

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION]
OF KANSAS GAS SERVICE, A DIVISION] KCC Docket No. 24-KGSG-610-RTS
OF ONE GAS, INC. FOR ADJUSTMENT]
OF ITS NATURAL GAS RATES IN THE]
STATE OF KANSAS]

DIRECT TESTIMONY OF

ANDREA C. CRANE

RE: REVENUE REQUIREMENTS

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 1, 2024

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 2805 East Oakland Park
4 Boulevard, #401, Fort Lauderdale, Florida 33306.

5

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

7 A. I am President of The Columbia Group, Inc., a financial consulting firm that
8 specializes in utility regulation. In this capacity, I analyze rate filings, prepare
9 expert testimony, and undertake various studies relating to utility rates and
10 regulatory policy. I have held several positions of increasing responsibility since I
11 joined The Columbia Group, Inc. in January 1989. I have been President of the
12 firm since 2008.

13

14 **Q. Please summarize your professional experience in the utility industry.**

15 A. Prior to my association with The Columbia Group, Inc., I held the position of
16 Economic Policy and Analysis Staff Manager for GTE Service Corporation, from
17 December 1987 to January 1989. From June 1982 to September 1987, I was
18 employed by various Bell Atlantic (now Verizon) subsidiaries. While at Bell
19 Atlantic, I held assignments in the Product Management, Treasury, and Regulatory
20 Departments.

1 **Q. Have you previously testified in regulatory proceedings?**

2 A. Yes, since joining The Columbia Group, Inc., I have testified in over 400 regulatory
3 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,
4 Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
5 Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, West Virginia
6 and the District of Columbia. These proceedings involved gas, electric, water,
7 wastewater, telephone, solid waste, cable television, and navigation utilities. A list
8 of dockets in which I have filed testimony over the last five years is included in
9 Appendix A.

10

11 **Q. What is your educational background?**

12 A. I received a Master of Business Administration degree, with a concentration in
13 Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate
14 degree is a B.A. in Chemistry from Temple University.

15

16 **II. PURPOSE OF TESTIMONY**

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

18 A. On March 1, 2024, Kansas Gas Service (“KGS” or “Company”) filed an
19 Application with the Kansas Corporation Commission (“KCC” or “Commission”)
20 seeking a distribution base revenue increase of \$93,103,156, or approximately
21 29.4% over pro forma base operating revenue at present rates. Under its proposed
22 residential A/B rate structure, KGS is proposing base revenue increases of 36.77%

1 to Residential A customers and of 33.79% to Residential B customers. The
2 proposed base revenue increase to the small general service class is 12.25%.¹

3 The Company’s filing includes the impact of rolling into base rates
4 \$35,029,489 of revenues currently being collected through the Gas System
5 Reliability Surcharge (“GSRS”). Thus, the net impact on customers of the
6 Company’s request would be a net revenue increase of \$58,073,667, or 16.5%, over
7 gas service distribution revenues at present rates. The Company’s filing is based
8 on a Test Year ending September 30, 2023. In addition to its requested revenue
9 increase, KGS is also proposing to implement a Performance Based Ratemaking
10 (“PBR”) mechanism, which would allow the Company to make certain adjustments
11 between base rate case filings.

12 The Columbia Group, Inc. was engaged by The State of Kansas, Citizens’
13 Utility Ratepayer Board (“CURB”) to review the Company’s Application and to
14 provide recommendations to the KCC regarding certain policy issues as well as the
15 Company’s revenue requirement claim. Dr. J. Randall Woolridge is filing
16 testimony on behalf of CURB addressing cost of capital and capital structure issues.
17 David Garrett is filing testimony on behalf of CURB addressing depreciation
18 issues. Josh Frantz is filing testimony on behalf of CURB addressing disconnection
19 and reconnection fees. Finally, Glenn A. Watkins is filing testimony on behalf of
20 CURB addressing rate design and class cost of service issues.

¹ Mr. Raab is proposing that the Company establish two classes of Residential customers.

1 **III. INTRODUCTION**

2 **Q. What are the most significant issues in this rate proceeding?**

3 A. The most significant accounting issues in the Company’s filing are: a) the
4 Company’s requested return on equity (“ROE”) of 10.25%, with a capital structure
5 consisting of 59.58% equity, b) proposed new depreciation rates that would
6 increase the revenue requirement by over \$15 million, c) the inclusion of significant
7 short and long-term incentive compensation costs in its revenue requirement, and
8 d) inclusion of construction work in progress (“CWIP”) in rate base. The most
9 significant policy issues in this case are: a) the Company’s attempt to mitigate risk
10 to its shareholders by implementing a PBR mechanism, which would adjust rates
11 based on actual earnings relative to authorized returns and b) the Company’s
12 request to increase the disconnection fee to \$15.00 (from \$5.00) and implement a
13 \$20.00 reconnection fee.

14
15 **Q. What is driving the proposed revenue increase in this case?**

16 A. The Company’s last base rate case, KCC Docket No. 18-KGSG-560-RTS (“18-560
17 Docket”) was filed on June 29, 2018, almost six years prior to the filing of the
18 current case. Therefore, one would expect there to be increases in both capital and
19 operating expense components of the revenue requirement since the last case.
20 However, even after consideration of the time period since the last base rate case
21 was filed, the Company’s claimed revenue requirement is clearly excessive.

1 KGS’s plant-in-service has increased from \$1.915 billion in its last base rate
2 case to \$2.515 billion in the current case, an increase of over 31%. Its rate base
3 claim has increased from \$1.016 billion to \$1.395 billion, an increase of over 37%.
4 At the cost of capital proposed by the Company, this increase results in a
5 requirement for additional revenues of approximately \$49.6 million. Depreciation
6 expense on this new investment results in a revenue increase of \$10.6 million, while
7 the Company’s requested depreciation rates in this case result in a further revenue
8 requirement increase of \$15.3 million. Thus, approximately \$75.5 million of the
9 requested rate increase relates to capital items.

10 The remaining \$17.6 million relates to increases in operating expenses,
11 including taxes. For example, the rates approved in the 18-560 Docket included a
12 five-year amortization of unprotected excess deferred income taxes (“EDIT”) and
13 that amortization has now expired. While the current Application includes a
14 significant regulatory liability associated with the elimination of the Kansas state
15 income tax effective January 1, 2021, the relevant statute permits the Company to
16 amortize all EDIT associated with this income tax change, including unprotected
17 EDIT, over 30 years. Therefore, the benefit to ratepayers of deferred taxes
18 associated with the elimination of the state income tax is moderated in this case by
19 the longer amortization period permitted by statute.

20 Operating and maintenance costs, especially labor costs, have increased
21 since the last case. In addition, KGS is seeking to recover certain incentive
22 compensation costs that are based on financial indicators as part of its revenue

1 requirement in this case; a proposal opposed by CURB.

2
3 **Q. How is your testimony structured?**

4 A. In Section IV of my testimony, I summarize my conclusions and recommendations.
5 In Sections V (Cost of Capital and Capital Structure Issues), VI (Rate Base Issues),
6 VII (Operating Income Issues), and VIII (Revenue Requirement Summary), I
7 address the Company's revenue requirement claim and its various accounting
8 adjustments. These sections of my testimony are supported by the Revenue
9 Requirement Schedules provided in Appendix B. In Section IX, I address the
10 Company's proposed PBR.

11
12 **IV. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

13 **Q. What are your conclusions and recommendations concerning the Company's**
14 **revenue requirement and its need for rate relief?**

15 A. Based on my analysis of the Company's filing, on the recommendations of Dr.
16 Woolridge, Mr. Frantz, and Mr. Garrett, and on other documentation in this case,
17 my conclusions and recommendations are as follows:

- 18 1. The twelve months ending September 30, 2023, is an appropriate Test Year
19 to use in this case to evaluate the reasonableness of the Company's claim.
- 20 2. As discussed by Dr. Woolridge, the Company has a cost of equity of 9.25%
21 and an overall cost of capital of 6.94%, utilizing a capital structure
22 consisting of 52.45% common equity and 47.55% long-term debt (see

1 Schedule ACC-2).²

2 3. KGS has pro forma Test Year rate base of \$1,362,069,267 (see Schedule
3 ACC-3).

4 4. The Company has pro forma operating income at present rates of
5 \$58,393,335 (see Schedule ACC-9).

6 5. KGS has a pro forma base distribution revenue deficiency of \$45,799,794
7 (see Schedule ACC-1). This is in contrast to the Company's claimed
8 revenue requirement deficiency of \$93,103,156.

9 6. After consideration of the roll-in of \$35,029,489 that is currently being
10 collected in the GSRS, CURB recommends a net revenue increase of
11 \$10,770,305.

12 7. The KCC should reject the Company's request to establish a PBR
13 mechanism, which would shift risk from the Company's shareholders to its
14 ratepayers.

15

16 **Q. In evaluating the Company's case, have you generally attempted to maintain**
17 **the integrity of the Test Year selected by KGS?**

18 A. Yes, I have. The KCC utilizes a historic Test Year in order to calculate regulated
19 utility rates. I am aware that in the past, the KCC Staff has frequently recommended

² Schedules ACC-1, ACC-28, and ACC-29 are summary schedules, ACC-2 is a cost of capital schedule, ACC-3 to ACC-8 are rate base schedules, and ACC-9 to ACC-27 are operating income schedules.

1 updates to a utility's claim to reflect more recent data. As noted in cross-answering
 2 testimony that I have filed in several cases, I believe that the use of extensive
 3 updates violates the principle that rates should be set based on the matching of
 4 revenues, expenses, and investment over a defined Test Year. Moreover, I believe
 5 that extensive updating also violates the historic Test Year concept and can result
 6 in rates being set on what amounts to a future Test Year. For these reasons, I have
 7 not attempted to update the Company's claim to reflect post-Test Year data, except
 8 in limited circumstances discussed later in my testimony.

9
 10 **V. COST OF CAPITAL AND CAPITAL STRUCTURE**

11 **Q. What is the capital structure and cost of capital that the Company is**
 12 **requesting in this case?**

13 A. The Company utilized a capital structure consisting of 59.58% common equity and
 14 a 10.25% return on common equity. As shown in Section 7 of the Company's
 15 filing, KGS's cost of capital claim is composed of the following:

16

	Percentage	Cost	Weighted Cost
Long Term Debt	40.42%	4.40%	1.78%
Common Equity	59.58%	10.25%	6.10%
Total	100.00%		7.88%

17
18

19
 20 **Q. Does CURB recommend any adjustments to this capital structure or cost of**
 21 **capital?**

1 A. Yes, as addressed by Dr. Woolridge in his testimony, CURB recommends that the
 2 KCC set rates based on a capital structure consisting of 52.45% common equity
 3 and 47.55% debt. In addition, CURB recommends that the KCC authorize a return
 4 on equity of 9.25% for KGS. CURB does not recommend any adjustment to the
 5 Company's proposed cost of embedded debt.

6

7 **Q. What is the overall cost of capital that CURB recommends for KGS?**

8 A. As shown on Schedule ACC-2, CURB recommends an overall cost of capital for
 9 KGS of 6.94%, based on the following capital structure and cost rates:

10

	Percentage	Cost	Weighted Cost
Long-Term Debt	47.55%	4.40%	2.09%
Common Equity	52.45%	9.25%	4.85%
Total	100.00%		6.94%

11

12 Please see the testimony of Dr. Woolridge for a detailed discussion of CURB's cost
 13 of capital and capital structure recommendations.

14

15 **VI. RATE BASE ISSUES**

16 **Q. What Test Year did the Company utilize to develop its rate base claim in this
 17 proceeding?**

18 A. The Company selected the Test Year ending September 30, 2023.

1 **Q. Do you recommend any adjustments to the Company’s rate base?**

2 A. Yes, I recommend adjustments to utility plant-in-service, accumulated
3 depreciation, and gas storage inventory.

4

5 **A. Utility Plant-In-Service**

6 **Q. How did the Company develop its claim for utility plant-in-service?**

7 A. KGS began with its actual utility plant-in-service balance at September 30, 2023.
8 The Company then made adjustments to include CWIP and to include corporate
9 assets that are allocated to KGS from its parent company, ONE Gas, Inc. KGS also
10 made adjustments to remove certain assets that are not used and useful in the
11 provision of utility service, to reflect certain retirements associated with CWIP, and
12 to remove plant associated with Compressed Natural Gas (“CNG”) operations that
13 are used to provide service to the public.

14

15 **Q. What adjustments do you recommend to the Company’s utility plant-in-
16 service claim?**

17 A. I recommend adjustments to both the KGS and corporate claims for CWIP.

18

19 **Q. Please discuss your adjustments relating to CWIP.**

20 A. The Company’s utility plant-in-service claim includes CWIP of \$21,503,462 as
21 shown in Section 3, Schedule 3-C, page 1 of the filing. In addition, the Company’s
22 claim for corporate plant includes CWIP of \$7,122,623. I recommend that the

1 Commission reduce the Company's CWIP claim to remove projects that were not
2 completed by April 30, 2024.

3

4 **Q. What is CWIP?**

5 A. CWIP is plant that is under construction, but which has not yet been completed and
6 placed into service. Once the plant is completed and serving customers, then the
7 plant is booked to utility plant-in-service and the utility begins to take depreciation
8 expense on the plant.

9

10 **Q. How did KGS develop its claim for CWIP in this case?**

11 A. KGS included in rate base all of the CWIP as of September 30, 2023, that it
12 expected to be in-service by August 31, 2024.

13

14 **Q. Do you believe that CWIP is an appropriate rate base element?**

15 A. No, I do not believe that CWIP is an appropriate rate base element. CWIP does not
16 represent facilities that are used or useful in the provision of utility service. In
17 addition, including this plant in rate base violates the regulatory principle of
18 intergenerational equity by requiring current ratepayers to pay a return on plant that
19 is not providing them with utility service, and which may never provide current

1 ratepayers with utility service. However, I understand that the inclusion of CWIP
2 in rate base is governed by statute.³

3 K.S.A. 66-128 provides for the KCC to determine the value of the property
4 included in rate base. The statute generally requires that “property of any public
5 utility which has not been completed and dedicated to commercial service shall not
6 be deemed to be used and required to be used in the public utility’s service to the
7 public.” However, the statute also provides that certain property “shall be deemed
8 to be completed and dedicated to commercial service” under certain circumstances.
9 Specifically, K.S.A. 66-128(b)(2) provides:

10 Any public utility property described in subsection (b)(1) shall be
11 deemed to be completed and dedicated to commercial service if: (A)
12 construction of the property will be commenced and completed in
13 one year or less; (B) the property is an electric generation facility
14 that converts wind, solar, biomass, landfill gas or any other
15 renewable source of energy; (C) the property is an electric
16 generation facility or addition to an electric generation facility; or
17 (D) the property is an electric transmission line, including all towers,
18 poles and other necessary appurtenances to such lines, which will be
19 connected to an electric generation facility.
20

21

22 **Q. Did the Company demonstrate that the CWIP included in its rate base claim**
23 **meets the criteria outlined in the statute?**

24 A. No, it did not. KGS included in its rate base claim all of the CWIP at September
25 30, 2023, that it expected to be completed by August 31, 2024, regardless of when

³ I am not an attorney and my discussion of the CWIP statute is not intended as a legal interpretation of that statute, but rather provides my understanding of the statute from a ratemaking perspective.

1 the investment was first incurred. Therefore, KGS did not attempt to demonstrate
2 that each project included in its CWIP claim met the requirement that the project
3 commenced and was completed within one year. In fact, the Company's CWIP
4 claim includes some costs for projects that were initiated many years ago.
5 Moreover, there is no surety that projects included in CWIP will, in fact, be
6 completed by August 31, 2024, which, in any case, is after the filing of testimony
7 by intervenor parties in this case. Including these projects in the Company's rate
8 base claim results in speculation and also creates a mismatch between the costs
9 included in rate base and the other components of the Company's revenue
10 requirement.

11
12 **Q. What do you recommend?**

13 A. I recommend that the KCC limit CWIP to those projects that were completed and
14 in-service by April 30, 2024. Those projects that are not yet completed and placed
15 into service should be disallowed. Under the one-year requirement discussed
16 above, projects completed by April 30, 2024 should have been started no earlier
17 than April 30, 2023 in order to be included in rate base. Rather than individually
18 assessing the hundreds of projects included by KGS in its rate base claim, I am
19 giving the Company the benefit of the doubt with regard to projects that were
20 completed by April 30, 2024. However, since we have no way of verifying when
21 the remaining projects will be in-service, projects that were still open at April 30,
22 2024, should be excluded from rate base.

1 **Q. Does your adjustment relate to both KGS direct plant as well as CWIP that is**
2 **being constructed by corporate?**

3 A. Yes, it does. At Schedule ACC-4, I have made an adjustment to eliminate the KGS
4 projects that were not completed by April 30, 2024. At Schedule ACC-5, I have
5 made an adjustment to eliminate the corporate plant projects that were not
6 completed by April 30, 2024.

7

8 **Q. Have you made a corresponding adjustment to retirements?**

9 A. Yes, I have. KGS included an adjustment to reduce KGS-direct utility plant-in-
10 service by \$3,303,970 to reflect the retirements of plant associated with CWIP
11 projects. The Company's adjustment to retirements was based on an average
12 retirement ratio of 15.36%. Since I am recommending that the KCC reduce the
13 Company's CWIP claim, it is appropriate to make a corresponding adjustment to
14 reduce its associated claim for retirements. Therefore, at Schedule ACC-6, I have
15 made an offsetting adjustment to reduce the Company's claim for retirements,
16 based on my recommended CWIP adjustment and on the Company's retirement
17 factor of 15.36%.

18

19 **Q. Did the Company make a corresponding retirement adjustment to Corporate**
20 **CWIP?**

21 A. No, it did not. KGS assumed that no corporate retirements would occur as a result
22 of the CWIP that goes into service after the end of the Test Year. Therefore, it was

1 not necessary for me to make a similar adjustment to corporate retirements.

2

3 **B. Accumulated Depreciation**

4 **Q. How did the Company develop its claim for accumulated depreciation?**

5 A. The Company's claim for accumulated depreciation is based on its balance for
6 accumulated depreciation at September 30, 2023, adjusted to include accumulated
7 depreciation on corporate assets allocated to KGS, and reduced by retirements and
8 accumulated depreciation on plant that is not used and useful in the provision of
9 utility service, including a portion of the CNG plant.

10

11 **Q. Are you recommending any adjustments to accumulated depreciation?**

12 A. Yes, since I have reflected an adjustment to utility plant-in-service to reduce the
13 Company's claim for retirements associated with CWIP, it is necessary to make a
14 corresponding adjustment to accumulated depreciation. Therefore, at Schedule
15 ACC-7, I have adjusted the Company's accumulated depreciation reserve to reflect
16 the impact of my adjustment to retirements, discussed above.

17

18 **Q. Does your adjustment to the reserve for depreciation impact the Company's
19 overall rate base?**

20 A. No. My reserve adjustment has no net impact on rate base because my adjustment
21 to the depreciation reserve is offset by the retirement adjustment to utility plant-in-
22 service. However, the offsetting adjustment related to retirements does impact the

1 Company's pro forma depreciation expense, as discussed later in my testimony.
2 Therefore, my pro forma depreciation expense for ratemaking purposes is
3 synchronized with the utility plant-in-service that I have included in my rate base
4 recommendation.

5
6 **C. Gas Storage Inventory**

7 **Q. How did the Company develop its rate base claim for gas storage inventory?**

8 A. The Company's claim is based on a 13-month average from September 2022
9 through September 2023, as shown in Section 6, Schedule 6-B, of the Company's
10 filing.

11
12 **Q. Do you recommend any adjustment to the Company's claim?**

13 A. Yes, I recommend that the Commission update the gas storage inventory balance
14 to reflect the most recent 13-month average of unit gas prices. The Company's gas
15 storage inventory is dependent upon two factors – the volume of gas in storage each
16 month and the unit price for that gas. The unit prices of gas experienced over the
17 Test Year do not appear to be consistent with prospective supply prices. The
18 Company's claim for gas in inventory is \$52,500,155, or almost double the
19 \$27,375,068 requested in the last case. Moreover, the Test Year volumes are
20 relatively close to the volumes requested in the prior docket. The difference is
21 therefore largely driven by high gas supply prices during the Test Year.

22 KGS's gas in storage claim is based on an average per unit price of \$5.24

1 per Mcf. Gas supply inventory prices began rising in 2021 and reached a high of
2 \$7.05 per Mcf by September 2022, the beginning of the Test Year. Unit gas
3 inventory prices declined during the subsequent months of the Test Year, reaching
4 \$2.95 per Mcf by September 2023. Since the end of the Test Year, unit gas prices
5 have continued to be significantly below the average for the Test Year. Therefore,
6 I do not believe that the Test Year claim for gas inventory is representative of
7 prospective operations.

8
9 **Q. What do you recommend?**

10 A. I recommend that the KCC utilize the most recent 13-month average unit cost for
11 gas-in-inventory, which is \$3.17 per Mcf, to develop the Company's working
12 capital claim for gas storage inventory. To quantify my recommendation, I have
13 applied this unit price to the Company's actual Test Year historic 13-month of
14 storage volumes. This results in a gas storage inventory balance of \$27,988,010,
15 which is shown in Schedule ACC-8. This inventory balance is very close to the
16 inventory claimed by KGS in its prior case, and I recommend that it be adopted by
17 the KCC in this proceeding.

18
19 **D. Rate Base Summary**

20 **Q. What is the combined impact of your rate base adjustments?**

1 A. My recommended adjustments reduce the Company's rate base claim from
2 \$1,395,348,357 to \$1,362,069,267 as summarized on Schedule ACC-3.

3

4 **VII. OPERATING INCOME ISSUES**

5 **A. Pro Forma Revenue**

6 **Q. How did the Company develop its pro forma revenue claim in this case?**

7 A. The Company began with its actual Test Year revenue and then made various
8 adjustments to remove unbilled revenues and revenues associated with various
9 surcharges, to remove CNG revenues for activities not included in regulated rates,
10 to adjust for certain changes in contract minimums and discounted rates to certain
11 customers, to weather-normalize usage, and to annualize for customer growth
12 during the Test Year.

13

14 **Q. Do you recommend any adjustment to the Company's pro forma revenue
15 claim?**

16 A. Yes, I recommend one adjustment. As described in the Direct Testimony of Paul
17 Raab at pages 14-16, KGS included an adjustment to annualize revenues for
18 customer growth that occurred during the Test Year. This annualization
19 adjustment was based upon the average growth over a three-year period. I am
20 recommending that this adjustment be rejected by the KCC.

1 **Q. Have you reviewed the underlying data used by Mr. Raab to develop his**
2 **customer annualization adjustment?**

3 A. Yes, I have, and I have concluded that his methodology is not a strict annualization
4 of Test Year activity, but rather is an attempt to further modify the actual Test Year
5 results to reflect speculative and unsupported future variations in sales. The purpose
6 of a customer annualization adjustment is to annualize Test Year activity, not to
7 speculate about projected future trends. For example, if the Company added one
8 customer each month of the Test Year there would be 12 new customers by the end
9 of the year. However, revenues collected during the year would have reflected only
10 one-half of this growth, or six new customers. Therefore, a revenue annualization
11 adjustment would be necessary to include revenues from the remaining six
12 customers.

13 Mr. Raab's adjustment uses a multi-year historic average of variations in
14 customers instead of actual Test Year data. For example, according to Mr. Raab's
15 workpapers, the actual annualized average number of residential customers was
16 590,667 for the Test Year, and he projected a reduction of 975 residential
17 customers. As shown in the response to KCC-250, average calendar year 2023
18 residential customers totaled 591,928, representing an increase over the actual
19 average Test Year customer count.

20 Once the Test Year is over, the actual number of customers added during
21 the Test Year is known. Therefore, there is no reason to use a historic average
22 growth rate or otherwise to estimate customer growth during the Test Year. The

1 Company's methodology may be appropriate if one is attempting to estimate future
2 growth, or if one does not have the underlying data regarding actual Test Year
3 growth. In those situations, it may be appropriate or necessary to use a historic
4 average. However, in this case, the Company had good data regarding actual
5 growth during the Test Year and should have used that data to annualize its Test
6 Year revenues.

7
8 **Q. What do you recommend?**

9 A. I recommend that the KCC reject Mr. Raab's customer annualization adjustment,
10 which is not based on annualization of the actual Test Year results. My adjustment
11 is shown in Schedule ACC-10.

12
13 **B. Miscellaneous Revenue**

14 **Q. Is the Company proposing any changes to its charges for miscellaneous
15 services?**

16 A. Yes, it is. As part of the Knock and Collect Waiver Pilot Program, which was
17 approved by the KCC on June 19, 2020 in Docket No. 15-GIMX-344-GIV ("15-
18 344 Docket"), KGS's disconnection fee was reduced from \$15.00 to \$5.00 and its
19 reconnection charge was suspended. The Company is proposing to increase the
20 disconnection charge from \$5.00 to \$15.00, and to reinstate the reconnection fee of
21 \$20.00. The Company included an increase of \$627,690 to pro forma miscellaneous
22 revenue in Adjustment IS-39.

1 CURB’s witness Josh Frantz is proposing that the KCC authorize a \$5.00
2 charge for both disconnections and reconnections. CURB’s recommendations will
3 result in a pro forma reduction to miscellaneous revenues of \$540,575. I have made
4 this adjustment at Schedule ACC-11. Please see Mr. Frantz’s testimony for a
5 further discussion of CURB’s recommendations.

6

7 **Q. Do you have any additional comments about miscellaneous revenues?**

8 A. Yes, as described in the response to CURB-111 Supplemental, ONE Gas, Inc.
9 entered into an agreement in April 2021 with Oncourse Home Solutions, which
10 permitted Oncourse to offer optional home warranty services to KGS customers.
11 Oncourse is one of the entities with whom KGS contracts to respond to customer
12 service inquiries and is permitted to market its home warranty services at the end
13 of the call.

14 In 2023, KGS received revenues of \$1,388,045 and incurred expenses of
15 \$278,733 relating to this agreement. Neither the revenues nor expenses associated
16 with this agreement are included in KGS’s revenue requirement. However, any net
17 revenues earned by KGS related to these warranty services are a direct result of
18 providing the customer service function, which is an integral part of the provision
19 of regulated utility service. Accordingly, any additional revenues earned by KGS
20 related to the marketing of warranty services through customer service should be
21 used to offset the utility’s revenue requirement. Due to complaints from some KGS
22 customers, it is my understanding that this service is currently paused in Kansas.

1 Therefore, I am not recommending any revenue requirement adjustment at this
2 time. However, if the warranty service is reinstated in Kansas, then any net
3 revenues received by KGS should flow through to the benefit to ratepayers.

4 **C. Bad Debt Expense**

5 **Q. How did the Company develop its proposed adjustment to bad debt expense?**

6 A. KGS is currently authorized to collect bad debt expense associated with purchased
7 gas costs through its Cost of Gas Rider. Therefore, to develop its base rate claim
8 for bad debt expense, the Company first determined the non-gas portion of
9 uncollectibles based on a three-year average and compared this amount to the actual
10 Test Year bad debt expense included in its books and records of account. In
11 addition, KGS included \$855,660 in additional bad debt expense related to its
12 proposed revenue increase in this case.

13
14 **Q. Do you recommend any adjustment to the Company's bad debt expense**
15 **claim?**

16 A. Yes, I recommend two adjustments. First, the Company indicated in the response
17 to KCC-128 that it had understated its actual Test Year bad debt expense when
18 calculating its bad debt expense adjustment in Adjustment IS-38. The Company
19 based its adjustment on a Test Year expense of \$3,956,274, instead of on the actual
20 booked expense of \$4,072,024. This had the effect of overstating the adjustment
21 by \$115,750. At Schedule ACC-11, I have made an adjustment to correct for this

1 error.

2

3 **Q. What is your second adjustment to bad debt expense?**

4 A. The Company included incremental bad debt expense based on the assumption that
5 the KCC would authorize its full requested revenue increase. While I am not
6 recommending any adjustment to the bad debt percentage used by the Company, I
7 am recommending a significantly smaller increase than the revenue increase
8 proposed by KGS. Therefore, I have removed the Company's proposed adjustment
9 of \$855,660 at Schedule ACC-12. I recommend that the bad debt allowance be
10 recalculated once the KCC has determined the authorized revenue increase in this
11 case.

12

13 **D. Labor Expense**

14 **Q. How did the Company develop its claim for labor costs?**

15 A. As described by Lorna Eaton, the Company included the following annualized
16 labor adjustments in its Application:

- 17 • costs of employees terminating and transferring employment during
18 the Test Year including known changes through December 2023;
- 19 • cost of employees hired during the Test Year;
- 20 • non-union wage increases that became effective on or before
21 December 31, 2023;
- 22 • union wage increases that became effective during the Test Year;

- 1 • union wage increases projected to become effective on or around
- 2 July 1, 2024;
- 3 • associated costs such as payroll taxes, 401K costs, and defined
- 4 contribution retirement plan costs based on the above adjustments.

5

6 **Q. Do you recommend any adjustment to the Company's claim?**

7 A. Yes, I recommend that costs associated with the 2024 union wage increases be
8 excluded from the revenue requirement in this case. According to the response to
9 CURB-115, there were two 2024, increases included in the Company's claim.
10 First, the Company included a United Steelworkers contractual increase effective
11 June 1, 2024. In addition, it included a projected IBEW increase expected to be
12 effective July 1, 2024. The IBEW increase is still being negotiated.

13 The Company's Application is based on a Test Year ending September 30,
14 2023. Labor increases that will not take effect until eight or nine months after the
15 end of the Test Year are too far after the end of the historic Test Year on which the
16 other components of the Company's revenue requirement are based. Including
17 these June and July 2024, increases in rates would distort the ratemaking principle
18 that revenues, expenses, and rate base should be synchronized over a consistent
19 time period. Moreover, at least some of these proposed 2024, increases are still
20 being negotiated and will therefore depend on the terms of union agreements that
21 have not yet been finalized, since, at the present time, the IBEW increases are

1 neither known nor measurable.

2 **Q. How did you quantify your adjustment?**

3 A. KGS did not separately quantify the impact of the June and July 2024, increases in
4 its filing. However, the Company’s labor adjustment includes annualizing cost
5 increases that occurred both during the Test Year, as well as post-test year increases
6 estimated to become effective in June and July, 2024. Assuming that the Test Year
7 increases also took effect in June and July, the Test Year in this case would include
8 3-4 months of the 2023 increases and an annualization adjustment for the remaining
9 8-9 months of the Test Year. In addition, the Company’s claim would include an
10 adjustment to annualize the June and July 2024, increases for a further 12-month
11 period. Accordingly, approximately 50% of the total union labor adjustment would
12 be based on the post-Test Year bargaining increases proposed to be effective in
13 June and July, 2024. Therefore, at Schedule ACC-13, I have made an adjustment
14 to eliminate 50% of the Company’s proposed KGS adjustment for bargaining
15 employees. Since it is my understanding that this adjustment only applies to
16 bargaining employees, I have not made any adjustment to the Company’s claim for
17 labor increases associated with exempt and hourly non-exempt employees. In
18 addition, I have submitted a data request seeking further information from the
19 Company regarding the specific amounts included in its Application relating to the

1 2024, bargaining increases.⁴ My adjustment will be updated based upon the
2 response provided by KGS.

3
4 **Q. Do you have any additional comments about the Company’s claim for labor**
5 **costs?**

6 A. Yes, according to the response to CURB-108, on May 1, 2024, the Company
7 eliminated the Customer Service Representatives (“CSR”) and Specialists positions
8 at the Topeka Contact Center. These functions are now being performed by
9 contractors. It is my understanding that the Company has not reflected this
10 organizational change in its revenue requirement. It is unreasonable to include June
11 and July 2024, bargaining unit increases in the Company’s revenue requirement but
12 not reflect savings from organizational changes that also occurred in 2024. This
13 discrepancy adds further support for my recommendation that the integrity of the
14 Test Year should be preserved and that changes that occur or are projected to occur
15 well outside of the Test Year be excluded from the revenue requirement in this case.

16
17 **E. Incentive Compensation Expense**

18 **Q. Please describe the Company’s incentive compensation programs.**

19 A. The Company has several incentive compensation programs. First, as described in
20 the Direct Testimony of Megan Gough at page 12, the Company offers a Short-

4 While the Company did provide information in response to CURB-115 regarding the July 1, 2024 increase, I was unaware of the June 1, 2024 until I received the response to CURB-115.

1 Term Incentive Plan (“STIP”) that provides an annual, lump sum cash award. The
2 STIP award is based on a targeted percentage of each employee’s base pay, with
3 the potential award percentage varying depending on the grade level of the
4 employee. All regular, full-time active non-bargaining unit employees are eligible
5 for the STIP.

6 The STIP award payout is based on the attainment of five performance
7 metrics, including 1), preventable vehicle incident rate, 2) Days Away, Restricted
8 or Transferred, 3) Emergency Response Time, 4) Emissions Reduction, and 5)
9 diluted earnings per share (“EPS”). However, the overwhelming majority of the
10 award is based on the EPS parameter. The EPS parameter accounts for 70% of the
11 STIP criteria, while the remaining operational and safety metrics impact the
12 remaining 30%. Participants in the STIP can earn up to 150% of the targeted
13 payout, depending on the actual parameters achieved. The STIP also has an
14 individual performance modifier so these results are further impacted by individual
15 performance. For the Named Executive Officers identified in the 2023 Proxy
16 Statement, the individual modifiers ranged from 100% to 107% based on individual
17 performance.

18 In addition to the STIP, KGS also offers two Long-Term Incentive Plans
19 (“LTIP”), a performance share unit (“PSU”) award and a restricted stock unit
20 (“RSU”) award. Participation in the LTIP is limited to executives and key
21 employees deemed eligible by the Executive Compensation Committee of the ONE
22 Gas Board of Directors. According to page 17 of Ms. Gough’s Direct testimony,

1 127 non-officers throughout the ONE Gas system received an LTIP grant in
2 February 2023.

3 **Q. What is the performance metric used to make awards under the Company’s**
4 **LTIP?**

5 A. As discussed on page 18 of Ms. Gough’s Direct Testimony, the PSU awards are
6 based on ONE Gas’s three-year total shareholder return (“TSR”) relative to the TSR
7 of a designated group of peer utility companies. Thus, the size of these awards
8 depends upon both the earnings of ONE Gas as well as on the earnings of other
9 utilities. The actual payout of the PSU awards can be up to 200% of the original
10 award target, depending on the relative TSR of ONE Gas. The RSUs have a three-
11 year vesting period and are not based on performance metrics.

12
13 **Q. How much is included in the Company’s pro forma expense claim relating to**
14 **incentive compensation plans?**

15 A. According to the Company’s workpapers, KGS included \$7,483,755 in STIP award
16 costs and \$2,099,844 in LTIP award expenses in its Application. The Company
17 excluded STIP awards in excess of 100% of target from its revenue requirement
18 claim. In addition, it excluded 50% of STIP based on financial metrics for Officers
19 but made no such adjustment for non-officers. With regard to the LTIP, the
20 Company made an adjustment to exclude 50% of the LTIP awards to officers but
21 made no adjustment to LTIP awards to other executives or participants.

1 **Q. Do you believe that it is appropriate to recover these incentive award costs**
2 **from ratepayers?**

3 A. No, I do not. I have several objections to programs that recover incentive
4 compensation costs from ratepayers, especially in the manner implemented by
5 KGS. Providing employees with a direct financial interest in the profitability of the
6 Company is an objective that benefits shareholders, but it does not benefit
7 ratepayers. Both the STIP and the LTIP awards are heavily weighted toward
8 corporate financial performance, with the former being weighted 70% on financial
9 performance and the latter being 100%-related either to financial performance
10 measures or to time spent with the Company. Incentive payment awards that are
11 based largely on earnings criteria may violate the principle that a utility should
12 provide safe and reliable utility service at the lowest possible cost. This is because
13 such plans require ratepayers to pay higher compensation costs as a consequence
14 of high corporate earnings, a spiral that does not directly benefit ratepayers, but does
15 benefit shareholders and the management to whom such awards are granted.
16 Moreover, such plans typically provide a disproportionate benefit to shareholders
17 and the upper management personnel responsible for establishing such awards.
18 Finally, awards solely or primarily based on improving shareholder earnings should
19 not be included in rates because they are not a necessary component of the cost of
20 serving customers and may actually incentivize employees to become less
21 customer-focused.

22 It is especially egregious to ask Kansas ratepayers to fund significant

1 incentive award payments for well-paid executives and officers. In addition, it
2 seems inconsistent to reward executives with large incentive award payments tied
3 to corporate earnings while at the same time arguing that shareholders require a
4 significant rate increase in order to earn a reasonable rate of return.

5 Incentive compensation plans tied to corporate performance result in greater
6 enrichment of company personnel as a company's earnings reach or exceed targets
7 that are predetermined by management. It should be noted that it is the job of
8 regulators, not the shareholders or company management, to determine what
9 constitutes a just and reasonable rate of return award to shareholders in a regulated
10 environment. Regulators make such a determination by establishing a reasonable
11 rate of return award on rate base in a base rate case proceeding.

12 Allowing a utility to charge for additional return that is then distributed to
13 employees as part of a plan to divide extraordinary profits violates all sense of
14 fairness to the ratepayers of the regulated entity. It is certain to result in burdensome
15 and unwarranted rates for its ratepayers, and also violates the principles of sound
16 utility regulation, particularly with regard to the requirement for "just and
17 reasonable" utility rates.

18
19 **Q. What would be the appropriate response by the KCC if the earnings of KGS**
20 **were in excess of its authorized rate of return?**

21 **A.** If the KCC determined that these excess earnings were expected to continue, the
22 appropriate response would be to initiate a rate investigation, and, if appropriate,

1 reduce the utility's rates.

2

3 **Q. Doesn't the Company base its compensation on the level of compensation**
4 **offered by comparable companies?**

5 A. Yes, it does. As stated by Ms. Gough at page 3 of her Direct Testimony, "ONE
6 Gas' objective is to pay its employees, on average at the 50th percentile of the
7 market for total compensation compared to peer companies." However, targeting
8 compensation to the 50th percentile of an industry peer group puts compensation on
9 a continuing upward spiral as each company that falls below the mean or median
10 attempts to increase its position among its peers. For that reason, awards that rely
11 upon industry peer groups can result in inflated salaries that continue to escalate as
12 the companies below the average attempt to raise their standings in the group.

13 In addition, while Ms. Gough testified extensively about industry surveys
14 used to evaluate ONE Gas's compensation levels, she failed to address the extent
15 to which other utilities recover incentive compensation costs from ratepayers. In
16 this period of increasing compensation expense, especially with regard to corporate
17 officers and other executives, more regulatory commissions are limiting or
18 eliminating the recovery of incentive compensation costs from utility rates,
19 especially incentives based on financial metrics.

1 **Q Has the KCC limited the recovery of incentive compensation costs in prior**
2 **cases?**

3 A. Yes, it has. In KCC Docket No. 10-KCPE-415-RTS (“10-415 Docket”), the KCC
4 found that “[i]ncentive compensation awards tied to the Company’s financial
5 interest will improve the profitability of the company and, as a result, benefit
6 shareholders more than ratepayers.”⁵ This finding was consistent with CURB’s
7 recommendation in that case. The KCC also found that “relying upon the median
8 of peer group statistics for a benchmark to determine appropriate incentive
9 compensation amounts can result in a continuing upward spiral as each company
10 seeks to increase their position among peers.”⁶ In that case, the KCC eliminated
11 certain incentive compensation costs that it found were directly related to financial
12 performance metrics.

13 In Docket No. 19-ATMG-525-RTS (“19-525 Docket”), the Commission
14 further stated that “...there is no reason to revisit its prior decisions on incentive
15 compensation. Likewise, the Commission concludes there is no reason to revisit
16 its decision announced in the 10-415 Docket to disallow incentive programs that
17 focus on the financial aspect, rather than operational aspects.”⁷ Although the
18 Company presently acknowledges the decision of the KCC in the 19-525 Docket,
19 KGS nevertheless argues that the KCC’s exclusion of incentive compensation costs

⁵ KCC Order in KCC Docket No. 10-KCPE-415-RTS, November 11, 2010, page 46.

⁶ Id.

⁷ Order: 1) Addressing Prudence; 2) Approving Application, in Part; &3(Ruling on Pending Requests, Docket No. 10-KCPE-415-RTS, pp. 50-51 (Nov. 22, 2010).

1 was limited to awards to officers and executives tied to financial metrics. KGS
2 attempts to overcome even this limited prohibition by seeking recovery in this case
3 of 50% of such awards from ratepayers.

4
5 **Q What are you recommending in this case?**

6 A. While I continue to believe that all incentive compensation costs should be borne
7 by shareholders, in the 10-415 Docket the KCC generally limited its disallowances
8 to incentive compensation costs that were driven by financial criteria that benefitted
9 shareholders, finding that such costs should be borne by those shareholders. Thus,
10 in this case, I am recommending disallowance of 70% of STIP costs and 100% of
11 LTIP costs. With regard to STIP costs, my recommendation is based on the fact
12 that 70% of the awards are based on financial criteria, i.e., EPS. With regard to the
13 LTIP awards, 100% of the awards relate to financial criteria (i.e., TSR), or vest
14 automatically with no performance criteria. Moreover, the financial parameter used
15 by the LTIP compares ONE Gas's relative TSR to the TSR of other utilities.
16 Therefore, allowing these costs to be recovered in utility rates would make Kansas
17 gas rates dependent not only on the financial performance of ONE Gas, but also on
18 the financial performance of unrelated gas companies, including companies in other
19 jurisdictions. Accordingly, at Schedule ACC-14, I have made an adjustment to
20 eliminate 70% of the costs for the STIP awards, while in Schedule ACC-15, I have
21 eliminated 100% of the costs of the LTIP awards. This recommendation will
22 require the Board of Directors to establish incentive compensation plans that

1 shareholders are willing to finance.

