

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

**In the Matter of the Application of Kansas
Gas Service, a Division of ONE Gas, Inc., for
Adjustment of its Natural Gas Rates in the
State of Kansas.**

Docket No. 24-KGSG-610-RTS

DIRECT TESTIMONY AND EXHIBITS

OF

ROXIE MCCULLAR

ON BEHALF OF

KANSAS CORPORATION COMMISSION STAFF

July 1, 2024

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Introduction

Q. Please state your name and business address.

A. My name is Roxie McCullar. My business address is 8625 Farmington Cemetery Road, Pleasant Plains, Illinois 62677.

Q. What is your present occupation?

A. Since 1997, I have been employed as a consultant with the firm of William Dunkel and Associates and have regularly provided consulting services in regulatory proceedings throughout the country.

Q. Please describe your educational and professional background.

A. I have over 25 years of experience consulting in regulatory rate cases in numerous jurisdictions nationwide. I am a Certified Public Accountant licensed in the state of Illinois. I am a Certified Depreciation Professional through the Society of Depreciation Professionals. I received my Master of Arts degree in Accounting from the University of Illinois in Springfield. I received my Bachelor of Science degree in Mathematics from Illinois State University in Normal.

Q. Have you prepared an exhibit that lists your previous experiences?

A. Yes. My qualifications and previous experience are shown on the attached Exhibit RMM-1.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of the Staff of the Kansas Corporation Commission ("Staff").

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony is to address Kansas Gas Services (“KGS”) regulatory
3 depreciation rates related to the Kansas jurisdiction.

4 **Q. Can you summarize your recommendations regarding depreciation rates for KGS?**

5 A. Yes. I recommend that the Staff proposed depreciation rates shown on Schedule RMM-2
6 be approved for KGS in Kansas.

7 The Staff proposed depreciation rates compared to the KGS proposed depreciation rates
8 are summarized below:

9 **Table 1: Comparison of Composite Annual Depreciation Rates**

Functional Category	12/31/22 Investment	Current Approved Rates	KGS Proposed Rates	KGS Proposed Difference from Current	Staff Proposed Rates	Staff Proposed Difference from Current	Staff Proposed Difference from KGS
Transmission Plant	309,179,563	2.48%	2.65%	0.17%	2.24%	-0.24%	-0.41%
Distribution Plant	1,835,204,670	3.18%	3.94%	0.76%	3.29%	0.11%	-0.65%
General Plant	160,122,819	4.33%	3.84%	-0.49%	3.84%	-0.49%	0.00%
Total Gas Plant	2,304,507,052	3.16%	3.76%	0.60%	3.19%	0.03%	-0.57%

10 The annualized accrual based on December 31, 2022, investments using the Staff
11 proposed depreciation rates compared to KGS proposed depreciation rates are
12 summarized below:¹

¹ Schedule RMM-2 shows the annual accruals based on the 12/31/22 investment levels. However, in the future as the investments change, the depreciation rates will be applied to the then current investments, which will produce a different annual accrual amount.

Table 2: Comparison of Annual Accrual Based on December 31, 2022 Investments

Functional Category	12/31/22 Investment	Current Approved Accrual	KGS Proposed Accrual	KGS Proposed Difference from Current	Staff Proposed Accrual	Staff Proposed Difference from Current	Staff Proposed Difference from KGS
Transmission Plant	309,179,563	7,670,904	8,181,753	510,849	6,920,432	(750,472)	(1,261,321)
Distribution Plant	1,835,204,670	58,289,602	72,278,743	13,989,141	60,365,735	2,076,133	(11,912,008)
General Plant	160,122,819	6,938,843	6,141,251	(797,592)	6,141,251	(797,592)	0
Total Gas Plant	2,304,507,052	72,899,349	86,601,747	13,702,398	73,427,418	528,069	(13,174,329)

Definition of Depreciation

Q. Could you please provide the definition of depreciation?

A. Yes. The Federal Energy Regulatory Commission (“FERC”) definition contained in FERC Uniform System of Accounts (18 CFR part 201 (“FERC USOA”)) states:

12.B. *Depreciation*, as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.²

The FERC USOA definition of “depreciation” specifically states depreciation is a “loss in service value”.

Q. Please provide a brief description of how remaining life depreciation rates are calculated.

A. The remaining life depreciation rate formula is:

² FERC Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act (18 CFR 201).

$$\text{Depreciation Rate} = \frac{(100\% - \text{Book Reserve \%} - \text{Future Net Salvage \%})}{\text{Average Remaining Life}}$$

1 In the formula above, the book reserve percent is the actual reserve on the Company's
2 books divided by the actual plant in service investment on the Company's books at the
3 time of the Depreciation Study.

4 The future net salvage percent and the average remaining life are estimates from the
5 Depreciation Study. The Depreciation Study estimates the projected average service life
6 of the assets, the retirement pattern of those assets, and the cost of removing or retiring
7 those assets less any expected salvage from the sale, scrap, insurance, reimbursements,
8 etc. of those assets. These estimates are referred to as depreciation parameters. The
9 projected average service life and retirement pattern (survivor curve) are the two
10 parameters that calculate the average remaining life. The estimated future net salvage
11 percent is the estimated future cost of removing or retiring less any estimated future
12 salvage from the sale, scrap, insurance, reimbursements, etc.

13 **Q. What are some considerations used when estimating the depreciation parameters**
14 **used in the depreciation rate formulas?**

15 A. When estimating a depreciation parameter for an account, an initial step is to analyze that
16 utility's actual historic life and net salvage experience data for that account. In addition to
17 considering the lives and net salvage indicated by the utility's experience data, the
18 expectations of the management, any changes to the current industry practices, and
19 informed judgement are part of the estimation process.

20 Informed judgement as explained in NARUC's *Public Utility Depreciation Practices*:

1 *Informed judgment* is a term used to define the subjective portion of the
2 depreciation study process. It is based on a combination of general
3 experience, knowledge of the properties and a physical inspection,
4 information gathered throughout the industry, and other factors which assist
5 the analyst in making a knowledgeable estimate.

6 The use of informed judgment can be a major factor in forecasting. A logical
7 process of examining and prioritizing the usefulness of information must be
8 employed, since there are many sources of data that must be considered and
9 weighed by importance.³

10 **Estimated Average Service Lives**

11 **Q. Based on your review do you recommend a different estimated average service lives**
12 **for any mass property accounts?**

13 A. Yes. For Account 380.20, Services-Plastic I recommend a 50-year estimated average
14 service life with a R2 Iowa survivor curve compared to KGS's proposed 45-year
15 estimated average service life with a R3 Iowa survivor curve.

16 **Q. What is a step in a life analysis?**

17 A. A step in a life analysis utilizes the historic observed life data in that account. The
18 NARUC *Public Utilities Depreciation Practices* states:

19 Knowing what happened yesterday may help one to better understand what
20 is happening today and what may happen tomorrow. This is also true with
21 depreciation studies. Historical life analysis is the study of past occurrences
22 that may be used to indicate the future survivor characteristics of property.⁴

³ Page 128, *Public Utility Depreciation Practices* published by the National Association of Regulatory Utility Commissioners (NARUC), 1996.

⁴ Page 111, *Public Utility Depreciation Practices*, published by NARUC, 1996.

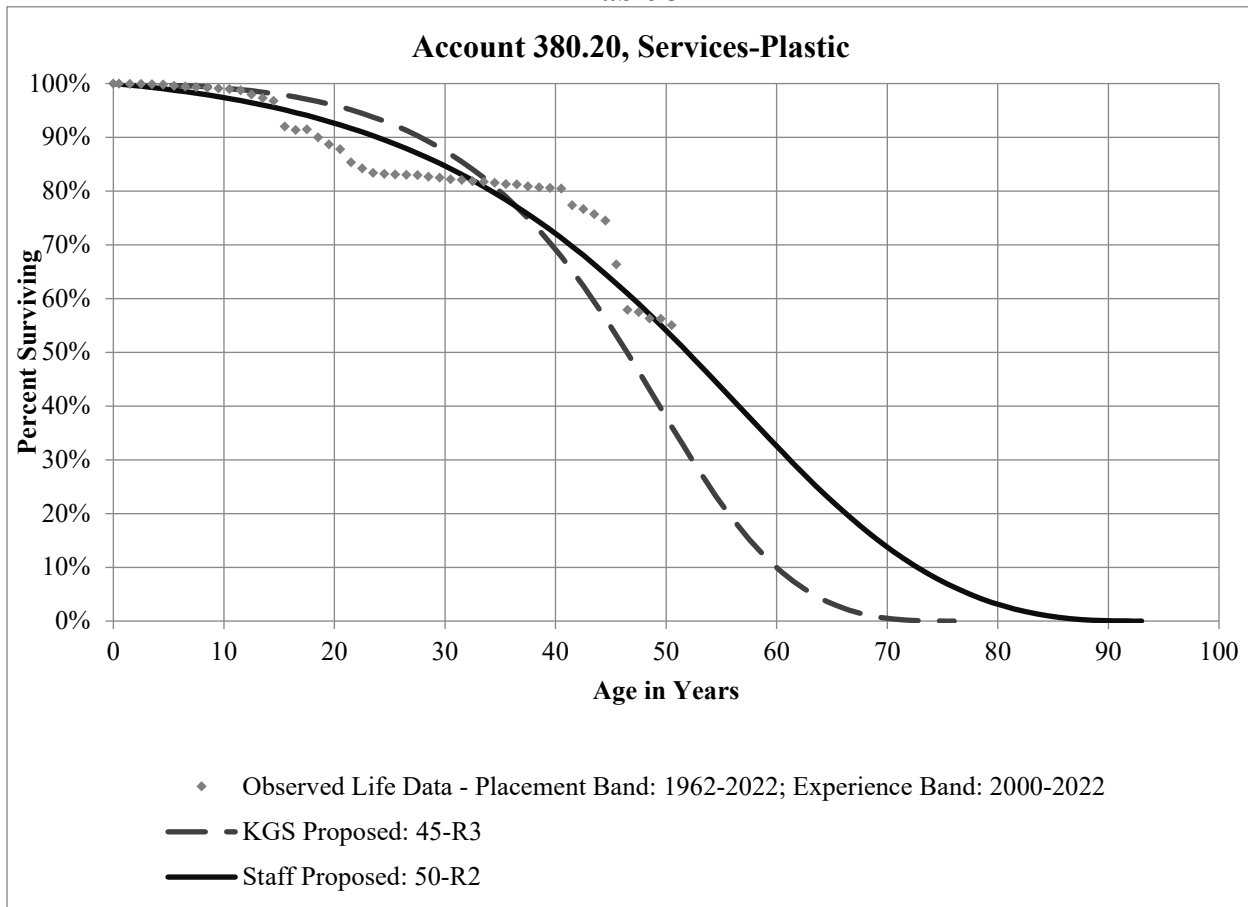
1 **Q. Did you also review the historic observed life data?**

2 A. Yes. In response to discovery KGS provided the database containing the historical data.⁵

3 The comparison of the historic observed life data to the proposed estimated average
4 service life and survivor curve of KGS and Staff for Account 380.20, Services-Plastic is
5 shown below.

6

Table 3



⁵ KGS Response to KCC-096.

1 The above graph shows that Staff's proposed estimated average service life and survivor
2 curve is a better fit to the historic observed life data. This is referred to as "visual
3 matching." It is also possible to evaluate the matching mathematically, which is called
4 "mathematical matching." For the account shown in Table 3, "mathematical matching"
5 also shows that the Staff proposal is a much better fit to the historic observed life data.
6 NARUC's *Public Utility Depreciation Practices* states the following:

7 Generally, the goodness of fit criterion is the least sum of squared
8 deviations. The difference between the observed and projected data is
9 calculated for each data point in the observed data. This difference is
10 squared, and the resulting amounts are summed to provide a single statistic
11 that represents the quality of the fit between the observed and projected
12 curves.⁶

13 Staff's proposed survivor curve is mathematically a better fit to the actual data, as in
14 shown on Table 4.

15 **Table 4: Mathematical Goodness of Fit**

Observed Life Data - Placement Band: 1962-2022; Experience Band: 2000-2022	
	SSD
KGS Proposed: 45-R3	3,496
Staff Proposed: 50-R2	958
Note: A lower number indicates a better fit to the actual data (Observed Life Data)	

16 Tables 3 and 4 are from Exhibit RMM-3.

⁶ Page 124, *Public Utility Depreciation Practices*, published by NARUC, 1996.

Q. Is your proposed estimated average service life and survivor curve based only on the goodness-of-fit comparison shown in Table 4 above?

A. No. I am not recommending the estimated average service life and survivor curve that only results in the best visual matching or mathematical matching to the historic observed life data.

