement project in Caldwell, Sumner County, Kansas	\$ 8,774	5/11/2023	37602	08/19/24	16	2.280%	\$ 200	\$ 267	0%	\$ 8,774	14.50%	\$ 1,272	\$ 1,006	
							\$ 8,774	5/11/2023	37602	08/19/24	16	2.280%	\$ 200	\$ 267	0%	\$ 8,774	14.50%	\$ 1,272	\$ 1,006		
38	COKS-Herington-C&M/Service [3136]	060.23447	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136-GSRS MAINS FUNCTIONAL	3136-GSRS MAINS FUNCTIONAL	\$ 80,822	2/14/2023	37601	08/19/24	19	2.810%	\$ 2,271	\$ 3,596	0%	\$ 80,822	14.50%	\$ 11,719	\$ 8,123	
							\$ 158,719	2/14/2023	37602	08/19/24	19	2.280%	\$ 3,619	\$ 5,730	0%	\$ 158,719	14.50%	\$ 23,014	\$ 17,285		
							\$ 85,206	2/14/2023	38100	08/19/24	19	3.770%	\$ 3,212	\$ 5,086	0%	\$ 85,206	14.50%	\$ 12,355	\$ 7,269		
							\$ 1,201	2/14/2023	38300	08/19/24	19	9.580%	\$ 115	\$ 182	0%	\$ 1,201	14.50%	\$ 174	\$ (8)		
39	COKS-Herington-C&M/Service [3136]	060.23448	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136-GSRS SERVICES FUNCTIONAL	3136-GSRS SERVICES FUNCTIONAL	\$ 824	2/14/2023	37604	08/19/24	19	7.140%	\$ 59	\$ 93	0%	\$ 824	14.50%	\$ 119	\$ 26	
							\$ -	2/14/2023	37601	08/19/24	19	2.810%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
40	COKS-Independence-C&M/Service [3145]	060.23497	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145-GSRS SERVICES FUNCT	3145-GSRS SERVICES FUNCT	\$ 333,149	2/14/2023	38000	08/19/24	19	2.710%	\$ 9,028	\$ 14,295	0%	\$ 333,149	14.50%	\$ 48,307	\$ 34,012	
							\$ 417,397	2/14/2023	38000	08/19/24	19	2.710%	\$ 11,311	\$ 17,910	0%	\$ 417,397	14.50%	\$ 60,523	\$ 42,613		
41	COKS-Johnson-C&M/Service [3139]	060.40881	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139 GSRS METER SET FUNCT	3139 GSRS METER SET FUNCT	\$ 257,610	2/14/2023	38100	08/19/24	19	3.770%	\$ 9,712	\$ 15,377	0%	\$ 257,610	14.50%	\$ 37,353	\$ 21,976	
							\$ 140,584	2/14/2023	38200	08/19/24	19	4.450%	\$ 6,256	\$ 9,905	0%	\$ 140,584	14.50%	\$ 20,385	\$ 10,479		
							\$ 14,923	2/14/2023	38300	08/19/24	19	9.580%	\$ 1,430	\$ 2,264	0%	\$ 14,923	14.50%	\$ 2,164	\$ (100)		
42	COKS-Johnson-C&M/Service [3139]	060.28361	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139-GSRS SERVICES FUNCTIONAL	3139-GSRS SERVICES FUNCTIONAL	\$ 162,783	2/14/2023	38000	08/19/24	19	2.710%	\$ 4,411	\$ 6,985	0%	\$ 162,783	14.50%	\$ 23,604	\$ 16,619	
							\$ 162,783	2/14/2023	38000	08/19/24	19	2.710%	\$ 4,411	\$ 6,985	0%	\$ 162,783	14.50%	\$ 23,604	\$ 16,619		
43	COKS-Johnson-C&M/Service [3139]	060.28362	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3139-GSRS MAINS FUNCTIONAL	3139-GSRS MAINS FUNCTIONAL	\$ 14,744	2/14/2023	37601	08/19/24	19	2.810%	\$ 414	\$ 656	0%	\$ 14,744	14.50%	\$ 2,138	\$ 1,482	
							\$ 59,582	2/14/2023	37602	08/19/24	19	2.280%	\$ 1,358	\$ 2,151	0%	\$ 59,582	14.50%	\$ 8,639	\$ 6,489		
44	COKS-Independence-C&M/Service [3145]	060.40883	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145 GSRS METER SET FUNCT	3145 GSRS METER SET FUNCT	\$ 432,655	2/14/2023	38100	08/19/24	19	3.770%	\$ 16,311	\$ 25,826	0%	\$ 432,655	14.50%	\$ 62,735	\$ 36,909	
							\$ 307,721	2/14/2023	38200	08/19/24	19	4.450%	\$ 13,694	\$ 21,682	0%	\$ 307,721	14.50%	\$ 44,620	\$ 22,938		
							\$ 1,205	2/14/2023	38300	08/19/24	19	9.580%	\$ 115	\$ 183	0%	\$ 1,205	14.50%	\$ 175	\$ (8)		

