

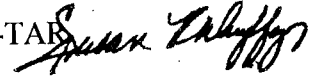
BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

In the Matter of the Application of)
Atmos Energy for Approval of the)
Commission for Gas System Reliability)
Surcharge per K.S.A. 66-2201 through)
66-2204.)

OCT 13 2009

Docket No. 10-ATMG-133-TAB



NOTICE OF FILING OF STAFF MEMORANDUM

The Commission Staff (Staff) of the State Corporation Commission of the State of Kansas (Commission) files its memorandum recommending approval of Atmos Energy (Atmos)'s request for approval of its new Gas System Reliability Surcharge (GSRs) tariff.

1. On August 14, 2009, Atmos submitted for filing a new tariff schedule, GSRs, which is designed to allow for the adjustment of Atmos' rates and charges to provide for recovery of costs for eligible infrastructure system replacements.

2. Staff has thoroughly reviewed and investigated Atmos' application and hereby files a memorandum prepared by Justin Grady and Leo Haynos dated October 12, 2009, recommending approval of Atmos' application as discussed in Staff's memo.

WHEREFORE, Staff recommends approval of the new tariff schedule in Atmos Energy's application.

Respectfully submitted,



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CERTIFICATE OF SERVICE

EMAIL LIST
10-ATMG-133-TAR

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Notice of Filing of Staff Memorandum was served electronically and a copy placed in the United States mail, postage prepaid, or hand-delivered this 13th day of October, 2009, to the following:

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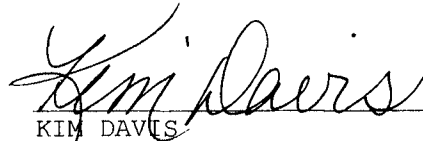
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KIM DAVIS
Legal Assistant

MEMORANDUM

To: Thomas E. Wright, Chairman
Michael C. Moffet, Commissioner
Joseph F. Harkins, Commissioner

From: Leo Haynos
Justin Grady

Date: October 13, 2009

Date Submitted to Legal: 10/13/09

Date Submitted to Commissioners: 10/13/09

Re: Docket No. 10-ATMG-133-TAR: In the Matter of the Application of Atmos Energy for Approval of the Commission for Gas System Reliability Surcharge per K.S.A. 66-2201 through 66-2204.

Summary:

In the subject docket, Atmos Energy, Inc. (Atmos) filed a request for a new tariff schedule, labeled the Gas System Reliability Surcharge, (GSRs). This tariff is designed to allow for the adjustment of Atmos's rates and charges to provide for the recovery of \$9.8 million of capital costs for eligible infrastructure system replacements. Atmos's GSRs surcharge as filed amounts to \$765,529 in annual revenue.

Commission Staff recommends approval of approximately \$7.01 million of the proposed capital projects. However, as discussed in the accounting section below, Staff's revenue requirement recommendation is unchanged from Atmos's filing. Atmos's filing includes 140 specific infrastructure projects with a requested recovery of \$4.1 million¹ and additional "functional projects" with a requested recovery of \$5.7 million². Functional projects included in Atmos's filing are less than 250 feet in length and are completed in order to comply with pipeline safety regulations. After reviewing these exhibits, the testimony of Atmos staff Wilkes and Armstrong, and the Atmos responses to Staff data requests, Staff believes that a number of projects with a total cost of \$1.9 million do not meet the requirements for recovery under the Gas Safety and Reliability Policy Act found in K.S.A. 66-2202(f). Additionally, because of the nature of how the functional projects are accounted for, Staff is recommending the disallowance of an

¹ Exhibit KPW-2 of Karen Wilkes Testimony.

² Exhibit KPW-3 of Karen Wilkes Testimony.

additional \$856,209 of functional projects from Atmos's GSRS surcharge. This is discussed in more detail in the accounting section below.

The GSRS statute requires the Commission Staff to examine information from the utility and confirm that the underlying costs are in accordance with the statute. Staff is required to file its report and recommendation within 60 days of receiving the application. The Commission is required to issue a final order on the application within 120 days of receipt. In this case, the final order is due by December 14, 2009.

Background:

The GSRS was enacted by the Kansas legislature in July of 2006. This statute allows natural gas public utilities to recover costs for certain infrastructure projects through a monthly customer surcharge. The statute only applies to projects that entail the replacement of infrastructure or the extension of the useful life of infrastructure. The replacement projects are further limited to those projects that are required for compliance with pipeline safety regulations or for facility relocation projects caused by other public works projects such as road improvement.

In its review of the application, the Commission is required to confirm the replacement projects included in the application meet the provisions of the Act. The Commission is also charged with the obligation of confirming the proposed surcharge has been properly calculated and is based solely on the projects included in the application. As a first step in making this determination, Staff relies on two essential provisions of the statute. Those requirements, with emphasis provided, are as follows:

K.S.A. 66-2202 (f)

"natural gas utility plant projects" may consist **only** of the following:

(1) Mains, valves, service lines, regulator stations, vaults and other pipeline system components **installed to comply with state or federal safety requirements as replacements for existing facilities;**

(2) main relining projects, service line insertion projects, joint encapsulation projects and **other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;** and

(3) facility, relocations required due to construction or improvement of a highway, road, street, public way or other public work...provided that the costs related to such projects have not been reimbursed to the natural gas public utility;

K.S.A. 66-2203 (a)

...a natural gas public utility providing gas service may file a petition...to establish or change GSRS rate schedules...to provide for the recovery of costs for eligible infrastructure system **replacements.**

Kansas pipeline safety regulations are primarily adopted from federal pipeline safety regulations. As stated in the scope of the federal code, the regulation prescribes the **minimum** safety requirements for pipeline facilities. When evaluating projects for the applicability of GSRS, the decision must rest on defining which portion of the project brings the system into compliance

with safety regulations and which portion of a given project is being completed as a business decision to renew an aging infrastructure or improve operating efficiency. To make this determination, Staff must rely on the description of each project provided in the operator's application or through responses to data requests.

Analysis:

Pipeline Safety

In its application, Atmos has asked for recovery of costs associated with 140 replacement projects. Of that total, 90 projects are designated by Atmos as being performed in order to comply with Kansas pipeline safety regulations. Based on the data provided, Staff believes the 90 pipeline safety related projects listed in Exhibit KPW-2 meet the requirements of the GSRS for consideration in this tariff.

In its application, Atmos included an additional \$5.7 million for a variety of small projects that are labeled as "functional projects." These projects are under 250 feet in size and are tracked under blanket work orders. Exhibit KPW-3 provides a complete listing of the functional projects. The cost allocation methodology for the blanket work orders is discussed in the accounting section of this memorandum. For analysis of the applicability of GSRS to functional projects related to pipeline safety requirements, Staff grouped the projects as follows:

Categories	Number in Filing	\$/Unit	Dollars in Filing
Meter Loops	767	773	592,546
Leak Clamps	528	2,196	1,159,714
Anodes	330	2,117	698,629
Service Lines	688	1,303	897,987
Main	13,731 Feet	170	2,340,247
Totals	-----	-----	5,689,123

Based on the information provided in Exhibit KPW-3, the projects included for replacing anodes, service lines, and sections of main were performed to control infrastructure leakage which is a requirement of pipeline safety regulations. Therefore, Staff believes these categories are acceptable for inclusion in the GSRS tariff. However, as discussed below in the accounting section, Staff is recommending the removal of \$856,209 of service line projects from Atmos's GSRS surcharge.

The installation of leak clamps is also a means of controlling infrastructure leakage. However, GSRS limits recovery for those projects where replacement of infrastructure occurs.³ While installing leak clamps is clearly an acceptable maintenance function that can be performed to meet pipeline safety requirements, it is Staff's opinion that it does not constitute replacing infrastructure and therefore is not recommended by Staff for inclusion in the GSRS tariff.

³ See reference to K.S.A. 66-2203(a) as discussed in background section of this memorandum.

For the category of meter loops replacements, Atmos states the meter loops were replaced because of leakage that occurred on the meter loop and/or on its associated service line.⁴ However, Atmos provided no differentiation between those meters that were replaced as a general equipment upgrade verses those meters that were replaced as a means of controlling leakage. While replacing a leaking meter is an acceptable maintenance function that can be performed to meet pipeline safety requirements of controlling leakage, updating gas measuring equipment at the same time a leaking service line is being repaired is not a requirement of pipeline safety regulations but simply a good business practice. Because Staff has no means of differentiating which meter loops were replaced because of leaking meters or simply updated during required maintenance work being performed on the meter's associated service line, we recommend not including the meter loop category in the GSRS filing at this time. If Atmos can provide Staff with the number of meter loops that were replaced because they were leaking, Staff would agree that that portion of meter loop replacements is appropriate for inclusion in a GSRS tariff. However, for reasons discussed below in the accounting section, Staff is recommending the removal of all meter loops costs from the GSRS surcharge.

Public Works Projects

In its application, Atmos also asked for recovery under the GSRS mechanism for 50 facility relocation projects that were required because of conflict with a public works improvement projects. The GSRS statute identifies a public works project as any project where a political entity or any entity having eminent domain authority requires a gas facility relocation.⁵ In its review of the Atmos testimony and their responses to data requests, Staff has identified 7 projects that do not meet the definition of a project performed because of a conflict with a public works project. Therefore, we recommend these projects not be included in the GSRS application. A detailed explanation of Atmos' description and data responses along with Staff's opinion on these projects is attached as Attachment 1. The projects recommended for exclusion are listed as follows:

Exhibit KPW-2 Line No.	Amount in Filing	Staff Reason for Recommending Denial
30	7,613	Movement of a fence around a warehouse is not considered a pipeline facility eligible for recovery under GSRS.
50	6,136	Project was 100% reimbursed to Atmos
56	3,739	Project not required because of a public works project.
100	20,570	Project not required because of a public works project.
114	6,416	Project not required because of a public works project.
122	22,635	Project not required because of a public works project.
130	14,613	Utility easement in question was not vacated by a public entity.
Totals	\$81,722	-----

⁴ Exhibit KPW-3; column labeled "Description".

⁵ K.S.A. 66-2203(f)(3): facility, relocations required due to construction or improvement of a highway, road, street, public way or other public work by or on behalf of the United States, this state, a political subdivision of this state or another entity having the power of eminent domain provided that the costs related to such projects have not been reimbursed to the natural gas public utility;

In addition to the above listed projects, Staff recommends projects described in Line numbers 53 and 110 of KPW-2 also be excluded from the GSRS filing. The total amount of the two projects is \$45,148. Although the two projects were the result of a relocation of facilities for a public works project, Atmos used the opportunity of the relocation to install higher capacity facilities to serve future growth. While this is a good business decision on the part of Atmos, it is Staff's position that relocated facilities allowed for recovery under GSRS should not include capacity upgrades unless the larger capacity project can be completed for same cost or less than a like-for-like (similar gas volume capacity and similar operating pressure), replacement. Because Staff has no means of determining the proper allocation of costs for a like-for-like replacement, we recommend not including these projects in the GSRS filing at this time. If Atmos is able to provide a methodology for allocating that portion of the replacement costs that are comparable to the previous facilities, Staff would consider that portion for inclusion in the GSRS application.

Accounting

Staff is recommending approval of Atmos's GSRS surcharge as filed. That is, Staff recommends that Atmos be allowed to collect \$765,529 in GSRS revenue requirement per year via the per-customer monthly surcharges listed in Exhibit KPW-4 attached to the testimony of Atmos witness Karen Wilkes. Although Staff is recommending approval of Atmos's revenue requirement as filed, Staff's revenue requirement calculation was actually higher than Atmos's, at \$789,279. As discussed below, Atmos's filing contained some errors that mistakenly lowered Atmos's request. These errors were shared with Atmos, and Atmos chose not to re-file its application, so Staff's recommendation is simply to approve the revenue requirement as filed. The individual findings of Staff's audit and the components that led to Staff's revenue requirement calculation are presented below.

- Staff issued discovery requesting work orders and general ledger entries in support of a random sample of projects included the application. Staff encountered no material errors in this regard.
- Staff sought information from Atmos both formally and informally regarding various errors in Atmos's revenue requirement calculation. Some of these errors increased Atmos's revenue requirement, and some decreased the requirement. For example, Atmos did not include depreciation expense in its revenue requirement. That had the effect of artificially lowering Atmos's revenue requirement by \$132,748.⁶ Conversely, the state tax rate used in Atmos's filing was 7.35%, versus the actual state tax rate of 7.05%. In Staff Data Request No. 8⁷, Staff attempted to gain consensus on various components of the revenue requirement that we felt should be changed. The various changes we felt necessary, including the two examples given above, were referred to in the data request and Atmos agreed that the changes should be made. See Staff Exhibit JTG-1 for a copy of the data request response listing each of the agreed upon changes. This exercise was important because these agreed-upon principles will be reflected in Atmos's next GSRS filing.
- Staff examined the costs included in Atmos's filing referred to above as "functional projects." These project costs are not tracked separately like the "specific projects"

⁶ Calculated using Staff's revenue requirement schedules. If calculated using Atmos's filing, this amount would be much larger.

⁷ See Staff Exhibit JTG-2

included in Atmos's filing. Instead, they are tracked via a functional number, which identifies the project type, location, some specifics about the type of infrastructure used and the total cost of all the projects included in the function. Again, this system does not allow Atmos to tie costs to individual projects. Therefore, an average cost allocation methodology was employed, also referred to as prorated cost methodology. That is, Atmos simply divides the total cost of a functional number by the number of units recorded to that functional number (inclusive of both GSRS eligible units and non-GSRS eligible units) to derive an average unit cost. This average unit cost is then applied to all of the units that Atmos has identified as being eligible for GSRS recovery. The product is the amount of "functional project" cost that Atmos included in its filing.

This approach is problematic for many reasons. First, the average unit cost of the different functional projects included in Atmos's filing can vary by a very significant amount. The following table provides a view of the extreme nature of the variance of projects included in Atmos's filing.

Category	High Per Unit Cost	Low Per Unit Cost
Clamps	\$15,001	\$796
Meter Loops	\$3,788	\$141
Anodes	\$20,068	\$422
Service Lines	\$3,406	\$378

Staff is concerned that the extreme variance in these per unit costs could contribute to the possibility of non-GSRS eligible projects artificially raising the average unit cost amount applied to GSRS eligible projects in Atmos's application. Of course, because project costs are not tracked separately, there is no way for Staff to verify this concern. Staff issued KCC Data Request No. 7⁸ in an attempt to understand the nature and cause of these variances. Atmos's response, attached to this memo, was that in each of the referred cases, Atmos had entered an incorrect number of units into the functional number. This has the effect of increasing the average unit cost that is then applied to the eligible GSRS units identified by Atmos. Given this data request response, coupled with the extreme nature of the variance in per unit averages included in Atmos's application, Staff cannot recommend recovery of any of the prorated functional project costs through Atmos's GSRS surcharge. Therefore, Staff has removed all of the cost of Meter Loop functional projects, and \$856,209 of the Service Line functional projects from Staff's revenue requirement calculation. It should be noted that Staff has been informed during discussions with Atmos that the average cost methodology will no longer be necessary with the cost tracking procedures put in place at Atmos during October, 2009. Although Atmos will continue to account for functional projects as a whole rather than individually, GSRS projects will be tagged and accounted for as a group, therefore eliminating the need to establish an average per unit cost to apply to a portion of the group.

- Staff's calculation of Atmos's GSRS revenue requirement assumes a Return on Equity of 10.2%, the same rate Atmos assumed in its filing. This rate is calculated according to the methodology that Staff agreed to use in its Stipulated Settlement Agreement with Atmos

⁸ See Staff Exhibit JTG-3.

in the 08-ATMG-280-RTS docket. Staff notes CURB has argued that a non-unanimous Stipulated Settlement Agreement between Atmos and Staff in the 280 Docket doesn't qualify as an "agreed-upon basis" as contemplated in K.S.A. 66-2204(d)(9). If Atmos, CURB and Staff cannot agree on the 10.2% ROE, Staff is agreeable to using the average of Staff's and Atmos' ROE contained in the filed testimony in Atmos last general rate case, leading to a calculated ROE of 10.3%. Staff believes its alternatives are consistent with K.S.A. 66-2204(d)(9). In this case, because Staff is recommending Atmos's filing be approved in full, the choice of a 10.3% ROE instead of a 10.2% ROE would be of no consequence.