2
3 **F. Pension and Other Post Employment Benefit (“OPEB”) Expense**

4 **Q. How did the Company develop its pension and OPEB expense claims in this**
5 **case?**

6 A. In Docket No. 10-KGSG-130-ACT (“10-130 Docket”), the Company received
7 authorization to establish two tracking mechanisms for its pension and OPEB costs.
8 Specifically, the KCC authorized the Company to establish Tracker 1 to record the
9 difference between its annual pension/OPEB expense pursuant to Generally
10 Accepted Accounting Principles (“GAAP”) and the annual expense included in
11 utility rates. The KCC authorized the Company to amortize the associated
12 regulatory asset or liability over a period not to exceed five years in the Company’s
13 next base rate case. In addition, the KCC authorized the Company to establish
14 Tracker 2, a regulatory asset or liability to accumulate the difference between the
15 current year pension/OPEB contributions made by the Company and the current
16 year GAAP pension/OPEB costs. Both trackers were approved effective January 1,
17 2009. The Order in the 10-130 Docket stated that neither tracker would be included
18 in rate base in the Company’s next base rate case nor would either tracker accrue
19 carrying charges. While the 10-130 Docket was being litigated, the KCC was also
20 involved in a generic proceeding examining similar issues.

21 In the current case, KGS is proposing several adjustments relating to its
22 pension and OPEB costs. First, it is proposing that the Test Year amortizations of

1 the prior pension and OPEB deferrals recorded in Tracker 1 be eliminated. Second,
2 it is proposing that the current deferred pension and OPEB balances related to
3 Tracker 1 be amortized over a three-year period. Third, it is proposing adjustments
4 to its annual pro forma pension and OPEB costs based on updated actuarial studies.
5

6 **Q. Do you recommend any adjustments to the Company's proposals with regard**
7 **to pension and OPEB costs?**

8 A. I do not recommend any adjustments to its proposals to eliminate the prior period
9 Tracker 1 amortization or to begin amortization of the current Tracker 1 balances
10 over three years. Nor do I recommend any adjustment to the prospective pension
11 and OPEB costs included in the Company's Application. However, I am
12 recommending that the deferred pension and OPEB costs related to Tracker 1 be
13 adjusted to reflect updates provided by the Company in discovery. In response to
14 KCC-205, KGS provided updates based on actual results through April 30, 2024
15 and projections through October 1, 2024 when new base rates are expected to take
16 effect. At Schedule ACC-16, I have made an adjustment to reflect a three-year
17 amortization of the updated Tracker 1 balances associated with the pension and
18 OPEB deferrals.
19

20 **Q. Why did you update pension and OPEB deferrals, given that you did not**
21 **update most other aspects of the Company's revenue requirement?**

22 A. As noted in the beginning of my testimony, I am generally opposed to a post-Test

1 Year blanket update of adjustments. However, pension and OPEB costs are
2 unusual in that these costs are subject to a tracker that provides for a dollar-for-
3 dollar recovery. Since these costs are subject to deferral and amortization, it is
4 important that the pension and OPEB Tracker 1 deferred costs be based on the most
5 recent data. Therefore, while I have not generally updated other elements of the
6 Company's Test Year claim, I have reflected updated pension and OPEB deferred
7 costs in my revenue requirement recommendation.

8
9 **G. Workers Compensation Expense**

10 **Q. How did KGS develop its Workers Compensation expense claim in this case?**

11 A. The Company normalizes Workers Compensation costs included in rates based on
12 a three-year historic average. KGS included a Workers Compensation expense
13 claim of \$360,998 in its filing. This claim was based on a three-year average of
14 costs incurred from October 2020 through September 2023, including costs of
15 \$758,636 from October 2020 through September 2021; \$88,730 from October 2021
16 through September 2022; and \$235,627 from October 2022 through September
17 2023.

18
19 **Q. Did the Company subsequently update Workers Compensation costs?**

20 A. Yes, in the response to KCC-182, KGS provided updated data through April 2024.
21 The three-year average from May 2021 through April 2024 was \$287,647,
22 including costs of \$525,795 from May 2021 through April 2022; \$429,536 from

1 May 2022 through April 2023; and (\$92,387) from May 2023 through April 2024.
2 At Schedule ACC-17, I have made an adjustment to reflect the updated three-year
3 Workers Compensation expense of \$287,648 in my revenue requirement
4 recommendation.

5

6 **Q. Why didn't you utilize the most recent 12-month period for Workers**
7 **Compensation costs?**

8 A. There are two reasons why I accepted the use of a multi-year average instead of
9 recommending inclusion of the most recent twelve months of expense. First,
10 workers compensation costs can fluctuate significantly from year-to-year, based on
11 the actual level and type of claims, as well as resolution of prior period claims.
12 Therefore, the Company has traditionally normalized these costs. Given the annual
13 variations in workers compensation costs, I agree that a normalization adjustment
14 is appropriate. In addition, as noted, the actual costs for the period May 2023
15 through April 2024 were negative (i.e., there was actually a credit applied to
16 workers compensation expense). Although it is possible for a utility to book a credit
17 during certain periods, a negative expense is not expected to occur in the long-term.
18 In fact, a credit entry is often related to a large debit entry in a prior period,
19 providing further support for using a multi-year average. For these reasons, I
20 support the Company's use of a multi-year average to determine workers
21 compensation costs in this proceeding.

1 **H. Rate Case Expense**

2 **Q. How did the Company develop its rate case expense claim in this case?**

3 A. KGS is proposing to recover \$1,071,347 associated with the current rate case. KGS
4 proposes to amortize this amount over three years, for an annual rate case expense
5 claim of \$357,116. The Company's claim includes the following estimates:

Vendor	2024 Rate Case Budget Estimate
Foster and Associates	\$147,825
Financial Concepts	\$5,250
Paul H Raab	\$181,350
Towers Watson	\$40,000
Anderson Byrd	\$179,791
KCC	\$125,675
KCC – Consultant	\$130,814
CURB	\$13,918
CURB – Consultant	\$143,024
Kansas Press Association	\$36,140
Mainline Printing	\$14,456
Russell Kaufmann	\$448
Misc. – Travel, Meals, etc.	\$2,656
Grand Total	\$1,071,347

6
7
8 **Q. How does this claim compare with costs incurred for prior rate cases?**

9 A. The Company's claim is higher than costs incurred in any of the last three base rate
10 case proceedings. As shown in the response to CURB-90, rate case expenses
11 totaled \$880,226 in the last case. KGS incurred rate case costs of \$862,699 in KCC
12 Docket No. 16-KGSG-491-RTS and of \$938,219 in KCC Docket No. 12-KGSG-
13 835-RTS. In addition, at least some of these prior cases involved more numerous
14 and complex policy issues than presented in the current Application.

1 **Q. How much has the Company incurred to date in rate case expenses?**

2 A. Through June 15, 2024, KGS incurred actual rate case costs of \$474,251, and the
3 average hourly rate charged to KGS was approximately \$231 per hour.
4

5 **Q. What rate case costs did you include in your revenue requirement
6 recommendation?**

7 A. My adjustment is shown in Schedule ACC-18. I included a three-year amortization
8 of total rate case costs of \$474,251, which is the most recent update for actual rate
9 case costs incurred to date. I recommend that this expense be updated with actual
10 results and evaluated for reasonableness as the case progresses.
11

12 **I. Fort Riley Revenue Adjustment**

13 **Q. Please describe the Company's arrangement with Fort Riley.**

14 A. In Docket No. 19-KGSG-194-CON ("19-194 Docket"), KGS filed an Application
15 requesting approval of a Privatization Contract between the Company and the
16 Defense Logistics Agency whereby KGS acquired certain natural gas distribution
17 assets at Fort Riley, Kansas. Pursuant to a settlement reached in that case, KGS is
18 required to separately track and account for the direct, incremental capital
19 investment, expenses, and revenue associated with providing service to Fort Riley.
20 As described in the testimony of Ms. Eaton, KGS bills Fort Riley a Contract Rate
21 Charge ("CRC") that includes a return on the undepreciated investment at the
22 currently authorized rate of return, recovery of operation and maintenance costs

1 based on KGS's system average costs, allocated administrative and general costs,
2 and depreciation expense. The CRC is recalculated annually.
3

4 **Q. Is the CRC intended to recover the cost of service associated with serving Fort**
5 **Riley?**

6 A. Yes, it is. As noted by Ms. Eaton on page 5 of her Direct Testimony, KGS is
7 required to demonstrate that the Company's sales and transportation customers are
8 not being harmed by the Contract. Thus, revenues received from Fort Riley should
9 be sufficient to recover the revenue requirement associated with serving Fort Riley.
10

11 **Q. How much revenue from Fort Riley is included in the Company's cost of**
12 **service filed in this case?**

13 A. According to the response to CURB-51, the Company's cost of service contains
14 \$1,404,348 of Fort Riley revenue. In that response, KGS indicated that the Fort
15 Riley revenue included in the cost of service does not reflect certain revenue
16 requirement increases associated with serving Fort Riley, such as increased plant
17 investment and depreciation expense. Therefore, KGS stated that the pro forma
18 Fort Riley revenue was understated by \$141,180 and should have reflected
19 annualized revenues of \$1,545,528.

1 **Q. Does the revised Fort Riley revenue of \$1,545,528 recover the Company's**
2 **revenue requirement associated with Fort Riley?**

3 A. No, it does not. According to the Direct Testimony of Ms. Eaton at page 5, Fort
4 Riley's adjusted revenue requirement is \$1,764,556, far greater than the Fort Riley
5 revenue reflected in the filing, and greater than the corrected Fort Riley revenue of
6 \$1,545,528 referenced in the response to CURB-51. Therefore, it appears that other
7 KGS ratepayers could be subsidizing service to Fort Riley, based on the revenue
8 requirement of \$1,753,642 shown in Table LME-1 to Ms. Eaton's Direct
9 Testimony.

10
11 **Q. What do you recommend?**

12 A. I recommend that the KCC impute additional Fort Riley revenue to ensure that KGS
13 sales and transportation customers are not subsidizing the utility service provided
14 in Fort Riley. This was a condition of the KCC Order authorizing KGS to acquire
15 the assets. At Schedule ACC-19, I have made an adjustment to impute this
16 additional revenue to the cost of service.

17
18 **J. Meals and Entertainment Expense**

19 **Q. Are you recommending any adjustment to the Company's meals and**
20 **entertainment expense claim?**

21 A. Yes, I am. The Company has included in its filing \$166,409 of meals and
22 entertainment expenses that are not deductible on the Company's income tax return.

1 The IRS limits the deductibility of meals and entertainments expenses to 50%.
2 These are costs that the IRS has determined are not appropriate deductions for
3 federal tax purposes. If these costs are not deemed to be reasonable business
4 expenses by the IRS, it is reasonable to conclude that they are not appropriate
5 business expenses to include in a regulated utility's cost of service. Accordingly,
6 at Schedule ACC-20, I have made an adjustment to eliminate these costs from the
7 Company's revenue requirement. While there may be certain costs for meals that
8 should be borne by ratepayers, clearly there are also costs included in this category
9 that should be entirely excluded from the Company's revenue requirement.
10 Therefore, my recommendation to use the 50% IRS criteria provides a reasonable
11 balance between shareholders and ratepayers and should be adopted by the KCC.

12

13 **K. Membership Dues Expense**

14 **Q. Are you recommending any adjustment to the Company's claim for**
15 **membership dues?**

16 A. Yes, I am. K.S.A. 66-101f(a) specifically provides:

17 For the purposes of determining just and reasonable rates,
18 the commission may adopt a policy of disallowing a
19 percentage, not to exceed 50%, of utility dues, donations and
20 contributions to charitable, civic and social organizations
21 and entities, in addition to disallowing specific dues,
22 donations and contributions which are found unreasonable
23 or inappropriate.

24

25 KGS eliminated 50% of civic and charitable donations from its cost of service, but
26 the Company did not make any adjustment relating to utility dues, except to

1 eliminate \$7,217 that the American Gas Association (“AGA”) had identified as
2 lobbying.

3

4 **Q. Why is it appropriate to eliminate 100% of the dues associated with lobbying?**

5 A. Lobbying costs are not necessary for the provision of safe and adequate utility
6 service. Moreover, the lobbying activities of a regulated utility may be focused on
7 policies and positions that enhance shareholders but may not benefit, and may even
8 harm, ratepayers. Regulatory agencies generally disallow costs involved with
9 lobbying, since most of these efforts are directed toward promoting the interests of
10 the utilities’ shareholders rather than its ratepayers. Ratepayers have the ability to
11 lobby on their own through the legislative process. Moreover, lobbying activities
12 have no functional relationship to the provision of safe and adequate gas service.
13 If the Company were immediately to cease contributing to these types of efforts, in
14 no way would utility service be disrupted. Clearly, these costs should not be borne
15 by ratepayers.

16

17 **Q. In addition to eliminating 100% of dues relating to lobbying activities, why is**
18 **it appropriate to eliminate 50% of other utility dues, pursuant to K.S.A. 66-**
19 **101f(a)?**

20 A. It is appropriate to eliminate such costs because in many cases organizations
21 undertake other activities that do not benefit ratepayers, such as public affairs,
22 promotions and media activities. In addition, when calculating the dues that are

1 attributable to lobbying, many organizations take a very narrow view of what
2 constitutes “lobbying”, which effectively results in an underreporting of lobbying
3 costs. Accordingly, the provisions of K.S.A. 66-101f(a) protect ratepayers from
4 paying for membership dues that do not directly result in ratepayer benefits.
5 Therefore, at Schedule ACC-21, I have made an adjustment to eliminate not only
6 100% of the AGA dues identified as lobbying, but also 50% of the remaining AGA
7 dues, consistent with K.S.A. 66-101f(a).

8
9 **L. Depreciation Expense**

10 **Q. Is the Company proposing new depreciation rates in this case?**

11 A. Yes, it is. In its filing, the Company included new depreciation rates for KGS plant,
12 based on a 2023 Depreciation Rate Study performed by Dr. Ron White. CURB’s
13 depreciation rate recommendations are discussed in the testimony of David Garrett.
14 Mr. Garrett has reviewed the Company’s proposed depreciation rates and the
15 recommendations made by Dr. White. In many cases, Mr. Garrett is recommending
16 depreciation rates that differ from those proposed by Dr. White.

17
18 **Q. Have you made any adjustments to the Company’s claim for pro forma**
19 **depreciation expense?**

20 A. Yes, I am recommending several adjustments. First, with regard to the Company’s
21 claim for new depreciation rates, Mr. Garrett is recommending new depreciation
22 rates for KGS that result in a significant reduction in depreciation expense from the

1 amount included in the Company's claim. Specifically, Mr. Garrett is
2 recommending adjustments to the rates proposed by KGS for 11 accounts.
3 Therefore, at Schedule ACC-22, I have made an adjustment to reflect the new KGS
4 depreciation rates proposed by Mr. Garrett. To quantify my adjustment, I applied
5 Mr. Garrett's recommended rates to the Company's proposed utility plant-in-
6 service balances.

7 Second, I have made an adjustment to reduce the KGS depreciation
8 expense, consistent with my recommendation to exclude a portion of the
9 Company's claim for CWIP. This adjustment is shown in Schedule ACC-23 for
10 KGS plant and in Schedule ACC-24 for corporate plant. To determine the KGS
11 adjustment, I used a composite depreciation rate derived from Mr. Garrett's
12 recommended rates. To determine the corporate plant adjustment, I used the
13 depreciation rate for software, which comprises the vast majority of the corporate
14 CWIP included in the Company's claim. Thus, my pro forma depreciation expense
15 is synchronized with CURB's recommended Test Year utility plant in-service-
16 balances and with CURB's proposed depreciation rates.

17
18 **M. Interest Synchronization and Tax Rates**

19 **Q. Have you adjusted the pro forma interest expense for income tax purposes?**

20 **A.** Yes, I have made this adjustment at Schedule ACC-25. It is consistent
21 (synchronized) with CURB's recommended rate base, capital structure, and cost-
22 of-capital recommendations. CURB is recommending a higher debt ratio and a

1 lower rate base than the debt ratio and rate base included in the Company's filing.
2 The net result of CURB's recommendation is an increase in pro forma interest
3 expense for the Company. This higher interest expense, which is an income tax
4 deduction for federal tax purposes, will result in a decrease to the Company's
5 income tax liability under CURB's recommendations. Therefore, CURB's
6 recommendations require an interest synchronization adjustment to reflect a lower
7 income tax burden for the Company, and an increase to pro forma income at present
8 rates.

9
10 **Q. What income tax factors have you used to quantify your adjustments?**

11 A. As shown on Schedule ACC-26, I have used an income tax factor of 21.00%, which
12 reflects the current federal income tax rate of 21.00%. As previously noted, the
13 Company is no longer subject to Kansas state income taxes.

14
15 **Q. What revenue multiplier have you used to calculate the required revenue
16 increase?**

17 A. Based on the federal tax rate discussed above, I have used a revenue multiplier of
18 1.2658, as shown in Schedule ACC-27. This is the revenue multiplier used by KGS
19 in its Application.

1 **VIII. REVENUE REQUIREMENT SUMMARY**

2 **Q. What is the result of the recommendations contained in your testimony?**

3 A. My adjustments show that KGS has a base revenue deficiency at present rates of
4 \$45,799,794, or approximately 14.46%, as summarized on Schedule ACC-1.
5 CURB's recommendations result in revenue requirement adjustments of
6 \$47,303,362 to the Company's requested revenue requirement increase of
7 \$93,103,156. Given the current GSRS of \$35,029,489, KGS ratepayers will have a
8 net revenue increase of \$10,770,305, or approximately 3.06%, if my
9 recommendations are adopted by the KCC.

10
11 **Q. Have you quantified the revenue requirement impact of each of your
12 recommendations?**

13 A. Yes, at Schedule ACC-28, I have quantified the revenue requirement impact of the
14 rate of return, rate base, revenue and expense recommendations contained in this
15 testimony.

16
17 **Q. Have you developed a pro forma income statement?**

18 A. Yes, Schedule ACC-29 contains a pro forma income statement, showing utility
19 operating income under several scenarios, including the Company's claimed
20 operating income at present rates, my recommended operating income at present
21 rates, and operating income under my proposed revenue increase. My
22 recommendations will result in an overall return on rate base of 6.94%, as

1 recommended by Dr. Woolridge.

2
3 **IX. PERFORMANCE-BASED RATEMAKING MECHANISM**

4 **Q. Please describe the PBR mechanism that KGS is proposing in this case.**

5 A. As described in the Direct Testimony of Janet Buchanan, KGS is proposing a PRB
6 mechanism that could result in rate adjustments each year between the Company's
7 base rate case filings. The mechanism would ensure that the Company's rate of
8 return on investment "remain within an approved range by allowing adjustments to
9 rates between rate cases."⁸ The Company has termed its proposed mechanism the
10 "Annual Performance-based Rate Adjustment ("APRA").

11 The Company is proposing to make a filing on March 15th of each year,
12 based on a Test Year ending the prior December 31st. The APRA will be based on
13 the cost of capital authorized by the KCC in the Company's most recent base rate
14 case and will utilize authorized depreciation rates. Revenues will be annualized for
15 any rate changes during the Test Year and will be normalized for weather
16 variations. KGS proposes that labor costs, as well as depreciation and
17 annualization, be annualized based on the last month of the Test Year (December).
18 Any adjustments previously authorized by the KCC, such as adjustments to
19 incentive compensation or other operating expenses, would be made as well. KGS
20 proposes that rate base include the CWIP balances as of the prior December 31st.

8 Direct Testimony of Janet Buchanan, page 21.

1 Based on these adjustments, the Company would calculate an earned return
2 (“ER”), which would be compared to the approved return on equity (“AROE”) in
3 the most recent base rate case. Rate adjustments would then be implemented,
4 depending upon the variance between the ER and the AROE.

5 KGS is proposing a deadband of 100 basis points (50 basis points plus or
6 minus) around the AROE in which no adjustments would be made. If the AROE
7 falls below the deadband, KGS would be permitted to request an increase sufficient
8 to earn the AROE. If the ER is above the deadband, the Company is proposing that
9 75% of the overage be returned to ratepayers. The Company is seeking
10 authorization to retain the remaining 25%, depending on its achievement of certain
11 performance metrics. KGS is proposing that no adjustment be made, regardless of
12 earnings, if the resulting adjustment would be less than \$200,000.

13
14 **Q. Please describe the specific performance measures that the Company is**
15 **proposing to adopt.**

16 A. KGS is proposing three performance metrics, which it claims were approved in
17 Docket No. 14-KGSG-100-MIS (“14-100 Docket”). These are: 1) Answered Call
18 Rate, 2) Number of Estimated Bills (i.e., bills based upon estimated usage rather
19 than actual meter reading), and 3) Response Time to Odor Requests. In the 14-100
20 Docket, the Company was also required to report on the average age of leaks in
21 inventory and on the average number of KCC-referred complaints responded to
22 within 24 hours. KGS is proposing to continue to track and report on these two

1 additional performance measures for informational purposes only. Finally, the
2 Company is also currently reporting the time from receiving a notice of
3 unintentional release of gas until testing verification that no immediate threat to
4 people exists, known as “Make Safe,” and all instances when Make Safe exceeded
5 90 minutes. The Make Safe report will continue to be provided.

6
7 **Q. Please describe how the Company proposes to tie the performance metrics to**
8 **the excess earnings that would be retained by shareholders.**

9 A. KGS is proposing a sliding scale whereby the percentage retained by shareholders
10 would be based on the Company achieving certain performance measures for the
11 three performance targets listed above. Specifically, KGS is proposing that the full
12 25% of excess earnings would be retained if the Company met an answered call
13 rate above 94.5%, and estimated bill per 1,000 customers rate of less than or equal
14 to 224, and a response time for odor reports of less than 28 minutes.

15 If the Company did not meet all three performance measures, the Company
16 has proposed a sliding scale as shown on page 29 of Ms. Buchanan’s Direct
17 Testimony. The Company would need to meet or exceed at least two of the
18 measures in order to qualify for the earnings at any particular level. The Company’s
19 reward would be based on the lowest level of sharing for which two of the three
20 performance metrics were achieved.

1 **Q. What is the Company’s rationale for requesting the APRA?**

2 A. The Company states on page 21 of Ms. Buchanan’s Direct Testimony, that the
3 traditional ratemaking process “is slow to recognize the increased costs associated
4 with replacing an aging infrastructure and other capital demands necessary to
5 support that effort and maintain safe and reliable service. This is heightened when
6 facing inflationary pressures in the utility (and other) industries.” Ms. Buchanan
7 goes on to state that “The PBR mechanism will allow KGS to recoup those
8 increased costs resulting from inflation on a timely basis.”

9
10 **Q. Do you support the PBR mechanism being proposed by KGS?**

11 A. No, I do not. KGS has not demonstrated that a new regulatory paradigm is needed
12 at this time. Clearly, the Company’s proposal is simply an attempt to reduce
13 shareholder risk at the expense of ratepayers. If the proposal is adopted, KGS will
14 be permitted to increase rates annually without the need for a base rate case
15 proceeding. In addition, the proposal is asymmetric in that ratepayers are
16 responsible for increased costs when earnings fall below the deadband, but KGS is
17 not required to refund all amounts when earnings exceed the deadband. Instead,
18 shareholders would be permitted to retain up to 25% of excess earnings based on
19 certain performance metrics. Moreover, the performance metrics selected by KGS
20 do not justify the retention by shareholders of earnings that exceed those authorized
21 by the KCC. For all these reasons, I recommend that the KCC deny the Company’s
22 request to establish a PBR mechanism at this time.

1 **Q. How does the APRA shift risk from shareholders to ratepayers?**

2 A. Under a traditional regulatory mechanism, shareholders benefit when earnings
3 exceed the cost of capital authorized by the regulatory commission in a base rate
4 case. However, shareholders also absorb any under-collection when earnings are
5 less than authorized. Therefore, ratepayers are insulated from base rate changes
6 between base rate filings. Because shareholders assume the risk of recovery under
7 a traditional ratemaking mechanism, shareholders are also awarded an authorized
8 rate of return that reflects these risks. However, under the Company's proposal,
9 shareholders would be guaranteed of a base revenue increase if earnings were lower
10 than authorized in any given year.

11
12 **Q. Does the current regulatory mechanism isolate ratepayers from all rate
13 adjustments between base rate case proceedings?**

14 A. No, it does not. A significant portion of the utility's total cost of service is already
15 passed through to ratepayers on a dollar-for-dollar basis. This includes costs for
16 purchased gas, the single largest cost incurred by the utility, as well as capital costs
17 associated with infrastructure replacement programs, cyber-security costs, pension
18 and OPEB costs, and ad valorem taxes. KGS shareholders are also insulated from
19 revenue variations caused by deviation from normal weather. Therefore, there is a
20 broad array of protections already afforded to the Company's shareholders.

1 **Q. Do you have any concerns about the Company’s proposed performance**
2 **metrics?**

3 A. Yes, in addition to concerns about the overall program, I also have concerns about
4 the specific performance measures proposed by KGS. The three performance
5 metrics proposed by KGS relate primarily to a level of performance that ratepayers
6 have a right to expect as part of their basic utility rates, and are not the types of
7 measures that should be subject to financial rewards, especially at the performance
8 levels proposed by the Company. Customers have the right to expect that their calls
9 will be answered promptly when they reach out to their utility company, that their
10 utility will provide them with accurate and timely bills, and that the utility will
11 respond promptly to safety concerns. No utility should be rewarded with excess
12 earnings for meeting these three basic expectations. Accordingly, in my view, the
13 performance metrics proposed by KGS are not the type of metric for which a
14 financial incentive should be granted. Ratepayers are already compensating the
15 Company for costs associated with providing these basic services. In addition, a
16 portion of the Company’s short-term incentive compensation is tied to performance
17 indicators therefore ratepayers are already paying higher rates related to some
18 performance metrics.

19

20 **Q. In the 14-100 Docket, did the KCC approve the specific performance measures**
21 **that are the subject of the Company’s current proposal, as claimed by KGS?**

22 A. In the 14-100 Docket, the KCC approved a settlement agreement that required the

1 Company to report on these three performance metrics, and to incur penalties if
2 certain levels of performance were not met. However, these metrics were not used
3 in that docket to award higher than authorized returns to shareholders.

4 Docket 14-100 involved a reorganization by ONEOK, Inc., to separate its
5 natural gas utility distribution businesses in Kansas, Oklahoma, and Texas into a
6 separate corporate entity owned by ONE Gas, Inc. In that proceeding, various
7 parties raised concerns regarding the quality of service that would be provided if
8 the reorganization was approved. The performance metrics contained in the
9 settlement agreement were designed to provide safeguards for ratepayers that
10 service quality would not deteriorate if the reorganization was approved.
11 Therefore, the three performance metrics approved in that case were intended to
12 ensure the maintenance of service quality. These metrics were not intended to
13 provide shareholders with an opportunity to increase earnings at the expense of
14 ratepayers.

15 In addition, the 14-100 Docket included a five-year, base rate moratorium.
16 No such moratorium is proposed in this case. While KGS stated that the APRA
17 may allow the Company to file less frequent base rate cases, KGS is not offering a
18 rate moratorium as part of its proposal.

19

20 **Q. Do you believe that financial rewards and penalties ever provide appropriate**
21 **incentives for a regulated utility?**

22 A. Ratepayers pay utility rates with the expectation that the utility will provide safe

1 and reliable utility service. If the utility is not meeting this obligation, then
2 penalties are an effective and efficient way to motivate the utility to correct these
3 deficiencies. A penalty is certainly appropriate to compensate ratepayers if the
4 level of service that they are receiving is inadequate.

5 However, a utility should not receive a reward simply because the level of
6 reliability or customer service exceeds a particular target. In fact, ratepayers have
7 the right to expect that a utility will strive for 100 percent reliability and 100 percent
8 customer service satisfaction. While I am not proposing that KGS be held to a 100
9 percent standard to avoid a penalty, I do not believe that any rewards are appropriate
10 in this area as long as customer service and reliability results are less than 100
11 percent.

12 There may be other areas where a reward mechanism could be appropriate.
13 Rewards should be limited to areas that are beyond the basic provision of utility
14 service and, in my view, rewards should not be used if the underlying costs are
15 being incurred exclusively by ratepayers. Nor should rewards be used to provide
16 incentives for actions that are already legally required, or which have already been
17 agreed to by the utility. Rewards may be appropriate in some cases to provide an
18 incentive for the utility to undertake programs or projects that are not necessarily
19 part of its basic service obligation, especially if shareholders also have a financial
20 commitment to the programs or projects being provided. Such is not the case with
21 the Company's APRA proposal in this case.

1 **Q. What do you recommend?**

2 A. I recommend that the KCC deny the Company's request to establish a PBR
3 mechanism at this time. The Company has not demonstrated that a fundamental
4 change to the traditional ratemaking framework is necessary. KGS shareholders
5 are already insulated from any risk for a large portion of the Company's cost of
6 service through various riders. In addition, the performance measures proposed by
7 the Company do not justify permitting shareholders to retain a portion of excess
8 earnings. For all these reasons, the proposed APRA should be rejected.

9

10 **Q. Does this conclude your testimony?**

11 A. Yes, it does.

VERIFICATION

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

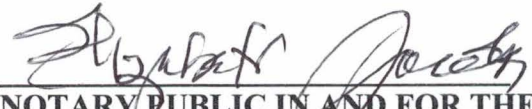
Andrea C. Crane, President of The Columbia Group, Inc., upon being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Direct Testimony of Andrea C. Crane, and that the statements made therein are true and correct to the best of her knowledge, information and belief.

SIGNED this 1st day of July, 2024.

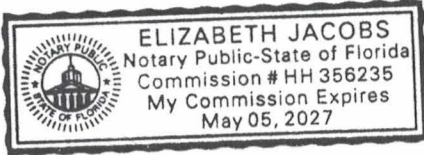


ANDREA C. CRANE

SUBSCRIBED AND SWORN TO before me by Andrea C. Crane on this 1st day of July, 2024.



**NOTARY PUBLIC IN AND FOR THE
STATE OF FLORIDA**



My Commission Expires: 5/5/27

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas Gas Service	G	Kansas	24-KGSG-610-RTS	7/24	Revenue Requirements	Citizens' Utility Ratepayer Board
New Mexico Gas Company	G	New Mexico	21-00267-UT	2/24	Revenue Requirements	Department of Justice
Southwestern Public Service Company	E	New Mexico	23-00252-UT	12/23	CCN - Solar and Battery	Office of Attorney General
New Mexico Gas Company	G	New Mexico	23-00309-UT	10/23	CCN for LNG Facility	Office of Attorney General
PacifiCorp d/b/a/ Pacific Power and Light Company	E	Washington	UE-230172	9/23	Revenue Requirements	Public Counsel Unit
Evergy Kansas Central Evergy Kansas Metro	E	Kansas	23-EKCE-775-RTS	8/23	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	22-00270-UT	6/23	Revenue Requirements	Office of Attorney General
Southwestern Public Service Company	E	New Mexico	22-00286-UT	4/23	Revenue Requirements	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	22-00058-UT	1/23	Grid Modernization Program	Office of Attorney General
Atmos Energy Company	G	Kansas	23-ATMG-359-RTS	1/23	Revenue Requirements	Citizens' Utility Ratepayer Board
South Jersey Industries, Inc. and Boardwalk Merger Sub	G	New Jersey	GM22040270	10/22	Merger Transaction	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	22-00178-UT	10/22	Grid Modernization Program	Office of Attorney General
Jemez Mountains Electric Cooperative	E	New Mexico	21-00318-UT	9/22	Revenue Requirement and Rate Design	Office of Attorney General
Avista Utilities	E/G	Washington	UE-220053/UG-220054	7/22	PBR Metrics and PIMs	Public Counsel Unit
Puget Sound Energy	E/G	Washington	UE-220066/UG-220067	7/22	Revenue Requirements and PBR Proposal	Public Counsel Unit
New Mexico Gas Company	G	New Mexico	21-00267-UT	5/22	Testimony in Support of Stipulation	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	19-00018-UT	4/22	Securitization Issues Regarding San Juan	Office of Attorney General
El Paso Electric Company	E	New Mexico	21-00269-UT	4/22	Grid Modernization Program	Office of Attorney General
Empire District Electric Company	E	Kansas	21-EPDE-444-RTS	1/22	Abbreviated Rate Case	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	21-00148-UT	10/21	Grid Modernization Program	Office of Attorney General
Black Hills/Kansas Gas Utility Company	G	Kansas	21-BHCG-418-RTS	9/21	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	21-00083-UT	8/21	Decertification of 114 MW of Palo Verde	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	21-00017-UT	7/21	Abandonment of Four Corners Power Plant	Office of Attorney General
Evergy Kansas Metro Evergy Kansas Central	E	Kansas	21-EKME-320-TAR	6/21	Electric Vehicle Program	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	20-00238-UT	5/21	Revenue Requirements	Office of Attorney General
Avista Utilities	E/G	Washington	UE-200900/UG-200901	4/21	Revenue Requirements	Public Counsel Unit
Public Service Company of	E	New Mexico	20-00222-UT	4/21	Merger Transaction	Office of Attorney General

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
New Mexico / Avangrid						
PSEG Nuclear and Exelon Generation Company	E	New Jersey	ER20080557-559	1/21	Nuclear Subsidies	Division of Rate Counsel
Utilities, Inc. of Florida	W/WW	Florida	20200139-WS	11/20	Revenue Requirements	Office of Public Counsel
El Paso Electric Company	E	New Mexico	20-00104-UT	10/20	Revenue Requirements	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	20-00121-UT	9/20	Regulatory Disincentive Mechanism	Office of Attorney General
Peoples Gas System	G	Florida	20200051-GU	9/20	Revenue Requirements	Office of Public Counsel
New Mexico Gas Company	G	New Mexico	19-00317-UT	7/20	Revenue Requirements	Office of Attorney General
El Paso Electric Company	E	New Mexico	19-00317-UT	4/20	CCN For Newman Unit 6	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	19-00195-UT	12/19	Replacement Resources for SJGS Units 1 and 4	Office of Attorney General
Southwestern Public Service Company	E	New Mexico	19-00170-UT	11/19	Revenue Requirements	Office of Attorney General
Atmos Energy Company	G	Kansas	19-ATMG-525-RTS	10/19	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	19-00018-UT	10/19	Abandonment of SJGS and Stranded Cost Recovery	Office of Attorney General
Rockland Electric Company	E	New Jersey	ER19050552	10/19	Revenue Requirements	Division of Rate Counsel
Avista Corporation	E/G	Washington	UE-190334/UG-190335	10/19	Revenue Requirements	Public Counsel Unit
Westar Energy, Inc.	E	Kansas	19-WSEE-355-TAR	6/19	JEC Capacity Purchase	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	19-EPDE-223-RTS	5/19	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Co.	E/G	New Jersey	EO18060629/ G018060630	3/19	Energy Strong II Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	18-00308-UT	2/19	Voluntary Renewable Energy Program	Office of Attorney General
Zero Emission Certificate Program (Various Applicants)	E	New Jersey	EO18080899	1/19	Zero Emission Certificates Subsidy	Division of Rate Counsel

APPENDIX B
SUPPORTING SCHEDULES

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,395,348,357	(\$33,279,090)	\$1,362,069,267	(B)
2. Required Cost of Capital	7.88%	-0.94%	6.94%	(C)
3. Required Return	\$110,021,823	(\$15,446,650)	\$94,575,173	
4. Operating Income @ Present Rates	36,470,330	21,923,005	58,393,335	(D)
5. Operating Income Deficiency	\$73,551,493	(\$37,369,655)	\$36,181,837	
6. Revenue Multiplier	1.2658	1.2658	1.2658	(E)
7. Required Base Revenue Increase	<u>\$93,103,156</u>	<u>(\$47,303,362)</u>	<u>\$45,799,794</u>	
8. Gas System Reliability Surcharge	(\$35,029,489)	(\$35,029,489)	(\$35,029,489)	
9. Net Revenue Increase	<u>\$58,073,667</u>	<u>(\$82,332,851)</u>	<u>\$10,770,305</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, page 1 of 1.

(B) Schedule ACC-3.

(C) Schedule ACC-2.

(D) Schedule ACC-9.

(E) Schedule ACC-27.

Schedule ACC-2

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

REQUIRED COST OF CAPITAL

	Capital Structure	Cost Rate	Weighted Cost
	(A)	(A)	
1. Long-Term Debt	47.55%	4.399%	2.09%
2. Common Equity	52.45%	9.250%	4.85%
3. Total Cost of Capital			<u>6.94%</u>

Sources:

(A) Testimony of Dr. Woolridge, Exhibit JRW-1.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	\$2,515,025,334	(7,496,416)	(B)	\$2,507,528,918
Less:				
2. Accumulated Depreciation	<u>(824,636,754)</u>	<u>(1,270,529)</u>	(C)	<u>(825,907,283)</u>
3. Net Utility Plant	\$1,690,388,580	(\$8,766,945)		\$1,681,621,635
Plus:				
4. Materials and Supplies	\$22,578,547	\$0		\$22,578,547
5. Gas Storage Inventory	52,500,155	(24,512,145)	(D)	27,988,010
6. Ft. Riley	8,275,102	0		8,275,102
7. Prepayments	6,739,898	0		6,739,898
8. Long Term Prepayments	1,862,099	0		1,862,099
Less:				
9. Accumulated Deferred Taxes	(\$219,458,582)	\$0		(\$219,458,582)
10. EDIT	(140,990,592)	0		(140,990,592)
11. Acc. Deferred Taxes - Corporate	(3,186,706)	0		(3,186,706)
12. EDIT- Corporate	(4,417,136)	0		(4,417,136)
13. Customer Deposits	(13,782,710)	0		(13,782,710)
14. Customer Advances	<u>(5,160,298)</u>	<u>0</u>		<u>(5,160,298)</u>
15. Total Rate Base	<u>\$1,395,348,357</u>	<u>(\$33,279,090)</u>		<u>\$1,362,069,267</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A, page 1 of 1 and Section 6, Schedule 6-A, page 1 of 1.

(B) Schedules ACC-4, ACC-5, and ACC-6.

(C) Schedule ACC-7.

(D) Schedule ACC-8.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

UTILITY PLANT IN SERVICE - KGS DIRECT CWIP

1. Company Claim	\$21,503,462	(A)
2. CWIP In-Service by April 30, 2024	<u>13,231,786</u>	(B)
3. Recommended Adjustment	<u>(\$8,271,676)</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-C, page 1, Adj. PLT-1.

(B) Derived from Response to CURB-54, Attachment A.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

UTILITY PLANT IN SERVICE - CORPORATE CWIP

1. Company Claim	(\$7,122,623)	(A)
2. CWIP Completed by April 30, 2024	<u>6,627,354</u>	(B)
3. Recommended Adjustment	<u>(\$495,269)</u>	

Sources:

(A) Company Filing, Workpaper to Adj. PLT-3.

(B) Derived from the response to CURB-54, Attachment B.

Schedule ACC-6

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

UTILITY PLANT IN SERVICE - RETIREMENTS

1. CWIP Adjustment	\$8,271,676	(A)
2. Retirement Percentage	<u>15.36%</u>	(B)
3. Recommended Adjustment	<u>\$1,270,529</u>	

Sources:

(A) Schedule ACC-4.

(B) Company Filing, Workpapers to Adjs. PLT-1 & 2 CWIP
ADA 2 Asset R.

Schedule ACC-7

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

ACCUMULATED DEPRECIATION - RETIREMENTS

1. Recommended Plant Adjustment	\$1,270,529	(A)
2. Recommended Reserve Adjustment	<u>(\$1,270,529)</u>	

Sources:

(A) Schedule ACC-6.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

GAS IN STORAGE INVENTORY

1. Test Year Average Volumes @ \$3.17	\$27,988,010	(A)
2. Company Claim	<u>52,500,155</u>	(B)
3. Recommended Adjustment	<u>(\$24,512,145)</u>	

Sources:

(A) Derived from Response to KCC-226.

(B) Company Filing, Section 6, Schedule 6-B, page 1.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****OPERATING INCOME SUMMARY**

		Schedule
1. Company Claim	\$36,470,330	1
2. Pro Forma Revenue - Customer Annualization	1,132,703	10
3. Pro Forma Revenue - Disconnect and Reconnect	(427,054)	11
4. Bad Debt Expense	767,414	12
5. KGE Direct Payroll - Bargaining Expense	1,011,516	13
6. Short-Term Incentive Compensation Expense	3,354,748	14
7. Long-Term Incentive Compensation Expense	1,658,877	15
8. Pension/OPEB - Amortization Expense	1,202,205	16
9. Workers Compensation Expense	57,947	17
10. Rate Case Expense	157,235	18
12. Fort Riley Revenue Adjustment	275,942	19
13. Meals and Entertainment Expense	131,463	20
14. Membership Dues Expense	82,519	21
15. Depreciation Expense - Depreciation Rates	11,541,654	22
16. Depreciation Expense - KGS Plant	173,117	23
17. Depreciation Expense - Corporate Plant	30,088	24
18. Interest Synchronization	772,632	25
	<hr/>	
19. Net Operating Income	<u>\$58,393,335</u>	

Schedule ACC-10

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

PRO FORMA REVENUE - CUSTOMER ANNUALIZATION

1. Recommended Adjustment	\$1,433,801	(A)
2. Income Taxes @ 21.00%	<u>301,098</u>	
3. Operating Income	<u>\$1,132,703</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-C, page 8 of 16.

Schedule ACC-11

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

PRO FORMA REVENUE - CONNECT / DISCONNECT FEES

1. Reconnect Fees	(\$261,345)	(A)
2. Discounnect Fees	<u>(279,230)</u>	(B)
3. Recommended Adjustment	(\$540,575)	
4. Income Taxes @ 21.00%	<u>(113,521)</u>	
5. Operating Income	<u>(\$427,054)</u>	

Sources:

(A) Based on 17,423 reconnections and a reduction from \$20.00 to \$5.00. See Company Filing, Workpapers to Adj. IS-39 and Testimony of Josh Frantz.

