

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

In the Matter of the Application of)	
Kansas Gas Service, a Division of ONE)	Docket No. 24-KGSG-610-RTS
Gas, Inc. for Adjustment of its Natural)	
Gas Rates in the State of Kansas.)	

**DIRECT TESTIMONY
PREPARED BY
DANIEL BULLER
UTILITIES DIVISION
KANSAS CORPORATION COMMISSION
July 1, 2024**

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1 **I. Introduction**

2
3 **Q. Would you please state your name and business address?**

4 A. My name is Daniel Buller. My business address is 1500 Southwest Arrowhead Road,
5 Topeka, Kansas, 66604.

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

7 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as a
8 Regulatory Auditor.

9 **Q. Would you please describe your educational background and business experience?**

10 A. I received a Bachelor's of Business Administration with an emphasis in Economics and
11 Finance from Washburn University in May 2023. I began employment with the
12 Commission in my current role in September 2023.

13 **Q. Have you ever testified before the Commission?**

14 A. Yes, I filed testimony before the Commission in Docket No. 24-TTHT-343-KSF.

15 **Q. What were your responsibilities in Staff's review of Kansas Gas Service's (KGS or**
16 **Company), a Division of ONE Gas, Inc. (ONE Gas), Application in this Docket?**

17 A. My responsibilities as a Regulatory Auditor are to analyze, audit, and review KGS's rate
18 case Application. I examined the Company's Application for accuracy and adherence to
19 regulatory accounting principles and issued discovery requests regarding Staff's
20 adjustments to KGS's pro forma rate base and income statement that I am sponsoring. My
21 assignments were carried out under the direction of the Managing Auditor, Katie Figs,
22 and the Chief of Accounting and Financial Analysis, Chad Unrein.

II. Summary

Q. What is the purpose of your testimony in this Docket?

A. The purpose of my testimony is to provide explanation and support for three of Staff's adjustments to KGS's rate base and two of Staff's adjustments to KGS's pro forma income statement.

Adjustments to Rate Base

Adjustment No.	Description	Net Effect on Rate Base
RB-3	Plant in Service	\$66,568,775
RB-4	Accumulated Depreciation	(\$33,653,099)
RB-11	Fort Riley Working Capital	(\$8,275,102)

Adjustments to Income Statement

Adjustment No.	Description	Net Effect to Operating Income
IS-2	Depreciation Expense	\$11,845,934
IS-3	Fort Riley Revenue and Misc. Expense	\$549,327

III. Plant in Service Adjustment

Q. Please discuss Staff Adjustment No. 3 to rate base.

A. Staff Adjustment No. 3 (RB-3) increases KGS's plant in service balance by \$66,568,775. Staff's adjustment to plant in service includes an additional \$70,422,350 of KGS plant and decreases ONE Gas's corporate plant allocated to KGS by \$3,853,575 for the update of plant balances through Staff's update period ending April 30, 2024. Staff's plant in service adjustment incorporates projects contained in KGS's balance of construction work in progress (CWIP) as of September 30, 2023, and incorporates projects that were completed

1 and placed into service, prior to the close of Staff's update period. In addition, Staff's
2 update to its plant in service adjustment contains an amount to remove plant balances
3 related to Not Used and Useful plant and compressed Natural Gas Plant, and an amount to
4 include the plant related to Fort Riley¹ within its updated plant in service through April 30,
5 2024.

6 Staff's adjustment to plant in service provides the Company the opportunity to earn a fair
7 return on, and a return of, plant that is in service and is used and useful. The end result is a
8 cost of service which most closely resembles KGS's ongoing cost of providing natural gas
9 distribution service and remains consistent with Staff's practice of adjusting plant in
10 service in other recent rate case dockets.

11 **Q. Please provide an explanation of CWIP**

12 A. CWIP refers to the general ledger account (FERC account 107) to which all costs incurred
13 during the construction of a utility's plant are recorded. The incurred costs of the plant
14 remain in CWIP during the plant construction period and are not transferred to a utility's
15 depreciable plant until construction is completed. Staff makes adjustments to a utility's
16 CWIP balance in accordance with K.S.A. 66-128(b), which states:

17 (1) For the purposes of this act, except as provided by subsection (b)(2),
18 property of any public utility which has not been completed and dedicated
19 to commercial service shall not be deemed to be used and required to be
20 used in the public utility's service to the public. (2) Any public utility

¹ Based on Staff's analysis of the Ft. Riley revenue requirement and revenues received by KGS, Staff has chosen to integrate the balances Ft. Riley Plant and Accumulated Depreciation as of April 30, 2024, within its Plant in Service and Accumulated Depreciation adjustments. In addition, Staff reversed out the working capital adjustment for Ft. Riley that KGS recorded in KGS Adjustment No. WC-2. Staff will also include an update to Ft. Riley's revenue's, operations and maintenance expenses, and depreciation through Staff's update period.

property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) Construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy; (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

B. KGS's Treatment of CWIP

Q. Please discuss KGS's treatment of CWIP in the current Docket.

A. As reflected in KGS's pro forma adjustment PLT-1 in its Application, KGS is proposing the inclusion of \$21,503,462 of CWIP work orders in rate base. This total was the CWIP balance on KGS's books at the conclusion of the test year (twelve months ending September 30, 2023) (test year). In its Application, KGS incorporated that CWIP total into its adjusted September 30, 2023, plant in service balance, which in turn applied depreciation expense to the CWIP balance.

Q. Please discuss Staff's treatment of KGS's CWIP in the current Docket.

A. Staff recommends that all CWIP projects that have yet to be placed into plant in service as of April 30, 2024, (the end date of Staff's update period in this Docket), be excluded from rate base, including those projects which KGS anticipates being placed into service within one year from the end of the test year. This treatment was also applied to CWIP in KGS's most recent rate case (Docket No. 18-KGSG-560-RTS). While CWIP estimates were

1 included in rate base in the past, Staff determined that KGS's estimated in service dates
2 were unreliable² and now believe that only known and measurable figures can be allowed.

3 **Q. Is Staff willing to consider making updates to its CWIP balance to include projects**
4 **placed into service during the course of this Docket?**

5 A. While Staff is not recommending the inclusion of KGS's active CWIP projects in rate base,
6 Staff is inclined to consider updates for projects that were excluded, provided that KGS
7 can demonstrate that the projects have effectively been placed into service prior to the cut-
8 off date of September 30, 2024. In the event that KGS provides further updates for CWIP
9 projects that were completed and placed into service prior to September 30, 2024, Staff
10 will review those updates and modify its recommendation accordingly. However, there is
11 no current process for Staff to update CWIP beyond the update period ending April 30,
12 2024, before rates go into effect.

13 **Q. What is the net effect of Staff's adjustment to Not Used & Useful Plant?**

14 A. Staff's adjustment to Not Used and Useful plant contained within RB-3 decreases KGS's
15 plant in service by \$3,675,848 and decreases accumulated depreciation balance by
16 \$3,659,650, which results in a reduction to rate base of \$16,198. Staff's adjustment
17 removes costs related to plant assets that are not used to provide service to customers. This
18 adjustment is needed to ensure KGS's ratepayers are not paying for plant that is not
19 currently being used to provide natural gas service and is consistent with K.S.A. 66-
20 128(b)(1). Staff's adjustment to remove Not Used and Useful plant follows the same
21 methodology that was used in KGS's previous rate cases.

² See pages 10, 11 of the Direct Testimony of KCC witness Tim Rehagen, Docket 18-KGSG-560-RTS (Oct. 29, 2018).

Description	Plant In Service April 30, 2024	Accumulated Depreciation April 30, 2024	Rate Base Increase/(Decrease)
Total Not Used and Useful Plant	\$ (3,675,848)	\$ 3,659,650	\$ (16,198)

Q. What is the net effect of Staff's adjustment to Compressed Natural Gas Plant?

A. Staff's adjustment to Compressed Natural Gas (CNG) plant contained within RB-3 decreases KGS's plant in service by \$544,688 and decreases accumulated depreciation by \$281,330, which results in a reduction to rate base of \$263,359. Staff's adjustment removes a portion of KGS plant and accumulated depreciation balances related to the Company's CNG stations operating in Overland Park and Topeka for non-regulated public use. Staff's adjustment ensures KGS ratepayers are not providing a return for plant that is not actively used by KGS to serve its customers. Staff's adjustment for the removal of CNG plant follows the same methodology that was used in KGS's previous rate cases.

Description	Plant In Service April 30, 2024	Accumulated Depreciation April 30, 2024	Rate Base Increase/(Decrease)
Total CNG Public Stations	\$ (544,688)	\$ 281,330	\$ (263,359)

IV. Accumulated Depreciation Adjustment

Q. Please discuss Staff Adjustment No. 4 to rate base.

A. Staff Adjustment No. 4 (RB-4) increases KGS's accumulated depreciation balance by \$33,653,099, which is a reduction to rate base. Staff's adjustment to accumulated depreciation contains \$33,381,107 of accumulated depreciation related to KGS's plant and \$271,992 of accumulated depreciation related to ONE Gas's corporate plant allocated to KGS. This adjustment is a companion adjustment to Staff's update of plant in service to April 30, 2024, and is necessary to synchronize the plant in service balance with accumulated depreciation.

1 **Q. Please discuss Staff's adjustment to KGS's accumulated depreciation.**

2 A. Staff's adjustment updates the balances for accumulated depreciation through April 30,
3 2024, and compares Staff's updated accumulated depreciation balances to KGS's pro
4 forma adjusted accumulated depreciation balances filed in the Application.

