

February 14, 2020

Ms. Dee Marlo Chico, ALJ  
Hearings Division  
Railroad Commission of Texas  
1701 N. Congress Ave., 12<sup>th</sup> Floor  
Austin, Texas 78701

Re: GUD No. 10928; *Statement of Intent of Texas Gas Service Company, a Division of ONE Gas, Inc., to Change Gas Utility Rates Within the Unincorporated Areas of the Central Texas Service Area and Gulf Coast Service Area*

Dear Judge Chico:

As indicated in the Statement of Intent Texas Gas Service Company, a Division of ONE Gas, Inc. (“TGS” or the “Company”) filed on December 20, 2019, TGS is providing the enclosed Integrated Models and related workpapers as an errata to its initial rate filing.<sup>1</sup> For reference, Attachment A contains a chart that lists the page and line number of each instance in TGS’s direct testimony where an amount is affected by the changes contained in the updated schedules. TGS will provide revised pages of testimony to reflect the updated numbers for the proposed Central-Gulf Service Area (“CGSA”). In addition, TGS is also providing revised calculations showing the proposed changes in CGSA revenue by class.

#### Errata for Updated Payroll Expense, Net Plant Balances and Related Items

As TGS indicated in its original filing,<sup>2</sup> TGS is updating the schedules and schedule workpapers for the consolidated CGSA and the stand-alone models in order to true-up payroll expense and net plant balances as of December 31, 2019. Specifically, TGS indicated that, on or before February 14, 2020, it would true up the payroll expense calculation to reflect actual December 2019 payroll. Note that TGS’s original filing included the expected December payroll increase resulting from the Company’s annual common salary review. In addition, in its original filing, TGS included September 30, 2019 construction work in progress balances as an adjustment to construction completed not classified (“CCNC”). TGS indicated that, on or before February 14, 2020, it would true-up net plant balances to exclude any plant that was not used and useful as of December 31, 2019 and would provide updated plant in service amounts, CCNC and accumulated reserves balances, along with related updated accumulated deferred income taxes and revenue growth. The overall effect of the true-up to payroll and net plant balances as of December 31, 2019 is a reduction to TGS’s total net revenue deficiency for the proposed CGSA from \$17,046,666 to \$15,670,445.

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<sup>1</sup> Due to the size of the attachments, TGS is unable to electronically file these materials.

<sup>2</sup> The update to true-up payroll expense was addressed in the Direct Testimony of Stacey Borgstadt at 5:4-6, footnote 1. The update to true-up net plant balances was addressed in the Direct Testimony of David Scalf at 4:6-8, footnote 1; the Direct Testimony of Mindy Edwards at 11:22-12:3; and the Direct Testimony of Gracie Guerra at 6:15-8:10.

The tabs in each Integrated Model that contain updated information are highlighted and contain notes indicating the changes to numbers attributable to the true-up of payroll and net plant balances as of December 31, 2019. The notes address both primary changes and flow-through changes. TGS also highlighted new columns in the schedules that contain the updated data for ease of reference.

Errata for Corrections

In addition to the update to true-up payroll and net plant balances, this filing also contains the following corrections TGS has identified in the course of responding to discovery or otherwise:

- A correction to the ONE Gas Pipeline Company depreciation rate from 1.83% to 2.62% (CTSA Model at WKP G-15.a.1).
- A correction to the amount of the negative acquisition adjustment associated with the purchase of assets from ONEOK Transmission Company to reduce it by \$50,000, which is addressed in Stacey McTaggart's Direct Testimony.
- TGS corrected the percentage of costs collected through volumetric charges from 35% to 22%, which is referenced in Paul Raab's Direct Testimony.
- TGS will correct a reference in Mr. Raab's Direct Testimony related the effect on a customer's bill under different usage scenarios. The original statement contained a reference to a reduction in usage by 90%, and it should have been a reduction in usage by 10%.
- Changed the depreciable plant to 0 to fix a linking error from WKP C-1.a, Direct CCNC (CGSA and CTSA Models at WKP G-15.a.1).
- Corrected odorization plant reserve amounts, which should be shown as negative, not positive (All Models at Selected Data WP).

If you have any questions, do not hesitate to contact me. TGS will also be prepared to address questions related to this errata filing at the Technical Conference on February 18, 2020.

Respectfully,



Kate Norman

Attorney for Texas Gas Service Company

KWN:ssm  
Attachments

cc: Mark Evarts – Market Oversight Section Director  
Stephanie Houle  
Stacey McTaggart  
Teresa Serna


**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document and related attachments were served on all parties of record as listed below on February 14, 2020.

Natalie Dubiel (*via email*)  
Railroad Commission of Texas  
1701 N. Congress Ave., 12<sup>th</sup> Floor  
Austin, Texas 78701  
512-463-6684 (fax)  
email: natalie.dubiel@rrc.texas.gov

Thomas Brocato (*via email*)  
Jamie Mauldin (*via email*)  
Lloyd Gosselink Rochelle & Townsend, P.C.  
816 Congress Ave., Suite 1900  
Austin, TX 78701  
512-472-0532 (fax)  
tbrocato@lglawfirm.com  
jmauldin@lglawfirm.com

Daniel J. Lawton (*via email*)  
Molly Mayhall Vandervoort (*via email*)  
12600 Hill Country Blvd., Suite R-275  
Austin, TX 78738  
512-329-2604 (fax)  
danlawtonlawfirm@gmail.com  
molly@mayhallvandervoort.com