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Additions										Tax Bonus	Tax Basis	Yr 2 Rate	Accum Tax Dep	Tax > Book
								Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	(p)	(q)					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)							
45	COKS-Yates Center-C&M/Service [3146]	060.40884	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146-GSRS METER SET FUNCT	3146-GSRS METER SET FUNCT	\$ 14,742	2/14/2023	38100	08/19/24	19	3.770%	\$ 556	\$ 880	0%	\$ 14,742	14.50%	\$ 2,138	\$ 1,258		
								\$ 60,537	2/14/2023	38200	08/19/24	19	4.450%	\$ 2,694	\$ 4,265	0%	\$ 60,537	14.50%	\$ 8,778	\$ 4,513		
								\$ 119	2/14/2023	38300	08/19/24	19	9.580%	\$ 11	\$ 18	0%	\$ 119	14.50%	\$ 17	\$ (1)		
46	COKS-Olathe-C&M/Service [3143]	060.23486	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143-GSRS MAINS FUNCTIONAL	3143-GSRS MAINS FUNCTIONAL	\$ 373,313	2/14/2023	37601	08/19/24	19	2.810%	\$ 10,490	\$ 16,609	0%	\$ 373,313	14.50%	\$ 54,130	\$ 37,521		
								\$ 1,099,083	2/14/2023	37602	08/19/24	19	2.280%	\$ 25,059	\$ 39,677	0%	\$ 1,099,083	14.50%	\$ 159,367	\$ 119,690		
47	COKS-Olathe-C&M/Service [3143]	060.23487	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143-GSRS SERVICES FUNCTIONAL	3143-GSRS SERVICES FUNCTIONAL	\$ -	2/14/2023	37601	08/19/24	19	2.810%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
								\$ 1,974,014	2/14/2023	38000	08/19/24	19	2.710%	\$ 53,496	\$ 84,702	0%	\$ 1,974,014	14.50%	\$ 286,232	\$ 201,530		
48	COKS-Olathe-C&M/Service [3143]	060.23488	Cathodic Protection	System Integrity	192.463(b)	3143-GSRS ANODE/CATH FUNCT	3143-GSRS ANODE/CATH FUNCT	\$ -	2/14/2023	37600	08/19/24	19	2.270%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
								\$ 43,665	2/14/2023	37603	08/19/24	19	6.670%	\$ 2,912	\$ 4,611	0%	\$ 43,665	14.50%	\$ 6,331	\$ 1,720		
49	COKS-Independence-C&M/Service [3145]	060.23496	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145-GSRS MAINS FUNCTIONAL	3145-GSRS MAINS FUNCTIONAL	\$ (0)	2/14/2023	37601	08/19/24	19	2.810%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
								\$ 205,954	2/14/2023	37602	08/19/24	19	2.280%	\$ 4,696	\$ 7,435	0%	\$ 205,954	14.50%	\$ 29,863	\$ 22,428		
								\$ 119,504	2/14/2023	37604	08/19/24	19	7.140%	\$ 8,533	\$ 13,510	0%	\$ 119,504	14.50%	\$ 17,328	\$ 3,818		
50	COKS-Independence-C&M/Service [3145]	060.23498	Cathodic Protection	System Integrity	192.463(b)	3145-GSRS ANODE/CATH FUNCT	3145-GSRS ANODE/CATH FUNCT	\$ (0)	2/14/2023	37600	08/19/24	19	2.270%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
								\$ 139,891	2/14/2023	37603	08/19/24	19	6.670%	\$ 9,331	\$ 14,774	0%	\$ 139,891	14.50%	\$ 20,284	\$ 5,511		
51	COKS-Yates Center-C&M/Service [3146]	060.23506	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146-GSRS MAINS FUNCTIONAL	3146-GSRS MAINS FUNCTIONAL	\$ (0)	2/14/2023	37601	08/19/24	19	2.810%	\$ -	\$ -	0%	\$ -	14.50%	\$ -	\$ -		