5 Staff's adjusted accumulated depreciation includes KGS's April 30, 2024, accumulated
6 depreciation book balances along with the following adjustments:

- 7 • Removal of \$3,659,650 of accumulated depreciation on Not Used and Useful plant that
8 was removed from rate base in Staff Adjustment RB-3.
- 9 • Removal of \$281,330 of accumulated depreciation on CNG Plant that was removed
10 from rate base in Staff Adjustment RB-3.

11 These two dollar amounts represent updated accumulated depreciation on Not Used and
12 Useful plant and CNG plant through April 30, 2024. Staff additionally recorded \$584,554
13 of Fort Riley's accumulated depreciation in its adjustment, which has a corresponding
14 effect of decreasing rate base by the same amount. Finally, Staff updated accumulated
15 depreciation on corporate plant allocated to KGS through April 30, 2024. Staff's corporate
16 accumulated depreciation update also includes Staff's updated Distrigas allocation rate.

17
18 **V. Annualized Depreciation Expense Adjustment**

19 **Q. Please discuss Staff Adjustment No. 2 to the income statement.**

20 A. Staff Adjustment No. 2 (IS-2) decreases KGS's annualized depreciation expense by
21 \$11,845,935. Staff's adjustment reduces depreciation expense on KGS's plant by
22 \$11,346,829 and reduces depreciation expense on corporate plant allocated to KGS by

1 \$499,106. Staff's calculation of this adjustment yields an updated annualized depreciation
2 expense based on Staff's updated plant balances as of April 30, 2024, and Staff's proposed
3 depreciation rates. Staff's updated annualized depreciation expense is then compared to the
4 pro forma annualized depreciation expense amount proposed by KGS within its
5 Application, with the difference being Staff's adjustment.

6 **Q. Please indicate what portions of Staff's depreciation expense adjustment total are**
7 **attributable to Staff's update to plant in service and Staff's proposed depreciation**
8 **rates.**

9 A. Staff's adjustment increases KGS's pro-forma depreciation expense by \$2,846,153 as a
10 result of Staff's update to KGS's plant in service and decreases KGS's depreciation
11 expense by \$14,192,982 due to the difference between KGS's and Staff's proposed
12 depreciation rates. The net effect of these two adjustments is Staff's total adjustment to
13 KGS's annualized depreciation expense in the amount of (\$11,346,829), with the
14 remaining \$499,106 resulting from Staff's updated depreciation expense on the updated
15 corporate allocated plant in service (included in Staff Adjustment RB-3).

16
17 **VI. Fort Riley**

18 **Q. Please discuss KGS's acquisition of Fort Riley.**

19 A. On November 13, 2018, KGS filed an Application for approval of a privatization contract
20 with the Defense Logistics Energy Agency for KGS's ownership and operation of Fort
21 Riley's natural gas distribution system.³ In Docket No. 19-KGSG-194-CON (19-194

³ See Application of Kansas Gas Service, Docket 19-KGSG-194-CON (Nov. 13, 2018).

Docket), the Commission approved the unanimous settlement agreement, determining that “the Settlement Agreement will result in just and reasonable rates and practices because KGS's ratepayers outside Fort Riley will not subsidize the provision of service to the distribution system, and ‘KGS has agreed to make ratepayers whole for any revenue deficiencies that may arise during the operation of the Contract.’”⁴ In Exhibit DB-5, Staff demonstrates that, across multiple time periods, Fort Riley has not resulted in any revenue deficiencies. Fort Riley’s actual revenues exceeded its minimum revenue requirement in every calendar year since the acquisition by KGS, including in the historical test year ending September 30, 2023, and Staff’s update period of the twelve-month period ending April 30, 2024. This revenue analysis is critical to ensure that rate payers are not subsidizing the cost of Fort Riley’s natural gas system. After verifying the Fort Riley cost of service is not currently burdening rate payers, Staff included the Fort Riley cost of service into its plant, accumulated depreciation, and depreciation expense adjustments. Going forward, a similar analysis will have to be completed during all KGS rate cases through at least 2030, as called for in the Settlement Agreement approved in the 19-194 Docket.

Q. Please discuss Staff Adjustment No. 11 to rate base.

A. Staff Adjustment No. 11 (RB-11) decreases KGS’s rate base balance by \$8,275,102 related to KGS’s Fort Riley adjustment contained in its Adjustment No. WC-2. Staff’s adjustment removes the Fort Riley balance from working capital, which is now included within Staff’s greater plant, accumulated depreciation, and depreciation expense adjustments.

⁴ See Order Granting Joint Motion on Unanimous Settlement Agreement, Docket 19-KGSG-194-CON at ¶ 19 (May 16, 2019).

1 **Q. Please discuss Staff Adjustment No. 3 to the income statement.**

2 A. Staff Adjustment No. 3 (IS-3) increases operating income by \$549,327. This net increase
3 to operating income is made up of an increase to Fort Riley revenues of \$228,129, an
4 increase in Fort Riley operations and maintenance expenses of \$8,274, and a reversal of
5 KGS's calculation of Fort Riley depreciation expense of (329,472). Staff's adjustment to
6 the Fort Riley revenues and operations and maintenance expenses are necessary to reflect
7 the updates to operating income through Staff's update period ending April 30, 2024.
8 Staff's adjustment to the Fort Riley depreciation expense reverses the amount of
9 depreciation expense that was included in the test year for Fort Riley, as Staff's Pro Forma
10 Adjusted Plant in Service total as of April 30, 2024 includes the Fort Riley plant totals, and
11 has depreciation expense applied to it in Section (a) of Exhibit DB-6.

12
13 **VII. Conclusion**

14 **Q. Please summarize your recommendations in this Docket.**

15 A. My recommendations in this Docket are as follows:

- 16 • Plant in service and accumulated depreciation balances should be updated through
17 April 30, 2024, and adjusted to include Fort Riley plant and to remove Not Used and Useful
18 plant and CNG plant.
- 19 • All CWIP projects should be excluded from rate base.
- 20 • KGS should continue to track Fort Riley's revenues and expenses separately. Staff
21 recorded Fort Riley's cost of service into its plant, accumulated depreciation, and
22 depreciation expense adjustments. Fort Riley's revenues associated with the contract

1 exceed the revenue requirement, but should continue to be tracked separately as called for
2 in the Settlement Agreement approved in the 19-194 Docket.

- 3 • Annualized depreciation expense should be updated to reflect Staff's update period ending
4 April 30, 2024, plant balances and Staff's proposed depreciation rates.

5
6 **VIII. Exhibits**
7

8 Exhibit No. Description

9 DB-1 Plant in Service Adjustment

10 DB-2 Accumulated Depreciation Adjustment

11 DB-3 Fort Riley Working Capital Adjustment

12 DB-4 Fort Riley Revenue and Misc. Expense Adjustment

13 DB-5 Fort Riley Revenue Requirement

14 DB-6 Annualized Depreciation Expense Adjustment

Kansas Gas Service
Plant in Service - Summary
Rate Base Adjustment No. 3
Test Year Ended September 30, 2023

			A	B	C
Line No.	Description	Reference	Kansas Gas Service Pro-Forma Adjusted Plant In Service September 30, 2023	Staff Adjusted Plant in Service April 30, 2024	Staff Adjustment to Plant in Service *
(B - A)					
KGS Plant In Service					
1	Intangible Plant	Exhibit DB-1(a), Line 3, Column A, B, J	\$ 6,045	\$ 6,045	-
2	Production Plant	Exhibit DB-1(a), Line 10, Column A, B, J	852,915	852,915	-
3	Storage Plant	Exhibit DB-1(a), Line 24, Column A, B, J	-	-	-
4	Transmission Plant	Exhibit DB-1(a), Line 33, Column A, B, J	314,474,058	320,972,506	6,498,448
5	Distribution Plant	Exhibit DB-1(a), Line 3, Column A, B, J	1,933,240,521	1,993,724,577	60,484,056
6	General Plant - Kansas	Exhibit DB-1(a), Line 3, Column A, B, J	176,278,185	179,718,030	3,439,845
7	Total KGS Plant In Service	Sum: Lines 1 - 6	\$ 2,424,851,724	\$ 2,495,274,074	\$ 70,422,350
Corporate Plant Allocated to KGS					
8	General Plant - Corporate	Exhibit DB-1(b), Line 40, Column C, F, G	\$ 90,173,610	\$ 86,320,035	\$ (3,853,575)
9	Total Plant In Service	Lines 7 + 8	\$ 2,515,025,334	\$ 2,581,594,109	\$ 66,568,775

*Staff adjustments to Not Used & Useful
Plant and Compressed Natural Gas Plant are
contained within the greater Plant In Service
adjustment

Kansas Gas Service
Plant in Service - Detail
Rate Base Adjustment No. 3
Test Year Ended September 30, 2023