  
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Kate Norman

Company Witness	Description	Filed Amount	Errata Amount	Difference
Buchanan (pg 9, ln 8)	Post test year customer growth revenue adjustment through December 2019	92,591	185,180	92,590
Buchanan (pg 10, ln 12)	Increase in gas sales base revenue on SCH G-2	5,318,354	5,410,944	92,590
Buchanan (pg 10, ln 13)	Total as adjusted base sales revenue on SCH G-2	96,912,395	97,004,985	92,590
Guerra (pg 5, ln 1)	Required Return	37,529,690	36,501,364	(1,028,326)
Guerra (pg 5, ln 4)	Revenue requirement before gross-up	125,831,431	124,565,515	(1,265,916)
Guerra (pg 5, ln 7)	Revenue deficiency before gross-up	16,827,224	15,468,719	(1,358,506)
Guerra (pg 5, ln 11)	Revenue deficiency after gross-up	17,046,666	15,670,445	(1,376,222)
Guerra (pg 7, ln 13; pg 9, ln 16)	Adjusted gross plant in service balance	657,555,686	665,731,065	8,175,379
Guerra (pg 7, ln 18)	Adjusted CCNC balance	80,305,627	66,500,965	(13,804,662)
Guerra (pg 9, ln 6)	Total adjustments to direct plant in service	11,586,707	19,444,670	7,857,963
Guerra (pg 9, ln 17)	Adjusted direct plant in service	632,856,596	640,714,559	7,857,963
Guerra (pg 9, ln 18)	Adjusted CGSA's allocated portion of TGS Division plant in service	2,056,706	1,871,601	(185,106)
Guerra (pg 9, ln 19)	Adjusted CGSA's allocated portion of Corporate plant in service	22,642,384	23,144,905	502,521
Guerra (pg 10, ln 17)	Direct CCNC adjustments	14,842,596	3,138,673	(11,703,923)
Guerra (pg 12, ln 12)	Total CGSA direct reserve adjustments	4,778,322	(1,549,185)	(6,327,506)
Guerra (pg 12, ln 18)	Total adjusted test year net plant in service	555,678,548	543,598,545	(12,080,004)
Guerra (pg 12, ln 19)	Total adjusted test year gross plant in service	657,555,686	665,731,065	8,175,379
Guerra (pg 12, ln 19)	Total adjusted test year CCNC	80,305,627	66,500,965	(13,804,662)
Guerra (pg 12, ln 19)	Total adjusted accumulated reserve	(182,182,765)	(188,633,486)	(6,450,721)
Guerra (pg 17, ln 19)	Cash working capital	(4,999,624)	(5,055,206)	(55,582)
Guerra (pg 18, ln 19)	ADIT balance	(80,421,556)	(81,259,151)	(837,595)
Guerra (pg 19, ln 3)	Total rate base in the cost of service calculation	473,468,036	460,494,856	(12,973,181)
Guerra (pg 20, ln 10)	Adjusted test year federal income tax expense	7,855,526	7,641,307	(214,219)
Lyons (pg 4, ln 17; pg 12, ln 10)	CWC requirement of negative \$5.1 million	(5,000,000)	(5,100,000)	(100,000)
M. Edwards (pg 7, ln 7)	One Gas net plant in service allocated from Corporate to TGS	40,234,170	36,264,899	(3,969,271)
M. Edwards (pg 7, ln 8)	One Gas TGS Division net plant in service	4,894,818	4,328,703	(566,115)
M. Edwards (pg 7, ln 9)	Allocated share of net plant in service	20,981,866	19,075,328	(1,906,537)
M. Edwards (pg 12, ln 1)	CWIP allocated from Corporate to TGS	5,250,217	-	(5,250,217)
M. Edwards (pg 12, ln 2)	CWIP allocated to service area	2,440,989	-	(2,440,989)
McTaggart (pg 12, ln 13)	OPC Annual Depreciation Expense **	148,277	147,013	(1,265)
McTaggart (pg 14, ln 10)	negative acquisition adjustment **	2,531,514	2,481,514	(50,000)
McTaggart (pg 21, ln 18)	ADIT applicable to the service area	(80,421,556)	(81,259,151)	(837,595)
Michels (pg 8, ln 20)	Allowable advertising amount	988,823	982,601	(6,222)
Norman (pg 6, ln 16)	Net investment	534,696,683	524,523,216	(10,173,466)
Norman (pg 14, ln 18)	Direct O&M	48,474,104	48,273,793	(200,311)
Norman (pg 14, ln 19)	Allocated O&M costs	31,972,112	32,149,052	176,940
Norman (pg 19, ln 2)	Net plant increase (million) in the proposed CGSA since 2016	39	36	(3)
Norman (pg 19, ln 2)	Net plant increase in the proposed CGSA since 2016 as a percent	8.65%	8.06%	-0.59%
Norman (pg 19, ln 2)	Total net plant at September 2019 (Updated net plant through December 2019)	157	145	(12)
Scalf (pg 6, ln 24)	Total annual net revenue deficiency for the proposed CGSA	17,046,666	15,670,445	(1,376,222)
Scalf (pg 9, ln 15)	Rate Option A volumetric rate	0.55701	0.54082	(0.01619)
Scalf (pg 9, ln 16)	Rate Option B customer charge	27.58	27.18	(0.40)
Scalf (pg 9, ln 17)	Rate Option B volumetric rate	0.10434	0.10149	(0.00285)
Simpson (pg 2, ln 19)	Total CGSA ADIT liability	51,961,390	52,798,985	837,595
Simpson (pg 2, ln 21)	Combined CGSA rate base reduction	80,421,556	81,259,151	837,595
Simpson (pg 3, ln 2)	CTSA ADIT liability	40,097,517	40,728,147	630,630
Simpson (pg 3, ln 4)	Combined CTSA rate base reduction	62,025,073	62,655,702	630,629
Simpson (pg 3, ln 4)	GCSA ADIT liability	11,863,874	12,070,838	206,964
Simpson (pg 3, ln 6)	Combined GCSA rate base reduction	18,396,483	18,603,449	206,966
Simpson (pg 11, ln 8)	Total CGSA plant related ADIT as of September 2019	(79,896,725)	(72,846,986)	7,049,739

Simpson (pg 13, ln 11)	TGS Division plant ADIT	(58,273)	(73,108)	(14,835)
Simpson (pg 13, ln 11)	ONE Gas corporate plant ADIT applicable to CGSA	(2,766,140)	(2,267,726)	498,414
Simpson (pg 14, ln 9)	Total estimated NOL ADIT applicable to CGSA as of September 2019 (Updated as of December 2019)	36,180,705	27,809,791	(8,370,914)
Simpson (pg 14, ln 11)	Cumulative 2003 - September 2019 total TGS taxable income per book (Updated as of December 2019)	414,915,273	428,982,013	14,066,740
Simpson (pg 16 ln 2)	Cumulative CGSA Tax NOL as of September 2019 (Updated as of Dec 2019)	172,289,069	132,427,577	(39,861,492)
Simpson (pg 16, ln 4)	CGSA NOL ADIT	36,180,705	27,809,791	(8,370,914)
Simpson (pg 18, ln 5)	CTSA total ADIT for standalone CTSA revenue requirement	(62,025,073)	(62,655,702)	(630,629)
Simpson (pg 18, ln 10)	GCSA total ADIT for standalone CTSA revenue requirement	(18,396,483)	(18,603,449)	(206,966)
Raab (pg 9, ln 14)	Percent of total revenue collected via usage rates when higher customer charge is applied to all CGSA customers	29%	31%	2%
Raab (pg 9, ln 15)	Residential variable cost percentage per the CGSA CCOS study	0.5%	0.4%	-0.10%
Raab (pg 10, ln 20)	Proposed residential Option A volumetric charge	0.55702	0.54082	-0.01620
Raab (pg 10, ln 23)	Proposed residential Option B customer charge	27.58	27.18	(0.40)
Raab (pg 10, ln 24)	Proposed Residential Option B volumetric charge	0.10435	0.10149	(0.00286)
Raab (pg 11, ln 5)	Proposed residential Option B customer charge	27.58	27.18	(0.40)
Raab (pg 14, ln 24)	Lower usage option - customer's annual bill	368.53	362.7	(5.83)
Raab (pg 15, ln 3)	Dollar impact between Option A and Option B when reducing usage by ten percent to 324 Ccfs per year	348.47	343.23	(5.24)
Raab (pg 15, ln 3)	Dollar impact between Option A and Option B when reducing usage by ten percent to 324 Ccfs per year	364.77	359.04	(5.73)
Raab (pg 15, ln 4)	Monthly dollar impact between Option A and Option B when reducing usage by ten percent to 324 Ccfs per year	1.36	1.32	(0.04)
Raab (pg 21, ln 7)	Percent of costs collected through volumetric charges	0.35	0.22	-13%
Raab (pg 37, ln 13)	GCSA incorporated monthly rate impacts as a result of the change in rate structure	3.00	4.00	1.00
Raab (pg 15, ln 1)	Percentage reduction in usage results in a small difference in annual bill between Option A and Option B **	90%	10%	-80%
	** Errata for correction			

Texas Gas Service Company, a Division of ONE Gas, Inc.  
Central-Gulf Rate Case TYE June 2019  
Updated for Known and Measurable Changes Through September 30, 2019