								\$ 168,742	2/14/2023	37602	08/19/24	19	2.280%	\$ 3,847	\$ 6,092	0%	\$ 168,742	14.50%	\$ 24,468	\$ 18,376		
								\$ 59,298	2/14/2023	37604	08/19/24	19	7.140%	\$ 4,234	\$ 6,704	0%	\$ 59,298	14.50%	\$ 8,598	\$ 1,895		
52	COKS-Yates Center-C&M/Service [3146]	060.23508	Cathodic Protection	System Integrity	192.463(b)	3146-GSRS ANODE/CATH FUNCT	3146-GSRS ANODE/CATH FUNCT	\$ (3,175)	2/14/2023	37600	08/19/24	19	2.270%	\$ (72)	\$ (114)	0%	\$ (3,175)	14.50%	\$ (460)	\$ (346)		
								\$ 15,608	2/14/2023	37603	08/19/24	19	6.670%	\$ 1,041	\$ 1,648	0%	\$ 15,608	14.50%	\$ 2,263	\$ 615		
53	COKS-Herington-C&M/Service [3136]	060.40880	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3136 GSRS METER SET FUNCT	3136 GSRS METER SET FUNCT	\$ 128,878	2/14/2023	38100	08/19/24	19	3.770%	\$ 4,859	\$ 7,693	0%	\$ 128,878	14.50%	\$ 18,687	\$ 10,994		
								\$ 224,998	2/14/2023	38200	08/19/24	19	4.450%	\$ 10,012	\$ 15,853	0%	\$ 224,998	14.50%	\$ 32,625	\$ 16,772		
								\$ 989	2/14/2023	38300	08/19/24	19	9.580%	\$ 95	\$ 150	0%	\$ 989	14.50%	\$ 143	\$ (7)		
55	COKS-Olathe-C&M/Service [3143]	060.40882	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3143 GSRS METER SET FUNCT	3143 GSRS METER SET FUNCT	\$ 451,277	2/14/2023	38100	08/19/24	19	3.770%	\$ 17,013	\$ 26,938	0%	\$ 451,277	14.50%	\$ 65,435	\$ 38,498		
								\$ 636,545	2/14/2023	38200	08/19/24	19	4.450%	\$ 28,326	\$ 44,850	0%	\$ 636,545	14.50%	\$ 92,299	\$ 47,449		
								\$ 51,981	2/14/2023	38300	08/19/24	19	9.580%	\$ 4,980	\$ 7,885	0%	\$ 51,981	14.50%	\$ 7,537	\$ (347)		
55	COKS-Yates Center-C&M/Service [3146]	060.23507	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146-GSRS SERVICES FUNCTIONAL	3146-GSRS SERVICES FUNCTIONAL	\$ 115,009	2/14/2023	38000	08/19/24	19	2.710%	\$ 3,117	\$ 4,935	0%	\$ 115,009	14.50%	\$ 16,676	\$ 11,741		
56	COKS-Johnson-C&M/Service [3139]	060.28358	Cathodic Protection	System Integrity	192.463(b)	3139-GSRS ANODE/CATH FUNCT	3139-GSRS ANODE/CATH FUNCT	\$ (7,500)	2/14/2023	37600	08/19/24	19	2.270%	\$ (170)	\$ (270)	0%	\$ (7,500)	14.50%	\$ (1,088)	\$ (818)		
								\$ 8,049	2/14/2023	37603	08/19/24	19	6.670%	\$ 537	\$ 850	0%	\$ 8,049	14.50%	\$ 1,167	\$ 317		
57	COKS-Herington-C&M/Service [3136]	060.23449	Cathodic Protection	System Integrity	192.463(b)	3136-GSRS ANODE/CATH FUNCT	3136-GSRS ANODE/CATH FUNCT	\$ (85,211)	2/14/2023	37600	08/19/24	19	2.270%	\$ (1,934)	\$ (3,063)	0%	\$ (85,211)	14.50%	\$ (12,356)	\$ (9,293)		
								\$ 97,210	2/14/2023	37603	08/19/24	19	6.670%	\$ 6,484	\$ 10,266	0%	\$ 97,210	14.50%	\$ 14,095	\$ 3,829		
<b>Total Actual Capital Expenditure as of Jun 30, 2023</b>													\$ 16,205,724	\$ 473,349	\$ 722,995	\$ 16,205,724	\$ 2,349,830	\$ 1,626,840				
<b>Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6]</b>															(707,613)	<b>Corporate Deferred Tax Rate</b>		<b>-21.000%</b>				
<b>Adjusted Accum. Depreciation</b>															\$ 15,382	<b>Accumulated Deferred Income Taxes</b>		<b>(\$341,636)</b>				