As discussed above, estimating the depreciation parameters includes informed judgment. My analysis included the review of the historic observed life data provided in the depreciation study, the relevant information provided in response to discovery, and my previous experience.

Estimated Future Net Salvage Percent

Q. Based on your review do you recommend a different estimated future net salvage percent for any mass property accounts?

A. Yes. For the accounts listed in Table 5 below I recommend different estimated future net salvage percentages.

Table 5: Comparison of Proposed Estimated Future Net Salvage Percent Recommendations

Account	Current Approved	KGS Proposed	Staff Proposed
366.10, Compressor Station Structures	-25%	-50%	-25%
366.20, Measure and Regulating Station Structures	-30%	-40%	-30%
367.00, Mains	-25%	-50%	-30%
376.20, Mains – Plastic	-25%	-80%	-25%
378.00, Measure and Regulating Station Equipment – General	-30%	-50%	-40%
382.00, Meter Installations	-50%	-75%	-50%

1 **Q. Please explain what is meant by net salvage.**

2 A. NARUC's *Public Utility Depreciation Practices* defines net salvage as "the gross salvage
3 for the property retired less its cost of removal."⁷ Gross salvage is defined as "the amount
4 recorded for the property retired due to the sale, reimbursement, or reuse of the
5 property."⁸ Cost of removal is defined as "the costs incurred in connection with the
6 retirement from service and the disposition of depreciable plant. Cost of removal may be
7 incurred for plant that is retired in place."⁹

8 NARUC also explains that careful consideration should be given to the net salvage
9 estimate stating:

10 Cost of retirement, however, must be given careful thought and attention,
11 since for certain types of plant, it can be the most critical component of the
12 depreciation rate.¹⁰

13 NARUC's *Public Utility Depreciation Practices* later points out that:

14 Determining a reasonably accurate estimate of the average or future net
15 salvage is not an easy task; estimates can be the subject of considerable
16 discussion and controversy between regulators and utility personnel.¹¹

17

⁷ Page 322, *Public Utility Depreciation Practices*, published by NARUC, 1996.

⁸ Page 320, *Public Utility Depreciation Practices*, published by NARUC, 1996.

⁹ Page 317, *Public Utility Depreciation Practices*, published by NARUC, 1996.

¹⁰ Page 19, *Public Utility Depreciation Practices*, published by NARUC, 1996.

¹¹ Page 157, *Public Utility Depreciation Practices*, published by NARUC, 1996.

1 **Q. What impact does the estimated future net salvage percent have on depreciation**
2 **rates?**

3 A. All other things being equal, positive net salvage results in a lower depreciation rate since
4 a positive net salvage percent assumes the company will receive value for the asset when
5 it retires which reduces the total amount to be recovered over the life of the asset.
6 Conversely, negative net salvage results in a higher depreciation rate since a negative net
7 salvage percent assumes the company will have expenses exceeding any possible salvage
8 at the time of retirement, all other things being equal.

9 As stated in NARUC's Public Utility Depreciation Practices:

10 Positive net salvage occurs when gross salvage exceeds cost of retirement,
11 and negative net salvage occurs when cost of retirement exceeds gross
12 salvage.¹²

13 The estimated future net salvage is part of the annual depreciation accrual, which is
14 credited to the depreciation reserve to cover the estimated future net salvage costs the
15 company may incur in the future associated with plant asset retirements.

16 **Q. Please explain what information is included in your proposed estimated future net**
17 **salvage percent analysis?**

18 A. As discussed above, estimating the depreciation parameters includes informed judgment.
19 My analysis included the review of the historic net salvage data provided in response to

¹² Page 18, *Public Utility Depreciation Practices*, published by NARUC, 1996.

discovery, the relevant information provided in response to discovery, and my previous experience.

Q. Did KGS's depreciation study analyze historic net salvage data?

A. Yes. KGS's depreciation study states:

Five-year moving averages of the ratio of realized salvage and removal expense to the associated retirements was used in the 2023 study to: a) estimate realized net salvage rates; b) detect the emergence of historical trends; and c) establish a basis for estimating future net salvage rates.¹³

Q. What is a concern regarding the historic net salvage ratios calculated in the depreciation study?

A. As pointed out in Wolf and Fitch's *Depreciation Systems*: "Salvage ratios are a function of inflation."¹⁴

Additionally, Wolf and Fitch's *Depreciation Systems* points out that a historic net salvage ratio that includes inflated dollars in the numerator and historic dollars in the denominator is a ratio using different units, stating:

One inherent characteristic of the salvage ratio is that the numerator and denominator are measured in different units; the numerator is measured in dollars at the time of retirement, while the denominator is measured in dollars at the time of installation. Inflation is an economic fact of life and although both numerator and denominator are measured in dollars, the timing of the cash flows reflects different price levels.¹⁵

The calculation of the historic net salvage ratio includes the impact of historic inflation rates, since the net salvage amount in the numerator is in current dollars and the cost of

¹³ Exhibit REW-1 page 9.

¹⁴ Page 267, Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* Iowa State University Press, 1994.

¹⁵ Page 53, Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* Iowa State University Press, 1994.

1 the plant (which may have been installed decades before) in the denominator is in historic
2 dollars. In other words, due to inflation, the amounts in the numerator and denominator of
3 the net salvage ratio are at different price levels.

4 **Q. Is the fact that historic inflation is included in the net salvage ratio recognized in**
5 **another authoritative depreciation text?**

6 A. Yes. NARUC's *Public Utility Depreciation Practices*, regarding inflation states:

7 The sensitivity of salvage and cost of retirement to the age of the property
8 retired is also troublesome. Due to inflation and other factors, there is a
9 tendency for costs of retirement, typically labor, to increase more rapidly
10 than material prices.¹⁶

11 **Q. Why should inflation in the historic net salvage ratios be considered when**
12 **estimating the future net salvage amounts to be collected from today's ratepayers?**

13 A. The estimated future net salvage accruals included in the revenue requirement in this
14 proceeding are to be collected from the ratepayers in today's more valuable current
15 dollars. Therefore, I not only reviewed the historic net salvage data as presented in the
16 depreciation study and the underlying data provided in response to discovery, I also
17 considered the impact of collecting the more valuable current dollars from the ratepayers
18 to pay for estimated future costs.

19 **Q. Please explain what you mean by more valuable current dollars.**

20 A. Due to inflation, today's dollar has more purchasing power than a future dollar.

¹⁶ Page 19, *Public Utility Depreciation Practices*, published by NARUC, 1996.

1 **Q. Have you reviewed the recovery of estimated future cost of retirement included in**
2 **the proposed depreciation accrual as compared to the actual net salvage costs KGS**
3 **has incurred in today's dollars over the last few years?**

4 A. Yes. In response to discovery KGS provided the database containing the historical data.¹⁷

5 Estimating the depreciation parameters includes informed judgment. Relevant
6 information in addition to the historic data that have been presented KGS's depreciation
7 study workpapers can properly be considered. The interests of KGS and the interests of
8 the ratepayers should be considered.

9 As a reasonableness check on the estimated future net salvage accrual amount to be
10 included in the revenue requirement, which is collected from the ratepayer in today's
11 dollars, I have compared the estimated future net salvage costs included in KGS's
12 proposed depreciation accrual to the actual net salvage costs incurred by KGS on average
13 over the recent five-year period of 2018 through 2022. This comparison is shown in
14 Table 6 below.

15 **Q. Please explain how your recommended estimated future net salvage is more**
16 **reasonable than KGS's proposal.**

17 A. Table 6 below shows the recent five-year period of 2018 through 2022 per year average
18 of actually incurred net salvage compared to KGS and Staff proposed annual accrual
19 related to the recovery of the estimated future net salvage.

¹⁷ KGS Response to KCC-096.

Table 6: Comparison of KGS and Staff Proposed Net Cost of Removal Accrual and Average Net Cost of Removal Actually Incurred

Account	Description	Five-Year Average Annual Net Salvage Actually Incurred	Net Salvage Recovery Included in KGS's Proposed Depr Rates	KGS Proposed / Actually Incurred	Net Salvage Recovery Included in Staff's Proposed Depr Rates	Staff Proposed / Actually Incurred
		A	B	C=B/A	D	E=D/A
366.10	Compressor Station Structures	12,371	80,868	6.5	46,424	3.8
366.20	Meas. and Reg. Station Structures	2,204	12,528	5.7	9,288	4.2
367.00	Mains	552,646	2,058,941	3.7	1,176,538	2.1
376.20	Mains - Plastic	673,539	7,349,096	10.9	2,376,354	3.5
378.00	Meas. and Reg. Station Equip. - General	78,964	243,024	3.1	187,392	2.4
382.00	Meter Installations	429,921	1,741,248	4.1	1,143,350	2.7

Table 6 is from Exhibit RMM-4.

In my judgment, my proposed estimated future net salvage accrual is a good balance between the depreciation expense charged to current customers and building the book reserve to cover any future net salvage costs associated with the retirement of an asset.

Q. Does your proposed estimated future net salvage percent result in an under-recovery of the estimated future costs?

A. No. As shown in Table 6 above, my recommendation results in an annual accrual that is many times the average annual amount KGS actually incurred for net salvage; therefore, my recommendation provides recovery of the estimated cost of removal expected to be incurred in the near future and builds the reserve for estimated future cost of removal associated with future retirements.

1 **Q. Are your proposed estimated future net salvage percentages based only on the**
2 **comparison shown in Exhibit RMM-4?**

3 A. No. This is evidenced by the fact that my proposed estimated future net salvage accrual
4 amounts are not equal to the average annual historical amount as shown in Exhibit
5 RMM-4.

6 As discussed above, estimating the depreciation parameters includes informed judgment.
7 My analysis included the review of the historic net salvage data provided in the
8 depreciation study and the relevant information provided in response to discovery.

9 Exhibit RMM-4 is a reasonableness check on the estimated future net salvage accrual
10 amount to be included in the revenue requirement.

11 **Redistribute Recorded Book Reserve**

12 **Q. Did you redistribute the recorded book reserve similar to the KGS filed**
13 **depreciation study?**

14 A. Yes. I redistributed the recorded book reserve within functional classification based on
15 my proposed depreciation parameters similar to the redistribution shown in Statement C
16 on pages 16-17 of Exhibit REW-2 and discussed in Dr. White's testimony:

17 It is appropriate, therefore, and consistent with group depreciation theory,
18 to periodically redistribute or rebalance recorded reserves among primary
19 accounts based on the most recent estimates of retirement dispersion and
20 net salvage rates.¹⁸

¹⁸ Direct Testimony of Ronald E. White page 5, lines 8-11.

1 **Q. What do you mean functional classification?**

2 A. FERC USOA only requires recording the accumulated reserve by functional
3 classifications, therefore redistributing the recorded book reserve within the functional
4 classifications does not violate FERC USOA.

5 FERC USOA Account 108 Accumulated Provision for Depreciation of Gas Utility Plant
6 (“accumulated depreciation reserve”) in relevant part states:

7 C. For general ledger and balance sheet purposes, this account shall be
8 regarded and treated as a single composite provision for depreciation. For
9 purposes of analysis, however, each utility shall maintain subsidiary records
10 in which this account is segregating according to the following functional
11 classification for gas plant:

12 (1) Production—manufactured gas, (2) production and gathering—
13 natural gas, (3) products extraction—natural gas, (4) underground
14 gas storage, (5) other storage, (6) base load LNG terminaling and
15 processing plant, (7) transmission, (8) distribution, and (9) general.
16 These subsidiary records shall reflect the current credits and debits
17 to this account in sufficient detail to show separately for each such
18 functional classification (a) the amount of provision for
19 depreciation, (b) the book cost of property retired, (c) cost of
20 removal, (d) salvage, and (e) other items, including recoveries from
21 insurance. Separate subsidiary records shall be maintained for the
22 amount of accrued cost of removal other than legal obligations for
23 the retirement of plant recorded in account 108, Accumulated
24 provision for depreciation of gas utility plant.¹⁹

¹⁹ FERC USOA 18 CFR 201, Account 108.

1 **Conclusion**

2 **Q. Does your silence on the other KGS proposed depreciation parameters imply your**
3 **support of those parameters?**

4 A. No. It is my understanding that other parties to this proceeding may recommend
5 adjustments to KGS's proposed depreciation rates. I reserve the right to review, and if
6 reasonable comment, on any other parties' proposed adjustments to KGS's proposed
7 depreciation rates.

8 **Q. Can you please summarize your recommendations?**

9 A. Yes. Based on the above testimony, I recommend that Staff's proposed depreciation
10 rates shown on Schedule RMM-2 be adopted for KGS in Kansas.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes.