(a)	Description	Bills	Units	Volumes	Recommended Rates		Recommended Revenue	Assigned Revenue	Rounding Diff.	Test Year As Adjusted Revenue	Revenue Change
					Customer Charge	Usage Charges					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Residential - Rate Option A										
2	Incorporated	1,807,741	All Ccf	31,220,058	\$ 14.00	\$0.54082	\$42,192,805	\$49,243,069	(\$7,050,264)	\$35,333,781	\$13,909,288
3	Environs	156,314		4,113,886			4,413,266	\$4,262,931	150,335	3,695,829	567,102
4		1,964,055		35,333,944			\$46,606,071	\$53,506,000	(\$6,899,929)	\$39,029,610	\$14,476,390
5											
6	Residential - Rate Option B										
7	Incorporated	1,444,045	All Ccf	62,201,381	\$ 27.18	\$0.10149	\$45,561,953	\$39,465,652	\$6,096,301	\$38,155,228	\$1,310,424
8	Environs	124,865		8,196,314			4,225,684	\$3,422,371	803,313	3,538,741	(116,370)
9		1,568,910		70,397,695			\$49,787,637	\$42,888,023	\$6,899,614	\$41,693,969	\$1,194,054
10											
11	Total Residential										
12	Incorporated	3,251,786		93,421,439			\$87,754,758	\$88,708,721	(\$953,963)	\$73,937,569	\$14,771,152
13	Environs	281,179		12,310,200			8,638,951	7,685,302	953,648	6,786,010	899,293
14	<b>Total Residential</b>	<b>3,532,965</b>		<b>105,731,639</b>			<b>\$96,393,709</b>	<b>\$96,394,024</b>	<b>(\$315)</b>	<b>\$80,723,579</b>	<b>\$15,670,445</b>
15	Commercial										
16	Incorporated	161,194	All Ccf	42,380,554	\$53.33	\$0.12679	13,969,912	13,952,272	17,640	13,970,793	(18,521)
17	Environs	8,132		2,085,214			698,065	697,183	881	678,662	18,521
18		169,326		44,465,769			14,667,976	14,649,455	18,521	14,649,455	0
19											
20	Commercial Transportation										
21	Incorporated	4,278	All Ccf	20,037,683	\$265.33	\$0.12679	\$3,675,707	\$3,694,000	(\$18,294)	\$3,623,164	\$70,837
22	Environs	107		203,043			54,122	54,392	(269)	125,228	(70,837)
23		4,385		20,240,726			\$3,729,829	\$3,748,392	(\$18,563)	\$3,748,392	\$0
24											
25	Total Commercial										
26	Incorporated	165,472		62,418,238			\$17,645,618	\$17,646,272	(\$654)	\$17,593,957	\$52,315
27	Environs	8,239		2,288,257			752,187	751,575	612	803,890	(52,315)
28	<b>Total Commercial</b>	<b>173,711</b>		<b>64,706,495</b>			<b>\$18,397,806</b>	<b>\$18,397,847</b>	<b>(\$42)</b>	<b>\$18,397,847</b>	<b>\$0</b>
29	Industrial										
30	Incorporated	251	All Ccf	644,300	\$320.96	\$0.12707	\$162,374	\$146,899	\$15,475	\$145,207	\$1,692
31	Environs	-		-			0	0	0	1,692	(1,692)
32		251		644,300			\$162,374	\$146,899	\$15,475	\$146,899	\$0
33											
34	Industrial Transportation										
35	Incorporated	431	All Ccf	6,241,707	\$520.96	\$0.12707	\$1,017,908	\$1,032,796	(\$14,888)	\$1,000,523	\$32,273
36	Environs	13		276,726			41,695	42,305	(610)	74,578	(32,273)
37		444		6,518,433			\$1,059,603	\$1,075,101	(\$15,498)	\$1,075,101	\$0
38	Total Industrial										
39	Incorporated	682		6,886,007			\$1,180,282	\$1,179,695	\$587	\$1,145,730	\$33,965
40	Environs	13		276,726			41,695	42,305	(610)	76,270	(33,965)
41	<b>Total Industrial</b>	<b>695</b>		<b>7,162,732</b>			<b>\$1,221,978</b>	<b>\$1,222,000</b>	<b>(\$23)</b>	<b>\$1,222,000</b>	<b>\$0</b>

Texas Gas Service Company, a Division of ONE Gas, Inc.  
Central-Gulf Rate Case TYE June 2019  
Updated for Known and Measurable Changes Through September 30, 2019

Recommended Rates											
Description		Bills	Units	Volumes	Customer Charge	Usage Charges	Recommended Revenue	Assigned Revenue	Rounding Diff.	Test Year As Adjusted Revenue	Revenue Change
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
42	Public Authority										
43	Incorporated	9,311	All Ccf	3,665,013	\$ 81.70	\$0.12549	\$1,220,670	\$1,283,990	(\$63,320)	\$1,304,465	(\$20,475)
44	Environs	613		725,518			141,159	148,481	(7,322)	128,006	20,475
45		9,925		4,390,531			\$1,361,829	\$1,432,471	(\$70,642)	\$1,432,471	\$0
46											
47	Public Authority Transportation										
48	Incorporated	4,607	All Ccf	7,359,059	\$ 104.70	\$0.12549	\$1,405,820	\$1,332,039	\$73,781	\$1,325,432	\$6,607
49	Environs	74		38,041			12,543	11,885	658	18,491	(6,607)
50		4,681		7,397,100			\$1,418,363	\$1,343,924	\$74,439	\$1,343,924	\$0
51											
52	Public School Space Heating										
53	Incorporated	52	All Ccf	40,203	\$ 134.70	\$0.10012	\$11,077	\$11,077	\$0	\$11,268	(\$191)
54	Environs	14		94,964			11,388	11,388	0	11,198	191
55		66		135,167			\$22,466	\$22,466	\$0	\$22,466	\$0
56											
57	Public School Space Heating Transportation										
58	Incorporated	957	All Ccf	1,192,956	\$ 234.70	\$0.10012	\$343,990	\$347,679	(\$3,689)	\$347,577	\$102
59	Environs	23		7,199			6,175	6,242	(66)	6,344	(102)
60		980		1,200,155			\$350,165	\$353,921	(\$3,755)	\$353,921	\$0
61											
62	Electrical Cogeneration Transportation										
63	Incorporated	12	First 5000	60,000	\$ 104.70	\$0.07720	\$5,888	\$5,888	\$0	\$5,888	\$0
64			Next 35,000	420,000		\$0.06850	28,770	28,770	0	28,770	0
65			Next 60,000	720,000		\$0.05524	39,773	39,773	0	39,773	0
66			Over 100,000	2,685,983		\$0.04016	107,869	107,869	0	107,869	0
67	Incorporated	12		3,885,983			\$182,300	\$182,300	\$0	\$182,300	\$0
68	Total Public Authority										
69	Incorporated	14,939		16,143,214			\$3,163,858	\$3,157,086	\$6,772	\$3,171,043	(\$13,957)
70	Environs	725		865,721			171,266	177,996	(6,730)	164,039	13,957
71	Total Public Authority	15,664		17,008,935			\$3,335,123	\$3,335,082	\$42	\$3,335,082	\$0
72	Compressed Nat. Gas										
73	Incorporated	36	All Ccf	620	\$192.63	\$0.06684	\$6,976	\$6,976	(\$0)	\$6,976	\$0
74	Environs	-		-			0	0	0	0	0
75		36		620			\$6,976	\$6,976	(\$0)	\$6,976	\$0
76											
77	Compressed Nat. Gas Transportation										
78	Incorporated	36	All Ccf	933,999	\$217.63	\$0.06684	\$70,263	\$70,263	(\$0)	\$70,263	(\$0)
79	Environs	12		418,088			30,557	30,557	(0)	30,557	0
80		48		1,352,087			\$100,820	\$100,820	(\$0)	\$100,820	\$0
81											
82	Total Compressed Nat. Gas										
83	Incorporated	72		934,619			\$77,239	\$77,239	(\$0)	\$77,239	\$0
84	Environs	12		418,088			30,557	30,557	(0)	30,557	0
85	Total Compressed Nat. Gas	84		1,352,707			\$107,796	\$107,796	(\$0)	\$107,796	\$0
86	Proposed CGSA Revenue						Recommended Revenue	Assigned Revenue	Rounding Diff.	Test Year As Adjusted Revenue	Revenue Change
87	Incorporated						\$109,821,755	\$110,769,014	(\$947,258)	\$95,476,979	\$15,292,035
88	Environs						9,634,656	8,687,735	946,920	8,309,325	378,410
89	Total Revenue						\$119,456,411	\$119,456,749	(\$338)	\$103,786,304	\$15,670,445