FERC Account Table, for column (m) Depr Rate

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode	6.67%
37604	Leak Clamp	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

Yearly Depreciation Rates, for column (r)

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%

Atmos Energy Corporation

Exhibit 6

Cost of Removal and Depreciation on Retirements

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Month	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2024	060.23447	\$ (1,818)	\$ (10,821)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2024	060.23447	\$ (2,777)	\$ (1,321)
3	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2024	060.23448	\$ (23,746)	\$ (25,630)
4	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2024	060.23486	\$ (54,988)	\$ (85,946)
5	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2024	060.23486	\$ (12,908)	\$ (19,120)
6	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2024	060.23487	\$ (226,255)	\$(206,521)
7	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2024	060.23496	\$ (11,089)	\$ (37,027)
8	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2024	060.23496	\$ (4,465)	\$ (5,568)
9	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2024	060.23497	\$ (55,332)	\$ (26,386)
10	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2024	060.23506	\$ (826)	\$ (10,517)
11	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2024	060.23506	\$ (431)	\$ (1,882)
12	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2024	060.23507	\$ (12,725)	\$ (5,732)
13	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2024	060.28361	\$ (41,130)	\$ (15,707)
14	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2024	060.28362	\$ (2,348)	\$ (6,987)
15	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2024	060.28362	\$ (700)	\$ (423)
16	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2024	060.40880	\$ (40,053)	\$ -
17	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2024	060.40880	\$ (1,753)	\$ -
18	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2024	060.40881	\$ (18,304)	\$ -
19	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2024	060.40881	\$ (194)	\$ -
20	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2024	060.40882	\$ (71,326)	\$ -
21	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2024	060.40882	\$ (429)	\$ -
22	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2024	060.40883	\$ (24,492)	\$ (10,451)
23	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2024	060.40884	\$ (132,355)	\$ (3,543)
24	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2024	060.40884	\$ (646)	\$ (32)
25	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/18/2024	060.48814	\$ (4,353)	\$ (5,688)

**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

<b>Line No.</b>	<b>Company</b>	<b>Business Segment</b>	<b>Utility Account</b>	<b>FERC Activity Code</b>	<b>Month</b>	<b>Work Order Number</b>	<b>Activity Cost Retirements</b>	<b>Cost of Removal</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
26	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/18/2024	060.48814	\$ (654)	\$ (13,884)
27	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/6/2023	060.52583	\$ (3,148)	\$ (4,488)
28	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	8/17/2023	060.52898	\$ (25,543)	\$ (9,433)
29	Colorado-Kansas Division	081 - Kansas Administration	35400	Retirement	12/21/2023	060.52917	\$ (10,344)	\$ (276)
30	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/29/2023	060.52976	\$ (4,403)	\$ (778)
31	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	6/29/2023	060.52976	\$ (5,093)	\$ (464)
32	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/14/2023	060.53002	\$ (54)	\$ (71)
33	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	6/14/2023	060.53002	\$ (4,491)	\$ (543)
34	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	7/14/2023	060.53141	\$ (641)	\$ (133)
35	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	7/14/2023	060.53141	\$ (602)	\$ (131)
36	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	8/1/2023	060.53142	\$ (1,127)	\$ (1,824)
37	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	8/1/2023	060.53142	\$ (1,094)	\$ (1,832)
38	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	8/1/2023	060.53142	\$ (313)	\$ (657)
39	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/11/2024	060.53194	\$ (19,440)	\$ (6,783)
40	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/11/2024	060.53194	\$ (19,261)	\$ (24,281)
41	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	3/11/2024	060.53194	\$ (6,380)	\$ (2,478)
42	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/11/2024	060.53194	\$ (9,291)	\$ (3,364)
43	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	12/11/2023	060.53248	\$ (8,514)	\$ (9,859)
44	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/11/2023	060.53248	\$ (20,175)	\$ (11,219)
45	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	12/11/2023	060.53248	\$ (7,286)	\$ (4,183)
46	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	10/17/2023	060.53294	\$ (119)	\$ (612)
47	Colorado-Kansas Division	081 - Kansas Administration	37600	Retirement	9/15/2023	060.53359	\$ (4,899)	\$ (41)
48	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/31/2024	060.53413	\$ (3,764)	\$ (5,994)
49	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/31/2024	060.53413	\$ (26,395)	\$ (33,611)
50	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	1/31/2024	060.53413	\$ (631)	\$ (884)