- With all of the above taken into account, Staff's GSRS revenue requirement calculation is \$789,279. This compares to the \$765,529 that Atmos requested in its application. Staff's GSRS revenue requirement schedules are attached as Exhibit JTG-1.

Recommendation:

In Summary, Staff recommends the Commission approve Atmos's GSRS revenue requirement of \$765,529. Staff's recommendation includes recovery of approximately \$7.1 million of capital projects that meet the criteria outlined in K.S.A. 66-2201 et seq. under the GSRS and the disallowance of approximately \$2.7 million of Atmos projects contained in the application that do not meet the criteria mandated in either K.S.A. 66-2203(a) or K.S.A. 66-2202(f). Staff recommends the Commission approve Atmos's GSRS amount with the following conditions:

- Atmos shall file an updated GSRS Tariff Schedule reflecting the final Commission-ordered GSRS amount.
- During Atmos's next GSRS filing Staff will ensure that the amount of GSRS revenue actually collected is compared to the amount intended to be collected, with the under or over recovery being collected in subsequent years.

ATTACHMENT 1

Description of Relocation Projects Recommended by Staff for Exclusion from the GSRS Application

KPW-2 Line 30, Atmos Explanation: Warehouse fence relocation was required by the City of Herington due to a conflict with new road construction and installation of railroad overpass. We had to move our fence back due to installation of the overpass project over the railroad tracks, since it was going to take some of our leased property for the project. We had to remove and install new fence to secure our equipment and for public safety reasons.

Staff Recommendation: Although the fence relocation was required because of a public works project, the expense required of Atmos did not involve a “natural gas utility plant project” as described in K.S.A. 66-2202(f). In Staff’s opinion, this paragraph clearly limits facilities eligible for consideration to those that transport natural gas. A fence around a warehouse site does not meet this criterion.

KPW-2 Line 56, Atmos Explanation: Relocate approximately 215’ of 2” PE plastic main with 2” PE plastic due to conflict with a pool. After further review, it has been determined that this was not a city request and this project needs to be removed.

Staff Recommendation: Relocation was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

KPW-2 Line 100, Atmos Explanation: Replace approximately 1100’ of 2” steel main with 2” PE plastic by relocation due to existing main being under a building. This pipe was installed on private property and a building was built over it at an unknown date. About 200’ of pipe was under the building. There was 900’ of pipe installed to get around the property and 200’ was installed to replace a section with two active leaks on it. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Staff would consider including the 200 feet of main that was replaced because of leakage. However, the main that was rerouted because of failure to obtain proper easements should not be eligible for GSRS consideration.

KPW-2 Line 114, Atmos Explanation: Relocate approximately 415’ of 2” steel main with 2” PE plastic to clear from being under a building. The 2” gas line was in the alley way and the owner built an open sided building on the 2” gas line and then enclosed the building.... After checking on the status of the easement where the line was located, they found that there were no city easements after all. We then proceeded to re-route the line around the area to meet compliance rules. We installed 415’ of 2” PE to re-route the main of the personal property of the landowner. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Again, in this case it appears the main was rerouted because of failure to obtain proper easements. Therefore, we recommend the line should not be eligible for GSRS consideration.

KPW-2 Line 122, Atmos Explanation: Replace approximately 450' of 4" steel & 3" PE plastic main with 4" PE plastic due to piping being outside public right-of-way and imbedded in roadway concrete. This line had to be moved into the ROW because the Catholic Church is building on an addition to their current building. The line would have been under the addition. The 3" PE was inserted into the 4" steel on 9/8/1975. The 3" line was about 6" deep. I do not know if this alley was cut down at some time or not. We replaced the whole alley section so we could get the pipe to the minimum depth needed. If you do not feel that this explanation is adequate we will remove this item from our filing.

Staff Recommendation: Relocation was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

KPW-2 Line 130, Atmos Explanation: Relocate approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and the road vacation by the City of Council Grove. The Street was vacated by the Council Grove Governing Body on December 22, 2008. The school was building in the vacated street for the new addition. See Ordinance No. 2042.

Staff Recommendation: Although the street was vacated by the city for the purposes of expanding the school, Section 5 of Ordinance 2042 expressly states, "Any current easements or utility rights in or upon the property so vacated herein shall continue." Because the utility easement was not vacated by a governmental body, Staff believes any request made by the school district to relocate the line in question was not requested by a public entity. Therefore, it does not qualify for GSRS consideration.

STAFF
Exhibit
3TG-

Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRS

LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$7,067,217
2	Depreciation & Amortization Reserve				(150,584)
3	Net Gas Plant				<u>6,916,633</u>
4					
5	Accumulated Deferred Income Taxes				<u>(346,448)</u>
6	Total Rate Base				6,570,185
7					
8	Rate of Return [line 22]				<u>8.08%</u>
9	Required Operating Income [line 6 * line 8]				530,871
10	Operating Income At Present Rates [line 28]				(2,266)
11					
12	Deficiency [line 9 + line 16]				528,605
13	Tax Factor [line 36]				<u>60.418%</u>
14	Total Proposed Rate Adjustment				<u><u>\$874,920</u></u>
15					
16					
17		Rate of Return	Percent	Cost	Weighted Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt		51.9%	6.11%	3.17%
21	Equity		<u>48.1%</u>	10.20%	<u>4.91%</u>
22			100.00%		8.08%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
25(a)	Depreciation & Amortization Expense - related to Additions				\$146,496
25(b)	Depreciation & Amortization Expense - related to Retirements				(13,748)
26	Income Taxes on Depreciation Adjustment	(132,748)		39.583%	(52,545)
27	Income Taxes on Adjusted Interest Expense	(208,346)		39.583%	<u>(82,469)</u>
28	Operating Income At Present Rates				(2,266)
29	Change in Rate Base				\$6,570,185
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	Adjusted Interest Expense				208,346
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.05%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.418%

STG-1

Specific Projects - Staff Schedules

Year	Approval Date	In-Service Date	Project Number	Proj. Category	City	Location (Address)	Non-reimbursable Amount	Description - Will need to be expanded prior to filing
2007	7/20/2006	1/31/2007	060.1455C	Public Improvements	Olathe	132nd & Lakeshore	\$1,722	Replace approximately 2400' of 2" steel main with 2" PE plastic due to leakage
2007	4/26/2007	4/27/2007	060.15311	Public Improvements	Overland Park	1435 & US 69	\$5,566	Relocate approximately 250' of 3" steel main with 250' of 4" steel to clear road improvements for KDOT.
2007	8/15/2006	5/9/2007	060.14604	Public Improvements	Bonner Springs	130th & State Avenue	\$8,449	Relocate approximately 200' of 4" PE plastic main and 350' of 4" steel main for KDOT road improvement.
2007	2/22/2007	5/10/2007	060.15172	Safety Upgrade (Odor Reg Stations...)	Overland Park	150th & Quivira	\$3,158	Replace regulator at district regulator station due to existing regulator being obsolete
2007	4/26/2007	6/8/2007	060.15307	Above Ground Piping	Strong City	5th & Cottonwood	\$19,689	Replace approximately 500' of 3" & 2" steel main with 2" PE plastic due to leakage
2007	2/20/2007	6/12/2007	060.15168	Leakage	Elsmore	5th & Main	\$2,024	Replace 382' of 1" steel main with 2" PE plastic due to leakage
2007	6/15/2006	7/9/2007	060.1450E	Leakage	Olathe	Church & Popular	\$5,497	Replaced old steel main at Westerfield Apartments with 7531' of 2" PE plastic due to leakage
2007	7/10/2006	7/9/2007	060.14531	Non-Standard Pipe	Coffeyville	4th - Central to Wild	\$6,928	Replace approximately 3689' of 4" cast iron & 550' of steel main with 2" PE plastic, along with 62 service lines
2007	8/29/2006	7/9/2007	060.14622	Safety Upgrade (Odor Reg Stations...)	Peabody	9th & Vine	\$29,266	Replace regulator at town border station due to existing regulator, piping and fittings being obsolete
2007	4/23/2007	7/30/2007	060.15297	Leakage	LaFontaine	Harper Rd & CR300	\$5,292	Replace approximately 850' of 2" steel main with 2" PE plastic due to leakage
2007	5/30/2007	8/6/2007	060.1536E	Public Improvements	Overland Park	119th Street	\$14,377	Replace approximately 100' of 4" p.e. And 25' of 2" p.e. and a 2" valve to clear an edge drain for road improvements for the City of Overland Park, Kansas.
2007	3/20/2007	8/16/2007	060.15254	Leakage	Kansas City, Mo	82nd & State	\$17,233	Replace approximately 500' of 4" steel main with 4" PE plastic due to leakage
2007	6/14/2007	8/21/2007	060.1538C	Public Improvements	Olathe	146th & Locust	\$15,107	Relocate approximately 800' of 2" PE plastic main due to conflicts with new sewer line replacement.
2007	8/31/2006	8/22/2007	060.14631	Abnormal Operating Condition	Council Grove	Jefferson & Hays	\$10,571	Replace the Council Grove district regulator station to remove obsolete regulators and fittings
2007	4/23/2007	8/22/2007	060.1529E	Above Ground Piping	Savonburg	Forest & Walnut	\$5,279	Replace approximately 400' of 2" steel main with 2" PE plastic due to main being above ground
2007	5/30/2007	8/28/2007	060.15441	Public Improvements	Herington	Trapp Street	\$16,56E	Main replacement mandated by the City of Herington. Existing 2 inch and 3 inch steel was in conflict with City road and storm water replacement construction and was replaced with 2 inch PE plastic to clear construction. Total main replaced = 930 feet
2007	2/26/2007	9/4/2007	060.1517E	Public Improvements	Lenexa	Monticello & Prairie Star Parkway	\$4,380	Relocate approximately 133' of 2" PE plastic main to clear City of Lenexa road improvement project.
2007	2/7/2007	9/4/2007	060.1515E	Leakage	Olathe	Popular & Mardie	\$16,55E	Replace approximately 1220' of 2" steel main with 2" PE plastic due to leakage
2007	1/2/2007	9/4/2007	060.15091	Leakage	Olathe	Keeler between Poplar & Prairie	\$1,800	Replace approximately 700' of 2" steel main with 2" PE plastic due to leakage
2007	1/30/2007	9/6/2007	060.1514E	Safety Upgrade (Odor Reg Stations...)	Olathe	181st & Plurim	\$10,784	Replace regulator at district regulator station due to existing regulator being obsolete
2007	4/26/2007	9/6/2007	060.1530E	Leakage	Olathe	Dennis & Parker	\$3,202	Replace approximately 500' of 2" steel main with 2" PE plastic due to leakage
2007	2/22/2007	9/6/2007	060.15171	Safety Upgrade (Odor Reg Stations...)	Olathe	150th & Cottonwood	\$7,259	Replace regulator at district regulator station due to existing regulator being obsolete
2007	2/22/2007	9/6/2007	060.15172	Safety Upgrade (Odor Reg Stations...)	Olathe	159th & Ridgeview	\$6,192	Replace regulator at district regulator station due to existing regulator being obsolete
2007	4/20/2007	9/6/2007	060.15294	Leakage	Olathe	Chestnut - South of Grace	\$5,43E	Replace approximately 660' of 2" bare steel main with 2" PE plastic main due to leakage
2007	3/5/2007	9/9/2007	060.15207	Leakage	Fredonia	3rd & Hamson	\$12,312	Replace approximately 1250' of 2" steel main with 2" PE plastic due to leakage along with relocating a district regulator station
2007	1/22/2007	9/10/2007	060.1527E	Public Improvements	Pleasanton	Hwy. 69	\$25,522	Relocate approximately 14,500' of 8" steel to clear the highway improvements for the Kansas Department of Transportation

2007	3/26/2007	9/19/2007	060.15284	Public Improvements	Olathe	Iowa Street	\$14,807	Replace 3-1" road crossings and approximately 25' of 2" p.e. to clear the road improvements for the City of Olathe
2007	1/25/2007	9/19/2007	060.1512E	Public Improvements	Lenexa	Lackman Rd - 105th to 107th	\$157,783	Relocate approximately 2500' of 8" steel, 1400' of 4" steel & 100' of 2" steel with 2500' of 8" PE plastic, 360' of 2" PE plastic and 1 plastic due to the City of Lenexa road improvement project.
2007	7/10/2007	9/20/2007	060.1541C	Leakage	Spring Hill	Jackson St - Nichols to Spring	\$8,904	Replace approximately 2050' of 2" steel main with 2" PE plastic due to leakage
2007	9/18/2007	9/24/2007	060.15547	Public Improvements	Herrington	McClaren Street	\$7,613	Warehouse fence relocation was required by the City of Herrington due to a conflict with new road construction and installation of railroad overpass.
2007	6/15/2006	9/25/2007	060.14507	Leakage	Olathe	Church & Poplar	\$82,106	Replace services to the Westerfield Apartments, total of 259 units, due to leakage
2007	2/15/2006	9/26/2007	060.1530E	Public Improvements	Basehor	147th & Parallel	\$23,417	Relocate approximately 1400' of 6" steel with 6" steel to clear the road improvements for the City of Basehor, Kansas
2007	8/23/2007	9/27/2007	060.15481	Public Improvements	Syracuse	CR10 from CRJ to K	\$3,320	Relocate approximately 2460' of 2" PVC with 2" PE plastic due to County of Stanton rebuilding the road
2007	8/1/2007	9/27/2007	060.1535E	Public Improvements	Ulysses	Michigan & Carle	\$11,281	Relocate approximately 850' of 2" steel main with 2" PE plastic due to the request of City of Ulysses for a road improvement project.
2007	7/12/2007	9/28/2007	060.1542C	Public Improvements	Syracuse	CR10 & CRJ		Relocate approximately 2640' of 2" PVC main with 2" PE plastic due to request of County of Stanton for a road improvement project.
2007	8/1/2007	9/28/2007	060.1545C	Non-Standard Pipe	Ulysses	Hwy 160 & CRH	\$56,892	Relocate approximately 9550' of 2" PVC main with 2" PE plastic, along with 60 PVC services, due to non-standard pipe and CP issues
2007	7/12/2007	9/28/2007	060.15422	Above Ground Piping	Syracuse	Hwy 270 & Arkansas River	\$49,545	Replace existing 400' river crossing that is 4" steel and has obsolete welds/fittings
2007	8/1/2007	9/29/2007	060.1544E	Non-Standard Pipe	Ulysses	Eddie Rd & Walnut	\$38,136	Replace approximately 2480' of 2" PVC main with 2" PE plastic due to request of County of Stanton for a road improvement project. Replacement of 5 PVC services to also be replaced.
2007	8/1/2007	9/30/2007	060.1544E	Non-Standard Pipe	Ulysses	Rose Ln & CRI	\$17,840	Replace approximately 1400' of 2" PVC main and 5 PVC services due to non-standard pipe
2007	6/6/2007	10/2/2007	060.15364	CP Code Requirec	Ness City	Main & Topoka	\$9,181	Add additional anodes to the existing rectifier groundbed due to low average output. Unable to maintain constant CP protection
2007	6/6/2007	10/2/2007	060.1536E	CP Code Requirec	Council Grove	U Ave & 975 Rd	\$13,218	Relocated and replaced existing rectifier groundbed due to anode inefficiency due to buildup of chlorine gas
2007	6/6/2007	10/2/2007	060.15367	CP Code Requirec	Hillsboro	Lincoln & F St	\$14,205	Installation of new rectifier and groundbed to provide additional CP to the City of Hillsboro that had been experiencing low readings
2007	6/6/2007	10/2/2007	060.1536E	CP Code Requirec	Ness City	Iowa & Magnolia	\$11,263	Relocate and increase the size of a rectifier groundbed which provides CP protection to the City of Ness City
2007	11/13/2006	10/2/2007	060.1503E	Public Improvements	Kansas City, Ks	94th - Parallel to Ste	\$152,475	Relocate approximately 2650' of 3" steel & 2100' of 2" steel main with 4700' of 4" PE plastic due to a City of Kansas City, Kansas road improvement project.
2007	2/6/2007	10/2/2007	060.15153	Leakage	Olathe	Cedar - Wille to Wa	\$87,634	Replace approximately 1500' of 3" steel main with 4" PE plastic due to leakage
2007	7/10/2007	10/23/2007	060.1541E	Flood	Yates Center	various locations	\$1,698	Repair unsafe piping and equipment caused by flooding
2007	4/5/2007	10/30/2007	060.15273	Leakage	Longton	24A & Evergreer	\$5,823	Replace approximately 1100' of 4" steel main with 4" PE plastic due to leakage
2007	9/19/2007	11/15/2007	060.1588E	Public Improvements	Olathe	Dennis Avenue	\$43,842	Install approximately 900' of 4" p.e. and 200' of 2" p.e. so that the line on Dennis Ave can be abandoned so the bridge can be removed. This is a City of Olathe, Kansas roadway improvement project.
2007	9/20/2007	11/26/2007	060.15884	Public Improvements	Olathe	Dennis Avenue	\$22,435	Relocate approximately 700' of 4" p.e. and retire approximately 1355' of 4" p.e. and steel to clear roadway improvements for the City of Olathe, Kansas.
2007	8/14/2007	12/3/2007	060.1548E	Public Improvements	Fredonia	15th & Madison		Relocate approximately 450' of 2" steel main due to conflict with the new Hospital parking lot.
2007	10/22/2007	12/3/2007	060.15882	Above Ground Piping	Cottonwood Falls	Union & Walnut	\$7,537	Relocate and replace approximately 1370' of 2" steel main which was above ground and in proximity of dirt work for new building
2007	10/3/2007	12/12/2007	060.1562E	Above Ground Piping	Neodesha	Hwy 75 & CR410	\$5,877	Replace approximately 500' of 1 1/2" steel main with 2" PE plastic due to being above ground and leaking
2007	11/16/2007	12/21/2007	060.15943	Public Improvements	Kansas City	123rd Street		Relocate approximately 1100' of 2" p.e. with 4" p.e. and 150' of 2" p.e. (2 road crossings) to clear road improvements for the