		A	B		C	D		E	F	G	H		I	J
Line No.	FERC Account	Description	Kansas Gas Service	Kansas Gas Service	PLT 1 CWIP	Not Used and Useful Plant	Corporate Assets	CNG Plant	Fort Riley Plant	Staff Adjustments to Plant in	Staff Adjusted Plant in	Staff Adjusted Plant in	Staff Adjustment to	
			Pro-Forma Adjusted Plant In Service per September 30, 2023	Plant In Service per Books 30, 2024						Service per Books 30, 2024	Service April 30, 2024	Plant in Service (I - A)		
			(C + D + E + F)											
			(B + H)											
			(I - A)											
<u>Intangible Plant</u>														
1	302	Franchises and Consents	\$ 6,045	\$ 6,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	
3		Total Intangible Plant	\$ 6,045	\$ 6,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Natural Gas Production and Gathering Plant</u>														
4	325.4	Rights-of-Way	\$ 232,567	\$ 232,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	327	Field Compressor Station Structures	3,053	3,053	-	-	-	-	-	-	-	-	-	
6	328	Field Meas. and Reg. Sta. Structures	44,026	44,026	-	-	-	-	-	-	-	-	-	
7	332	Field Lines	45,302	45,302	-	-	-	-	-	-	-	-	-	
8	333	Field Compressor Station Equipment	12,877	12,877	-	-	-	-	-	-	-	-	-	
9	334	Field Meas. and Reg. Sta. Equipment	515,090	515,090	-	-	-	-	-	-	-	-	-	
10		Total Production and Gathering Plant	\$ 852,915	\$ 852,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Underground Storage Plant</u>														
11	350.1	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	351.1	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	
13	351.2	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	
14	351.3	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	
15	352	Wells	-	-	-	-	-	-	-	-	-	-	-	
16	352.1	Storage Lease and Rights	-	-	-	-	-	-	-	-	-	-	-	
17	352.2	Reservoirs	-	-	-	-	-	-	-	-	-	-	-	
18	352.3	Non-Recoverable Natural Gas	-	-	-	-	-	-	-	-	-	-	-	
19	353	Storage Lines	-	-	-	-	-	-	-	-	-	-	-	
20	354	Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-	-	
21	355	Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-	-	
22	356	Purification Equipment	-	-	-	-	-	-	-	-	-	-	-	
23	357	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	
24		Total Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Transmission Plant</u>														
25	365.1	Land and Land Rights	\$ 899,920	\$ 899,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	365.2	Rights-of-way	12,213,306	13,187,087	-	-	-	-	-	-	-	-	-	
27	366.1	Structures and Imp. - Compressor Stations	5,147,615	7,617,939	-	(2,479,506)	-	-	-	-	(2,479,506)	5,138,433	(9,182)	
28	366.2	Structures and imp. - Meas. & Reg. Stations	2,350,612	2,493,919	-	-	-	-	-	-	-	2,493,919	143,307	
29	367	Mains	250,912,558	254,722,357	-	(22,524)	-	-	-	-	(22,524)	254,699,833	3,787,275	
30	368	Compressor Station Equipment	15,340,424	17,415,970	-	(797,388)	-	-	-	-	(797,388)	16,618,582	1,278,158	
31	369	Measuring and Regulating Station Equip.	27,581,240	28,311,162	-	(376,430)	-	-	-	-	(376,430)	27,934,732	353,492	
32	371	Other Equipment	28,383	-	-	-	-	-	-	-	-	-	(28,383)	
33		Total Transmission Plant	\$ 314,474,058	\$ 324,648,354	\$ -	\$ (3,675,848)	\$ -	\$ -	\$ -	\$ -	\$ (3,675,848)	\$ 320,972,506	\$ 6,498,448	
<u>Distribution Plant</u>														
34	374.1	Land and Land Rights	\$ 559,591	\$ 556,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,868	\$ (2,723)	
35	374.2	Rights-of-way	2,852,777	2,879,921	-	-	-	-	-	-	-	2,879,921	27,144	
36	375.1	Structures and Improvements	959,697	978,111	-	-	-	-	-	-	-	978,111	18,414	
37	376	Mains	470,627,460	480,907,026	-	-	-	-	5,258,862	5,258,862	486,165,888	15,538,428		
38	376.5	Mains - Metallic	351,891,285	362,286,163	-	-	-	-	1,121,696	1,121,696	363,407,859	11,516,574		
39	376.9	Mains - Cathodic Protection	28,344,948	28,404,544	-	-	-	-	9,056	9,056	28,413,600	68,652		
40	378	Meas. and Reg. Sta. Equip. - General	30,826,552	31,086,186	-	-	-	-	268,679	268,679	31,354,865	528,313		
41	379	Meas. and Reg. Sta. Equip. - City Gate	11,917,425	12,474,934	-	-	-	-	-	-	12,474,934	557,509		
42	380	Services - Plastic	673,574,659	692,152,426	-	-	-	-	1,934,065	1,934,065	694,086,491	20,511,832		
43	380.5	Services - Metallic	3,362,630	2,397,473	-	-	-	-	42,768	42,768	2,440,241	(922,389)		
44	381	Meters	170,634,636	172,381,133	-	-	-	-	15,808	15,808	172,396,940	1,762,304		
45	381.5	Meters - AMR	52,496,670	65,799,999	-	-	-	-	-	-	65,799,999	13,303,329		
46	382	Meter Installations	107,567,938	105,749,617	-	-	-	-	19,665	19,665	105,769,282	(1,798,656)		
47	383	House Regulators	27,400,128	26,746,682	-	-	-	-	28,773	28,773	26,775,455	(624,673)		
48	386	Other Property on Customer Premises	224,125	224,125	-	-	-	-	-	-	224,125	-	-	
49	387	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	
50		Total Distribution Plant	\$ 1,933,240,521	\$ 1,985,025,206	\$ -	\$ -	\$ -	\$ -	8,699,372	8,699,372	\$ 1,993,724,577	\$ 60,484,057		
<u>Direct General Plant</u>														

Kansas Gas Service
Plant in Service - Detail
Rate Base Adjustment No. 3
Test Year Ended September 30, 2023

Line No.	FERC Account	Description	A	B	C	D	E	F	G	H	I	J
			Kansas Gas Service Pro-Forma Adjusted Plant In Service September 30, 2023	Kansas Gas Service Plant In Service per Books 30, 2024 April	PLT 1 CWIP	Not Used and Useful Plant	Corporate Assets	CNG Plant	Fort Riley Plant	Staff Adjustments to Plant in Service per Books 30, 2024 April	Staff Adjusted Plant in Service 2024 April 30,	Staff Adjustment to Plant in Service
										(C + D + E + F)	(B + H)	(I - A)
51	389.1	Land and Land Rights	\$ 4,693,542	\$ 4,251,381	\$ -	\$ -	\$ -	\$ -	-	\$ -	4,251,381	\$ (442,161)
52	390.1	Structures and Improvements - Owned	54,397,100	53,292,654	-	-	-	-	106,131	106,131	53,398,785	(998,315)
53	390.2	Structures and Improvements - Leasehold	3,183,183	3,126,872	-	-	-	-	-	-	3,126,872	(56,311)
54	391.1	Office Furniture and Equipment - Computers	6,186,032	6,081,761	-	-	-	-	-	-	6,081,761	(104,271)
55	391.9	Computers and Other Electronic Equipment	5,279,304	5,552,106	-	-	-	-	-	-	5,552,106	272,802
56	392	Transportation Equipment	55,445,676	60,940,049	-	-	-	-	-	-	60,940,049	5,494,373
57	393	Stores Equipment	152,032	192,209	-	-	-	-	-	-	192,209	40,177
58	394	Tool, Shop and Garage Equipment	22,474,941	22,487,985	-	-	-	(544,688)	-	(544,688)	21,943,297	(531,644)
59	395	Laboratory Equipment	250,914	182,463	-	-	-	-	-	-	182,463	(68,451)
60	396	Power Operated Equipment	18,182,394	17,718,862	-	-	-	-	-	-	17,718,862	(463,532)
61	397	Communication Equipment	5,690,022	5,989,462	-	-	-	-	-	-	5,989,462	299,440
62	398	Miscellaneous Equipment	343,045	340,784	-	-	-	-	-	-	340,784	(2,261)
63		Total General Plant	\$ 176,278,185	\$ 180,156,588	\$ -	\$ -	\$ -	\$ (544,688)	\$ 106,131	\$ (438,558)	\$ 179,718,030	\$ 3,439,845
64		Corporate Allocated Plant	\$ 90,173,610	\$ -	\$ -	\$ -	\$ 86,320,035	\$ -	\$ -	\$ 86,320,035	\$ 86,320,035	\$ (3,853,575)
65		Total Kansas Direct Gross Plant	\$ 2,515,025,334	\$ 2,490,689,108	\$ -	\$ (3,675,848)	\$ 86,320,035	\$ (544,688)	\$ 8,805,502	\$ 90,905,001	\$ 2,581,594,109	\$ 66,568,775

Sources: KGS's Application, Section 4
KGS's responses to Staff Data Request Nos. 169, 171

Kansas Gas Service
Plant in Service - Corporate
Rate Base Adjustment No. 3
Test Year Ended September 30, 2023