**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

<b>Line No.</b>	<b>Company</b>	<b>Business Segment</b>	<b>Utility Account</b>	<b>FERC Activity Code</b>	<b>Month</b>	<b>Work Order Number</b>	<b>Activity Cost Retirements</b>	<b>Cost of Removal</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
51	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/31/2024	060.53413	\$ (13,670)	\$ (9,263)
52	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/11/2024	060.53415	\$ (8,828)	\$ (2,587)
53	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/11/2024	060.53415	\$ (62,824)	\$ (489)
54	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	1/11/2024	060.53415	\$ (11,093)	\$ (6,936)
55	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/11/2024	060.53415	\$ (47,117)	\$ (14,804)
56	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/11/2024	060.53424	\$ (2,859)	\$ (1,057)
57	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/11/2024	060.53424	\$ (48,135)	\$ (27,146)
58	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	3/11/2024	060.53424	\$ (21,652)	\$ (8,008)
59	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/11/2024	060.53424	\$ (35,033)	\$ (12,532)
60	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	12/19/2023	060.53445	\$ (2,341)	\$ (2,676)
61	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/19/2023	060.53445	\$ (2,939)	\$ (3,128)
62	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	12/19/2023	060.53445	\$ (9,676)	\$ (9,864)
63	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	8/18/2023	060.53451	\$ (297)	\$ (568)
64	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/1/2023	060.53508	\$ (832)	\$ (539)
65	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	9/1/2023	060.53508	\$ (2,136)	\$ (865)
66	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/12/2023	060.53534	\$ (136)	\$ (2,286)
67	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/17/2023	060.53597	\$ (1,069)	\$ (694)
68	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/5/2023	060.53696	\$ (9,479)	\$ (599)
69	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/5/2023	060.53696	\$ (979)	\$ (79)
70	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/19/2023	060.53780	\$ (8,818)	\$ (9,818)
71	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	11/7/2023	060.53836	\$ (748)	\$ (2,680)
72	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	11/7/2023	060.53836	\$ (134)	\$ (821)
73	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/16/2024	060.53913	\$ (12,066)	\$ (7,992)
74	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/16/2024	060.53913	\$ (31,016)	\$ (27,071)
75	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/16/2024	060.53913	\$ -	\$ (2,285)

Atmos Energy Corporation

Exhibit 6

Cost of Removal and Depreciation on Retirements

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Month	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
76	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/21/2024	060.53968	\$ (40,755)	\$ (10,258)
77	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/21/2024	060.53968	\$ (103,748)	\$ (28,238)
78	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/21/2024	060.53968	\$ (500)	\$ (1,679)
79	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	4/21/2024	060.53968	\$ (6,382)	\$ (1,629)
80	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/15/2024	060.53976	\$ (692)	\$ (4,365)
81	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/5/2024	060.54213	\$ (48,192)	\$ (14,071)
82	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/25/2024	060.54307	\$ (1,162)	\$ (1,802)
83	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/25/2024	060.54307	\$ (2,387)	\$ (4,670)
84	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/30/2024	060.54365	\$ (1,128)	\$ (1,218)
85	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/14/2024	060.54373	\$ (14,634)	\$ (18,676)
86	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/14/2024	060.54373	\$ (43)	\$ (1,254)
87	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/14/2024	060.54592	\$ (10,875)	\$ (4,632)
88	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/14/2024	060.54592	\$ (2,447)	\$ (708)
89	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	5/14/2024	060.54592	\$ (3,111)	\$ (709)
90	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/7/2024	060.54701	\$ (1,679)	\$ (442)
91	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/11/2024	060.54771	\$ (557)	\$ (635)
92	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	4/11/2024	060.54771	\$ (29)	\$ (1,182)
93	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/1/2024	060.54877	\$ (573)	\$ (424)
94	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/17/2024	060.54893	\$ (1,721)	\$ (124)
95	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/17/2024	060.54893	\$ (15,966)	\$ (1,514)
96	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/12/2024	060.54944	\$ (1,239)	\$ (2,372)
97	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/13/2024	060.55028	\$ (5,804)	\$ (263)
98	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/13/2024	060.55028	\$ (562)	\$ (27)
99	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	8/7/2023	060.52937	\$ -	\$ (277)
100	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	8/7/2023	060.52937	\$ -	\$ (2,490)
101							<b>\$ (1,527,169)</b>	<b>\$ (875,570)</b>

**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Month	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
102								
103							<b>Annual</b>	
104							<b>Depreciation</b>	
							<b>Avoided</b>	
							<b>Total</b>	
105	35400-Compressor Station Equipment		35400	1.970%		\$ (10,344)	\$ (204)	
106	37600-Mains - Cathodic Protection		37600	2.270%		(4,899)	(111)	
107	37601-Mains - Steel		37601	2.810%		(213,191)	(5,991)	
108	37602-Mains - Plastic		37602	2.280%		(464,557)	(10,592)	
109	37800-Meas. & Reg. Sta. Eq-General		37800	3.090%		(50,614)	(1,564)	
110	38000-Services		38000	2.710%		(494,011)	(13,388)	
111	38200-Meter Installations		38200	4.450%		(286,530)	(12,751)	
112	38300-House Regulators		38300	9.580%		(3,022)	(290)	
113						<u>\$ (1,527,169)</u>	<u>\$ (44,889)</u>	