Total April 2007-December 2007 \$1,109,766

#VALUE!	Approval Date	In-Service Date	Project Number	Proj. Category	City	Location (Address)	Estimated Amount	Description - Will need to be completed prior to filing
2008	11/26/2007	1/9/2008	060.15953	Flood	Coffeyville	Davis - between 10 th & 11 th	\$5,041	Replace approximately 500' of 4" steel main with 2" PE plastic to serve customers affected by the flood
2008	11/5/2007	1/9/2008	060.15903	Flood	Coffeyville	Hwy 166 & 6 th St	\$20,268	Replace approximately 1300' of 6" steel main with 2" PE plastic to serve customers affected by the flood
2008	7/24/2007	1/14/2008	060.15437	Abnormal Operating Conditions	Overland Park	124 th & Nieman		Relocate approximately 215' of 2" PE plastic main with 2" PE plastic due to conflict with a pool.
2008	11/26/2007	1/29/2008	060.15952	Flood	Coffeyville	3 rd & Sunflower	\$22,748	Replace approximately 1400' of 3" steel & 2" steel main with 2" PE plastic to serve customers affected by the flood
2008	11/14/2007	2/29/2008	060.1594C	Public Improvements	Bonner Springs	K-7 & State Ave	\$666,741	Relocate approximately 6250' of 6" steel and 2400' of 4" p.e. to clear road improvements and a new interchange for KDOT
2008	3/27/2008	3/27/2008	060.1609E	Public Improvements	Olathe	Ridgeview Road	\$24,821	Relocate approximately 350' of 3" steel with approximately 350' of 4" steel to clear the improvement for the new RR tracks for the City of Olathe, Kansas
2008	9/21/2007	4/14/2008	060.1555E	Public Improvements	Olathe	Downtown	\$27,850	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements as these bare steel mains are shallow and under the street paverant. Replaced bare steel pipe with 2 inch PE plastic pipe. Total main replaced = 1,094 feet
2008	9/14/2007	4/14/2008	060.15543	Above Ground Piping	Peru	Redribbon & CR 25	\$23,475	Replaced 1261' of 3" steel main creek crossing that was aerial and had experienced support failure. New 2" PE plastic ain was bo creek.
2008	1/30/2008	4/14/2008	060.1600E	Flood	Coffeyville	8 th & Forest	\$30,095	Replace approximately 2650' of 2" steel main with 2" PE plastic to serve customers affected by the flood
2008	11/26/2007	4/14/2008	060.15954	Flood	Coffeyville	5 th & Park	\$22,877	Replace approximately 750' of 3" & 2" steel main with 2" PE plastic to serve customers affected by the flood
2008	10/16/2007	4/17/2008	060.15877	Abnormal Operating Condition	Overland Park	112 th & Quivira	\$31,087	Replacement of town border regulator due to being obsolete and unable to function at required capaci
2008	11/26/2007	4/23/2008	060.15953	Flood	Coffeyville	8 th & Sunflower	\$45,820	Replace, by insertion, approximately 2800' of 3" steel main with 2" PE plastic to serve customers affected by the flood
2008	4/24/2008	4/24/2008	060.16132	Public Improvements	Olathe	Elm Street	\$3,570	City is renovating downtown Olathe and main replacements are necessary to avoid road improvements as these bare steel mains are shallow and under the street paverant. Additionally, this new 2 inch is being switched to the intermediate pressure from low pressure. Total main replaced = 565 feet
2008	10/17/2007	4/28/2008	060.16013	Leakage	Olathe	Church & Poplar	\$15,585	Bare steel service lines were replaced due to leakage found within the Waterfield Apartment complex in Olathe, Ks. at Church and Poplar. This was the second phase of replacement in the complex and consisted of replacing the steel with PE plastic. Total services replaced = 135
2008	3/27/2008	5/5/2008	060.1610C	Public Improvements	Olathe	153 rd Street	\$37,456	Relocate approximately 1200' of 2" p.e. with 1200' of 2" p.e. and lower approximately 250' of 2" p.e. in place to clear road wa improvements for the City of Olathe, Kansas.
2008	1/25/2008	5/15/2008	060.16005	Leakage	Olathe	120 S. Keele	\$31,200	Replacement of 3 inch bare steel pipe with 4 inch PE plastic pipe, under driveway, at 120 Keeleer Street Olathe, Ks. due to known leakage. Total main replaced = 467 feet
2008	1/11/2008	5/16/2008	060.15983	Public Improvements	Olathe	I-35 & Lone Elm	\$142,75E	Abandon approximately 5000' of above ground 2" bare steel with 4" p.e. to clear road improvements for the City of Olathe Kansas and KDOT.
2008	5/18/2007	5/19/2008	060.15341	Public Improvements	Bonner Springs	Woodend Roac	\$58,132	Install approximately 1875' of 4" p.e. and 250' of 2" p.e. and abandon approximately 400' of 2" steel pipe to clear road improvements by the City of Bonner Springs Kansas.
2008	1/25/2008	5/30/2008	060.1611C	Public Improvements	Burlington	3 rd Street	\$17,635	Relocation of 2 Inch and 4 Inch steel main was required by the City of Burlington due to conflict with the 3 rd Street bridge replacement project. To clear construction of the bridge Atms had to install a new low pressure district regulator station and 242 feet of 2 Inch PE plastic pipe. Total main replaced = 242 feet
2008	3/28/2008	6/12/2008	060.16107	Leakage	Olathe	Kansas - Elm to Gra	\$13,134	Replace approximately 640' of 4" steel main with 2" PE plastic main due to leakage
2008	6/29/2007	6/13/2008	060.1540E	Public Improvements	Olathe	143 rd & St. Andrew	\$23,732	Install approximately 2200' of 4" PE plastic main to replace the main that was removed from service along Dennis Avenue due to a Olathe road improvement project.
2008	4/2/2008	6/23/2008	060.16111	Leakage	Fredonia	Madison & W. Moun	\$3,871	Replace approximately 320' of 1" steel main with 2" PE plastic due to leakage
2008	6/18/2008	7/8/2008	060.1617E	Public Improvements	Olathe	Ridgeview Road	\$23,320	Replace 3 Crossings and abandon 1-6" nordstromand relocate approximately 250' of 6" p.e. to clear road improvements for the City of Olathe, Kansas.
2008	6/27/2008	7/22/2008	060.1618E	Leakage	DeSoto	Lexington & Lake	\$8,499	Replace approximately 680' of 2" steel main with 2" PE plastic due to leakage

2008	9/12/2008	8/1/2008	060.1634E	Above Ground Piping	Pleasanton	County Rd. 400	\$74,880	Bare 6" steel main was replaced due to being washed out along a creek bed along 400 Road in Lii County, Ks. Bare steel pipe was replaced with coated steel pipe. Total main replaced = 500 feet.
2008	7/10/2008	8/4/2008	060.1619E	Public Improvements	Spring Hill	Main & Nichols	\$10,230	Relocation of 3 inch bare steel pipe due to a City stormsewer project in Spring Hill, Ks. Various conflicts due to the depth and installation of the stormsewer required gas line relocation. Replaced the 3 inch bare steel with 2 inch PE plastic pipe. Total replaced main = 500 feet.
2008	7/31/2008	8/26/2008	060.1621E	Public Improvements	Council Grove	Washington Street	\$51,819	Relocation of gas main along Washington Street was mandated by the City of Council Grove due to a road improvement project. The existing 2 inch steel main was in conflict with the proposed road and stormsewer replacements. To clear construction 1650 feet of 2 inch PE plastic main was installed. Total main replaced = 1,650 feet
2008	8/7/2008	8/27/2008	060.1614I	Leakage	Coffeyville	5th & Inglewood	\$38,470	Replace approximately 2800' of 12" steel main with 4" PE plastic due to leakage
2008	2/28/2008	8/29/2008	060.1604E	Public Improvements	Ulysses	Hwy 160 & Stubbs	\$44,757	Relocate approximately 120' of 2" steel main due to a KDOT road improvement project.
2008	8/6/2008	8/29/2008	060.1617C	Public Improvements	Ulysses	Kansas & Miss.	\$148,425	Relocate approximately 1300' of 4" & 2" steel main with 4" & 2" PE plastic to clear conflicts with the City of Ulysses installation of a water drainage system project. Additionally, replaced services that are also in conflict.
2008	8/21/2008	8/29/2008	060.16237	Leakage	Kansas City, Ks	Hwy 32 & 88th St	\$11,772	Replace approximately 900' of 2" steel main and relocate a district regulator station due to leakage
2008	3/22/2007	9/5/2008	060.1628C	Abnormal Operating Condition	Coffeyville		\$31,442	Replace the regulators at the Coffeyville DRS due to being obsolete.
2008	5/21/2008	9/16/2008	060.1615E	Above Ground Piping	Stark	Victory Road	\$6,364	Replace approximately 315' of 2" steel main with 2" PE plastic due to it being above ground at a customer driveway.
2008	8/13/2008	9/17/2008	060.1622C	Leakage	Elk Falls	19th & Dove	\$6,534	Replace approximately 400' of 4" PE plastic main that is inserted inside 6" steel with 4" PE plastic due to cold fusion joints leaking.
2008	8/20/2008	9/17/2008	060.1623E	Safety Upgrade (Odor Reg Stations...)	Independence	13th & Magnolia	\$3,748	Replace district regulator station due to obsolete equipment.
2008	3/27/2008	9/18/2008	060.1610E	CP Code Required	Pleasanton	Hwy 69 & Hwy K52	\$6,433	Replace groundbed for recifier which protects the 6" steel main and which has depleted
2008	9/13/2008	9/25/2008	060.1642I	Public Improvements	Olathe	Santa Fe	\$15,983	Replace approximately 335' of 3" steel with 4" steel to clear road improvements for the City of Olathe, Kansas
2008	7/17/2008	9/29/2008	060.1620C	Leakage	Burlington	3rd & Main	\$11,425	Relocate approximately 500' of 4" & 2" steel main with 4" & 2" PE plastic due to leakage
2008	8/27/2008	9/29/2008	060.16252	Safety Upgrade (Odor Reg Stations...)	Independence	CR 3575	\$5,676	Replace district regulator station due to obsolete equipment.
2008	9/12/2008	9/29/2008	060.1630E	Leakage	Johnson	Elm & Grant	\$5,528	Replace approximately 1530' of 2" PVC plastic main with 2" PE plastic due to leakage. Isolated risers will also be replaced.
2008	7/9/2008	9/29/2008	060.16194	Safety Upgrade (Odor Reg Stations...)	Gardner	145th & Moonlight	\$4,540	Relocate town border station & equipment from the N. Olathe DRS to eliminate the low pressure areas in the W Olathe system.
2008	8/13/2008	10/16/2008	060.16227	Leakage	Independence	9th & Main	\$12,014	Replace approximately 380' of 4" & 3" steel main, by insertion, with 2" PE plastic due to leakage
2008	8/27/2008	10/22/2008	060.16253	Above Ground Piping	Neodesha	4th & Bethe	\$11,386	Replace approximately 800' of 2" steel main with 2" PE plastic due to leakage on above ground piping
2008	9/18/2008	10/26/2008	060.1634E	Above Ground Piping	Hillsdale	Old KC Road	\$1,575	Relocation of a 3 inch coated steel pipe across a creek along Old Kansas City Road south of Hillsdale, Ks. Main was exposed and was susceptible to possible washout. The 3 inch coated steel pipe was replaced with 4 inch PE plastic pipe. Total main replaced = 236 feet
2008	9/10/2008	10/31/2008	060.1628E	Leakage	Independence	5th & Morningside	\$33,672	Replace approximately 2800' of 2" Marlex plastic main with 2" PE plastic due to leakage from cracking.
2008	9/12/2008	10/31/2008	060.1630E	Leakage	Manlat	5th & Jackson	\$53,899	Replace approximately 4015' of 2" PVC plastic main with 2" PE plastic due to leakage
2008	9/2/2008	10/31/2008	060.16264	Abnormal Operating Conditions	Independence	CR 4400 & CR 4300		Replace approximately 1100' of 2" steel main with 2" PE plastic by relocation due to existing main being under a building
2008	10/16/2008	11/6/2008	060.1667E	Public Improvements	Bonner Springs	Park & Kump	\$89,004	Relocate approximately 1440' of 4" & 2" plastic & steel main to clear KDOT and City of Bonner Springs road improvement project.
2008	10/23/2008	11/11/2008	060.1668E	Public Improvements	Spring Hill	Nichols Street	\$8,022	Replacement was due to a conflict with the City drainage ditch improvements along Nichols Street and Washington Street in Spring Hill, Ks. Main was exposed numerous times during construction which required the permanent replacement of the 2 inch bare steel with 2 inch PE plastic. Total main = 672 feet
2008	7/9/2008	11/13/2008	060.1620C	Public Improvements	Edwardsville	Woodend Road	\$5,973	Lower approximately 100' of 8" p.s. and 100' of 2" p.e. To clear road improvements for the City of Edwardsville, Kansas and KDOT.
2008	11/24/2008	11/25/2008	060.1672C	Abnormal Operating Conditions	Linwood	170th & Cantrel	\$6,722	Install district regulator station to provide additional feed into City of Linwood which has been experiencing outages due to liquids local gas supplier.