STATE OF TEXAS           §  
   §  
COUNTY OF TRAVIS       §

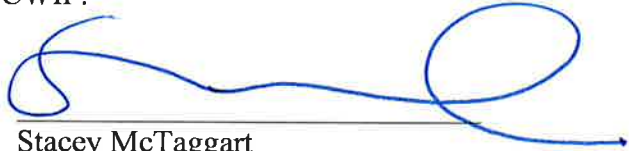
**AFFIDAVIT OF STACEY MCTAGGART**

BEFORE ME, the undersigned authority, on this day personally appeared Stacey McTaggart who, having been placed under oath by me, did depose as follows:

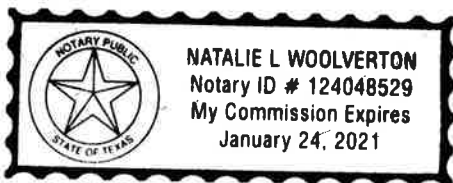
1. “My name is Stacey McTaggart. I am over the age of eighteen (18) and fully competent to make this affidavit. I am employed as the Rates and Regulatory Director of Texas Gas Service Company (“TGS” or the “Company”), a division of ONE Gas, Inc. The facts stated herein are true and correct based upon my personal knowledge.
2. On December 20, 2019, TGS filed a Statement of Intent to Change Gas Utility Rates within the incorporated and unincorporated areas of the Central Texas Service Area and the Gulf Coast Service Area as well as the incorporated areas of the Beaumont Service Area. In that filing, TGS included September 30, 2019 construction work in progress (“CWIP”) balances as an adjustment to construction completed not classified (“CCNC”). TGS indicated that, on or before February 14, 2020, it would true-up net plant balances to exclude any plant that was not used and useful as of December 31, 2019 and would provide updated plant in service amounts, CCNC and accumulated reserves balances, along with related updated accumulated deferred income taxes and revenue growth. In addition, in that filing, TGS included the expected December payroll increase resulting from the Company’s annual common salary review. TGS indicated that, on or before February 14, 2020, it would true up the payroll expense calculation to reflect actual December 2019 payroll.

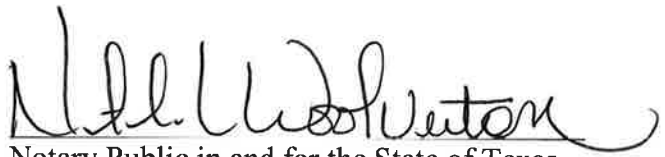


3. The overall effect of the February 14, 2020 errata filing is a reduction to TGS's total net revenue deficiency for the proposed Central-Gulf Service Area from \$17,046,666 to \$15,670,445.
4. I reviewed the enclosed cost of service schedules for the proposed Central-Gulf Service Area, Central Texas Service Area and Gulf Coast Service Area and confirmed that the schedules reflect payroll, net plant and related amounts on TGS books and records as of December 31, 2019.
5. TGS maintains its books and records in accordance with Commission Rule § 7.310, which requires that the Company keep its books and records in accordance with the Federal Energy Regulatory Commission Uniform System of Accounts, as supplemented by Commission order or state law.
6. All plant that is not used and useful as of December 31, 2019 has been removed from CCNC. Accordingly, in accordance with Commission Rule § 7.5212, TGS's requested cost of service calculation does not include CWIP."

  
Stacey McTaggart

SUBSCRIBED AND SWORN TO BEFORE ME by the said Stacey McTaggart on this  
13 day of February 2020.



  
Notary Public in and for the State of Texas

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

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**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

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**SCHEDULE A**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUMMARY OF REVENUE REQUIREMENT**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	TEST YEAR ADJUSTED (c)
1	Rate Base	B	\$443,731,524	\$16,763,332	\$460,494,856
2	Rate of Return	E	7.9266%	7.9266%	7.9266%
3	Required Return		\$35,172,610	\$1,328,754	\$36,501,364
4	Cost of Gas	G	75,042,680	(75,042,680)	0
5	Depreciation and Amortization Expense	G	19,139,503	2,257,031	21,396,534
6	Taxes Other Than Income Taxes	G	5,822,174	1,323,703	7,145,877
7	Interest on Customer Deposits	G	117,153	33,639	150,792
8	Transmission and High-Pressure Distribution Expense	G	673,955	297,066	971,020
9	Distribution Expense	G	15,776,036	1,022,925	16,798,961
10	Customer Accounts Expense	G	6,961,766	478,373	7,440,139
11	Administrative and General Expense	G	28,212,839	(1,693,317)	26,519,522
12	Federal Income Tax	F	7,364,503	276,804	7,641,307
13	Revenue Requirement before Gross-up		\$194,283,219	(\$69,717,704)	\$124,565,515
14	Test Year Adjusted Revenue	G	178,503,125	(69,406,329)	109,096,796
15	Revenue Deficiency		\$15,780,094	(\$311,375)	\$15,468,719
	Gross-up for Revenue Related Expenses:	Factors:			
16	Uncollectible Expense	0.0053730			
17	Texas Franchise Tax	0.0075000			
18	Gross-Up Percentage	0.0128730	205,786	(4,061)	201,726
19	Total Revenue Deficiency		\$15,985,880	(\$315,436)	\$15,670,445
20	Total Revenue Requirement (Line 13 + Line 18)		\$194,489,005	(\$69,721,764)	\$124,767,241

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**WKP A.a**

**PROOF OF REVENUE REQUIREMENT**

LINE NO.	DESCRIPTION	AMOUNT (a)	AMOUNT (b)
1	Total Revenue Requirement		\$124,767,241
	<b>Less:</b>		
2	Depreciation	\$21,396,534	
3	Taxes	7,145,877	
4	Interest on Deposits	150,792	
5	Transmission Expense	971,020	
6	Distribution Expense	16,798,961	
7	Customer Accounting	7,440,139	
8	Administrative and General Expense	26,519,522	
9	Gross-Up Expenses	201,726	
10	Total Operating Expense	<u>\$80,624,570</u>	80,624,570
11	<b>Less</b> Interest on Long-Term Debt		<u>7,896,238</u>
12	Taxable Income	\$36,246,433	\$36,246,433
13	Add back disallowed parking expense		140,742
14	Tax Rate	<u>21%</u>	
15	Income Taxes	<u>\$7,641,307</u>	
16	<b>Less</b> Tax Adjustments	<u>0</u>	
17	Net Income Tax	<u>\$7,641,307</u>	<u>\$7,641,307</u>
18	Net Income		<u>\$28,605,126</u>
19	Rate Base	\$460,494,856	
20	Wtd Cost of Equity (Common + Preferred)	<u>6.21%</u>	
21	Required Return	<u>\$28,605,126</u>	<u>\$28,605,126</u>
22	Variance		<u><u>\$0</u></u>

Errata: Numbers change due to flow through from SCH A Rev Rqmt and SCH B Rate Base

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**WKP A.b**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER ALLOCATION FACTORS**

LINE NO.	DESCRIPTION	TOTAL BILLED CUSTOMERS (TEST YEAR AVERAGE) (a)	ALLOCATION FACTOR (b)
1	Texas Gas Service Company, a Division of ONE Gas, Inc. - Service Areas		
2	Borger/Skellytown	5,515	0.831%
3	CTX	263,781	39.766%
4	North Texas	16,082	2.425%
5	RGV	65,183	9.827%
6	Gulf Coast	44,622	6.727%
7	WTX	268,147	40.424%
8	Total TGS	663,331	100.000%
9	Service Area Factor for this Filing		46.493%