(B) Reflects elimination of proposed \$10.00 increase in disconnection fees. See Company Filing, Workpapers to Adj. IS-39 and Testimony of Josh Frantz.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****BAD DEBT EXPENSE**

1. Intended Annual Expense Per Filing	\$3,956,274	(A)
2. Actual Annual Expense Per Filing	<u>4,072,024</u>	(B)
3. Reduction to the Filing	\$115,750	
4. Removal of Incremental Bad Debt Expense	<u>855,660</u>	(C)
5. Total Recommended Adjustment	\$971,410	
6. Income Taxes @	21.00% <u>203,996</u>	
7. Operating Income	<u>\$767,414</u>	

Sources:

(A) Response to KCC-128, Attachment A. Includes non-gas portion of bad debts at \$3,100,614 and incremental expense of \$855,660.

(B) Response to KCC-128, Attachment A. Includes actual test year expense of \$4,671,094 less cost of service adjustment (IS-38) of (\$599,070).

(C) Response to KCC-128, Attachment A.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****KGS DIRECT PAYROLL - BARGAINING EXPENSE**

1. Actual Test Year Payroll	\$35,409,628	(A)
2. Pro Forma Per Filing	<u>37,608,118</u>	(A)
3. Adjustment	\$2,198,490	
4. Percentage Disallowance	<u>50.00%</u>	(B)
5. Recommended Payroll Adjustment	\$1,099,245	
6. Taxes and Related Benefits (%)	<u>181,156</u>	(C)
7. Total Recommended Disallowance	\$1,280,401	
8. Income Taxes @	21.00% <u>268,884</u>	
9. Operating Income	<u>\$1,011,516</u>	

Sources:

(A) Company Filing, Workpapers to Adj. IS-29.

(B) See testimony of Andrea C. Crane.

(C) Includes FICA of 6.2%, Medicare Tax of 1.45%, 401K Match of 5.23%, and Profit Sharing of 3.60% per Company Filing, Workpapers to Adj. IS-29.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****SHORT-TERM INCENTIVE COMPENSATION EXPENSE**

1. Company Claim		\$7,483,755	(A)
2. Recommended Allowance		<u>3,237,238</u>	(B)
3. Total Recommended Adjustment		\$4,246,517	
4. Income Taxes @	21.00%	<u>891,769</u>	
5. Utility Operating Income		<u>\$3,354,748</u>	

Sources:

(A) Company Filing, Workpapers to IS-27. Includes both Corporate and KGS expenses.

(B) Crane Incentive Compensation Workpaper. Includes awards at 100% of target and reflects removal of 70% of all STI awards, given that these are based on financial metrics.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

LONG-TERM INCENTIVE COMPENSATION EXPENSE

1. LTIP - Corporate	\$1,669,266	(A)
2. LTIP- KGS	<u>430,578</u>	(A)
3. Total Recommended Adjustment	\$2,099,844	
4. Income Taxes @ 21.00%	<u>440,967</u>	
5. Utility Operating Income	<u>\$1,658,877</u>	

Sources:

(A) Company Filing, Workpaper to Adj. IS-27.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****PENSION / OPEB - AMORTIZATION EXPENSE**

1. Original Company Adjustment	\$4,679,642	(A)
2. Revised Company Adjustment	<u>6,201,420</u>	(B)
3. Recommended Adjustment	\$1,521,778	
4. Income Taxes @ 21.00%	<u>319,573</u>	
5. Operating Income Impact	<u>\$1,202,205</u>	

Sources:

(A) Company Filing, Workpapers to Adj IS-33.

(B) Response to KCC-205.

Schedule ACC-17

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

WORKERS COMPENSATION EXPENSE

1. Updated Three-Year Average	\$287,648	(A)
2. Company Claim	<u>360,998</u>	(A)
3. Recommended Adjustment	\$73,350	
4. Income Taxes @ 21.00%	<u>15,404</u>	
5. Operating Income Impact	<u>\$57,947</u>	

Sources:

(A) Response to KCC-182.

(B) Company Filing, Workpapers to Adj. IS-19.

Schedule ACC-18

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

RATE CASE EXPENSE

1. Company Claim	\$1,071,347	(A)
2. Costs Incurred Through May 31st	<u>474,251</u>	(A)
3. Recommended Adjustment	\$597,096	
4. Amortization Period	<u>3</u>	(A)
5. Recommended Annual Adjustment	\$199,032	
6. Income Taxes @ 21.00%	<u>41,797</u>	
7. Operating Income Impact	<u>\$157,235</u>	

Sources:

(A) Company Filing, Workpapers to IS-34.

(B) Response to KCC-46, Supplement 7, Attachment A.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

FORT RILEY REVENUE ADJUSTMENT

1. Fort Riley Revenue Requirement	\$1,753,642	(A)
2. Revenues Included in Cost of Service	<u>1,404,348</u>	(B)
3. Recommended Adjustment	\$349,294	
4. Income Taxes @ 21.00%	<u>73,352</u>	
5. Operating Income Impact	<u>\$275,942</u>	

Sources:

(A) Testimony of Lorna Eaton, page 5, Table LME-1.

(B) Response to CURB-51.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

MEALS AND ENTERTAINMENT EXPENSE

1. Recommended Adjustment		166,409	(A)
2. Income Taxes @	21.00%	<u>34,946</u>	
3. Operating Income Adjustment		<u>\$131,463</u>	

Sources:

(A) Company Filing, Section 11, Schedule 11-D, page 1 of 1.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

MEMBERSHIP DUES EXPENSE

1. American Gas Association Dues	\$216,125	(A)
2. Lobbying Adjustment	<u>7,217</u>	(A)
3. Balance of AGA Dues	\$208,908	
4. Recommended Adjustment (%)	<u>50.00%</u>	(B)
5. Recommended Adjustment (\$)	\$104,454	
6. Income Taxes @	21.00% <u>21,935</u>	
7. Operating Income Adjustment	<u>\$82,519</u>	

Sources:

(A) Response to KCC-56.

(B) Recommendation of Ms. Crane.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

DEPRECIATION EXPENSE - DEPRECIATION RATES

1. Depreciation Expense Per Company	\$88,289,196	(A)
2. Depreciation Expense Per CURB Rates	<u>73,679,508</u>	(B)
3. Recommended Adjustment	\$14,609,688	
4. Income Taxes @	21.00% <u>3,068,034</u>	(A)
5. Utility Operating Income	<u>\$11,541,654</u>	

Sources:

(A) Company Filing, Section 10, Schedule 10-F, page 3 Of 3.

(B) Crane Depreciation Expense Workpaper, reflecting recommendations of David Garrett.

Schedule ACC-23

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

DEPRECIATION EXPENSE - KGS PLANT

1. Recommended Net CWIP Adjustment	\$7,001,147	(A)
2. Composite Depreciation Rate	<u>3.13%</u>	(B)
3. Recommended Adjustment	\$219,136	
4. Income Taxes @ 21.00%	<u>46,019</u>	(A)
5. Utility Operating Income	<u>\$173,117</u>	

Sources:

(A) Schedule ACC-4 and Schedule ACC-6.

(B) Reflects composite rate per CURB Witness David Garrett. See Crane Depreciation Expense Workpaper.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

DEPRECIATION EXPENSE - CORPORATE PLANT

1. Recommended Corp Plant Adjustment	\$495,269	(A)
2. Composite Depreciation Rate	<u>7.69%</u>	(B)
3. Recommended Adjustment	\$38,086	
4. Income Taxes @ 21.00%	<u>7,998</u>	
5. Utility Operating Income	<u>\$30,088</u>	

Sources:

(A) Schedule ACC-5.

(B) Depreciation rate for software, per Company Filing,
Workpapers to IS-24.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

INTEREST SYNCHRONIZATION

1. Pro Forma Rate Base	\$1,362,069,267	(A)
2. Weighted Cost of Debt	<u>2.09%</u>	(B)
3. Pro Forma Interest Expense	\$28,492,680	
4. Company Claim	<u>24,813,480</u>	(C)
5. Decrease in Taxable Income	\$3,679,200	
6. Income Taxes @ 21.00%	<u>\$772,632</u>	

Sources:

(A) Schedule ACC-3.

(B) Schedule ACC-2.

(C) Company Filing, Section 11, Schedule 11-G, page 1 of 1.

Schedule ACC-26

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>0.00%</u>	(A)
3. Federal Taxable Income	100.00%	
4. Income Taxes @ 21%	<u>21.00%</u>	(A)
5. Operating Income	79.00%	
6. Total Tax Rate	<u>21.00%</u>	(B)

Sources:

(A) Company Filing, Section 11, Schedule 11-G, page 1 of 1.

(B) Line 2 + Line 4.

KANSAS GAS SERVICE

TEST YEAR ENDED SEPTEMBER 30, 2023

REVENUE MULTIPLIER

1. Revenue		100.00%	
2. State Income Tax @	0.00%	<u>0.00%</u>	(A)
3. Federal Taxable Income		100.00%	
4. Income Taxes @	21.00%	<u>21.00%</u>	(A)
5. Operating Income		79.00%	
6. Revenue Multiplier		<u>1.2658</u>	(B)

Sources:

(A) Company Filing, Section 11, Schedule 11-G, page 1 of 1.

(B) Line 1 / Line 5.

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$16,627,746)
Rate Base Adjustments:	
2. CWIP - KGS	(727,017)
3. CWIP-Corporate	(43,530)
4. Gas Storage Inventory	(2,154,429)
Operating Income Adjustments	
5. Pro Forma Revenue - Customer Annualization	(1,433,801)
6. Pro Forma Revenue - Disconnect and Reconnect	540,575
7. Bad Debt Expense	(971,410)
8. KGE Direct Payroll - Bargaining Expense	(1,280,401)
9. Short-Term Incentive Compensation Expense	(4,246,517)
10. Long-Term Incentive Compensation Expense	(2,099,844)
11. Pension/OPEB - Amortization Expense	(1,521,778)
12. Workers Compensation Expense	(73,350)
13. Rate Case Expense	(199,032)
14. Fort Riley Revenue Adjustment	(349,294)
15. Meals and Entertainment Expense	(166,409)
16. Membership Dues Expense	(104,454)
17. Depreciation Expense - Depreciation Rates	(14,609,688)
18. Depreciation Expense - KGS Plant	(219,136)
19. Depreciation Expense - Corporate Plant	(38,086)
20. Interest Synchronization	(978,015)
21. Total Recommended Adjustments	(\$47,303,362)
22. Company Claim	93,103,156
23. Revenue Requirement Deficiency	<u>\$45,799,794</u>

KANSAS GAS SERVICE**TEST YEAR ENDED SEPTEMBER 30, 2023****PRO FORMA INCOME STATEMENT**

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$336,438,899	\$893,226	\$337,332,125	\$45,799,794	\$383,131,919
2. Operating Expenses	165,853,615	(11,012,489)	154,841,126	0	154,841,126
3. Depreciation and Amortization	93,602,564	(14,866,910)	78,735,654	0	78,735,654
4. Taxes Other Than Income	42,270,917	0	42,270,917	0	42,270,917
5. Taxable Income Before Interest Expenses	\$34,711,803	\$26,772,625	\$61,484,428	\$45,799,794	\$107,284,222
6. Interest Expense	24,813,480	3,679,200	28,492,680		28,492,680
7. Taxable Income	\$9,898,323	\$23,093,425	\$32,991,748	\$45,799,794	\$78,791,542
8. Income Taxes @ 21.00%	(1,758,526)	4,849,619	3,091,093	9,617,957	12,709,050
9. Operating Income	\$36,470,329	\$21,923,005	\$58,393,334	\$36,181,837	\$94,575,173
10. Rate Base	\$1,395,348,357		\$1,362,069,267		\$1,362,069,267
11. Rate of Return	<u>2.61%</u>		<u>4.29%</u>		<u>6.94%</u>

APPENDIX C
REFERENCED DATA REQUESTS

CURB-51*

CURB-54

CURB-90

CURB-108

CURB-111, Supplemental

CURB-115

KCC-46, Supplemental 7**

KCC-56

KCC-128

KCC-182

KCC-205

KCC-226

KCC-250

*** Confidential attachments not provided**

**** Redacted attachment provided**

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-051
Issuer Organization: CURB
Request Date: 04-16-2024
Date Information Needed: 04-30-2024
Requested By: Joseph Astrab

Page 1 of 2

RE: CRC Workpapers

Please provide the following: Regarding the Ft. Riley Contract Charge Rate discussed on page 4 of Lorna Eaton's testimony, please provide all assumptions, workpapers and calculations for the "most recent CRC recalculation" referenced on line 23, as well as the annualization calculation reflected in the rate filing.

KGS Response:

Pursuant to K.S.A. 66-1220a, K.A.R. 82-1-221a, and the Protective Order issued in this docket, Kansas Gas Service, a division of ONE Gas, Inc. has deemed this Data Request Response **CONFIDENTIAL**. This response contains confidential commercial information and/or trade secrets. Accordingly, Kansas Gas Service requests the Commission and parties receiving this information preserve its confidential nature. The data and/or attachments provided in response to this request contain customer-specific information. Pursuant to Section 1.08 of Kansas Gas Service's General Terms and Conditions, customer-specific information is considered confidential. Publicly disclosing customer-specific information without the consent of the customer(s) may cause irreparable harm to Kansas Gas Service and the customer(s) by revealing non-public information. Likewise, the data and/or attachments provided in response to this request details contract negotiations. Publicly disclosing this information may cause irreparable harm to Kansas Gas Service and its customers by revealing material non-public information, discussions, and strategies used to negotiate contracts with third parties.

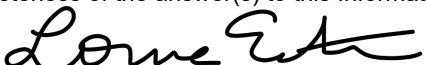
Please see CONFIDENTIAL 24-610 CURB-051 Attachment A for the CRC Calculation that was referenced in line 23. The CRC Calculation was filed in 23-KGSG-219-CPL.

The support for tab "Ft Riley CRC Input Master" can be found in 24-610 CURB-013 Attachment A provided in response to data request number 24-610 CURB-013.

See "CONFIDENTIAL IS 11 Ft Riley.xlsx" for the annualized revenue calculation reflected in the rate filing which was provided in response to 24-610 KCC-001. While preparing this response, KGS discovered that the annualized revenue calculation used within the rate filing did not include an increase in the CRC corresponding with the increase in depreciation rates and increase in Fort Riley plant proposed in the rate filing. KGS has recalculated the CRC to

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 

Date: 04/30/2024

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-051
Issuer Organization: CURB
Request Date: 04-16-2024
Date Information Needed: 04-30-2024
Requested By: Joseph Astrab

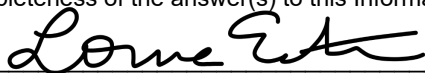
Page 2 of 2

incorporate the increase in depreciation rates and the recalculation is provided in CONFIDENTIAL 24-610 CURB-051 Attachment B. The revised annual revenue adjustment for Fort Riley is an increase to revenue of \$141,180. Please see the revised IS 11 calculations in CONFIDENTIAL 24-610 CURB-051 Attachment C.

Prepared by: Lorna Eaton and Reid Simpson

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 

Date: 04/30/2024

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-054
Issuer Organization: CURB
Request Date: 04-16-2024
Date Information Needed: 04-30-2024
Requested By: Joseph Astrab

Page 1 of 1

RE: Update KCC-027

Please provide the following: Please update the response to KCC-27 to reflect the in-service date for any plant that is in-service by April 30, 2024. Please provide another update showing all plant included in CWIP that is in-service by May 31, 2024.

KGS Response:

Please see "24-610 CURB-054 Attachment A" for an update of the response to data request 24-610 KCC-027. Column E contains the updated status of projects as of April 30, 2024. Column F contains the updated in-service date of projects in KGS's system, if applicable.

Please see "24-610 CURB-054 Attachment B" for Corporate CWIP in service as of April 30, 2024.

Prepared by: Reid Simpson, Mindy Edwards

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Date: 5/8/24

work_order_number	Project Description	09/30/23 CWIP		Updated In-Service		Estimated In-Service										
		Amount	Status as of 2/5/24	Status as of 4/30/24	Date as of 4/30/24	Date (or actual if applicable)	FERC Account(s)	FERC Account(s)2	FERC Account(s)3	FERC Account(s)4	FERC Account(s)5	FERC Account(s)6				
051.010.3724.010005	Work on McConnell Airforce Base	\$	(799.18)	open							8920					
051.010.3725.010001	Perform Leakage Surveys for 2023	\$	(5,138.60)	open							8740					
051.041.3685.010093	PROJECT FCT 041 - INSTALL NEW PRATT AIRPORT TBS T0186 AND LINE P0244	\$	286,585.25	in service	in service	10/6/2023	10/6/2023									
051.043.3612.010150	PROJECT FCT 043, REPLACE METER AT GRANDVIEW PLAZA TBS (T0128)	\$	(420.35)	posted to CPR	posted to CPR	12/13/2019	12/13/2019	3650	3670	3690						
051.043.3612.010172	FCT 043, REPLACE INOPERABLE VALVE (6212) AT GS1007-13.0	\$	36,912.05	open				3670			9/30/2024					
051.043.3612.010181	FCT-043 2023 PILOT HEATER REPLACEMENTS	\$	27,500.22	open				3650			11/8/2023					
051.043.3612.010185	2023 AWP - NORTHWEST AREA - PRESSURE MONITORING UPGRADES - TRANSMISSION - MULTIPLE SITES	\$	58,641.85	in service	in service	2/1/2024	2/1/2024	3650			11/7/2023					
051.043.3612.010186	FCT-043 2023 ABILENE 20" BOTTLE REBUILD	\$	10,980.79	in service	in service	11/7/2023	11/7/2023	3690			12/20/2023					
051.043.3612.010192	FCT-043 2023 REPLACE METER CORRECTOR W0232 PALMER TBS	\$	4,960.13	in service	posted to CPR	12/20/2023	12/20/2023	3690			12/22/2021					
051.043.3685.010132	FCT 043, REPLACE OBSOLETE MACKSVILLE-BELPRE CUDORIZER AT NNG INTERCONNECT (O1111)	\$	(717.05)	posted to CPR	posted to CPR	12/22/2021	12/22/2021	3690			12/24/2023					
051.043.3685.010153	FCT-043 2023 PIPE TO SOIL TRACKER REPLACEMENTS	\$	20,458.97	completed	in service	12/4/2023	12/4/2023	3650			9/30/2024					
051.043.3685.010155	PROJECT FCT 043 - SURVEY, ROW, AND PERMITTING FOR PW P1206 CASING REMOVAL	\$	13,239.01	open				3652			1/31/2024					
051.043.3685.010160	PROJECT FCT 043 - 2023 P0292 RELOCATION	\$	29,612.30	in service	in service	1/31/2024	1/31/2024	3652			3/20/2024					
051.044.3612.010389	PROJECT FCT 044 - W0206 - FT. RILEY TBS 5 - SURVEY, ROW, AND PERMITTING FOR AWP 2023 REPLACEMENT	\$	4,762.18	open	completed	10/11/2023	10/11/2023	3652			10/26/2023					
051.044.3612.010390	FCT 044 - SURVEY TO REPLACE VLIETS TBS (T0126)	\$	21,033.02	in service	in service	10/26/2023	10/26/2023	3652			10/6/2023					
051.044.3612.010395	PROJECT FCT 044 - REPLACE P1605 MP 86 - 88.5	\$	113,039.12	in service	in service	10/26/2023	10/26/2023	3652			10/6/2023					
051.047.3612.010006	FCT 047 - 2022 AWP RELOCATE BUSHTON FILTER SEPARATOR TO GALVA COMPRESSOR STA.	\$	346,258.01	in service	in service	10/6/2023	10/6/2023	3680			12/21/2023					
051.047.3616.010005	FCT-047 2023 MARYSVILLE CS ELECTRIC MOTOR TESTING AND REPAIR	\$	13,045.12	in service	in service	12/21/2023	12/21/2023	3680			12/8/2023					
051.047.3617.010007	FCT-047 2023 REPLACE OVERHEAD DOOR AT GALVA CS	\$	512.51	in service	in service	12/8/2023	12/8/2023	3680			12/21/2023					
051.047.3677.010020	FCT 047 - REPL. DETERIORATED COOLER, OVERHAUL COMP. ENGINE AT S. HUTCH COMP STA.	\$	77,269.79	in service	in service	12/21/2023	12/21/2023	3760			9/30/2024					
051.051.3522.010681	PROJECT FCT 051 - 32180 W 191ST ST - DOT PRETZEL - MAIN REPLACEMENT	\$	16,392.99	open				3760			12/12/2023					
051.051.3522.010687	PROJECT FCT 051 - LENEXA WEST TBS - 87TH AND RIDGEVIEW	\$	305,199.74	open	in service	3/8/2024	12/12/2023	3765			9/30/2024					
051.051.3522.010688	PROJECT FCT 051 - 207TH ST & EDGERTON RD - INSTALL 9.500' 6" PE MAIN	\$	14,407.37	open				3760			12/12/2023					
051.051.3522.010689	PROJECT FCT 051 - PRAIRIE STAR PARKWAY AND RIDGEVIEW - SYSTEM REINFORCEMENT	\$	9,224.82	open	in service	4/17/2024	9/30/2024	3760			12/12/2023					
051.051.3622.010141	P.W.O. PRATT AIRPORT -MAIN REPLACEMENT	\$	177,178.28	in service	in service	10/23/2023	10/23/2023	3760			3760					
051.051.3641.010201	PROJECT FCT 051 - 1700 W STATE ST, SALINA - R/P MAIN SYS IMP	\$	707.69	in service	in service	12/8/2023	12/8/2023	3760			3760					
051.051.3651.010331	PROJECT FCT 051 - MANHATTANBAF 6" MAIN EXTENSION ON KIMBALL AVE	\$	178.73	in service	in service	7/11/2015	7/11/2015	3760			3760					
051.051.3651.010398	FCT 51 - 4TH & WALNUT REINFORCEMENT WAMEGO	\$	(68.86)	posted to CPR	posted to CPR	3/22/2023	3/22/2023	3760			3760					
051.051.3651.010400	FCT 051 ST GEORGE FEED RELOCATION AND EXTENSION	\$	34,530.08	open	in service	2/14/2024	9/30/2024	3760			3760					
051.051.3721.0112109	FCT 051 NEWTON - SYSTEM REINFORCEMENT CITY OF NEWTON - SW 14TH ST & COW PALACE RD	\$	37,791.58	posted to CPR	posted to CPR	10/20/2023	10/20/2023	3760			3760					
051.051.3721.0112110	FCT 051 NEWTON - SYSTEM REINFORCEMENT CITY OF NEWTON - MOP INCREASE & REGULATOR RETIREMENT	\$	33.45	open	posted to CPR	10/13/2023	10/13/2023	3760			3760					
051.051.3741.005100	MEA-CLASSIFIED	\$	33.45	open				3760			3760					
051.052.3521.010127	PROJECT FCT 052 LINE EXTENSIONS TO CONNECT NEW CUSTOMER - 197TH AND GARDNER ROAD DR5	\$	266.16	open				3760			3760					
051.052.3521.010158	FCT 052 - 23RD ST & EISENHOWER RD - PROXIMITY PARK - 6" CS MEA & DR5	\$	145,396.88	open	in service	3/5/2024	4/1/2024	3765			3760					
051.052.3522.010680	5400 MARTWAY - 11M REPAIR - 2" SERVICE LINE	\$	20,746.61	suspended	suspended	2/23/2016	9/30/2024	3760			3760					
051.052.3522.010805	FCT 052-REPLACE AL-1400 WITH 2M ROTARY AT 3001 PRAIRIE LN	\$	5,079.34	open				3760			3760					
051.052.3522.010984	PROJECT FCT 052, 4805 JOHNSON DRIVE - CINERGY BUILDING - 2" SL	\$	7.87	open				3760			3760					
051.052.3522.011134	PROJECT FCT 052-MISSION RANCH 6TH SOUTH-MEA	\$	1,301.85	in service	in service	11/21/2023	11/21/2023	3760			3760					
051.052.3522.011135	PROJECT FCT 052-MEA REGENTS PARK	\$	104,252.29	in service	in service	1/22/2024	1/22/2024	3760			3760					
051.052.3522.011182	PROJECT FCT 052-BRISTOL PARK - HIGHLANDS NORTH 2ND MEA	\$	71,497.71	in service	in service	10/3/2023	10/3/2023	3760			3760					
051.052.3522.011157	FCT 052 - 5300 INDIAN CREEK PKWY - INSTALL 200' 2" PE MEA	\$	9,185.79	open				3760			3760					
051.052.3522.011160	PROJECT FCT 052 - 7021 W 121ST ST - MAIN EXTENSION	\$	7,406.77	open				3760			3760					
051.052.3522.011163	PROJECT FCT 052 - W FOUNTAIN ST & PEAR ST MAIN EXTENSION - INSTALL 4" AND 2" PE	\$	86,474.05	open	in service	2/26/2024	7/13/2023	3760			3760					
051.052.3522.011186	PROJECT FCT 052 - 7800 W 123RD ST - SL	\$	3,020.81	open				3760			3760					
051.052.3522.011180	PROJECT FCT 052 - WATERCREST LANDING 4TH PLAT - MAIN EXTENSION	\$	(2,421.82)	in service	in service	11/1/2023	11/1/2023	3760			3760					
051.052.3522.011185	PROJECT FCT 052 - 89TH TER & FREEDOM ST (WATERCREST LANDING 5TH PLAT) - 2" PE MAIN EXTENSION	\$	(9,075.63)	in service	in service	10/24/2023	10/24/2023	3760			3760					
051.052.3522.011188	PROJECT FCT 052 - SOUTHERN MEADOW 2ND - 180TH AND MISSION RD - STILLWELL - MAIN EXTENSION	\$	(957,601.80)	in service	in service	2/2/2024	2/2/2024	3760			3760					
051.052.3522.011202	FCT 052 - HIDDEN CREEK TOWNHOMES - MAIN EXTENSION	\$	159,929.94	in service	in service	12/28/2023	12/28/2023	3760			3760					
051.052.3522.011214	PROJECT FCT 052 - 9100 W 74TH ST - ADJACENT HEALTH CANCER CENTER - 2" SL	\$	83.88	open				3760			3760					
051.052.3522.011220	FCT 052- 16201 SHAWNEE DR-BLUHAWK SPORTS COMPLEX- 2" PE SERVICE LINE	\$	29,076.61	in service	posted to CPR	11/11/2024	11/11/2024	3760			3760					
051.052.3522.011221	PROJECT FCT 052 - 8740 NIEMAN RD - INSTALL NEW 2M ZEMER SET	\$	112.13	completed	posted to CPR	11/13/2023	11/13/2023	3820			3830					
051.052.3522.011237	FCT 052-LENEXA - 17311 PRAIRIE STAR PARKWAY - 2" PE SERVICE LINE	\$	3,192.73	in service	in service	3/18/2024	9/30/2024	3820			3830					
051.052.3522.011238	PROJECT FCT 052 - 30700 W 183RD ST IP 9 - INSTALL 2" PE SERVICE LINE	\$	3,066.47	open	in service	3/5/2024	9/30/2024	3800			3760					
051.052.3522.011247	PROJECT FCT 052 - 8501 STEARNS RD - 90' 2" PE MAIN EXTENSION	\$	234.65	open				3760			3760					
051.052.3522.011248	PROJECT FCT 052 - 16950 W 86TH ST - ADJACENT HEALTH - 4" PE SL	\$	1,002.84	in service	in service	1/2/2024	1/2/2024	3760			3820					
051.052.3531.010079	PROJECT FCT 052 - LEAVENWORTH OLD PEN METER SETTING	\$	69,691.61	in service	in service	9/26/2022	9/26/2022	3800			3820					
051.052.3531.010082	FCT 052 - REAGAN DR - INSTALL 250' 2" PE MEA	\$	45,426.23	open				3760			3760					
051.052.3531.010086	FCT 052 - LANSING CORRECTIONAL FACILITY EAST - INSTALL 3,000' 6" PE MEA	\$	56,425.23	open				3760			3760					
051.052.3531.010088	FCT 052 - INSTALL 300' 4" PE SERVICE LINE - LANSING CORRECTIONAL FACILITY - EAST BUILDING	\$	3,481.72	open				3760			3760					
051.052.3531.010090	FCT 052 - INSTALL 11M ZEMER SET - LANSING CORRECTIONAL FACILITY - EAST BUILDING	\$	3,920.24	open				3760			3760					
051.052.3541.010162	FCT 052-WALMART DIST CRT 1303 SW INNOVATION PKWY - MTR AND REG SETTING	\$	(2,882.81)	posted to CPR	posted to CPR	6/2/2021	6/2/2021	3850			3830					
051.052.3541.010209	FCT 052, MLE LAUREN'S BAY WEST - SW 47TH AND LINCOLNSHIRE	\$	52.30	open				3760			3760					
051.052.3621.010077	PROJECT FCT 052- INSTALL M&R - ELLINWOOD DISTRICT HOSPITAL- 300 N PARK	\$	1,778.88	open	in service	4/3/2024	9/30/2024	3805			3820					
051.052.3621.010079	PROJECT FCT 052- INSTALL M&R - BAR - 414 BROADWAY	\$	1,834.27	in service	posted to CPR	11/28/2023	11/28/2023	3820			3760					
051.052.3621.010084	0K21890 FCT 052 - VICTORIA - 1401 OLD US HWY 40 - MAIN EXTENSION	\$	7,532.74	in service	in service	10/12/2023	10/12/2023	3742			3760					
051.052.3631.010096	FCT 052 - MAIN EXT - 600 BROME GRASS CIR - INMAN	\$	(2,203.37)	in service	posted to CPR	10/30/2023	10/30/2023	3760			3760					
051.052.3641.010142	PROJECT FCT 052 - STONE LAKE ADDITION PHASE 3B SALINA	\$	(260.15)	open				3760			3760					
051.052.3641.010155	P.W.O - PRESBYTERIAN MANOR - SALINA - MAIN EXTENSION	\$	10,670.33	completed	posted to CPR	10/20/2023	10/20/2023	3760			3760					

051.053.3522.010382	2545 S. FERREE (HINKLEY WATER); REPLACE RELIANCE 3000 REG WITH 2" 1813B DUE TO PRESSURE INCREASE	\$	(1,138.66)	posted to CPR	posted to CPR	5/13/2014	5/13/2014	3800	3830
051.053.3522.010395	1100 SUNSHINE(RAIL CAR SERVICE); INSTALL 2" CS&20 AND ROOTS 7M AND RETIRE OBSOLETE SETTING	\$	(795.03)	posted to CPR	posted to CPR	3/19/2014	3/19/2014	3800	3820
051.053.3522.010651	PROJECT FCT 053- RELOCATE MAIN LINE PARKVIEW AT THE WILDERNESS	\$	1,154.29	open	open	6/5/2018	6/5/2018	3760	3760
051.053.3522.010746	PROJECT FCT 053- 10564 W 74TH TER - 2" PE SERVICE LINE (PARENT)	\$	4,390.48	open	open		9/30/2024	3800	3830
051.053.3522.010822	PROJECT FCT 053- 5200 LEAVENWORTH ROAD - 2" SL	\$	705.80	posted to CPR	posted to CPR	12/21/2018	12/21/2018	3800	3800
051.053.3522.010826	PROJECT FCT 053- 3316 W 68TH ST MISSION HILLS - 2M METER SETTING	\$	(1,624.42)	posted to CPR	posted to CPR	7/14/2019	7/14/2019	3820	3830
051.053.3522.010827	PROJECT FCT 053- 2018 BS REPLACEMENT @ BELINDER RD & STATE PARK RD	\$	2,265.19	open	open		9/30/2024	3760	3800
051.053.3522.010845	PROJECT FCT 053- DRS 2001-1000 REGULATOR REPLACEMENT AT 9TH ST & HASKELL AVE	\$	40,700.77	open	open		9/30/2024	3780	3765
051.053.3522.010866	PROJECT FCT 053- 9801 ALDEN ST LOWER 4" CS MAIN	\$	13.07	posted to CPR	posted to CPR	7/2/2019	7/2/2019	3760	3800
051.053.3522.010889	PROJECT FCT 053- 15020 METCALF REPLACE OBSOLETE FIRST CUT REGULATOR AND RELIEF VALVE	\$	1,042.19	open	open		9/30/2024	3830	3830
051.053.3522.011069	PROJECT FCT 053- CONESTOGA ESTATES - SURVEYING COSTS	\$	4,579.35	open	open		9/30/2024	3742	3760
051.053.3522.011163	PROJECT FCT 053- 5531 LEAVENWORTH ROAD - 3/4" SL	\$	996.34	posted to CPR	posted to CPR	7/18/2020	7/18/2020	3800	3800
051.053.3522.011107	PROJECT FCT 053- 6601 WENONGA RD - SERVICE LINE REPLACEMENT	\$	6,631.89	posted to CPR	posted to CPR	6/19/2020	6/19/2020	3800	3820
051.053.3522.011157	PROJECT FCT 053- SCHOOL FOR THE BLIND - KCK	\$	(9,218.55)	posted to CPR	posted to CPR	6/19/2020	6/19/2020	3800	3830
051.053.3522.011169	PROJECT FCT 053- 32180 W 191ST ST - 4" PE SL	\$	(12,459.27)	posted to CPR	posted to CPR	11/25/2020	11/25/2020	3760	3800
051.053.3522.011184	PROJECT FCT 053-8040 BOND 2" MAIN RELOCATION	\$	(1,205.45)	posted to CPR	posted to CPR	6/19/2020	6/19/2020	3760	3800
051.053.3522.011188	PROJECT FCT 053 - 1312 S 55TH ST SERVICE RELOCATION	\$	3,743.05	open	open		9/30/2024	3800	3830
051.053.3522.011224	FCT 053-5306 CANTERBURY RD, FAIRWAY, KS - RECONNECT	\$	1,621.71	posted to CPR	posted to CPR	9/2/2021	9/2/2021	3800	3820
051.053.3522.011227	PROJECT FCT 053 - PO METER SETTING WITH PARALLEL RUNS	\$	85,617.72	posted to CPR	posted to CPR	10/11/2023	10/11/2023	3800	3830
051.053.3522.011293	PROJECT FCT 053- 3921 W 87TH ST RECONNECT SERVICE	\$	3,930.68	open	open		9/30/2024	3800	3820
051.053.3522.011372	PROJECT FCT 053 - 4606 W 66TH TER - SL RECONNECT	\$	839.75	open	open		9/30/2024	3800	3800
051.053.3522.011388	PROJECT FCT 053- SERVICE LINE - 1 SHAWNEE AVE - KCK	\$	1,777.26	open	open		9/30/2024	3800	3800
051.053.3522.011391	PROJECT FCT 053 - 75TH ST & HALSEY ST - REPLACE ELBOW ON DRS 2206-0101	\$	102.49	initiated	open		9/30/2024	3760	3800
051.053.3522.011400	PROJECT FCT 053-14800 METCALF AVE SL RELOCATION	\$	125.10	open	open		9/30/2024	3800	3800
051.053.3522.011405	PROJECT FCT 053 - 4808 W 72ND ST - PV - RECONNECT	\$	990.23	open	open		9/30/2024	3800	3830
051.053.3522.011406	PROJECT FCT 053-5218 CLARK RD - ROELAND PARK - METER RELOCATE	\$	170.19	open	open		9/30/2024	3820	3800
051.053.3522.011408	FCT 053-8625 MARTY ST OVERLAND PARK - RECONNECT	\$	302.57	open	open		9/30/2024	3800	3800
051.053.3522.011410	DISTRIBUTION FCT 053 - 2M METER INSTALL - 1101 S 5TH ST	\$	1,552.70	open	open		9/30/2024	3820	3830
051.053.3522.011437	PROJECT FCT 053 - 31700 W 207TH ST - REPLACE 2" 299H REGULATOR - KUBOTA BUILDING	\$	480.30	open	open		9/30/2024	3850	3830
051.053.3522.011451	PROJECT FCT 053, EMERGENCY - 6800 W 61ST ST - RELIEF REPLACEMENT	\$	1,024.44	open	open		9/30/2024	3820	3820
051.053.3522.011463	FCT 053-5733 REINHARDT DR FAIRWAY - RELOCATION	\$	216.46	open	open		9/30/2024	3800	3800
051.053.3522.011465	PROJECT FCT 053 - 5800 W 107TH ST - REPLACE 2" 289H RELIEF VALVE	\$	1,026.45	open	open		9/30/2024	3760	3800
051.053.3522.011466	PROJECT FCT 053 - 1317 ST & OLIVIRA RD - REPLACE SERVICE LINES	\$	23,300.04	open	open		9/30/2024	3800	3805
051.053.3522.011478	PROJECT FCT 053 - 4401 OXFORD RD - PV - METER MOVE	\$	672.70	open	open		9/30/2024	3800	3820
051.053.3522.011512	PROJECT FCT 053 - 6842 FONTANA ST - PV - METER MOVE	\$	1,565.44	open	open		9/30/2024	3800	3820
051.053.3522.011537	PROJECT FCT 053 - 5101 W 102ND TER - CLASS 1 LEAK REPAIR ON 2" CS	\$	1,747.89	open	open		9/30/2024	3765	3800
051.053.3522.011583	PROJECT FCT 053 - 12955 S & LAMAR AVE - REPLACE 4" PE MAIN	\$	399.77	posted to CPR	posted to CPR	8/10/2021	8/10/2021	3800	3800
051.053.3522.011573	PROJECT FCT 053-7935 W 151ST ST METER UPGRADE	\$	618.14	open	open		9/30/2024	3820	3830
051.053.3522.011581	PROJECT FCT 053 - 8721 RYCKERT ST - REBUILD 7M KES SET	\$	(4,498.53)	posted to CPR	posted to CPR	8/6/2021	8/6/2021	3820	3830
051.053.3522.011620	PROJECT FCT 053-13869 HORTON DR, OVERLAND PARK, KS METER UPGRADE	\$	61.62	open	open		9/30/2024	3800	3820
051.053.3522.011623	PROJECT FCT 053- RELO AT ESTATES OF TIMBER SPRINGS -49TH TER AND NOLAND RD - SHAWNEE	\$	95.23	open	open		9/30/2024	3800	3820
051.053.3522.011684	FCT 053-8509 CHEROKEE PL - SERVICE RECONNECT	\$	968.48	open	open		9/30/2024	3800	3800
051.053.3522.011606	PROJECT FCT 053-0515 BELINDER-SERVICE REONNECT	\$	1,118.90	open	open		9/30/2024	3800	3800
051.053.3522.011728	PROJECT FCT 053 - EMERGENCY - 7014 HOLLIDAY DR - METER SETTING REMOVAL	\$	587.15	open	open		9/30/2024	3820	3800
051.053.3522.011754	PROJECT FCT 053 - 6516 BELINDER - SL REPLACEMENT	\$	(6,451.45)	posted to CPR	posted to CPR	4/1/2022	4/1/2022	3800	3800
051.053.3522.011745	PROJECT FCT 053 - 8208 JUNIPER LANE - METER REPLACEMENT	\$	14.34	posted to CPR	posted to CPR	7/27/2022	7/27/2022	3820	3830
051.053.3522.011750	PROJECT FCT 053 - 9700 WOODSON AVE - METER REBUILD - INDIAN WOODS ELEMENTARY SCHOOL	\$	1,026.61	open	open		9/30/2024	3820	3830
051.053.3522.011780	PROJECT FCT 053 - 6516 BELINDER - D1000 METER SETTING	\$	715.03	open	open		9/30/2024	3820	3830
051.053.3522.011774	FCT 053-817 W 4TH TER PRAIRIE VILLAGE - RECON	\$	754.73	open	open		9/30/2024	3800	3800
051.053.3522.011802	PROJECT FCT 053 - 2511 W 50TH ST - WESTWOOD VIEW ELEMENTARY - 3M METER SETTING	\$	78.19	posted to CPR	posted to CPR	7/11/2022	7/11/2022	3820	3830
051.053.3522.011848	FCT 053-752 -756 EVERGREEN GARDNER - RECONNECT	\$	185.37	open	open		9/30/2024	3800	3800
051.053.3522.011862	PROJECT FCT 053 - 9501 W 91ST ST - PAWNEE ELEMENTARY SCHOOL - 2" PE SL	\$	42,666.25	open	in service	3/9/2024	3/9/2024	3800	3800
051.053.3522.011890	FCT 053 - 15600 W 89SD ST - LENEXA - CHRISTA MACAULIFF ELEMENTARY - NEW SERVICE	\$	1,156.71	open	open		9/30/2024	3800	3800
051.053.3522.011903	FCT 053 - 136 E WASHINGTON ST - INSTALL D1000 METER SET	\$	580.52	open	open		9/30/2024	3800	3830
051.053.3522.011904	PROJECT FCT 053 - 4501 AND 4601 COLLEGE BLVD - OVERLAND PARK	\$	16.44	open	open		9/30/2024	3800	3820
051.053.3522.011935	PROJECT FCT 053 - W 71ST TERR - PRAIRIE VILLAGE - MAIN EXTENSION	\$	252.31	in service	in service	8/12/2022	8/12/2022	3760	3800
051.053.3522.011914	FCT 053-1164 W 72ND ST PRAIRIE VILLAGE - RECON	\$	1,531.98	in service	completed	1/9/2024	1/9/2024	3800	3800
051.053.3522.011951	PROJECT FCT 053 - 113TH AND ROE - MARKER BALL AND TEST STATION	\$	3,192.04	open	open		9/30/2024	3765	3800
051.053.3522.011963	FCT 053 - 11401 METCALF AVE - INSTALL 2" 1813B REGULATOR	\$	793.27	open	open		9/30/2024	3820	3830
051.053.3522.011977	FCT 053 - INSTALL 910' 4" PE & 50' 4" CS MAIN TO RELOCATE DRS 0809 - 5101 W 69TH ST	\$	89,026.77	in service	in service	10/27/2023	10/27/2023	3780	3780
051.053.3522.011980	PROJECT FCT 054 - 6250 GLENFIELD DR - INSTALL 20" PE DDGLG	\$	3,984.33	open	open		9/30/2024	3760	3765
051.053.3522.011988	PROJECT FCT 053 - 12655 W 63RD ST - INSTALL D1000 AND REGULATOR	\$	(307.96)	open	open		9/30/2024	3760	3800
051.053.3522.012006	PROJECT FCT 053 - 32180 W 191ST - DOTZ PRETZEL - METER REBUILD	\$	14,241.68	open	open		9/30/2024	3820	3830
051.053.3522.012035	FCT 053 - INSTALL FLOW COMPUTERS (20 KANSAS SITES TBD)	\$	172,863.30	open	in service	4/25/2024	10/31/2023	3780	3800
051.053.3522.012087	FCT 053 - OVERLAND PARK OPERATING AREA SCADA UPGRADES (8 SEPARATE LOCATIONS)	\$	45,483.59	completed	posted to CPR	11/20/2023	11/20/2023	3970	3800
051.053.3522.012162	PROJECT FCT 053 - 2023 OVERLAND PARK SCADA PROJECT - WHISPERING HILLS - TBS	\$	15,103.93	in service	in service	10/23/2023	10/23/2023	3820	3800
051.053.3522.012251	PROJECT FCT 053 - EMER - 88TH AND NIEMAN RD - MAIN REPLACEMENT	\$	3,105.83	open	open		9/30/2024	3760	3800
051.053.3522.012262	FCT 053- 6201 W 70TH ST - PRAIRIE VILLAGE - RECONNECT 3/4" PE	\$	5,674.05	open	open		9/30/2024	3800	3820
051.053.3522.012277	FCT 053- 4914 W 96TH TERR - PRAIRIE VILLAGE - RECONNECT 3/4" PE	\$	2,587.06	open	in service	2/14/2024	9/30/2024	3800	3820
051.053.3522.012290	FCT 053- 5638 MISSION RD - FAIRWAY - D1000 METER	\$	75.29	open	open		9/30/2024	3820	3800
051.053.3522.012293	PROJECT FCT 053 - 7740 CERNECH RD - INSTALL 3/4" 2" PE MAIN AND REPLACE BS SL	\$	1,579.75	open	open		9/30/2024	3760	3800
051.053.3522.012295	PROJECT FCT 053 - 10400 JOHNSON DRIVE - HOCKER GROVE MIDDLE SCHOOL - 2" PE SL RELOCATION	\$	(10,479.71)	in service	in service	12/21/2023	12/21/2023	3800	3805
051.053.3522.012315	FCT 053 - 7247 BELINDER AVE - INSTALL 30" 2" CS MAIN DOG LEG	\$	0.96	open	open		9/30/2024	3765	3800
051.053.3522.012326	FCT 053 - 1780 S 32ND ST - LK & ENCROACHMENT - 350' 2" PE	\$	29,054.12	in service	in service	10/27/2023	10/27/2023	3760	3805
051.053.3522.012353	FCT 053-5926 WINDSOR DR - FAIRWAY - RECONNECT 3/4" PE	\$	3,881.29	in service	in service	11/1/2024	11/1/2024	3800	3820
051.053.3522.012357	FCT 053-6001 W 52ND ST - MISSION - RUSHTON ELEMENTARY - RECONNECT 1-1/4" PE	\$	1,462.82	completed	posted to CPR	10/3/2023	10/3/2023	3800	3800
051.053.3522.012361	FCT 053 - 4122 W 73RD TERR - PRAIRIE VILLAGE - RECONNECT 3/4" PE	\$	2,351.23	open	open		9/30/2024	3800	3820
051.053.3522.012363	FCT 053 - 6250 GLENFIELD DR - FAIRWAY - RECONNECT 3/4" PE	\$	7,718.80	in service	posted to CPR	12/21/2023	12/21/2023	3820	3830
051.053.3522.012367	FCT 053-5211 W 69TH TERR - PRAIRIE VILLAGE - RECONNECT 3/4" PE	\$	2,256.85	in service	posted to CPR	10/6/2023	10/6/2023	3800	3830
051.053.3522.012368	FCT 053-4014 W 90TH TERR - PRAIRIE VILLAGE - RECONNECT 3/4" PE	\$	4,646.53	in service	posted to CPR	10/6/2023	10/6/2023	3800	3820
051.053.3522.012373	PROJECT FCT 053 - 350 N JAMES ST - ELEVATED PRESSURE - SERVICE LINE REPLACEMENT	\$	(0.01)	in service	in service	1/5/2024	1/5/2024	3800	3800
051.053.3531.010071	FCT 53-1402 CHEROKEE ENCROACHMENT LEAVENWORTH	\$	3,678.58	open	open		9/30/2024	3800	3800
051.053.3531.010080	PROJECT FCT 053 - 501 LAWRENCE AVE - RELOCATE 3/4" PE SERVICE LINE	\$	2,532.87	open	open		9/30/2024	3800	3765
051.053.3532.010071	FCT 053 1011 BLUE JAY SABETHA MLE, RELOCATE SL & REBUILD METER & REGULATOR SETTING	\$	198.47	posted to CPR	posted to CPR	3/7/2022	3/7/2022	3760	3820
051.053.3533.010081	PROJECT FCT 053 - 624 GRANT ST - RETIRE 2" PE MAIN & RELOCATE (2) SERVICE LINES & METER SETS	\$	11,865.23	open	open		9/30/2024	3800	3830
051.053.3533.010089	FCT 53 - NORTONVILLE DRS RELOCATION	\$	7						