**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

<b>Line No.</b>	<b>Company</b>	<b>Business Segment</b>	<b>Utility Account</b>	<b>FERC Activity Code</b>	<b>Month Number</b>	<b>Work Order Number</b>	<b>Activity Cost Retirements</b>	<b>Cost of Removal</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/20/2023	060.51262	\$ (2,231)	\$ (189)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/20/2023	060.51262	\$ (597,289)	\$ (48,041)
3	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	1/20/2023	060.51262	\$ (501)	\$ (92)
4	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/20/2023	060.51262	\$ (7,342)	\$ (298)
5	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/1/2023	060.51356	\$ (268)	\$ (323)
6	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	2/1/2023	060.51356	\$ (213)	\$ (1,449)
7	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/6/2023	060.51455	\$ (4,929)	\$ (4,516)
8	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/6/2023	060.51455	\$ (2,111)	\$ (1,014)
9	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/3/2023	060.51469	\$ (5,897)	\$ (1,678)
10	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/30/2023	060.51538	\$ (3,232)	\$ (5,238)
11	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/30/2023	060.51538	\$ (1,713)	\$ (11,220)
12	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	1/30/2023	060.51538	\$ (631)	\$ (584)
13	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/30/2023	060.51538	\$ (6,247)	\$ (5,721)
14	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/12/2023	060.51548	\$ (3,698)	\$ (3,115)
15	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/12/2023	060.51548	\$ (37)	\$ (541)
16	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	12/16/2022	060.51603	\$ (565)	\$ (131)
17	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/16/2022	060.51603	\$ (5,016)	\$ (1,536)
18	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	12/16/2022	060.51603	\$ (4,131)	\$ (1,582)
19	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/4/2023	060.51702	\$ (1,412)	\$ -
20	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	1/4/2023	060.51702	\$ (1,738)	\$ (979)
21	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	1/4/2023	060.51702	\$ (646)	\$ (245)
22	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/14/2023	060.51766	\$ (22,575)	\$ (19,329)
23	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/14/2023	060.51766	\$ (1,314)	\$ (1,753)
24	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	6/14/2023	060.51766	\$ (806)	\$ (778)
25	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/10/2023	060.51768	\$ (6,446)	\$ (7,749)



**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

<b>Line No.</b>	<b>Company</b>	<b>Business Segment</b>	<b>Utility Account</b>	<b>FERC Activity Code</b>	<b>Month Number</b>	<b>Work Order Number</b>	<b>Activity Cost Retirements</b>	<b>Cost of Removal</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
26	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/14/2023	060.51803	\$ (55)	\$ (2,197)
27	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/14/2023	060.51803	\$ (200)	\$ (2,197)
28	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/7/2023	060.51831	\$ (1,640)	\$ (3,950)
29	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/7/2023	060.51831	\$ (604)	\$ (1,350)
30	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/7/2023	060.51831	\$ (2,189)	\$ (5,097)
31	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/21/2023	060.51865	\$ (8,509)	\$ (719)
32	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/21/2023	060.51865	\$ (169,778)	\$ (55,991)
33	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/21/2023	060.51865	\$ (15,088)	\$ (1,774)
34	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.51889	\$ (794)	\$ (234)
35	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.51889	\$ (1,225)	\$ (174)
36	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.51889	\$ (193)	\$ (62)
37	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.51948	\$ (1,768)	\$ (293)
38	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.51948	\$ (3,438)	\$ (851)
39	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/1/2023	060.51980	\$ (5,132)	\$ (6,016)
40	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/1/2023	060.51980	\$ (1,819)	\$ (1,133)
41	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	6/1/2023	060.51980	\$ (1,699)	\$ (1,044)
42	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/6/2023	060.51985	\$ (11,293)	\$ (2,109)
43	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	1/17/2023	060.52005	\$ (144)	\$ (1,004)
44	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/1/2023	060.52064	\$ (296)	\$ (770)
45	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	2/1/2023	060.52064	\$ (11)	\$ (30)
46	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.52118	\$ (777)	\$ (71)
47	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/2/2023	060.52156	\$ (3,284)	\$ (4,600)
48	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/7/2023	060.52212	\$ (331)	\$ (5,531)
49	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/7/2023	060.52212	\$ (131)	\$ (116)
50	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/7/2023	060.52212	\$ (652)	\$ (175)