Roxie McCullar, CPA, CDP
8625 Farmington Cemetery Road
Pleasant Plains, IL

Roxie McCullar is a regulatory consultant, licensed Certified Public Accountant in the state of Illinois, and a Certified Depreciation Professional through the Society of Depreciation Professionals. She is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Society of Depreciation Professionals. Ms. McCullar has received her Master of Arts degree in Accounting from the University of Illinois-Springfield as well as her Bachelor of Science degree in Mathematics from Illinois State University. Ms. McCullar has 25 years of experience as a regulatory consultant for William Dunkel and Associates. In that time, she has filed testimony in over 50 state regulatory proceedings on depreciation issues and cost allocation for universal service and has assisted Mr. Dunkel in numerous other proceedings.

Education

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois

Completed Depreciation Fundamentals training course offered by the Society of Depreciation Professionals

Relevant Coursework:

- | | |
|---|--|
| - Calculus | - Discrete Mathematics |
| - Number Theory | - Mathematical Statistics |
| - Linear Programming | - Differential Equations |
| - Finite Sampling | - Statistics for Business and Economics |
| - Introduction to Micro Economics | - Introduction to Macro Economics |
| - Principles of MIS | - Introduction to Financial Accounting |
| - Introduction to Managerial Accounting | - Intermediate Managerial Accounting |
| - Intermediate Financial Accounting I | - Intermediate Financial Accounting II |
| - Advanced Financial Accounting | - Auditing Concepts/Responsibilities |
| - Accounting Information Systems | - Federal Income Tax |
| - Fraud Forensic Accounting | - Accounting for Government & Non-Profit |
| - Commercial Law | - Advanced Utilities Regulation |
| - Advanced Auditing | - Advanced Corp & Partnership Taxation |

Current Position: Consultant at William Dunkel and Associates

Participation in the proceedings below included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developing various quantitative models.

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2024	Delaware	Delaware Public Service Commission	23-0601	Artesian Water Company	Water Depreciation Issues	Delaware Public Service Commission
2024	Kansas	Kansas Corporation Commission	24-TTHT-343-KSF	Totah Communications, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	24-SCNT-131-KSF	South Central Telephone Association	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	23-EKCE-775-RTS	Evergy Kansas Metro, Inc., Evergy Kansas South, Inc., and Evergy Kansas Central, Inc.	Electric Depreciation Issues	Kansas Corporation Commission Staff
2023	North Carolina	North Carolina Utilities Commission	E-7, SUB 1276	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	North Carolina	North Carolina Utilities Commission	E-2, SUB 1300	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	Kansas	Kansas Corporation Commission	23-ATMG-359-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-22-034	Chugach Electric Association, Inc.	Electric Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2022	Kansas	Kansas Corporation Commission	22-COST-546-KSF	Columbus Communications Services, LLC	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2022	Washington	Washington Utilities & Transportation Commission	UE-220066 & UG-220067	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Regulatory Staff - Washington Utilities & Transportation Commission Public

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2022	North Carolina	North Carolina Utilities Commission	G-39, SUBS 46 and 47	Cardinal Pipeline Company, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-21-070/U-21-071	Golden Heart Utilities and College Utilities Corporation	Water and Wastewater Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2021	Kansas	Kansas Corporation Commission	22-CRKT-087-KSF	Craw-Kan Telephone Cooperative, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2021	North Carolina	North Carolina Utilities Commission	G-5, SUB 632	Public Service Company of North Carolina	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2021	Kansas	Kansas Corporation Commission	21-BHCG-418-RTS	Black Hills Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2021	Florida	Florida Public Service Commission	20210015-EI	Florida Power & Light Company	Electric Depreciation Issues	Office of Public Counsel
2020	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Natural Gas Depreciation Issues	District of Columbia Public Service Commission
2020	DC	District of Columbia Public Service Commission	FC1156	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2020	North Carolina	North Carolina Utilities Commission	E-2, SUB 1219	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2020	Kansas	Kansas Corporation Commission	20-BLVT-218-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2020	Utah	Public Service Commission of Utah	18-035-36	Rocket Mountain Power	Electric Depreciation Issues	Division of Public Utilities
2020	North Carolina	North Carolina Utilities Commission	E-7, SUB 1214	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2019	Kansas	Kansas Corporation Commission	20-UTAT-032-KSF	United Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-ATMG-525-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2019	Kansas	Kansas Corporation Commission	19-GNBT-505-KSF	Golden Belt Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	E-01933A-19-0028	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2019	North Carolina	North Carolina Utilities Commission	E-22, SUB 562	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Utah	Public Service Commission of Utah	19-057-03	Dominion Energy Utah	Natural Gas Depreciation Issues	Division of Public Utilities
2019	Kansas	Kansas Corporation Commission	19-EPDE-223-RTS	Empire District Electric Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2019	Arizona	Arizona Corporation Commission	T-03214A-17-0305	Citizens Telecommunications Company	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2018	Kansas	Kansas Corporation Commission	18-KGSG-560-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2018	Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4800	SUEZ Water	Water Depreciation Issues	Division of Public Utilities and Carriers
2018	Rhode Island	Rhode Island and Providence Plantations Public Utilities Commission	4770	Narragansett Electric Company	Electric & Natural Gas Depreciation Issues	Division of Public Utilities and Carriers

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2018	North Carolina	North Carolina Utilities Commission	E-7, SUB 1146	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	DC	District of Columbia Public Service Commission	FC1150	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2017	Kansas	Kansas Corporation Commission	17-RNBT-555-KSF	Rainbow Telecommunications Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2017	North Carolina	North Carolina Utilities Commission	E-2, SUB 1142	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2017	Washington	Washington Utilities & Transportation Commission	UE-170033 & UG-170034	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Washington State Office of the Attorney General, Public Counsel Unit
2017	Florida	Florida Public Service Commission	160186-EI & 160170-EI	Gulf Power Company	Electric Depreciation Issues	The Citizens of the State of Florida
2016	Kansas	Kansas Corporation Commission	16-KGSG-491-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2016	DC	District of Columbia Public Service Commission	FC1139	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2016	Arizona	Arizona Corporation Commission	E-01933A-15-0239 & E-01933A-15-0322	Tucson Electric Power Company	Electric Depreciation Issues	The Utilities Division Staff Arizona Corporation Commission
2016	Georgia	Georgia Public Service Commission	40161	Georgia Power Company	Addressed Depreciation Issues	Georgia Public Service Commission Public Interest Advocacy Staff
2016	DC	District of Columbia Public Service Commission	FC1137	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2015	Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2015	Kansas	Kansas Corporation Commission	15-TWVT-213-AUD	Twin Valley Telephone, Inc.	Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power & Light Company	Electric Depreciation Issues	Kansas Corporation Commission Staff
2015	Kansas	Kansas Corporation Commission	15-MRGT-097-AUD	Moundridge Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-S&TT-525-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-WTCT-142-KSF	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-PLTT-678-KSF	Peoples Telecommunications, LLC	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	New Jersey	State of New Jersey Board of Public Utilities	BPU ER12121071	Atlantic City Electric Company	Electric Depreciation Issues	New Jersey Rate Counsel
2013	Kansas	Kansas Corporation Commission	13-JBNT-437-KSF	J.B.N. Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-ZENT-065-AUD	Zenda Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	DC	District of Columbia Public Service Commission	FC1103	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2012	Kansas	Kansas Corporation Commission	12-LHPT-875-AUD	LaHarpe Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-GRHT-633-KSF	Gorham Telephone Company	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2012	Kansas	Kansas Corporation Commission	12-S&TT-234-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	DC	District of Columbia Public Service Commission	FC1093	Washington Gas & Light	Depreciation Issues	District of Columbia Public Service Commission
2011	Kansas	Kansas Corporation Commission	11-CNHT-659-KSF	Cunningham Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	Kansas	Kansas Corporation Commission	11-PNRT-315-KSF	Pioneer Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2010	Kansas	Kansas Corporation Commission	10-HVDT-288-KSF	Haviland Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2009	Kansas	Kansas Corporation Commission	09-BLVT-913-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2009	DC	District of Columbia Public Service Commission	FC1076	Potomac Electric Power Company	Depreciation Issues	District of Columbia Public Service Commission
2008	Kansas	Kansas Corporation Commission	09-MTLT-091-KSF	Mutual Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	08-MRGT-221-KSF	Moundridge Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-PLTT-1289-AUD	Peoples Telecommunications, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2007	Kansas	Kansas Corporation Commission	07-MDTT-195-AUD	Madison Telephone, LLC	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2007	Kansas	Kansas Corporation Commission	06-RNBT-1322-AUD	Rainbow Telecommunications Assn., Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-WCTC-1020-AUD	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-H&BT-1007-AUD	H&B Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-ELKT-365-AUD	Elkhart Telephone Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-SCNT-1048-AUD	South Central Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Utah	Public Service Commission of Utah	05-2302-01	Carbon/Emery Telecom, Inc.	Cost Study Issues & Depreciation Issues	Utah Committee of Consumer Services
2005	Kansas	Kansas Corporation Commission	05-TTHT-895-AUD	Totah Communications, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Maine	Public Utilities Commission of the State of Maine	2005-155	Verizon	Depreciation Issues	Office of Public Advocate
2005	Kansas	Kansas Corporation Commission	05-TRCT-607-KSF	Tri-County Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-CNHT-020-AUD	Cunningham Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2005	Kansas	Kansas Corporation Commission	05-KOKT-060-AUD	KanOkla Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-UTAT-690-AUD	United Telephone Association, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2004	Kansas	Kansas Corporation Commission	04-CGTT-679-RTS	Council Grove Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	04-GNBT-130-AUD	Golden Belt Telephone Association	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	03-TWVT-1031-AUD	Twin Valley Telephone, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-HVDT-664-RTS	Haviland Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-WHST-503-AUD	Wheat State Telephone Company, Inc.	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2003	Kansas	Kansas Corporation Commission	03-S&AT-160-AUD	S&A Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-JBNT-846-AUD	JBN Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-S&TT-390-AUD	S&T Telephone Cooperative Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2002	Kansas	Kansas Corporation Commission	02-BLVT-377-AUD	Blue Valley Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-PNRT-929-AUD	Pioneer Telephone Association, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-BSST-878-AUD	Bluestem Telephone Company	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SFLT-879-AUD	Sunflower Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2001	Kansas	Kansas Corporation Commission	01-CRKT-713-AUD	Craw-Kan Telephone Cooperative, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RNBT-608-KSF	Rainbow Telecommunications Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-SNKT-544-AUD	Southern Kansas Telephone Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2001	Kansas	Kansas Corporation Commission	01-RRLT-518-KSF	Rural Telephone Service Company, Inc.	Cost Study Issues	Kansas Corporation Commission Staff
2000	Illinois	Illinois Commerce Commission	98-0252	Ameritech	Cost Study Issues	Government and Consumer Intervenors

Kansas Gas Services Company
Summary of Depreciation Rates and Annual Accrual Amounts
As of December 31, 2022