			A ₁	A ₂	A ₃	A	B	C	D ₁	D ₂	D	E	F	G	
			101	106	107				101						
Line No.	FERC Account	Description	Corporate Plant In Service September 30, 2023	Corporate CCNC Plant September 30, 2023	Corporate Plant September 30, 2023	CWIP September 30, 2023	Corporate Plant In Service September 30, 2023	Allocation Rate September 30, 2023	Total Corporate Plant In Service Allocated to KGS September 30, 2023	Corporate Plant In Service Allocated to KGS April 30, 2024	Corporate CCNC Plant April 30, 2024	Corporate Plant In Service April 30, 2024	Staff Adjusted Allocation Rate April 30, 2024 *	Total Corporate Plant In Service Allocated to KGS April 30, 2024	Staff Adjustment to Corporate Plant In Service (F - C)
							(A ₁ + A ₂ + A ₃)		(A x B)			(D ₁ + D ₂)		(D x E)	
Corporate Plant - Distrigas Allocation															
1	389	Land & Land Rights	\$ 43,763	\$ -	\$ -	\$ -	43,763	30.3900%	\$ 13,300	\$ 43,763	\$ -	\$ 43,763	29.8200%	\$ 13,050	\$ (249)
2	390.1	Structures and Improvements	4,917,264	38,210	13,322		4,968,795	30.3900%	1,510,017	4,929,423	664,166	5,593,589	29.8200%	1,668,008	157,991
3	390.2	Leasehold Improvements	6,097,002	1,314,402	68,826		7,480,229	30.3900%	2,273,242	6,250,856	1,466,281	7,717,137	29.8200%	2,301,250	28,008
4	390.2	Lease Incentive	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
5	391.1	Office Furniture & Equipment	4,884,223	-	11,420		4,895,642	30.3900%	1,487,786	5,007,433	-	5,007,433	29.8200%	1,493,217	5,431
6	391.19	Airplane Hanger Furniture	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
7	391.2	Data Processing Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
8	391.3	Office Machines and Equipment	316,640	900,915	-		1,217,555	30.3900%	370,015	316,640	901,551	1,218,191	29.8200%	363,265	(6,750)
9	391.4	Audio Visual Equipment	974,797	-	-		974,797	30.3900%	296,241	197,528	-	197,528	29.8200%	58,903	(237,338)
10	391.5	Artwork	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
11	391.6	Purchased Software	120,847,370	15,457,101	22,883,408		159,187,879	30.3900%	48,377,197	131,582,844	22,702,450	154,285,295	29.8200%	46,007,875	(2,369,322)
12	391.6	Purchased Software (RiskWorks Software)	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
13	391.6	Purchased Software (Foundation Software)	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
14	391.6	Journey-Distrigas All	69,580,940	-	-		69,580,940	30.3900%	21,145,648	69,580,940	-	69,580,940	29.8200%	20,749,036	(396,611)
15	391.8	Micro Computer Equipment	22,328,594	-	-		22,328,594	30.3900%	6,785,660	18,893,569	-	18,893,569	29.8200%	5,634,062	(1,151,598)
16	391.81	Micro Computer Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
17	391.9	Computers & Electronic Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
18	391.99	Cloud Computing	1,866,310	-	460,415		2,326,725	30.3900%	707,092	2,390,610	-	2,390,610	29.8200%	712,879.9	5,788
19	392.2	Pickups and Vans	-	-	-	-	-	30.3900%	-	-	278,528	278,528	29.8200%	83,057	83,057
20	392.3	Trucks 3/4 to 3 Ton	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
21	392.5	Trailers	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
22	392.6	Aircraft	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
23	394	Tools, Shop & Garage	480,988	108,323	-		589,311	30.3900%	179,091	480,988	108,323	589,311	29.8200%	175,732	(3,359)
24	394.1	Tools	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
25	394.2	Shop Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
26	396	Power Operated Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
27	397	Communication Equipment	102,489	-	-		102,489	30.3900%	31,146	102,489	-	102,489	29.8200%	30,562	(584)
28	397.2	Telephone Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
29	398	Miscellaneous Equipment	-	-	-	-	-	30.3900%	-	-	-	-	29.8200%	-	-
30		Total Corporate Plant - Distrigas Allocation	\$ 232,440,379	\$ 17,818,950	\$ 23,437,391	\$ -	\$ 273,696,720		\$ 83,176,433	\$ 239,777,084	\$ 26,121,298	\$ 265,898,382		\$ 79,290,898	\$ (3,885,536)
Corporate Plant - Causal Allocation															
31	391.6	Purchased Software (Banner Software)	\$ 9,249,530	\$ -	\$ -	\$ -	9,249,530	28.7200%	\$ 2,656,465	\$ 11,105,227	\$ 136,022	\$ 11,241,249	28.7200%	\$ 3,228,487	\$ 572,022
32	391.6	Purchased Software (PowerPlant Software)	2,226,070	-	-		2,226,070	30.9400%	688,746	2,448,925	-	2,448,925	30.9400%	757,697	68,952
33	391.6	Maximo-Leak Detect System	4,670,073	-	-		4,670,073	30.0000%	1,401,022	2,225,097	414,934	2,640,031	30.0000%	792,009	(609,013)
34	391.6	Concur Project	23,998	-	-		23,998	31.5996%	7,583	23,998	-	23,998	31.5996%	7,583	-
35	391.6	Customer Relations Software	1,406,012	-	-		1,406,012	28.7200%	403,807	1,406,012	-	1,406,012	28.7200%	403,807	-
36	391.6	Journey-Employee Count	1,848,836	-	-		1,848,836	31.5996%	584,225	1,848,836	-	1,848,836	31.5996%	584,225	-
37	391.6	Payroll - Time Management	2,950,700	-	-		2,950,700	31.5996%	932,409	2,950,700	-	2,950,700	31.5996%	932,409	-
38	391.6	Accounts Payable Software	1,190,839	-	-		1,190,839	27.1170%	322,920	1,190,839	-	1,190,839	27.1170%	322,920	-
39		Total Corporate Plant - Causal Allocation	\$ 23,566,057	\$ -	\$ -	\$ -	\$ 23,566,057		\$ 6,997,177	\$ 23,199,634	\$ 550,956	\$ 23,750,591		\$ 7,029,138	\$ 31,961
40		Total Corporate Plant	\$ 256,006,436	\$ 17,818,950	\$ 23,437,391	\$ -	\$ 297,262,778		\$ 90,173,610	\$ 262,976,718	\$ 26,672,255	\$ 289,648,973		\$ 86,320,035	\$ (3,853,575)

* 29.8200% is Staff's adjusted Distrigas allocation factor. The others are KGS's allocation factors as of April 30, 2024

Sources: KGS's Application, Section 4
KGS's Response to Staff Data Request No. 169
KGS's IS 24.1 Workpaper
KGS's PLT-3 Workpaper

Kansas Gas Service
Rate Base Adjustment No. 4
Accumulated Provision for Depreciation - Summary
For the Test Year Ended September 30, 2023

Line No.	Description	Reference	A	B	C
			Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation September 30, 2023	Staff Adjusted Accumulated Depreciation April 30, 2024	Staff Adjustment to Accumulated Depreciation (B - A)
	KGS Accumulated Depreciation				
1	Intangible Plant	Exhibit DB-2(a), Line 3, Column A, B, H	\$ (172)	\$ (172)	\$ -
2	Production Plant	Exhibit DB-2(a), Line 10, Column A, B, H	710,413	716,526	6,113
3	Storage Plant	Exhibit DB-2(a), Line 24, Column A, B, H	-	-	-
4	Transmission Plant	Exhibit DB-2(a), Line 33, Column A, B, H	116,973,166	128,387,459	11,414,293
5	Distribution Plant	Exhibit DB-2(a), Line 50, Column A, B, H	607,665,331	628,534,809	20,869,478
6	General Plant	Exhibit DB-2(a), Line 63, Column A, B, H	59,341,196	60,432,419	1,091,222
7	Total KGS Accumulated Depreciation	Sum: Lines 1 - 6	\$ 784,689,934	\$ 818,071,041	\$ 33,381,107
	Corporate Accumulated Depreciation Allocated to KGS				
8	General Plant - Corporate	Exhibit DB-2(b), Line 40, Column C, F, G	\$ 39,946,820	\$ 40,218,812	\$ 271,992
9	Total Accumulated Depreciation	Lines 7 + 8	\$ 824,636,754	\$ 858,289,853	\$ 33,653,099

Kansas Gas Service
Rate Base Adjustment No. 4
Accumulated Provision for Depreciation - KGS
For the Test Year Ended September 30, 2023