Based on Test Year Average Total Billed Customers

Source: WKP A.b Customer Allocation Factors.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**SCHEDULE B**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RATE BASE**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
			(a)	(b)	(c)
<u>NET PLANT IN SERVICE</u>					
1	Gross Plant In Service	C	\$648,468,129	\$17,262,936	\$665,731,065
2	Completed Construction Not Classified	C-1	60,337,698	6,163,267	66,500,965
3	Accumulated Reserves for Depreciation and Amortization	D	(187,237,686)	(1,395,800)	(188,633,486)
4	Net Plant in Service		\$521,568,141	\$22,030,404	\$543,598,545
<u>OTHER RATE BASE ITEMS</u>					
5	Materials and Supplies Inventory	B-1	\$4,472,673	(\$200,533)	\$4,272,141
6	Prepayments	B-2	2,593,146	(11,333)	2,581,813
7	Rule 8.209 Regulatory Asset - DIMP Deferrals	B-3	528,827	0	528,827
8	Pension & OPEB Regulatory Asset	B-4	1,704,879	0	1,704,879
9	Prepaid Pension Asset	B-5	23,340,745	0	23,340,745
10	Cash Working Capital	B-6	0	(5,055,206)	(5,055,206)
<u>NON-INVESTOR SUPPLIED FUNDS</u>					
11	Customer Deposits	B-7	(\$7,853,752)	\$0	(\$7,853,752)
12	Customer Advances	B-8	(21,363,984)	0	(21,363,984)
13	Accumulated Deferred Taxes	B-9	(81,259,151)	0	(81,259,151)
14	Total Rate Base		\$443,731,524	\$16,763,332	\$460,494,856

Errata: Numbers change due to flow through from SCH C - Plant, SCH C-1 CCNC, SCH D Reservers, B-6 CWC, and SCH B-9 ADIT

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUMMARY OF PLANT ADJUSTMENTS**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	ADJUSTED TEST YEAR (c)
1	PLANT IN SERVICE	Schedule C	\$648,468,129		\$665,731,065
2	Excludable Meals and Hotel	WKP C.a, C.b and C.c		(\$17,454)	
3	Plant Miscoded to Service Area	WKP C.a		7,471	
4	TGS Direct Post Test Year Adjustment to include plant at 9/30/2019	WKP C.a		6,749,513	
5	Asset Not Used by TGS Division	WKP C.b		(20,155)	
6	Asset with Insufficient Documentation	WKP C.b		(188,761)	
7	TGS DIV Post Test Year Adjustment to include plant at 9/30/2019	WKP C.b		39,552	
8	Vertex Duplicate Sales Tax	WKP C.c		19	
9	Artwork	WKP C.c		(5,790)	
10	ONE Gas Aviation	WKP C.c		(1,594,665)	
11	ONE Gas Aviation Internet	WKP C.c		(15,334)	
12	ONE Gas Aviation Furniture	WKP C.c		(1,391)	
13	ONE Gas Post Test Year Adjustment to include plant at 9/30/2019	WKP C.c		(693,567)	
14	ONE Gas Foundation Software	WKP C.c		(7,551)	
15	Removal of Retiring Asset	WKP C.a		(3,194,402)	
16	OPC	WKP C.a		8,024,125	
17	Total		\$648,468,129	\$9,081,610	\$665,731,065
18	COMPLETED CONSTRUCTION NOT CLASSIFIED	Schedule C-1	\$60,337,698		\$66,500,965
19	Excludable Meals and Hotel	WKP C-1.a and C-1.c		(\$2,432)	
20	TGS Direct Post Test Year Adjustment to include plant at 9/30/2019	WKP C-1.a and C-1.c		14,845,010	
21	Plant Miscoded to Service Area	WKP C-1.a		0	
22	Customer Information Center Building	WKP C-1.b		1,597,573	
23	TGS DIV Post Test Year Adjustment to include plant at 9/30/2019	WKP C-1.b		(13,102)	
24	ONE Gas Post Test Year Adjustment to include plant at 9/30/2019	WKP C-1.c		3,540,879	
25	Total		\$60,337,698	\$19,967,929	\$66,500,965
26	ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION	Schedule D	(\$187,237,686)		(\$188,633,486)
27	Plant Miscoded to Service Area	WKP D.a		(\$24,780)	
28	Removal of Retiring Asset	WKP D.a		3,194,402	
29	OPC	WKP C.a		(2,973,659)	
30	TGS Direct Proforma Adjusment Reserve Balancing 2015	WKP D.a		992,539	
31	TGS Direct Proforma Adjusment Reserve Balancing 2019	WKP D.a		422,703	
32	TGS Direct Post Test Year Adjustment to include reserve at 9/30/2019	WKP D.a		3,167,116	
33	Asset Not Used by TGS Division	WKP D.b		16,648	
34	Asset with Insufficient Documentation	WKP D.b		188,761	
35	TGS DIV Proforma Adjusment Reserve Balancing 2015	WKP D.b		(1,005,098)	
36	TGS DIV Proforma Adjusment Reserve Balancing 2019	WKP D.b		(423,114)	
37	TGS DIV Post Test Year Adjustment to include reserve at 9/30/2019	WKP D.b		(30,401)	
38	Artwork	WKP D.c		1,172	
39	ONE Gas Aviation	WKP D.c		901,760	
40	ONE Gas Foundation Software	WKP D.c		6,561	
41	ONE Gas Post Test Year Adjustment to include reserve at 9/30/2019	WKP D.c		618,291	
42	Total		(\$187,237,686)	\$5,052,902	(\$188,633,486)

Errata: Numbers change due to flow through from SCH C - Plant, SCH C-1 CCNC, and SCH D Reserves



**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SCHEDULE B-1**

**MATERIALS AND SUPPLIES**

LINE NO.	DESCRIPTION	DIRECT INVENTORY (a)	DIRECT STORES LOAD (b)	TOTAL (c)
1	June 30, 2018	\$3,832,190	\$12,739	\$3,844,929
2	July 31, 2018	3,836,384	40,369	3,876,753
3	August 31, 2018	3,983,118	50,617	4,033,736
4	September 30, 2018	3,924,661	48,679	3,973,340
5	October 31, 2018	4,095,598	124,717	4,220,315
6	November 30, 2018	4,219,174	118,478	4,337,652
7	December 31, 2018	4,419,654	49,199	4,468,853
8	January 31, 2019	4,422,664	30,856	4,453,520
9	February 28, 2019	4,281,740	(1,151)	4,280,589
10	March 31, 2019	4,375,959	47,617	4,423,575
11	April 30, 2019	4,589,290	28,442	4,617,732
12	May 31, 2019	4,461,243	72,920	4,534,163
13	June 30, 2019	4,428,210	44,463	4,472,673
14	Total Balances at Month-End	\$54,869,884	\$667,945	\$55,537,830
15	13 Month Average	\$4,220,760	\$51,380	\$4,272,141

Source: SCH B-1 TGS Materials and Supplies \_CGSA.xlsx  
Source: SCH B-1 Stores Balances \_CGSA.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**SCHEDULE B-2**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PREPAYMENTS**

LINE NO.	DESCRIPTION	CENTRAL-GULF DIRECT (a)	TGS DIVISION (b)	CORPORATE (c)	TOTAL (d)
1	June 30, 2018	\$0	\$1,082,719	\$15,860,050	
2	July 31, 2018	0	938,196	15,886,317	
3	August 31, 2018	0	780,549	14,587,324	
4	September 30, 2018	0	676,827	13,020,886	
5	October 31, 2018	0	517,996	13,272,088	
6	November 30, 2018	0	2,999,157	13,126,879	
7	December 31, 2018	0	2,813,590	13,384,199	
8	January 31, 2019	0	2,529,639	15,307,579	
9	February 28, 2019	0	2,270,800	16,844,555	
10	March 31, 2019	0	2,222,392	16,281,869	
11	April 30, 2019	0	1,695,275	17,003,807	
12	May 31, 2019	0	2,076,723	18,066,351	
13	June 30, 2019	0	1,630,329	17,103,161	
14	13 Month Average	\$0	\$1,710,322	\$15,365,005	
15	Allocation Factor to TGS	100.0000%	100.0000%	25.0100%	
16	Allocation Factor to Service Area	100.0000%	46.4931%	46.4931%	
17	Total Allocated Prepayments	\$0	\$795,182	\$1,786,631	\$2,581,813