051.053.3641.010217	PROJECT FCT 053 - 624 S BROADWAY BLVD SALINA - LOAD INCREASE - REVOLUTION CHURCH	\$	3,778.34	in service	posted to CPR	11/22/2023	11/22/2023	3805	3820	3830
051.053.3641.010220	PROJECT FCT 053 - 118 N 9TH ST, SALINA - M&R REBUILD - SACRED HEART RECTOR	\$	3,985.93	open				3820		
051.053.3641.010221	PROJECT FCT 053 - 2004 W SCHILLING RD - SALINA - MAIN RELO - SALINA AIRPORT AUTHORITY	\$	1,208.79	completed	posted to CPR	10/17/2023	10/17/2023	3820	3830	3830
051.053.3641.010232	PROJECT FCT 053 - 2560 ARNOLD CT B614 BLDG - SALINA - SALINA AIRPORT AUTHORITY - EVN CLEANUP PRJ -	\$	826.92	in service	posted to CPR	10/17/2023	10/17/2023	3820	3765	3805
051.053.3642.010121	PROJECT FCT 053 - OSBORNE - MAIN ST - TBS TO LOCUST - 304 INDUSTRIAL - METER	\$	971.08	in service	posted to CPR	12/5/2023	12/5/2023	3820	3830	
051.053.3643.005116	Installation Sleeve or Joint Encapsulation	\$	3,480.81	open				3800		
051.053.3643.010036	PROJECT FCT 053 GAS SERVICE RELOCATE 625 E 13TH, CONCORDIA	\$	1,444.73	posted to CPR	posted to CPR	5/30/2020	5/30/2020	3800		
051.053.3643.010058	PROJECT FCT 053-2090 FORT KEARNEY ST - REPLACE METER SETTING	\$	1,365.80	posted to CPR	posted to CPR	11/28/2023	11/28/2023	3820	3830	
051.053.3651.010174	FCT 053 - METER REPLACEMENT - 910 COMMONS PL	\$	150.81	open				3820		
051.053.3651.010177	FCT 053 - REPLACE EXPOSED 3" APCS MAIN - 9720 HUMBOLDT CREEK RD - JUNCTION CITY, KS	\$	11,162.58	open				3765		
051.053.3651.010200	FCT 053 - M&R REBUILD - 726 N WASHINGTON	\$	4,208.22	in service	in service	11/20/2023	11/20/2023	3805	3820	
051.053.3651.010208	FCT 053 - METER REBUILD - 2323 ANDERSON	\$	3,199.70	posted to CPR	posted to CPR	11/13/2023	11/13/2023	3805	3820	3830
051.053.3653.005116	Rebuild Service Line	\$	1,990.75	open				3000		
051.053.3653.010049	PROJECT FCT 053 - LOWER AND REPLACE 380FT OF 2" BS MAIN - LINCOLN ST, BLUE RAPIDS, KS	\$	360.45	open				3765	3769	3765
051.053.3653.010055	PROJECT FCT 053 DIST RPLC, SPECIFIC-SVC-200 N 12TH ST, MARYSVILLE, KS 66508	\$	(386.42)	open				3800		
051.053.3653.010076	FCT 053 LINN RETIRE PAPER CHARTS AND INSTALL SCADA AT 1 LOCATION	\$	124.18)	open				3800		
051.053.3653.010089	PROJECT FCT 053 - SERVICE RELOCATION - 304 STATE ST AXTELL	\$	772.75	open				3800		
051.053.3653.010096	FCT 053 - INSTALL SERVICE TO RELOCATE METER - 702 1ST CENTRALIA	\$	722.35	open				3800		
051.053.3653.010119	FCT 053 MORROWVILLE - 301 ELM - SHORTEN SERVICE LINE	\$	122.11	open				3800		
051.053.3653.010130	FCT 053 401 MAPLE ST - LOWER SERVICE	\$	372.64	open				3800		
051.053.3653.010131	FCT 053 1515 SUNSET DR - RECONNECT	\$	924.09	open				3800		
051.053.3653.010140	FCT 053 - RELOCATE 2" APCS MAIN	\$	5,568.09	posted to CPR	posted to CPR	10/11/2023	10/11/2023	3765		
051.053.3653.010147	FCT 053 - RELOCATE SERVICE - 1600 COMMUNITY DRIVE	\$	7,018.94	open				3800		
051.053.3653.010148	FCT 053 - M&R REBUILD - 1200 COMMUNITY DRIVE	\$	1,923.54	open				3820		
051.053.3653.010151	FCT 053 - INSTALL 4" PE MAIN - 1500 COMMUNITY DRIVE - SENECA, KS	\$	8,848.79	open	in service	2/29/2024	9/30/2024	3800		
051.053.3653.010153	FCT 053 - INSTALL 2M ROTARY - MARYSVILLE HIGH SCHOOL	\$	1,716.64	in service	posted to CPR	3/8/2024	9/30/2024	3800	3820	3830
051.053.3653.010155	FCT 053 - REPLACE 2" APCS MAIN - 100 HIGHLAND ST	\$	602.41	in service	posted to CPR	12/6/2023	12/6/2023	3765		
051.053.3658.005116	Replace Meter & Rebuild 4" 2" incl. meter replace	\$	(1,309.40)	open	completed	12/8/2023	12/8/2023	3800	3820	3830
051.053.3721.010424	EWO: 3345 W 33RD (CLEV. MAGNET) REPLACE REG AND METER DUE TO LOAD CHANGE AND NOISY REGULATOR	\$	539.22	posted to CPR	posted to CPR	3/12/2015	3/12/2015	3820	3830	
051.053.3721.010461	WAA - CESSNA EMPLOYEES HANGAR - 1780 S. AIRPORT RD - ABANDON 2" CS SL	\$	(527.25)	suspended		6/24/2015	6/24/2015	3800		
051.053.3721.010674	REPLACE DEPLETED GROUNDBRED FOR RECT #0691 - WICHITA	\$	(968.95)	posted to CPR	posted to CPR	11/16/2017	11/16/2017	3760		
051.053.3721.010919	FCT 053 - EWO - WICHITA - SENECA AND CAREY - MAIN RELOCATION	\$	4,396.50	open	posted to CPR	9/4/2019	9/4/2019	3800		
051.053.3721.011209	FCT 053- 1307 S. EMPORIA- SVC & MTR RELO	\$	151.48	posted to CPR	posted to CPR	1/25/2020	1/25/2020	3800	3820	
051.053.3721.011252	PROJECT FCT 053-303 S. SENECA- RESIDENTIAL SERVICE RELOCATION	\$	(1,123.68)	posted to CPR	posted to CPR	7/9/2020	7/9/2020	3800		
051.053.3721.011316	FCT 053 WICHITA - 149 N MINNEAPOLIS - M&R REPLACEMENT	\$	484.68	in service	completed	12/21/2023	12/21/2023	3820	3830	
051.053.3721.011321	FCT 053 DERBY - E CAMBRIDGE ST & S ROCK RD - EL PASO II PRIVATE DR RELOCATION	\$	1,607.00	posted to CPR	posted to CPR	3/9/2021	3/9/2021	3760	3800	
051.053.3721.011441	FCT 053 - 2021 WICHITA METRO AREA - PRESSURE CHART UPGRADE	\$	655.80	open	in service	4/23/2024	12/31/2024	3800		
051.053.3721.011493	FCT 053 - 1 CESSNA BLVD - WICHITA KS - M&R	\$	21,840.99	open				3820		
051.053.3721.011511	FCT 053 - WICHITA - LOKAMP OODRIZER REPLACEMENT	\$	24,531.29	open	in service	4/25/2024	9/30/2024	3790		
051.053.3721.011523	FCT 053 11516 E KELLOGG DR - RELOCATE SL RISER	\$	393.34	completed	completed	12/7/2023	12/7/2023	3800	3820	3830
051.053.3721.011528	FCT 053 1011 E 19TH ST N - REPLACE 3M METER SETTING	\$	459.68	open	in service	12/21/2023	12/21/2023	3820		
051.053.3721.011530	FCT 053 1011 E 19TH ST N - REPLACE 11M METER SETTING	\$	908.62	completed	posted to CPR	12/21/2023	12/21/2023	3820	3830	
051.053.3721.011536	FCT 053 - HARRY ST AND HOOVER RD - WICHITA KS - MAIN REPLACEMENT	\$	4,376.73	open				3765		
051.053.3721.011546	FCT 053 - 1554 S WEBB RD - COMMERCIAL SL RELOCATION	\$	4.72	posted to CPR	posted to CPR	4/2/2022	4/2/2022	3800		
051.053.3721.011563	PROJECT FCT 053 - WELLINGTON - 650 N FLUM - REPLACE PRESSURE MONITORING DEVICE	\$	591.13	open	in service	4/23/2024	9/30/2024	3800		
051.053.3721.011599	FCT 053 WICHITA - 21ST & SAGEBRUSH - RELOCATE & REPLACE PRESSURE CHART WIT NEW SCADA	\$	37,985.62	open	in service	3/26/2024	9/30/2024	3780		
051.053.3721.011604	FCT 053 - WICHITA - 63RD & MERIDIAN - WICHITA 2022 SCADA UPGRADES	\$	11,159.28	in service	completed	12/21/2023	12/21/2023	3800	3970	
051.053.3721.011608	FCT 053 WELLINGTON - WELLINGTON AREA - INSTALL PULSE OUTPUT KITS FOR ENERGY STUDY	\$	39,524.51	in service	completed	11/30/2023	11/30/2023	3760		
051.053.3721.011618	FCT 053 - BEL AIR ST - 6210 E 45TH ST N - WICHITA SCADA PROJECTS	\$	17,870.46	in service	in service	12/18/2023	12/18/2023	3790	3970	
051.053.3721.011688	FCT 053 - HAGENWARD TBS - 1200 W 63RD ST S (HAYSVILLE) - WICHITA SCADA PROJECTS	\$	30,444.34	in service	completed	10/24/2023	10/24/2023	3790	3970	
051.053.3721.011689	FCT 053 - LO KAMP SOUTH TBS - S SENECA ST & W DAVIS DR - WICHITA SCADA PROJECTS	\$	5,585.48	open	in service	3/26/2024	9/30/2024	3800		
051.053.3721.011690	FCT 053 - HAYSVILLE TBS - 102 S TURKLE AVE - WICHITA SCADA PROJECTS	\$	14,428.02	in service	in service	12/4/2023	12/4/2023	3760	3970	
051.053.3721.011691	FCT 053 - WELINGTON TBS - 1850 E LINCOLN AVE - WICHITA SCADA PROJECTS	\$	296.84	open	in service	4/16/2024	9/30/2024	3800		
051.053.3721.011697	FCT 053 - ANDOVER - 219 E HAMLIN RD - SIL RELOCATION	\$	323,739.63	open				3970		
051.053.3721.011704	FCT 053 - 2023 WICHITA PRESSURE CHART UPGRADES	\$	804.95	in service	posted to CPR	10/14/2023	10/14/2023	3820	3830	
051.053.3721.011722	FCT 053 WICHITA - 7701 E KELLOGG - GENER - M&R	\$	(68,229.49)	open				3760		
051.053.3721.011730	FCT 053 WICHITA - KELLLOG - RETIRE RECTIFIER & GROUNDBED	\$	238.46	open				3760		
051.053.3721.011755	FCT-053 - DERBY - INSTALL RELIEF VALVES - ROCK RD. AND MEADOWLARK BLVD.	\$	13,507.58	posted to CPR	posted to CPR	10/3/2023	10/3/2023	3780		
051.053.3721.011765	FCT 053 WICHITA - WINTER PREP 2024 - DRS 127TH E AND ROCKY CREEK - UPSIZE REGULATORS	\$	267.97	open				3800		
051.053.3741.010174	PROJECT FCT 053 - ARKANSAS CITY - 135 E OSAGE AVE. - METER REPLACEMENT	\$	14,428.02	open				3765		
051.053.3761.010182	FCT 053 - DRS 2209-09M FRONTENAC KS - DRS REPLACEMENT	\$	5,125.38	posted to CPR	posted to CPR	2/11/2020	9/30/2024	3820	3780	
051.053.3761.010187	FCT 053 CP GALENA R/P GROUND BED RECTIFIER 0625	\$	5,719.65	open				3765		
051.053.3831.005116	Rebuild Service Line	\$	1,115.07	open	posted to CPR	6/17/2020	6/17/2020	3800		
051.053.3911.010077	PROJECT FCT 053 - EL DORADO - 507 E POST RD - SERVICE LINE RELOCATION	\$	3,544.08	open	posted to CPR	9/30/2024	9/30/2024	3765		
051.053.3911.010088	PROJECT FCT 053 - EL DORADO - WEST TBS OODRIZER REPLACEMENT	\$	40,544.64	in service	posted to CPR	12/15/2023	12/15/2023	3800	3760	3760
051.054.3521.010233	FCT 054 - 2023 BS REPLACEMENT - W WILSON ST & N LOCUST ST - INSTALL 1,110' 4" CS AND 565' 2" CS	\$	3,461.58	open				3800	3805	3805
051.054.3522.011284	PROJECT FCT 054 - CAENEN AVE & MONROVIA AVE - GSRs (PARENT) Deferred	\$	3,926.39	open				3800	3805	3805
051.054.3522.011285	PROJECT FCT 054 - W 64TH TER & LOWELL ST - 2" PE REPLACEMENT - GSRs (PARENT)	\$	14,454.90	open				3800	3805	3805
051.054.3522.011270	PROJECT FCT 054, GSRs-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A)-S. 40TH ST. AND RUBY AVE	\$	5,752.28	open				3800	3765	3765
051.054.3522.011274	PROJECT FCT 054, GSRs-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A)-FLINT AND MCKANAY	\$	2,196.45	open				3800	3765	3765
051.054.3522.011274	PROJECT FCT 054, GSRs-EL LINE/EQUIPMENT REPLACEMENT DUE TO LEAKS(A)-S. 9TH AND FEDERAL AVE	\$	384.66	open				3800	3765	3765
051.054.3522.011362	PROJECT FCT 054, GSRs - 51ST AND WOODSON - 2019-2020 BARE STEEL SL AND MAIN REPLACEMENT PROJECT	\$	4,060.11	open				3760	3800	3765
051.054.3522.011538	PROJECT FCT 054, FAIRWAY RD, SOUTH OF SHAWNEE MISSION PARKWAY - BS MAIN REPLACEMENT Deferred ito 2021	\$	605.52	posted to CPR	posted to CPR	7/3/2020	9/30/2024	3760	3769	3765
051.054.3522.011546	PROJECT FCT 054, EMERGENCY - 85TH AND LOWELL AVE MAIN REPLACEMENT - CLASS 2 LEAK	\$	2,504.84	open				3760	3800	3765
051.054.3522.011551	PROJECT FCT 054 - LITTLE MILL CREEK BORE RENNER DR	\$	1,422.91	open				3800	3765	3765
051.054.3522.011587	PROJECT FCT 054 - 5214 CEDAR ST RELAY- ROELAND PARK	\$	253.79	open				3760		
051.054.3522.011591	PROJECT FCT 054 - ROE LN & SOUTHRIDGE DR - CLASS 3 LEAK REPAIR ON DRS 2206-0401	\$	51,627.41	open				3805		
051.054.3522.011599	PROJECT FCT 054 - 2021 BS SL REPLACEMENT @ 7TH ST & MINNESOTA AVE	\$	565.65	open				3800	3765	3765
051.054.3522.011606	PROJECT FCT 054, EMERGENCY - 55TH AND DEARBORN - UNKNOWN 2" BS MAIN RETIREMENT	\$	56,930.46	open				3760	3800	3765
051.054.3522.011614	PROJECT FCT 054-C55 - TOMAHAWK RD AND PRAIRIE LN - PRAIRIE VILLAGE - 2022 BARE STEEL REPLACEMENT	\$	1,905.68	open				3765		
051.054.3522.011615	PROJECT FCT 054 - 55TH ST & OUTLOOK ST - CLASS 2 LEAK REPAIR ON 2" CS MAIN	\$	7,798.23	open				3765		
051.054.3522.011616	PROJECT FCT 054 - 51ST ST & KNOX AVE - CLASS 2 LEAK REPAIR ON 2" POLY BALL VALVE	\$	13,818.18	open				3760	3800	3765
051.054.3522.011632	PROJECT FCT 054 - 80TH ST & OVERLAND PARK DR - INSTALL 10' 3" CS DOG LEG TO REPAIR CLASS 2 LEAK	\$	4,418.96	open				3760	3800	3765
051.054.3522.011650	FCT 054 - REEDS RD & MARTWAY ST - INSTALL 500' 2" PE MAIN	\$	3,712.51	open				3765		
051.054.3522.011651	FCT 054 - 5009 W 70TH ST - INSTALL 30' 4" CS DUE TO ENCROACHMENT	\$	3,671.03	open				3765	3765	
051.054.3522.011656	FCT 054 - 4705 RICHMOND AVE - INSTALL 10' 2" PE MAIN - CLASS 3 LEAK REPAIR	\$	2,199.11	open				3800		
051.054.3522.011657	FCT 054 - S 47TH & BERRY RD - INSTALL 115' 2" PE DOG LEG	\$								

051.054.3533.005114	Joint Encapsulation 3533	\$	15,202.51	open			9/30/2024	3000					
051.054.3541.010054	GRANT & TYLER REPLACE CHAMPLIN- FULTON IN DRS 0071 UNTIL IT CAN BE RETIRED LATER THIS YEAR	\$	(2,486.06)	suspended	suspended		6/2/2014	3780					
051.054.3541.010740	FCT 54 - 27TH AND HAWKWAY - EMERGENCY	\$	5,155.25	open				3760					
051.054.3541.010741	FCT 054- NW ROCHESTER CT REPL BIN WITH 10IN	\$	322,570.17	open	in service		2/23/2024	3760					
051.054.3541.010742	M&R 3229 SW WESTVIEW AVE - RELO AND LK	\$	23,865.56	completed	posted to CFR		11/1/2023	3800	3805	3810	3820	3830	
051.054.3541.010747	FCT 054 - EMERGENCY 2" APCS MAIN REPLACEMENT - SE 37TH & SE TECUMSEH	\$	4,266.99	open				3760					
051.054.3541.010757	FCT 054 BNSF METER SET REBUILD	\$	55,068.21	open				3800					
051.054.3541.010766	FCT 54 - 2130 SW HIGH - EMERGENCY	\$	7,069.60	initiated				3800					
051.054.3541.010770	FCT 054 LK SE 25TH AND BELLVIEW	\$	3,608.66	open				3800					
051.054.3541.010772	FCT 054 - DRS REWORK PROJECT - SW 30TH & BURLINGAME, TOPEKA KS	\$	33,619.10	open				3760					
051.054.3541.010774	FCT 054 30 SE JOHN AND MINNESOTA	\$	37,166.98	in service	posted to CFR		10/17/2023	3760					
051.054.3541.010777	FCT 054 EMER 2400 WATER WORKS DR - SERVICE ABANDONMENT	\$	146.83	open	posted to CFR		7/25/2023	3760					
051.054.3542.010203	FCT 054 LK 6-INCH VALVE WEST ST AND W 11TH AVE	\$	6,571.06	open				3800					
051.054.3542.010204	FCT 054, RELOCATE 11M SETTING, 220 WEAVER ST, EMPORIA	\$	4,782.09	open				3760					
051.054.3542.010205	FCT 054 - REPLACE RECTIFIER - HARTFORD, KS	\$	9,507.83	open				3765					
051.054.3621.010304	PROJECT 54- MAIN ABANDONMENT- RUSSELL-FOSSIL ST AND WICHITA AVE	\$	3,402.56	open	posted to CFR		8/25/2022	3765					
051.054.3622.010276	FCT 054 - EWO - 100 PENALOSA ST, KINGMAN, KS - ABANDON MAIN	\$	1,649.95	posted to CFR	posted to CFR		6/11/2021	3800	3765				
051.054.3622.010278	FCT 054 - EWO - 811 E C AVE - REPLACE MAIN - KINGMAN	\$	3,588.55	posted to CFR	posted to CFR		7/20/2021	3760	3765				
051.054.3622.010350	FCT 054 - 2023 AWP - MINNEOLA - ELM AND MAIN - BS MAIN REPLACEMENT	\$	169,065.08	completed				3760					3800
051.054.3622.010352	FCT 054 - CWO - PRATT - MAIN AND 8TH - REPLACE DRS	\$	28,905.73	in service	in service		10/24/2023	3765					
051.054.3622.010356	FCT 054 - MINNEOLA - REPLACE RECTIFIER AND GROUND BED - 501 CYPRESS ST	\$	3,573.90	open	posted to CFR		2/16/2024	3762					
051.054.3622.010359	PROJECT FCT 054 - PROTECTION KS - N, MADISON ST - REPLACE GROUND BED AND RECTIFIER	\$	3,310.67	open	in service		2/17/2024	3742					
051.054.3631.010443	EWO, HUTCHINSON - 2700 N. WASHINGTON - REGULATOR REPLACEMENT	\$	38.56	in service	in service		11/22/2023	3830					
051.054.3631.010457	FCT 054 - HUTCHINSON - REPLACE FAILED RECTIFIER - 2001 N SEVERANCE	\$	5,877.26	in service	in service		12/12/2023	3765					
051.054.3631.010460	FCT 054 - RETIRE 8" BS MAIN - MONROE & AVE E HUTCHINSON	\$	2,281.81	in service	posted to CFR		10/27/2023	3765					
051.054.3635.010164	N, WALNUT & W, SIMPSON ST, ELIMINATE, NON ESSENTIAL, VALVE WITH ACTIVE LEAK.	\$	(2,052.37)	suspended	suspended		2/29/2016	3760					
051.054.3641.010404	FCT 054 - 2023 AWP - SALINA - 9TH & AVE A	\$	16,233.24	open				3760					3765
051.054.3641.010422	FCT 054 - DELPHOS TBS - SURVEY, EASEMENT FOR MAIN REPLACEMENT	\$	7,612.91	in service	in service		12/5/2023	3742					
051.054.3641.010424	PROJECT FCT 054 - BELOIT - SCADA UPGRADE - "BELOIT TBS"	\$	14,431.21	open	in service		4/23/2024	3760					
051.054.3641.010426	PROJECT FCT 054 - CWO - BARNARD - BALLARD & WHITE - DUE 9/22/25	\$	6.36	open				3760					3765
051.054.3642.010486	FCT 054 - OSBORNE - SURVEY, EASEMENT FOR MAIN REPLACEMENT - 2023 AWP	\$	11,299.02	in service	completed		12/5/2023	3742					
051.054.3643.005107	REPL GAS CARRYING COATED STL RISERS-INST	\$	167.88	posted to CFR	posted to CFR		5/11/2011	3800					
051.054.3651.005105	REPLACE MTR/REG SETTING < 2" - INSTALL	\$	15.66	open				3760					
051.054.3651.010157	FCT 054 - RETIRE 5M ROTARY - 1220 PERRY - JUNCTION CITY, KS	\$	40.73	open	in service		4/25/2024	3820					3000
051.054.3651.010159	FCT 054 ST GEORGE FEED EASEMENT SURVEY	\$	31,721.49	open				3760					
051.054.3651.010174	FCT 054 - REPLACE EXPOSED 2" MAIN LEAK REPAIR - N 6TH ST	\$	51,572.04	completed	posted to CFR		10/6/2023	3742					3765
051.054.3651.010176	FCT 054 - REPLACE EXPOSED 2" APCS MAIN - 603 W 10TH ST - WAMEGO, KS	\$	1,699.62	open	in service		3/27/2024	3800					
051.054.3653.010141	FCT 054 - LEAK REPAIR - GEORGIA PACIFIC - BLUE RAPIDS, KS	\$	12,034.72	open				3760					
051.054.3686.010002	FCT 054 EMERGENCY LK REPAIR - FINDER AND MORELOCK	\$	1,109	posted to CFR	posted to CFR		5/22/2023	3765					3765
051.054.3721.011820	2016 PAM BLANKET - REPLACING EAGLE PRESSURE CHART	\$	(1,878.19)	open	suspended		7/31/2017	3760					
051.054.3721.012472	FCT 054 - DERBY - KAY ST & GEORGIE AVE - MAIN REPLACEMENT	\$	(8,299.50)	posted to CFR	posted to CFR		7/8/2021	3800	3765				
051.054.3721.012480	FCT 054 WICHITA - 2021 AWP - 3RD & ST FRANCIS - 6" UPBS MAIN REPLACEMENT	\$	11.57	posted to CFR	posted to CFR		7/27/2021	3760	3769	3765			3805
051.054.3721.012486	FCT 054 - WICHITA - 2021 AWP - DOUGLAS AVE AND EMPORIA ST - MAIN REPLACEMENT	\$	(0.01)	posted to CFR	posted to CFR		6/28/2021	3760	3769	3765			3805
051.054.3721.012514	PROJECT FCT 054 - WICHITA - PAWNEE AND EMPORIA - MAIN REPLACEMENT	\$	68,572.04	open	posted to CFR		6/29/2021	3800					
051.054.3721.012535	FCT 054-1620 S. GEORGE WASHINGTON BLV. BS SERVICE REPLACEMENT	\$	59,070.79	in service	posted to CFR		12/7/2023	3800					
051.054.3721.012582	FCT 054 - 2022 AWP - 13TH AND STRATFORD - WICHITA	\$	3,579.05	posted to CFR	posted to CFR		2/11/2022	3760	3769				3805
051.054.3721.012606	FCT 054 - REPLACE M&R - 901 E 45TH ST N, WICHITA KS	\$	1,841.59	open				3800					
051.054.3721.012651	FCT 054 - EWO - 2199 W US HWY 54 - GODDARD - LEAK ON CUSTOMER PIPING	\$	10,299.04	completed	posted to CFR		12/7/2023	3800					
051.054.3721.012671	FCT 054 CWO WICHITA - 309 S ELIZABETH - REPLACE TIGHTENED DRESSER COUPLING	\$	2,088.85	posted to CFR	posted to CFR		3/31/2022	3760	3765				3800
051.054.3721.012675	FCT 054 - EWO - 3900 W CENTRAL AVE - REPLACE 2" STEEL SERVICE LINE	\$	(0.11)	open	posted to CFR		3/10/2022	3800	3805				
051.054.3721.012702	FCT 054 - EWO - 16TH & PERRY - REPLACE REGULATOR	\$	6,705.65	in service	posted to CFR		1/3/2024	3830					
051.054.3721.012711	FCT 054 EWO - 950 E 35TH ST N - REPLACE SLAM SHUT REGULATOR	\$	1,911.21	open	posted to CFR		6/24/2022	3810					
051.054.3721.012723	PWO - WICHITA - CESSNA WEST - METER REPLACEMENTS	\$	45,991.44	open				3820					
051.054.3721.012746	PWO - 2023 AWP - NEWTON - BROADWAY AND BOYD - MAIN REPLACEMENT	\$	3,732.82	open				3765					
051.054.3721.012761	FCT 054 WICHITA - 2023 AWP - PAWNEE & ELLIS	\$	3,873.27	in service	posted to CFR		10/27/2023	3760	3800				3805
051.054.3721.012781	FCT 054 - EWO - 4215 W IRVING ST - BS SIL REPLACEMENT	\$	686.90	open				3800					
051.054.3721.012788	FCT 054-2023 AWP-WICHITA-SWEETBRIAR & N AMIDON-REPLACE BS MAIN	\$	26,566.07	in service	in service		11/28/2023	3760					
051.054.3721.012797	FCT 054 - AWP-2023 WICHITA - E FUNSTON AVE & S GREENWOOD AVE - REPLACE BS MAIN	\$	3,562.15	completed	posted to CFR		11/1/2023	3800	3765				
051.054.3721.012817	FCT 054 - EWO - WICHITA - 1520 S FLORENCE ST	\$	9,877.17	open	in service		4/3/2024	3760	3769				
051.054.3721.012819	FCT 054 - 2023 AWP - WICHITA - 20TH & WOODLAND - MAIN REPLACEMENT	\$	1,911.21	completed	posted to CFR		11/3/2023	3760	3800				3805
051.054.3721.012823	FCT 054 - AWP-2023 WICHITA - E WIGHT & E ORME ST - REPLACE BS MAIN	\$	68,572.04	open	posted to CFR		10/6/2023	3800					3765
051.054.3721.012828	FCT 054 - 2023 AWP - WICHITA - ST. FRANCIS & SKINNER - MAIN REPLACEMENT	\$	173,718.61	in service	posted to CFR		10/6/2023	3800	3765				
051.054.3721.012837	FCT 054 WICHITA - 2023 AWP - BELMONT & ORME	\$	88.37	open	in service		4/19/2024	3760	3800				3765
051.054.3721.012839	FCT 054 - NEWTON - SURVEY, EASEMENT FOR NEW DRS - SANTA FE & BROADWAY	\$	9,395.56	completed	completed		12/8/2023	3742					
051.054.3721.012847	FCT 054 - 2023 AWP - WICHITA - COLIDGE & WEAVER - MAIN REPLACEMENT	\$	133,189.09	open	in service		10/19/2023	3760	3769				3765
051.054.3721.012866	FCT 054 - CWO - BENTON - 340 S KANSAS - TBS RISER	\$	(5,539.53)	open				3800					
051.054.3721.012895	FCT 054 - CWO - 5TH & INTERURBAN - VALLEY CENTER	\$	2,806.12	open				3760					
051.054.3721.012913	PROJECT FCT 054 - MAIN REPLACEMENT - 7TH AND ROBINSON - KIOWA	\$	17,404.76	completed	posted to CFR		10/8/2023	3760					3780
051.054.3721.012930	FCT 054 - WICHITA - 43RD AND SENECA DRS VALVES	\$	2,747.64	completed	posted to CFR		10/19/2023	3760					
051.054.3741.010445	PROJECT FCT 054 HARPER MAIN ABD - E 3RD & JEFFERSON	\$	593.05	posted to CFR	posted to CFR		3/13/2020	3765					
051.054.3761.005100	3761 REPLACE SERVICE < 2"	\$	36.22	open				3760					3000
051.054.3761.010347	FCT 054, EWO FORT SCOTT - 2102 HOLBROOK ST - REPLACE RPCCS	\$	2,196.22	posted to CFR	posted to CFR		9/26/2022	3765					
051.054.3761.010364	FCT 054 E 2ND AND S BROADWAY - SYSTEM REINFORCEMENT AND DRS 2500-0907 RETIREMENT	\$	3,541.36	in service	posted to CFR		12/8/2023	3760					
051.054.3831.010307	FCT 054, PARSONS - NORTH BOULEVARD AND 32ND STREET - REPLACE UPBS MAIN	\$	27.12	posted to CFR	posted to CFR		5/25/2022	3760					
051.054.3831.010328	FCT 054, 2023 AWP - ERIE - MAIN AND 3RD - REPLACE UPBS MAIN	\$	177,525.53	in service	posted to CFR		11/29/2023	3760	3769				
051.054.3831.010330	FCT 054-2023 AWP - THAYER - OSAGE ST AND WILSON ST	\$	37,833.74	in service	posted to CFR		11/9/2023	3760	3800				3805
051.054.3831.010331	FCT 054-2023 AWP - PARSONS - 22ND ST AND APPLETON AVE.	\$	123,396.94	open				3800					
051.054.3831.010340	FCT 054, EWO - SAINT PAUL - 5TH AND SHERMAN - LOWER APBS MAIN	\$	1,026.23	in service	posted to CFR		10/11/2023	3760	3765				
051.055.3521.001032	PROJECT FCT 055 - N MAIN & KEOKUK ST - INSTALL 100' 4" PE MAIN FOR RELOCATION	\$	6,480.31	open				3760					
051.055.3521.010138	PROJECT FCT 055 - GSRs - OLD KC ROAD - MAIN RELOCATION	\$	196.26	completed	posted to CFR		10/12/2023	3760					
051.055.3522.011004	PROJECT FCT 055-LEAVENWORTH RD PHASE 5 - 47TH ST TO 42ND TERR	\$	19,591.69	open				3760					3769
051.055.3522													