		A	B	C	D	E	F	G	H	I		
Line No.	FERC Account	Description	Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation September 30, 2023	Kansas Gas Service Accumulated Depreciation Balance per Books April 30, 2024	Accumulated Depreciation on Not Used & Useful Plant April 30, 2024	Accumulated Depreciation on Corporate Plant April 30, 2024	Accumulated Depreciation on CNG Plant April 30, 2024	Accumulated Depreciation on Fort Riley April 30, 2024	Staff Adjustment to Accumulated Depreciation per Books April 30, 2024 (C + D + E + F)	Staff Adjusted Accumulated Depreciation April 30, 2024 (B + G)	Staff Adjustment to Accumulated Depreciation (H - A)	
<u>Intangible Plant</u>												
1	302	Franchises and Consents	\$ -	(172) \$	-	\$ -	-	\$ -	-	\$ -	(172) \$	-
2	303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-
3		Total Intangible Plant	\$ -	(172) \$	-	\$ -	-	\$ -	-	\$ -	(172) \$	-
<u>Natural Gas Production and Gathering Plant</u>												
4	325.4	Rights-of-Way	\$ 127,276	\$ 128,972	\$ -	\$ -	-	\$ -	-	\$ -	128,972	1,696
5	327	Field Compressor Station Structures	3,053	3,053	-	-	-	-	-	-	3,053	-
6	328	Field Meas. and Reg. Sta. Structures	55,464	55,464	-	-	-	-	-	-	55,464	-
7	332	Field Lines	45,302	45,302	-	-	-	-	-	-	45,302	-
8	333	Field Compressor Station Equipment	12,877	12,877	-	-	-	-	-	-	12,877	0
9	334	Field Meas. and Reg. Sta. Equipment	466,442	470,859	-	-	-	-	-	-	470,859	4,417
10		Total Production and Gathering Plant	\$ 710,413	\$ 716,526	\$ -	\$ -	-	\$ -	-	\$ -	716,526 \$	6,113
<u>Underground Storage Plant</u>												
11	350.1	Land & Land Rights	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -
12	351.1	Structures and Improvements	-	-	-	-	-	-	-	-	-	-
13	351.2	Structures and Improvements	-	-	-	-	-	-	-	-	-	-
14	351.3	Structures and Improvements	-	-	-	-	-	-	-	-	-	-
15	352	Wells	-	-	-	-	-	-	-	-	-	-
16	352.1	Storage Lease and Rights	-	-	-	-	-	-	-	-	-	-
17	352.2	Reservoirs	-	-	-	-	-	-	-	-	-	-
18	352.3	Non-Recoverable Natural Gas	-	-	-	-	-	-	-	-	-	-
19	353	Storage Lines	-	-	-	-	-	-	-	-	-	-
20	354	Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
21	355	Measuring and Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
22	356	Purification Equipment	-	-	-	-	-	-	-	-	-	-
23	357	Other Equipment	-	-	-	-	-	-	-	-	-	-
24		Total Storage Plant	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -
<u>Transmission Plant</u>												
25	365.1	Land and Land Rights	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -
26	365.2	Rights-of-way	4,599,967	4,700,038	-	-	-	-	-	-	4,700,038	100,071
27	366.1	Structures and Imp. - Compressor Stations	4,472,303	7,183,868	2,605,569	-	-	-	2,605,569	9,789,437	5,317,134	
28	366.2	Structures and imp. - Meas. & Reg. Stations	1,258,962	1,284,362	-	-	-	-	-	1,284,362	25,400	
29	367	Mains	84,661,772	87,821,665	5,059	-	-	-	5,059	87,826,723	3,164,951	
30	368	Compressor Station Equipment	12,969,051	14,123,706	856,474	-	-	-	856,474	14,980,180	2,011,129	
31	369	Measuring and Regulating Station Equip.	9,011,111	9,614,171	192,547	-	-	-	192,547	9,806,718	795,607	
32	371	Other Equipment	-	-	-	-	-	-	-	-	-	-
33		Total Transmission Plant	\$ 116,973,166	\$ 124,727,809	\$ 3,659,650	\$ -	\$ -	-	\$ 3,659,650	\$ 128,387,459	\$ 11,414,293	
<u>Distribution Plant</u>												
34	374.1	Land and Land Rights	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
35	374.2	Rights-of-way	749,651	775,975	-	-	-	-	-	\$ 775,975	26,324	
36	375.1	Structures and Improvements	639,108	661,257	-	-	-	-	-	661,257	22,149	
37	376	Mains	168,391,095	176,619,333	-	-	-	406,267	406,267	177,025,600	8,634,505	
38	376.5	Mains - Metallic	102,182,290	105,223,607	-	-	-	(11,691)	(11,691)	105,211,916	3,029,626	
39	376.9	Mains - Cathodic Protection	879,746	956,275	-	-	-	-	-	956,275	76,529	
40	378	Meas. and Reg. Sta. Equip. - General	13,968,889	14,371,571	-	-	-	12,337	12,337	14,383,908	415,019	
41	379	Meas. and Reg. Sta. Equip. - City Gate	4,756,800	4,964,931	-	-	-	-	-	4,964,931	208,131	
42	380	Services	212,060,614	222,939,184	-	-	-	151,318	151,318	223,090,502	11,029,888	
43	380.5	Services - Metallic	(17,789,998)	(23,800,387)	-	-	-	18,614	18,614	(23,781,773)	(5,991,775)	
44	381	Meters	44,467,803	44,473,065	-	-	-	2,621	2,621	44,475,686	7,883	
45	381.5	Meters - AMR	21,030,480	23,318,526	-	-	-	-	-	23,318,526	2,288,046	
46	382	Meter Installations	45,926,735	46,741,842	-	-	-	2,134	2,134	46,743,976	817,241	
47	383	House Regulators	10,184,046	10,488,459	-	-	-	999	999	10,489,458	305,412	
48	386	Other Property on Customer Premises	220,711	221,250	-	-	-	-	-	221,250	539	
49	387	Other Equipment	(2,638)	(2,679)	-	-	-	-	-	(2,679)	(41)	
50		Total Distribution Plant	\$ 607,665,331	\$ 627,952,210	\$ -	\$ -	-	\$ 582,599	\$ 582,599	\$ 628,534,809	\$ 20,869,478	
<u>Direct General Plant</u>												
51	389.1	Land	\$ (34,893)	(4,149) \$	-	\$ -	-	\$ -	-	\$ (4,149)	\$ 30,744	
52	390.1	Structures and improvements - owned	15,682,917	14,595,455	-	-	-	1,955	1,955	14,597,410	(1,085,507)	
53	390.2	Structures and improvements - leasehold	2,907,241	2,871,731	-	-	-	-	-	2,871,731	(35,510)	
54	391.1	Office furniture and equipment	2,364,812	2,478,680	-	-	-	-	-	2,478,680	113,868	
55	391.9	Computers and other electronic equipment	3,477,853	3,552,570	-	-	-	-	-	3,552,570	74,717	

Kansas Gas Service
Rate Base Adjustment No. 4
Accumulated Provision for Depreciation - KGS
For the Test Year Ended September 30, 2023

			A	B	C	D	E	F	G	H	I
Line No.	FERC Account	Description	Kansas Gas Service Pro-Forma Adjusted Accumulated Depreciation September 30, 2023	Kansas Gas Service Accumulated Depreciation Balance per Books April 30, 2024	Accumulated Depreciation on Not Used & Useful Plant April 30, 2024	Accumulated Depreciation on Corporate Plant April 30, 2024	Accumulated Depreciation on CNG Plant April 30, 2024	Accumulated Depreciation on Fort Riley April 30, 2024	Staff Adjustment to Accumulated Depreciation per Books April 30, 2024	Staff Adjusted Accumulated Depreciation April 30, 2024	Staff Adjustment to Accumulated Depreciation
									(C + D + E + F)	(B + G)	(H - A)
56	392	Transportation equipment	20,571,419	21,271,149	-	-	-	-	-	21,271,149	699,730
57	393	Stores equipment	(63,511)	(63,681)	-	-	-	-	-	(63,681)	(170)
58	394	Tools Shop and Garage Equipment	4,287,759	5,157,054	-	-	-	-	-	5,157,054	869,295
59	395	Laboratory equipment	(129,977)	(189,239)	-	-	281,330	-	\$ 281,330	92,090	222,067
60	396	Power operated equipment	10,052,871	10,145,777	-	-	-	-	-	10,145,777	92,906
61	397	Communication equipment	3,598	104,998	-	-	-	-	-	104,998	101,400
62	398	Miscellaneous equipment	221,108	228,791	-	-	-	-	-	228,791	7,683
63		Total General Plant	<u>\$ 59,341,196</u>	<u>\$ 60,149,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,330</u>	<u>\$ 1,955</u>	<u>\$ 283,285</u>	<u>\$ 60,432,419</u>	<u>\$ 1,091,222</u>
64		Corporate Allocated Plant	\$ 39,946,820	\$ -	\$ -	\$ 40,218,812	\$ -	\$ -	\$ 40,218,812	\$ 40,218,812	\$ 271,992
65		Total Kansas Direct Gross Plant	<u><u>\$ 824,636,754</u></u>	<u><u>\$ 813,545,507</u></u>	<u><u>\$ 3,659,650</u></u>	<u><u>\$ 40,218,812</u></u>	<u><u>\$ 281,330</u></u>	<u><u>\$ 584,554</u></u>	<u><u>\$ 44,744,346</u></u>	<u><u>\$ 858,289,853</u></u>	<u><u>\$ 33,653,099</u></u>

Sources: KGS's Application, Section 5
KGS's responses to Staff Data Request Nos. 169, 227

Kansas Gas Service
Rate Base Adjustment No. 4
Accumulated Provision for Depreciation - Corporate
For the Test Year Ended September 30, 2023

			A	B	C		D		E	F	G
Line No.	FERC Account	Description	Pro-Forma Adjusted Corporate Accumulated Depreciation September 30, 2023	Allocation Rate September 30, 2023	Total Corporate Accumulated Depreciation Allocated to KGS September 30, 2023		Corporate Accumulated Depreciation April 30, 2024		Staff Allocation Rate *	Total Corporate Accumulated Depreciation Allocated to KGS April 30, 2024	Staff Adjustment to Accumulated Depreciation
			(A x B)						(D x E)	(F - C)	
Corporate Plant - Distrigas Allocation											
1	389	Land & Land Rights	\$0	30.3900%	\$	-	\$	-	29.8200%	\$	-
2	390.1	Structures and Improvements	(297,141)	30.3900%		(90,301)		(359,744)	29.8200%		(16,975)
3	390.2	Leasehold Improvements	(3,809,022)	30.3900%		(1,157,562)		(4,206,947)	29.8200%		(96,949)
4	390.2	Lease Incentive	0	30.3900%		-		-	29.8200%		-
5	391.1	Office Furniture & Equipment	(1,948,294)	30.3900%		(592,086)		(2,141,171)	29.8200%		(46,411)
6	391.19	Airplane Hanger Furniture	0	30.3900%		-		-	29.8200%		-
7	391.2	Data Processing Equipment	0	30.3900%		-		-	29.8200%		-
8	391.3	Office Machines and Equipment	(128,709)	30.3900%		(39,115)		(164,236)	29.8200%		(9,860)
9	391.4	Audio Visual Equipment	(564,514)	30.3900%		(171,556)		286,624	29.8200%		257,027
10	391.5	Artwork	0	30.3900%		-		-	29.8200%		-
11	391.6	Purchased Software	(59,512,541)	30.3900%		(18,085,861)		(65,780,805)	29.8200%		(1,529,975)
12	391.6	Purchased Software (RiskWorks Software)	0	30.3900%		-		-	29.8200%		-
13	391.6	Purchased Software (Foundation Software)	0	30.3900%		-		27,736	29.8200%		8,271
14	391.6	Journey-Distrigas All	(47,675,907)	30.3900%		(14,488,708)		(50,797,192)	29.8200%		(659,015)
15	391.8	Micro Computer Equipment	(8,750,519)	30.3900%		(2,659,283)		(4,002,209)	29.8200%		1,465,824
16	391.81	Micro Computer Equipment	0	30.3900%		-		-	29.8200%		-
17	391.9	Computers & Electronic Equipment	0	30.3900%		-		-	29.8200%		-
18	391.99	Cloud Computing	(200,243)	30.3900%		(60,854)		(298,925)	29.8200%		(28,286)
19	392.2	Pickups and Vans	0	30.3900%		-		(5,520)	29.8200%		(1,646)
20	392.6	Aircraft	0	30.3900%		-		-	29.8200%		-
21	394	Tools, Shop & Garage	(42,188)	30.3900%		(12,821)		-	29.8200%		12,821
22	394.1	Tools	0	30.3900%		-		-	29.8200%		-
23	394.2	Shop Equipment	0	30.3900%		-		(68,247)	29.8200%		(20,351)
24	396	Power Operated Equipment	0	30.3900%		-		-	29.8200%		-
25	397	Communication Equipment	(26,491)	30.3900%		(8,051)		-	29.8200%		8,051
26	397.2	Telephone Equipment	0	30.3900%		-		-	29.8200%		-
27	398	Miscellaneous Equipment	0	30.3900%		-		(31,243)	29.8200%		(9,317)
28		Total Corporate Plant - Distrigas Allocation	\$ (122,955,568)		\$	(37,366,198)	\$	(127,541,879)		\$	(38,032,988)
Corporate Plant - Causal Allocation											
29	390.1	391.6 - Purchased Software (Banner Software)	\$ (2,250,382)	28.7200%	\$	(646,310)	\$	(2,720,113)	28.7200%	\$	(781,216)
30	391.1	391.6 - Purchased Software (PowerPlant Software)	(897,153)	30.9400%		(277,579)		(1,005,962)	30.9400%		(33,666)
31	391.6	391.6 - Maximo-Leak Detect System	(3,050,282)	30.0000%		(915,085)		(833,229)	30.0000%		665,116
32	391.6	391.6 - Concur Project	(8,187)	31.5996%		(2,587)		(11,401)	31.5996%		(1,016)
33	391.6	391.6 - Customer Relations Software	(31,523)	28.7200%		(9,054)		(94,595)	28.7200%		(18,114)