2009	2/18/2006	7/9/2006	060.16691	Public Improvements	Council Grove	Hall & Wood		Relocate approximately 300' of 2" steel main with 2" PE plastic to clear construction of addition to the Council Grove School and its vacation by the City of Council Grove.
2009	5/20/2006	7/23/2006	060.16156	Public Improvements	Lenexa	83rd & Clare	\$36,502	Relocate approximately 4120' of 4" steel, 2" steel & 2" PE plastic with 6" PE plastic to clear conflicts with the City of Lenexa road project. Services were also replaced to clear construction.
2009	1/26/2006	8/3/2006	060.16656	Public Improvements	Olathe	Santa Fe & Chastnut	\$26,312	Relocate approximately 185' of 6" steel main to clear road improvement by the City of Olathe
2009	11/19/2006	2/11/2009	060.16717	Public Improvements	Overland Park	Switzer Road - 143rd to 151st	\$175,506	Relocate approximately 3800' of 4" & 2" PE plastic main to clear City of Overland Park road improvement project.
2009	5/25/2006	7/21/2006	060.16980	Above Ground Piping	Strong City	Chase & Central	\$10,927	Replace approximately 600' of 3" steel main with 2" PE plastic due to being above ground piping
2009	4/30/2006	5/29/2006	060.16957	Above Ground Piping	Neodesha	Newton & Granby	\$10,572	Replace approximately 2000' of 2" steel main with 2" PE plastic due to being above ground piping
2009	3/19/2006	4/21/2006	060.16916	Above Ground Piping	Havana	Main & Mary	\$7,385	Replace approximately 450' of 2" steel main with 2" PE plastic due to being above ground piping
2009	3/30/2006	7/13/2006	060.16928	Leakage	Olathe	Cedar & Cherry	\$13,842	Replace approximately 1500' of 4" & 2" steel main with 2" PE plastic due to leakage
2009	5/25/2006	5/29/2006	060.16981	Above Ground Piping	Strong City	270th & Trail Road	\$16,975	Replace approximately 700' of 4" steel main with 4" PE plastic due to being above ground piping
2009	7/1/2006	7/29/2006	060.17046	Leakage	Olathe	Fredrickson west of Ridgeview	\$11,448	Replace approximately 825' of 4" steel main with 2" PE plastic due to leakage. Attached services were also replaced
2009	6/29/2006	5/27/2006	060.17043	Above Ground Piping	Strong City	Cottonwood & Washington	\$2,894	Replaced approximately 340' of 2" steel main with 2" PE plastic due to being above ground piping
Total January 2009 - August 3, 2009							\$815,850	
Total non-growth specific projects							\$3,994,096	

STG-1

Specific Projects - Depreciation, Accum Depreciation

Category	Code	FERC Acct	In Service Date	File Date	Months In Svc	Book			Tax			Tax > Book
						Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	YR 2 Rate	Accumulated Depreciation	
Public Improvements	Public Improvements	376	1/31/2007	8/1/2009	30	2.02%	34.77	88.18	5.00%	9.50%	249.62	(161.44)
Public Improvements	Public Improvements	376	4/27/2007	8/1/2009	28	2.02%	112.43	258.28	5.00%	9.50%	807.05	(548.77)
Public Improvements	Public Improvements	376	5/9/2007	8/1/2009	27	2.02%	170.67	386.38	5.00%	9.50%	1,225.11	(838.73)
District Stations	192.625	378	5/10/2007	8/1/2009	27	2.02%	63.80	144.26	5.00%	9.50%	457.97	(313.71)
Main	192.317	376	6/8/2007	8/1/2009	26	2.02%	397.72	867.25	5.00%	9.50%	2,854.95	(1,987.70)
Main	192.703	376	6/12/2007	8/1/2009	26	2.02%	40.88	88.69	5.00%	9.50%	293.43	(204.74)
Main	192.703	376	7/9/2007	8/1/2009	25	2.02%	111.04	232.57	5.00%	9.50%	797.04	(564.47)
Main and Service	192.613	376/380	7/9/2007	8/1/2009	25	2.02%	139.95	293.12	5.00%	9.50%	1,004.60	(711.48)
Purchase Stations	192.739	379	7/9/2007	8/1/2009	25	2.53%	740.51	1,550.96	5.00%	9.50%	4,244.05	(2,693.09)
Main	192.703	376	7/30/2007	8/1/2009	24	2.02%	106.90	217.66	5.00%	9.50%	767.36	(549.70)
Public Improvements	Public Improvements	376	8/6/2007	8/1/2009	24	2.02%	290.41	585.66	5.00%	9.50%	2,084.62	(1,498.96)
Main	192.703	376	8/16/2007	8/1/2009	24	2.02%	348.10	692.33	5.00%	9.50%	2,498.71	(1,806.38)
Public Improvements	Public Improvements	376	8/21/2007	8/1/2009	24	2.02%	305.17	602.71	5.00%	9.50%	2,190.54	(1,587.83)
District Stations	192.739	378	8/22/2007	8/1/2009	24	4.74%	501.08	988.24	5.00%	9.50%	1,532.83	(544.59)
Main	192.317	376	8/22/2007	8/1/2009	24	2.02%	106.64	210.32	5.00%	9.50%	765.45	(555.13)
Public Improvements	Public Improvements	376	8/28/2007	8/1/2009	23	2.02%	334.60	654.33	5.00%	9.50%	2,401.86	(1,747.53)
Public Improvements	Public Improvements	376	9/4/2007	8/1/2009	23	2.02%	88.47	171.29	5.00%	9.50%	635.03	(463.74)
Main	192.703	376	9/4/2007	8/1/2009	23	2.02%	334.49	647.61	5.00%	9.50%	2,401.04	(1,753.43)
Main	192.703	376	9/4/2007	8/1/2009	23	2.02%	36.36	70.40	5.00%	9.50%	261.01	(190.61)
District Stations	192.739	378	9/6/2007	8/1/2009	23	4.74%	511.15	986.80	5.00%	9.50%	1,563.65	(576.85)
Main	192.703	376	9/6/2007	8/1/2009	23	2.02%	64.68	124.87	5.00%	9.50%	464.26	(339.39)
District Stations	192.739	378	9/6/2007	8/1/2009	23	4.74%	344.08	664.27	5.00%	9.50%	1,052.57	(388.30)
District Stations	192.739	378	9/6/2007	8/1/2009	23	4.74%	293.50	566.62	5.00%	9.50%	897.83	(331.21)
Main	192.703	376	9/6/2007	8/1/2009	23	2.02%	109.81	211.99	5.00%	9.50%	788.25	(576.26)
Main	192.703	376	9/9/2007	8/1/2009	23	2.02%	248.71	478.08	5.00%	9.50%	1,785.27	(1,307.19)
Public Improvements	Public Improvements	376	9/10/2007	8/1/2009	23	2.02%	515.55	989.57	5.00%	9.50%	3,700.72	(2,711.15)

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Public Improvements	Public Improvements 376		9/19/2007	8/1/2009	23	2.02%	299.10	566.63	5.00%	9.50%	2,146.98	(1,580.35)
Public Improvements	Public Improvements 376		9/19/2007	8/1/2009	23	2.02%	3,186.82	6,037.25	5.00%	9.50%	22,875.68	(16,838.43)
Main	192.703	376	9/20/2007	8/1/2009	23	2.02%	179.87	340.25	5.00%	9.50%	1,291.12	(950.87)
Public Improvements	Public Improvements 375		9/24/2007	8/1/2009	23	3.10%	235.99	443.79	5.00%	9.50%	1,103.85	(660.06)
Services	192.703	380	9/25/2007	8/1/2009	23	2.02%	1,658.54	3,114.37	5.00%	9.50%	11,905.35	(8,790.98)
Public Improvements	Public Improvements 376		9/26/2007	8/1/2009	23	2.02%	473.02	886.91	5.00%	9.50%	3,395.44	(2,508.53)
Public Improvements	Public Improvements 376		9/27/2007	8/1/2009	22	2.02%	67.06	125.55	5.00%	9.50%	481.37	(355.82)
Public Improvements	Public Improvements 376		9/27/2007	8/1/2009	22	2.02%	227.48	425.89	5.00%	9.50%	1,632.89	(1,207.00)
Public Improvements	Public Improvements 376		9/28/2007	8/1/2009	22	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main and Service	192.613	376/380	9/28/2007	8/1/2009	22	2.02%	1,209.81	2,261.67	5.00%	9.50%	8,684.31	(6,422.64)
Main	192.317	376	9/28/2007	8/1/2009	22	2.02%	1,000.81	1,870.96	5.00%	9.50%	7,184.06	(5,313.10)
Main and Service	192.613	376/380	9/29/2007	8/1/2009	22	2.02%	770.35	1,437.99	5.00%	9.50%	5,529.73	(4,091.74)
Main and Service	192.613	376/380	9/30/2007	8/1/2009	22	2.02%	360.36	671.67	5.00%	9.50%	2,586.77	(1,915.10)
Main	192.463	376	10/2/2007	8/1/2009	22	2.02%	185.46	344.65	5.00%	9.50%	1,331.28	(986.63)
Main	192.463	376	10/2/2007	8/1/2009	22	2.02%	267.00	496.18	5.00%	9.50%	1,916.61	(1,420.43)
Main	192.463	376	10/2/2007	8/1/2009	22	2.02%	286.94	533.23	5.00%	9.50%	2,059.70	(1,526.47)
Main	192.463	376	10/2/2007	8/1/2009	22	2.02%	227.51	422.79	5.00%	9.50%	1,633.15	(1,210.36)
Public Improvements	Public Improvements 376		10/2/2007	8/1/2009	22	2.02%	3,080.02	5,723.70	5.00%	9.50%	22,109.04	(16,385.34)
Main	192.703	376	10/2/2007	8/1/2009	22	2.02%	1,770.22	3,289.66	5.00%	9.50%	12,706.96	(9,417.33)
Main and District Station	192.613	376/378	10/23/2007	8/1/2009	22	2.02%	34.30	61.74	5.00%	9.50%	246.20	(184.46)
Main	192.703	376	10/30/2007	8/1/2009	21	2.02%	117.63	209.45	5.00%	9.50%	844.36	(634.91)
Public Improvements	Public Improvements 376		11/15/2007	8/1/2009	21	2.02%	881.57	1,530.50	5.00%	9.50%	6,328.13	(4,797.63)
Public Improvements	Public Improvements 376		11/26/2007	8/1/2009	20	2.02%	453.26	773.06	5.00%	9.50%	3,253.60	(2,480.54)
Public Improvements	Public Improvements 376		12/3/2007	8/1/2009	20	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main	192.317	376	12/3/2007	8/1/2009	20	2.02%	152.24	256.69	5.00%	9.50%	1,092.83	(836.14)
Main	192.317	376	12/12/2007	8/1/2009	20	2.02%	118.72	197.21	5.00%	9.50%	852.18	(654.97)
Public Improvements	Public Improvements 376		12/21/2007	8/1/2009	20	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00

\$23,596 \$44,794

\$160,916

(\$116,122)

	Acct	Date	Date	In Svc	Rate	Depreciation	Depreciation	Rate	Rate	Depreciation	Tax > Book	
Main	192.613	376	1/9/2008	8/1/2009	19	2.02%	101.82	161.22	5.00%	9.50%	730.88	(569.66)
Main	192.613	376	1/9/2008	8/1/2009	19	2.02%	409.41	648.23	5.00%	9.50%	2,938.86	(2,290.63)
Main	192.613	376	1/14/2008	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main	192.613	376	1/29/2008	8/1/2009	18	2.02%	459.52	702.04	5.00%	9.50%	3,298.52	(2,596.48)
Public Improvements	Public Improvements	376	2/29/2008	8/1/2009	17	2.02%	13,468.16	19,416.60	5.00%	9.50%	96,677.42	(77,260.82)
Public Improvements	Public Improvements	376	3/27/2008	8/1/2009	16	2.02%	501.37	685.21	5.00%	9.50%	3,598.98	(2,913.77)
Public Improvements	Public Improvements	376	4/14/2008	8/1/2009	16	2.02%	562.57	740.72	5.00%	9.50%	4,038.23	(3,297.51)
Main	192.317	376	4/14/2008	8/1/2009	16	2.02%	474.18	624.35	5.00%	9.50%	3,403.83	(2,779.48)
Main	192.613	376	4/14/2008	8/1/2009	16	2.02%	607.91	800.41	5.00%	9.50%	4,363.72	(3,563.31)
Main	192.613	376	4/14/2008	8/1/2009	16	2.02%	462.11	608.44	5.00%	9.50%	3,317.15	(2,708.71)
Purchase Stations	192.613	379	4/17/2008	8/1/2009	16	2.02%	627.96	821.58	5.00%	9.50%	4,507.63	(3,686.05)
Main	192.613	376	4/22/2008	8/1/2009	16	2.02%	887.18	1,148.41	5.00%	9.50%	6,368.34	(5,219.93)
Public Improvements	Public Improvements	376	4/24/2008	8/1/2009	15	2.02%	72.11	92.94	5.00%	9.50%	517.63	(424.69)
Services	192.703	380	4/28/2008	8/1/2009	15	3.49%	543.91	695.00	5.00%	9.50%	2,259.78	(1,564.78)
Public Improvements	Public Improvements	376	5/5/2008	8/1/2009	15	2.02%	756.62	952.08	5.00%	9.50%	5,431.16	(4,479.08)
Main	192.703	376	5/15/2008	8/1/2009	15	2.02%	630.24	775.55	5.00%	9.50%	4,524.01	(3,748.46)
Public Improvements	Public Improvements	376	5/16/2008	8/1/2009	15	2.02%	2,883.67	3,540.51	5.00%	9.50%	20,699.62	(17,159.11)
Public Improvements	Public Improvements	376	5/19/2008	8/1/2009	15	2.02%	1,174.26	1,431.94	5.00%	9.50%	8,429.09	(6,997.15)
Public Improvements	Public Improvements 376/378		5/30/2008	8/1/2009	14	2.02%	356.24	423.53	5.00%	9.50%	2,557.13	(2,133.60)
Main	192.703	376	6/12/2008	8/1/2009	14	2.02%	265.32	305.86	5.00%	9.50%	1,904.50	(1,598.64)
Public Improvements	Public Improvements	376	6/13/2008	8/1/2009	14	2.02%	479.38	551.29	5.00%	9.50%	3,441.10	(2,889.81)
Main	192.703	376	6/23/2008	8/1/2009	13	2.02%	80.21	90.01	5.00%	9.50%	575.73	(485.72)
Public Improvements	Public Improvements	376	7/8/2008	8/1/2009	13	2.02%	471.05	509.00	5.00%	9.50%	3,381.33	(2,872.33)
Main	192.703	376	7/22/2008	8/1/2009	13	2.02%	171.68	178.83	5.00%	9.50%	1,232.33	(1,053.50)