051.055.3541.010456	FCT 055 RM TOPEKA I-70 VIADUCT REPLACEMENT - JACKSON AND CRANE	\$	40,265.93	open				9/30/2024	3765	
051.055.3541.010463	FCT 055 - MAIN RELO - 13TH AND RANDOLPH	\$	172.10	open				9/30/2024	3760	
051.055.3621.010005	FCT 55 - GREAT BEND MCKINLEY ST AND 8TH ST - GOV RELOCATION	\$	15.07	open				9/30/2024	3760	3800
051.055.3622.010042	FCT 055 - MEDICINE LODGE - 3RD AND ILLIF - RELOCATE DRS 0008	\$	10,692.92	open	in service		3/26/2024	9/30/2024	3760	3765
051.055.3631.010084	PROJECT FCT 055 - HUTCHINSON - 23RD AVE & JOHN ST - RELOCATE MAIN	\$	1,918.24	open				9/30/2024	3760	3800
051.055.3631.010089	FCT 055 - HUTCHINSON - HOAGLAND BRIDGE REPLACEMENT - 6TH AND HOAGLAND	\$	1,089.48	posted to CPR	posted to CPR		10/17/2023	10/17/2023	3760	
051.055.3631.010090	FCT 055 - MAIN LOWERING - 10TH & PLEASANT ST - HUTCHINSON	\$	1,332.43	in service	posted to CPR		10/27/2023	10/27/2023	3760	3800
051.055.3642.010045	PROJECT FCT 055 - ELLSWORTH - 8TH & HWY 156 - GOVT RELO	\$	2,309.93	posted to CPR	posted to CPR		7/31/2020	7/31/2020	3760	3800
051.055.3651.010177	FCT 055 MANHATTAN LEEVEE SP D - HAYES AND CASEMENT	\$	24,688.02	in service			12/4/2023	12/4/2023	3760	3765
051.055.3651.010180	FCT 055 - RELOCATE MAIN - W 10TH & N JEFFERSON	\$	1,811.20	open				9/30/2024	3760	
051.055.3721.010374	REAL ESTATE RESEARCH EXPENSES FOR WICHITA - EASEMENTS AND LAND RIGHTS	\$	(11,899.66)	suspended	suspended		6/30/2014	6/30/2014	3742	
051.055.3721.010409	151ST AND WOODBINE - LOWER 4' PE - PUMPHOUSE	\$	1,200.84	suspended			12/31/2015	12/31/2015	3760	
051.055.3721.010581	PROJECT FCT 055 - WICHITA - WEST ST - HARRY TO PAWNEE	\$	370,062.68	open				1/23/2024	3760	3769
051.055.3721.010582	PROJECT FCT 055 - VALLEY CENTER - MERIDIAN, 69TH TO 77TH	\$	3,951.72	completed	posted to CPR		10/27/2023	10/27/2023	3760	3765
051.055.3741.010059	PROJECT FCT 055 - HARPER - 8TH AND ASH - MAIN REPLACEMENT	\$	1,024.10	posted to CPR	posted to CPR		5/30/2020	5/30/2020	3760	3765
051.055.3761.010103	FCT 055 - GOV RELO US HWY 400 - PITTSBURG KS	\$	14,198.95	in service			12/13/2023	12/13/2023	3760	3800
051.056.3522.010316	PROJECT FCT 056 - SOMERSET AND ENSLEY LN (ANODES)	\$	30,261.23	open				9/30/2024	3769	
051.056.3522.010319	PROJECT FCT 056 - LANDSCAPING IMPROVEMENTS - 8545 RIVERVIEW	\$	8,648.43	open				9/30/2024	3741	
051.056.3541.010002	PROJECT FCT 056 - NEW SCADA EQUIPMENT FOR TOPEKA AREA - ELECTRONIC CHART BOX MODS	\$	12,870.72	open				9/30/2024	3770	
051.056.3542.010020	FCT 056 - EMPORIA - SOUTH AVE AC INTERFERENCE STUDY	\$	63,083.53	open				6/6/2022	3755	
051.056.3641.010087	PROJECT FCT 056 - ABILENE - SCADA EQUIPMENT NEW INSTALL	\$	5,266.58	in service			12/5/2023	12/5/2023	3760	
051.056.3641.010093	PROJECT FCT 056 - 2004 W SCHILLING RD - SALINA - MAIN REINFORCEMENT - SALINA AIRPORT AUTHORITY	\$	821.04	posted to CPR	posted to CPR		10/17/2023	10/17/2023	3970	
051.056.3721.010279	DRS #2801-0042 - E 21ST ST N & NEW YORK AVE - ACQUIRE LARGER EASEMENT & INSTALL NEW FENCING	\$	(7,454.97)	suspended	suspended		8/2/2018	8/2/2018	3742	3780
051.056.3721.010285	FCT 056 - NEWTON - 1324 N OLIVER - INSTALL PRESSURE CHART	\$	2,762.94	open				9/30/2024	3970	
051.056.3721.010286	FCT 056 - DERBY - 506 N BUCKNER ST - INSTALL PRESSURE CHART	\$	3,614.30	open				9/30/2024	3970	
051.056.3721.010287	FCT 056 - INSTALL SCADA PT - 2656 S SHERIDAN AVE	\$	1,881.40	open				9/30/2024	3970	
051.056.3721.010289	PROJECT FCT 056-WICHITA-NETBS-INSTALL RAISE/LOWER CONTROLS	\$	10,026.63	posted to CPR	posted to CPR		12/14/2023	12/14/2023	3970	
051.056.3721.010294	FCT 056 - WICHITA - 2023 CORROSION UPGRADES - RAILS FOR W/METRO	\$	86,100.00	in service			10/23/2023	10/23/2023	3970	
051.056.3911.010028	FCT 056 - EL DORADO - 12TH & LAKELAND - INSTALL PRESSURE CHART	\$	8,363.29	open				9/30/2024	3970	
051.057.3668.005100	Blanket for Fl. Riley meters	\$	0.01	open				9/30/2024	3810	
051.058.3635.010001	FCT 058 - GALVA - AMERICAN ENERGIES PIPELINE ACQUISITION - US 56 HWY AND 24TH AVE	\$	76,594.24	open				9/30/2024	3760	
051.059.3557.010001	KGS MEDICINE LODGE OPERATIONS TBS SECURITY INSTALL 2021	\$	3,166.70	open				9/30/2024	3750	
051.059.3557.010002	KGS KINSLEY ASSET SURVEILLANCE UPGRADE	\$	7,916.87	open				9/30/2024	3761	
051.059.3557.010003	KGS OPERATIONS-KEY MANAGEMENT, LOCKS AND DOOR HARDWARE	\$	25,908.05	open				9/30/2024	3751	
051.081.3522.010003	FAIRFAX TBS - KGS EXPENSE SHELL TO BILL SOUTHERN STAR CENTRAL FOR TBS RELOCATION	\$	(41,914.14)	open				9/30/2024	8710	
051.092.3612.010004	TOOL PURCHASE WORK ORDER FOR ABILENE SERVICE CENTER 8-14-2023	\$	5,559.49	posted to CPR	posted to CPR		12/1/2023	12/1/2023	3940	
051.093.2751.010001	PURCHASE HYDROSTATIC STRESS CHAMBER	\$	103,289.24	open				10/28/2024	3940	
051.093.2756.010009	KGS PROF SET #5	\$	57,382.98	open				1/8/2024	3940	
051.093.3021.010734	KANSAS CITY CNG EQUIPMENT AND INSTALLATION TO REFURB SERVICE CENTER	\$	30,000.33	in service	in service		12/27/2023	12/27/2023	3944	
051.093.3021.010846	2021 DODGE 5500 REG CAB 84" CA DRW WITH 132" SERVICE BODY TO REPLACE V05172089, NEW UNIT: V05172177	\$	100,985.48	in service	in service		11/15/2023	11/15/2023	3920	
051.093.3021.010886	2021 DODGE 3500 DRW 4X4 60" CA CREW CAB WITH 108" ENCLOSED SERVICE BODY, G7, NEW UNIT: V05272247	\$	94,458.12	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.010896	2021 DODGE 3500 DRW CREW CAB 4X4 60" CA WITH 108" ENCLOSED SERVICE BODY, G7, NEW UNIT: V05172245	\$	91,110.25	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.010898	2021 PURCHASE PARTS FOR THE DEPLETION STATION AT 3737 N. BROADWAY WICHITA KS (FLEET GARAGE)	\$	2,574.70	in service	posted to CPR		12/27/2023	12/27/2023	3920	
051.093.3021.010944	2022 DODGE 3500 REG CAB 4X4 60" CA WITH 108" ENCLOSED SERVICE BODY, G7, NEW UNIT: V05172655	\$	82,636.57	in service	posted to CPR		11/16/2023	11/16/2023	3920	
051.093.3021.010981	2022 DODGE 3500 REG CAB 4X4 60" CA WITH 108" ENCLOSED SERVICE BODY, G7, TO REPLACE V05170391	\$	71,289.43	in service	in service		10/23/2023	10/23/2023	3920	
051.093.3021.011002	2022 PURCHASE DODGE 1500 CREW CAB 4WD, SHORT BED, SETH WADLEY, G4, APPROVED ADDL VEHICLE REQUEST	\$	42,825.46	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011005	CNG CARD READER UPGRADE FOR 2 LOCATIONS	\$	45,090.98	posted to CPR	posted to CPR		12/27/2023	12/27/2023	3920	
051.093.3021.011014	2023 PURCHASE - CNG CASCADE TRAILER, BAYOTECH, G0, APPROVED ADD VEHICLE REQUEST, NEW UNIT: V05103365	\$	198,705.12	in service	posted to CPR		11/9/2023	11/9/2023	3920	
051.093.3021.011018	2023 CHEVROLET 3/4T CREW CAB WITH FLIP TOP UTILITY BED, G6, CABLE DAHMER, TO REPLACE V05163004	\$	73,924.07	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011033	2023 CHEVROLET 3/4T CREW CAB WITH FLIP TOP UTILITY BED, G6, CABLE DAHMER, TO REPLACE V05163009	\$	73,924.07	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011034	2023 CHEVROLET 3/4T CREW CAB WITH FLIP TOP UTILITY BED, G6, CABLE DAHMER, TO REPLACE V05260297	\$	94,444.81	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011035	2023 CHEVROLET 3/4T CREW CAB WITH FLIP TOP UTILITY BED, G6, CABLE DAHMER, NEW UNIT: V05162953	\$	74,196.42	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011037	2023 CHEVROLET 3/4T CREW CAB 5500 W/118" SIZE CREW TRUCK BODY, CABLE DAHMER, NEW UNIT: V05172179	\$	104,200.17	in service	in service		10/4/2023	10/4/2023	3920	
051.093.3021.011038	2023 PURCHASE - CNG CASCADE TRAILER, G0, BAYOTECH, ADDITIONAL VEHICLE REQUEST	\$	194,620.20	in service	in service		12/27/2023	12/27/2023	3920	
051.093.3021.011043	2023 PURCHASE - 2022 DODGE 3/4 TON GAS CREW CAB 4X4 W/ UTILITY BED, NEW UNIT: V05140841	\$	73,884.82	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011044	2023 PURCHASE - 2022 DODGE 3/4 TON GAS CREW CAB 4X4 W/ UTILITY BED, NEW UNIT: V05162979	\$	75,189.72	in service	in service		11/9/2023	11/9/2023	3920	
051.093.3021.011045	2023 PURCHASE - 2022 DODGE 3/4 TON GAS CREW CAB 4X4 W/ UTILITY BED TO REPLACE V05163004	\$	74,196.42	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011046	2023 PURCHASE - 2022 DODGE 3/4 TON GAS CREW CAB 4X4 W/ UTILITY BED, NEW UNIT: V05162982	\$	73,612.47	in service	posted to CPR		11/8/2023	11/8/2023	3920	
051.093.3021.011047	2023 PURCHASE - 2023 FORD EXPLORER XLT 4WD, G4, JOE COOPER FORD OF YUKON, NEW UNIT: V05142984	\$	55,303.81	in service	posted to CPR		11/1/2023	11/1/2023	3920	
051.093.3021.011048	5 GRUNSKY HOSES, INDUSTRIAL SPECIALTIES, LLC	\$	3,658.08	in service	in service		10/26/2023	10/26/2023	3920	
051.093.3021.011051	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, TO REPLACE V05140037, NEW UNIT: V05143179	\$	53,389.20	in service	in service		10/12/2023	10/12/2023	3920	
051.093.3021.011052	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, NEW UNIT: V05143181	\$	52,218.82	in service	posted to CPR		10/25/2023	10/25/2023	3920	
051.093.3021.011053	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, TO REPLACE V05140326, NEW UNIT: V05143182	\$	52,520.87	in service	posted to CPR		10/24/2023	10/24/2023	3920	
051.093.3021.011055	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, TO REPLACE V05140326, NEW UNIT: V05143184	\$	52,175.50	posted to CPR	posted to CPR		10/2/2023	10/2/2023	3920	
051.093.3021.011056	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, TO REPLACE V05140924	\$	47,653.27	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011062	2023 DODGE RAM 1500 TRADESMAN 4X4 QUAD CAB, MAX MOTOR, G4, NEW UNIT: V05143427	\$	52,218.82	in service	in service		10/5/2023	10/5/2023	3920	
051.093.3021.011067	2023 PURCHASE - 9 COMPUTER MOUNTS AND DOCKING STATIONS, MOBILE MOUNTS	\$	16,707.14	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011071	2023 PURCHASE - 14 REGULATORS FROM LAMPTON WELDING SUPPLY CO, INC	\$	3,242.28	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011076	2023 PURCHASE - 16 -ECCO BACKUP ALARMS, MIDWEST TRUCK EQUIPMENT, INC	\$	571.90	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011078	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05140029	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011079	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160021	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011080	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160031, NEW UNIT: V05163506	\$	59,192.33	posted to CPR	posted to CPR		10/4/2023	10/4/2023	3920	
051.093.3021.011081	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160048	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011082	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160053	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011083	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160055	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011084	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160106, NEW UNIT: V05163502	\$	59,390.56	posted to CPR	posted to CPR		10/4/2023	10/4/2023	3920	
051.093.3021.011085	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160109	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011086	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160110	\$	56,381.40	in service	in service		12/13/2023	12/13/2023	3920	
051.093.3021.011087	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160112, NEW UNIT: V05163508	\$	59,192.33	posted to CPR	posted to CPR		10/4/2023	10/4/2023	3920	
051.093.3021.011088	2023 DODGE 3/4 TON CC LB 4X4, FCS BED, SETH WADLEY TO REPLACE V05160119, NEW UNIT: V05163501	\$	59,192.33							

051.094.3557.010465	PSEC FOG BC - KGS - DMP KEYPAD UPGRADE	\$	25,975.70	open				9/30/2024	3752
051.094.3557.010466	PSEC-FOG BC-KGS-OTTAWA NEDAP TRAFFIC FLOW	\$	8,971.11	open				9/30/2024	3752
051.094.3557.010470	KGS THERMAL SCREENING PHASE 2 TOPEKA SC	\$	16,156.72	open				9/30/2024	3752
051.094.3557.010471	KGS THERMAL SCREENING PHASE 2 OVERLAND PARK SC	\$	17,869.79	open				9/30/2024	3752
051.094.3557.010472	KGS THERMAL SCREENING PHASE 2 TOPEKA INFORMATION CENTER	\$	16,060.27	open				9/30/2024	3752
051.094.3557.010473	KGS THERMAL SCREENING PHASE 2 WICHITA SC	\$	14,316.00	open				9/30/2024	3752
051.094.3557.010474	PSEC-FOG BC-KGS PITTSBURG SC WAREHOUSE GATE	\$	8,422.79	open				9/30/2024	3901
051.094.3557.010475	PSEC-FOG BC-KGS WICHITA SC WAREHOUSE GATE	\$	8,553.87	open				9/30/2024	3901
051.094.3557.010510	KGS LEGACY INTERCOM UPGRADE PARTS-2021	\$	41,326.97	open				9/30/2024	3901
051.094.3557.010519	KGS NVR UPGRADE-FACILITIES-2022	\$	33,541.04	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010520	KGS LEGACY INTERCOM UPGRADE-2022	\$	139,410.61	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010523	KGS DMP CELL UPGRADE - FACILITIES - 2022	\$	56,063.02	open				12/31/2022	3901
051.094.3557.010535	KGS MERCURY CONVERSIONS 2022	\$	124,651.69	open				12/1/2022	3901
051.094.3557.010547	TOPEKA REMODEL	\$	105,544.84	in service	completed		12/1/2023	12/1/2023	3901
051.094.3557.010557	6TH AND JACKSON NATURAL GAS GENERATOR	\$	150,000.00	open				cancelled	3901
051.094.3557.010560	KGS MOBILE SECURITY TRAILER 2022	\$	1,060.26	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010562	OVERLAND PARK SERVICE CENTER RECONFIGURATION	\$	1,075,168.80	in service	in service		12/1/2023	12/1/2023	3901
051.094.3557.010565	ARKANSAS CITY, KANSAS PROPERTY PURCHASE	\$	3,715.00	open				9/30/2024	3891
051.094.3557.010566	TOPEKA INFORMATION CENTER (INTERIOR/EXTERIOR RENOVATION AND CONSTRUCTION)	\$	1,096,673.19	completed	posted to CPR		12/1/2023	12/1/2023	3901
051.094.3557.010567	KOK TECHNICAL TRAINING RELOCATION DESIGN FEES	\$	133,653.23	posted to CPR	posted to CPR		12/1/2023	12/1/2023	3901
051.094.3557.010568	MARYSVILLE SERVICE CENTER	\$	176,101.61	open				in-service after 9/30/24	3901
051.094.3557.010569	LEAVENWORTH SERVICE CENTER REMODEL DESIGN	\$	65,084.11	open				in-service after 9/30/24	3901
051.094.3557.010572	PSEC-KGS MOBILE SECURITY TRAILER 2023	\$	3,480.71	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010575	SENECA KANSAS SC STORAGE	\$	7,325.89	posted to CPR	posted to CPR		12/1/2023	12/1/2023	3901
051.094.3557.010580	PSEC - KGS - OTTAWA SC SECURITY UPGRADES-2023	\$	48,254.38	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010581	PSEC - KGS - ATCHISON SC SECURITY UPGRADES - 2023	\$	5,755.88	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010582	PSEC - KGS - MCPHERSON SECURITY UPGRADES - 2023	\$	44,263.86	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010583	PSEC - KGS - ABILENE SC SECURITY UPGRADES - 2023	\$	21,294.69	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010584	PSEC - KGS - OVP SC SECURITY UPGRADES - 2023	\$	43,000.59	in service	in service		12/20/2023	12/20/2023	3901
051.094.3557.010585	PSEC-KGS-HIAWATHA SERVICE CENTER SECURITY UPGRADES-2023	\$	16,655.02	in service	in service		12/20/2023	12/20/2023	3901
051.097.3557.010095	KGS THERMAL SCREENING PHASE 2 OVERLAND PARK DIVISION OFFICE	\$	14,343.36	open				9/30/2024	3902
051.100.3000.010015	KGS SECURITY UPLIFT COMPRESSOR STATIONS 2022	\$	87,242.57	in service	in service		12/18/2023	12/18/2023	3916
051.100.3000.010016	KGS COMPRESSOR STATION CONTROL UPGRADE 2023	\$	11,201.07	in service	in service		11/1/2023	11/1/2023	3916
051.100.3000.010017	TVC FOR DISTRIBUTION - KGS HARDWARE	\$	2,269,426.92	open				9/30/2024	3916
051.101.3000.010030	KGS BILL GEN 2020 ENHANCEMENTS	\$	142,060.03	in service	in service		12/18/2023	12/18/2023	3916
051.101.3000.010033	SECURITIZATION - KGS	\$	98,912.22	posted to CPR	posted to CPR		10/1/2023	10/1/2023	3916
		\$	21,593,461.68						

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1	Kansas Gas Service Company, a Division of ONE Gas, Inc														
2	Construction Work in Progress - Corporate														
3	As of April 30, 2024														
4				CURB-055								Updated CWIP Balance as of April 30, 2024			
5	FERC Account	Project Number	Project Description	Project Start Date	Estimated In Service Date	In Service as of 04/30/24	Date Placed In Service				Q4 2023 KGS Allocation Factor	Filed Corporate Unallocated Amount	Filed KGS Allocated CWIP Amount	Corporate Unallocated Amount	KGS Allocated Amount
6	390.1 - Structures and Improvements	101.094.1717.010035	ONE GAS (OGS) 2023 GENETEC SECURITY CENTER UPGRADE - 2023	6/20/2023		Yes	12/1/2023				30.39%	13,322	4,049	-	-
7	390.1 - Structures and Improvements	101.094.1717.010043	OGS-GENETEC SECURITY CENTER UPGRADE-2024	1/29/2024	7/31/2024						30.39%	-	-	16,337	4,965
8	390.1 - Structures and Improvements Total											13,322	4,049	16,337	4,965
9	390.2 - Leasehold Improvements	101.097.1717.010077	34TH FLOOR CARPET REPLACEMENT	5/3/2023		Yes	11/1/2023				30.39%	62,453	18,979	-	-
10	390.2 - Leasehold Improvements	101.097.1717.010078	2023 FIRST PLACE TOWER (FPT) FACILITIES STORAGE ROOM SECURITY INSTALL	5/8/2023		Yes	12/1/2023				30.39%	2,118	644	-	-
11	390.2 - Leasehold Improvements	101.097.1717.010079	FIRST PLACE TOWER BASEMENT IT ASSET ROOM & STORAGE ROOM ACCESS-2023	5/8/2023		Yes	12/1/2023				30.39%	2,402	730	-	-
12	390.2 - Leasehold Improvements	101.097.1717.010080	FPT 34TH FLOOR OFFICE BUILD	9/5/2023		Yes	12/1/2023				30.39%	1,854	563	-	-
13	390.2 - Leasehold Improvements	101.097.1717.010087	FPT 23RD FLOOR REMODEL	1/30/2024	5/31/2024						30.39%	-	-	275,986	83,872
14	390.2 - Leasehold Improvements	101.097.1717.010088	FPT 29TH AND 30TH FLOOR DIRECTORS OFFICES AND LOCKERS	3/1/2024	6/30/2024						30.39%	-	-	6,168	1,874
15	390.2 - Leasehold Improvements Total											68,826	20,916	282,154	85,747
16	391.1 - Office Furniture & Equipment	101.091.1717.010029	2 AMERICANS WITH DISABILITIES ACT (ADA) DESKS FIRST PLACE TOWER	3/7/2023		Yes	11/1/2023				30.39%	11,420	3,470	-	-
17	391.1 - Office Furniture & Equipment Total											11,420	3,470	-	-
18	391.6 - Purchased Software	101.100.1502.010114	NETWORK FILE SYSTEM (NFS) STORAGE REPLACEMENT	9/30/2021		Yes	11/1/2023				30.39%	234,295	71,202	-	-
19	391.6 - Purchased Software	101.100.1502.010128	NETWORK CORE END OF LIFE (EOL) 2022	4/6/2022		Yes	12/1/2023				30.39%	170,967	51,957	-	-
20	391.6 - Purchased Software	101.100.1502.010133	OKC DISASTER RECOVERY (DR) SERVER CHASSIS REPLACEMENT 2022	4/29/2022		Yes	11/1/2023				30.39%	1,533,267	465,960	-	-
21	391.6 - Purchased Software	101.100.1502.010138	PHYSICAL SECURITY UPLIFT 2022 PHASE I-II LAPTOP AND DESKTOP EOL REPLACEMENT 2022	6/21/2022		Yes	11/1/2023				30.39%	3,602,010	1,094,651	-	-
22	391.6 - Purchased Software	101.100.1502.010139	PHASE II	8/18/2022		Yes	12/1/2023				30.39%	2,101,442	638,628	-	-
23	391.6 - Purchased Software	101.100.1502.010142	COMPUTER MONITORS 2022	9/29/2022		Yes	10/1/2023				30.39%	79,212	24,073	-	-
24	391.6 - Purchased Software	101.100.1502.010144	SERVER HARDWARE REPLACEMENT 2022	10/3/2022		Yes	4/1/2024				30.39%	702,234	213,409	-	-
25	391.6 - Purchased Software	101.100.1502.010147	PORTABLE MEDIA SOLUTION PHASE 1	12/4/2022		Yes	12/1/2023				30.39%	153,949	46,785	-	-
26	391.6 - Purchased Software	101.100.1502.010148	LAPTOP AND DESKTOP GROWTH ? 2023	12/5/2022		Yes	12/1/2023				30.39%	583,915	177,452	-	-
27	391.6 - Purchased Software	101.100.1502.010149	NETWORK IMPROVEMENTS 2023	12/5/2022		Yes	12/1/2023				30.39%	177,431	53,921	-	-
28	391.6 - Purchased Software	101.100.1502.010151	LAPTOP AND DESKTOP REPLACEMENTS EOL 2023	12/14/2022		Yes	12/1/2023				30.39%	1,726,854	524,791	-	-
29	391.6 - Purchased Software	101.100.1502.010153	COMMVAULT SERVER REPLACEMENT 2023	3/30/2023		Yes	12/1/2023				30.39%	100,013	30,394	-	-
30	391.6 - Purchased Software	101.100.1502.010154	SITE INFRASTRUCTURE IMPROVEMENTS 2023	3/31/2023		Yes	12/1/2023				30.39%	7,036	2,138	-	-
31	391.6 - Purchased Software	101.100.1502.010156	SMARTPHONE GROWTH AND REPLACEMENT 2023	3/31/2023		Yes	12/1/2023				30.39%	29,466	8,955	-	-
32	391.6 - Purchased Software	101.100.1502.010157	WINDOWS SERVER 2012 UPGRADE	4/3/2023		Yes	12/1/2023				30.39%	34,244	10,407	-	-
33	391.6 - Purchased Software	101.100.1502.010158	PRINTER AND SCANNER REPLACEMENT 2023	6/9/2023		Yes	12/1/2023				30.39%	10,941	3,325	-	-
34	391.6 - Purchased Software	101.100.1502.010159	UNIFIED COMMUNICATIONS 2023	6/9/2023		Yes	4/1/2024				30.39%	6,983	2,122	-	-
35	391.6 - Purchased Software	101.100.1502.010162	OPERATIONAL SECURITY NETWORK VIDEO RECORDER (NVR)	7/20/2023		Yes	10/1/2023				30.39%	23,580	7,166	-	-
36	391.6 - Purchased Software	101.100.1502.010163	NETWORK CORE EOL 2023	8/3/2023	7/31/2024						30.39%	28,111	8,543	51,531	15,660
37	391.6 - Purchased Software	101.101.1502.010086	DISTRIBUTION INTEGRITY MMANAGEMENT PPROGRAM (IMP) -TRANSPORTATION IMP APPLICATIONS	6/21/2017		Yes	12/1/2023				30.39%	1,958,507	595,190	-	-
38	391.6 - Purchased Software	101.101.1502.010283	SYNERGI ENHANCEMENTS PHASE II	2/4/2021		Yes	12/1/2023				30.39%	375,445	114,098	-	-
39	391.6 - Purchased Software	101.101.1502.010310	ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) DATA STRATEGY	10/11/2021		Yes	12/1/2023				30.39%	273,459	83,104	-	-
40	391.6 - Purchased Software	101.101.1502.010321	BANNER AUTOMATED TESTING	10/18/2021		Yes	11/1/2023				30.39%	532,303	161,767	-	-
41	391.6 - Purchased Software	101.101.1502.010322	LANTERN LEAK SURVEY UPGRADE 2021	10/22/2021	8/31/2024						30.39%	471,121	143,174	477,535	145,123
42	391.6 - Purchased Software	101.101.1502.010327	GAS SUPPLY QUORUM IMPLEMENTATION	12/22/2021		Yes	12/1/2023				30.39%	1,042,209	316,727	-	-
43	391.6 - Purchased Software	101.101.1502.010333	ENTERPRISE PORTAL ENVIRONMENT	1/6/2022		Yes	12/1/2023				30.39%	79,360	24,118	-	-
44	391.6 - Purchased Software	101.101.1502.010337	BILLGEN 2022 ENHANCEMENTS	1/10/2022		Yes	12/1/2023				30.39%	128,285	38,986	-	-

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5	FERC Account	Project Number	Project Description	Project Start Date	Estimated In Service Date	In Service as of 04/30/24	Date Placed In Service	Q4 2023 KGS Allocation Factor	Filed Corporate Unallocated Amount	Filed KGS Allocated CWIP Amount	Corporate Unallocated Amount	KGS Allocated Amount			
45	391.6 - Purchased Software	101.101.1502.010338	BANNER REFRESH BUSINESS PROCESS IMPROVEMENTS RELEASE 2	1/12/2022	6/30/2024			30.39%	437,005	132,806	456,878	138,845			
46	391.6 - Purchased Software	101.101.1502.010340	DYNAMICS PROJECT OPERATIONS UPGRADE 2022 CYBERSECURITY NATURAL GAS TESTING	1/12/2022		Yes	12/1/2023	30.39%	63,829	19,398	-	-			
47	391.6 - Purchased Software	101.101.1502.010355	ENVIRONMENT	6/21/2022		Yes	12/1/2023	30.39%	573,985	174,434	-	-			
48	391.6 - Purchased Software	101.101.1502.010357	APPLICATION ALLOWLISTING	8/16/2022		Yes	12/1/2023	30.39%	510,796	155,231	-	-			
49	391.6 - Purchased Software	101.101.1502.010358	MULTI-FACTOR AUTHENTICATION DATA SYSTEMS INTERNATIONAL (DSI)-MOBILE	8/16/2022		Yes	12/1/2023	30.39%	1,282,755	389,829	-	-			
50	391.6 - Purchased Software	101.101.1502.010362	ENTERPRISE PLATFORM (MEP) 9.5 UPGRADE	8/18/2022		Yes	11/1/2023	30.39%	82,067	24,940	-	-			
51	391.6 - Purchased Software	101.101.1502.010364	POWERPLAN COST OF REMOVAL SPLIT DYNAMICS PROGRAM CHANGE RREQUEST (PCR)	9/28/2022		Yes	10/1/2023	30.39%	184,586	56,096	-	-			
52	391.6 - Purchased Software	101.101.1502.010371	ENHANCEMENTS 2023	12/5/2022		Yes	12/1/2023	30.39%	195,678	59,466	-	-			
53	391.6 - Purchased Software	101.101.1502.010373	BUSINESS INTELLIGENCE 2023	12/5/2022		Yes	3/1/2024	30.39%	260,792	79,255	-	-			
54	391.6 - Purchased Software	101.101.1502.010374	ADVANCED ANALYTICS 2023	12/5/2022		Yes	12/1/2023	30.39%	16,265	4,943	-	-			
55	391.6 - Purchased Software	101.101.1502.010375	WORK MANAGEMENT PCR 2023	12/5/2022		Yes	12/1/2023	30.39%	72,059	21,899	-	-			
56	391.6 - Purchased Software	101.101.1502.010376	PERCEPTIVE CONTENT UPGRADE 2023	12/5/2022		Yes	11/1/2023	30.39%	13,632	4,143	-	-			
57	391.6 - Purchased Software	101.101.1502.010377	BUSINESS AUTOMATION DEVELOPMENT 2023	12/5/2022		Yes	12/1/2023	30.39%	42,904	13,038	-	-			
58	391.6 - Purchased Software	101.101.1502.010378	BUSINESS AUTOMATION UPGRADES 2023	12/5/2022		Yes	12/1/2023	30.39%	82,373	25,033	-	-			
59	391.6 - Purchased Software	101.101.1502.010381	GEOGRAPHIC INFORMATION SYSTEM (GIS) PCR 2023	12/5/2022	8/31/2024			30.39%	-	-	3,102	943			
60	391.6 - Purchased Software	101.101.1502.010382	POWERPLAN SYSTEM UPGRADE 2023	12/13/2022	9/30/2024			30.39%	355,578	108,060	791,567	240,557			
61	391.6 - Purchased Software	101.101.1502.010383	WEB AND MOBILE ENHANCEMENTS 2023	12/13/2022		Yes	12/1/2023	30.39%	456,490	138,727	-	-			
62	391.6 - Purchased Software	101.101.1502.010384	SPLUNK 2023-2025 LICENSE EXPANSION	12/21/2022		Yes	12/1/2023	30.39%	437,760	133,035	-	-			
63	391.6 - Purchased Software	101.101.1502.010386	BANNER PCRS 2023	1/23/2023		Yes	1/1/2024	30.39%	77,041	23,413	-	-			
64	391.6 - Purchased Software	101.101.1502.010387	FIDELITY FILE IMPLEMENTATION ALORICA AMHS CUSTOMER SATISFACTION (CSAT)	3/1/2023	5/31/2024			30.39%	18,827	5,722	53,035	16,117			
65	391.6 - Purchased Software	101.101.1502.010388	SURVEY	3/30/2023		Yes	12/1/2023	30.39%	17,291	5,255	-	-			
66	391.6 - Purchased Software	101.101.1502.010391	FLOWCAL 10.5 UPGRADE	3/30/2023		Yes	12/1/2023	30.39%	21,137	6,424	-	-			
67	391.6 - Purchased Software	101.101.1502.010392	ROMET INTERFACE 2023 FEATURE MANIPULAITON ENGINE (FME) SERVER	3/31/2023		Yes	10/1/2023	30.39%	25,640	7,792	-	-			
68	391.6 - Purchased Software	101.101.1502.010393	IMPLEMENTATION 2023	3/31/2023		Yes	11/1/2023	30.39%	146,400	44,491	-	-			
69	391.6 - Purchased Software	101.101.1502.010394	LINE LOCATE INVOICING	3/31/2023	5/31/2024			30.39%	227,986	69,285	434,780	132,130			
70	391.6 - Purchased Software	101.101.1502.010396	MARKVIEW 10.4 UPGRADE OPTICAL CHARACTER RECOGNITION (OCR)	4/11/2023	6/30/2024			30.39%	25,815	7,845	82,064	24,939			
71	391.6 - Purchased Software	101.101.1502.010397	REPLACEMENT EPHESOFT IMPLEMENTATION	4/11/2023	6/30/2024			30.39%	60,515	18,390	85,408	25,955			
72	391.6 - Purchased Software	101.101.1502.010399	FOXIT GROWTH 2023 AUTOSOL COMMUNICATION MANAGER (ACM)	5/23/2023		Yes	11/1/2023	30.39%	39,023	11,859	-	-			
73	391.6 - Purchased Software	101.101.1502.010400	VERSION 9.1 UPGRADE	6/5/2023		Yes	12/1/2023	30.39%	47,768	14,517	-	-			
74	391.6 - Purchased Software	101.101.1502.010401	SOLIDWORKS 2022 UPGRADE MEASUREMENT INTERFACES MANAGEMENT SYSTEM	6/9/2023		Yes	11/1/2023	30.39%	20,473	6,222	-	-			
75	391.6 - Purchased Software	101.101.1502.010402	UPGRADE 2023 ITRON FIELD COLLECTION SYSTEM (FCS)/MOBILE	6/9/2023		Yes	12/1/2023	30.39%	19,428	5,904	-	-			
76	391.6 - Purchased Software	101.101.1502.010403	UPGRADE 2023	6/9/2023		Yes	12/1/2023	30.39%	11,634	3,535	-	-			
77	391.6 - Purchased Software	101.101.1502.010405	TSA EMBEDDED SYSTEM ARCHITECTURE	6/30/2023	02/29/2024			30.39%	18,750	5,698	-	-			
78	391.6 - Purchased Software	101.101.1502.010407	HAZARDOUS NOTIFICATIONS	8/2/2023	6/30/2024			30.39%	4,752	1,444	163,874	49,801			
79	391.6 - Purchased Software	101.101.1502.010409	VMWARE CARBON BLACK UPGRADE 2023	9/28/2023		Yes	12/1/2023	30.39%	238,616	72,515	-	-			
80	391.6 - Purchased Software	101.101.1502.010414	CITRIX LICENSING RENEWAL 2023	9/28/2023		Yes	12/1/2023	30.39%	627,120	190,582	-	-			
81	391.6 - Purchased Software	101.101.1502.010437	AUTOMATED SERVICE ORDERS 2024	2/14/2024	9/30/2024			30.39%	-	-	672	204			
82	391.6 - Purchased Software	101.101.1502.010444	METER PRO	4/23/2024	7/30/2024			30.39%	-	-	865	263			
83	391.6 - Purchased Software Total									22,883,408	6,954,268	2,601,309	790,538		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	Kansas Gas Service Company, a Division of ONE Gas, Inc														
2	Construction Work in Progress - Corporate														
3	As of April 30, 2024														
4				<u>CURB-055</u>									<u>Updated CWIP Balance as of April 30, 2024</u>		
5	FERC Account	Project Number	Project Description	Project Start Date	Estimated In Service Date	In Service as of 04/30/24	Date Placed In Service	Q4 2023 KGS Allocation Factor	Filed Corporate Unallocated Amount	Filed KGS Allocated CWIP Amount	Corporate Unallocated Amount	KGS Allocated Amount	Corporate Unallocated Amount	KGS Allocated Amount	
84	391.99 - Cloud Computing	101.100.1502.010116	UNIFIED ENDPOINT MANAGEMENT (UEM) VMWARE WORKSPACE ONE	10/15/2021		Yes	12/1/2023	30.39%	254,739	77,415	-	-	-	-	
85	391.99 - Cloud Computing	101.101.1502.010361	PRISMA ACCESS 2022	8/18/2022		Yes	4/1/2024	30.39%	1,194	363	-	-	-	-	
86	391.99 - Cloud Computing	101.101.1502.010369	EMBARK IMPLEMENTATION	11/29/2022		Yes	2/1/2024	30.39%	97,186	29,535	-	-	-	-	
87	391.99 - Cloud Computing	101.101.1502.010372	SERVICENOW 2023	12/5/2022		Yes	1/1/2024	30.39%	103,546	31,468	-	-	-	-	
88	391.99 - Cloud Computing	101.101.1502.010380	BREACH AND ATTACK SIMULATION 2023 IMPLEMENTATION	12/5/2022		Yes	10/1/2023	30.39%	3,750	1,140	-	-	-	-	
89	391.99 - Cloud Computing Total								460,415	139,920	-	-	-	-	
90	Grand Total								23,437,391	7,122,623	2,899,801	881,249	-	-	
91															

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-090
Issuer Organization: CURB
Request Date: 05-07-2024
Date Information Needed: 05-21-2024
Requested By: Joseph Astrab

RE: Past Rate Cases

Please provide the following: For each of the past three rate case filings, provide:

- a. the amount of the increase requested,
- b. the percentage increase requested,
- c. the amount of increase granted,
- d. whether the case was litigated or settled,
- e. the total rate case costs incurred, and
- f. the effective date of new rates.

KGS Response:

Docket Number	Filing Date	Amount Requested	% Increase Requested	Amount Granted	Litigated or Settled	Rate Case Expense	Effective Date of Rates
18-KGSG-560-RTS	6/29/2018	45,566,463	15%	21,500,000	Settled	880,226	2/6/2019
16-KGSG-491-RTS	4/2/2016	35,446,665	12%	15,500,000	Settled	862,699	1/1/2017
12-KGSG-835-RTS	5/18/2012	50,707,852	20%	28,000,000	Settled	938,219	1/1/2013

Prepared by: Janet Buchanan

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Janet Buchanan

Date: 5/21/2024

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-108
Issuer Organization: CURB
Request Date: 05-29-2024
Date Information Needed: 06-12-2024
Requested By: Joseph Astrab

Page 1 of 1

RE: Call Center Operations

Please provide the following: Please describe the Company's call center operations, including whether the call centers are staffed by Company employees or outsourced. In addition, please identify all non-regulated services or operations handled by the call centers.

KGS Response:

Effective May 1, 2024, the Customer Service Representatives (CSR) and Specialists positions at the Topeka Contact Center were eliminated. Contractors continue to answer calls and assume the calls that were handled by the KGS CSRs. Contractors are also taking emergency calls. Any roll-over calls will continue to be handled by KGS's Dispatch team.

Prior to May 1, 2024, the Topeka Contact Center handled inbound phone calls and webmail inquiries related to services such as initiating services that could range from reconnecting current customers to connecting a new customer to an existing premise. The other two most common customer calls handled by the Topeka Contact Center related to payment inquiries or account inquiries. Payment inquiries involve customer questions regarding where to make payments or payment arrangements while account inquiries involve customer questions regarding customer usage, bill rate questions, general account maintenance such as adding or removing names from the account. Other types of customer calls handled by the Topeka Contact Center were related to emergency calls, service availability, terminating service, or emergency calls usually related to unknown odors, no gas, or a cut line. The Topeka Contact Center also identified and routed calls for credit, collections, and cash processing.

Effective May 1, 2024, calls from KGS customers are handled by Alorica, Outsource Connections and Oncourse Home Solutions.

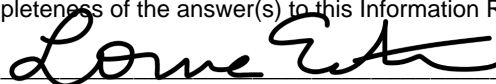
Neither KGS nor ONE Gas provide non-regulated services. Oncourse Home Solutions is able to market its home warranty services at the end of the call. This service is currently paused in Kansas.

Prepared by: Janet Buchanan and Eric Sanford

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____



Date: 06/12/2024

Data Request: 24-610 CURB-111 Supplemental
Issuer Organization: CURB
Request Date: 05-29-2024
Date Information Needed: 06-24-2024
Requested By: Joseph Astrab

RE: Partnerships or arrangements with warranty companies

Please provide the following: Please describe any partnerships or arrangement that KGS or OneGas has with warranty companies, including the types of services provided and how such services are marketed. In addition, please provide the amount of a) revenues received and b) expenses incurred by KGS and/or OneGas relating to such partnerships or arrangements in each of the past three years.

KGS Supplemental Response:

See the redline change below for a correction to the execution date for the collaboration agreement with Oncourse Home Solutions.

KGS Response:

ONE Gas, Inc. selected Oncourse Home Solutions to offer optional home warranty plans to cover many types of repairs that property owners could face such as repairs due to wear and tear for critical items like customer-owned natural gas lines. The collaboration agreement was executed in ~~April~~ **November**-2021 and Oncourse Home Solutions launched its offerings in Kansas in August 2023.

The services are currently listed on the Kansas Gas Service website. General marketing to Kansas Gas Service customers is currently paused.

The tables below show the annual unallocated corporate revenue and expenses associated with the warranty company. Note that the warranty company revenues and expenses are not included in the revenue requirement filed in this base rate case.

a. Revenues	<u>2023</u>	<u>2022</u>	<u>2021</u>
	\$(1,388,045)	\$(445,668)	\$(213,333)
b. Expenses	<u>2023</u>	<u>2022</u>	<u>2021</u>
	\$278,733	\$178,650	\$89,430

Prepared by: Janet Buchanan and Eric Sanford

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.



Signed: _____

Date: 6/24/2024

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 CURB-115
Issuer Organization: CURB
Request Date: 05-29-2024
Date Information Needed: 06-12-2024
Requested By: Joseph Astrab

Page 1 of 1

RE: Salary and Wage increases

Please provide the following: Please identify when during the year salary and wage increases are granted to a) exempt employees, b) hourly non-exempt employees, and c) bargaining unit employees.

KGS Response:

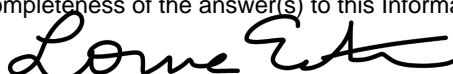
Base pay is reviewed at least annually for all non-bargaining unit employees (both exempt and non-exempt employees), with any resulting pay increases awarded in December.

Please see the Company's response to data request 24-610 KCC-048 which contains the current union contracts. The wage increase for United Steelworkers was granted 6/1/2024. The IBEW union contract negotiations are not finalized. When the negotiations are finalized, KGS expects any wage adjustments to be effective 7/1/2024. KGS will update the response to 24-610 KCC-199 upon the resolution of the contract negotiations.

Prepared by: Megan Gough and Lorna Eaton

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 

Date: 06/12/2024

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 KCC-046 Supplemental 7
Issuer Organization: KCC
Request Date: 02-01-2024
Date Information Needed: 06-25-2024
Requested By: KCC - Initial DRs

Page 1 of 1

RE: Rate Case Expense

Please provide the following: A detailed listing of all rate case expenses to date including a description of services provided, vendor, amount, and date incurred. Please consider this an on-going data request to be updated bi-weekly.

Pursuant to K.S.A. 66-1220a, K.A.R. 82-1-221a, and the Protective Order issued in this docket, Kansas Gas Service, a division of ONE Gas, Inc. has deemed this Data Request Response **CONFIDENTIAL**. This response contains confidential commercial information and/or trade secrets. Accordingly, Kansas Gas Service requests the Commission and parties receiving this information preserve its confidential nature. The data and/or attachments provided in response to this request contains information concerning trade secrets, and/or private technical, financial, and business information. Publicly disclosing this information may cause irreparable harm to Kansas Gas Service and its customers by revealing material non-public operational, security, financial, or business information, including but not limited to forecasts and strategic analysis.

KGS Response:

The attached "CONFIDENTIAL 24-610 KCC-046 Supplemental 7 Attachment A" contains a listing of rate case expenses as of 06-15-24. This information will be updated bi-weekly throughout the rate case proceeding.