Kansas Gas Service
Rate Base Adjustment No. 4
Accumulated Provision for Depreciation - Corporate
For the Test Year Ended September 30, 2023

Line No.	FERC Account	Description	A	B	C	D	E	F	G
			Pro-Forma Adjusted Corporate Accumulated Depreciation September 30, 2023	Allocation Rate September 30, 2023	Total Corporate Accumulated Depreciation Allocated to KGS September 30, 2023	Corporate Accumulated Depreciation April 30, 2024	Staff Allocation Rate *	Total Corporate Accumulated Depreciation Allocated to KGS April 30, 2024	Staff Adjustment to Accumulated Depreciation
					(A x B)			(D x E)	(F - C)
34	391.6	391.6 - Journey-Employee Count	(1,402,324)	31.5996%	(443,129)	(1,485,260)	31.5996%	(469,336)	(26,207)
35	391.6	391.6 - Payroll - Time Management	(572,306)	31.5996%	(180,846)	(704,972)	31.5996%	(222,768)	(41,922)
36	391.6	391.6 - Accounts Payable Software	(391,021)	27.1170%	(106,033)	(444,440)	27.1170%	(120,519)	(14,486)
37		Total Corporate Plant - Causal Allocation	\$ (8,603,179)		\$ (2,580,623)	\$ (7,299,972)		\$ (2,185,824)	394,799
38		Total Corporate Plant	<u><u>\$ (131,558,747)</u></u>		<u><u>\$ (39,946,821)</u></u>	<u><u>\$ (134,841,851)</u></u>		<u><u>\$ (40,218,812)</u></u>	<u><u>\$ (271,991)</u></u>

* 29.8200% is Staff's adjusted Distrigas allocation factor. The others are KGS's allocation factors as of April 30, 2024.

Sources: KGS's Application, Section 5

KGS's response to Staff Data Request No. 169, 227

Kansas Gas Service
Rate Base Adjustment No. 11
Fort Riley Working Capital
For the Test Year Ended September 30, 2023

Line No.	Description	Amount	
1	Fort Riley Net Plant In Service	\$	8,275,102
2	Fort Riley Expenses included in Working Capital		0
3			
4	Staff Adjustment to remove Fort Riley from Working Capital	\$	(8,275,102)

Kansas Gas Service
Income Statement Adjustment No. 3
Fort Riley Revenue and Misc Expenses
For the Test Year Ended September 30, 2023

Revenue Description	Revenue Amount	
Fort Riley Revenue 12ME April 24	\$	1,992,685
Fort Riley Revenue Calendar YR 23		1,756,992
KGS Adjustment to Revenue		7,564
Staff Adjustment to increase Revenue for Update through 4/30/24	\$	228,129
Net increase to Operating Income	\$	228,129
Operations and Maintenance Expense	Operations and Maintenance Expense Amount	
Fort Riley O & M Expense 12ME April 24	\$	368,042
Fort Riley O & M Expense 12ME September 23		359,768
Staff Adjustment to increase O&M Expense for Update through 4/30/24		8,274
Net decrease to the Operating Income		(8,274)
Depreciation Expense Description	Amount	
Fort Riley Depreciation Expense	\$	329,472
Included Fort Riley Depreciation Expense (moved to DB-6(a))		-
Staff Adjustment to reverse Fort Riley Depreciation Expense*	\$	(329,472)
Net Increase to Operating Income	\$	329,472
Net increase to Operating Income for IS-3	\$	549,327

* Staff Reversal of Depreciation Expense results from Staff's incorporation of the Ft. Riley Plant Additions in RB-3 and Staff's incorporation of Ft. Riley Plant as of 4/30/24 in its calculation of depreciation expense contained in IS-2

Kansas Gas Service
Fort Riley Revenue Requirement

Line No.	Description	A	B	C	D	E
		Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	12ME September 2023	12ME April 2024
1	Total Fort Riley Revenue Requirement	\$ 967,822	\$ 1,700,806	\$ 1,693,935	\$ 1,753,642	\$ 1,837,129
2	Actual Revenue	\$ 985,867	\$ 1,756,992	\$ 1,756,992	\$ 1,764,556	\$ 1,992,685
3	Revenue in Excess of Requirement	<u>\$ 18,045</u>	<u>\$ 56,186</u>	<u>\$ 63,057</u>	<u>\$ 10,914</u>	<u>\$ 155,556</u>

Sources: Lorna Eaton Testimony, LME-1
KGS's response to Staff Data Request No. 129, 172

Kansas Gas Service
Depreciation Expense - Summary
Income Statement Adjustment No. 2
Test Year Ended September 30, 2023

Line No.	Description	Reference	A	B	C
			Kansas Gas Service Pro-Forma Adjusted Depreciation Expense September 30, 2023	Staff Adjusted Depreciation Expense April 30, 2024	Staff Adjustment to Depreciation Expense
	KGS Depreciation Expense				
1	Intangible Plant	Exhibit DB-5(a), Line 3, Column C, J, L	\$ -	\$ -	\$ -
2	Production Plant	Exhibit DB-5(a), Line 10, Column C, J, L	11,060	11,060	-
3	Storage Plant	Exhibit DB-5(a), Line 24, Column C, J, L	-	-	-
4	Transmission Plant	Exhibit DB-5(a), Line 33, Column C, J, L	8,280,418	7,157,480	(1,122,937)
5	Distribution Plant	Exhibit DB-5(a), Line 50, Column C, J, L	76,203,396	65,978,773	(10,224,623)
6	General Plant	Exhibit DB-5(a), Line 63, Column C, J, L	6,589,363	6,787,555	198,192
7	Plant Sub-total	Sum: Lines 1 - 6	91,084,235	79,934,867	(11,149,368)
8	Less: Total Capitalized Assets - General Plant	Exhibit DB-5(a), Line 67, Column C, J, L	(2,795,039)	(2,992,500)	(197,461)
9	Total Kansas Gas Service Depreciation Expense	Line 7 - Line 8	88,289,196	76,942,367	(11,346,829)
10	Corporate Depreciation Expense Allocated to KGS	Exhibit DB-5(b), Line 67, Column C, F, G	7,908,160	7,409,054	(499,106)
11	Total Depreciation Expense	Line 9 + 10	\$ 96,197,356	\$ 84,351,421	\$ (11,845,935)