Main	192.317	376	8/1/2008	8/1/2009	12	2.02%	1,512.58	1,533.59	5.00%	9.50%	10,857.64	(9,324.05)
Public Improvements	Public Improvements	376	8/4/2008	8/1/2009	12	2.02%	206.64	207.79	5.00%	9.50%	1,483.34	(1,275.55)
Public Improvements	Public Improvements	376	8/26/2008	8/1/2009	11	2.02%	1,046.74	988.59	5.00%	9.50%	7,513.71	(6,525.12)
Main	192.703	376	8/27/2008	8/1/2009	11	2.02%	777.09	731.76	5.00%	9.50%	5,578.11	(4,846.35)
Public Improvements	Public Improvements	376	8/29/2008	8/1/2009	11	2.02%	904.09	846.33	5.00%	9.50%	6,489.72	(5,643.39)
Public Improvements	Public Improvements	376	8/29/2008	8/1/2009	11	2.02%	2,998.27	2,806.71	5.00%	9.50%	21,522.25	(18,715.54)
Main	192.703	376	8/29/2008	8/1/2009	11	2.02%	237.79	222.60	5.00%	9.50%	1,706.93	(1,484.33)
District Stations	192.738	378	9/5/2008	8/1/2009	11	4.74%	1,490.37	1,366.17	5.00%	9.50%	4,559.15	(3,192.98)
Main	192.317	376	9/16/2008	8/1/2009	11	2.02%	128.55	113.91	5.00%	9.50%	922.76	(808.85)
Main	192.703	376	9/17/2008	8/1/2009	11	2.02%	131.99	116.59	5.00%	9.50%	947.43	(830.84)
District Stations	192.625	378	9/17/2008	8/1/2009	11	4.74%	177.66	156.93	5.00%	9.50%	543.46	(386.53)
Main	192.463	376	9/18/2008	8/1/2009	11	2.02%	129.95	114.43	5.00%	9.50%	932.82	(818.39)
Public Improvements	Public Improvements	376	9/25/2008	8/1/2009	10	2.02%	322.86	278.02	5.00%	9.50%	2,317.58	(2,039.56)
Main	192.703	376	9/29/2008	8/1/2009	10	2.02%	230.79	196.17	5.00%	9.50%	1,656.69	(1,460.52)
District Stations	192.625	378	9/29/2008	8/1/2009	10	4.74%	269.05	228.69	5.00%	9.50%	823.04	(594.35)
Main and Service	192.703	376/380	9/29/2008	8/1/2009	10	2.02%	111.66	94.91	5.00%	9.50%	801.50	(706.59)
Purchase Stations	192.613	379	9/29/2008	8/1/2009	10	2.53%	114.86	97.63	5.00%	9.50%	658.27	(560.64)
Main	192.703	376	10/16/2008	8/1/2009	10	2.02%	242.68	194.82	5.00%	9.50%	1,742.00	(1,547.18)
Main	192.317	376	10/22/2008	8/1/2009	9	2.02%	230.04	180.84	5.00%	9.50%	1,651.30	(1,470.46)
Main	192.317	376	10/29/2008	8/1/2009	9	2.02%	31.82	24.40	5.00%	9.50%	228.40	(204.00)
Main	192.703	376	10/31/2008	8/1/2009	9	2.02%	680.17	517.68	5.00%	9.50%	4,882.38	(4,364.70)
Main	192.703	376	10/31/2008	8/1/2009	9	2.02%	1,072.60	816.37	5.00%	9.50%	7,699.39	(6,883.02)
Main	192.613	376	10/31/2008	8/1/2009	9	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements	Public Improvements	376/380	11/6/2008	8/1/2009	9	2.02%	1,797.88	1,338.42	5.00%	9.50%	12,905.56	(11,567.14)
Public Improvements	Public Improvements	376	11/11/2008	8/1/2009	9	2.02%	162.04	118.38	5.00%	9.50%	1,163.17	(1,044.79)
Public Improvements	Public Improvements	376	11/13/2008	8/1/2009	9	2.02%	120.66	87.48	5.00%	9.50%	866.09	(778.61)
District Stations	192.613	378	11/25/2008	8/1/2009	8	4.74%	318.61	220.37	5.00%	9.50%	974.65	(754.28)

Main	192.463	376	12/9/2008	8/1/2009	8	2.02%	117.26	76.54	5.00%	9.50%	841.70	(765.16)
												app
Public Improvements	Public Improvements	376	12/16/2008	8/1/2009	8	2.02%	615.71	389.95	5.00%	9.50%	4,419.70	(4,029.75)
District Stations	192.703	378	12/17/2008	8/1/2009	8	4.74%	121.28	76.47	5.00%	9.50%	371.00	(294.53)
Public Improvements	Public Improvements	376	12/20/2008	8/1/2009	7	2.02%	650.93	405.02	5.00%	9.50%	4,672.49	(4,267.47)

\$43,400
\$50,451
\$299,828
(\$249,478)

	FERC Acct	In Service Date	File Date	Months In Svc	Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	YR 2 Rate	Accumulated Depreciation	Tax > Book	
Public Improvements	Public Improvements 376	1/12/2008	8/1/2009	7	2.02%	792.56	442.51	5.00%	9.50%	5,689.20	(5,246.69)	
Public Improvements	Public Improvements 376	1/27/2009	8/1/2009	6	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00	
Main	192.613	376	2/17/2008	8/1/2009	6	2.02%	139.52	63.95	5.00%	9.50%	1,001.51	(937.56)
Public Improvements	Public Improvements 376/380	2/27/2009	8/1/2009	5	2.02%	2,837.08	1,221.52	5.00%	9.50%	20,365.20	(19,143.68)	
Main	192.317	376	3/11/2008	8/1/2009	5	2.02%	211.62	84.06	5.00%	9.50%	1,519.05	(1,434.99)
Main	192.613	376	3/16/2008	8/1/2009	5	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Main	192.703	376	3/20/2008	8/1/2009	4	2.02%	74.44	27.71	5.00%	9.50%	534.33	(506.62)
Main	192.703	376	3/27/2008	8/1/2009	4	2.02%	675.35	238.25	5.00%	9.50%	4,847.78	(4,609.53)
Main	192.703	376	3/29/2008	8/1/2009	4	2.02%	381.68	132.53	5.00%	9.50%	2,739.79	(2,607.26)
Public Improvements	Public Improvements 376	4/15/2008	8/1/2009	4	2.02%	1,005.06	301.52	5.00%	9.50%	7,214.55	(6,913.03)	
District Stations	192.703	378	4/2/2009	8/1/2009	4	2.02%	288.33	96.91	5.00%	9.50%	2,069.66	(1,972.75)
Main	192.317	376	4/21/2008	8/1/2009	3	2.02%	903.43	255.97	5.00%	9.50%	6,485.04	(6,229.07)
Main	192.317	376	4/30/2008	8/1/2009	3	2.02%	199.06	51.42	5.00%	9.50%	1,428.93	(1,377.51)
Main	192.613	376	5/1/2009	8/1/2009	3	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements	Public Improvements 376/380	5/18/2008	8/1/2009	3	2.02%	865.09	180.23	5.00%	9.50%	6,209.82	(6,029.59)	
Public Improvements	Public Improvements 376	5/27/2008	8/1/2009	2	2.02%	340.00	62.33	5.00%	9.50%	2,440.60	(2,378.27)	
Main	192.317	376	6/1/2009	8/1/2009	2	2.02%	339.42	57.51	5.00%	9.50%	2,436.40	(2,378.89)
Main	192.463	376	6/19/2008	8/1/2009	1	2.02%	199.24	23.80	5.00%	9.50%	1,430.19	(1,406.39)
Main	192.317	376	6/23/2008	8/1/2009	1	2.02%	296.02	32.07	5.00%	9.50%	2,124.92	(2,092.85)
Main and Service	192.613	376/380	6/30/2008	8/1/2009	1	2.02%	336.85	29.94	5.00%	9.50%	2,418.00	(2,388.06)
Main	192.317	376	7/7/2009	8/1/2009	1	2.02%	286.20	19.88	5.00%	9.50%	2,054.38	(2,034.50)

Public Improvements	Public Improvements 376		7/9/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Public Improvements	Public Improvements 376/380		7/23/2009	8/1/2009	0	2.02%	737.34	18.43	5.00%	9.50%	5,292.75	(5,274.32)
Public Improvements	Public Improvements 376		8/3/2009	8/1/2009	(0)	2.02%	531.50	(2.95)	5.00%	9.50%	3,815.20	(3,816.15)
Public Improvements	Public Improvements 376/380		2/11/2009	8/1/2009	6	2.02%	3,545.22	1,683.98	5.00%	9.50%	25,448.34	(23,764.36)
Main	192.317	376	7/21/2009	8/1/2009	0	2.02%	220.72	6.74	5.00%	9.50%	1,584.40	(1,577.66)
Main	192.317	376	5/29/2009	8/1/2009	2	2.02%	213.56	37.97	5.00%	9.50%	1,532.99	(1,495.02)
Main	192.317	376	4/21/2009	8/1/2009	3	2.02%	148.57	42.09	5.00%	9.50%	1,066.46	(1,024.37)
Main	192.703	376	7/13/2009	8/1/2009	1	2.02%	279.61	14.76	5.00%	9.50%	2,007.13	(1,992.37)
Main	192.317	376	5/29/2009	8/1/2009	2	2.02%	342.97	60.97	5.00%	9.50%	2,461.91	(2,400.94)
Main and Service	192.703	376/380	7/29/2009	8/1/2009	0	2.02%	231.26	1.93	5.00%	9.50%	1,660.03	(1,658.10)
Main	192.317	376	5/27/2009	8/1/2009	2	2.02%	58.47	10.72	5.00%	9.50%	419.70	(406.98)
							\$16,480	\$5,197			\$116,296	(\$113,102)
							\$83,475	\$100,442			\$579,144	(\$478,702)

ITG-1

FUNCTIONAL PROJECTS - STAFF SCHEDULES -

Cost Center	LOCATION	Year	Functional No	Task Number	Units	Dollars by Task	Functional No.	Dollars by Task	Total CY Spend	Average per unit	Used In Filing	Units used	Am't In Filing	category	Code	Task Type
3136	Herfington	2007	060.14727	01202	1811	\$36,398.54	060.15601	\$7,738.50	\$44,138.04	\$24.37	Y	1811	\$44,138.04	Main		192.703 2" PE main - ft.
Herfington	Herfington	2007		01980	2063	\$22,861.33		\$25,313.67		\$12.27	Y	0	\$0.00	Main		Main retire - ft.
	Herfington	2007		02101	1	\$420.81		\$0.00	\$420.81		Y			Services		192.703 1" st. service - #
	Herfington	2007		02201	131	\$193,745.56		\$128,572.66	\$322,318.22	\$2,277.71	Y	55		Services		192.703 1" PE service - #
	Herfington	2007		0220125	2	\$1,011.35		\$0.00	\$1,011.35		Y			Services		192.703 1 1/4" PE serv. - #
	Herfington	2007		02202	9	\$1,719.89		\$242.95	\$1,962.84		Y			Services		192.703 2" PE service - #
	Herfington	2007		02980	145	\$133,376.22		\$26,860.65	\$160,236.87	\$1,105.08	N	0	\$0.00	Services		Service retire - #
	Herfington	2007		19800	23	\$14,467.16		\$7,446.48	\$21,913.64	\$952.77	Y	23		Clamps		192.703 Lk. clamps - #
	Herfington	2007		19898	2	\$334.73		\$0.00	\$334.73	\$167.37	N					Retire lk. clamp - #
	Herfington	2007		38200	296	\$223,855.91		\$128,282.30	\$352,138.21	\$1,189.65	N	57		Meter Loops		Meter loops - #
	Herfington	2007		38298	280	\$44,776.92		\$17,107.61	\$61,884.53	\$221.02	N					Retire mtr loop - #
3139	Ulysses	2007	060.14729	01102	40	\$0.00	060.15604	\$1,377.72	\$1,377.72	\$34.44	Y	40	\$1,377.72	Main		192.703 2" steel main - ft.
Ulysses	Ulysses	2007		01202	425	\$13,009.29		\$51.91	\$13,061.20	\$30.73	Y	425	\$13,061.20	Main		192.703 2" PE main - ft.
	Ulysses	2007		01980	246	\$485.25		\$485.25	\$5,033.93	\$20.46	N	0	\$0.00	Main		Main retire - ft.
	Ulysses	2007		02201	6	\$5,584.45		\$2,158.64	\$7,743.09		Y			Services		192.703 1" PE service - #
	Ulysses	2007		0220125	88	\$22,581.02		\$40,044.66	\$62,625.68	\$751.14	Y	45		Services		192.703 1 1/4" PE serv. - #
	Ulysses	2007		02202	7	\$2,535.71		\$1,458.73	\$3,994.44		Y			Services		192.703 2" PE service - #
	Ulysses	2007		02980	62	\$13,521.02		\$1,743.87	\$15,264.89	\$246.21	N	0	\$0.00	Services		Service retire - #
	Ulysses	2007		38200	100	\$5,650.27		\$8,520.98	\$14,171.25	\$141.71	N	47		Meter Loops		Meter loops - #
	Ulysses	2007		38298	54	\$2,867.67		\$2,318.22	\$5,185.89	\$466.41	N					Retire mtr loop - #
3143	Olathe	2007	060.14731	01202	250	\$332,303.68	060.15607	\$200,094.71	\$532,398.37	\$2,129.59	Y	250	\$532,398.37	Main		192.703 2" PE main - ft.
Olathe	Olathe	2007		01980	250	\$9,154.44		\$390.45	\$9,544.89	\$38.18	N	0	\$0.00	Main		Main retire - ft.
	Olathe	2007		02101	6	\$3,305.66		\$318.12	\$3,623.78		Y			Services		192.703 1" steel serv - #
	Olathe	2007		02201	1202	\$358,298.42		\$191,873.53	\$550,169.95	\$477.68	Y	115		Services		192.703 1" PE service - #
	Olathe	2007		0220125	47	\$1,057.74		\$289.11	\$1,346.85		Y			Services		192.703 1 1/4" PE serv. - #
	Olathe	2007		02202	11	\$47,028.91		\$2,568.07	\$49,596.98		Y			Services		192.703 2" PE service - #
	Olathe	2007		02980	285	\$130,598.35		\$49,397.41	\$179,995.76	\$631.56	N	0	\$0.00	Services		Service retire - #
	Olathe	2007		19800	3	\$23,998.18		\$21,006.54	\$45,004.72	\$15,001.57	Y	3		Clamps		192.703 Lk. clamps - #
	Olathe	2007		19900	11	\$151,698.02		\$69,060.52	\$220,758.54	\$20,068.96	Y	11	\$220,758.54	Anodes		192.463 Anodes - #
	Olathe	2007		38200	1331	\$155,302.17		\$74,583.13	\$229,885.30	\$172.72	N	116		Meter Loops		Meter loops - #
	Olathe	2007		38298	281	\$81,048.27		\$10,523.87	\$91,572.14	\$325.88	N					Retire mtr loop - #
3145	Independence	2007	060.14733	0120125	2	\$0.00	060.15610	\$648.10	\$648.10	\$324.05	Y	2	\$648.10	Main		192.703 1 1/4" PE main - ft.
	Independence	2007		01202	535	\$56,275.72		\$42,494.64	\$98,770.36	\$184.62	Y	535	\$98,770.36	Main		192.703 2" PE main - ft.
	Independence	2007		01204	1	\$11,813.33		\$4,324.29	\$16,137.62	\$16,137.62	Y	1	\$16,137.62	Main		192.703 4" PE main - ft.
	Independence	2007		01980	1917	\$4,351.02		\$2,889.37	\$7,240.39	\$3.78	N	0	\$0.00	Main		Main retire - ft.
	Independence	2007		02201	115	\$128,962.86		\$54,514.19	\$183,477.05	\$1,595.45	Y	29		Services		192.703 1" PE service - #
	Independence	2007		02980	271	\$23,107.88		\$7,255.78	\$30,363.66	\$112.04	N	0	\$0.00	Services		Service retire - #
	Independence	2007		19800	38	\$128,136.16		\$39,498.83	\$167,634.99	\$4,411.45	Y	38		Clamps		192.703 Lk. clamps - #
	Independence	2007		19900	12	\$14,320.45		\$13,827.84	\$28,148.29	\$2,345.69	Y	12	\$28,148.29	Anodes		192.463 Anodes - #
	Independence	2007		38200	133	\$71,580.60		\$41,267.17	\$112,847.77	\$848.48	N	33		Meter Loops		Meter loops - #
	Independence	2007		38298	277	\$36,544.20		\$15,939.12	\$52,483.32	\$189.47	N					Retire mtr loop - #
3146	Yates Center	2007	060.14735	01202	1047	\$20,840.98	060.15613	\$6,992.29	\$27,833.25	\$26.58	Y	1047	\$27,833.25	Main		192.703 2" PE main - ft.
Yates Center	Yates Center	2007		01204	240	\$1,637.05		\$5,229.47	\$6,866.52	\$28.61	Y	240	\$6,866.52	Main		192.703 4" PE main - ft.
Yates Center	Yates Center	2007		01980	1126	\$1,221.67		\$499.42	\$1,721.09	\$1.53	N	0	\$0.00	Main		Main retire - ft.
	Yates Center	2007		02201	76	\$67,683.13		\$35,907.22	\$103,590.35	\$1,351.43	Y	28		Services		192.703 1" PE service - #
	Yates Center	2007		02202	2	\$577.96		\$1,243.19	\$1,821.15		Y			Services		192.703 2" PE service - #
	Yates Center	2007		02980	116	\$11,923.39		\$1,837.64	\$13,761.03	\$118.63	N	0	\$0.00	Services		Service retire - #
	Yates Center	2007		19700	16	\$8,773.68		\$8,788.05	\$17,561.73	\$1,097.61	N	0	\$0.00	Ext coverage		192.463 Ext coverage
	Yates Center	2007		19800	34	\$46,753.42		\$17,817.57	\$64,570.99	\$1,899.15	Y	34		Clamps		192.703 Lk. clamps - #
	Yates Center	2007		19900	10	\$6,872.20		\$8,662.84	\$15,535.04	\$1,553.50	Y	10	\$15,535.04	Anodes		192.463 Anodes - #
	Yates Center	2007		38200	330	\$55,032.68		\$27,237.89	\$82,270.77	\$249.31	N	33		Meter Loops		Meter loops - #
	Yates Center	2007		38298	344	\$16,764.46		\$10,920.04	\$27,684.50	\$80.48	N					Retire mtr loop - #
		2007											\$1,005,673.05			
3136	Herfington	2008	060.15601	01102	5	\$5,723.08	060.16386	\$0.00	\$5,723.08	\$1,144.62	Y	5	\$5,723.08	Main		192.703 2" steel main - ft.
Herfington	Herfington	2008		01104	373	\$39,096.63		\$0.00	\$39,096.63	\$104.82	Y	373	\$39,096.63	Main		192.703 4" steel main - ft.
	Herfington	2008		01202	1355	\$56,087.08		\$17,758.52	\$73,845.60	\$54.50	Y	1355	\$73,845.60	Main		192.703 2" PE main - ft.
	Herfington	2008		01204	120	\$11,646.96		\$0.00	\$11,646.96	\$97.06	Y	120	\$11,646.96	Main		192.703 4" PE main - ft.
	Herfington	2008		01980	3246	\$8,374.12		\$1,172.04	\$9,546.16	\$2.94	N	0	\$0.00	Main		Main retire - ft.
	Herfington	2008		02201	180	\$343,838.23		\$91,729.61	\$435,567.84		Y			Services		192.703 1" PE service - #
	Herfington	2008		0220125	7	\$5,758.70		\$4,239.46	\$9,992.16	\$2,411.65	Y	44		Services		192.703 1 1/4" PE serv. - #
	Herfington	2008		02202	3	\$12,333.27		\$320.48	\$12,653.75		Y			Services		192.703 2" PE service - #
	Herfington	2008		02980	197	\$62,125.50		\$31,794.37	\$113,919.87	\$578.27	N	0	\$0.00	Services		Service retire - #
	Herfington	2008		19800	36	\$19,112.78		\$9,545.56	\$28,658.34	\$796.07	Y	36		Clamps		192.703 Lk. clamps - #
	Herfington	2008		19900	23	\$10,028.32		\$0.00	\$10,028.32	\$436.01	Y	23	\$10,028.32	Anodes		192.463 Anodes - #
	Herfington	2008		38200	403	\$394,741.62		\$129,820.75	\$524,562.37	\$1,301.64	N	53		Meter Loops		Meter loops - #