**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

<b>Line No.</b>	<b>Company</b>	<b>Business Segment</b>	<b>Utility Account</b>	<b>FERC Activity Code</b>	<b>Month Number</b>	<b>Work Order Number</b>	<b>Activity Cost Retirements</b>	<b>Cost of Removal</b>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
51	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/27/2023	060.52219	\$ (244)	\$ (811)
52	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	2/27/2023	060.52219	\$ (11)	\$ (922)
53	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/29/2023	060.52221	\$ (207)	\$ (464)
54	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/29/2023	060.52221	\$ (2,410)	\$ (7,261)
55	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/29/2023	060.52221	\$ (4)	\$ (1,030)
56	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/2/2023	060.52388	\$ (2,970)	\$ (30)
57	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/2/2023	060.52388	\$ (397)	\$ (8)
58	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/8/2023	060.52430	\$ (21,703)	\$ (7,845)
59	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/8/2023	060.52430	\$ (161,521)	\$ (44,111)
60	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	5/8/2023	060.52430	\$ (252)	\$ (972)
61	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	5/8/2023	060.52430	\$ (14,435)	\$ (10,358)
62	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/22/2023	060.52458	\$ (61)	\$ (26)
63	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/22/2023	060.52458	\$ (3,589)	\$ (1,206)
64	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	3/22/2023	060.52458	\$ (11)	\$ (67)
65	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/17/2023	060.52484	\$ (3,455)	\$ (2,990)
66	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/17/2023	060.52484	\$ (3,973)	\$ (4,127)
67	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	5/17/2023	060.52484	\$ (4,716)	\$ (5,042)
68	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/16/2023	060.52530	\$ (10,314)	\$ (9,844)
69	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/16/2023	060.52530	\$ (24,930)	\$ (14,533)
70	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	5/16/2023	060.52530	\$ (453)	\$ (1,638)
71	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	5/16/2023	060.52530	\$ (23,833)	\$ (16,109)
72	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/27/2023	060.52540	\$ (4,223)	\$ (3,760)
73	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/27/2023	060.52540	\$ (349)	\$ (331)
74	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	6/27/2023	060.52540	\$ (5,103)	\$ (6,604)
75	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/13/2023	060.52541	\$ (11,058)	\$ (2,194)

Atmos Energy Corporation

Exhibit 6

Cost of Removal and Depreciation on Retirements

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Month Number	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
76	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/13/2023	060.52541	\$ (5,307)	\$ (6,559)
77	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	6/13/2023	060.52541	\$ (1,546)	\$ (1,958)
78	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/12/2023	060.52614	\$ (52)	\$ (38)
79	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/12/2023	060.52614	\$ -	\$ (2,334)
80	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/3/2023	060.52621	\$ (40)	\$ (669)
81	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	4/3/2023	060.52621	\$ (11)	\$ (74)
82	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/18/2023	060.52647	\$ (7,192)	\$ (21,568)
83	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/15/2023	060.52708	\$ (9,268)	\$ (4,098)
84	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/15/2023	060.52708	\$ (12,044)	\$ (20,029)
85	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	6/15/2023	060.52708	\$ (4,771)	\$ (1,828)
86	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/26/2023	060.52736	\$ (6,336)	\$ (227)
87	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	5/11/2023	060.52780	\$ (351)	\$ (413)
88	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	5/11/2023	060.52780	\$ (23)	\$ (16)
89	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.23496	\$ (1,545)	\$ (8,466)
90	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.23496	\$ (53,334)	\$ (5,052)
91	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.23486	\$ (18,054)	\$ (60,173)
92	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.23486	\$ (10,368)	\$ (19,174)
93	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.23506	\$ (931)	\$ (6,293)
94	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.23506	\$ (2,502)	\$ (1,785)
95	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.28361	\$ (7,777)	\$ (6,517)
96	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.23487	\$ (186,212)	\$ (106,699)
97	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.23447	\$ (98,252)	\$ (11,606)
98	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.23447	\$ (2,112)	\$ (536)
99	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.23497	\$ (54,480)	\$ (23,037)
100	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.23448	\$ (78,499)	\$ (15,012)

**Atmos Energy Corporation**

**Exhibit 6**

**Cost of Removal and Depreciation on Retirements**

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Month Number	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
101	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2023	060.40884	\$ (138,004)	\$ (1,935)
102	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2023	060.40884	\$ (460)	\$ (4)
103	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2023	060.40880	\$ (65,245)	\$ -
104	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2023	060.40880	\$ (3,731)	\$ -
105	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2023	060.40883	\$ (30,212)	\$ (16,052)
106	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2023	060.40883	\$ (33)	\$ (115)
107	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2023	060.40882	\$ (47,486)	\$ -
108	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2023	060.40882	\$ (17)	\$ -
109	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	2/14/2023	060.28362	\$ (1,229)	\$ (3,236)
110	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	2/14/2023	060.28362	\$ (41)	\$ (28)
111	Colorado-Kansas Division	081 - Kansas Administration	38200	Retirement	2/14/2023	060.40881	\$ (19,143)	\$ -
112	Colorado-Kansas Division	081 - Kansas Administration	38300	Retirement	2/14/2023	060.40881	\$ (345)	\$ -
113	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	2/14/2023	060.23507	\$ (861)	\$ (4,212)
114							<b>\$ (2,080,074)</b>	<b>\$ (707,613)</b>
115								