		(1)				(2)				(3)							
		A	B	C	D	E	F	G	H	I	J	K	L				
Line No.	FERC Account	Description	KGS Pro Forma Adjusted Plant in Service September 30, 2023	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Staff's Pro Forma Adjusted Depreciable Plant April 30, 2024	KGS Proposed Depreciation Rate	Staff's Adjusted Plant Depreciation Expense (D x E)	(F - C)	Staff's Pro Forma Adjusted Depreciable Plant April 30, 2024 (D)	Staff's Proposed Depreciation Rate	Staff's Pro Forma Depreciation Expense (H x I)	(J - F)	Staff's Adjustment to Depreciation Expense (G + K)			
Intangible Plant																	
1	302	Franchise and Consents	\$ 6,045	0.00%	\$ -	\$ 6,045	0.00%	\$ -	\$ -	\$ 6,045	0.00%	\$ -	\$ -	\$ -			
2	303	Miscellaneous Intangible Plant	-	3.03%	-	-	3.03%	-	-	-	3.03%	-	-	-			
3		Total Intangible Plant	\$ 6,045		\$ -	\$ 6,045		\$ -	\$ -	\$ 6,045		\$ -	\$ -	\$ -			
Production and Gathering Plant																	
4	325.4	Rights of Way	\$ 232,567	1.25%	\$ 2,907	\$ 232,567	1.25%	\$ 2,907	\$ -	\$ 232,567	1.25%	\$ 2,907	\$ -	\$ -			
5	327	Field Compressor Station Structures	3,053	2.89%	88	3,053	2.89%	88	-	3,053	2.89%	88	-	-			
6	328	Field Measuring and Regulating Station	44,026	0.00%	-	44,026	0.00%	-	-	44,026	0.00%	-	-	-			
7	332	Field Lines	45,302	0.80%	362	45,302	0.80%	362	-	45,302	0.80%	362	-	-			
8	333	Field Compressor Station Equipment	12,877	1.01%	130	12,877	1.01%	130	-	12,877	1.01%	130	-	-			
9	334	Field Measuring and Regulating Station Equipment	515,090	1.47%	7,572	515,090	1.47%	7,572	-	515,090	1.47%	7,572	-	-			
10		Total Production and Gathering Plant	\$ 852,915		\$ 11,060	\$ 852,915		\$ 11,060	\$ -	\$ 852,915		\$ 11,060	\$ -	\$ -			
Underground Storage Plant																	
11	350.1	Land & Land Rights	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -			
12	351.1	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
13	351.2	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
14	351.3	Structures and Improvements	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
15	352	Wells	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
16	352.1	Storage Lease and Rights	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
17	352.2	Reservoirs	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
18	352.3	Non-Recoverable Natural Gas	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
19	353	Storage Lines	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
20	354	Compressor Station Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
21	355	Measuring and Regulating Station Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
22	356	Purification Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
23	357	Other Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
24		Total Underground Storage Plant	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -			
Transmission Plant																	
25	365.1	Land & Land Rights	\$ 899,920	0.00%	\$ -	\$ 899,920	0.00%	\$ -	\$ -	\$ 899,920	0.00%	\$ -	\$ -	\$ -			
26	365.2	Rights of Way	12,213,306	1.43%	174,650	12,213,306	1.43%	188,575	13,925	13,187,087	1.35%	178,026	(10,550)	3,375			
27	366.1	Structures and Improvements	5,147,615	3.13%	161,120	5,138,433	3.13%	160,833	(287)	5,138,433	2.48%	127,433	(33,400)	(33,687)			
28	366.2	Measuring and Regulating Station Equipment	2,350,612	2.04%	47,952	2,493,919	2.04%	50,876	2,923	2,493,919	1.82%	45,389	(5,487)	(2,563)			
29	367	Mains	250,912,558	2.60%	6,523,727	254,699,833	2.60%	6,622,196	98,469	254,699,833	2.15%	5,476,046	(1,146,149)	(1,047,680)			
30	368	Compressor Station Equipment	15,340,424	3.70%	567,596	16,618,582	3.70%	614,888	47,292	16,618,582	3.30%	548,413	(66,474)	(19,182)			
31	369	Measuring and Regulating Station Equipment	27,581,240	2.92%	805,372	27,934,732	2.92%	815,694	10,322	27,934,732	2.80%	782,172	(33,522)	(23,200)			
32	371	Other Equipment	28,383	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
33		Total Transmission Plant	\$ 314,474,058		\$ 8,280,418	\$ 320,972,506		\$ 8,453,062	\$ 172,644	\$ 320,972,506		\$ 7,157,480	\$ (1,295,581)	\$ (1,122,937)			
Distribution Plant																	
34	374.1	Land and land rights	\$ 559,591	0.00%	\$ -	\$ 556,868	0.00%	\$ -	\$ -	\$ 556,868	0.00%	\$ -	\$ -	\$ -			
35	374.2	Rights-of-way	2,852,777	1.53%	43,647	2,879,921	1.53%	44,063	415	2,879,921	1.48%	42,623	(1,440)	(1,025)			
36	375.1	Structures and improvements	959,697	3.62%	34,741	978,111	3.62%	35,408	667	978,111	3.42%	33,451	(1,956)	(1,290)			
37	376	Mains	470,627,460	3.73%	17,554,404	486,165,888	3.73%	18,133,988	579,583	486,165,888	2.49%	12,105,531	(6,028,457)	(5,448,874)			
38	376.5	Mains - Metallic	351,891,285	2.94%	10,345,604	363,407,859	2.94%	10,684,191	338,587	363,407,859	2.83%	10,284,442	(399,749)	(61,161)			
39	376.9	Mains - Cathodic Protection	28,344,948	6.67%	1,890,608	28,413,600	6.67%	1,895,187	4,579	28,413,600	6.67%	1,895,187	-	4,579			
40	378.0	Meas. and reg. sta. equip. - general	30,826,552	2.54%	782,994	31,354,865	2.54%	796,414	13,419	31,354,865	2.28%	714,891	(81,523)	(68,104)			
41	379.0	Meas. and reg. sta. equip. - city gate	11,917,425	2.56%	305,086	12,474,934	2.56%	319,358	14,272	12,474,934	2.47%	308,131	(11,227)	3,045			
42	380	Services - Plastic	673,574,659	4.67%	31,455,937	694,086,491	4.67%	32,413,839	957,903	694,086,491	3.91%	27,138,782	(5,275,057)	(4,317,155)			
43	380.5	Services - Metallic	3,362,630	10.38%	349,041	2,440,241	10.38%	253,297	(95,744)	2,440,241	7.13%	173,989	(739,308)	(175,052)			
44	381.0	Meters	170,634,636	3.05%	5,204,356	172,396,940	3.05%	5,258,107	53,750	172,396,940	2.91%	5,016,751	(241,356)	(187,605)			
45	381.5	Meters - AMR	52,496,670	6.67%	3,501,528	65,799,999	6.67%	4,388,860	887,332	65,799,999	6.67%	4,386,667	(2,193)	885,139			
46	382.0	Meter installations	107,567,938	3.85%	4,141,366	105,769,282	3.85%	4,072,117	(69,248)	105,769,282	3.15%	3,331,732	(740,385)	(809,633)			
47	383.0	House regulators	27,400,128	2.04%	558,963	26,775,455	2.04%	546,219	(12,743)	26,775,455	1.95%	522,121	(24,098)	(36,841)			
48	386.0	Other Property on Customer Premises	224,125	15.67%	35,120	224,125	15.67%	35,120	-	224,125	10.92%	24,474	(10,646)	(10,646)			
49	387.0	Other Equipment	-	0.00%	-	-	0.00%	-	-	-	0.00%	-	-	-			
50		Total Distribution Plant	\$ 1,933,240,521		\$ 76,203,396	\$ 1,993,724,577		\$ 78,876,168	\$ 2,672,772	\$ 1,993,724,577		\$ 65,978,773	\$ (12,897,395)	\$ (10,224,623)			
General Plant																	
51	389.1	Land and land rights	\$ 4,693,542	0.00%	\$ -	\$ 4,251,381	0.00%	\$ -	\$ -	\$ 4,251,381	0.00%	\$ -	\$ -	\$ -			
52	390.1	Structures and improvements - owned	54,397,100	1.49%	810,517	53,398,785	1.49%	795,642	(14,875)	53,398,785	1.49%	795,642	-	(14,875)			
53	390.2	Structures and improvements - leasehold	3,183,183	0.00%	-	3,126,872	0.00%	-	-	3,126,872	0.00%	-	-	-			
54	391.1	Office furniture and equipment - computers	6,186,032	5.00%	309,302	6,081,761	5.00%	304,088	(5,214)	6,081,761	5.00%	304,088	-	(5,214)			
55	391.9	Computers and other electronic equipment	5,279,304	14.29%	754,413	5,552,106	14.29%	793,396	38,983	5,552,106	14.29%	793,396	-	38,983			
56	392.0	Transportation equipment	55,445,676	3.89%	2,156,837	60,940,049	3.89%	2,370,568	213,731	60,940,049	3.89%	2,370,568	-	213,731			
57	393.0	Stores equipment	152,032	5.00%	7,602	192,209	5.00%	9,610	2,009	192,209	5.00%	9,610	-	2,009			
58	394.0	Tool, shop and garage equipment	22,474,941	6.67%	1,499,079	21,943,297	6.67%	1,463,618	(35,461)	21,943,297	6.67%	1,463,618	-	(35,461)			
59	395.0	Laboratory equipment	250,914	6.67%	16,736	182,463	6.67%	12,170	(4,566)	182,463	6.67%	12,164	(6)	(4,572)			
60	396.0	Power operated equipment	18,182,394	3.51%	638,202	17,718,862	3.51%	621,932	(16,270)	17,718,862	3.51%	621,932	-	(16,270)			
61	397.0	Communication equipment	5,090,022	6.67%	379,524	5,989,462	6.67%	399,497	19,973	5,989,462	6.67%	399,497	-	19,973			
62	398.0	Miscellaneous equipment	343,045	5.00%	17,439	340,784	5.00%	17,439	(113)	340,784	5.00%	17,439	-	(113)			
63		Total General Plant	\$ 176,278,185		\$ 6,589,363	\$ 179,718,030		\$ 6,787,561	\$ 198,198	\$ 179,718,030		\$ 6,787,555	\$ (6)	\$ 198,192			
64		Plant Subtotal	\$ 2,424,851,724		\$ 91,084,235	\$ 2,495,274,074		\$ 94,127,850	\$ 3,043,614	\$ 2,495,274,074		\$ 79,934,867	\$ (14,192,982)	\$ (11,149,368)			

Kansas Gas Service
Depreciation Expense - Detail
Income Statement Adjustment No. 2
Test Year Ended September 30, 2023