	Herington	2008		38298	390	\$43,962.13	\$11,933.16	\$55,895.29	\$143.32	N						Retire mtr loop - #
3139	Ulysses	2008	060.15604	01102	93	\$3,996.54	\$5,011.83	\$9,008.37	\$96.86	Y	93	\$9,008.37	Main	192.703	2"	steel main - ft.
		2008		01104	342	\$7,314.06	\$12,830.57	\$20,144.63	\$58.90	Y	342	\$20,144.63	main	192.703	4"	steel main - ft.
		2008		01202	462	\$20,288.20	\$34,841.58	\$54,929.78	\$118.90	Y	462	\$54,929.78	Main	192.703	2"	PE main - ft.
		2008		01980	787	\$3,066.38	\$507.18	\$3,573.56	\$4.54	N	0	\$0.00	Main			Main retire - ft.
		2008		02201	71	\$18,162.47	\$6,234.28	\$24,396.75		Y				192.703	1"	PE service - #
		2008		0220125	48	\$18,386.33	\$2,118.58	\$20,504.91		Y				192.703	1 1/4"	PE serv. - #
		2008		02202	7	\$10,231.79	\$0.00	\$10,231.73	\$436.39	Y	22			192.703	2"	PE service - #
		2008		02204	1	\$288.27	\$0.00	\$288.27		Y				192.703	4"	PE service - #
		2008		02980	82	\$3,230.02	\$507.18	\$3,737.20	\$45.58	N	0	\$0.00	Services			Service retire - #
		2008		38200	118	\$23,010.70	\$7,683.19	\$30,693.89	\$260.12	N	24		Meter Loops			Meter loops - #
		2008		38298	104	\$4,863.24	\$2,650.80	\$7,514.04	\$72.25	N						Retire mtr loop - #
3143	Olathe	2008	060.15607	01104	284	\$72,912.59	\$24,742.69	\$97,655.28	\$343.86	Y	284	\$97,655.28	Main	192.703	4"	steel main - ft.
		2008		01202	1949	\$521,843.48	\$76,626.61	\$598,470.29	\$307.07	Y	1949	\$598,470.29	Main	192.703	2"	PE main - ft.
		2008		01204	233	\$88,622.54	\$26,008.72	\$114,631.26	\$491.98	Y	233	\$114,631.26	Main	192.703	4"	PE main - ft.
		2008		01206	112	\$6,570.10	-\$1,313.47	\$5,256.63	\$46.93	Y	112	\$5,256.63	Main	192.703	6"	PE main - ft.
		2008		01980	2296	\$1,487.79	\$514.94	\$2,002.73	\$0.87	N	0	\$0.00	Main			Main retire - ft.
		2008		02102	2	\$697.59	\$1,978.62	\$2,676.21		Y				192.703	2"	steel serv - #
		2008		02201	1134	\$425,055.63	\$131,573.35	\$556,628.98	\$474.52	Y	111			192.703	1"	PE service - #
		2008		0220125	30	\$63.57	\$230.46	\$294.03		Y				192.703	1 1/4"	PE serv. - #
		2008		02202	19	\$455.69	\$2,246.56	\$2,702.25		Y				192.703	2"	PE service - #
		2008		02980	286	\$105,248.34	\$25,103.85	\$130,352.19	\$455.78	N	0	\$0.00	Services			Service retire - #
		2008		19800	8	\$45,780.94	\$18,204.27	\$63,985.21	\$7,998.15	Y	8		Clamps	192.703	Lk. clamps - #	
		2008		19900	17	\$146,017.99	\$24,063.78	\$170,081.77	\$10,004.81	Y	17	\$170,081.77	Anodes	192.463	Anodes - #	
		2008		38200	1188	\$165,565.28	\$50,982.61	\$216,547.89	\$182.28	N	114		Meter Loops			Meter loops - #
		2008		38298	278	\$5,990.01	\$7,085.52	\$13,075.53	\$47.03	N						Retire mtr loop - #
3145	Independence	2008	060.15610	01102	3	\$453.78	\$0.00	\$453.78	\$151.28	Y	3	\$453.78	Main	192.703	2"	steel main - ft.
		2008		0120125	2	\$650.82	\$0.00	\$650.82	\$325.41	Y	2	\$650.82	Main	192.703	1 1/4"	PE main - ft.
		2008		01202	574	\$31,198.64	\$5,807.92	\$37,006.56	\$64.47	Y	574	\$37,006.56	Main	192.703	2"	PE main - ft.
		2008		01204	364	\$14,593.51	\$279.81	\$14,873.32	\$40.86	Y	364	\$14,873.32	Main	192.703	4"	PE main - ft.
		2008		01980	1173	\$5,305.94	\$83.87	\$5,389.81	\$4.59	N	0	\$0.00	Main			Main retire - ft.
		2008		02101	2	\$376.54	\$481.05	\$857.59		Y				192.703	1"	steel serv - #
		2008		02201	172	\$93,539.51	\$41,397.91	\$134,937.42	\$378.20	Y	59			192.703	1"	PE service - #
		2008		02202	212	\$0.00	\$10,189.51	\$10,189.51		Y				192.703	2"	PE service - #
		2008		02980	240	\$31,998.45	\$4,249.72	\$36,248.17	\$151.03	N	0	\$0.00	Services			Service retire - #
		2008		19800	188	\$270,737.19	\$55,821.03	\$326,558.22	\$1,737.01	Y	188		Clamps	192.703	Lk. clamps - #	
		2008		19900	127	\$37,507.99	\$16,129.24	\$53,637.23	\$422.34	Y	127	\$53,637.23	Anodes	192.463	Anodes - #	
		2008		38200	273	\$130,886.30	\$42,729.07	\$173,615.37	\$635.95	N	67		Meter Loops			Meter loops - #
		2008		38298	342	\$46,191.71	\$8,959.64	\$55,151.35	\$161.26	N						Retire mtr loop - #
3146	Yates Center	2008	060.15613	01202	284	\$13,929.62	\$1,636.44	\$15,566.06	\$54.81	Y	284	\$15,566.06	Main	192.703	2"	PE main - ft.
		2008		01980	284	\$961.73	\$303.11	\$1,264.84	\$44.45	N	0	\$0.00	Main			Main retire - ft.
		2008		02201	59	\$76,938.33	\$6,480.59	\$83,418.92	\$1,313.97	Y	38			192.703	1"	PE service - #
		2008		0220125	6	\$1,988.96	\$0.00	\$1,988.96		Y				192.703	1 1/4"	PE serv. - #
		2008		02980	86	\$28,984.80	\$1,461.80	\$28,446.60	\$330.77	N	0	\$0.00	Services			Service retire - #
		2008		19700	13	\$10,394.07	\$5,202.93	\$15,597.00	\$1,199.77	N	0	\$0.00	Ext coverage	192.463	Ext coverage	
		2008		19800	40	\$90,163.62	\$16,161.00	\$106,324.62	\$2,658.12	Y	40		Clamps	192.703	Lk. clamps - #	
		2008		19900	31	\$9,987.16	\$3,636.69	\$13,524.05	\$436.26	Y	31	\$13,524.05	Anodes	192.463	Anodes - #	
		2008		38200	243	\$66,781.87	\$20,466.27	\$87,228.14	\$358.96	N	50		Meter Loops			Meter loops - #
		2008		38298	258	\$24,522.07	\$6,517.88	\$31,039.95	\$120.31	N						Retire mtr loop - #
		2008							\$1,346,230.42							
3136	Herington	2009	060.16386	01102	5	\$510.84		\$510.84	\$102.17	Y	5	\$510.84	Main	192.703	2"	steel main - ft.
		2009		01202	835	\$26,653.19	\$26,653.19	\$31.92	Y	835	\$26,653.19	Main	192.703	2"	PE main - ft.	
		2009		01980	720	\$4,365.45	\$4,365.45	\$6.06	N	0	\$0.00	Main			Main retire - ft.	
		2009		02201	59	\$196,802.41		\$196,802.41		Y				192.703	1"	PE service - #
		2009		0220125	1	\$8,521.34		\$8,521.34	\$3,378.39	Y	20			192.703	1 1/4"	PE serv. - #
		2009		02202	2	\$4,136.36		\$4,136.36		Y				192.703	2"	PE service - #
		2009		02980	114	\$77,201.45		\$77,201.45	\$677.21	N	0	\$0.00	Services			Service retire - #
		2009		19800	11	\$11,978.94		\$11,978.94	\$1,088.99	Y	11		Clamps	192.703	Lk. clamps - #	
		2009		19900	3	\$1,285.52		\$1,285.52	\$428.51	Y	3	\$1,285.52	Anodes	192.463	Anodes - #	
		2009		38200	179	\$315,341.91		\$315,341.91	\$1,761.69	N	34		Meter Loops			Meter loops - #
		2009		38298	201	\$36,327.94		\$36,327.94	\$180.74	N						Retire mtr loop - #
3139	Ulysses	2009	060.16389	01102	8	\$6,232.08		\$6,232.08	\$779.01	Y	8	\$6,232.08	Main	192.703	2"	steel main - ft.
		2009		01202	22	\$7,667.83		\$7,667.83	\$348.54	Y	22	\$7,667.83	Main	192.703	2"	PE main - ft.
		2009		01980	30	\$1,613.51		\$1,613.51	\$53.78	N	0	\$0.00	Main			Main retire - ft.
		2009		02201	6	\$17,018.92		\$17,018.92		Y				192.703	1"	PE service - #
		2009		0220125	16	\$5,230.20		\$5,230.20	\$1,365.44	Y	18			192.703	1 1/4"	PE serv. - #
		2009		02202	1	\$9,156.06		\$9,156.06		Y				192.703	2"	PE service - #
		2009		02980	23	\$3,385.86		\$3,385.86	\$147.21	N	0	\$0.00	Services			Service retire - #

	Ulysses	2009		38200	28	\$26,247.21	\$26,247.21	\$937.40	N	18			
	Ulysses	2009		38298	108	\$5,066.48	\$5,066.48	\$46.91	N			Meter Loops	Meter loops - #
3143	Olathe	2009	060.16392	0120125	85	\$525.72	\$525.72	\$6.18	Y	65	\$525.72	Main	192.703 1 1/4" PE main - ft.
	Olathe	2009		01202	790	\$245,252.65	\$245,252.65	\$310.45	Y	790	\$245,252.65	Main	192.703 2" PE main - ft.
	Olathe	2009		01204	21	\$132,199.16	\$132,199.16	\$6,295.20	Y	21	\$132,199.16	Main	192.703 4" PE main - ft.
	Olathe	2009		01206	1	\$7,050.10	\$7,050.10		Y	1	\$7,050.10	Main	192.703 6" PE main - ft.
	Olathe	2009		01980	1013	\$1,451.98	\$1,451.98	\$1.43	N	0	\$0.00	Main	Main retire - ft.
	Olathe	2009		02201	104	\$399,156.84	\$399,156.84		Y			Services	192.703 1" PE service - #
	Olathe	2009		0220125	1	\$624.70	\$624.70	\$3,406.57	Y	39		Services	192.703 1 1/4" PE service - #
	Olathe	2009		02202	16	\$12,213.16	\$12,213.16		Y			Services	192.703 2" PE service - #
	Olathe	2009		02980	137	\$76,386.46	\$76,386.46	\$557.57	N	0	\$0.00	Services	Service retire - #
	Olathe	2009		19800	6	\$45,924.16	\$45,924.16	\$7,654.03	Y	6		Clamps	192.703 Lk. clamps - #
	Olathe	2009		19900	9	\$84,113.09	\$84,113.09	\$9,345.90	Y	9	\$84,113.09	Anodes	192.463 Anodes - #
	Olathe	2009		38100	2	\$59,965.42	\$59,965.42	\$29,982.71	N			Meter	Meter
	Olathe	2009		38200	110	\$416,714.46	\$416,714.46	\$3,788.31	N	40		Meter Loops	Meter loops - #
	Olathe	2009		38298	130	\$25,168.35	\$25,168.35	\$193.60	N				Retire mtr loop - #
3145	Independence	2009	060.16395	01102	2	\$3,452.40	\$3,452.40	\$1,726.20	Y	2	\$3,452.40	Main	192.703 2" steel main - ft.
	Independence	2009		01103	3	\$1,848.60	\$1,848.60	\$616.20	Y	3	\$1,848.60	Main	192.703 3" steel main - ft.
	Independence	2009		01202	966	\$59,768.55	\$59,768.55	\$61.87	Y	966	\$59,768.55	Main	192.703 2" PE main - ft.
	Independence	2009		01204	176	\$10,719.96	\$10,719.96	\$60.91	Y	176	\$10,719.96	Main	192.703 4" PE main - ft.
	Independence	2009		01980	1333	\$9,469.62	\$9,469.62	\$7.10	N	0	\$0.00	Main	Main retire - ft.
	Independence	2009		02201	109	\$190,157.16	\$190,157.16	\$1,744.56	Y	53		Services	192.703 1" PE service - #
	Independence	2009		02980	260	\$45,860.00	\$45,860.00	\$176.38	N	0	\$0.00	Services	Service retire - #
	Independence	2009		19800	103	\$205,408.81	\$205,408.81	\$1,994.26	Y	103		Clamps	192.703 Lk. clamps - #
	Independence	2009		19898	126	\$1,217.41	\$1,217.41	\$9.66	N				Ret ik clamps - #
	Independence	2009		19900	83	\$91,891.30	\$91,891.30	\$1,107.12	Y	83	\$91,891.30	Anodes	192.463 Anodes - #
	Independence	2009		38200	133	\$111,820.70	\$111,820.70	\$840.76	N	69		Meter Loops	Meter loops - #
	Independence	2009		38298	220	\$34,530.24	\$34,530.24	\$156.96	N				Retire mtr loop - #
3146	Yates Center	2009	060.16398	02201	12	\$39,953.32	\$39,953.32	\$3,329.44	Y	12	\$39,953.32	Services	192.703 1" PE service - #
	Yates Center	2009		02980	81	\$17,742.39	\$17,742.39	\$219.04	N	0	\$0.00	Services	Service retire - #
	Yates Center	2009		19800	38	\$71,751.82	\$71,751.82	\$1,888.21	Y	38		Clamps	192.703 Lk. clamps - #
	Yates Center	2009		19900	4	\$9,626.31	\$9,626.31	\$2,406.58	Y	4	\$9,626.31	Anodes	192.463 Anodes - #
	Yates Center	2009		38200	44	\$69,413.68	\$69,413.68	\$1,577.58	N	12		Meter Loops	Meter loops - #
	Yates Center	2009		38298	110	\$12,293.10	\$12,293.10	\$182.57	N				Retire mtr loop - #
					45,973		12,105,889						