Prepared by: Victoria Noriega-Reyes

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Graham Jaynes

Date: 6/21/2024

Vendor	Invoice Date	Invoice Amount	Rate Case Expense	Hours	Services Provided	Expense Category
Anderson & Byrd	10/3/2022	\$ 640.15	\$ 640.15		Rate Case Consultant	Legal
Anderson & Byrd	10/3/2022	\$ 834.85	\$ 834.85		Rate Case Consultant	Legal
Anderson & Byrd	11/1/2022	\$ 50.15	\$ 50.15		Rate Case Filing	Legal
Anderson & Byrd	5/1/2024	\$ 13,542.40	\$ 13,542.40		Rate Case Legal Review	Legal
Anderson & Byrd	5/1/2024	\$ 1,361.20	\$ 1,361.20		Rate Case Legal Review	Legal
Anderson & Byrd	5/1/2024	\$ 8,969.60	\$ 8,969.60		Rate Case Legal Review	Legal
Anderson & Byrd	6/13/2024	\$ 5,196.80	\$ 5,196.80		Rate Case Legal Review	Legal
CURB	5/22/2024	\$ 15,587.94	\$ 8,346.25		Rate Case Docket Expense	KCC/CURB
CP SOLUTIONS	6/1/2024	\$ 106,316.48	\$ 106,316.48		Postcard Postage Fees	Communication
CP SOLUTIONS	6/1/2024	\$ 6,910.57	\$ 6,910.57		Postcard Postage Fees	Communication
CP SOLUTIONS	6/1/2024	\$ 1,594.75	\$ 1,594.75		Postcard Postage Fees	Communication
CP SOLUTIONS	6/1/2024	\$ 1,435.27	\$ 1,435.27		Postcard Postage Fees	Communication
Financial Concepts and Applications Inc	1/31/2024	\$ 4,275.00	\$ 4,275.00		Rate of Return	Rate Design
Financial Concepts and Applications Inc	4/1/2024	\$ 11,575.00	\$ 11,575.00		Rate of Return	Rate Design
Foster Associates Consultants, LLC	12/6/2022	\$ 18,450.00	\$ 18,450.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	9/14/2023	\$ 24,800.00	\$ 24,800.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	1/2/2024	\$ 4,500.00	\$ 4,500.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	2/6/2024	\$ 30,185.00	\$ 30,185.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	3/12/2024	\$ 2,400.00	\$ 2,400.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	4/9/2024	\$ 4,950.00	\$ 4,950.00		Depreciation Study	Depreciation
Foster Associates Consultants, LLC	5/16/2024	\$ 6,400.00	\$ 6,400.00		Depreciation Study	Depreciation
KCC	5/22/2024	\$ 54,067.55	\$ 43,898.25		Rate Case Docket Expense	KCC/CURB
Paul H Raab	10/1/2022	\$ 3,540.00	\$ 3,540.00		A/B Rate Design	Rate Design
Paul H Raab	11/1/2022	\$ 7,670.00	\$ 7,670.00		A/B Rate Design	Rate Design
Paul H Raab	7/1/2023	\$ 18,525.00	\$ 1,625.00		A/B Rate Design and Irrigation Rate	Rate Design
Paul H Raab	11/1/2023	\$ 22,750.00	\$ 1,625.00		Rate Case Cost of Service	Rate Design
Paul H Raab	12/1/2023	\$ 27,625.00	\$ 8,125.00		Rate Case Cost of Service	Rate Design
Paul H Raab	1/1/2024	\$ 27,625.00	\$ 24,375.00		Rate Case Cost of Service	Rate Design
Paul H Raab	2/1/2024	\$ 25,350.00	\$ 21,775.00		Rate Case Cost of Service	Rate Design
Paul H Raab	3/1/2024	\$ 34,775.00	\$ 34,775.00		Rate Design Study	Rate Design
Paul H Raab	5/3/2024	\$ 7,206.95	\$ 7,206.95		Rate Design Study	Rate Design
Paul H Raab	6/4/2024	\$ 7,150.00	\$ 7,150.00		Rate Design Study	Rate Design
Willis Towers Watson US LLC	5/7/2024	\$ 24,603.31	\$ 24,603.31		Rate Case Wage Study	Rate Design
Willis Towers Watson US LLC	5/16/2024	\$ 20,191.90	\$ 20,191.90		Rate Case Wage Study	Rate Design
Total		Invoice Total	\$ 469,293.88			
		Other Rate Case Exp	\$ 4,956.98			
		Total Expense	\$ 474,250.86			

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 KCC-056
Issuer Organization: KCC
Request Date: 02-01-2024
Date Information Needed: 03-01-2024
Requested By: KCC - Initial DRs

Page 1 of 1

RE: Dues

Please provide the following: 1. Please provide a listing of all payments made to industry associations, including memberships, included in the Applicant's test year expenses. Please include the amount paid, date paid, payee, and the account to which the payments were recorded.
2. If any association listed in response to this DR is involved in lobbying or political activity, please provide the percentage of dues or amount of payment(s) made to each association that are related to lobbying or political activity.

KGS Response:

1. Please see "24-610 KCC-056 Attachment A" for the listing of payments made to industry associations. For corporate industry association payments allocated to KGS, please see "24-610 KCC-056 Attachment B".
2. Please see KGS response to Data Request 24-610 KCC-051. Payments made to the associations that were identified as lobbying or political activity were not included in the revenue requirement.

Prepared by: Victoria Noriega-Reyes, Madiha Shaikh

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Graham Jaynes

Date: 3/11/2024

Kansas Gas Service
 KCC-056 Attachment A
 September 30, 2023

	Natural	Posting Date	Vendor Name	Merchant	Line Description	Net Activity
(1)	4265101	2/28/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	2023 Dues First Semi Annual Payment AGA 140521 2/1/2023 2/28/2023	3,608.48
(1)	4265101	7/31/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	AGA 2023 Dues Second Payment 140521B 7/1/2023 7/31/2023	3,608.48
	9302106	2/28/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	2023 Dues First Semi Annual Payment AGA 140521 1/1/2023 6/30/2023	34,175.42
	9302106	3/31/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	2023 Dues First Semi Annual Payment AGA 140521 1/1/2023 6/30/2023	17,087.00
	9302106	4/30/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	2023 Dues First Semi Annual Payment AGA 140521 1/1/2023 6/30/2023	17,087.00
	9302106	5/31/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	Journal Import Created	17,087.00
	9302106	6/30/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	2023 Dues First Semi Annual Payment AGA 140521 1/1/2023 6/30/2023	17,087.00
	9302106	7/31/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	AGA 2023 Dues Second Payment 140521B 7/1/2023 12/31/2023	17,088.42
	9302106	8/31/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	AGA 2023 Dues Second Payment 140521B 7/1/2023 12/31/2023	17,087.00
	9302106	9/30/2023	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	AGA 2023 Dues Second Payment 140521B 7/1/2023 12/31/2023	17,087.00
	9302106	10/31/2022	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	Second semi-annual payment for 2022 membership dues 139532B 6/30/2022 12/31/2022	16,957.00
	9302106	11/30/2022	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	Second semi-annual payment for 2022 membership dues 139532B 6/30/2022 12/31/2022	16,957.00
	9302106	12/31/2022	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION	Second semi-annual payment for 2022 membership dues 139532B 6/30/2022 12/31/2022	16,956.99
						216,124.73
				Lobbying Fees (3.4%)		7,216.96
				AGA Dues		208,907.77
						<u>216,124.73</u>

(1) Account 4265101 is not included in the revenue requirement.

Kansas Gas Service
 KCC-056 Attachment A
 September 30, 2023

Natural	Invoice Date	Vendor Name	Merchant	Line Description	Net Activity2
9210221	20-FEB-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Seminar Fees (21) Ratemaking Course -SGA	360.50
9210221	10-JUL-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) SGA Core Program Expense	826.80
9210221	11-AUG-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) Refund from SGA	(209.83)
9210221	11-AUG-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) SGA CLASSES FOR ENGINEERING TRAINING	633.45
8800100	05-JUL-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) ETDP - SGA 4 Core Classes	826.80
8800100	04-AUG-2023	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) Overpay - Refund for Core 4 Classes	(209.83)
8800100	05-SEP-2023	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Fall AGA Committee Meeting	825.00
8800100	06-DEC-2022	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA spring conference and committee meeting registration	1,075.00
					4,127.89

Corporate allocated to KGS Payments to industry associations for October 1, 2022 - September 30, 2023

Posting Date	Natural Account	Account Description	Vendor Name	Merchant	Line Description	Corporate Adjusted Test Year	Causal Allocated Year to KGS	Distrigas Allocated Year to KGS	Total Allocated Adjusted Test Year to KGS
2022-11-30	9302107	A&G MISC SGA INDUSTRY DUES	SOUTHERN GAS ASSOCIATION	SOUTHERN GAS ASSOCIATION	2023 SGA Membership Dues	46,400.00	-	14,620.64	14,620.64
2023-01-31	9210201	A&G S&E ASSOC MTGS	OKLAHOMA GAS ASSOCIATION	OKLAHOMA GAS ASSOCIATION	OGA Conference Miller, Dave	271.57	-	84.13	84.13
2023-02-28	9210201	A&G S&E ASSOC MTGS	SOUTHERN GAS ASSOCIATION	SOUTHERN GAS ASSOCIATION	SGA Network: Membership fees	12,500.00	3,252.50	710.99	3,963.49
2023-08-31	9210411	A&G S&E TRAIN MGMT PROGRAM	SOUTHERN GAS ASSOCIATION	SOUTHERN GAS ASSOCIATION	Enhanced leadership development program for Rodney and Brian.	15,000.00	3,903.00	839.42	4,742.42
2022-10-31	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Conference	795.00	-	250.50	250.50
2022-10-31	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Training (22) AGA Lone Worker Assault Prevention Webinar Series	250.00	-	78.78	78.78
2022-10-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Winter Legal Committee Meeting	425.00	-	133.92	133.92
2022-10-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration: AGA Leadership Conference	1,405.00	-	442.72	442.72
2022-10-31	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Webinars discussing RIN2 newly published rules	400.00	120.00	-	120.00
2022-10-31	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Fall Conference and Committee Meetings - TIMP Committee	995.00	298.50	-	298.50
2022-10-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	131.40	131.40
2022-10-31	9210400	A&G S&E SAFETY	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA conference registration	1,195.00	-	376.54	376.54
2022-11-30	9080100	CUST ASST MISC EXP	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) American Gas Association meeting registration fee	700.00	-	220.57	220.57
2022-11-30	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Conference	2,266.00	-	714.02	714.02
2022-11-30	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	131.40	131.40
2022-12-31	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) Worker Assault Webinar	250.00	-	78.78	78.78
2022-12-31	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Spring Conference	1,075.00	-	338.73	338.73
2022-12-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	131.40	131.40
2022-12-31	9210412	A&G S&E EMPL TRAINING PROGRAM	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Next Level Women's Leadership Program registration	4,500.00	1,219.95	258.07	1,478.02
2022-12-31	9210400	A&G S&E SAFETY	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA 2023 Conference Registration	1,075.00	-	338.73	338.73
2023-01-31	8800100	DISTR OTHER EXPENSES	JP MORGAN CHASE BANK NA	TEXAS GAS ASSOCIATION	TEXAS GAS ASSOCIATION Seminar Fees (21) TGA Damage Prevention Committee Meeting	105.00	31.50	-	31.50
2023-01-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	129.19	129.19
2023-02-28	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration - AGA Ops Conference	1,075.00	322.50	-	322.50
2023-02-28	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA May 2023 Conference registration	1,075.00	-	333.04	333.04
2023-02-28	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Training (22) AGA Conference Fee	285.00	-	88.29	88.29
2023-02-28	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Spring Committee and Conference registration Fee	1,075.00	322.50	-	322.50
2023-02-28	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Spring Comm Mtg & Conference	1,075.00	322.50	-	322.50
2023-02-28	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	129.19	129.19
2023-03-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Mar 8-9 2023 Spring Finance Committee Mtg Registration	495.00	-	153.35	153.35
2023-03-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Registration	1,475.00	-	456.96	456.96
2023-03-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Board Meeting - Spring Management Conference	978.50	-	303.14	303.14
2023-03-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Best Practices Speakers Fee	75.00	19.52	4.27	23.78
2023-03-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA/SGA 3 Part Emergency Management Virtual Conference	250.00	65.05	14.22	79.27
2023-03-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	129.19	129.19
2023-04-30	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Taxation Committee Meeting	1,495.00	-	459.86	459.86
2023-04-30	9210207	A&G S&E TRAVEL/ENTERTAINMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA CSRAC working dinner	45.00	-	13.84	13.84
2023-04-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Refund - AGA Operations Conference Registration	(925.00)	(277.50)	-	(277.50)
2023-04-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Refund - AGA Spring Finance Committee - attendance cancelled	(395.00)	-	(121.50)	(121.50)
2023-04-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Mgmt Conf - Frisco TX - May 17-19 2023	978.50	-	300.99	300.99
2023-04-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration: AGA Operations Conference & Committee Meetings	875.00	-	269.15	269.15
2023-04-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Financial Forum	2,955.00	-	908.96	908.96
2023-04-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Misc. Expenses, Supplies, etc. (21) AGA Conference Registration	2,955.00	-	908.96	908.96
2023-04-30	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	TEXAS GAS ASSOCIATION	TEXAS GAS ASSOCIATION Seminar Fees (21) TGA REGISTRATION	195.00	58.50	-	58.50
2023-04-30	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022 6/1/2023	417.00	-	128.27	128.27
2023-05-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA NGC 2023 Registration	772.50	231.75	-	231.75
2023-05-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Management Conference	1,184.50	-	364.35	364.35
2023-05-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration: AGA Executive Leadership Safety Summit	795.00	-	244.54	244.54

Corporate allocated to KGS Payments to industry associations for October 1, 2022 - September 30, 2023

Posting Date	Natural Account	Account Description	Vendor Name	Merchant	Line Description	Corporate Adjusted Test Year	Causal Allocated Adjusted Test Year to KGS	Distrigas Allocated Adjusted Test Year to KGS	Total Allocated Adjusted Test Year to KGS
2023-05-31	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) Cancelled AGA spring conference fee reimbursement AMERICAN GAS ASSOCIATION American Gas Association Intelligence Feed - 1541 140327 6/1/2022	(925.00)	(277.50)	-	(277.50)
2023-05-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	6/1/2023	417.00	-	128.27	128.27
2023-06-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Conference	495.00	-	152.26	152.26
2023-06-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	OKLAHOMA GAS ASSOCIATION	FSP*OKLAHOMA GAS ASSOC Seminar Fees (21) OGA Leadership Seminar	169.00	-	51.98	51.98
2023-06-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) SGA day pass	128.75	33.50	7.27	40.77
2023-07-31	9210207	A&G S&E TRAVEL/ENTERTAINMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA meeting registration	375.00	-	114.30	114.30
2023-07-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Best Practices Conference registration	545.00	163.50	-	163.50
2023-07-31	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Annual meeting 2 attendees	750.00	-	228.60	228.60
2023-07-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Exec. Roundtable	412.00	-	125.58	125.58
2023-07-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION AGA Intelligence Feed 1541 Renewal (started in 2021) 141287 7/1/2023	212.00	-	64.62	64.62
2023-08-31	9210100	A&G SUPPLIES & EXPENSES MISC	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	6/30/2024	825.00	-	251.46	251.46
2023-08-31	9210207	A&G S&E TRAVEL/ENTERTAINMENT	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA Fall Committee Meetings	825.00	-	251.46	251.46
2023-08-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) 2023 AGA/EEI/INGAA Fall Security Conference	825.00	-	251.46	251.46
2023-08-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Executive Conference	995.00	-	303.28	303.28
2023-08-31	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration: 2023 AGA Executive Conference	995.00	-	303.28	303.28
2023-08-31	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration for AGA Fall Security Conference	825.00	-	251.46	251.46
2023-08-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Registration (21) SGA Board Meeting - Registration	2,317.50	-	706.37	706.37
2023-08-31	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Fall Operations Conference	825.00	247.50	-	247.50
2023-08-31	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION AGA Intelligence Feed 1541 Renewal (started in 2021) 141287 7/1/2023	208.00	-	63.40	63.40
2023-09-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	6/30/2024	850.00	-	259.08	259.08
2023-09-30	9210201	A&G S&E ASSOC MTGS	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Conference Fee (to be refunded on future expense report)	850.00	-	259.08	259.08
2023-09-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration - AGA Public Awareness Roundtable	545.00	163.50	-	163.50
2023-09-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) Registration for the 2023 AGA Exec Conference	995.00	-	303.28	303.28
2023-09-30	9210221	A&G S&E TRAINING & ED	JP MORGAN CHASE BANK NA	SOUTHERN GAS ASSOCIATION	FSP*SOUTHERN GAS ASSOC Training (22) Industry webcast	97.85	-	29.82	29.82
2023-09-30	8700100	DISTR GEN SUPERVISION	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Registration (21) AGA Exec Conference - Registration	995.00	-	303.28	303.28
2023-09-30	9320140	A&G MNT AGREEMENT FEES	(blank)	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATION AGA Intelligence Feed 1541 Renewal (started in 2021) 141287 7/1/2023	208.00	-	63.40	63.40
2023-09-30	9210400	A&G S&E SAFETY	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	6/30/2024	825.00	-	251.46	251.46
2023-09-30	9210400	A&G S&E SAFETY	JP MORGAN CHASE BANK NA	AMERICAN GAS ASSOCIATION	AMERICAN GAS ASSOCIATI Seminar Fees (21) AGA fall conference	825.00	-	251.46	251.46
Grand Total						126,225.67	10,220.77	29,312.86	39,533.63

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSSG-610-RTS
Information Request

Data Request: 24-610 KCC-128

Issuer Organization: KCC

Request Date: 04-10-2024

Date Information Needed: 04-19-2024

Requested By: Kristina Luke-Fry

Page 1 of 1

RE: Bad Debt Expense

Please provide the following: In workpaper "IS 38 Bad Debt Adjustment", the amount of Test Year Bad Debt Expense is stated as \$3,357,204. However, the source tab indicates that the amount is from 2017. Staff has confirmed that this is the same amount included in the previous rate case. Please provide the correct amount of Bad Debt Expense included in the test year.

KGS Response:

The test year bad debt expense is \$4,671,094.

Please see "24-610 KCC-128 Attachment A.xlsx" for the 12-month detail on the "9040100" tab. The "IS 38 Bad Debt" tab shows the as filed adjustment compared to a corrected test year amount. Note that line 3 "Bad Debt as a % of Revenue Increase" has not yet been changed as this should be recalculated after all known changes are incorporated into a new revenue requirement.

Prepared by: Graham A. Jaynes

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Graham Jaynes

Date: 4/17/2024

KANSAS GAS SERVICE, A DIVISION OF ONE Gas, INC.
Docket No. 24-KGSG-610-RTS
24-610 KCC-128 Attachment A

Calculation of Bad Debt Adjustment

Line No.	Account No.	Description	Amount
1		Non-Gas Portion of Bad Debt	\$ 3,100,614
2	904	Test Year Bad Debt Expense	4,671,094
3	904	Bad Debt as a % of Revenue Increase	855,660
4		Gross Margin Gain/(Loss)	<u>\$ 714,820</u>

This adjustment uses a three year average of the non-gas portion of uncollectibles to true up the bad debt expense for base rates, per the KCC order permitting KGS to recover the portion of uncollectibles associated with purchase gas costs through the Cost of Gas Rider.

	ToCstCtr	FromCstCtr	051 - KGS-KS KANSAS GAS SERVICE - KS	RFU	ExpenseID	Total All DataTypes	Actual	Final						
	Rolling 12 Month Total	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic
	September	October	November	December	January	February	March	April	May	June	July	August	September	
	2023	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
9040100 - UNCOLLECTIBLE CUST ACCTS	\$ 4,671,094	\$ 170,588	\$ 230,619	\$ 574,759	\$ 1,127,170	\$ 415,279	\$ 510,574	\$ 392,123	\$ 314,308	\$ (167,511)	\$ 266,563	\$ 285,128	\$ 551,495	
PAR Uncollct Accts	\$ 4,671,094	\$ 170,588	\$ 230,619	\$ 574,759	\$ 1,127,170	\$ 415,279	\$ 510,574	\$ 392,123	\$ 314,308	\$ (167,511)	\$ 266,563	\$ 285,128	\$ 551,495	

	Post Implementation Charge offs				Pre Implementation Recoveries		Post Implementation Recoveries				Total	12 Months End	
	Number of Accounts	Bad Debt	Cost of Gas	WWE Securitization	Taxes	Bad Debt	Taxes	Bad Debt	Cost of Gas	WWE Securitization			Taxes
		1440100	1910106	2320180	241xxxx	1440100	241xxxx	1440100	1910106	2320180			241xxxx
2020													
Jan	2,560	166,290	44,336	0	12,032	(183.05)	(6.72)	(101,146.38)	(77,669.32)	0	(11,311.42)	64,960.5	
Feb	4,714	383,704	124,156	0	28,478	(365.40)	(1.41)	(132,914.69)	(107,246.00)	0	(15,133.68)	250,423.9	
Mar	2,175	157,340	63,562	0	13,672	139.10	0.00	(111,603.48)	(82,082.97)	0	(12,868.84)	45,876.1	
Apr	2,115	193,064	114,597	0	21,526	(895.31)	(28.39)	(117,834.87)	(89,072.80)	0	(13,696.22)	74,333.7	
May	2,713	313,485	194,526	0	34,963	(208.80)	(5.71)	(124,374.32)	(93,411.52)	0	(14,115.48)	188,902.0	
Jun	1,904	268,848	122,790	0	21,217	(314.00)	(21.24)	(96,038.40)	(74,244.01)	0	(11,360.94)	172,495.1	
Jul	1,801	166,775	95,603	0	17,820	(644.18)	(2.56)	(83,067.62)	(66,076.85)	0	(9,914.73)	83,062.9	
Aug	3,078	435,453	246,602	0	47,956	(112.89)	(1.88)	(91,132.73)	(67,512.47)	0	(10,665.69)	344,207.7	
Sep	4,901	993,484	576,379	0	109,985	(428.66)	(13.37)	(123,416.55)	(91,513.74)	0	(13,809.06)	869,638.4	
Oct	3,557	619,487	324,050	0	65,223	(403.81)	(15.66)	(213,064.22)	(152,199.07)	0	(25,029.96)	406,019.0	
Nov	2,538	224,013	64,791	0	18,594	(528.48)	(18.60)	(130,823.64)	(94,079.31)	0	(15,580.27)	92,660.6	
Dec	1,867	142,957	43,630	0	12,555	(401.17)	(6.38)	(111,701.11)	(75,774.31)	0	(12,924.70)	30,855.1	
2021													
Jan	663	4,436	-5,018	0	-563	(202.21)	(9.96)	(72,327.50)	(50,395.22)	0	(8,157.43)	(68,094.0)	
Feb	3,047	251,000	91,140	0	23,872	(706.82)	(12.50)	(80,234.12)	(56,330.34)	0	(9,058.91)	170,058.6	
Mar	1,950	143,657	78,364	0	16,078	(87.28)	(1.34)	(129,654.36)	(92,802.74)	0	(14,818.44)	13,915.3	
Apr	1,984	191,272	124,352	0	22,622	(406.81)	(3.79)	(97,011.34)	(68,984.26)	0	(11,249.51)	93,854.0	
May	2,295	256,368	190,769	0	31,354	0.00	0.00	(114,658.18)	(79,694.53)	0	(13,638.33)	141,709.6	
Jun	2,311	349,552	267,318	0	46,508	(351.68)	(4.92)	(76,180.85)	(58,277.09)	0	(9,141.07)	273,019.7	
Jul	3,833	843,553	664,654	0	114,850	(11.68)	(1.25)	(97,282.54)	(73,804.33)	0	(11,361.61)	746,258.6	
Aug	4,013	730,960	529,836	0	91,709	(131.30)	(0.43)	(132,627.92)	(99,407.04)	0	(15,498.52)	598,201.0	
Sep	3,437	432,633	283,424	0	49,805	(215.60)	(3.22)	(145,317.07)	(107,337.42)	0	(17,211.26)	287,100.5	2,785,557.8
Oct	6,339	490,687	300,547	0	53,376	(109.74)	(1.08)	(305,221.89)	(234,912.45)	0	(36,632.79)	185,355.0	2021
Nov	2,720	214,561	92,474	0	21,353	0.00	0.00	(201,973.61)	(146,723.97)	0	(23,967.45)	12,586.9	
Dec	1,781	136,796	48,975	0	13,530	(167.35)	(7.06)	(125,266.17)	(89,477.87)	0	(15,384.33)	11,362.3	
2022													
Jan	1,704	124,052	44,610	0	12,421	0.00	0.00	(88,347.82)	(64,185.97)	0	(10,688.78)	35,703.8	
Feb	1,452	85,777	38,231	0	8,688	(95.83)	(2.60)	(87,899.43)	(58,231.40)	0	(10,016.80)	(2,218.7)	
Mar	1,870	126,181	94,221	0	15,973	0.00	0.00	(105,303.63)	(71,460.32)	0	(12,135.78)	20,877.1	
Apr	2,101	176,895	204,275	0	27,407	(98.00)	(5.50)	(91,274.90)	(65,839.32)	0	(10,873.27)	85,521.9	
May	1,802	188,903	242,998	0	30,719	(203.10)	(11.50)	(73,046.84)	(59,336.77)	0	(9,304.32)	115,653.2	
Jun	3,574	533,058	758,617	0	100,356	(169.36)	(2.45)	(80,512.13)	(68,837.15)	0	(10,214.56)	452,376.3	
Jul	5,594	1,151,355	1,682,762	0	213,066	(36.89)	(1.63)	(102,142.97)	(104,776.86)	0	(13,910.84)	1,049,175.5	
Aug	3,619	573,419	834,232	0	103,634	(218.07)	(1.48)	(118,543.91)	(128,465.05)	0	(17,291.50)	454,657.3	
Sep	3,002	414,165	538,983	0	69,223	(288.18)	(0.55)	(171,715.96)	(189,761.11)	0	(24,501.37)	242,161.3	2,663,211.8
Oct	2,721	374,791	358,245	0	49,417	(40.00)	0.00	(261,162.95)	(293,564.85)	0	(38,636.33)	113,588.4	
Nov	2,365	225,026	149,270	0	22,540	(381.42)	(11.18)	(237,024.89)	(251,777.66)	0	(34,311.78)	(12,380.7)	
Dec	1,905	161,334	122,120	0	20,400	(119.46)	(10.24)	(123,455.50)	(133,760.81)	0	(19,437.00)	37,758.7	
2023													
Jan	1,338	91,282	66,716	0	11,677	(284.08)	0.00	(66,828.34)	(65,531.16)	0	(9,771.82)	24,169.9	
Feb	1,529	105,941	73,910	0	12,928	(14.16)	0.00	(76,647.86)	(73,373.14)	0	(10,876.18)	29,278.6	
Mar	2,668	249,732	261,213	0	37,258	(242.10)	(8.87)	(82,915.81)	(78,483.03)	0	(11,716.43)	166,574.2	
Apr	1,942	212,063	311,419	0	40,198	(61.62)	(20.64)	(63,504.17)	(67,846.25)	0	(9,456.31)	148,497.7	
May	2,395	324,227	492,123	15,628	62,832	(44.66)	(0.55)	(57,295.06)	(60,046.49)	-719	(8,562.13)	266,887.5	
Jun	4,062	662,494	1,099,351	26,763	140,221	(27.55)	0.00	(70,377.01)	(81,053.93)	-1,174	(11,692.58)	592,089.1	
Jul	6,770	1,500,962	2,477,045	85,056	302,571	(54.92)	(2.70)	(99,944.49)	(126,484.10)	-3,347	(15,415.59)	1,400,963.0	
Aug	4,612	844,597	1,301,084	42,261	160,925	(81.85)	0.00	(171,363.66)	(213,180.67)	-6,855	(25,642.29)	673,151.5	
Sep	4,217	652,291	857,650	36,177	116,998	(705.30)	(6.80)	(239,091.03)	(330,433.88)	-8,047	(38,617.22)	412,494.7	3,853,072.5
													2023

3 Year Average \$ 3,100,614

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 KCC-182

Issuer Organization: KCC

Request Date: 05-06-2024

Date Information Needed: 05-15-2024

Requested By: Katie Figgs

Page 1 of 1

RE: IS-19 Workers Compensation

Please provide the following: Please provide updated workpapers and source documentation for "IS-19 Workers Compensation" reflecting 12 months ending April 30, 2024, in the same format provided in the response to Staff Data Request No. 1.

KGS Response:

Please see, "24-610 KCC-182 Attachment A.xlsx".

Prepared by: Victoria Noriega-Reyes

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Graham Payne

Date: 5/15/2024

KANSAS GAS SERVICE, A DIVISION OF ONEGAS, INC.
Docket No. 24-KGSG-610-RTS

Adjustment IS 19 Update Through April 30, 2024.

Workers Compensation Expense Normalization

Line No.	Account No.	Description	Amount
1		3 - Year Average Workers Compensation Expense	\$ 287,648
2		Test Year Workers Compensation Expense	<u>235,627</u>
3	925	Workers Compensation Claims Adjustment	52,021
4		Gross Margin Gain/(Loss)	<u><u>\$ (52,021)</u></u>

2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	MAY 2023- APR 2024
April	May	June	July	August	September	October	November	December	January	February	March	April	12 Months
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,701)	\$ -	\$ -	\$ (45,765)	\$ -	\$ -	\$ -	\$ -	\$ (64,466)
\$ 47,139	\$ 18,323	\$ (131,237)	\$ 14,683	\$ -	\$ (49,010)	\$ -	\$ -	\$ 70,684	\$ -	\$ -	\$ 48,636	\$ -	\$ (27,922)

Kansas Gas Service
Workers Compensation Adjustment
3 Year Average Adjusted Expense

	Oct 2020-Sept 2021	Oct 2021-Sept 2022	Oct 2022-Sept 2023	3-Year Average
Workers Compensation Expense per Book	\$758,636	\$88,730	\$235,627	\$360,998

	May 2021-Apr 2022	May 2022-Apr 2023	May 2023-Apr 2024	3-Year Average
Workers Compensation Expense per Book	\$ 525,794.78	\$ 429,535.77	\$ (92,387.21)	\$ 287,647.78

		FromCstCtr	051 - KGS-KS KANSAS GAS SERVICE - KS	RFU	ExpenseID	Total All DataTypes	Actual	Final	Periodic
		2023	2023	2023	2023	2024	2024	2024	2024
		September	October	November	December	January	February	March	April
0000_T - Common	9250120 - A&G INJ & DAMAGES WORKERS COMP	\$ (18,700.50)	\$ -	\$ -	\$ (45,765.00)	\$ -	\$ -	\$ -	\$ -
3221_T - KGS Claims	9250120 - A&G INJ & DAMAGES WORKERS COMP	\$ (49,010.37)	\$ -	\$ -	\$ 70,683.54	\$ -	\$ -	\$ 48,636.11	\$ -

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 KCC-205
Issuer Organization: KCC
Request Date: 05-15-2024
Date Information Needed: 05-24-2024
Requested By: Katie Figgs

Page 1 of 1

RE: Pension Tracker No. 1

Please provide the following: Please update the pension Tracker No. 1 with actual amounts through April 30, 2024, and estimated amounts for May 2024 through December 2024.

KGS Response:

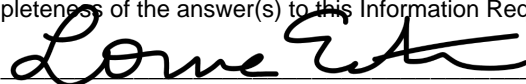
Please see "24-610 KCC-205 Attachment" for the requested update. See the tab labeled "Summary" for the estimated Tracker 1 balance through December 2024 with actuals through April 30, 2024, and estimates through the end of the year in columns A-E. This assumes the current pension level in base rates through the end of 2024. As KGS expects that base rates will become effective November 1, 2024, KGS is providing the estimated balance of pension Tracker No. 1 through October 31, 2024, which can be found in columns M-Q.

Prepared by: Lorna Eaton

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____



Date: 05/24/2024

KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
Docket No. 24-KGSG-610-RTS

Adjustment IS 32

Updated Adjustment for Change in Pension and OPEB Costs

Line No.	Account No.	Description	Amount
1	9260	Net Increase in Pension Costs	\$ (5,180,697)
2	9260	Net Decrease in OPEB Costs	(461,413)
3		Gross Margin Gain/(Loss)	<u>\$ 5,642,110</u>

To adjust expenses for the change in Pension and OPEB costs.

KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
Docket No. 24-KGSG-610-RTS

Adjustment IS 33

Updated Adjustment for Amortization of Pension and OPEB Costs

Line No.	Account No.	Description	Amount
1	4073	Remove Test Year Amortization of Deferred Pension	\$ (1,834,955)
2	4073	Remove Test Year Amortization of Deferred OPEB Costs	3,165,177
3	4073	Amortization of Deferred Pension Costs	(5,670,161)
4	4073	Amortization of Deferred OPEB Costs	(531,259)
5		Gross Margin Gain/(Loss)	<u>\$ 4,871,198</u>

To amortize over 3 years the deferred Pension and OPEB expenses and remove the current amortization from the test period.

Kansas Gas Service
Rate Case 2024
Work Paper - Pension & OPEB
Docket (No. 24-KGSG-610-RTS)

Dkt No.18-KGSG-560-RTS	
Periodic Pension cost	
Net	9,020,003
OPEB Cost	
Net	458,420

2023 Pension/OPEB	
Account 9260113	
Periodic Pension cost	
Net	3,839,306
Account 9260131 (1)	
OPEB Cost	
Net	(2,993)

Pro Forma Adjustment	
Account 9260113	
Periodic Pension cost	
Net	(5,180,697)
Account 9260131	
OPEB Cost	
Net	(461,413)

Total Pro Forma (5,642,110)

Account 1823271		Account 1823272	
2018	(3,199,005)	2018	2,223,695
2019	(2,978,736)	2019	2,876,700
2020	(645,547)	2020	387,259
2021	(566,608)	2021	(844,813)
2022	(4,691,764)	2022	508,896
2023	(7,169,262)	2023	2,703,764
2024	(7,015,652)	2024	2,450,319
10.31.24	(17,010,483) ✗	12.31.23	(1,593,777) ✗
3 year amort	(5,670,161)	3 year amort	(531,259)
		3 year amort	(6,201,420)

✗ Ties to 12.31.23 Balance Sheet reconciliations with immaterial differences.

Kansas Gas Service, a Division of ONEGAS, Inc.

Pension Tracker 1 Summary

Estimated Balance at the 2024 year end

	Pension				OPEB			
	Accrual	Amortization		Balance	Accrual	Amortization		Balance
	1823271/9260800	1823271/4073151	Change	1823271	1823272/9260801	1823272/4073150	Change	1823272
2009	2,485,323.39	-	2,485,323.39	2,485,323.39	840,344.33	-	840,344.33	840,344.33
2010	2,826,859.69	-	2,826,859.69	5,312,183.08	(1,306,156.35)	-	(1,306,156.35)	(465,812.02)
2011	4,278,722.46	-	4,278,722.46	9,590,905.54	(1,562,592.25)	-	(1,562,592.25)	(2,028,404.27)
2012	5,398,072.07	-	5,398,072.07	14,988,977.61	(1,024,016.83)	-	(1,024,016.83)	(3,052,421.10)
2013	3,728,900.13	(2,997,795.48)	731,104.65	15,720,082.26	(3,422,009.99)	610,484.28	(2,811,525.71)	(5,863,946.81)
2014	1,598,525.94	(2,997,795.48)	(1,399,269.54)	14,320,812.72	(3,498,593.04)	610,484.28	(2,888,108.76)	(8,752,055.57)
2015	3,516,273.99	(2,997,795.48)	518,478.51	14,839,291.23	(3,792,195.42)	610,484.28	(3,181,711.14)	(11,933,766.71)
2016	1,785,137.07	(2,997,795.48)	(1,212,658.41)	13,626,632.82	(4,723,516.69)	610,484.28	(4,113,032.41)	(16,046,799.12)
2017	171,668.90	(4,542,210.96)	(4,370,542.06)	9,256,090.76	(1,306,827.81)	5,454,029.40	4,147,201.59	(11,899,597.53)
2018	1,343,205.51	(4,542,210.96)	(3,199,005.45)	6,057,085.31	(3,230,334.35)	5,454,029.40	2,223,695.05	(9,675,902.48)
2019	(877,889.95)	(2,100,846.23)	(2,978,736.18)	3,078,349.13	(513,275.26)	3,389,975.00	2,876,699.74	(6,799,202.74)
2020	1,189,408.37	(1,834,955.00)	(645,546.63)	2,432,802.50	(2,777,917.56)	3,165,177.00	387,259.44	(6,411,943.30)
2021	1,268,347.46	(1,834,954.98)	(566,607.52)	1,866,194.98	(4,009,989.81)	3,165,177.03	(844,812.78)	(7,256,756.08)
2022	(2,856,809.27)	(1,834,955.04)	(4,691,764.31)	(2,825,569.33)	(2,656,281.16)	3,165,177.00	508,895.84	(6,747,860.24)
2023	(5,334,306.87)	(1,834,955.00)	(7,169,261.87)	(9,994,831.20)	(461,412.66)	3,165,177.00	2,703,764.34	(4,044,095.90)
2024	(5,180,697.22)	(1,834,955.00)	(7,015,652.22)	(17,010,483.42)	(714,857.75)	3,165,177.00	2,450,319.25	(1,593,776.65)
	<u>15,340,741.67</u>	<u>(32,351,225.09)</u>	<u>(17,010,483.42)</u>		<u>(34,159,632.60)</u>	<u>32,565,855.95</u>	<u>(1,593,776.65)</u>	
Per GL 2023				<u>(9,994,831.33)</u>				<u>(4,044,095.98)</u>
Variance				<u>0.13</u>				<u>0.08</u>

** 2009 -2011 were adjusted September 2012 per Staff's testimony in docket # 12-KGSG-835-RTS

**Kansas Gas Service
Pension Tracker 1 Summary
2024**

	Pension				OPEB			
	Accrual	Amortization	Change	Balance	Accrual	Amortization	Change	Balance
2009	2,485,323.39		2,485,323.39	2,485,323.39	840,344.33		840,344.33	840,344.33
2010	2,826,859.69		2,826,859.69	5,312,183.08	(1,306,156.35)		(1,306,156.35)	(465,812.02)
2011	4,278,722.46		4,278,722.46	9,590,905.54	(1,562,592.25)		(1,562,592.25)	(2,028,404.27)
2012	5,398,072.07		5,398,072.07	14,988,977.61	(1,024,016.83)		(1,024,016.83)	(3,052,421.10)
2013	3,728,900.13	(2,997,795.48)	731,104.65	15,720,082.26	(3,422,009.99)	610,484.28	(2,811,525.71)	(5,863,946.81)
2014	1,598,525.94	(2,997,795.48)	(1,399,269.54)	14,320,812.72	(3,498,593.04)	610,484.28	(2,888,108.76)	(8,752,055.57)
2015	3,516,273.99	(2,997,795.48)	518,478.51	14,839,291.23	(3,792,195.42)	610,484.28	(3,181,711.14)	(11,933,766.71)
2016	1,785,137.07	(2,997,795.48)	(1,212,658.41)	13,626,632.82	(4,723,516.69)	610,484.28	(4,113,032.41)	(16,046,799.12)
2017	171,668.90	(4,542,210.96)	(4,370,542.06)	9,256,090.76	(1,306,827.81)	5,454,029.40	4,147,201.59	(11,899,597.53)
2018	1,343,205.51	(4,542,210.96)	(3,199,005.45)	6,057,085.31	(3,230,334.35)	5,454,029.40	2,223,695.05	(9,675,902.48)
2019	(877,889.95)	(2,100,846.23)	(2,978,736.18)	3,078,349.13	(513,275.26)	3,389,975.00	2,876,699.74	(6,799,202.74)
2020	1,189,408.37	(1,834,955.00)	(645,546.63)	2,432,802.50	(2,777,917.56)	3,165,177.00	387,259.44	(6,411,943.30)
2021	1,268,347.46	(1,834,954.98)	(566,607.52)	1,866,194.98	(4,009,989.81)	3,165,177.03	(844,812.78)	(7,256,756.08)
2022	(2,856,809.27)	(1,834,955.04)	(4,691,764.31)	(2,825,569.33)	(2,656,281.16)	3,165,177.00	508,895.84	(6,747,860.24)
2023	(5,334,306.87)	(1,834,955.00)	(7,169,261.87)	(9,994,831.20)	(461,412.66)	3,165,177.00	2,703,764.34	(4,044,095.90)
2024	(5,180,697.22)	(1,834,955.00)	(7,015,652.22)	(17,010,483.42)	(714,857.75)	3,165,177.00	2,450,319.25	(1,593,776.65)
	<u>15,340,741.67</u>	<u>(32,351,225.09)</u>	<u>(17,010,483.42)</u>		<u>(34,159,632.60)</u>	<u>32,565,855.95</u>	<u>(1,593,776.65)</u>	
Per GL 2023				<u>(9,994,831.33)</u>				<u>(4,044,095.98)</u>
Variance				<u>0.13</u>				<u>0.08</u>

** 2009 -2011 were adjusted September 2012 per Staff's testimony in docket # 12-KGSG-835-RTS

**Kansas Gas Service
Pension Tracker 1 Summary
Balance through October 31, 2024**

	Pension				OPEB			
	Accrual	Amortization	Change	Balance	Accrual	Amortization	Change	Balance
2009	2,485,323.39		2,485,323.39	2,485,323.39	840,344.33		840,344.33	840,344.33
2010	2,826,859.69		2,826,859.69	5,312,183.08	(1,306,156.35)		(1,306,156.35)	(465,812.02)
2011	4,278,722.46		4,278,722.46	9,590,905.54	(1,562,592.25)		(1,562,592.25)	(2,028,404.27)
2012	5,398,072.07		5,398,072.07	14,988,977.61	(1,024,016.83)		(1,024,016.83)	(3,052,421.10)
2013	3,728,900.13	(2,997,795.48)	731,104.65	15,720,082.26	(3,422,009.99)	610,484.28	(2,811,525.71)	(5,863,946.81)
2014	1,598,525.94	(2,997,795.48)	(1,399,269.54)	14,320,812.72	(3,498,593.04)	610,484.28	(2,888,108.76)	(8,752,055.57)
2015	3,516,273.99	(2,997,795.48)	518,478.51	14,839,291.23	(3,792,195.42)	610,484.28	(3,181,711.14)	(11,933,766.71)
2016	1,785,137.07	(2,997,795.48)	(1,212,658.41)	13,626,632.82	(4,723,516.69)	610,484.28	(4,113,032.41)	(16,046,799.12)
2017	171,668.90	(4,542,210.96)	(4,370,542.06)	9,256,090.76	(1,306,827.81)	5,454,029.40	4,147,201.59	(11,899,597.53)
2018	1,343,205.51	(4,542,210.96)	(3,199,005.45)	6,057,085.31	(3,230,334.35)	5,454,029.40	2,223,695.05	(9,675,902.48)
2019	(877,889.95)	(2,100,846.23)	(2,978,736.18)	3,078,349.13	(513,275.26)	3,389,975.00	2,876,699.74	(6,799,202.74)
2020	1,189,408.37	(1,834,955.00)	(645,546.63)	2,432,802.50	(2,777,917.56)	3,165,177.00	387,259.44	(6,411,943.30)
2021	1,268,347.46	(1,834,954.98)	(566,607.52)	1,866,194.98	(4,009,989.81)	3,165,177.03	(844,812.78)	(7,256,756.08)
2022	(2,856,809.27)	(1,834,955.04)	(4,691,764.31)	(2,825,569.33)	(2,656,281.16)	3,165,177.00	508,895.84	(6,747,860.24)
2023	(5,334,306.87)	(1,834,955.00)	(7,169,261.87)	(9,994,831.20)	(461,412.66)	3,165,177.00	2,703,764.34	(4,044,095.90)
2024	(4,317,247.49)	(1,529,129.17)	(5,846,376.66)	(15,841,207.86)	(595,715.00)	2,637,647.50	2,041,932.50	(2,002,163.40)
	<u>16,204,191.40</u>	<u>(32,045,399.26)</u>	<u>(15,841,207.86)</u>		<u>(34,040,489.85)</u>	<u>32,038,326.45</u>	<u>(2,002,163.40)</u>	
Per GL 2023				<u>(9,994,831.33)</u>				<u>(4,044,095.98)</u>
Variance				<u>0.13</u>				<u>0.08</u>