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**WKP B-2.a.1**

**PREPAYMENTS - TGS DIVISION**

LINE NO.	MONTH/YEAR ENDING (a)	PER BOOK (b)	ADJUSTMENTS (c)	TEST YEAR ADJUSTED (d) = (b)+(c)
1	June 30, 2018	\$1,082,719	\$0	\$1,082,719
2	July 31, 2018	938,196	0	938,196
3	August 31, 2018	780,549	0	780,549
4	September 30, 2018	676,827	0	676,827
5	October 31, 2018	517,996	0	517,996
6	November 30, 2018	3,006,564	(7,407)	2,999,157
7	December 31, 2018	2,820,997	(7,407)	2,813,590
8	January 31, 2019	2,548,157	(18,518)	2,529,639
9	February 28, 2019	2,270,800	0	2,270,800
10	March 31, 2019	2,189,059	33,333	2,222,392
11	April 30, 2019	1,695,275	0	1,695,275
12	May 31, 2019	2,076,723	0	2,076,723
13	June 30, 2019	1,630,329	0	1,630,329
14	13-Month Average	\$1,710,322	\$0	\$1,710,322
15	Allocation Factor to TGS	100%	100%	100%
16	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%
17	Total Allocated Prepayments	\$795,182	\$0	\$795,182

Source: WKP B-2.a.1 Prepayments - TGS Division Detail (CONFIDENTIAL).xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**WKP B-2.b.1**

**PREPAYMENTS - CORPORATE ALLOCATED THROUGH DISTRIGAS**

LINE NO.	MONTH/YEAR ENDING	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
	(a)	(b)	(c)	(d) = (b)+(c)
1	June 30, 2018	\$15,877,905	(\$17,855)	\$15,860,050
2	July 31, 2018	15,896,364	(10,047)	15,886,317
3	August 31, 2018	14,594,998	(7,674)	14,587,324
4	September 30, 2018	13,082,977	(62,091)	13,020,886
5	October 31, 2018	13,326,127	(54,039)	13,272,088
6	November 30, 2018	13,173,775	(46,896)	13,126,879
7	December 31, 2018	13,454,660	(70,461)	13,384,199
8	January 31, 2019	15,369,635	(62,056)	15,307,579
9	February 28, 2019	16,898,207	(53,652)	16,844,555
10	March 31, 2019	16,528,842	(246,972)	16,281,869
11	April 30, 2019	17,240,649	(236,842)	17,003,807
12	May 31, 2019	18,278,126	(211,774)	18,066,351
13	June 30, 2019	17,289,864	(186,703)	17,103,161
14	13-Month Average	\$15,462,471	(\$97,466)	\$15,365,005
15	Pro Forma, Q3 2019, Allocation Factor to TGS	25.0100%	25.0100%	25.0100%
16	13-Month Average Allocated to TGS	\$3,867,164	(\$24,376)	\$3,842,788
17	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%
18	Total Allocated Prepayments	\$1,797,964	(\$11,333)	\$1,786,631

Source: WKP B-2.b.1 Prepayments - ONE Gas Corp Prepayments Detail (CONFIDENTIAL).xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**SCHEDULE B-3**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RULE 8.209 REGULATORY ASSET**

LINE NO.	FERC ACCOUNT	TEST YEAR ACCRUAL (a)	ADJUSTMENT TO ACCRUAL (b)	TOTAL ACCRUAL (c)
1	(374.2) Land Rights	\$15	\$0	\$15
2	(376) Mains	167,383	0	167,383
3	(376.9) Cathodic Protection Anodes	9,878	0	9,878
4	(378) Meas & Reg Stat Eq-General	28,784	0	28,784
5	(380) Services	311,143	0	311,143
6	(380.1) Ind Service Line Equip	15	0	15
7	(380.2) Comm Service Line Equip	1,005	0	1,005
8	(380.4) Yard Lines-Customer Svc	1,317	0	1,317
9	(381) Meters	607	0	607
10	(382) Meter Installations	(143)	0	(143)
11	(383) House Regulators	2,280	0	2,280
12	(385) Ind Meas & Reg Sta Equip	6,168	0	6,168
13	(397) Communication Equipment	375	0	375
14	Total	\$528,827	\$0	\$528,827

Source: SCH B-3 CGSA Rule 8.209 Accrual.xlsx

**WKP B-3.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RULE 8.209 REGULATORY ASSET**

LINE NO.	PROJECT NO.	SERVICE AREA	PROPERTY		ROE	ROI	GRAND TOTAL
			DEPRECIATION	TAX			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	091.053.7202.005100	Central Texas	\$10,268	\$5,471	\$43,303	\$26,512	\$85,554
2	091.053.7202.010270	Central Texas	(0)	10	83	51	144
3	091.053.7202.010398	Central Texas	378	157	1,244	761	2,541
4	091.053.7202.010402	Central Texas	(363)	1,587	12,606	7,718	21,548
5	091.053.7202.010413	Central Texas	49	23	179	110	361
6	091.053.7202.010480	Central Texas	734	329	2,599	1,591	5,252
7	091.053.7202.010515	Central Texas	1,521	705	5,575	3,413	11,213
8	091.053.7202.010523	Central Texas	2,592	1,019	8,060	4,934	16,605
9	091.053.7202.010537	Central Texas	191	77	608	372	1,248
10	091.053.7202.010552	Central Texas	216	97	765	468	1,546
11	091.053.7202.010585	Central Texas	1,126	504	3,983	2,438	8,051
12	091.053.7202.010589	Central Texas	248	114	899	550	1,810
13	091.053.7202.010591	Central Texas	39	17	137	84	277
14	091.053.7202.010596	Central Texas	80	45	358	219	702
15	091.053.7202.010597	Central Texas	279	127	1,006	616	2,028
16	091.053.7202.010599	Central Texas	680	357	2,838	1,738	5,613
17	091.053.7202.010601	Central Texas	69	28	218	133	447
18	091.053.7202.010604	Central Texas	453	255	2,024	1,239	3,971
19	091.053.7202.010605	Central Texas	170	68	538	330	1,106
20	091.053.7202.010615	Central Texas	176	78	619	379	1,251
21	091.053.7202.010619	Central Texas	28	10	78	48	163
22	091.053.7202.010622	Central Texas	161	65	516	316	1,058
23	091.053.7202.010624	Central Texas	52	27	214	131	424
24	091.053.7202.010626	Central Texas	153	71	564	345	1,133
25	091.053.7202.010627	Central Texas	160	70	556	340	1,126
26	091.053.7202.010629	Central Texas	143	66	527	323	1,059
27	091.053.7202.010633	Central Texas	92	35	273	167	566
28	091.053.7202.010642	Central Texas	45	22	172	106	345
29	091.053.7202.010647	Central Texas	128	60	478	293	959
30	091.053.7202.010649	Central Texas	50	26	209	128	413
31	091.053.7202.010662	Central Texas	2	1	12	7	22
32	091.053.7202.010666	Central Texas	83	39	310	189	621
33	091.053.7292.005100	Central Texas	1	2	15	9	27
34	091.053.7301.005100	South Texas	13	30	230	141	414
35	091.053.7302.005100	South Texas	(0)	0	0	0	(0)
36	091.053.7303.005100	South Texas	17	42	329	202	590
37	091.053.7304.005100	South Texas	3	13	103	63	182
38	091.053.7306.005100	South Texas	0	10	75	46	131
39	091.053.7307.005100	South Texas	(1)	2	15	9	25
40	091.053.7308.005100	South Texas	0	25	197	121	344
41	091.053.7450.005100	Galveston	158	76	601	369	1,204
42	091.053.7550.005100	South Jefferson	473	222	1,723	1,060	3,478
43	091.053.7550.010046	South Jefferson	62	24	190	117	393
44	091.054.7202.005100	Central Texas	23,769	11,928	94,439	57,819	187,955
45	091.054.7202.010992	Central Texas	(2)	72	569	348	987
46	091.054.7202.011005	Central Texas	(0)	7	56	34	97
47	091.054.7202.011006	Central Texas	122	57	449	275	902