2009 \$726,750.62 avg

Funct \$3,080,654.08

Specific \$3,994,095.82

total \$7,074,749.91

ITG-1

FUNCTIONAL PROJECTS - DEPRECIATION, ACCUM, ADIT

Description	FERC Acct	In Service Date	File Date	Months In Svc	Book			Tax			Tax > Book
					Depreciation Rate	Annual Depreciation	Accumulated Depreciation	YR 1 Rate	YR 2 Rate	Accumulated Depreciation	
Replace 1811' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2007	8/1/2008	19	2.02%	891.58	1,433.87	5.00%	9.50%	6,400.02	(4,966.05)
Retire 2063' of various size main due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1 service line with 1" steel due to leakage in the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 131 service lines with 1" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 9 service lines with 2" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 145' of various size services due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 23 leak clamps on distribution piping to repair leaks in various locations in the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retired 2 leak clamps that were no longer needed to repair mains from leakage in the service area of Herington, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 296 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 280 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 40' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	27.83	44.76	5.00%	9.50%	199.77	(155.01)
Replace 425' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	283.84	424.34	5.00%	9.50%	1,893.87	(1,469.53)
Retire 246' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 6 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 86 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 7 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 62' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 100 meter loops due to service line/ meter loop leakage in various locations in the service area of Ulysses, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 54 meter loops due to service line/ meter loop leakage in various locations in the service area of Ulysses, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 250' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	10,754.45	17,296.74	5.00%	9.50%	77,197.76	(59,901.02)
Retire 250' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 6 service lines with 1" steel due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1202 service lines with 1" PE plastic due to leakage throughout the service area of the Olathe, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 47 service lines with 1 1/4" PE plastic due to leakage throughout the service area of the Olathe, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 11 service lines with 2" PE plastic due to leakage throughout the service area of the Olathe, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 285' of various size services due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 3 leak clamps on distribution piping to repair leaks in various locations in the service area of Olathe, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 11 anodes on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	4,459.32	7,172.07	5.00%	9.50%	32,009.99	(24,837.92)
Replace 1931 meter loops due to service line/ meter loop leakage at various locations in the service area of the Olathe, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 281 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2' main with 1 1/4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	13.09	21.05	5.00%	9.50%	93.97	(72.92)
Replace 535' main with 2" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	1,995.16	3,208.88	5.00%	9.50%	14,321.70	(11,112.82)
Replace 1' main with 4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	325.98	524.28	5.00%	9.50%	2,339.95	(1,815.67)
Retire 1917' of various size main due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 115 service lines with 1" PE plastic due to leakage throughout the service area of the Independence, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 271' of various size services due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 38 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 12 anodes on distribution piping to prevent corrosion at various locations in the service area of Independence, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	568.60	914.50	5.00%	9.50%	4,081.50	(3,167.00)
Replace 133 meter loops due to service line/ meter loop leakage at various locations in the service area of the Independence, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 277' meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1047' main with 2" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	562.23	904.25	5.00%	9.50%	4,035.82	(3,191.57)
Replace 240' main with 4" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	198.70	223.08	5.00%	9.50%	995.65	(772.57)
Retire 1126' of various size main due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 76 service lines with 1" PE plastic due to leakage throughout the service area of the Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2 service lines with 2" PE plastic due to leakage throughout the service area of the Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 116' of various size services due to leakage throughout the service area of Yates Center, Kansas office.	380	12/31/2007	8/1/2009	19	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed cathodic protection to 16 sections in various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 34 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 10 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.	376	12/31/2007	8/1/2009	19	2.02%	313.81	504.71	5.00%	9.50%	2,252.58	(1,747.87)
Replace 330 meter loops due to service line/ meter loop leakage at various locations in the service area of the Yates Center, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 344 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	12/31/2007	8/1/2009	19	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
						\$26,314.60	\$32,672.63			\$145,822.58	(\$113,149.95)
Replace 5' main with 2" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	115.61	68.40	5.00%	9.50%	829.85	(761.45)
Replace 373' main with 4" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	789.75	467.27	5.00%	9.50%	5,669.01	(5,201.74)
Replace 1355' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,491.68	882.58	5.00%	9.50%	10,707.61	(9,825.03)
Replace 5' main with 2" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	235.27	139.20	5.00%	9.50%	1,688.81	(1,549.61)
Retire 3246' of various size main due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 180 service lines with 1" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 7 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 3 service lines with 2" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 197' of various size services due to leakage throughout the service area of Herington, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 36 leak clamps on distribution piping to repair leaks in various locations in the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 23 anodes on distribution piping to prevent corrosion at various locations in the service area of Herington, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	202.57	119.85	5.00%	9.50%	1,454.11	(1,394.26)
Replace 403 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00

Retire 390 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 93' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	181.97	107.67	5.00%	9.50%	1,306.21	(1,198.54)
Replace 342' main with 4" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	406.92	240.76	5.00%	9.50%	2,920.97	(2,680.21)
Replace 462' main with 2" PE plastic due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,109.58	656.50	5.00%	9.50%	7,964.82	(7,308.32)
Retire 767' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 71 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 48 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 7 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1 service lines with 4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 82' of various size services due to leakage throughout the service area of Ulysses, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 118 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 104 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 284' main with 4" steel due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,972.64	1,167.15	5.00%	9.50%	14,160.02	(12,992.87)
Replace 1949' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	12,089.10	7,152.72	5.00%	9.50%	86,778.19	(79,625.47)
Replace 233' main with 4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	2,315.55	1,370.03	5.00%	9.50%	16,621.53	(15,251.50)
Replace 112' main with 6" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	106.18	62.82	5.00%	9.50%	762.21	(699.39)
Retire 2296' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2 service lines with 2" steel due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1134 service lines with 1" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 30 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 19 service lines with 2" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 286 of various size services due to leakage throughout the service area of Olathe, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 8 leak clamps on distribution piping to repair leaks in various locations in the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 17 anodes on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	3,435.65	2,032.76	5.00%	9.50%	24,661.86	(22,629.10)
Replace 1188 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 278 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 3' main with 2" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	9.17	5.43	5.00%	9.50%	65.80	(60.37)
Replace 2' main with 1 1/4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	13.15	7.78	5.00%	9.50%	94.37	(86.59)
Replace 574' main with 2" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	747.53	442.29	5.00%	9.50%	5,365.95	(4,923.66)
Replace 364' main with 4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	300.44	177.76	5.00%	9.50%	2,156.63	(1,978.87)
Retire 1173' of various size main due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2 service lines with 1" steel due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 172 service lines with 1" PE plastic due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 212 service lines with 2" PE plastic due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 240 of various size services due to leakage throughout the service area of Independence, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 188 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 127 anodes on distribution piping to prevent corrosion at various locations in the service area of Independence, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	1,083.47	641.05	5.00%	9.50%	7,777.40	(7,136.35)
Replace 273 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 342 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 284' main with 2" PE plastic due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	314.43	186.04	5.00%	9.50%	2,257.08	(2,071.04)
Retire 284' of various size main due to leakage in various short sections throughout the service area of Yates Center, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 59 service lines with 1" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 6 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 86 of various size services due to leakage throughout the service area of Yates Center, Kansas office.	380	12/31/2008	8/1/2009	7	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed cathodic protection to 13 sections in various locations in the service area of Yates Center, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 40 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 31 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.	376	12/31/2008	8/1/2009	7	2.02%	273.19	161.64	5.00%	9.50%	1,960.99	(1,799.35)
Replace 243 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 258 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	12/31/2008	8/1/2009	7	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
						\$27,193.85	\$16,089.70			\$105,203.42	(\$179,113.72)
Replace 5' main with 2" steel due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	10.32	0.92	5.00%	9.50%	74.07	(73.15)
Replace 835' main with 2" PE plastic due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	538.39	47.86	5.00%	9.50%	3,864.71	(3,816.85)
Retire 720' of various size main due to leakage in various short sections throughout the service area of Herington, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 59 service lines with 1" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2 service lines with 2" PE plastic due to leakage throughout the service area of Herington, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 114 of various size services due to leakage throughout the service area of Herington, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 11 leak clamps on distribution piping to repair leaks in various locations in the service area of Herington, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 3 anode on distribution piping to prevent corrosion at various locations in the service area of Herington, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	25.97	2.31	5.00%	9.50%	186.40	(184.09)
Replace 179 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 201 meter loops due to service line/ meter loop leakage at various locations in the service area of Herington, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 8' main with 2" steel due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	217.50	19.33	5.00%	9.50%	903.85	(884.32)
Replace 22' main with 2" PE due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	267.81	23.79	5.00%	9.50%	1,111.84	(1,088.05)
Retire 30' of various size main due to leakage in various short sections throughout the service area of Ulysses, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 6 service lines with 1" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 16 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1 service lines with 2" PE plastic due to leakage throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 23 of various size services due to leakage throughout the service area of Ulysses, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00

Replace 28 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 108 meter loops due to service line/ meter loop leakage at various locations in the service area of Ulysses, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 85' main with 1 1/4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	10.62	0.94	5.00%	9.50%	76.23	(75.29)
Replace 790' main with 2" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	4,954.10	440.36	5.00%	9.50%	35,561.63	(35,121.27)
Replace 21' main with 4" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	2,670.42	237.37	5.00%	9.50%	19,168.88	(18,931.51)
Replace 1' main with 6" PE plastic due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	142.41	12.86	5.00%	9.50%	1,022.26	(1,009.60)
Retire 1007' of various size main due to leakage in various short sections throughout the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 104 service lines with 1" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 1 service lines with 1 1/4" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 16 service lines with 2" PE plastic due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 137 of various size services due to leakage throughout the service area of Olathe, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 6 leak clamps on distribution piping to repair leaks in various locations in the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 9 anodes on distribution piping to prevent corrosion at various locations in the service area of Olathe, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	1,699.08	151.03	5.00%	9.50%	12,196.40	(12,045.37)
Replace 2 meters at various locations in the service area of Olathe, Kansas office.	381	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 110 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 130 meter loops due to service line/ meter loop leakage at various locations in the service area of Olathe, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 2' main with 2" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	69.74	6.20	5.00%	9.50%	500.60	(494.40)
Replace 3' main with 3" steel due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	37.34	3.32	5.00%	9.50%	268.05	(264.73)
Replace 966' main with 2" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	1,207.32	107.32	5.00%	9.50%	8,668.44	(8,559.12)
Replace 176' main with 4" PE plastic due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	216.54	19.25	5.00%	9.50%	1,554.39	(1,535.14)
Retire 1333' of various size main due to leakage in various short sections throughout the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 109 service lines with 1" PE plastic due to leakage throughout the service area of Independence, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 260 of various size services due to leakage throughout the service area of Independence, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 103 leak clamps on distribution piping to repair leaks in various locations in the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retired 126 leak clamps that were no longer needed to repair mains from leakage in the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 83 anodes on distribution piping to prevent corrosion at various locations in the service area of Independence, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	1,856.20	165.00	5.00%	9.50%	13,324.24	(13,159.24)
Replace 133 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 220 meter loops due to service line/ meter loop leakage at various locations in the service area of Independence, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Replace 12 service lines with 1" PE plastic due to leakage throughout the service area of Yates Center, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	1,394.37	123.94	5.00%	9.50%	5,793.23	(5,669.29)
Retire 81 of various size services due to leakage throughout the service area of Yates Center, Kansas office.	380	6/30/2009	8/1/2009	1	3.49%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 38 leak clamps on distribution piping to repair leaks in various locations in the service area of Yates Center, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	0.00	0.00	5.00%	9.50%	0.00	0.00
Installed 4 anodes on distribution piping to prevent corrosion at various locations in the service area of Yates Center, Kansas office.	376	6/30/2009	8/1/2009	1	2.02%	194.45	17.28	5.00%	9.50%	1,395.81	(1,378.53)
Replace 44 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
Retire 110 meter loops due to service line/ meter loop leakage at various locations in the service area of Yates Center, Kansas office.	382	6/30/2009	8/1/2009	1	6.86%	0.00	0.00	5.00%	9.50%	0.00	0.00
						\$15,512.38	\$1,378.88			\$105,668.83	(\$104,289.95)
						\$83,020.83	\$50,141.21			\$446,694.83	(\$396,553.62)
						\$83,475.23	\$100,442.29			\$579,143.90	(\$478,701.61)
						\$146,496.06	\$150,583.50			\$1,025,838.73	(\$875,255.23)
											39.58%
											(\$346,448.00)

JTG-1

Retirement DATA - STAFF Schedules

Atmos Energy Corporation
Calculation of Depreciation Expense Associated with Amounts Retired

	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	100% of Retirement Dollars Related to Projects Included in GSRs Filing					
3	month number	(Multiple Items)				
4						
5	cost	include ferc activity code				
6		2		3		Grand Total
7	depr_group	Addition	Retirement	Addition	Retirement	
8	060.033.37602:Mains - Plastic		(6,378.53)			(6,378.53)
9	060.081.36700:Mains - Cathodic Prot		(38,162.12)			(38,162.12)
10	060.081.37400:Land & Land Rights	30,722.17				30,722.17
11	060.081.37500:Structures & improvem	7,612.74				7,612.74
12	060.081.37600:Mains - Cathodic Prot	70,194.16	(8,926.22)	773,662.08	(5,095.39)	829,834.63
13	060.081.37601:Mains - Steel	916,864.17	(330,845.63)	1,680,504.98	(270,605.09)	1,995,918.43
14	060.081.37602:Mains - Plastic	2,559,044.29	(98,496.90)	2,267,800.11	(17,042.80)	4,711,304.70
15	060.081.37800:Meas. And Reg. Sta. E	117,496.27	(235.23)			117,261.04
16	060.081.37900:Meas & Reg Station Eq	89,578.09	(4,540.91)	(350.72)		84,686.46
17	060.081.38000:Services	307,385.67	(45,944.11)	3,656,777.28	(821,585.39)	3,096,633.45
18	060.081.38100:Meters			88,774.03		88,774.03
19	060.081.38200:Meter Installations	37,706.99		2,924,015.09	(1,946,877.20)	1,014,844.88
20	060.081.38300:House Regulators			8,775.29		8,775.29
21	060.081.38500:Industrial Measuring			3,032.44		3,032.44
22	060.086.36700:Mains - Cathodic Prot		(9,280.95)			(9,280.95)
23	060.086.37601:Mains - Steel	95,552.86	(5,397.54)	64,957.80	(2,632.51)	152,480.61
24	060.086.37602:Mains - Plastic	342,789.57	(17,473.05)	79,185.91	(172.73)	404,329.70
25	060.086.38000:Services			170,548.53	(11,297.23)	159,251.30
26	060.086.38200:Meter Installations		(181.93)	73,310.33	(23,269.74)	49,858.66
27	Grand Total	4,574,946.98	(565,863.12)	11,790,993.15	(3,098,578.08)	12,701,498.93