Account	Description	12/31/22 Investment	Current Approved		KGS Proposed			Staff Proposed			
			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
TRANSMISSION PLANT											
365.20	Rights of Way	12,254,412	1.41%	172,788	1.43%	175,239	2,451	1.35%	165,435	(7,353)	(9,804)
366.10	Compressor Station Structures	7,487,734	2.95%	220,888	3.13%	234,367	13,479	2.48%	185,696	(35,192)	(48,671)
366.20	Meas. and Reg. Station Structures	2,159,961	2.18%	47,087	2.04%	44,063	(3,024)	1.82%	39,311	(7,776)	(4,752)
367.00	Mains	245,112,042	2.38%	5,833,666	2.60%	6,372,913	539,247	2.15%	5,269,909	(563,757)	(1,103,004)
368.00	Compressor Station Equipment	15,889,885	3.53%	560,913	3.70%	587,926	27,013	3.30%	524,366	(36,547)	(63,560)
369.00	Meas. and Reg. Station Equipment	26,275,529	3.18%	835,562	2.92%	767,245	(68,317)	2.80%	735,715	(99,847)	(31,530)
	Total Transmission Plant	309,179,563	2.48%	7,670,904	2.65%	8,181,753	510,849	2.24%	6,920,432	(750,472)	(1,261,321)
DISTRIBUTION PLANT											
374.20	Rights of Way	2,816,923	1.45%	40,845	1.53%	43,099	2,254	1.48%	41,690	845	(1,409)
375.00	Structures and Improvements	947,118	3.84%	36,369	3.62%	34,286	(2,083)	3.42%	32,391	(3,978)	(1,895)
376.10	Mains - Metallic	342,102,486	2.46%	8,415,721	2.94%	10,057,813	1,642,092	2.83%	9,681,500	1,265,779	(376,313)
376.20	Mains - Plastic	440,065,616	2.66%	11,705,746	3.73%	16,414,448	4,708,702	2.49%	10,957,634	(748,112)	(5,456,814)
376.90	Mains - Cathodic Protection	27,321,545	6.67%	1,822,347	6.67%	1,822,347	0	6.67%	1,822,347	0	0
378.00	Meas. and Reg. Station Equip. - General	29,279,961	2.44%	714,431	2.54%	743,711	29,280	2.28%	667,583	(46,848)	(76,128)
379.00	Meas. and Reg. Station Equip. - City Gate	11,388,378	2.13%	242,572	2.56%	291,542	48,970	2.47%	281,293	38,721	(10,249)
380.10	Services - Metallic	5,145,248	4.63%	238,225	10.38%	534,076	295,851	7.13%	366,856	128,631	(167,220)
380.20	Services - Plastic	635,031,284	3.69%	23,432,655	4.67%	29,655,960	6,223,305	3.91%	24,829,723	1,397,068	(4,826,237)
381.00	Meters	162,554,660	2.84%	4,616,552	3.05%	4,957,918	341,366	2.91%	4,730,341	113,789	(227,577)
381.50	AMR Communication Devices	46,478,519	6.67%	3,100,117	6.67%	3,100,117	0	6.67%	3,100,117	0	0
382.00	Meter Installations	104,894,471	3.20%	3,356,623	3.85%	4,038,437	681,814	3.15%	3,304,176	(52,447)	(734,261)
383.00	House Regulators and Installations	26,954,336	1.97%	531,001	2.04%	549,869	18,868	1.95%	525,610	(5,391)	(24,259)
386.00	Other Property - Customer Premises	224,125	16.24%	36,398	15.67%	35,120	(1,278)	10.92%	24,474	(11,924)	(10,646)
	Total Distribution Plant	1,835,204,670	3.18%	58,289,602	3.94%	72,278,743	13,989,141	3.29%	60,365,735	2,076,133	(11,913,008)
GENERAL PLANT											
Depreciable											
390.10	Structures and Improvements	52,714,425	1.57%	827,617	1.49%	785,445	(42,172)	1.49%	785,445	(42,172)	0
392.00	Transportation Equipment	53,228,038	4.91%	2,613,496	3.89%	2,070,571	(542,925)	3.89%	2,070,571	(542,925)	0
396.00	Power Operated Equipment	17,276,018	4.74%	818,883	3.51%	606,388	(212,495)	3.51%	606,388	(212,495)	0
	Total Depreciable	123,218,481	3.46%	4,259,996	2.81%	3,462,404	(797,592)	2.81%	3,462,404	(797,592)	0
Amortizable											
391.10	Office Furniture and Equipment	6,015,382	5.00%	300,769	5.00%	300,769	0	5.00%	300,769	0	0
391.25	Computer Equipment	4,278,880	14.29%	611,452	14.29%	611,452	0	14.29%	611,452	0	0
393.00	Stores Equipment	145,980	5.00%	7,299	5.00%	7,299	0	5.00%	7,299	0	0
394.00	Tools, Shop and Garage Equipment	20,805,720	6.67%	1,387,742	6.67%	1,387,742	0	6.67%	1,387,742	0	0
395.00	Laboratory Equipment	250,914	6.67%	16,736	6.67%	16,736	0	6.67%	16,736	0	0
397.00	Communication Equipment	5,058,477	6.67%	337,400	6.67%	337,400	0	6.67%	337,400	0	0
398.00	Miscellaneous Equipment	348,985	5.00%	17,449	5.00%	17,449	0	5.00%	17,449	0	0
	Total Amortizable	36,904,338	7.26%	2,678,847	7.26%	2,678,847	0	7.26%	2,678,847	0	0
	Total General Plant	160,122,819	4.33%	6,938,843	3.84%	6,141,251	(797,592)	3.84%	6,141,251	(797,592)	0
	TOTAL GAS UTILITY	2,304,507,052	3.16%	72,899,349	3.76%	86,601,747	13,702,398	3.19%	73,427,418	528,069	(13,174,329)

Kansas Gas Services Company
Summary of Depreciation Rates
As of December 31, 2022

Account	Description	Current Approved				KGS Proposed				Staff Proposed				
		12/31/22	Investment	Net Salvage	Accrual	Investment	Net Salvage	Accrual	Difference	Investment	Net Salvage	Accrual	Difference	Difference
		Investment	Accrual	Accrual	Rate	Accrual	Accrual	Rate	from Current	Accrual	Accrual	Rate	from Current	from Company
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
TRANSMISSION PLANT														
365.20	Rights of Way	12,254,412	1.42%	-0.01%	1.41%	1.44%	-0.01%	1.43%	0.02%	1.36%	-0.01%	1.35%	-0.06%	-0.08%
366.10	Compressor Station Structures	7,487,734	2.20%	0.75%	2.95%	2.05%	1.08%	3.13%	0.18%	1.86%	0.62%	2.48%	-0.47%	-0.65%
366.20	Meas. and Reg. Station Structures	2,159,961	1.67%	0.51%	2.18%	1.46%	0.58%	2.04%	-0.14%	1.39%	0.43%	1.82%	-0.36%	-0.22%
367.00	Mains	245,112,042	1.92%	0.46%	2.38%	1.76%	0.84%	2.60%	0.22%	1.67%	0.48%	2.15%	-0.23%	-0.45%
368.00	Compressor Station Equipment	15,889,885	2.71%	0.82%	3.53%	2.85%	0.85%	3.70%	0.17%	2.54%	0.76%	3.30%	-0.23%	-0.40%
369.00	Meas. and Reg. Station Equipment	26,275,529	2.48%	0.70%	3.18%	2.25%	0.67%	2.92%	-0.26%	2.16%	0.64%	2.80%	-0.38%	-0.12%
	Total Transmission Plant	309,179,563	1.99%	0.49%	2.48%	1.85%	0.80%	2.65%	0.17%	1.75%	0.49%	2.24%	-0.24%	-0.41%
DISTRIBUTION PLANT														
374.20	Rights of Way	2,816,923	1.45%	0.00%	1.45%	1.53%	0.00%	1.53%	0.08%	1.48%	0.00%	1.48%	0.03%	-0.05%
375.00	Structures and Improvements	947,118	3.30%	0.54%	3.84%	3.12%	0.50%	3.62%	-0.22%	2.95%	0.47%	3.42%	-0.42%	-0.20%
376.10	Mains - Metallic	342,102,486	1.56%	0.90%	2.46%	1.58%	1.36%	2.94%	0.48%	1.51%	1.32%	2.83%	0.37%	-0.11%
376.20	Mains - Plastic	440,065,616	2.08%	0.58%	2.66%	2.06%	1.67%	3.73%	1.07%	1.95%	0.54%	2.49%	-0.17%	-1.24%
376.90	Mains - Cathodic Protection	27,321,545	6.67%		6.67%	← 15 Year Amortization →			6.67%	0.00%	← 15 Year Amortization →			0.00%
378.00	Meas. and Reg. Station Equip. - General	29,279,961	1.89%	0.55%	2.44%	1.71%	0.83%	2.54%	0.10%	1.64%	0.64%	2.28%	-0.16%	-0.26%
379.00	Meas. and Reg. Station Equip. - City Gate	11,388,378	1.60%	0.53%	2.13%	1.58%	0.98%	2.56%	0.43%	1.51%	0.96%	2.47%	0.34%	-0.09%
380.10	Services - Metallic	5,145,248	2.06%	2.57%	4.63%	3.21%	7.17%	10.38%	5.75%	3.96%	3.17%	7.13%	2.50%	-3.25%
380.20	Services - Plastic	635,031,284	2.32%	1.37%	3.69%	2.53%	2.14%	4.67%	0.98%	2.11%	1.80%	3.91%	0.22%	-0.76%
381.00	Meters	162,554,660	2.71%	0.13%	2.84%	2.91%	0.14%	3.05%	0.21%	2.78%	0.13%	2.91%	0.07%	-0.14%
381.50	AMR Communication Devices	46,478,519	6.67%		6.67%	← 15 Year Amortization →			6.67%	0.00%	← 15 Year Amortization →			0.00%
382.00	Meter Installations	104,894,471	2.11%	1.09%	3.20%	2.19%	1.66%	3.85%	0.65%	2.06%	1.09%	3.15%	-0.05%	-0.70%
383.00	House Regulators and Installations	26,954,336	1.88%	0.09%	1.97%	1.86%	0.18%	2.04%	0.07%	1.78%	0.17%	1.95%	-0.02%	-0.09%
386.00	Other Property - Customer Premises	224,125	16.24%	0.00%	16.24%	15.67%	0.00%	15.67%	-0.57%	10.92%	0.00%	10.92%	-5.32%	-4.75%
	Total Distribution Plant	1,835,204,670	2.30%	0.88%	3.18%	2.39%	1.54%	3.94%	0.76%	2.19%	1.10%	3.29%	0.11%	-0.65%
GENERAL PLANT														
Depreciable														
390.10	Structures and Improvements	52,714,425	1.53%	0.04%	1.57%	1.45%	0.04%	1.49%	-0.08%	1.45%	0.04%	1.49%	-0.08%	0.00%
392.00	Transportation Equipment	53,228,038	6.00%	-1.09%	4.91%	4.80%	-0.91%	3.89%	-1.02%	4.80%	-0.91%	3.89%	-1.02%	0.00%
396.00	Power Operated Equipment	17,276,018	5.37%	-0.63%	4.74%	4.19%	-0.68%	3.51%	-1.23%	4.19%	-0.68%	3.51%	-1.23%	0.00%
	Total Depreciable	123,218,481	4.00%	-0.54%	3.46%	3.28%	-0.47%	2.81%	-0.65%	3.28%	-0.47%	2.81%	-0.65%	0.00%
Amortizable														
391.10	Office Furniture and Equipment	6,015,382	5.00%		5.00%	← 20 Year Amortization →			5.00%	0.00%	← 20 Year Amortization →			0.00%
391.25	Computer Equipment	4,278,880	14.29%		14.29%	← 7 Year Amortization →			14.29%	0.00%	← 7 Year Amortization →			0.00%
393.00	Stores Equipment	145,980	5.00%		5.00%	← 20 Year Amortization →			5.00%	0.00%	← 20 Year Amortization →			0.00%
394.00	Tools, Shop and Garage Equipment	20,805,720	6.67%		6.67%	← 15 Year Amortization →			6.67%	0.00%	← 15 Year Amortization →			0.00%
395.00	Laboratory Equipment	250,914	6.67%		6.67%	← 15 Year Amortization →			6.67%	0.00%	← 15 Year Amortization →			0.00%
397.00	Communication Equipment	5,058,477	6.67%		6.67%	← 15 Year Amortization →			6.67%	0.00%	← 15 Year Amortization →			0.00%
398.00	Miscellaneous Equipment	348,985	5.00%		5.00%	← 20 Year Amortization →			5.00%	0.00%	← 20 Year Amortization →			0.00%
	Total Amortizable	36,904,338	7.26%	0.00%	7.26%	7.26%	0.00%	7.26%	0.00%	0.00%	0.00%	7.26%	0.00%	0.00%
	Total General Plant	160,122,819	4.75%	-0.42%	4.33%	4.20%	-0.36%	3.84%	-0.50%	4.20%	-0.36%	3.84%	-0.50%	0.00%
	TOTAL GAS UTILITY	2,304,507,052	2.43%	0.73%	3.16%	2.45%	1.31%	3.76%	0.59%	2.27%	0.92%	3.19%	0.02%	-0.57%

Kansas Gas Services Company
Summary of Annual Accrual Amounts
As of December 31, 2022