**WKP B-3.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RULE 8.209 REGULATORY ASSET**

LINE NO.	PROJECT NO.	SERVICE AREA	PROPERTY		ROE	ROI	GRAND TOTAL
			DEPRECIATION	TAX			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
48	091.054.7202.011041	Central Texas	(1)	135	1,072	656	1,862
49	091.054.7202.011059	Central Texas	133	61	484	296	974
50	091.054.7202.011060	Central Texas	(11)	67	532	326	914
51	091.054.7202.011062	Central Texas	(0)	32	255	156	444
52	091.054.7202.011123	Central Texas	452	209	1,650	1,010	3,321
53	091.054.7202.011125	Central Texas	660	307	2,428	1,487	4,882
54	091.054.7202.011129	Central Texas	75	31	241	147	494
55	091.054.7202.011131	Central Texas	339	156	1,238	758	2,491
56	091.054.7202.011132	Central Texas	367	161	1,275	781	2,583
57	091.054.7202.011134	Central Texas	617	280	2,217	1,358	4,472
58	091.054.7202.011139	Central Texas	187	87	688	421	1,383
59	091.054.7202.011140	Central Texas	207	92	730	447	1,477
60	091.054.7202.011141	Central Texas	981	492	3,898	2,387	7,758
61	091.054.7202.011142	Central Texas	823	371	2,934	1,796	5,924
62	091.054.7202.011143	Central Texas	37	18	146	89	290
63	091.054.7202.011146	Central Texas	263	110	872	534	1,779
64	091.054.7202.011147	Central Texas	210	93	738	452	1,493
65	091.054.7202.011149	Central Texas	669	322	2,551	1,562	5,104
66	091.054.7202.011150	Central Texas	60	32	252	154	499
67	091.054.7202.011152	Central Texas	619	300	2,376	1,455	4,751
68	091.054.7202.011154	Central Texas	99	44	350	214	708
69	091.054.7202.011155	Central Texas	480	261	2,074	1,270	4,085
70	091.054.7202.011156	Central Texas	472	219	1,737	1,063	3,491
71	091.054.7202.011157	Central Texas	195	87	685	419	1,385
72	091.054.7202.011160	Central Texas	140	62	493	302	997
73	091.054.7202.011172	Central Texas	153	65	513	314	1,045
74	091.054.7202.011173	Central Texas	26	13	104	64	207
75	091.054.7202.011179	Central Texas	11	5	40	25	80
76	091.054.7292.005100	Central Texas	(0)	(0)	(0)	(0)	(0)
77	091.054.7300.010003	South Texas	17	7	59	36	119
78	091.054.7300.010013	South Texas	5	2	15	9	31
79	091.054.7300.010018	South Texas	44	20	157	96	317
80	091.054.7300.010020	South Texas	32	11	87	53	182
81	091.054.7300.010021	South Texas	123	35	276	169	602
82	091.054.7300.010022	South Texas	62	26	206	126	420
83	091.054.7300.010023	South Texas	76	34	269	164	543
84	091.054.7300.010025	South Texas	66	28	218	134	445
85	091.054.7300.010026	South Texas	11	5	37	23	76
86	091.054.7300.010028	South Texas	105	43	343	210	701
87	091.054.7300.010029	South Texas	355	135	1,071	656	2,217
88	091.054.7300.010030	South Texas	139	64	504	309	1,015
89	091.054.7300.010034	South Texas	61	28	218	133	440
90	091.054.7300.010040	South Texas	74	36	289	177	577
91	091.054.7301.005100	South Texas	62	668	5,197	3,182	9,109
92	091.054.7302.005100	South Texas	28	130	1,016	622	1,796
93	091.054.7303.005100	South Texas	85	372	2,897	1,774	5,128
94	091.054.7304.005100	South Texas	75	292	2,273	1,391	4,031

**WKP B-3.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RULE 8.209 REGULATORY ASSET**

LINE NO.	PROJECT NO.	SERVICE AREA	PROPERTY		ROE	ROI	GRAND TOTAL
			DEPRECIATION	TAX			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
95	091.054.7306.005100	South Texas	35	108	845	517	1,506
96	091.054.7307.005100	South Texas	30	159	1,265	775	2,229
97	091.054.7308.005100	South Texas	8	76	595	364	1,044
98	091.054.7450.005100	Galveston	1,132	492	3,812	2,345	7,781
99	091.054.7450.010089	Galveston	20	6	45	28	99
100	091.054.7501.005100	South Jefferson	133	60	475	292	960
101	091.054.7502.005100	South Jefferson	291	124	978	601	1,994
102	091.054.7503.005100	South Jefferson	83	53	426	262	825
103	091.054.7550.005100	South Jefferson	1,164	505	3,917	2,410	7,996
104	091.054.7550.010332	South Jefferson	663	234	1,821	1,120	3,838
105	091.054.7550.010333	South Jefferson	171	69	536	329	1,105
106	091.054.7550.010334	South Jefferson	48	19	145	89	302
107	091.054.7550.010335	South Jefferson	69	28	215	132	444
108	091.054.7550.010336	South Jefferson	164	58	449	276	947
109	091.054.7550.010337	South Jefferson	69	27	209	128	432
110	091.054.7550.010338	South Jefferson	2,096	817	6,351	3,907	13,171
111	091.054.7550.010339	South Jefferson	1,760	698	5,424	3,337	11,219
112	091.054.7550.010340	South Jefferson	113	44	338	208	704
113	091.054.7550.010341	South Jefferson	46	19	145	89	298
114	091.054.7550.010344	South Jefferson	28	13	96	59	196
115	091.054.7550.010345	South Jefferson	153	62	485	299	999
116	091.054.7550.010347	South Jefferson	126	48	373	229	776
117	091.054.7550.010349	South Jefferson	28	13	96	59	196
118	091.054.7550.010352	South Jefferson	20	9	69	42	141
119	091.054.7550.010356	South Jefferson	35	19	143	88	284
120	091.054.7550.010358	South Jefferson	28	12	93	57	190
121	091.054.7550.010360	South Jefferson	32	27	206	127	392
122	091.054.7550.010362	South Jefferson	36	14	110	68	228
			\$62,882	\$33,932	\$267,904	\$164,109	\$528,827

Source: SCH B-3 CGSA Rule 8.209 Accrual.xlsx



**SCHEDULE B-4**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PENSION AND OTHER POST EMPLOYMENT BENEFITS REGULATORY ASSET**

LINE NO.	DESCRIPTION	FERC ACCOUNT	REFERENCE	AMOUNT
				(a)
1	Deferred Pension Regulatory Asset	1823	WKP B-4.a	\$967,260
2	Reg Assets Def OPEB Recovery	1823	WKP B-4.a	(18,666)
	Regulatory Assets Proforma Amortization July 2019			
3	Through April 2020	4073		(\$241,210)
4	Deferred Pension and OPEB since last rate cases	1860		997,496
5	Total			<u>\$1,704,879</u>

Source: SCH B-4 Trial Balance Pension OPEB Deferral Jun 30 2019\_CGSA.xlsx

**WKP B-4.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PENSION AND OTHER POST EMPLOYMENT BENEFITS REGULATORY ASSET**