** 2009 -2011 were adjusted September 2012 per Staff's testimony in docket # 12-KGSG-835-RTS

KGS120 Benefit Deferral (New Rates Effective January 2017)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														-
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														-
Capitalization ratio in rates														
Net YTD Recovery		652,274	1,304,549	1,956,823	2,609,098	3,261,372	3,913,647	4,565,921	5,218,195	5,870,470	6,522,744	7,175,019	7,827,293	7,827,293
Current Pension Accrual (GAAP)	14,283,965	1,190,324	1,190,331	1,190,331	1,190,331	1,190,331	1,190,331	1,190,331	1,202,439	1,178,223	1,190,331	1,190,331	1,190,331	14,283,965
Accumulated YTD Expense		1,190,324	2,380,655	3,570,986	4,761,317	5,951,648	7,141,979	8,332,310	9,534,749	10,712,972	11,903,303	13,093,634	14,283,965	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		1,140,944	2,281,894	3,422,845	4,563,795	5,704,745	6,845,696	7,986,646	9,139,202	10,288,547	11,409,497	12,550,448	13,691,398	13,691,398
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		818,741	1,623,339	2,368,951	3,171,381	3,986,476	4,729,007	5,469,255	6,152,511	6,887,114	7,651,209	8,407,545	9,170,499	9,170,499
YTD Accrual		166,466.78	318,790.64	412,127.44	562,283.42	725,103.96	815,360.12	903,334.36	934,315.46	1,016,644.70	1,128,464.77	1,232,526.39	1,343,205.51	1,343,205.51
Current Month Accrual (for JE)		166,466.78	152,323.85	93,336.80	150,155.98	162,820.53	90,256.16	87,974.24	30,981.09	82,329.24	111,820.07	104,061.61	110,679.12	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		254,377	508,754	763,130	1,017,507	1,271,884	1,526,261	1,780,637	2,035,014	2,289,391	2,543,768	2,798,144	3,052,521	3,052,521
Current OPEB Accrual (GAAP)	(276,962)	(23,082)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(23,080)	(276,962)
Accumulated YTD Expense		(23,082)	(46,162)	(69,242)	(92,322)	(115,402)	(138,482)	(161,562)	(184,642)	(207,722)	(230,802)	(253,882)	(276,962)	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		(22,124)	(44,247)	(66,370)	(88,492)	(110,615)	(132,737)	(154,860)	(176,982)	(199,105)	(221,227)	(243,350)	(265,472)	(265,472)
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		(15,877)	(31,477)	(45,934)	(61,493)	(77,297)	(91,695)	(106,048)	(119,144)	(133,540)	(148,355)	(163,020)	(177,813)	(177,813)
YTD Accrual		(270,253.25)	(540,230.80)	(809,064.59)	(1,079,000.12)	(1,349,181.22)	(1,617,955.29)	(1,886,685.13)	(2,154,158.40)	(2,422,930.27)	(2,692,122.48)	(2,961,164.26)	(3,230,334.35)	(3,230,334.35)
Current Month Accrual (for JE)		(270,253.25)	(269,977.55)	(268,833.79)	(269,935.53)	(270,181.10)	(268,774.07)	(268,729.84)	(267,473.27)	(268,771.87)	(269,192.21)	(269,041.78)	(269,170.09)	-
Total Annual Deferral		(103,786.47)	(221,440.16)	(396,937.15)	(516,716.70)	(624,077.26)	(802,595.17)	(983,350.77)	(1,219,842.94)	(1,406,285.57)	(1,563,657.71)	(1,728,637.87)	(1,887,128.84)	-

O&M SERVICE COSTS														
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		233,060	466,120	699,180	932,240	1,165,300	1,398,360	1,631,420	1,864,480	2,097,539	2,330,599	2,563,659	2,796,719	2,796,719
Current Pension Accrual (GAAP)	3,963,287	330,273	330,274	330,274	330,274	330,274	330,274	330,274	342,382	318,166	330,274	330,274	330,274	3,963,287
Accumulated YTD Expense		330,273	660,547	990,821	1,321,095	1,651,369	1,981,643	2,311,917	2,654,299	2,972,465	3,302,739	3,633,013	3,963,287	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		316,572	633,144	949,717	1,266,290	1,582,862	1,899,435	2,216,008	2,544,186	2,849,153	3,165,726	3,482,298	3,798,871	3,798,871
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		227,172	450,419	657,299	879,945	1,106,104	1,312,130	1,517,522	1,712,746	1,910,927	2,122,936	2,332,792	2,544,484	2,544,484
YTD Accrual		(5,888.08)	(15,700.98)	(41,880.65)	(52,295.04)	(59,195.47)	(86,229.92)	(113,897.51)	(151,733.62)	(186,612.51)	(207,663.74)	(230,867.66)	(252,235.45)	(252,235.45)
Current Month Accrual (for JE)		(5,888.08)	(9,812.90)	(26,179.68)	(10,414.39)	(6,900.43)	(27,034.45)	(27,667.59)	(37,836.12)	(34,878.89)	(21,051.23)	(23,203.92)	(21,367.80)	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		90,164	180,328	270,492	360,656	450,820	540,984	631,148	721,312	811,476	901,639	991,803	1,081,967	1,081,967
Current OPEB Accrual (GAAP)	1,395,236	116,266	116,270	116,270	116,270	116,270	116,270	116,270	116,270	116,270	116,270	116,270	116,270	1,395,236
Accumulated YTD Expense		116,266	232,536	348,806	465,076	581,346	697,616	813,886	930,156	1,046,426	1,162,696	1,278,966	1,395,236	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		111,443	222,889	334,336	445,782	557,229	668,676	780,122	891,569	1,003,015	1,114,462	1,225,908	1,337,355	1,337,355
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		79,971	158,563	231,394	309,774	389,392	461,921	534,228	600,204	672,722	747,358	821,236	895,760	895,760
YTD Accrual		(10,192.64)	(21,764.44)	(39,097.99)	(50,881.57)	(61,428.10)	(79,062.59)	(96,919.98)	(121,107.51)	(138,753.17)	(154,281.35)	(170,567.36)	(186,206.99)	(186,206.99)
Current Month Accrual (for JE)		(10,192.64)	(11,571.81)	(17,333.55)	(11,783.59)	(10,546.53)	(17,634.50)	(17,857.39)	(24,187.54)	(17,645.66)	(15,528.18)	(16,286.02)	(15,639.63)	-

OTHER INC/EXPENSE NON-SERVICE COSTS

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		419,214	838,429	1,257,643	1,676,858	2,096,072	2,515,287	2,934,501	3,353,716	3,772,930	4,192,145	4,611,359	5,030,574	5,030,574
Current Pension Accrual (GAAP)	10,320,678	860,051	860,057	860,057	860,057	860,057	860,057	860,057	860,057	860,057	860,057	860,057	860,057	10,320,678
Accumulated YTD Expense		860,051	1,720,108	2,580,165	3,440,222	4,300,279	5,160,336	6,020,393	6,880,450	7,740,507	8,600,564	9,460,621	10,320,678	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		824,372	1,648,750	2,473,127	3,297,505	4,121,883	4,946,261	5,770,638	6,595,016	7,419,394	8,243,772	9,068,149	9,892,527	9,892,527
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		591,569	1,172,921	1,711,652	2,291,436	2,880,372	3,416,877	3,951,733	4,439,765	4,976,188	5,528,273	6,074,753	6,626,015	6,626,015
YTD Accrual		172,354.86	334,491.60	454,008.09	614,578.46	784,299.43	901,590.03	1,017,231.87	1,086,049.08	1,203,257.21	1,336,128.51	1,463,394.04	1,595,440.96	1,595,440.96
Current Month Accrual (for JE)		172,354.86	162,136.74	119,516.49	160,570.37	169,720.96	117,290.60	115,641.84	68,817.21	117,208.13	132,871.30	127,265.53	132,046.92	-

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		164,213	328,426	492,638	656,851	821,064	985,277	1,149,490	1,313,702	1,477,915	1,642,128	1,806,341	1,970,554	1,970,554
Current OPEB Accrual (GAAP)	(1,672,198)	(139,348)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(139,350)	(1,672,198)
Accumulated YTD Expense		(139,348)	(278,698)	(418,048)	(557,398)	(696,748)	(836,098)	(975,448)	(1,114,798)	(1,254,148)	(1,393,498)	(1,532,848)	(1,672,198)	
Oklahoma payroll %		4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%
Co 51 only Accumulated YTD Expense		(133,567)	(267,136)	(400,705)	(534,274)	(667,844)	(801,413)	(934,982)	(1,068,551)	(1,202,120)	(1,335,689)	(1,469,258)	(1,602,827)	(1,602,827)
YTD Expense Ratio		71.76%	71.14%	69.21%	69.49%	69.88%	69.08%	68.48%	67.32%	67.07%	67.06%	66.99%	66.98%	66.98%
Co 51 Net YTD Expense		(95,848)	(190,041)	(277,328)	(371,267)	(466,689)	(553,616)	(640,276)	(719,348)	(806,262)	(895,713)	(984,256)	(1,073,574)	(1,073,574)
YTD Accrual		(260,060.61)	(518,466.36)	(769,966.60)	(1,028,118.56)	(1,287,753.11)	(1,538,892.71)	(1,789,765.15)	(2,033,050.89)	(2,284,177.11)	(2,537,841.13)	(2,790,596.90)	(3,044,127.36)	(3,044,127.36)
Current Month Accrual (for JE)		(260,060.61)	(258,405.74)	(251,500.24)	(258,151.95)	(259,634.55)	(251,139.59)	(250,872.44)	(243,285.73)	(251,126.22)	(253,664.02)	(252,755.76)	(253,530.46)	-

Payroll Expense by Company (Update at Year End)	
051	75,542,674 95.85%
052	3,269,504 4.15%
Total	78,812,178 100.00%

December Journal			
1823271	REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	110,679.12	-
9260810	A&G EMPL BEN PEN RESERVE AMORT- SC	21,367.80	-
9260520	A&G EMPL BEN PEN RESERVE AMORT- NSC	-	132,046.92
1823272	REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	269,170.09
9260820	A&G EMPL BEN FAS 106- SC	15,639.63	-
9260525	A&G EMPL BEN FAS 106- NSC	253,530.46	-

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														-
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														-
Capitalization ratio in rates														
Net YTD Recovery		652,274	1,386,193	2,137,860	2,889,527	3,641,193	4,392,860	5,144,527	5,896,194	6,647,861	7,399,528	8,151,195	8,902,862	8,902,862
Current Pension Accrual (GAAP)	12,675,880	1,056,316	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	1,056,324	12,675,880
Accumulated YTD Expense		1,056,316	2,112,640	3,168,964	4,225,288	5,281,612	6,337,936	7,394,260	8,450,584	9,506,908	10,563,232	11,619,556	12,675,880	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		1,012,495	2,024,998	3,036,076	4,048,104	5,060,132	6,072,160	7,084,188	8,096,216	9,108,244	10,120,272	11,132,300	12,144,328	12,144,328
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		709,455	1,399,273	2,097,929	2,685,917	3,364,988	4,065,918	4,744,281	5,418,797	6,006,887	6,672,295	7,339,424	8,024,972	8,024,972
YTD Accrual		57,180.82	13,080.70	(39,930.91)	(203,609.37)	(276,205.54)	(326,941.91)	(400,246.49)	(477,396.77)	(640,974.16)	(727,232.68)	(811,770.77)	(877,889.95)	(877,889.95)
Current Month Accrual (for JE)		57,180.82	(44,100.13)	(53,011.61)	(163,678.46)	(72,596.17)	(50,736.38)	(73,304.58)	(77,150.28)	(163,577.39)	(86,258.53)	(84,538.07)	(66,119.18)	-
Reg Asset Created Jan 2017 Balance	579,804	-	(44,100.13)	(97,111.74)	(260,790.19)	(333,386.36)	(384,122.74)	(457,427.31)	(534,577.59)	(698,154.98)	(784,413.51)	(868,951.57)	(935,070.75)	
OPEB Expense in rates														-
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														-
Capitalization ratio in rates														
Net YTD Recovery		254,377	331,181	369,383	407,584	445,786	483,988	522,189	560,391	598,593	636,794	674,996	713,197	713,197
Current OPEB Accrual (GAAP)	315,788	26,323	26,315	26,315	26,315	26,315	26,315	26,315	26,315	26,315	26,315	26,315	26,315	315,788
Accumulated YTD Expense		26,323	52,638	78,953	105,268	131,583	157,898	184,213	210,528	236,843	263,158	289,473	315,788	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		25,231	50,454	75,642	100,854	126,065	151,277	176,488	201,700	226,911	252,123	277,334	302,546	302,546
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		17,679	34,864	52,269	66,916	83,833	101,295	118,194	134,998	149,648	166,224	182,844	199,922	199,922
YTD Accrual		(236,697.39)	(296,317.15)	(317,113.98)	(340,667.95)	(361,952.65)	(382,692.77)	(403,995.13)	(425,393.31)	(448,944.62)	(470,569.70)	(492,151.90)	(513,275.26)	(513,275.26)
Current Month Accrual (for JE)		(236,697.39)	(59,619.76)	(20,796.84)	(23,553.97)	(21,284.70)	(20,740.12)	(21,302.37)	(21,398.18)	(23,551.31)	(21,625.08)	(21,582.21)	(21,123.36)	-
Reg Asset Created Jan 2017 Balance	(4,537,162)	-	(59,619.75)	(80,416.59)	(103,970.57)	(125,255.27)	(145,995.39)	(167,297.75)	(188,695.93)	(212,247.24)	(233,872.32)	(255,454.52)	(276,577.88)	
Total Annual Deferral		(179,516.57)	(283,236.45)	(357,044.89)	(544,277.32)	(638,158.18)	(709,634.68)	(804,241.62)	(902,790.08)	(1,089,918.77)	(1,197,802.38)	(1,303,922.67)	(1,391,165.21)	-

O&M SERVICE COSTS														
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		233,060	454,098	672,522	890,946	1,109,371	1,327,795	1,546,219	1,764,644	1,983,068	2,201,492	2,419,917	2,638,341	2,638,341
Current Pension Accrual (GAAP)	3,480,847	290,066	290,071	290,071	290,071	290,071	290,071	290,071	290,071	290,071	290,071	290,071	290,071	3,480,847
Accumulated YTD Expense		290,066	580,137	870,208	1,160,279	1,450,350	1,740,421	2,030,492	2,320,563	2,610,634	2,900,705	3,190,776	3,480,847	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		278,033	556,070	833,717	1,111,624	1,389,531	1,667,438	1,945,345	2,223,252	2,501,159	2,779,066	3,056,974	3,334,881	3,334,881
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		194,818	384,244	576,098	737,562	924,038	1,116,516	1,302,798	1,488,023	1,649,515	1,832,239	2,015,435	2,203,689	2,203,689
YTD Accrual		(38,242.44)	(69,853.29)	(96,423.94)	(153,384.10)	(185,332.76)	(211,278.63)	(243,421.81)	(276,621.04)	(333,553.50)	(369,253.89)	(404,481.85)	(434,651.90)	(434,651.90)
Current Month Accrual (for JE)		(38,242.44)	(31,610.85)	(26,570.65)	(56,960.16)	(31,948.66)	(25,945.88)	(32,143.18)	(33,199.23)	(56,932.46)	(35,700.39)	(35,227.96)	(30,170.05)	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		90,164	206,250	327,971	449,693	571,414	693,135	814,856	936,578	1,058,299	1,180,020	1,301,742	1,423,463	1,423,463
Current OPEB Accrual (GAAP)	1,011,735	84,314	84,311	84,311	84,311	84,311	84,311	84,311	84,311	84,311	84,311	84,311	84,311	1,011,735
Accumulated YTD Expense		84,314	168,625	252,936	337,247	421,558	505,869	590,180	674,491	758,802	843,113	927,424	1,011,735	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		80,816	161,630	242,329	323,105	403,880	484,656	565,431	646,207	726,982	807,758	888,533	969,309	969,309
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		56,628	111,686	167,450	214,380	268,580	324,526	378,669	432,506	479,445	532,555	585,802	640,519	640,519
YTD Accrual		(33,536.00)	(94,563.91)	(160,521.69)	(235,312.49)	(302,833.41)	(368,609.57)	(436,187.04)	(504,071.46)	(578,854.13)	(647,465.52)	(715,939.60)	(782,943.56)	(782,943.56)
Current Month Accrual (for JE)		(33,536.00)	(61,027.91)	(65,957.78)	(74,790.80)	(67,520.92)	(65,776.16)	(67,577.47)	(67,884.42)	(74,782.67)	(68,611.39)	(68,474.08)	(67,003.96)	-

OTHER INC/EXPENSE NON-SERVICE COSTS														
Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual	
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		419,214	932,095	1,465,337	1,998,580	2,531,823	3,065,065	3,598,308	4,131,550	4,664,793	5,198,036	5,731,278	6,264,521	6,264,521
Current Pension Accrual (GAAP)	9,195,033	766,250	766,253	766,253	766,253	766,253	766,253	766,253	766,253	766,253	766,253	766,253	766,253	9,195,033
Accumulated YTD Expense		766,250	1,532,503	2,298,756	3,065,009	3,831,262	4,597,515	5,363,768	6,130,021	6,896,274	7,662,527	8,428,780	9,195,033	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		734,462	1,468,927	2,202,360	2,936,480	3,670,601	4,404,722	5,138,843	5,872,964	6,607,085	7,341,206	8,075,326	8,809,447	8,809,447
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		514,638	1,015,029	1,521,831	1,948,355	2,440,950	2,949,402	3,441,483	3,930,775	4,357,372	4,840,057	5,323,989	5,821,283	5,821,283
YTD Accrual		95,423.26	82,933.99	56,493.03	(50,225.27)	(90,872.78)	(115,663.29)	(156,824.67)	(200,775.72)	(307,420.65)	(357,978.79)	(407,288.92)	(443,238.05)	(443,238.05)
Current Month Accrual (for JE)		95,423.26	(12,489.28)	(26,440.96)	(106,718.30)	(40,647.51)	(24,790.51)	(41,161.38)	(43,951.05)	(106,644.94)	(50,558.14)	(49,310.13)	(35,949.13)	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		164,213	124,931	41,411	(42,108)	(125,628)	(209,147)	(292,667)	(376,187)	(459,706)	(543,226)	(626,746)	(710,265)	(710,265)
Current OPEB Accrual (GAAP)	(695,947)	(57,991)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(57,996)	(695,947)
Accumulated YTD Expense		(57,991)	(115,987)	(173,983)	(231,979)	(289,975)	(347,971)	(405,967)	(463,963)	(521,959)	(579,955)	(637,951)	(695,947)	
Oklahoma payroll %		4.15%	4.15%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%	4.19%
Co 51 only Accumulated YTD Expense		(55,585)	(111,175)	(166,687)	(222,251)	(277,815)	(333,379)	(388,943)	(444,507)	(500,071)	(555,635)	(611,199)	(666,763)	(666,763)
YTD Expense Ratio		70.07%	69.10%	69.10%	66.35%	66.50%	66.96%	66.97%	66.93%	65.95%	65.93%	65.93%	66.08%	66.08%
Co 51 Net YTD Expense		(38,949)	(76,822)	(115,181)	(147,464)	(184,747)	(223,231)	(260,475)	(297,509)	(329,797)	(366,330)	(402,958)	(440,597)	(440,597)
YTD Accrual		(203,161.39)	(201,753.24)	(156,592.30)	(105,355.46)	(59,119.24)	(14,083.20)	32,191.91	78,678.15	129,909.51	176,895.83	223,787.70	269,668.30	269,668.30
Current Month Accrual (for JE)		(203,161.39)	1,408.16	45,160.94	51,236.83	46,236.22	45,036.04	46,275.10	46,486.24	51,231.36	46,986.32	46,891.86	45,880.60	-

Payroll Expense by Company (Update at Year End)		
051	77,917,344	95.81%
052	3,410,409	4.19%
Total	81,327,753	100.00%

January Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	57,180.82	-
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	38,242.44	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	-	95,423.26
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	236,697.39
9260820 A&G EMPL BEN FAS 106- SC	33,536.00	-
9260525 A&G EMPL BEN FAS 106- NSC	203,161.39	-

February Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	44,100.13
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	31,610.85	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	12,489.28	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	59,619.75
9260820 A&G EMPL BEN FAS 106- SC	61,027.91	-
9260525 A&G EMPL BEN FAS 106- NSC	-	1,408.16

March Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	53,011.61
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	26,570.65	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	26,440.96	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	20,796.84
9260820 A&G EMPL BEN FAS 106- SC	65,957.78	-
9260525 A&G EMPL BEN FAS 106- NSC	-	45,160.94

April Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	163,678.45
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	56,960.16	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	106,718.30	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	23,553.98
9260820 A&G EMPL BEN FAS 106- SC	74,790.80	-
9260525 A&G EMPL BEN FAS 106- NSC	-	51,236.83

May Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	72,596.17
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	31,948.66	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	40,647.51	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,284.70
9260820 A&G EMPL BEN FAS 106- SC	67,520.92	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,236.22

140,117.09 140,117.09

June Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	50,736.38
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	25,945.88	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	24,790.51	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	20,740.12
9260820 A&G EMPL BEN FAS 106- SC	65,776.15	-
9260525 A&G EMPL BEN FAS 106- NSC	-	45,036.04

116,512.54 116,512.54

July Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	73,304.58
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	32,143.18	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	41,161.38	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,302.35
9260820 A&G EMPL BEN FAS 106- SC	67,577.47	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,275.10

140,882.03 140,882.03

August Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	77,150.28
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	33,199.23	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	43,951.05	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,398.18
9260820 A&G EMPL BEN FAS 106- SC	67,884.42	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,486.24

145,034.70 145,034.70

September Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	163,577.40
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	56,932.46	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	106,644.94	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	23,551.31
9260820 A&G EMPL BEN FAS 106- SC	74,782.67	-
9260525 A&G EMPL BEN FAS 106- NSC	-	51,231.36

238,360.07 238,360.07

October Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	86,258.53
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	35,700.39	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	50,558.14	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,625.07
9260820 A&G EMPL BEN FAS 106- SC	68,611.39	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,986.32

154,869.92 154,869.92

November Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	84,538.06
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	35,227.96	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	49,310.13	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,582.21
9260820 A&G EMPL BEN FAS 106- SC	68,474.08	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,891.86

153,012.17 153,012.13

December Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	66,119.18
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	30,170.05	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	35,949.13	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	21,123.36
9260820 A&G EMPL BEN FAS 106- SC	67,003.96	-
9260525 A&G EMPL BEN FAS 106- NSC	-	45,880.60

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		751,666.92	1,503,334	2,255,001	3,006,668	3,758,335	4,510,002	5,261,668	6,013,335	6,765,002	7,516,669	8,268,336	9,020,003	9,020,003
Current Pension Accrual (GAAP)	16,268,691	1,355,727	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	1,355,724	16,268,691
Accumulated YTD Expense		1,355,727	2,711,451	4,067,175	5,422,899	6,778,623	8,134,347	9,490,071	10,845,795	12,201,519	13,557,243	14,912,967	16,268,691	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		1,298,712	2,597,420	3,896,129	5,194,838	6,493,547	7,792,256	9,090,964	10,389,673	11,688,382	12,987,091	14,285,799	15,584,508	15,584,508
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		829,747	1,659,492	2,541,445	3,439,502	4,322,105	5,186,525	6,055,491	6,845,756	7,690,955	8,551,999	9,407,199	10,209,411	10,209,411
YTD Accrual		78,079.96	156,158.09	286,444.34	432,834.58	563,770.16	676,523.81	793,822.94	832,420.30	925,953.06	1,035,330.06	1,138,862.89	1,189,408.37	1,189,408.37
Current Month Accrual (for JE)		78,079.95	78,078.13	130,286.25	146,390.24	130,935.57	112,753.65	117,299.13	38,597.36	93,532.76	109,377.00	103,532.83	50,545.48	(0.00)
Reg Asset Jan 2020 Balance	(935,070.78)	(856,990.83)	(778,912.70)	(648,626.45)	(502,236.21)	(371,300.64)	(258,546.99)	(141,247.86)	(102,650.50)	(9,117.74)	100,259.26	203,792.09	254,337.57	
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		38,202	76,403	114,605	152,807	191,008	229,210	267,412	305,613	343,815	382,017	420,218	458,420	458,420
Current OPEB Accrual (GAAP)	(3,696,118)	(308,008)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(308,010)	(3,696,118)
Accumulated YTD Expense		(308,008)	(616,018)	(924,028)	(1,232,038)	(1,540,048)	(1,848,058)	(2,156,068)	(2,464,078)	(2,772,088)	(3,080,098)	(3,388,108)	(3,696,118)	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		(295,055)	(590,111)	(885,168)	(1,180,224)	(1,475,281)	(1,770,338)	(2,065,394)	(2,360,451)	(2,655,507)	(2,950,564)	(3,245,621)	(3,540,677)	(3,540,677)
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		(188,510)	(377,022)	(577,395)	(781,427)	(981,947)	(1,178,337)	(1,375,759)	(1,555,301)	(1,747,324)	(1,942,946)	(2,137,241)	(2,319,498)	(2,319,498)
YTD Accrual		(226,712.06)	(453,425.35)	(691,999.92)	(934,233.17)	(1,172,955.25)	(1,407,546.54)	(1,643,170.54)	(1,860,914.12)	(2,091,138.58)	(2,324,962.74)	(2,557,459.13)	(2,777,917.56)	(2,777,917.56)
Current Month Accrual (for JE)		(226,712.06)	(226,713.30)	(238,574.57)	(242,233.25)	(238,722.09)	(234,591.29)	(235,624.00)	(217,743.59)	(230,224.46)	(233,824.16)	(232,496.40)	(220,458.43)	-
Reg Asset Jan 2020 Balance	(276,577.88)	(503,289.94)	(730,003.24)	(968,577.81)	(1,210,811.06)	(1,449,533.15)	(1,684,124.44)	(1,919,748.44)	(2,137,492.03)	(2,367,716.49)	(2,601,540.65)	(2,834,037.05)	(3,054,495.48)	
Total Annual Deferral		(148,632.10)	(297,267.26)	(405,555.58)	(501,398.59)	(609,185.09)	(731,022.73)	(849,347.60)	(1,028,493.82)	(1,165,185.52)	(1,289,632.68)	(1,418,596.24)	(1,588,509.19)	0.00

0.00

O&M SERVICE COSTS

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		218,424	436,849	655,273	873,697	1,092,122	1,310,546	1,528,970	1,747,395	1,965,819	2,184,243	2,402,668	2,621,092	2,621,092
Current Pension Accrual (GAAP)	3,759,533	313,299	313,294	313,294	313,294	313,294	313,294	313,294	313,294	313,294	313,294	313,294	313,294	3,759,533
Accumulated YTD Expense		313,299	626,593	939,887	1,253,181	1,566,475	1,879,769	2,193,063	2,506,357	2,819,651	3,132,945	3,446,239	3,759,533	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		300,123	600,242	900,360	1,200,478	1,500,597	1,800,715	2,100,833	2,400,952	2,701,070	3,001,188	3,301,307	3,601,425	3,601,425
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		191,749	383,494	587,305	794,837	998,797	1,198,556	1,399,365	1,581,987	1,777,304	1,976,283	2,173,911	2,359,294	2,359,294
YTD Accrual		(26,675.65)	(53,354.35)	(67,968.24)	(78,860.67)	(93,324.54)	(111,990.09)	(129,605.21)	(165,407.55)	(188,514.85)	(207,960.71)	(228,757.09)	(261,798.32)	(261,798.32)
Current Month Accrual (for JE)		(26,675.65)	(26,678.70)	(14,613.89)	(10,892.43)	(14,463.87)	(18,665.55)	(17,615.13)	(35,802.34)	(23,107.30)	(19,445.86)	(20,796.38)	(33,041.23)	-

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		121,721	243,443	365,164	486,885	608,606	730,328	852,049	973,770	1,095,491	1,217,213	1,338,934	1,460,655	1,460,655
Current OPEB Accrual (GAAP)	979,282	81,605	81,607	81,607	81,607	81,607	81,607	81,607	81,607	81,607	81,607	81,607	81,607	979,282
Accumulated YTD Expense		81,605	163,212	244,819	326,426	408,033	489,640	571,247	652,854	734,461	816,068	897,675	979,282	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		78,173	156,348	234,523	312,698	390,873	469,048	547,223	625,398	703,573	781,748	859,923	938,098	938,098
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		49,945	99,891	152,979	207,037	260,165	312,198	364,505	412,075	462,951	514,781	566,259	614,548	614,548
YTD Accrual		(71,776.46)	(143,551.71)	(212,184.34)	(279,847.59)	(348,441.12)	(418,129.08)	(487,543.44)	(561,695.19)	(632,540.14)	(702,431.37)	(772,674.38)	(846,106.92)	(846,106.92)
Current Month Accrual (for JE)		(71,776.46)	(71,775.25)	(68,632.63)	(67,663.25)	(68,593.53)	(69,687.96)	(69,414.36)	(74,151.75)	(70,844.95)	(69,891.23)	(70,243.01)	(73,432.54)	-

Service Cost - Pension
 Non Service Cost - Pension

 Base rates - service
 Base rates - non service

Service Cost - OPEB
 Non Service Cost - OPEB

 Base rates - service
 Base rates - non service

OTHER INC/EXPENSE NON-SERVICE COSTS

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		533,243	1,066,485	1,599,728	2,132,970	2,666,213	3,199,456	3,732,698	4,265,941	4,799,183	5,332,426	5,865,668	6,398,911	6,398,911
Current Pension Accrual (GAAP)	12,509,158	1,042,428	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	1,042,430	12,509,158
Accumulated YTD Expense		1,042,428	2,084,858	3,127,288	4,169,718	5,212,148	6,254,578	7,297,008	8,339,438	9,381,868	10,424,298	11,466,728	12,509,158	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		998,589	1,997,179	2,995,769	3,994,360	4,992,950	5,991,541	6,990,131	7,988,721	8,987,312	9,985,902	10,984,493	11,983,083	11,983,083
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		637,998	1,275,998	1,954,140	2,644,666	3,323,308	3,987,969	4,656,126	5,263,769	5,913,651	6,575,717	7,233,288	7,850,118	7,850,118
YTD Accrual		104,755.60	209,512.44	354,412.58	511,695.25	657,094.70	788,513.90	923,428.16	997,827.85	1,114,467.91	1,243,290.78	1,367,619.98	1,451,206.70	1,451,206.70
Current Month Accrual (for JE)		104,755.60	104,756.83	144,900.14	157,282.67	145,399.45	131,419.19	134,914.26	74,399.69	116,640.06	128,822.86	124,329.20	83,586.72	-

	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		(83,520)	(167,039)	(250,559)	(334,078)	(417,598)	(501,118)	(584,637)	(668,157)	(751,676)	(835,196)	(918,715)	(1,002,235)	(1,002,235)
Current OPEB Accrual (GAAP)	(4,675,400)	(389,613)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(389,617)	(4,675,400)
Accumulated YTD Expense		(389,613)	(779,230)	(1,168,847)	(1,558,464)	(1,948,081)	(2,337,698)	(2,727,315)	(3,116,932)	(3,506,549)	(3,896,166)	(4,285,783)	(4,675,400)	
Oklahoma payroll %		4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%	4.21%
Co 51 only Accumulated YTD Expense		(373,228)	(746,459)	(1,119,691)	(1,492,923)	(1,866,154)	(2,239,386)	(2,612,617)	(2,985,849)	(3,359,080)	(3,732,312)	(4,105,544)	(4,478,775)	(4,478,775)
YTD Expense Ratio		63.89%	63.89%	65.23%	66.21%	66.56%	66.56%	66.61%	65.89%	65.80%	65.85%	65.85%	65.51%	65.51%
Co 51 Net YTD Expense		(238,455)	(476,913)	(730,374)	(988,464)	(1,242,112)	(1,490,535)	(1,740,264)	(1,967,376)	(2,210,275)	(2,457,727)	(2,703,500)	(2,934,046)	(2,934,046)
YTD Accrual		(154,935.63)	(309,873.70)	(479,815.64)	(654,385.67)	(824,514.25)	(989,417.62)	(1,155,627.29)	(1,299,219.15)	(1,458,598.69)	(1,622,531.65)	(1,784,785.06)	(1,931,810.64)	(1,931,810.64)
Current Month Accrual (for JE)		(154,935.63)	(154,938.08)	(169,941.94)	(174,570.03)	(170,128.59)	(164,903.37)	(166,209.67)	(143,591.87)	(159,379.54)	(163,932.96)	(162,253.42)	(147,025.58)	-

Payroll Expense by Company (Update at Year End)		
051	81,409,336	95.79%
052	3,573,989	4.21%
Total	84,983,325	100.00%

December Journal			
1823271	REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	50,545.48	-
9260810	A&G EMPL BEN PEN RESERVE AMORT- SC	33,041.23	-
9260520	A&G EMPL BEN PEN RESERVE AMORT- NSC	-	83,586.72
1823272	REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	220,458.43
9260820	A&G EMPL BEN FAS 106- SC	73,432.54	-
9260525	A&G EMPL BEN FAS 106- NSC	147,025.58	-

304,044.83 304,045.15

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		751,667	1,503,334	2,255,001	3,006,668	3,758,335	4,510,002	5,261,668	6,013,335	6,765,002	7,516,669	8,268,336	9,020,003	9,020,003
Current Pension Accrual (GAAP)	16,111,553	1,342,623	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	1,342,630	16,111,553
Accumulated YTD Expense		1,342,623	2,685,253	4,027,883	5,370,513	6,713,143	8,055,773	9,398,403	10,741,033	12,083,663	13,426,293	14,768,923	16,111,553	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%
Co 51 only Accumulated YTD Expense		1,291,786	2,583,579	3,875,372	5,167,165	6,458,957	7,750,750	9,042,543	10,334,336	11,626,129	12,917,922	14,209,715	15,501,507	15,501,507.39
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	0.66
Co 51 Net YTD Expense		846,249	1,735,648	2,598,049	3,491,453	4,350,754	5,203,854	6,066,642	6,849,598	7,713,937	8,580,084	9,442,355	10,288,350	10,288,350.46
YTD Accrual		94,582.16	232,314.51	343,048.50	484,785.48	592,419.18	693,852.27	804,973.79	836,262.58	948,934.25	1,063,414.43	1,174,019.24	1,268,347.46	1,268,347.46
Current Month Accrual (for JE)		94,582.16	137,732.35	110,733.99	141,736.98	107,633.70	101,433.09	111,121.52	31,288.79	112,671.67	114,480.18	110,604.81	94,328.22	-
Reg Asset Jan 2021 Balance	254,337.62	348,919.78	486,652.13	597,386.12	739,123.10	846,756.80	948,189.89	1,059,311.41	1,090,600.20	1,203,271.87	1,317,752.05	1,428,356.86	1,522,685.08	
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		38,202	76,403	114,605	152,807	191,008	229,210	267,412	305,613	343,815	382,017	420,218	458,420	458,420
Current OPEB Accrual (GAAP)	(5,561,757)	(463,477)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(463,480)	(5,561,757)
Accumulated YTD Expense		(463,477)	(926,957)	(1,390,437)	(1,853,917)	(2,317,397)	(2,780,877)	(3,244,357)	(3,707,837)	(4,171,317)	(4,634,797)	(5,098,277)	(5,561,757)	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%
Co 51 only Accumulated YTD Expense		(445,928)	(891,859)	(1,337,790)	(1,783,721)	(2,229,651)	(2,675,582)	(3,121,513)	(3,567,444)	(4,013,375)	(4,459,306)	(4,905,237)	(5,351,167)	(5,351,167.40)
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	0.66
Co 51 Net YTD Expense		(292,127)	(599,151)	(896,854)	(1,205,260)	(1,501,893)	(1,796,386)	(2,094,223)	(2,364,502)	(2,662,874)	(2,961,871)	(3,259,530)	(3,551,570)	(3,551,569.81)
YTD Accrual		(330,329.08)	(675,554.09)	(1,011,459.21)	(1,358,066.64)	(1,692,901.51)	(2,025,595.93)	(2,361,634.82)	(2,670,115.20)	(3,006,689.20)	(3,343,887.51)	(3,679,748.02)	(4,009,989.81)	(4,009,989.81)
Current Month Accrual (for JE)		(330,329.08)	(345,225.01)	(335,905.12)	(346,607.43)	(334,834.87)	(332,694.42)	(336,038.89)	(308,480.38)	(336,574.00)	(337,198.31)	(335,860.51)	(330,241.79)	-
Reg Asset Jan 2020 Balance	(3,054,495.47)	(3,384,824.55)	(3,730,049.56)	(4,065,954.68)	(4,412,562.11)	(4,747,396.98)	(5,080,091.40)	(5,416,130.29)	(5,724,610.67)	(6,061,184.67)	(6,398,382.98)	(6,734,243.49)	(7,064,485.28)	
Total Annual Deferral		(235,746.92)	(443,239.58)	(668,410.71)	(873,281.16)	(1,100,482.33)	(1,331,743.66)	(1,556,661.03)	(1,833,852.62)	(2,057,754.95)	(2,280,473.08)	(2,505,728.78)	(2,741,642.35)	-

O&M SERVICE COSTS														
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		218,424	436,849	655,273	873,697	1,092,122	1,310,546	1,528,970	1,747,395	1,965,819	2,184,243	2,402,668	2,621,092	2,621,092
Current Pension Accrual (GAAP)	3,897,991	324,828	324,833	324,833	324,833	324,833	324,833	324,833	324,833	324,833	324,833	324,833	324,833	3,897,991
Accumulated YTD Expense		324,828	649,661	974,494	1,299,327	1,624,160	1,948,993	2,273,826	2,598,659	2,923,492	3,248,325	3,573,158	3,897,991	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%
Co 51 only Accumulated YTD Expense		312,529	625,062	937,596	1,250,129	1,562,663	1,875,197	2,187,730	2,500,264	2,812,797	3,125,331	3,437,864	3,750,398	3,750,398
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	66.37%
Co 51 Net YTD Expense		204,738	419,917	628,564	844,712	1,052,610	1,259,007	1,467,748	1,657,175	1,866,291	2,075,845	2,284,461	2,489,139	2,489,139
YTD Accrual		(13,686.74)	(16,931.79)	(26,708.70)	(28,984.84)	(39,511.83)	(51,538.98)	(61,222.13)	(90,219.83)	(99,527.95)	(108,398.52)	(118,206.70)	(131,952.79)	(131,952.79)
Current Month Accrual (for JE)		(13,686.74)	(3,245.05)	(9,776.91)	(2,276.14)	(10,526.99)	(12,027.15)	(9,683.16)	(28,997.70)	(9,308.12)	(8,870.57)	(9,808.18)	(13,746.09)	-
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		121,721	243,443	365,164	486,885	608,606	730,328	852,049	973,770	1,095,491	1,217,213	1,338,934	1,460,655	1,460,655.00
Current OPEB Accrual (GAAP)	877,944	73,162	73,162	73,162	73,162	73,162	73,162	73,162	73,162	73,162	73,162	73,162	73,162	877,944.00
Accumulated YTD Expense		73,162	146,324	219,486	292,648	365,810	438,972	512,134	585,296	658,458	731,620	804,782	877,944	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	0.0378639
Co 51 only Accumulated YTD Expense		70,392	140,784	211,175	281,567	351,959	422,351	492,743	563,134	633,526	703,918	774,310	844,702	844,701.65
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	0.66
Co 51 Net YTD Expense		46,114	94,578	141,572	190,255	237,080	283,566	330,581	373,246	420,345	467,542	514,529	560,628	560,628.49
YTD Accrual		(75,607.58)	(148,864.07)	(223,591.75)	(296,630.03)	(371,526.65)	(446,761.16)	(521,467.72)	(600,524.50)	(675,146.59)	(749,670.14)	(824,404.86)	(900,026.51)	(900,026.51)
Current Month Accrual (for JE)		(75,607.58)	(73,256.49)	(74,727.68)	(73,038.28)	(74,896.62)	(75,234.51)	(74,706.56)	(79,056.78)	(74,622.09)	(74,523.55)	(74,734.72)	(75,621.65)	-