Account	Description	Current Approved				KGS Proposed				Staff Proposed				
		12/31/22 Investment	Investment Accrual	Net Salvage Accrual	Accrual Rate	Investment Accrual	Net Salvage Accrual	Accrual Rate	Difference from Current	Investment Accrual	Net Salvage Accrual	Accrual Rate	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
TRANSMISSION PLANT														
365.20	Rights of Way	12,254,412	174,013	(1,225)	172,788	176,464	(1,225)	175,239	2,451	166,660	(1,225)	165,435	(7,353)	(9,804)
366.10	Compressor Station Structures	7,487,734	164,730	56,158	220,888	153,499	80,868	234,367	13,479	139,272	46,424	185,696	(35,192)	(48,671)
366.20	Meas. and Reg. Station Structures	2,159,961	36,071	11,016	47,087	31,535	12,528	44,063	(3,024)	30,023	9,288	39,311	(7,776)	(4,752)
367.00	Mains	245,112,042	4,706,151	1,127,515	5,833,666	4,313,972	2,058,941	6,372,913	539,247	4,093,371	1,176,538	5,269,909	(563,757)	(1,103,004)
368.00	Compressor Station Equipment	15,889,885	430,616	130,297	560,913	452,862	135,064	587,926	27,013	403,603	120,763	524,366	(36,547)	(63,560)
369.00	Meas. and Reg. Station Equipment	26,275,529	651,633	183,929	835,562	591,199	176,046	767,245	(68,317)	567,551	168,163	735,715	(99,847)	(31,530)
	Total Transmission Plant	309,179,563	6,163,214	1,507,690	7,670,904	5,719,531	2,462,222	8,181,753	510,849	5,400,480	1,519,951	6,920,432	(750,472)	(1,261,321)
DISTRIBUTION PLANT														
374.20	Rights of Way	2,816,923	40,845	0	40,845	43,099	0	43,099	2,254	41,690	0	41,690	845	(1,409)
375.00	Structures and Improvements	947,118	31,255	5,114	36,369	29,550	4,736	34,286	(2,083)	27,940	4,451	32,391	(3,978)	(1,895)
376.10	Mains - Metallic	342,102,486	5,336,799	3,078,922	8,415,721	5,405,219	4,652,594	10,057,813	1,642,092	5,165,748	4,515,753	9,681,500	1,265,779	(376,313)
376.20	Mains - Plastic	440,065,616	9,153,365	2,552,381	11,705,746	9,065,352	7,349,096	16,414,448	4,708,702	8,581,280	2,376,354	10,957,634	(748,112)	(5,456,814)
376.90	Mains - Cathodic Protection	27,321,545	1,822,347	0	1,822,347	1,822,347	0	1,822,347	0	1,822,347	0	1,822,347	0	0
378.00	Meas. and Reg. Station Equip. - General	29,279,961	553,391	161,040	714,431	500,687	243,024	743,711	29,280	480,191	187,392	667,583	(46,848)	(76,128)
379.00	Meas. and Reg. Station Equip. - City Gate	11,388,378	182,214	60,358	242,572	179,936	111,606	291,542	48,970	171,965	109,328	281,293	38,721	(10,249)
380.10	Services - Metallic	5,145,248	105,992	132,233	238,225	165,162	368,914	534,076	295,851	203,752	163,104	366,856	128,631	(167,220)
380.20	Services - Plastic	635,031,284	14,732,726	8,699,929	23,432,655	16,066,291	13,589,669	29,655,960	6,223,305	13,399,160	11,430,563	24,829,723	1,397,068	(4,826,237)
381.00	Meters	162,554,660	4,405,231	211,321	4,616,552	4,730,341	227,577	4,957,918	341,366	4,519,020	211,321	4,730,341	113,789	(227,577)
381.50	AMR Communication Devices	46,478,519	3,100,117	0	3,100,117	3,100,117	0	3,100,117	0	3,100,117	0	3,100,117	0	0
382.00	Meter Installations	104,894,471	2,213,273	1,143,350	3,356,623	2,297,189	1,741,248	4,038,437	681,814	2,160,826	1,143,350	3,304,176	(52,447)	(734,261)
383.00	House Regulators and Installations	26,954,336	506,742	24,259	531,001	501,351	48,518	549,869	18,868	479,787	45,822	525,610	(5,391)	(24,259)
386.00	Other Property - Customer Premises	224,125	36,398	0	36,398	35,120	0	35,120	(1,278)	24,474	0	24,474	(11,924)	(10,646)
	Total Distribution Plant	1,835,204,670	42,220,695	16,068,907	58,289,602	43,941,761	28,336,982	72,278,743	13,989,141	40,178,297	20,187,438	60,365,735	2,076,133	(11,913,008)
GENERAL PLANT														
Depreciable														
390.10	Structures and Improvements	52,714,425	806,531	21,086	827,617	764,359	21,086	785,445	(42,172)	764,359	21,086	785,445	(42,172)	0
392.00	Transportation Equipment	53,228,038	3,193,682	(580,186)	2,613,496	2,554,946	(484,375)	2,070,571	(542,925)	2,554,946	(484,375)	2,070,571	(542,925)	0
396.00	Power Operated Equipment	17,276,018	927,722	(108,839)	818,883	723,865	(117,477)	606,388	(212,495)	723,865	(117,477)	606,388	(212,495)	0
	Total Depreciable	123,218,481	4,927,935	(667,939)	4,259,996	4,043,170	(580,766)	3,462,404	(797,592)	4,043,170	(580,766)	3,462,404	(797,592)	0
Amortizable														
391.10	Office Furniture and Equipment	6,015,382	300,769	0	300,769	300,769	0	300,769	0	300,769	0	300,769	0	0
391.25	Computer Equipment	4,278,880	611,452	0	611,452	611,452	0	611,452	0	611,452	0	611,452	0	0
393.00	Stores Equipment	145,980	7,299	0	7,299	7,299	0	7,299	0	7,299	0	7,299	0	0
394.00	Tools, Shop and Garage Equipment	20,805,720	1,387,742	0	1,387,742	1,387,742	0	1,387,742	0	1,387,742	0	1,387,742	0	0
395.00	Laboratory Equipment	250,914	16,736	0	16,736	16,736	0	16,736	0	16,736	0	16,736	0	0
397.00	Communication Equipment	5,058,477	337,400	0	337,400	337,400	0	337,400	0	337,400	0	337,400	0	0
398.00	Miscellaneous Equipment	348,985	17,449	0	17,449	17,449	0	17,449	0	17,449	0	17,449	0	0
	Total Amortizable	36,904,338	2,678,847	0	2,678,847	2,678,847	0	2,678,847	0			2,678,847	0	0
	Total General Plant	160,122,819	7,606,782	(667,939)	6,938,843	6,722,017	(580,766)	6,141,251	(797,592)	6,722,017	(580,766)	6,141,251	(797,592)	0
	TOTAL GAS UTILITY	2,304,507,052	55,990,691	16,908,658	72,899,349	56,383,309	30,218,438	86,601,747	13,702,398	52,300,794	21,126,623	73,427,418	528,069	(13,174,329)

Kansas Gas Services Company
Calculation of Staff Depreciation Rates
As of December 31, 2022

Account	Description	12/31/22 Investment	Redistributed Reserve	Percent Reserve	FNS Percent	Remaining Life	Total Annual		Investment Only		COR Only	
							Rate	Accrual	Rate	Accrual	Rate	Accrual
	A	B	C	D=C/B	E	F	G	H	I	J	K	L
TRANSMISSION PLANT												
365.20	Rights of Way	12,254,412	3,617,668	29.52%	0%	52.12	1.35%	165,435	1.36%	166,660	-0.01%	(1,225)
366.10	Compressor Station Structures	7,487,734	3,537,759	47.25%	-25%	31.39	2.48%	185,696	1.86%	139,272	0.62%	46,424
366.20	Meas. and Reg. Station Structures	2,159,961	676,185	31.31%	-30%	54.21	1.82%	39,311	1.39%	30,023	0.43%	9,288
367.00	Mains	245,112,042	92,954,007	37.92%	-30%	42.75	2.15%	5,269,909	1.67%	4,093,371	0.48%	1,176,538
368.00	Compressor Station Equipment	15,889,885	9,498,330	59.78%	-30%	21.26	3.30%	524,366	2.54%	403,603	0.76%	120,763
369.00	Meas. and Reg. Station Equipment	26,275,529	7,790,641	29.65%	-30%	35.80	2.80%	735,715	2.16%	567,551	0.64%	168,163
	Total Transmission Plant	309,179,563	118,074,589	38.19%			2.24%	6,920,432	1.75%	5,400,480	0.49%	1,519,951
DISTRIBUTION PLANT												
374.20	Rights of Way	2,816,923	468,485	16.63%	0%	56.48	1.48%	41,690	1.48%	41,690	0.00%	0
375.00	Structures and Improvements	947,118	277,917	29.34%	-15%	25.04	3.42%	32,391	2.95%	27,940	0.47%	4,451
376.10	Mains - Metallic	342,102,486	121,913,793	35.64%	-80%	51.10	2.83%	9,681,500	1.51%	5,165,748	1.32%	4,515,753
376.20	Mains - Plastic	440,065,616	122,599,280	27.86%	-25%	38.99	2.49%	10,957,634	1.95%	8,581,280	0.54%	2,376,354
376.90	Mains - Cathodic Protection	27,321,545	14,814,904	54.22%	0%	6.87	6.67%	1,822,347	6.67%	1,822,347	0.00%	0
378.00	Meas. and Reg. Station Equip. - General	29,279,961	8,254,140	28.19%	-40%	48.98	2.28%	667,583	1.64%	480,191	0.64%	187,392
379.00	Meas. and Reg. Station Equip. - City Gate	11,388,378	3,272,709	28.74%	-60%	53.16	2.47%	281,293	1.51%	171,965	0.96%	109,328
380.10	Services - Metallic	5,145,248	0	0.00%	-80%	25.25	7.13%	366,856	3.96%	203,752	3.17%	163,104
380.20	Services - Plastic	635,031,284	215,543,314	33.94%	-80%	37.34	3.91%	24,829,723	2.11%	13,399,160	1.80%	11,430,563
381.00	Meters	162,554,660	38,192,504	23.50%	-5%	28.04	2.91%	4,730,341	2.78%	4,519,020	0.13%	211,321
381.50	AMR Communication Devices	46,478,519	24,604,454	52.94%	0%	7.64	6.67%	3,100,117	6.67%	3,100,117	0.00%	0
382.00	Meter Installations	104,894,471	40,024,035	38.16%	-50%	35.56	3.15%	3,304,176	2.06%	2,160,826	1.09%	1,143,350
383.00	House Regulators and Installations	26,954,336	6,520,299	24.19%	-10%	44.00	1.95%	525,610	1.78%	479,787	0.17%	45,822
386.00	Other Property - Customer Premises	224,125	160,971	71.82%	0%	2.58	10.92%	24,474	10.92%	24,474	0.00%	0
	Total Distribution Plant	1,835,204,670	596,646,805	32.51%			3.29%	60,365,735	2.19%	40,178,297	1.10%	20,187,438
GENERAL PLANT												
Depreciable												
390.10	Structures and Improvements	52,714,425	19,165,726	36.36%	-5%	46.17	1.49%	785,445	1.45%	764,359	0.04%	21,086
392.00	Transportation Equipment	53,228,038	13,772,522	25.87%	20%	13.93	3.89%	2,070,571	4.80%	2,554,946	-0.91%	(484,375)
396.00	Power Operated Equipment	17,276,018	6,268,990	36.29%	20%	12.46	3.51%	606,388	4.19%	723,865	-0.68%	(117,477)
	Total Depreciable	123,218,481	39,207,238	31.82%			2.81%	3,462,404	3.28%	4,043,170	-0.47%	(580,766)
Amortizable												
391.10	Office Furniture and Equipment	6,015,382	2,684,804	44.63%	0%	11.07	5.00%	300,769	5.00%	300,769	0.00%	0
391.25	Computer Equipment	4,278,880	2,235,327	52.24%	0%	3.34	14.29%	611,452	14.29%	611,452	0.00%	0
393.00	Stores Equipment	145,980	72,490	49.66%	0%	10.07	5.00%	7,299	5.00%	7,299	0.00%	0
394.00	Tools, Shop and Garage Equipment	20,805,720	7,386,462	35.50%	0%	9.68	6.67%	1,387,742	6.67%	1,387,742	0.00%	0
395.00	Laboratory Equipment	250,914	131,467	52.40%	0%	7.14	6.67%	16,736	6.67%	16,736	0.00%	0
397.00	Communication Equipment	5,058,477	1,476,439	29.19%	0%	10.62	6.67%	337,400	6.67%	337,400	0.00%	0
398.00	Miscellaneous Equipment	348,985	197,548	56.61%	0%	8.68	5.00%	17,449	5.00%	17,449	0.00%	0
	Total Amortizable	36,904,338	14,184,537	38.44%			7.26%	2,678,847	7.26%	2,678,847	0.00%	0
	Total General Plant	160,122,819	53,391,775	33.34%			3.84%	6,141,251	4.20%	6,722,017	-0.36%	(580,766)
	TOTAL GAS UTILITY	2,304,507,052	768,113,168	33.33%			3.19%	73,427,418	2.27%	52,300,794	0.92%	21,126,623

Kansas Gas Services Company
Current and Proposed Parameters
As of December 31, 2022