		(1)			(2)			(3)						
		A	B	C	D	E	F	G	H	I	J	K	L	
Line No.	FERC Account	Description	KGS Pro Forma Adjusted Plant in Service September 30, 2023	KGS Proposed Depreciation Rate	KGS Projected Pro Forma Depreciation Expense (A x B)	Staff's Pro Forma Adjusted Depreciable Plant April 30, 2024	KGS Proposed Depreciation Rate	Staff's Adjusted Plant Depreciation Expense (D x E)	(F - C)	Staff's Pro Forma Adjusted Depreciable Plant April 30, 2024 (D)	Staff's Proposed Depreciation Rate	Staff's Pro Forma Depreciation Expense (H x I)	(J - F)	Staff's Adjustment to Depreciation Expense (G + K)
65	392	Less Capitalized Depreciation												
		Transportation Equipment			\$ (2,156,837)			\$ (2,370,568)	\$ (213,731)			\$ (2,370,568)	\$ -	\$ (213,731)
66	396	Power Operated Equipment			(638,202)			(621,932)	16,270			(621,932)	-	16,270
67		Total Capitalized Depreciation			<u>\$ (2,795,039)</u>			<u>\$ (2,992,500)</u>	<u>\$ (197,461)</u>			<u>\$ (2,992,500)</u>	<u>\$ -</u>	<u>\$ (197,461)</u>
68		Total Depreciation Expense			<u>\$ 88,289,196</u>			<u>\$ 91,135,350</u>	<u>\$ 2,846,153</u>			<u>\$ 76,942,367</u>	<u>\$ (14,192,982)</u>	<u>\$ (11,346,829)</u>
		(1) Included in amortization expense			\$ 7,908,160							<u>\$ 7,409,054</u>		

Sources: KGS's Application, Section 10
KGS's response to Staff Data Request No. 171,
Staff Workpaper RMM-2

Kansas Gas Service
Depreciation Expense - Corporate
Income Statement Adjustment No. 2
Test Year Ended September 30, 2023

(1)						(2)															
						D1	D2		D3	D4		D5		D	E	F	G				
						101															
						Corporate	Plant	106	Corporate	Actual Corporate	Staff	Corporate	Plant	106	Corporate	Actual Corporate	Staff	Corporate	Plant	Staff Adjustment to	
Line No.	FERC Account	Description	Adjusted Corporate Plant In Service Allocated to KGS September 30, 2023	KGS Proposed Depreciation Rate	KGS Pro Forma Depreciation Expense (A x B)	Plant In Service April 30, 2024	Allocated to KGS April 30, 2024	CCNC Plant April 30, 2024	Corporate CCNC Plant April 30, 2024	Depreciable Plant April 30, 2024	Allocation Rate	In Service Allocated to KGS April 30, 2024	Allocated to KGS April 30, 2024	CCNC Plant Allocated to KGS April 30, 2024	Allocated to KGS April 30, 2024 *	Depreciation Rate	Adjusted Corporate Plant Depreciation Expense (D x E)	Adjustment to Corporate Plant Depreciation Expense (F - C)			
Corporate Plant - Distrigas Allocation						D1 + D2															
1	389	Land & Land Rights	\$ 13,300	0.0000%	\$ -	\$ 43,763	\$ -	\$ -	\$ 43,763	29.8200%	\$ 13,050	\$ -	\$ -	\$ 13,050	0.0000%	\$ -	\$ -	\$ -			
2	390.1	Structures and Improvements	1,510,017	2.0100%	30,351	4,929,423	664,166	-	5,593,589	29.8200%	1,469,954	198,054	1,668,008	1.4900%	24,853	(5,498)					
3	390.2	Leasehold Improvements	2,273,242	17.1429%	389,700	6,250,856	1,466,281	-	7,717,137	29.8200%	1,864,005	437,245	2,301,250	17.1429%	394,501	4,801					
4	390.2	Lease Incentive	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
5	391.1	Office Furniture & Equipment	1,487,786	6.6667%	99,186	5,007,433	-	-	5,007,433	29.8200%	1,493,217	-	1,493,217	5.0000%	74,661	(24,525)					
6	391.19	Airplane Hanger Furniture	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
7	391.2	Data Processing Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
8	391.3	Office Machines and Equipment	370,015	5.0000%	18,501	316,640	901,551	-	1,218,191	29.8200%	94,422	268,843	363,265	5.0000%	18,163	(338)					
9	391.4	Audio Visual Equipment	296,241	20.0000%	59,248	197,528	-	-	197,528	29.8200%	58,903	-	58,903	20.0000%	11,781	(47,467)					
10	391.5	Artwork	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
11	391.6	Purchased Software	48,377,197	7.6923%	3,721,323	131,582,844	22,702,450	-	154,285,295	29.8200%	39,238,004	6,769,871	46,007,875	7.6923%	3,539,067	(182,256)					
12	391.6	Purchased Software (RiskWorks Software)	-	7.6923%	-	-	-	-	-	29.8200%	-	-	-	-	7.6923%	-	-				
13	391.6	Purchased Software (Foundation Software)	-	7.6923%	-	-	-	-	-	29.8200%	-	-	-	-	7.6923%	-	-				
14	391.6	Journey-Distrigas All	21,145,648	7.6923%	1,626,588	69,580,940	-	-	69,580,940	29.8200%	20,749,036	-	20,749,036	7.6923%	1,596,080	(30,508)					
15	391.8	Micro Computer Equipment	6,785,660	20.0000%	1,357,132	18,893,569	-	-	18,893,569	29.8200%	5,634,062	-	5,634,062	20.0000%	1,126,812	(230,320)					
16	391.81	Micro Computer Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
17	391.9	Computers & Electronic Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
18	391.99	Cloud Computing	707,092	7.6923%	54,392	2,390,610	-	-	2,390,610	29.8200%	712,880	-	712,880	7.6923%	54,837	445					
19	392.2	Pickups and Vans	-	16.6667%	-	-	278,528	-	278,528	29.8200%	-	83,057	83,057	16.6667%	13,843	13,843					
20	392.3	Trucks 3/4 to 3 Ton	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
21	392.5	Trailers	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
22	392.6	Aircraft	-	6.2800%	-	-	-	-	-	29.8200%	-	-	-	-	6.2800%	-	-				
23	394	Tools, Shop & Garage	179,091	6.6667%	11,939	480,988	108,323	-	589,311	29.8200%	143,431	32,302	175,732	6.6667%	11,715	(224)					
24	394.1	Tools	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
25	394.2	Shop Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
26	396	Power Operated Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
27	397	Communication Equipment	31,146	5.0000%	1,557	102,489	-	-	102,489	29.8200%	30,562	-	30,562	6.6667%	2,037	480					
28	397.2	Telephone Equipment	-	0.0000%	-	\$ -	\$ -	-	-	29.8200%	-	-	-	-	0.0000%	-	-				
29	398	Miscellaneous Equipment	-	0.0000%	-	-	-	-	-	29.8200%	-	-	-	-	5.0000%	-	-				
30	Total Corporate Plant - Distrigas Allocation		83,176,433		\$ 7,369,917	\$ 239,777,084	\$ 26,121,298	\$ -	\$ 265,898,382		\$ 71,501,526	\$ 7,789,371	\$ 79,290,898		\$ 6,868,351	(501,566)					
Corporate Plant - Causal Allocation																					
31	391.6	391.6 - Purchased Software (Banner Software)	\$ 2,656,465	7.6923%	\$ 204,343	\$ 11,105,227	\$ 136,022	\$ -	\$ 11,241,249	28.7200%	\$ 3,189,421	\$ 39,066	\$ 3,228,487	7.6923%	\$ 248,345	44,002					
32	391.6	391.6 - Purchased Software (PowerPlant Software)	688,746	7.6923%	52,980	2,448,925	-	-	2,448,925	30.9400%	757,697	-	757,697	7.6923%	58,284	5,304					
33	391.6	391.6 - Maximo-Leak Detect System	1,401,022	7.6923%	107,771	2,225,097	414,934	-	2,640,031	30.0000%	667,529	124,480	792,009	7.6923%	60,924	(46,847)					
34	391.6	391.6 - Concur Project	7,583	7.6923%	583	23,998	-	-	23,998	31.5996%	7,583	-	7,583	7.6923%	583	-					
35	391.6	391.6 - Customer Relations Software	403,807	7.6923%	31,062	1,406,012	-	-	1,406,012	28.7200%	403,807	-	403,807	7.6923%	31,062	-					
36	391.6	391.6 - Journey-Employee Count	584,225	7.6923%	44,940	1,848,836	-	-	1,848,836	31.5996%	584,225	-	584,225	7.6923%	44,940	-					
37	391.6	391.6 - Payroll - Time Management	932,409	7.6923%	71,724	2,950,700	-	-	2,950,700	31.5996%	932,409	-	932,409	7.6923%	71,724	-					
42	391.6	391.6 - Accounts Payable Software	322,920	7.6923%	24,840	1,190,839	-	-	1,190,839	27.1170%	322,920	-	322,920	7.6923%	24,840	-					
43	Total Corporate Plant - Causal Allocation		\$ 6,997,177		\$ 538,243	\$ 23,199,634	\$ 550,956	\$ -	\$ 23,750,591		\$ 6,865,592	\$ 163,546	\$ 7,029,138		\$ 540,703	2,459					
44	Total Corporate Plant		\$ 90,173,610		\$ 7,908,160	\$ 262,976,718	\$ 26,672,255	\$ -	\$ 289,648,973		\$ 78,367,118	\$ 7,952,917	\$ 86,320,035		\$ 7,409,054	\$ (499,106)					

* The Distrigas allocated corporate plant was calculated using Staff's updated Distrigas allocation percentage.

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Daniel Buller, being duly sworn upon his oath deposes and states that he is an Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



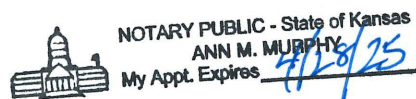
Daniel Buller
Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 26 day of June, 2024.



Notary Public

My Appointment Expires: 7/28/25



CERTIFICATE OF SERVICE

24-KGSG-610-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Testimony was served via electronic service on the 1st day of July, 2024, to the following:

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