Line	Account Description	Account Number	Rate	Total	Annual Depreciation Avoided
116					
117					
118	37601-Mains - Steel	37601	2.810%	\$ (247,027)	\$ (6,941)
119	37602-Mains - Plastic	37602	2.280%	(1,099,259)	(25,063)
120	37800-Meas. & Reg. Sta. Eq-General	37800	3.090%	(7,397)	(229)
121	38000-Services	38000	2.710%	(421,715)	(11,428)
122	38200-Meter Installations	38200	4.450%	(300,090)	(13,354)
123	38300-House Regulators	38300	9.580%	(4,586)	(439)
124				<b>\$ (2,080,074)</b>	<b>\$ (57,455)</b>

**GSRs Over/(Under) Cumulative Recovery November 2023 through July 2024**

Line No.	Description (a)	GSRs Recoveries (b)
1	Nov 23	\$ 51,934
2	Dec 23	146,256
3	Jan 24	149,566
4	Feb 24	148,362
5	Mar 24	148,620
6	Apr 24	148,396
7	May 24	147,850
8	Jun 24	146,001
9	Jul 24	148,507
10		
11	Total Cumulative GSRs Recoveries	<u>\$ 1,235,491</u>
12		
13	Authorized Revenue Requirement in 24-ATMG-132-TAR	\$ 1,752,432 [1]
14		
15	8.5 Months Incremental Revenue Requirement for Nov 23 – Jul 24 (includes 1/2 November )((Line 13 ÷ 12) × 8.5)	<u>\$ 1,241,306 [2]</u>
16		
17	Total Amount Over/(Under) Recovered through December (Line 9 - Line 13)	<u>\$ (5,815)</u>
18		
19		
20	[1] Incremental revenue of \$1,844,929 authorized on page 5 (Paragraph 19 in Section III) in the Order adopting Staff's Report and Recommendation in Docket 24-ATMG-132-TAR less Statutory Limit Adjustment of \$(92,497) as shown on page 14 of the Staff's Report and Recommendation filed in Docket 24-ATMG-132-TAR, netting to an authorized revenue requirement of \$1,752,432. The Staff's Report and Recommendation shows the net revenue requirement of \$1,752,432 (page 14 of the Report), and in Paragraph 19 of the Order, "the Commission finds the Staff's recommendations to be reasonable and adopts the same."	
21	[2] The revenue requirement for GSRs rate base prior to 24-ATMG-132-TAR is included in base rates with implementation of new rates approved in 23-ATMG-359-RTS. The GSRs rates were set to \$0 effective May 9, 2023. A new GSRs rate base and rates for the revenue requirement are authorized in 24-ATMG-132-TAR, with the new GSRs rates implemented November 2, 2023. November revenue for the newly authorized GSRs rates on a average reflect 1/2 month of the new GSRs surcharge. For November 2023 through July 2024 the rates for the authorized revenue requirement in 24-ATMG-132-TAR are effectively for 8.5 months.	

**THE STATE CORPORATION COMMISSION OF KANSAS**

**ATMOS ENERGY CORPORATION**

(Name of Issuing Utility)

**SCHEDULE VIII- GSRS Rider**

**ENTIRE SERVICE AREA**

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

**GAS SYSTEM RELIABILITY SURCHARGE RIDER**

**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

**RATE**

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$0.80 per meter per month
Commercial and Public Authority:	\$4.03 per meter per month
Schools:	\$5.85 per meter per month
Industrial Firm:	\$8.93 per meter per month
Small Generator Service:	\$8.93 per meter per month
Irrigation Engine:	\$17.41 per meter per month
Industrial Interruptible:	\$8.93 per meter per month
School Firm Transportation:	\$10.68 per meter per month
Firm Transportation:	\$58.86 per meter per month
Transportation:	\$140.43 per meter per month

**DEFINITIONS AND CONDITIONS**

1. The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
2. The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 23-ATMG-359-RTS.
3. The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.80 per residential customer over the base rates in effect for the initial filing of a GSRS. Thereafter, each filing shall not increase the monthly charge for more than \$0.80 per residential customer over the most recent filing of a GSRS.
4. At the end of each twelve-month calendar period the GSRS is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the commission for approval to recover or refund the difference through adjustments of the GSRS charge.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued:	<u>August</u>	<u>17</u>	<u>2024</u>
	(Month)	(Day)	(Year)
Effective:			<u>2024</u>
	(Month)	(Day)	(Year)
By:	<u>/s/ Kathleen R. Ocanas VP, Rates &amp; Regulatory Affairs</u>		
	(Signature of Officer)	(Title)	