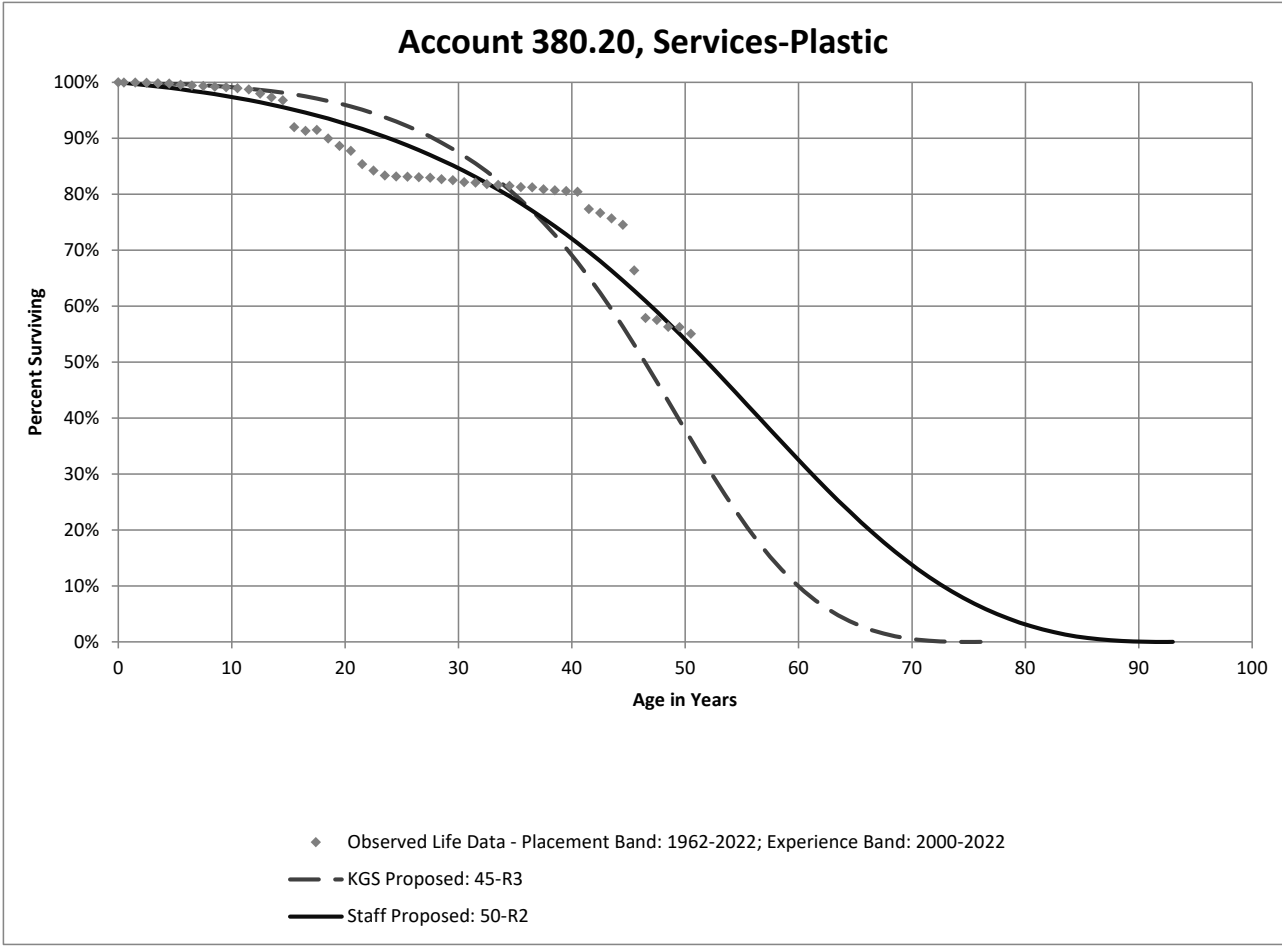
Account	Description	Current Approved						KGS Proposed						Staff Proposed					
		Proj Life	Iowa Curve	VG ASL	AVG Rem Life	Avg Net Sal	Fut Net Sal	Proj Life	Iowa Curve	VG ASL	AVG Rem Life	Avg Net Sal	Fut Net Sal	Proj Life	Iowa Curve	VG ASL	AVG Rem Life	Avg Net Sal	Fut Net Sal
	A	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
TRANSMISSION PLANT																			
365.20	Rights of Way	70	R1.5	70.93	55.28	0.70%	0.0%	70	R1.5	71.28	52.12	0.7%	0.0%	70	R1.5	71.28	52.12	0.7%	0.0%
366.10	Compressor Station Structures	45	L2	45.96	27.86	-34.50%	-25.0%	50	L1.5	51.13	31.39	-53.4%	-50.0%	50	L1.5	51.13	31.39	-32.2%	-25.0%
366.20	Meas. and Reg. Station Structures	60	S0.5	60.37	41.64	-30.40%	-30.0%	70	S0.5	70.13	54.21	-40.0%	-40.0%	70	S0.5	70.13	54.21	-30.6%	-30.0%
367.00	Mains	52	R1.5	52.43	38.88	-23.70%	-25.0%	58	R1.5	58.30	42.75	-47.0%	-50.0%	58	R1.5	58.30	42.75	-29.3%	-30.0%
368.00	Compressor Station Equipment	35	SC	37.19	25.35	-30.40%	-30.0%	35	R0.5	37.08	21.26	-30.0%	-30.0%	35	R0.5	37.08	21.26	-30.0%	-30.0%
369.00	Meas. and Reg. Station Equipment	40	L0	40.46	32.68	-28.20%	-30.0%	45	R0.5	45.27	35.80	-29.6%	-30.0%	45	R0.5	45.27	35.80	-29.6%	-30.0%
DISTRIBUTION PLANT																			
374.20	Rights of Way	70	R1.5	70.67	57.15	0.00%	0.0%	70	R1.5	70.80	56.48	0.0%	0.0%	70	R1.5	70.80	56.48	0.0%	0.0%
375.00	Structures and Improvements	30	L0	31.38	23.20	-16.70%	-15.0%	35	R0.5	36.78	25.04	-16.5%	-15.0%	35	R0.5	36.78	25.04	-16.5%	-15.0%
376.10	Mains - Metallic	65	R1	66.77	47.96	-59.00%	-50.0%	70	R1.5	70.97	51.10	-89.8%	-80.0%	70	R1.5	70.97	51.10	-89.8%	-80.0%
376.20	Mains - Plastic	50	R3	50.09	35.32	-28.20%	-25.0%	55	R4	54.90	38.99	-82.2%	-80.0%	55	R4	54.90	38.99	-28.3%	-25.0%
376.90	Mains - Cathodic Protection	15	SQ	15.00	8.16	0.00%	0.0%	15	SQ	15.00	6.87	0.0%	0.0%	15	SQ	15.00	6.87	0.0%	0.0%
378.00	Meas. and Reg. Station Equip. - General	55	R1.5	54.90	40.56	-29.00%	-30.0%	65	S0.5	64.54	48.98	-48.3%	-50.0%	65	S0.5	64.54	48.98	-39.3%	-40.0%
379.00	Meas. and Reg. Station Equip. - City Gate	65	R2.5	64.70	46.95	-33.30%	-30.0%	70	R2.5	69.76	53.16	-64.1%	-60.0%	70	R2.5	69.76	53.16	-64.1%	-60.0%
380.10	Services - Metallic	50	R1.5	53.24	27.32	-141.70%	-50.0%	27	O3	34.92	25.25	-315.6%	-80.0%	27	O3	34.92	25.25	-315.6%	-80.0%
380.20	Services - Plastic	45	R3	45.16	30.99	-60.80%	-50.0%	45	R3	45.22	31.14	-87.5%	-80.0%	50	R2	50.47	37.34	-87.5%	-80.0%
381.00	Meters	38	R1.5	38.28	27.90	-4.60%	-5.0%	38	R1.5	38.34	28.04	-4.5%	-5.0%	38	R1.5	38.34	28.04	-4.5%	-5.0%
381.50	AMR Communication Devices	15	SQ	15.00	8.48	0.00%	0.0%	15	SQ	15.00	7.64	0.0%	0.0%	15	SQ	15.00	7.64	0.0%	0.0%
382.00	Meter Installations	50	R3	49.54	33.90	-51.90%	-50.0%	53	R2.5	52.69	35.56	-76.3%	-75.0%	53	R2.5	52.69	35.56	-53.5%	-50.0%
383.00	House Regulators and Installations	55	R2	55.08	41.18	-5.00%	-5.0%	60	R2	59.90	44.00	-9.7%	-10.0%	60	R2	59.90	44.00	-9.7%	-10.0%
386.00	Other Property - Customer Premises	10	S3	13.58	1.04	0.00%	0.0%	20	S5	20.39	2.58	0.0%	0.0%	20	S5	20.39	2.58	0.0%	0.0%
GENERAL PLANT																			
Depreciable																			
390.10	Structures and Improvements	60	R1.5	60.93	44.09	-2.90%	-5.0%	60	R1.5	60.92	46.17	-3.6%	-5.0%	60	R1.5	60.92	46.17	-3.6%	-5.0%
392.00	Transportation Equipment	15	L1.5	15.31	10.39	18.50%	20.0%	18	L0.5	18.36	13.93	19.4%	20.0%	18	L0.5	18.36	13.93	19.4%	20.0%
396.00	Power Operated Equipment	15	L1	16.04	8.93	11.30%	10.0%	18	L0.5	19.12	12.46	17.8%	20.0%	18	L0.5	19.12	12.46	17.8%	20.0%
Amortizable																			
391.10	Office Furniture and Equipment	20	SQ	20.00	8.67	0.00%	0.0%	20	SQ	20.00	11.07	0.0%	0.0%	20	SQ	20.00	11.07	0.0%	0.0%
391.25	Computer Equipment	7	SQ	7.00	2.86	0.00%	0.0%	7	SQ	7.00	3.34	0.0%	0.0%	7	SQ	7.00	3.34	0.0%	0.0%
393.00	Stores Equipment	20	SQ	20.00	12.63	0.00%	0.0%	20	SQ	20.00	10.07	0.0%	0.0%	20	SQ	20.00	10.07	0.0%	0.0%
394.00	Tools, Shop and Garage Equipment	15	SQ	15.00	8.23	0.00%	0.0%	15	SQ	15.00	9.68	0.0%	0.0%	15	SQ	15.00	9.68	0.0%	0.0%
395.00	Laboratory Equipment	15	SQ	15.00	10.73	0.00%	0.0%	15	SQ	15.00	7.14	0.0%	0.0%	15	SQ	15.00	7.14	0.0%	0.0%
397.00	Communication Equipment	15	SQ	15.00	4.22	0.00%	0.0%	15	SQ	15.00	10.62	0.0%	0.0%	15	SQ	15.00	10.62	0.0%	0.0%
398.00	Miscellaneous Equipment	20	SQ	20.00	13.80	0.00%	0.0%	20	SQ	20.00	8.68	0.0%	0.0%	20	SQ	20.00	8.68	0.0%	0.0%

Kansas Gas Services Company
Summary of Depreciation Reserve
As of December 31, 2022