29 **\$ Retired By FERC Account**

	Dep. Rate	Direct Project Retirement \$	Functional Project Retirement \$	Direct Project Depreciation Exp.
31				
32	367	1.89% (47,443.07)	-	(896.67)
33	376	2.02% (467,517.87)	(295,548.52)	(9,443.86)
34	378	4.74% (235.23)	-	(11.15)
35	379	2.53% (4,540.91)	-	(114.89)
36	380	3.49% (45,944.11)	(832,882.62)	(1,603.45)
37	382	6.86% (181.93)	(1,970,146.94)	(12.48)
38	Total	(565,863.12)	(3,098,578.08)	(12,082.50)

39 **Step down for % Additions Requested**

	Functional Project Additions \$	Functional Project Additions \$ ¹³	Functional Project % * Retirement \$ ¹⁴	Functional Project Depreciation Exp.
40				
41				
42	376	25.7%	3,026,800.86	(75,868.63)
43	380	0.5%	53,853.23	(3,804.04)
44	382	0.0%	-	(132.76)
45	Total Non-specific in GSRs	26.1%	3,080,654.09	(79,672.67)
46	% of total			(1,665.31)

48 **Total Depreciation Expense related to Retirements**

(13,747.81)

50 [1] See detail below

51 [2] Percentage by FERC account of Additions multiplied by the total Functional Retirement dollars

Non-growth by FERC Account Detail:

(per Non-growth func. tab; sorted by Year; FERC)

Cost Center	LOCATION	Year	Functional No.	Amt in Filing	category	Task Type	FERC Acct	Book Depreciation Rate
3145	Independence	2007	060.14733	648.10	Main	1 1/4" PE main - 376		2.02%
3139	Ulysses	2007	060.14729	1,377.72	Main	2" steel main - f 376		2.02%
Yates Center	Yates Center	2007		6,866.52	Main	4" PE main - f 376		2.02%
Ulysses	Ulysses	2007		13,061.20	Main	2" PE main - ft. 376		2.02%
	Yates Center	2007		15,535.04	Anodes	Anodes - # 376		2.02%
	Independence	2007		16,137.62	Main	4" PE main - ft. 376		2.02%
	Herington	2007			Clamps	Lk. clamps - # 376		2.02%
3146	Yates Center	2007	060.14735	27,833.25	Main	2" PE main - ft. 376		2.02%
	Independence	2007		28,148.29	Anodes	Anodes - # 376		2.02%
3136	Herington	2007	060.14727	44,138.04	Main	2" PE main - ft. 376		2.02%
	Olathe	2007			Clamps	Lk. clamps - # 376		2.02%
	Yates Center	2007			Clamps	Lk. clamps - # 376		2.02%
Independence	Independence	2007		98,770.36	Main	2" PE main - ft. 376		2.02%
	Independence	2007			Clamps	Lk. clamps - # 376		2.02%
	Olathe	2007		220,758.54	Anodes	Anodes - # 376		2.02%
3143	Olathe	2007	060.14731	532,398.37	Main	2" PE main - ft. 376		2.02%
	Ulysses	2007			Services	1" PE service - i 380		3.49%
	Yates Center	2007			Services	1" PE service - i 380		3.49%
	Independence	2007			Services	1" PE service - i 380		3.49%
	Olathe	2007			Services	1" steel serv - # 380		3.49%

Herington	2007	Services	1" st. service - #	380	3.49%
Ulysses	2007	Meter Loops	Meter loops - #	382	6.86%
Yates Center	2007	Meter Loops	Meter loops - #	382	6.86%
Olathe	2007	Meter Loops	Meter loops - #	382	6.86%
Independence	2007	Meter Loops	Meter loops - #	382	6.86%
Herington	2007	Meter Loops	Meter loops - #	382	6.86%

2007 **\$1,005,673.05**

3145	Independence	2008	060.15610	453.78	Main	2" steel main - f	376	2.02%
Independence	Independence	2008		650.82	Main	1 1/4" PE main	376	2.02%
	Olathe	2008		5,256.63	Main	6" PE main - f	376	2.02%
3136	Herington	2008	060.15601	5,723.08	Main	2" steel main - f	376	2.02%
3139	Ulysses	2008	060.15604	9,008.37	Main	2" steel main - f	376	2.02%
	Herington	2008		10,028.32	Anodes	Anodes - #	376	2.02%
	Herington	2008		11,646.96	Main	4" PE main - ft.	376	2.02%
	Yates Center	2008		13,524.05	Anodes	Anodes - #	376	2.02%
	Independence	2008		14,873.32	Main	4" PE main - ft.	376	2.02%
3146	Yates Center	2008	060.15613	15,566.06	Main	2" PE main - ft.	376	2.02%
Ulysses	Ulysses	2008		20,144.63	main	4" steel main - f	376	2.02%
	Herington	2008			Clamps	Lk. clamps - #	376	2.02%
	Independence	2008		37,006.56	Main	2" PE main - ft.	376	2.02%
	Herington	2008		39,096.63	Main	4" steel main - f	376	2.02%
	Independence	2008		53,637.23	Anodes	Anodes - #	376	2.02%
	Ulysses	2008		54,929.78	Main	2" PE main - ft.	376	2.02%
	Olathe	2008			Clamps	Lk. clamps - #	376	2.02%
	Herington	2008		73,845.60	Main	2" PE main - ft.	376	2.02%
3143	Olathe	2008	060.15607	97,655.28	Main	4" steel main - f	376	2.02%
	Yates Center	2008			Clamps	Lk. clamps - #	376	2.02%
	Olathe	2008		114,631.26	Main	4" PE main - ft.	376	2.02%
	Olathe	2008		170,081.77	Anodes	Anodes - #	376	2.02%
	Independence	2008			Clamps	Lk. clamps - #	376	2.02%
Olathe	Olathe	2008		598,470.29	Main	2" PE main - ft.	376	2.02%
	Ulysses	2008			Services	1" PE service - i	380	3.49%
	Independence	2008			Services	1" steel serv - #	380	3.49%
	Yates Center	2008			Services	1" PE service - i	380	3.49%
	Olathe	2008			Services	2" steel serv - #	380	3.49%
	Herington	2008			Services	1" PE service - i	380	3.49%
	Ulysses	2008			Meter Loops	Meter loops - #	382	6.86%
	Yates Center	2008			Meter Loops	Meter loops - #	382	6.86%
	Olathe	2008			Meter Loops	Meter loops - #	382	6.86%
	Independence	2008			Meter Loops	Meter loops - #	382	6.86%
	Herington	2008			Meter Loops	Meter loops - #	382	6.86%

2008 **\$1,346,230.42**

3136	Herington	2009	060.16386	510.84	Main	2" steel main - f	376	2.02%
3143	Olathe	2009	060.16392	525.72	Main	1 1/4" PE main	376	2.02%
	Herington	2009		1,285.52	Anodes	Anodes - #	376	2.02%
Independence	Independence	2009		1,848.60	Main	3" steel main - f	376	2.02%
3145	Independence	2009	060.16395	3,452.40	Main	2" steel main - f	376	2.02%
	Olathe	2009		7,050.10	Main	6" PE main - ft.	376	2.02%
	Yates Center	2009		9,626.31	Anodes	Anodes - #	376	2.02%
	Independence	2009		10,719.96	Main	4" PE main - ft.	376	2.02%
	Herington	2009			Clamps	Lk. clamps - #	376	2.02%
Herington	Herington	2009		26,653.19	Main	2" PE main - ft.	376	2.02%
	Olathe	2009			Clamps	Lk. clamps - #	376	2.02%
	Independence	2009		59,768.55	Main	2" PE main - ft.	376	2.02%
	Yates Center	2009			Clamps	Lk. clamps - #	376	2.02%
	Olathe	2009		84,113.09	Anodes	Anodes - #	376	2.02%
	Independence	2009		91,891.30	Anodes	Anodes - #	376	2.02%
	Olathe	2009		132,199.16	Main	4" PE main - ft.	376	2.02%
	Independence	2009			Clamps	Lk. clamps - #	376	2.02%
Olathe	Olathe	2009		245,252.65	Main	2" PE main - ft.	376	2.02%
3139	Ulysses	2009	060.16389	6,232.08	Main	2" steel main - f	380	3.49%
Ulysses	Ulysses	2009		7,667.83	Main	2" PE main - ft.	380	3.49%
	Ulysses	2009			Services	1" PE service - i	380	3.49%
3146	Yates Center	2009	060.16398	39,953.32	Services	1" PE service - i	380	3.49%
	Herington	2009			Services	1" PE service - i	380	3.49%
	Independence	2009			Services	1" PE service - i	380	3.49%
	Olathe	2009			Services	1" PE service - i	380	3.49%
	Ulysses	2009			Meter Loops	Meter loops - #	382	6.86%
	Yates Center	2009			Meter Loops	Meter loops - #	382	6.86%
	Independence	2009			Meter Loops	Meter loops - #	382	6.86%
	Herington	2009			Meter Loops	Meter loops - #	382	6.86%
	Olathe	2009			Meter Loops	Meter loops - #	382	6.86%

\$726,750.62 avg

\$3,080,654.09

Total By FERC

Kansas Corporation Commission
Information Request

Request No: 8

Company Name ATMOS ENERGY CORPORATION
Docket Number 10-ATMG-133-TAR

ATMG

Request Date October 9, 2009

Date Information Needed October 20, 2009

RE: Re-Calculation of GSRS Revenue Requirement
Please Provide the Following:

Attached is a spreadsheet that was provided by Atmos to Justin Grady via email on October 6, 2009. This spreadsheet contains the re-calculation of Atmos' GSRS filing in order to incorporate several changes and clarifications discussed by Staff and Atmos informally over the last few weeks. The changes and clarifications that exist within this re-calculation are as follows:

1. There is no Cash Working Capital component included in Atmos' GSRS revenue requirement calculation. This was simply a misstatement included in the Atmos testimony in support of this docket.
2. The GSRS revenue requirement has been updated to include the increase associated with depreciation expense. This was accidentally excluded from Atmos' original filing.
3. The Kansas state tax rate used in the filing was changed to 7.05%, versus the 7.35% accidentally included in the original filing.
4. The impact of recognizing retired plant when calculating pro forma depreciation expense (a reduction) was included in this re-calculation.
5. The limitation on the amount of the non-residential monthly surcharge was removed from the re-calculation. There is no limitation on the amount of the surcharge to be assessed to non-residential customer classes per K.S.A. 66-2204.

To be clear, it is Staff's understanding that Atmos is not revising its filing at this time. This re-calculation was simply to provide clarity and understanding between Atmos and Staff as to some regulatory accounting and ratemaking items that Staff believed should be reflected in Atmos' GSRS revenue requirement.

1. Do the above statements and spreadsheet accurately reflect Atmos' position on the appropriate regulatory accounting and ratemaking elements to include in a GSRS revenue requirement?

Response: Yes, the Company affirms that the above statements to accurately reflect Atmos' position and that the filing schedules were updated to provide clarity to Staff.

Submitted By Justin Grady
Submitted To Karen Wilkes

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Karen P. Wilkes

JTG-2

Date: 10/9/2009

**Atmos Energy Corporation
PROPOSED RATE ADJUSTMENT FOR GSRS**

LINE NUMBER	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Gas Plant				\$9,792,691
2	Depreciation & Amortization Reserve				(214,163)
3	Net Gas Plant				<u>9,578,528</u>
4					
5	Accumulated Deferred Income Taxes				<u>(477,277)</u>
6	Total Rate Base				9,101,251
7					
8	Rate of Return [line 22]				<u>8.08%</u>
9	Required Operating Income [line 6 * line 8]				735,381
10	Operating Income At Present Rates [line 28]				18,333
11					
12	Deficiency [line 9 + line 16]				753,714
13	Tax Factor [line 36]				<u>60.418%</u>
14	Total Proposed Rate Adjustment				<u>\$1,247,509</u>
15					
16					
17		Rate of Return	Percent	Cost	Weighted Cost
18					
19	08-ATMG-280-RTS; Joint Stipulation & Agreement; Paragraph 10				
20	Debt		51.9%	6.11%	3.17%
21	Equity		<u>48.1%</u>	10.20%	<u>4.91%</u>
22			100.00%		8.08%
23					
24	<u>Operating Income at Present Rates Calculation</u>				
25					
25(a)	Depreciation & Amortization Expense - related to Additions				\$242,664
25(b)	Depreciation & Amortization Expense - related to Retirements				(23,238)
26	Income Taxes on Depreciation Adjustment	(219,426)		39.583%	(86,854)
27	Income Taxes on Adjusted Interest Expense	(288,609)		39.583%	<u>(114,239)</u>
28	Operating Income At Present Rates				\$18,333
29	<i>Change in Rate Base</i>				\$9,101,251
30	Cost of Debt				6.11%
31	Capital Percentage				51.9%
32	<i>Adjusted Interest Expense</i>				288,609
33	<u>Tax Factor Calculation</u>				
34	Kansas Tax Rate				7.05%
35	Federal Tax Rate				35.00%
36	Tax Factor				60.418%

**Kansas Corporation Commission
Information Request**

Request No: 7

Company Name ATMOS ENERGY CORPORATION ATMG
Docket Number 10-ATMG-133-TAR
Request Date September 30, 2009
Date Information Needed October 8, 2009

RE: Average Unit Cost Analysis

Please Provide the Following:

Attached is a spreadsheet listing certain functional projects (Anodes, Clams, Meter Loops) taken from Exhibit KPW-3, as attached to Karen Wilkes' testimony.

The average unit costs of these three types of functional projects vary significantly as presented in Atmos' GSRS application. The examples on the attached spreadsheet are listed for reference.

Please explain how these average unit costs could vary so significantly. For each example, please provide a comprehensive and detailed explanation. If necessary, Staff is willing to meet with Atmos to discuss this request.

Atmos Response: In each the above referenced functionals with high average per unit cost, the issue occurred due to an incorrect number of units entered into our FMUS (Functional Material Usage System) system in the Olathe office. For the 2007 anode and clamp tasks in Olathe, the costs are not prorated so the incorrect entries should not effect the requested amount. Second, the 2009 Olathe Meter Loops are high due to a lag in the entry of the units for the recent projects that fell into the filing time period. An additional 91 units need to be added to the filed 110, for an average cost of \$2,073.21 and an amount in filing change from \$151,523.53 to \$82,928.25.

Submitted By Justin Grady

Submitted To Karen Wilkes

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Karen R. Wilkes

Date: 10/8/09

Staff Data Request No. 7

Docket No. 10-ATMG-133-TAR

LOCATION	Year	Task Number	Units	Total CY Spend	Average per unit	Units used	Amt in Filing	category
Olathe	2007	19800	3	\$45,004.72	\$15,001.57	3	\$45,004.72	Clamps
Olathe	2009	19800	6	\$45,924.16	\$7,654.03	6	\$45,924.16	Clamps
Herington	2008	19800	36	\$28,658.34	\$796.07	36	\$28,658.34	Clamps
Olathe	2009	38200	110	\$416,714.46	\$3,788.31	40	\$151,532.53	Meter Loops
Ulysses	2007	38200	100	\$14,171.25	\$141.71	47	\$6,660.49	Meter Loops
Yates Center	2007	38200	330	\$82,270.77	\$249.31	33	\$8,227.08	Meter Loops
Herington	2008	38200	403	\$524,562.37	\$1,301.64	53	\$68,987.11	Meter Loops
Olathe	2007	19900	11	\$220,758.54	\$20,068.96	11	\$220,758.54	Anodes
Herington	2008	19900	23	\$10,028.32	\$436.01	23	\$10,028.32	Anodes
Independence	2008	19900	127	\$53,637.23	\$422.34	127	\$53,637.23	Anodes
Yates Center	2008	19900	31	\$13,524.05	\$436.26	31	\$13,524.05	Anodes