OTHER INC/EXPENSE NON-SERVICE COSTS														
Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual	
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		533,243	1,066,485	1,599,728	2,132,970	2,666,213	3,199,456	3,732,698	4,265,941	4,799,183	5,332,426	5,865,668	6,398,911	6,398,911
Current Pension Accrual (GAAP)	12,213,562	1,017,795	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	1,017,797	12,213,562
Accumulated YTD Expense		1,017,795	2,035,592	3,053,389	4,071,186	5,088,983	6,106,780	7,124,577	8,142,374	9,160,171	10,177,968	11,195,765	12,213,562	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%
Co 51 only Accumulated YTD Expense		979,257	1,958,517	2,937,776	3,917,035	4,896,294	5,875,554	6,854,813	7,834,072	8,813,332	9,792,591	10,771,850	11,751,109	11,751,109
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	66.37%
Co 51 Net YTD Expense		641,511	1,315,731	1,969,485	2,646,741	3,298,144	3,944,847	4,598,894	5,192,423	5,847,645	6,504,239	7,157,894	7,799,211	7,799,211
YTD Accrual		108,268.90	249,246.30	369,757.21	513,770.32	631,931.00	745,391.25	866,195.94	926,482.41	1,048,462.20	1,171,812.96	1,292,225.94	1,400,300.25	1,400,300.25
Current Month Accrual (for JE)		108,268.90	140,977.39	120,510.91	144,013.11	118,160.68	113,460.24	120,804.69	60,286.47	121,979.79	123,350.75	120,412.98	108,074.31	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		(83,520)	(167,039)	(250,559)	(334,078)	(417,598)	(501,118)	(584,637)	(668,157)	(751,676)	(835,196)	(918,715)	(1,002,235)	(1,002,235)
Current OPEB Accrual (GAAP)	(6,439,701)	(536,639)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(536,642)	(6,439,701)
Accumulated YTD Expense		(536,639)	(1,073,281)	(1,609,923)	(2,146,565)	(2,683,207)	(3,219,849)	(3,756,491)	(4,293,133)	(4,829,775)	(5,366,417)	(5,903,059)	(6,439,701)	
Oklahoma payroll %		3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%	3.79%
Co 51 only Accumulated YTD Expense		(516,320)	(1,032,642)	(1,548,965)	(2,065,288)	(2,581,610)	(3,097,933)	(3,614,256)	(4,130,578)	(4,646,901)	(5,163,224)	(5,679,546)	(6,195,869)	(6,195,869)
YTD Expense Ratio		65.51%	67.18%	67.04%	67.57%	67.36%	67.14%	67.09%	66.28%	66.35%	66.42%	66.45%	66.37%	66.37%
Co 51 Net YTD Expense		(338,241)	(693,729)	(1,038,426)	(1,395,515)	(1,738,973)	(2,079,952)	(2,424,804)	(2,737,747)	(3,083,219)	(3,429,413)	(3,774,059)	(4,112,198)	(4,112,198)
YTD Accrual		(254,721.50)	(526,690.02)	(787,867.45)	(1,061,436.61)	(1,321,374.86)	(1,578,834.77)	(1,840,167.10)	(2,069,590.70)	(2,331,542.61)	(2,594,217.37)	(2,855,343.16)	(3,109,963.29)	(3,109,963.29)
Current Month Accrual (for JE)		(254,721.50)	(271,968.53)	(261,177.43)	(273,569.16)	(259,938.26)	(257,459.91)	(261,332.33)	(229,423.61)	(261,951.91)	(262,674.76)	(261,125.80)	(254,620.13)	-
Payroll Expense by Company (Update at Year End)														
051	81,455,424	96.21%												
052	3,205,593	3.79%												
Total	84,661,017	100.00%												
December Journal														
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC									94,328.23	-				
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC									13,746.09	-				
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC									-	108,074.31				
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT									-	330,241.79				
9260820 A&G EMPL BEN FAS 106- SC									75,621.65	-				
9260525 A&G EMPL BEN FAS 106- NSC									254,620.13	-				
											438,316.10			438,316.10

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														-
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														-
Capitalization ratio in rates														
Net YTD Recovery		751,667	1,503,334	2,255,001	3,006,668	3,758,335	4,510,002	5,261,668	6,013,335	6,765,002	7,516,669	8,268,336	9,020,003	9,020,003
Current Pension Accrual (GAAP)	9,760,188	1,088,174	1,088,173	1,088,173	1,088,173	1,088,173	263,670	675,942	675,942	675,942	675,942	675,942	675,942	9,760,188
Accumulated YTD Expense		1,088,174	2,176,347	3,264,520	4,352,693	5,440,866	6,530,036	7,618,209	8,706,382	9,794,555	10,882,728	11,970,901	13,059,074	14,147,247
Oklahoma payroll %		3.79%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%
Co 51 only Accumulated YTD Expense		1,046,972	2,096,220	3,144,329	4,192,439	5,240,548	6,288,657	7,336,766	8,384,875	9,432,984	10,481,093	11,529,202	12,577,311	13,625,420
YTD Expense Ratio		66.37%	68.06%	67.38%	67.61%	67.63%	67.81%	67.82%	66.63%	66.49%	66.30%	66.12%	65.56%	65.56%
Co 51 Net YTD Expense		694,875	1,426,687	2,118,649	2,834,508	3,544,183	4,259,828	4,969,473	5,679,118	6,388,763	7,098,408	7,808,053	8,517,698	9,227,343
YTD Accrual		(56,791.92)	(76,646.59)	(136,351.66)	(172,159.82)	(214,151.82)	(284,173.85)	(354,195.88)	(424,217.91)	(494,239.94)	(564,261.97)	(634,283.99)	(704,306.02)	(774,328.05)
Current Month Accrual (for JE)		(56,791.92)	(19,854.67)	(59,705.07)	(35,808.16)	(41,992.00)	(57,022.03)	(309,571.52)	(391,000.76)	(328,295.28)	(334,167.60)	(335,766.62)	(373,833.64)	-
Reg Asset Jan 2022 Balance			(19,854.67)	(79,559.74)	(115,367.90)	(157,359.90)	(227,381.93)	(307,403.96)	(387,425.99)	(467,448.02)	(547,470.05)	(627,492.08)	(707,514.11)	(787,536.14)
OPEB Expense in rates														-
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														-
Capitalization ratio in rates														
Net YTD Recovery		38,202	76,403	114,605	152,807	191,008	229,210	267,412	305,613	343,815	382,017	420,218	458,420	458,420
Current OPEB Accrual (GAAP)	(3,480,588)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(290,049)	(3,480,588)
Accumulated YTD Expense		(290,049)	(580,098)	(870,147)	(1,160,196)	(1,450,245)	(1,740,294)	(2,030,343)	(2,320,392)	(2,610,441)	(2,900,490)	(3,190,539)	(3,480,588)	(3,480,588)
Oklahoma payroll %		3.79%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%
Co 51 only Accumulated YTD Expense		(279,067)	(558,740)	(838,111)	(1,117,481)	(1,396,851)	(1,676,221)	(1,955,591)	(2,234,962)	(2,514,332)	(2,793,702)	(3,073,072)	(3,352,442)	(3,352,442)
YTD Expense Ratio		66.37%	68.06%	67.38%	67.61%	67.63%	67.81%	67.82%	66.63%	66.49%	66.30%	66.12%	65.56%	65.56%
Co 51 Net YTD Expense		(185,217)	(380,279)	(564,719)	(755,529)	(944,690)	(1,136,646)	(1,326,282)	(1,489,155)	(1,671,779)	(1,852,224)	(2,031,915)	(2,197,861)	(2,197,861)
YTD Accrual		(223,418.19)	(456,682.03)	(679,323.90)	(908,335.41)	(1,135,698.63)	(1,365,855.56)	(1,593,693.71)	(1,794,768.19)	(2,015,594.16)	(2,234,241.03)	(2,452,133.60)	(2,656,281.16)	(2,656,281.16)
Current Month Accrual (for JE)		(223,418.19)	(233,263.84)	(222,641.87)	(229,011.51)	(227,363.22)	(230,156.93)	(227,838.15)	(201,074.48)	(220,825.97)	(218,646.87)	(217,892.57)	(204,147.56)	-
Reg Asset Jan 2022 Balance			(233,263.84)	(455,905.71)	(684,917.22)	(912,280.44)	(1,142,437.37)	(1,370,275.52)	(1,571,350.00)	(1,792,175.97)	(2,010,822.84)	(2,228,715.41)	(2,432,862.97)	(2,432,862.97)
Total Annual Deferral		(280,210.11)	(533,328.62)	(815,675.56)	(1,080,495.23)	(1,349,850.45)	(1,619,207.74)	(1,888,564.03)	(2,157,919.32)	(2,427,274.81)	(2,696,630.30)	(2,965,985.79)	(3,235,341.27)	(3,504,696.75)

O&M SERVICE COSTS														
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		218,424	436,849	655,273	873,697	1,092,122	1,310,546	1,528,970	1,747,395	1,965,819	2,184,243	2,402,668	2,621,092	2,621,092
Current Pension Accrual (GAAP)	2,938,322	292,976	292,973	292,973	292,973	292,973	148,624	220,805	220,805	220,805	220,805	220,805	220,805	2,938,322
Accumulated YTD Expense		292,976	585,949	878,922	1,171,895	1,464,868	1,613,492	1,834,297	2,055,102	2,275,907	2,496,712	2,717,517	2,938,322	
Oklahoma payroll %		3.79%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%
Co 51 only Accumulated YTD Expense		281,883	564,376	846,562	1,128,749	1,410,936	1,554,088	1,766,763	1,979,439	2,192,114	2,404,790	2,617,465	2,830,141	2,830,141
YTD Expense Ratio		66.37%	68.06%	67.38%	67.61%	67.63%	67.81%	67.82%	66.63%	66.49%	66.30%	66.12%	65.56%	65.56%
Co 51 Net YTD Expense		187,086	384,114	570,414	763,147	954,216	1,053,827	1,198,219	1,318,900	1,457,537	1,594,376	1,730,668	1,855,440	1,855,440
YTD Accrual		(31,338.72)	(52,734.38)	(84,859.18)	(110,550.10)	(137,905.92)	(256,719.15)	(330,751.49)	(428,494.57)	(508,282.14)	(589,867.58)	(671,999.45)	(765,651.49)	(765,651.49)
Current Month Accrual (for JE)		(31,338.72)	(21,395.66)	(32,124.80)	(25,690.92)	(27,355.82)	(118,813.23)	(74,032.35)	(97,743.08)	(79,787.57)	(81,585.44)	(82,131.87)	(93,652.04)	-
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		121,721	243,443	365,164	486,885	608,606	730,328	852,049	973,770	1,095,491	1,217,213	1,338,934	1,460,655	1,460,655
Current OPEB Accrual (GAAP)	699,851	58,320	58,321	58,321	58,321	58,321	58,321	58,321	58,321	58,321	58,321	58,321	58,321	699,851
Accumulated YTD Expense		58,320	116,641	174,962	233,283	291,604	349,925	408,246	466,567	524,888	583,209	641,530	699,851	
Oklahoma payroll %		3.79%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%
Co 51 only Accumulated YTD Expense		56,112	112,347	168,520	224,694	280,868	337,042	393,216	449,389	505,563	561,737	617,911	674,084	674,084
YTD Expense Ratio		66.37%	68.06%	67.38%	67.61%	67.63%	67.81%	67.82%	66.63%	66.49%	66.30%	66.12%	65.56%	65.56%
Co 51 Net YTD Expense		37,241	76,463	113,549	151,916	189,951	228,548	266,679	299,428	336,149	372,432	408,563	441,930	441,930
YTD Accrual		(84,479.86)	(166,979.41)	(251,614.72)	(334,969.28)	(418,655.26)	(501,779.51)	(585,370.00)	(674,341.92)	(759,342.37)	(844,780.97)	(930,371.25)	(1,018,725.27)	(1,018,725.27)
Current Month Accrual (for JE)		(84,479.86)	(82,499.55)	(84,635.31)	(83,354.56)	(83,685.98)	(83,124.25)	(83,590.49)	(88,971.92)	(85,000.45)	(85,438.60)	(85,590.28)	(88,354.02)	-

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		751,667	1,503,334	2,255,001	3,006,668	3,758,335	4,510,002	5,261,668	6,013,335	6,765,002	7,516,669	8,268,336	9,020,003	9,020,003
Current Pension Accrual (GAAP)	6,037,194	503,094	503,100	503,100	503,100	503,100	503,100	503,100	503,100	503,100	503,100	503,100	503,100	6,037,194
Accumulated YTD Expense		503,094	1,006,194	1,509,294	2,012,394	2,515,494	3,018,594	3,521,694	4,024,794	4,527,894	5,030,994	5,534,094	6,037,194	
Oklahoma payroll %		3.79%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%
Co 51 only Accumulated YTD Expense		484,045	967,065	1,450,600	1,934,136	2,417,671	2,901,206	3,384,742	3,868,277	4,351,812	4,835,348	5,318,883	5,802,418	5,802,418
YTD Expense Ratio		65.56%	66.03%	64.94%	65.20%	64.72%	64.95%	64.06%	64.02%	64.17%	64.13%	64.06%	63.52%	63.52%
Co 51 Net YTD Expense		317,340	638,553	942,020	1,261,056	1,564,717	1,884,333	2,168,265	2,476,471	2,792,558	3,100,908	3,407,276	3,685,696	3,685,696
YTD Accrual		(434,327.07)	(864,780.86)	(1,312,980.94)	(1,745,611.26)	(2,193,617.94)	(2,625,668.01)	(3,093,402.93)	(3,536,864.41)	(3,972,444.29)	(4,415,760.72)	(4,861,059.63)	(5,334,306.87)	(5,334,306.87)
Current Month Accrual (for JE)		(434,327.07)	(430,453.79)	(448,200.08)	(432,630.32)	(448,006.68)	(432,050.07)	(467,734.92)	(443,461.48)	(435,579.88)	(443,316.43)	(445,298.91)	(473,247.24)	-
Actual JE														
True up Needed														
Reg Asset Jan 2023 Balance	(2,800,017.35)	(3,234,344.42)	(3,664,798.21)	(4,112,998.29)	(4,545,628.61)	(4,993,635.29)	(5,425,685.36)	(5,893,420.28)	(6,336,881.76)	(6,772,461.64)	(7,215,778.07)	(7,661,076.98)	(8,134,324.22)	
OPEB Expense in rates		-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated YTD Recovery		-	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		38,202	76,403	114,605	152,807	191,008	229,210	267,412	305,613	343,815	382,017	420,218	458,420	458,420
Current OPEB Accrual (GAAP)	(4,902)	(414)	(408)	(408)	(408)	(408)	(408)	(408)	(408)	(408)	(408)	(408)	(408)	(4,902)
Accumulated YTD Expense		(414)	(822)	(1,230)	(1,638)	(2,046)	(2,454)	(2,862)	(3,270)	(3,678)	(4,086)	(4,494)	(4,902)	
Oklahoma payroll %		3.79%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%
Co 51 only Accumulated YTD Expense		(398)	(790)	(1,182)	(1,574)	(1,966)	(2,359)	(2,751)	(3,143)	(3,535)	(3,927)	(4,319)	(4,711)	(4,711)
YTD Expense Ratio		65.56%	66.03%	64.94%	65.20%	64.72%	64.95%	64.06%	64.02%	64.17%	64.13%	64.06%	63.52%	63.52%
Co 51 Net YTD Expense		(261)	(522)	(768)	(1,026)	(1,273)	(1,532)	(1,762)	(2,012)	(2,268)	(2,518)	(2,767)	(2,993)	(2,993)
YTD Accrual		(38,462.81)	(76,924.99)	(115,372.70)	(153,833.11)	(192,281.01)	(230,741.89)	(269,173.77)	(307,625.37)	(346,083.39)	(384,535.12)	(422,985.23)	(461,412.66)	(461,412.66)
Current Month Accrual (for JE)		(38,462.81)	(38,462.18)	(38,447.71)	(38,460.41)	(38,447.90)	(38,460.88)	(38,431.88)	(38,451.60)	(38,458.02)	(38,451.73)	(38,450.11)	(38,427.43)	-
Actual JE														
True up Needed														
Reg Asset Jan 2023 Balance	(2,432,862.97)	(2,471,325.78)	(2,509,787.96)	(2,548,235.67)	(2,586,696.08)	(2,625,143.98)	(2,663,604.86)	(2,702,036.74)	(2,740,488.34)	(2,778,946.36)	(2,817,398.09)	(2,855,848.20)	(2,894,275.63)	
Total Annual Deferral		(472,789.88)	(941,705.85)	(1,428,353.64)	(1,899,444.37)	(2,385,898.95)	(2,856,409.90)	(3,362,576.70)	(3,844,489.78)	(4,318,527.68)	(4,800,295.84)	(5,284,044.86)	(5,795,719.53)	-

KGS120 Benefit Deferral (New Rates Effective Feb 6, 2019)

	ORIGINAL													
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		751,667	1,503,334	2,255,001	3,006,668	3,758,335	4,510,002	5,261,668	6,013,335	6,765,002	7,516,669	8,268,336	9,020,003	9,020,003
Current Pension Accrual (GAAP)	6,341,318	528,445	528,443	528,443	528,443	528,443	528,443	528,443	528,443	528,443	528,443	528,443	528,443	6,341,318
Accumulated YTD Expense		528,445	1,056,888	1,585,331	2,113,774	2,642,217	3,170,660	3,699,103	4,227,546	4,755,989	5,284,432	5,812,875	6,341,318	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		507,122	1,014,242	1,521,362	2,028,482	2,535,602	3,042,722	3,549,842	4,056,962	4,564,082	5,071,203	5,578,323	6,085,443	6,085,443
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		322,124	637,654	959,827	1,279,769	1,599,711	1,919,653	2,239,596	2,559,538	2,879,480	3,199,422	3,519,364	3,839,306	3,839,306
YTD Accrual		(429,543.04)	(865,679.86)	(1,295,173.40)	(1,726,898.27)	(2,158,623.13)	(2,590,348.01)	(3,022,072.88)	(3,453,797.74)	(3,885,522.61)	(4,317,247.49)	(4,748,972.35)	(5,180,697.22)	(5,180,697.22)
Current Month Accrual (for JE)		(429,543.04)	(436,136.82)	(429,493.54)	(431,724.87)	(431,724.86)	(431,724.88)	(431,724.87)	(431,724.86)	(431,724.87)	(431,724.88)	(431,724.86)	(431,724.87)	-
Actual JE														
True up Needed														
Reg Asset Jan 2024 Balance	(8,134,324.22)	(8,563,867.26)	(9,000,004.08)	(9,429,497.62)	(9,861,222.49)	(10,292,947.35)	(10,724,672.23)	(11,156,397.10)	(11,588,121.96)	(12,019,846.83)	(12,451,571.71)	(12,883,296.57)	(13,315,021.44)	
OPEB Expense in rates		-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated YTD Recovery		-	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		38,202	76,403	114,605	152,807	191,008	229,210	267,412	305,613	343,815	382,017	420,218	458,420	458,420
Current OPEB Accrual (GAAP)	(423,554)	(35,298)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(35,296)	(423,554)
Accumulated YTD Expense		(35,298)	(70,594)	(105,890)	(141,186)	(176,482)	(211,778)	(247,074)	(282,370)	(317,666)	(352,962)	(388,258)	(423,554)	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		(33,874)	(67,745)	(101,617)	(135,489)	(169,361)	(203,233)	(237,104)	(270,976)	(304,848)	(338,720)	(372,592)	(406,463)	(406,463)
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		(21,517)	(42,592)	(64,110)	(85,480)	(106,850)	(128,219)	(149,589)	(170,959)	(192,329)	(213,698)	(235,068)	(256,438)	(256,438)
YTD Accrual		(59,718.25)	(118,994.92)	(178,715.35)	(238,286.73)	(297,858.10)	(357,429.48)	(417,000.86)	(476,572.23)	(536,143.62)	(595,715.00)	(655,286.37)	(714,857.75)	(714,857.75)
Current Month Accrual (for JE)		(59,718.25)	(59,276.67)	(59,720.43)	(59,571.38)	(59,571.37)	(59,571.38)	(59,571.38)	(59,571.37)	(59,571.39)	(59,571.38)	(59,571.37)	(59,571.38)	-
Actual JE														
True up Needed														
Reg Asset Jan 2024 Balance	(2,894,275.63)	(2,953,993.88)	(3,013,270.55)	(3,072,990.98)	(3,132,562.36)	(3,192,133.73)	(3,251,705.11)	(3,311,276.49)	(3,370,847.86)	(3,430,419.25)	(3,489,990.63)	(3,549,562.00)	(3,609,133.38)	
Total Annual Deferral		(489,261.29)	(984,674.78)	(1,473,888.75)	(1,965,185.00)	(2,456,481.23)	(2,947,777.49)	(3,439,073.74)	(3,930,369.97)	(4,421,666.23)	(4,912,962.49)	(5,404,258.72)	(5,895,554.97)	-

O&M SERVICE COSTS														
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		218,424	436,849	655,273	873,697	1,092,122	1,310,546	1,528,970	1,747,395	1,965,819	2,184,243	2,402,668	2,621,092	2,621,092
Current Pension Accrual (GAAP)	1,543,178	128,600	128,598	128,598	128,598	128,598	128,598	128,598	128,598	128,598	128,598	128,598	128,598	1,543,178
Accumulated YTD Expense		128,600	257,198	385,796	514,394	642,992	771,590	900,188	1,028,786	1,157,384	1,285,982	1,414,580	1,543,178	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		123,411	246,820	370,229	493,638	617,047	740,456	863,865	987,274	1,110,683	1,234,092	1,357,501	1,480,910	1,480,910
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		78,391	155,176	233,577	311,436	389,295	467,154	545,012	622,871	700,730	778,589	856,447	934,306	934,306
YTD Accrual		(140,033.71)	(281,672.97)	(421,695.55)	(562,261.14)	(702,826.73)	(843,392.32)	(983,957.89)	(1,124,523.48)	(1,265,089.07)	(1,405,654.66)	(1,546,220.24)	(1,686,785.83)	(1,686,785.83)
Current Month Accrual (for JE)		(140,033.71)	(141,639.26)	(140,022.58)	(140,565.59)	(140,565.59)	(140,565.59)	(140,565.58)	(140,565.59)	(140,565.59)	(140,565.59)	(140,565.58)	(140,565.59)	-
	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		121,721	243,443	365,164	486,885	608,606	730,328	852,049	973,770	1,095,491	1,217,213	1,338,934	1,460,655	1,460,655
Current OPEB Accrual (GAAP)	319,033	26,587	26,586	26,586	26,586	26,586	26,586	26,586	26,586	26,586	26,586	26,586	26,586	319,033
Accumulated YTD Expense		26,587	53,173	79,759	106,345	132,931	159,517	186,103	212,689	239,275	265,861	292,447	319,033	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		25,514	51,027	76,541	102,054	127,567	153,080	178,594	204,107	229,620	255,133	280,647	306,160	306,160
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		16,207	32,081	48,290	64,386	80,482	96,578	112,675	128,771	144,867	160,964	177,060	193,156	193,156
YTD Accrual		(105,514.63)	(211,361.55)	(316,874.23)	(422,499.18)	(528,124.12)	(633,749.07)	(739,374.02)	(844,998.96)	(950,623.91)	(1,056,248.85)	(1,161,873.80)	(1,267,498.74)	(1,267,498.74)
Current Month Accrual (for JE)		(105,514.63)	(105,846.92)	(105,512.68)	(105,624.95)	(105,624.94)	(105,624.95)	(105,624.95)	(105,624.94)	(105,624.95)	(105,624.94)	(105,624.95)	(105,624.94)	-

OTHER INC/EXPENSE NON-SERVICE COSTS														
Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual	
Pension Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		533,243	1,066,485	1,599,728	2,132,970	2,666,213	3,199,456	3,732,698	4,265,941	4,799,183	5,332,426	5,865,668	6,398,911	6,398,911
Current Pension Accrual (GAAP)	4,798,140	399,845	399,845	399,845	399,845	399,845	399,845	399,845	399,845	399,845	399,845	399,845	399,845	4,798,140
Accumulated YTD Expense		399,845	799,690	1,199,535	1,599,380	1,999,225	2,399,070	2,798,915	3,198,760	3,598,605	3,998,450	4,398,295	4,798,140	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		383,711	767,422	1,151,133	1,534,844	1,918,555	2,302,266	2,685,977	3,069,688	3,453,399	3,837,111	4,220,822	4,604,533	4,604,533
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		243,733	482,478	726,250	968,333	1,210,417	1,452,500	1,694,583	1,936,666	2,178,750	2,420,833	2,662,916	2,905,000	2,905,000
YTD Accrual		(289,509.33)	(584,006.90)	(873,477.85)	(1,164,637.13)	(1,455,796.42)	(1,746,955.70)	(2,038,114.98)	(2,329,274.26)	(2,620,433.55)	(2,911,592.83)	(3,202,752.11)	(3,493,911.39)	(3,493,911.39)
Current Month Accrual (for JE)		(289,509.33)	(294,497.57)	(289,470.96)	(291,159.28)	(291,159.29)	(291,159.28)	(291,159.29)	(291,159.28)	(291,159.29)	(291,159.28)	(291,159.29)	(291,159.28)	-

Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Accrual	
OPEB Expense in rates														
Accumulated YTD Recovery														
Oklahoma payroll %														
Co 51 only Accumulated YTD Expense														
Capitalization ratio in rates														
Net YTD Recovery		(83,520)	(167,039)	(250,559)	(334,078)	(417,598)	(501,118)	(584,637)	(668,157)	(751,676)	(835,196)	(918,715)	(1,002,235)	(1,002,235)
Current OPEB Accrual (GAAP)	(742,587)	(61,885)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(61,882)	(742,587)
Accumulated YTD Expense		(61,885)	(123,767)	(185,649)	(247,531)	(309,413)	(371,295)	(433,177)	(495,059)	(556,941)	(618,823)	(680,705)	(742,587)	
Oklahoma payroll %		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	4.04%
Co 51 only Accumulated YTD Expense		(59,388)	(118,773)	(178,158)	(237,543)	(296,928)	(356,313)	(415,698)	(475,083)	(534,468)	(593,853)	(653,238)	(712,623)	(712,623)
YTD Expense Ratio		63.52%	62.87%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%	63.09%
Co 51 Net YTD Expense		(37,723)	(74,673)	(112,400)	(149,866)	(187,332)	(224,798)	(262,264)	(299,730)	(337,196)	(374,662)	(412,128)	(449,594)	(449,594)
YTD Accrual		45,796.38	92,366.62	138,158.89	184,212.45	230,266.02	276,319.59	322,373.15	368,426.73	414,480.29	460,533.86	506,587.43	552,640.99	552,640.99
Current Month Accrual (for JE)		45,796.38	46,570.23	45,792.27	46,053.56	46,053.56	46,053.57	46,053.56	46,053.57	46,053.56	46,053.57	46,053.56	46,053.56	-

Payroll Expense by Company (Update at Year End)		
051	87,437,545	95.96%
052	3,676,497	4.04%
Total	91,114,042	100.00%

April Journal		
1823271 REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	-	431,724.87
9260810 A&G EMPL BEN PEN RESERVE AMORT- SC	140,565.59	-
9260520 A&G EMPL BEN PEN RESERVE AMORT- NSC	291,159.28	-
1823272 REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	-	59,571.38
9260820 A&G EMPL BEN FAS 106- SC	105,624.95	-
9260525 A&G EMPL BEN FAS 106- NSC	-	46,053.57

	ToCstCtr	FromCstCtr	RFU	ExpenselD	DataType	Actual	Final	051 - KGS-KS KANSAS GAS SERVICE - KS							
	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
1823271 - REG ASSETS DEF PENSION RECOVERY DKT 10-KGSG-130-AC	(1,810,143.32)	(2,298,822.86)	(2,825,569.42)	(3,412,809.41)	(3,996,176.12)	(4,586,748.11)	(5,182,832.36)	(5,783,751.96)	(6,368,714.95)	(6,963,542.05)	(7,585,737.19)	(8,174,229.99)	(8,770,459.34)	(9,368,671.17)	(9,994,831.33)
1823272 - REG ASSETS DEF OPEB RECOVERY DKT 10-KGSG-130-ACT	(6,853,349.68)	(6,807,477.50)	(6,747,860.31)	(6,522,558.37)	(6,297,255.80)	(6,071,947.37)	(5,846,634.42)	(5,621,317.57)	(5,396,013.70)	(5,170,701.82)	(4,945,367.68)	(4,720,060.95)	(4,494,747.93)	(4,269,433.30)	(4,044,095.98)

Kansas Gas Service, a Division of ONE Gas, Inc.
Docket Number 24-KGSG-610-RTS
Information Request

Data Request: 24-610 KCC-226
Issuer Organization: KCC
Request Date: 05-21-2024
Date Information Needed: 05-31-2024
Requested By: Ian Campbell

Page 1 of 1

RE: Stored Gas

Please provide the following: Please update Stored Gas through April 30, 2024. Please also provide a 5 year history, by month, of Stored Gas. If there have been any large increases or decreases in specific accounts, please explain the change.

KGS Response:

Please see "24-610 KCC-226 Attachment A.xlsx". As described in response to data request 24-610 CURB-103, volumes of gas in storage remain consistent with prior year trends. The balance of account 1641 is reflective of market prices per MMBtu of the gas purchased and placed into storage.

Prepared by: Graham A. Jaynes

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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Graham Jaynes

Date: 5/31/2024

Kansas Gas Service

2019

Account	January	February	March	April	May	June	July	August	September	October	November	December
1641 Gas Stored U/G Current	\$ 16,246,346	\$ 8,958,309	\$ 8,637,880	\$ 11,458,344	\$ 14,977,418	\$ 19,797,661	\$ 24,057,801	\$ 27,452,224	\$ 30,504,688	\$ 28,624,389	\$ 28,263,073	\$ 24,908,600
Storage Volumes MMBTU	6,461,852	3,441,110	2,866,586	4,396,510	6,270,036	8,776,779	11,195,576	13,108,871	14,917,207	14,058,342	13,805,677	12,145,217

Kansas Gas Service

2020

Account	January	February	March	April	May	June	July	August	September	October	November	December
1641 Gas Stored U/G Current	\$ 14,698,459	\$ 8,807,324	\$ 7,180,070	\$ 6,994,604	\$ 9,844,092	\$ 14,491,676	\$ 18,438,449	\$ 20,731,454	\$ 23,901,965	\$ 22,849,392	\$ 24,686,367	\$ 21,351,595
Storage Volumes MMBTU	7,082,837	4,205,299	3,486,675	3,767,015	5,520,679	8,605,015	11,409,736	12,938,627	14,278,314	13,519,935	13,819,030	11,955,482

Kansas Gas Service

2021

Account	January	February	March	April	May	June	July	August	September	October	November	December
1641 Gas Stored U/G Current	\$ 13,522,025	\$ 7,779,597	\$ 6,729,268	\$ 8,386,809	\$ 14,993,524	\$ 22,291,570	\$ 30,995,330	\$ 40,449,767	\$ 48,297,851	\$ 53,379,544	\$ 50,769,064	\$ 45,008,422
Storage Volumes MMBTU	7,318,308	3,804,757	2,948,255	3,604,173	5,959,836	8,397,190	10,847,943	13,257,169	15,123,188	15,813,631	14,764,762	12,591,764

Kansas Gas Service

2022

Account	January	February	March	April	May	June	July	August	September	October	November	December
1641 Gas Stored U/G Current	\$ 26,146,246	\$ 14,179,565	\$ 8,734,917	\$ 18,620,817	\$ 32,052,204	\$ 55,050,008	\$ 66,648,519	\$ 90,746,792	\$ 108,369,415	\$ 107,375,139	\$ 94,851,173	\$ 78,763,497
Storage Volumes MMBTU	7,366,004	3,868,721	2,267,796	4,026,033	5,956,172	8,599,931	10,469,539	13,345,417	15,369,467	15,394,128	13,670,336	11,047,433

Kansas Gas Service

	2023												2024			
Account	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April
1641 Gas Stored U/G Current	\$ 50,440,840	\$ 30,616,706	\$ 17,661,504	\$ 22,562,429	\$ 25,748,991	\$ 29,268,603	\$ 33,224,125	\$ 39,496,295	\$ 44,123,297	\$ 43,341,612	\$ 41,641,338	\$ 34,387,016	\$ 20,892,257	\$ 19,767,700	\$ 21,165,237	\$ 20,444,074
Storage Volumes MMBTU	7,302,995	4,556,636	2,862,963	5,609,145	7,144,353	8,835,613	10,422,752	12,959,886	14,971,089	14,782,374	14,005,738	11,329,402	6,729,353	5,914,006	5,979,599	6,289,325

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 KCC-226 Attachment A
 Volumes (MMBtu) by Storage Field

	2019											
	January	February	March	April	May	June	July	August	September	October	November	December
Brehm	904,525	737,144	761,436	867,848	960,935	1,070,875	1,174,600	1,333,489	1,525,647	1,544,135	1,500,888	1,305,761
Konold	274,544	200,349	226,132	244,657	409,384	507,977	552,383	605,559	668,613	613,379	509,477	485,991
Alden	1,168,480	421,787	194,878	445,993	897,792	1,403,090	1,732,388	2,038,646	2,243,408	2,092,098	2,009,038	1,939,038
SSCGP	4,012,623	2,007,890	1,632,668	2,752,414	3,878,355	5,634,944	7,540,037	8,897,358	10,212,753	9,511,014	9,506,886	8,186,434
PEPL	95,882	71,290	49,588	83,648	119,681	153,974	188,137	223,659	254,623	284,416	267,581	218,685
ANR	5,798	2,650	1,884	1,950	3,889	5,919	8,031	10,160	12,163	13,300	11,807	9,308
Total	6,461,852	3,441,110	2,866,586	4,396,510	6,270,036	8,776,779	11,195,576	13,108,871	14,917,207	14,058,342	13,805,677	12,145,217

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 Volumes (MMBtu) by Storage Field

	2020											
	January	February	March	April	May	June	July	August	September	October	November	December
Brehm	934,898	774,868	718,483	707,942	791,616	1,020,932	1,361,494	1,447,821	1,476,750	1,456,368	1,530,865	1,311,107
Konold	346,406	258,868	292,115	269,675	338,401	470,300	584,716	622,205	646,096	647,979	575,320	489,792
Alden	1,214,038	464,038	145,565	290,784	748,212	1,287,072	1,792,996	2,095,328	2,228,444	2,101,700	2,136,600	1,956,600
SSCGP	4,426,476	2,608,108	2,263,278	2,412,163	3,522,239	5,665,599	7,475,367	8,542,007	9,660,833	9,014,054	9,307,945	7,973,018
PEPL	155,755	96,273	65,001	84,700	116,301	155,138	187,117	221,072	254,009	286,506	256,375	216,303
ANR	5,264	3,144	2,233	1,751	3,910	5,974	8,046	10,194	12,182	13,328	11,925	8,662
Total	7,082,837	4,205,299	3,486,675	3,767,015	5,520,679	8,605,015	11,409,736	12,938,627	14,278,314	13,519,935	13,819,030	11,955,482

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 Volumes (MMBtu) by Storage Field

	2021											
	January	February	March	April	May	June	July	August	September	October	November	December
Brehm	1,031,386	874,271	958,198	932,864	955,552	1,020,317	1,156,611	1,399,419	1,474,232	1,494,834	1,373,932	1,229,615
Konold	372,406	291,450	256,257	275,336	353,124	387,368	467,939	563,625	645,107	624,678	586,307	505,929
Alden	1,591,600	737,003	530,961	513,733	989,957	1,415,957	1,856,150	2,119,650	2,243,400	2,351,250	2,341,250	2,076,250
SSCGP	4,164,791	1,793,268	1,126,799	1,800,866	3,543,323	5,424,830	7,175,648	8,944,838	10,493,342	11,039,026	10,187,552	8,544,521
PEPL	152,592	104,171	73,498	79,378	113,918	142,713	183,543	219,465	254,788	290,467	263,669	225,989
ANR	5,533	4,594	2,542	1,996	3,962	6,005	8,052	10,172	12,319	13,376	12,052	9,460
Total	7,318,308	3,804,757	2,948,255	3,604,173	5,959,836	8,397,190	10,847,943	13,257,169	15,123,188	15,813,631	14,764,762	12,591,764

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 Volumes (MMBtu) by Storage Field

	2022											
	January	February	March	April	May	June	July	August	September	October	November	December
Brehm	995,708	898,953	837,359	817,953	840,940	973,723	1,192,201	1,564,129	1,687,179	1,662,795	1,445,808	1,342,063
Konold	420,204	344,900	301,248	257,329	377,240	425,002	498,191	639,716	680,184	680,184	611,277	542,422
Alden	1,159,040	539,515	215,192	290,736	731,577	1,257,119	1,768,570	2,076,534	2,243,400	2,320,507	1,934,050	1,691,932
SSCGP	4,618,527	1,971,044	837,704	2,575,804	3,890,203	5,788,053	6,818,172	8,834,342	10,492,538	10,426,473	9,409,316	7,254,693
PEPL	165,495	110,944	74,699	82,079	112,168	150,119	184,441	220,548	254,011	290,667	258,080	206,526
ANR	7,030	3,365	1,594	2,132	4,044	5,915	7,964	10,148	12,155	13,502	11,805	9,797
Total	7,366,004	3,868,721	2,267,796	4,026,033	5,956,172	8,599,931	10,469,539	13,345,417	15,369,467	15,394,128	13,670,336	11,047,433

Docket No. 24-KGSG-610-RTS
 KCC-226 Attachment A
 Volumes (MMBtu) by Storage Field

	2023												2024			
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April
Brehm	1,082,504	975,114	903,236	887,938	887,938	944,481	1,125,415	1,244,263	1,509,367	1,507,610	1,492,897	1,286,338	954,264	927,462	883,152	868,777
Konold	488,981	428,495	385,468	377,269	377,269	407,953	471,825	546,320	621,904	590,761	554,940	476,549	358,920	329,135	296,906	290,864
Alden	1,378,096	815,305	429,055	549,752	989,952	1,415,950	1,856,150	2,119,650	2,243,400	2,255,532	2,064,684	1,744,684	979,684	619,684	385,608	440,784
SSCGP	4,198,735	2,232,142	1,081,587	3,713,103	4,769,866	5,913,879	6,776,147	8,820,710	10,330,290	10,129,680	9,610,174	7,585,732	4,266,602	3,905,697	4,309,212	4,597,824
PEPL	148,433	102,007	61,760	79,240	115,257	147,453	185,188	218,844	253,924	285,463	271,171	226,976	163,810	128,282	103,109	89,077
ANR	6,246	3,573	1,857	1,843	4,071	5,897	8,027	10,099	12,204	13,328	11,872	9,123	6,073	3,746	1,612	1,999
Total	7,302,995	4,556,636	2,862,963	5,609,145	7,144,353	8,835,613	10,422,752	12,959,886	14,971,089	14,782,374	14,005,738	11,329,402	6,729,353	5,914,006	5,979,599	6,289,325

	ToCstCtr	FromCstCtr	051 - KGS-KS KAN RFU				PAR Total Expense Indicator	Total All DataTypes	Actual	Final	YTD			
	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	
	January	February	March	April	May	June	July	August	September	October	November	December		
1641998 PAR Gas Stored Curr Excluding Discont Ops	\$ 16,246,346	\$ 8,958,309	\$ 8,637,880	\$ 11,458,344	\$	14,977,418	\$ 19,797,661	\$ 24,057,801	\$ 27,452,224	\$ 30,504,688	\$ 28,624,389	\$ 28,263,073	\$ 24,908,600	

		2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
		January	February	March	April	May	June	July	August	September	October	November	December
1641998	PAR Gas Stored Curr Excluding Discont Ops	\$ 14,698,459	\$ 8,807,324	\$ 7,180,070	\$ 6,994,604	\$ 9,844,092	\$ 14,491,676	\$ 18,438,449	\$ 20,731,454	\$ 23,901,965	\$ 22,849,392	\$ 24,686,367	\$ 21,351,595

		2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
		January	February	March	April	May	June	July	August	September	October	November	December
1641998	PAR Gas Stored Curr Excluding Discont Ops	\$ 13,522,025	\$ 7,779,597	\$ 6,729,268	\$ 8,386,809	\$ 14,993,524	\$ 22,291,570	\$ 30,995,330	\$ 40,449,767	\$ 48,297,851	\$ 53,379,544	\$ 50,769,064	\$ 45,008,422

		2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
		January	February	March	April	May	June	July	August	September	October	November	December
1641998	PAR Gas Stored Curr Excluding Discont Ops	\$ 26,146,246	\$ 14,179,565	\$ 8,734,917	\$ 18,620,817	\$ 32,052,204	\$ 55,050,008	\$ 66,648,519	\$ 90,746,792	\$ 108,369,415	\$ 107,375,139	\$ 94,851,173	\$ 78,763,497

		2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
		January	February	March	April	May	June	July	August	September	October	November	December
1641998	PAR Gas Stored Curr Excluding Discont Ops	\$ 50,440,840	\$ 30,616,706	\$ 17,661,504	\$ 22,562,429	\$ 25,748,991	\$ 29,268,603	\$ 33,224,125	\$ 39,496,295	\$ 44,123,297	\$ 43,341,612	\$ 41,641,338	\$ 34,387,016

		2024	2024	2024	2024
		January	February	March	April
1641998	PAR Gas Stored Curr Excluding Discont Ops	\$ 20,892,257	\$ 19,767,700	\$ 21,165,237	\$ 20,444,074

Kansas Gas Service
 24-610 KCC 250
 Average Customer Count for 2023

Customer Class	2023
RS - Residential Sales Service	591,928
GSS - General Sales Service Small	37,000
GSL - General Sales Service Large	11,911
GSTE - General Sales Service Transport Eligible	635
GIS - Gas Irrigation Sales Service	180
KGSSD - Kansas Gas Supply Sales Service D	-
SGS-Small Generator Sales Service	742
Sales to Public Authorities	1
Sales Service For Resale	17
STk - Small Transportation Service	3,364
STt - Small Transportation Service	1,186
CNGk - Compressed Natural Gas General Transp. Service	10
CNGt - Compressed Natural Gas General Transp. Service	2
GITt - Gas Irrigation Transportation Service	507
LVTk - Large Volume Transportation Service Tier 1	165
LVTk - Large Volume Transportation Service Tier 2	110
LVTk - Large Volume Transportation Service Tier 3	67
LVTk - Large Volume Transportation Service Tier 4	86
LVTt - Large Volume Transportation Service Tier 1	25
LVTt - Large Volume Transportation Service Tier 2	24
LVTt - Large Volume Transportation Service Tier 3	27
LVTt - Large Volume Transportation Service Tier 4	44
WTt - Wholesale Transportation Service	26

CERTIFICATE OF SERVICE

24-KGSG-610-RTS

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

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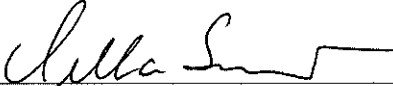
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