		12/31/22	12/31/2022 Book Reserve		KGS Theoretical Reserve			KGS Redistributed Reserve			Staff Theoretical Reserve			Staff Redistributed Reserve			Investment Reserve		Net Salvage Reserve	
Account	Description	Investment	Amount	Percent	Amount	Percent	Difference	Redistribute	Percent	Difference	Amount	Percent	Difference	Redistribute	Percent	Difference	Amount	Percent	Amount	Percent
	A	B		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
TRANSMISSION PLANT																				
365.20	Rights of Way	12,254,412	4,506,703	36.78%	3,356,698	27.39%	(1,150,005)	3,103,133	25.32%	(1,403,570)	3,356,698	27.39%	(1,150,005)	3,617,668	29.52%	(889,035)	3,550,068	26.88%	67,600	0.51%
366.10	Compressor Station Structures	7,487,734	6,945,491	92.76%	4,179,942	55.82%	(2,765,549)	3,864,189	51.61%	(3,081,302)	3,282,553	43.84%	(3,662,938)	3,537,759	47.25%	(3,407,733)	3,115,575	38.61%	422,184	5.23%
366.20	Meas. and Reg. Station Structures	2,159,961	1,228,980	56.90%	686,457	31.78%	(542,523)	634,602	29.38%	(594,378)	627,406	29.05%	(601,573)	676,185	31.31%	(552,795)	528,447	22.70%	147,737	6.35%
367.00	Mains	245,112,042	82,250,452	33.56%	103,457,883	42.21%	21,207,431	95,642,674	39.02%	13,392,222	86,248,537	35.19%	3,998,085	92,954,007	37.92%	10,703,556	70,460,037	26.67%	22,493,970	8.52%
368.00	Compressor Station Equipment	15,889,885	14,238,611	89.61%	8,813,144	55.46%	(5,425,467)	8,147,399	51.27%	(6,091,212)	8,813,144	55.46%	(5,425,467)	9,498,330	59.78%	(4,740,282)	7,306,407	42.66%	2,191,922	12.80%
369.00	Meas. and Reg. Station Equipment	26,275,529	8,904,351	33.89%	7,228,644	27.51%	(1,675,708)	6,682,592	25.43%	(2,221,760)	7,228,644	27.51%	(1,675,708)	7,790,641	29.65%	(1,113,711)	5,923,895	20.92%	1,866,746	6.59%
Total Transmission Plant		309,179,563	118,074,589	38.19%	127,722,767	41.31%	9,648,179	118,074,589	38.19%	0	109,556,982	35.43%	(8,517,607)	118,074,589	38.19%	0	90,884,429	29.40%	27,190,160	8.79%
DISTRIBUTION PLANT																				
374.20	Rights of Way	2,816,923	729,698	25.90%	569,751	20.23%	(159,947)	388,572	13.79%	(341,125)	569,751	20.23%	(159,947)	468,485	16.63%	(261,213)	468,485	20.23%	0	0.00%
375.00	Structures and Improvements	947,118	621,659	65.64%	337,991	35.69%	(283,668)	230,511	24.34%	(391,147)	337,991	35.69%	(283,668)	277,917	29.34%	(343,742)	248,583	31.92%	29,334	3.77%
376.10	Mains - Metallic	342,102,486	102,108,575	29.85%	148,266,263	43.34%	46,157,688	101,118,275	29.56%	(990,300)	148,266,263	43.34%	46,157,688	121,913,793	35.64%	19,805,218	78,757,114	28.00%	43,156,679	15.34%
376.20	Mains - Plastic	440,065,616	163,532,826	37.16%	222,679,775	50.60%	59,146,949	151,868,633	34.51%	(11,664,193)	149,099,922	33.88%	(14,432,904)	122,599,280	27.86%	(40,933,546)	104,863,844	28.98%	17,735,435	4.90%
376.90	Mains - Cathodic Protection	27,321,545	193,111	0.71%	14,814,904	54.22%	14,621,793	14,814,904	54.22%	14,621,793	14,814,904	54.22%	14,621,793	14,814,904	54.22%	14,621,793	14,814,904	54.22%	0	0.00%
378.00	Meas. and Reg. Station Equip. - General	29,279,961	13,827,772	47.23%	10,966,448	37.45%	(2,861,324)	7,479,168	25.54%	(6,348,604)	10,038,327	34.28%	(3,789,445)	8,254,140	28.19%	(5,573,632)	5,804,457	24.11%	2,449,682	10.17%
379.00	Meas. and Reg. Station Equip. - City Gate	11,388,378	4,703,214	41.30%	3,980,127	34.95%	(723,087)	2,714,465	23.84%	(1,988,749)	3,980,127	34.95%	(723,087)	3,272,709	28.74%	(1,430,505)	2,228,302	23.80%	1,044,408	11.15%
380.10	Services - Metallic	5,145,248	(10,671,263)	-207.40%	(6,200,672)	-120.51%	4,470,591	(4,228,887)	-82.19%	6,442,376	(6,200,672)	-120.51%	4,470,591	0	0.00%	10,671,263	0	27.69%	0	-148.20%
380.20	Services - Plastic	635,031,284	205,076,990	32.29%	323,111,838	50.88%	118,034,848	220,363,763	34.70%	15,286,773	262,134,422	41.28%	57,057,432	215,543,314	33.94%	10,466,324	135,842,932	26.02%	79,700,383	15.26%
381.00	Meters	162,554,660	43,155,634	26.55%	46,448,065	28.57%	3,292,431	31,677,795	19.49%	(11,477,840)	46,448,065	28.57%	3,292,431	38,192,504	23.50%	(4,963,131)	35,908,316	26.86%	2,284,187	1.71%
381.50	AMR Communication Devices	46,478,519	18,944,036	40.76%	24,604,454	52.94%	5,660,418	24,604,454	52.94%	5,660,418	24,604,454	52.94%	5,660,418	24,604,454	52.94%	5,660,418	24,604,454	52.94%	0	0.00%
382.00	Meter Installations	104,894,471	44,228,127	42.16%	58,758,462	56.02%	14,530,336	40,073,542	38.20%	(4,154,584)	48,675,494	46.40%	4,447,367	40,024,035	38.16%	(4,204,092)	28,040,920	32.51%	11,983,115	13.89%
383.00	House Regulators and Installations	26,954,336	9,972,301	37.00%	7,929,705	29.42%	(2,042,597)	5,408,095	20.06%	(4,564,206)	7,929,705	29.42%	(2,042,597)	6,520,299	24.19%	(3,452,002)	5,883,144	26.54%	637,156	2.87%
386.00	Other Property - Customer Premises	224,125	224,125	100.00%	195,766	87.35%	(28,359)	133,513	59.57%	(90,611)	195,766	87.35%	(28,359)	160,971	71.82%	(63,154)	160,971	87.35%	0	0.00%
Total Distribution Plant		1,835,204,670	596,646,805	32.51%	856,462,875	46.67%	259,816,070	596,646,805	32.51%	0	710,894,517	38.74%	114,247,712	596,646,805	32.51%	0	437,626,426	23.85%	159,020,379	8.66%
GENERAL PLANT																				
Depreciable																				
390.10	Structures and Improvements	52,714,425	15,300,837	29.03%	13,960,739	26.48%	(1,340,099)	19,165,726	36.36%	3,864,889	13,960,739	26.48%	(1,340,099)	19,165,726	36.36%	3,864,889	17,521,790	24.21%	1,643,936	2.27%
392.00	Transportation Equipment	53,228,038	19,283,080	36.23%	10,032,210	18.85%	(9,250,871)	13,772,522	25.87%	(5,510,559)	10,032,210	18.85%	(9,250,871)	13,772,522	25.87%	(5,510,559)	17,631,464	24.13%	(3,858,942)	-5.28%
396.00	Power Operated Equipment	17,276,018	9,755,968	56.47%	4,566,471	26.43%	(5,189,497)	6,268,990	36.29%	(3,486,978)	4,566,471	26.43%	(5,189,497)	6,268,990	36.29%	(3,486,978)	8,261,271	34.83%	(1,992,281)	-8.40%
Total Depreciable		123,218,481	44,339,885	35.98%	28,559,419	23.18%	(15,780,466)	39,207,238	31.82%	(5,132,648)	28,559,419	23.18%	(15,780,466)	39,207,238	31.82%	(5,132,648)	43,414,525	35.23%	(4,207,288)	-3.41%
Amortizable																				
391.10	Office Furniture and Equipment	6,015,382	2,211,877	36.77%	2,684,804	44.63%	472,927	2,684,804	44.63%	472,927	2,684,804	44.63%	472,927	2,684,804	44.63%	472,927	2,684,804	44.63%	0	0.00%
391.25	Computer Equipment	4,278,880	2,981,921	69.69%	2,235,327	52.24%	(746,594)	2,235,327	52.24%	(746,594)	2,235,327	52.24%	(746,594)	2,235,327	52.24%	(746,594)	2,235,327	52.24%	0	0.00%
393.00	Stores Equipment	145,980	(68,998)	-47.27%	72,490	49.66%	141,488	72,490	49.66%	141,488	72,490	49.66%	141,488	72,490	49.66%	141,488	72,490	49.66%	0	0.00%
394.00	Tools, Shop and Garage Equipment	20,805,720	4,016,355	19.30%	7,386,462	35.50%	3,370,107	7,386,462	35.50%	3,370,107	7,386,462	35.50%	3,370,107	7,386,462	35.50%	3,370,107	7,386,462	35.50%	0	0.00%
395.00	Laboratory Equipment	250,914	(142,523)	-56.80%	131,467	52.40%	273,990	131,467	52.40%	273,990	131,467	52.40%	273,990	131,467	52.40%	273,990	131,467	52.40%	0	0.00%
397.00	Communication Equipment	5,058,477	(160,715)	-3.18%	1,476,439	29.19%	1,637,154	1,476,439	29.19%	1,637,154	1,476,439	29.19%	1,637,154	1,476,439	29.19%	1,637,154	1,476,439	29.19%	0	0.00%
398.00	Miscellaneous Equipment	348,985	213,973	61.31%	197,548	56.61%	(16,425)	197,548	56.61%	(16,425)	197,548	56.61%	(16,425)	197,548	56.61%	(16,425)	197,548	56.61%	0	0.00%
Total Amortizable		36,904,338	9,051,889	24.53%	14,184,537	38.44%	5,132,648	14,184,537	38.44%	5,132,648	14,184,537	38.44%	5,132,648	14,184,537	38.44%	5,132,648	14,184,537	38.44%	0	0.00%
Total General Plant		160,122,819	53,391,775	33.34%	42,743,956	26.69%	(10,647,819)	53,391,775	33.34%	0	42,743,956	26.69%	(10,647,819)	53,391,775	33.34%	0	57,599,062	35.97%	(4,207,288)	-2.63%
TOTAL GAS UTILITY		2,304,507,052	768,113,168	33.33%	1,026,929,599	44.56%	258,816,430	768,113,168	33.33%	0	863,195,455	37.46%	95,082,287	768,113,168	33.33%	0	586,109,917	25.43%	182,003,251	7.90%

Kansas Gas Services Company
Calculation of Average Net Salvage
As of December 31, 2022

Account	Description	Plant Investment			Salvage Rate		Net Salvage			Avg Net Sal
		Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	
	A	B	C	D	E	F	G	H	I	J
TRANSMISSION PLANT										
365.20	Rights of Way	12,315,058	60,646	12,254,412	151.1%	0.0%	91,636	0	91,636	0.7%
366.10	Compressor Station Structures	8,853,269	1,365,535	7,487,734	-71.9%	-25.0%	(981,820)	(1,871,934)	(2,853,753)	-32.2%
366.20	Meas. and Reg. Station Structures	2,308,198	148,237	2,159,961	-39.4%	-30.0%	(58,405)	(647,988)	(706,394)	-30.6%
367.00	Mains	276,988,068	31,876,026	245,112,042	-24.2%	-30.0%	(7,713,998)	(73,533,613)	(81,247,611)	-29.3%
368.00	Compressor Station Equipment	26,884,137	10,994,252	15,889,885	-30.1%	-30.0%	(3,309,270)	(4,766,966)	(8,076,235)	-30.0%
369.00	Meas. and Reg. Station Equipment	30,423,241	4,147,712	26,275,529	-26.7%	-30.0%	(1,107,439)	(7,882,659)	(8,990,098)	-29.6%
	Total Transmission Plant	357,771,971	48,592,408	309,179,563	-26.9%	-28.7%	(13,079,296)	(88,703,159)	(101,782,455)	-28.4%
DISTRIBUTION PLANT										
374.20	Rights of Way	2,816,995	72	2,816,923	-748.6%	0.0%	(539)	0	(539)	0.0%
375.00	Structures and Improvements	1,246,016	298,898	947,118	-21.4%	-15.0%	(63,964)	(142,068)	(206,032)	-16.5%
376.10	Mains - Metallic	383,591,267	41,488,781	342,102,486	-171.0%	-80.0%	(70,945,816)	(273,681,989)	(344,627,804)	-89.8%
376.20	Mains - Plastic	448,615,746	8,550,130	440,065,616	-197.7%	-25.0%	(16,903,607)	(110,016,404)	(126,920,011)	-28.3%
376.90	Mains - Cathodic Protection	38,490,855	11,169,310	27,321,545	0.0%	0.0%	0	0	0	0.0%
378.00	Meas. and Reg. Station Equip. - General	32,305,936	3,025,975	29,279,961	-32.1%	-40.0%	(971,338)	(11,711,984)	(12,683,322)	-39.3%
379.00	Meas. and Reg. Station Equip. - City Gate	11,925,652	537,274	11,388,378	-150.8%	-60.0%	(810,209)	(6,833,027)	(7,643,236)	-64.1%
380.10	Services - Metallic	24,885,280	19,740,032	5,145,248	-377.0%	-80.0%	(74,419,921)	(4,116,198)	(78,536,119)	-315.6%
380.20	Services - Plastic	682,233,541	47,202,257	635,031,284	-188.8%	-80.0%	(89,117,861)	(508,025,027)	(597,142,888)	-87.5%
381.00	Meters	193,166,494	30,611,834	162,554,660	-2.0%	-5.0%	(612,237)	(8,127,733)	(8,739,970)	-4.5%
381.50	AMR Communication Devices	46,478,519	0	46,478,519	0.0%	0.0%	0	0	0	0.0%
382.00	Meter Installations	114,812,646	9,918,175	104,894,471	-90.5%	-50.0%	(8,975,948)	(52,447,236)	(61,423,184)	-53.5%
383.00	House Regulators and Installations	30,366,100	3,411,764	26,954,336	-7.4%	-10.0%	(252,471)	(2,695,434)	(2,947,904)	-9.7%
386.00	Other Property - Customer Premises	224,125	0	224,125	0.0%	0.0%	0	0	0	0.0%
	Total Distribution Plant	2,011,159,172	175,954,502	1,835,204,670	-149.5%	-53.3%	(263,073,910)	(977,797,099)	(1,240,871,010)	-61.7%
GENERAL PLANT										
Depreciable										
390.10	Structures and Improvements	56,209,207	3,494,782	52,714,425	17.7%	-5.0%	618,576	(2,635,721)	(2,017,145)	-3.6%
392.00	Transportation Equipment	74,264,379	21,036,341	53,228,038	17.9%	20.0%	3,765,505	10,645,608	14,411,113	19.4%
396.00	Power Operated Equipment	30,056,833	12,780,815	17,276,018	14.9%	20.0%	1,904,341	3,455,204	5,359,545	17.8%
	Total Depreciable	160,530,419	37,311,938	123,218,481	16.9%	9.3%	6,288,423	11,465,090	17,753,513	11.1%
Amortizable										
391.10	Office Furniture and Equipment	9,898,751	3,883,369	6,015,382	0.0%	0.0%	0	0	0	0.0%
391.25	Computer Equipment	36,730,368	32,451,488	4,278,880	0.0%	0.0%	0	0	0	0.0%
393.00	Stores Equipment	987,252	841,272	145,980	0.0%	0.0%	0	0	0	0.0%
394.00	Tools, Shop and Garage Equipment	37,362,905	16,557,185	20,805,720	0.0%	0.0%	0	0	0	0.0%
395.00	Laboratory Equipment	1,253,877	1,002,963	250,914	0.0%	0.0%	0	0	0	0.0%
397.00	Communication Equipment	15,439,131	10,380,654	5,058,477	0.0%	0.0%	0	0	0	0.0%
398.00	Miscellaneous Equipment	582,074	233,089	348,985	0.0%	0.0%	0	0	0	0.0%
	Total Amortizable	102,254,358	65,350,020	36,904,338	0.0%	0.0%	0	0	0	0.0%
	Total General Plant	262,784,777	102,661,958	160,122,819	6.1%	7.2%	6,288,423	11,465,090	17,753,513	6.8%
	TOTAL GAS UTILITY	2,631,715,920	327,208,868	2,304,507,052	-82.5%	-45.8%	(269,864,784)	(1,055,035,168)	(1,324,899,952)	-50.3%



Sum of Square Difference ("SSD") Comparison Account 380.20, Services-Plastic	
Observed Life Data - Placement Band: 1962-2022; Experience Band: 2000-2022	
	SSD
KGS Proposed: 45-R3	3,496
Staff Proposed: 50-R2	958
Note: A lower number indicates a better fit to the actual data (Observed Life Data)	

Kansas Gas Service
Account 380.20, Services-Plastic

Generation Arrangement

Curve: 50-R2

Vintage Year	Age	12/31/22 Amount Surviving	Curve Proportion Surviving	Realized Life	Average Remaining Life	Average Service Life	Average Service Life Weights	Average Remaining Life Weights
A	B	C	D	E	F	G	H	I
2022	0.5	45,453,936	0.9991	0.5000	49.55	50.00	909,072	45,042,114
2021	1.5	36,752,309	0.9971	1.5000	48.65	50.00	735,012	35,755,050
2020	2.5	38,410,175	0.9949	2.5000	47.75	50.01	768,107	36,676,135
2019	3.5	32,565,043	0.9926	3.4996	46.86	50.01	651,143	30,510,736
2018	4.5	26,996,358	0.9902	4.4999	45.97	50.02	539,700	24,810,589
2017	5.5	32,762,052	0.9876	5.5000	45.09	50.03	654,820	29,526,107
2016	6.5	36,696,699	0.9849	6.5000	44.22	50.05	733,260	32,421,454
2015	7.5	9,426,905	0.9819	7.4845	43.35	50.05	188,361	8,164,750
2014	8.5	23,284,829	0.9788	8.4999	42.48	50.08	464,933	19,751,801
2013	9.5	20,967,153	0.9755	9.4968	41.63	50.10	418,490	17,420,089
2012	10.5	16,192,273	0.9719	10.4998	40.78	50.13	322,998	13,170,300
2011	11.5	13,678,588	0.9682	11.4883	39.93	50.15	272,756	10,891,313
2010	12.5	12,359,209	0.9642	12.4539	39.09	50.15	246,450	9,634,410
2009	13.5	7,759,575	0.9601	13.3848	38.26	50.12	154,827	5,923,901
2008	14.5	12,643,735	0.9556	14.2339	37.44	50.01	252,829	9,465,155
2007	15.5	9,796,388	0.9509	15.1514	36.62	49.97	196,033	7,178,593
2006	16.5	11,018,981	0.9459	16.3028	35.81	50.18	219,606	7,863,834
2005	17.5	12,545,955	0.9407	17.4639	35.01	50.39	248,958	8,714,921
2004	18.5	12,440,832	0.9352	18.2632	34.21	50.26	247,553	8,468,709
2003	19.5	12,130,945	0.9293	19.0755	33.42	50.14	241,964	8,086,759
2002	20.5	10,385,285	0.9232	19.9166	32.64	50.05	207,497	6,772,855
2001	21.5	4,934,266	0.9167	20.5448	31.87	49.76	99,164	3,160,151
2000	22.5	5,579,435	0.9099	17.5544	31.10	45.85	121,676	3,784,482
1999	23.5	4,605,954	0.9027	21.2157	30.35	48.61	94,754	2,875,397
1998	24.5	3,402,522	0.8952	20.7859	29.60	47.28	71,964	2,129,951
1997	25.5	7,459,738	0.8873	23.2508	28.86	48.85	152,692	4,406,296
1996	26.5	10,579,002	0.8789	24.7185	28.13	49.44	213,980	6,018,359
1995	27.5	12,877,627	0.8702	26.8208	27.40	50.67	254,162	6,964,829
1994	28.5	10,864,989	0.8610	27.6147	26.69	50.60	214,743	5,731,345
1993	29.5	13,575,094	0.8514	28.8459	25.98	50.97	266,334	6,920,572
1992	30.5	10,281,258	0.8414	29.8312	25.29	51.11	201,163	5,087,236
1991	31.5	17,163,045	0.8309	30.7746	24.60	51.22	335,108	8,244,737
1990	32.5	14,167,728	0.8198	31.8877	23.93	51.50	275,080	6,581,807
1989	33.5	14,476,704	0.8083	32.9670	23.26	51.77	279,638	6,504,518

Kansas Gas Service
Account 380.20, Services-Plastic

Generation Arrangement

Curve: 50-R2

Vintage Year	Age	12/31/22 Amount Surviving	Curve Proportion Surviving	Realized Life	Average Remaining Life	Average Service Life	Average Service Life Weights	Average Remaining Life Weights
A	B	C	D	E	F	G	H	I
1988	34.5	7,050,756	0.7963	33.9773	22.60	51.98	135,651	3,066,248
1987	35.5	6,142,389	0.7838	35.0013	21.96	52.21	117,645	2,583,220
1986	36.5	5,426,992	0.7707	35.8637	21.32	52.30	103,774	2,212,654
1985	37.5	5,818,607	0.7571	37.0880	20.70	52.76	110,291	2,282,656
1984	38.5	5,113,026	0.7429	37.8651	20.08	52.78	96,867	1,945,295
1983	39.5	4,520,669	0.7282	39.1010	19.48	53.28	84,841	1,652,565
1982	40.5	4,596,542	0.7129	39.9528	18.89	53.42	86,052	1,625,178
1981	41.5	4,770,266	0.6970	41.1345	18.30	53.89	88,515	1,620,226
1980	42.5	4,793,311	0.6805	42.0008	17.73	54.07	88,650	1,572,181
1979	43.5	4,970,458	0.6635	42.9772	17.18	54.37	91,412	1,570,115
1978	44.5	4,196,977	0.6460	44.0375	16.63	54.78	76,615	1,274,075
1977	45.5	4,613,061	0.6279	45.0571	16.09	55.16	83,627	1,345,927
1976	46.5	2,426,500	0.6093	45.5134	15.57	55.00	44,118	686,971
1975	47.5	1,823,415	0.5901	45.0540	15.06	53.94	33,804	509,081
1974	48.5	1,162,464	0.5705	42.3957	14.56	50.70	22,927	333,830
1973	49.5	1,965,696	0.5504	47.4618	14.07	55.21	35,605	501,073
1972	50.5	614,153	0.5300	42.5782	13.60	49.78	12,336	167,743
1971	51.5	0	0.5091	37.2709	13.13	43.96	0	0
1970	52.5	0	0.4879	32.5869	12.68	38.77	0	0
1969	53.5	0	0.4665	33.0000	12.24	38.71	0	0
1968	54.5	791,415	0.4448	53.1042	11.81	58.36	13,561	160,205
1967	55.5	0	0.4230	35.0000	11.40	39.82	0	0
1966	56.5	0	0.4012	36.0000	10.99	40.41	0	0
1965	57.5	0	0.3793	0.0000	10.60	4.02	0	0
1964	58.5	0	0.3575	38.0000	10.21	41.65	0	0
1963	59.5	0	0.3359	0.0000	9.84	3.30	0	0
1962	60.5	0	0.3144	40.0000	9.47	42.98	0	0
Total		635,031,284			37.34	50.47	12,581,117	469,768,500

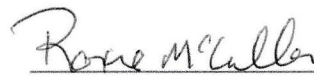
Kansas Gas Services Company
Comparison of Actually Incurred Net Salvage and Net Salvage Accruals in Proposed Depreciation Rates
As of December 31, 2022

Account	Description	Five-Year Average Annual Net Salvage Actually Incurred	Net Salvage Recovery Included in KGS's Proposed Depr Rates	KGS Proposed / Actually Incurred	Net Salvage Recovery Included in Staff's Proposed Depr Rates	Staff Proposed / Actually Incurred
		A	B	C=B/A	D	E=D/A
TRANSMISSION PLANT						
365.20	Rights of Way	(1,730)	(1,225)	0.7	(1,225)	0.7
366.10	Compressor Station Structures	12,371	80,868	6.5	46,424	3.8
366.20	Meas. and Reg. Station Structures	2,204	12,528	5.7	9,288	4.2
367.00	Mains	552,646	2,058,941	3.7	1,176,538	2.1
368.00	Compressor Station Equipment	23,995	135,064	5.6	120,763	5.0
369.00	Meas. and Reg. Station Equipment	85,527	176,046	2.1	168,163	2.0
	Total Transmission Plant	675,012	2,462,222	3.6	1,519,951	2.3
DISTRIBUTION PLANT						
374.20	Rights of Way	0	0		0	
375.00	Structures and Improvements	0	4,736		4,451	
376.10	Mains - Metallic	3,752,909	4,652,594	1.2	4,515,753	1.2
376.20	Mains - Plastic	673,539	7,349,096	10.9	2,376,354	3.5
376.90	Mains - Cathodic Protection	0	0		0	
378.00	Meas. and Reg. Station Equip. - General	78,964	243,024	3.1	187,392	2.4
379.00	Meas. and Reg. Station Equip. - City Gate	72,419	111,606	1.5	109,328	1.5
380.10	Services - Metallic	7,123,071	368,914	0.1	163,104	0.0
380.20	Services - Plastic	4,494,182	13,589,669	3.0	11,430,563	2.5
381.00	Meters	872	227,577	260.9	211,321	242.3
381.50	AMR Communication Devices	0	0		0	
382.00	Meter Installations	429,921	1,741,248	4.1	1,143,350	2.7
383.00	House Regulators and Installations	14,461	48,518	3.4	45,822	3.2
386.00	Other Property - Customer Premises	0	0		0	
	Total Distribution Plant	16,640,337	28,336,982	1.7	20,187,438	1.2
GENERAL PLANT						
Depreciable						
390.10	Structures and Improvements	8,336	21,086	2.5	21,086	2.5
392.00	Transportation Equipment	(278,678)	(484,375)	1.7	(484,375)	1.7
396.00	Power Operated Equipment	(100,075)	(117,477)	1.2	(117,477)	1.2
	Total Depreciable	(370,417)	(580,766)	1.6	(580,766)	1.6

VERIFICATION

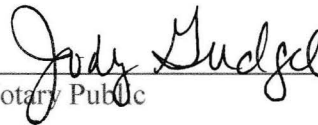
STATE OF ILLINOIS)
) ss.
COUNTY OF Sangamon)

Roxie McCullar of William Dunkel & Associates, being duly sworn upon her oath deposes and states that she is a Consultant for the Kansas Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Direct Testimony*, and that the statements contained therein are true and correct to the best of her knowledge, information and belief.



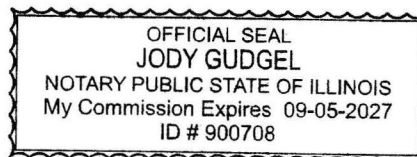
Roxie McCullar
Consultant for Staff
Kansas Corporation Commission
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 26th day of June, 2024.



Notary Public

My Appointment Expires: 09/05/2027



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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24-KGSG-610-RTS

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Ann Murphy

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