**PENSION**

LINE NO.	FERC ACCOUNT	MONTH	DESCRIPTION	2016	2017	2018	2019	GRAND TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	1823	January	Reg Assets Def Pension Recovery	\$0	(\$24,567)	(\$24,567)	(\$24,567)	(\$73,701)
2	1823	February	Reg Assets Def Pension Recovery	0	(24,567)	(24,567)	(24,567)	(73,701)
3	1823	March	Reg Assets Def Pension Recovery	0	(24,567)	(24,567)	(24,567)	(73,701)
4	1823	April	Reg Assets Def Pension Recovery	0	(24,567)	(24,567)	(24,567)	(73,701)
5	1823	May	Reg Assets Def Pension Recovery	182,458	(24,567)	(24,567)	(24,567)	108,757
6	1823	June	Reg Assets Def Pension Recovery	(2,570)	(24,567)	(24,567)	(24,567)	(76,271)
7	1823	July	Reg Assets Def Pension Recovery	(2,570)	(24,567)	(24,567)	0	(51,704)
8	1823	August	Reg Assets Def Pension Recovery	(2,570)	(24,567)	(24,567)	0	(51,704)
9	1823	September	Reg Assets Def Pension Recovery	(2,570)	(24,567)	(24,567)	0	(51,704)
10	1823	October	Reg Assets Def Pension Recovery	(2,570)	(24,567)	(24,567)	0	(51,704)
11	1823	November	Reg Assets Def Pension Recovery	1,559,226	(24,567)	(24,567)	0	1,510,092
12	1823	December	Reg Assets Def Pension Recovery	(24,567)	(24,567)	(24,567)	0	(73,701)
13			Grand Total	\$1,704,269	(\$294,804)	(\$294,804)	(\$147,402)	\$967,260

**OPEB**

LINE NO.	FERC ACCOUNT	MONTH	DESCRIPTION	2016	2017	2018	2019	GRAND TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
14	1823	January	Reg Assets Def OPEB Recovery	\$0	\$446	\$446	\$446	\$1,338
15	1823	February	Reg Assets Def OPEB Recovery	0	446	446	446	1,338
16	1823	March	Reg Assets Def OPEB Recovery	0	446	446	446	1,338
17	1823	April	Reg Assets Def OPEB Recovery	0	446	446	446	1,338
18	1823	May	Reg Assets Def OPEB Recovery	9,801	446	446	446	11,139
19	1823	June	Reg Assets Def OPEB Recovery	(138)	446	446	446	1,200
20	1823	July	Reg Assets Def OPEB Recovery	(138)	446	446	0	754
21	1823	August	Reg Assets Def OPEB Recovery	(138)	446	446	0	754
22	1823	September	Reg Assets Def OPEB Recovery	(138)	446	446	0	754
23	1823	October	Reg Assets Def OPEB Recovery	(138)	446	446	0	754
24	1823	November	Reg Assets Def OPEB Recovery	(41,600)	446	446	0	(40,708)
25	1823	December	Reg Assets Def OPEB Recovery	446	446	446	0	1,338
26			Grand Total	(\$32,044)	\$5,351	\$5,351	\$2,676	(\$18,666)
27			Total Pension and OPEB	\$1,672,225	(\$289,452)	(\$289,452)	(\$144,726)	\$948,594

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PREPAID PENSION ASSET**

LINE NO.	YEAR (a)	PREPAID PENSION BALANCE (b)
1	Perpaid Pension Asset - TGS	\$50,202,599
2	Allocation to Service Area	46.49%
3	Prepaid Pension Asset - CGSA	\$23,340,745

Source: SCH B-5 Prepaid Pension Asset Jun 2019\_CGSA.xlsx

**SCHEDULE B-6**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CASH WORKING CAPITAL**

LINE NO.	DESCRIPTION	TEST YEAR AMOUNT (a)	AVERAGE DAILY AMOUNT (b)	REVENUE LAG (c)	REFERENCE (d)	EXPENSE LAG (e)	REFERENCE (f)	NET (LEAD)/LAG DAYS (g)	WORKING CAPITAL REQUIREMENT (h)
1	Operations and Maintenance Expenses								
2	Purchased Gas Costs	\$75,042,680	\$205,596	39.30	A	(40.82)	B	(1.52)	(\$312,837)
3	Labor - Regular Payroll Expense	21,490,793	58,879	39.30	A	(22.75)	C	16.55	974,597
4	Labor - Annual Performance Bonus Expense	4,511,994	12,362	39.30	A	(243.29)	C	(203.99)	(2,521,661)
5	Non-Labor - Other O&M Expense	25,447,268	69,719	39.30	A	(39.85)	C	(0.55)	(38,348)
6	<b>Total O&amp;M Expenses</b>	<b>\$126,492,736</b>	<b>\$346,555</b>						<b>(\$1,898,249)</b>
7	Federal Income Taxes								
8	Current Income Taxes	\$7,641,307	\$20,935	39.30	A	(38.50)	D	0.80	\$16,762
9	Deferred Income Taxes	0	0	0.00		0.00		0.00	0
10	<b>Total Federal Income Taxes</b>	<b>\$7,641,307</b>	<b>\$20,935</b>						<b>\$16,762</b>
11	Taxes Other Than Income Taxes								
12	FICA	\$1,536,796	\$4,210	39.30	A	(12.75)	E	26.55	\$111,801
13	Federal Unemployment	14,178	39	39.30	A	(30.08)	E	9.22	358
14	State Unemployment	38,303	105	39.30	A	(30.09)	E	9.21	967
15	State Gross Receipts	3,236,984	8,868	39.30	A	(76.14)	E	(36.84)	(326,719)
16	Local Franchise Tax	8,845,495	24,234	39.30	A	(94.26)	E	(54.96)	(1,331,904)
17	State Franchise Tax	1,527,235	4,184	39.30	A	47.71	E	87.01	364,064
18	Ad Valorem	4,510,676	12,358	39.30	A	(199.16)	E	(159.86)	(1,975,505)
19	Sales Tax	4,044,485	11,081	39.30	A	(35.42)	E	3.88	42,950
20	RRC Gas Utility Tax	46,734	128	39.30	A	(89.80)	E	(50.50)	(6,466)
21	<b>Taxes Other Than Income Taxes</b>	<b>\$23,800,887</b>	<b>\$65,208</b>		A				<b>(\$3,120,455)</b>
22	Interest on Customer Deposits	\$150,792	\$413	39.30	A	(168.23)	F	(128.93)	(\$53,265)
23	Depreciation Expense	\$21,396,534	\$58,621	0.00		0.00		0.00	\$0
24	Return	\$36,501,364	\$100,004	0.00		0.00		0.00	\$0
25	<b>Total</b>	<b>\$215,983,620</b>	<b>\$591,736</b>						<b>(\$5,055,206)</b>

**Errata: Numbers change due to flow through from SCH A Rev Req and SCH G-16 Ad Valorem**

less purchased gas	(75,042,680)
less gross receipts	(3,236,984)
less local franchise	(8,845,495)
less sales tax	(4,044,485)
less RRC Gas Utility tax	(46,734)

Adjusted total \$ 124,767,241

Rev Rqmt from Sch A 124,767,241

Difference \$ -

Source: Errata - SCH B-6 CWC\_Lead-Lag Study\_CGSA - Summary.xlsx  
Source: SCH B-6 CWC\_CGSA Tax.xlsx

**SCHEDULE B-7**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER DEPOSITS**

LINE NO.	RATE JURISDICTION	DEPOSIT BALANCE AT SEPTEMBER 30, 2019 (a)
1	7202 Austin - Incorporated	\$5,839,790
2	7203 Sunset Valley - Incorporated	17,840
3	7204 Rollingwood - Incorporated	6,739
4	7205 West Lake Hills - Incorporated	22,075
5	7206 Cedar Park - Incorporated	36,445
6	7207 Aus Berg Intl Airport - Incorporated	8,250
7	7208 Austin - Environs	264,078
8	7209 West Lake Hills - Environs	4,245
9	7216 Cedar Park - Environs	17,230
10	7260 Lakeway - Incorporated	2,005
11	7262 Bee Cave - Incorporated	25,325
12	7263 Bee Cave - Environs	3,752
13	7292 Kyle - Incorporated	18,737
14	7293 Kyle - Environs	300
15	7294 Dripping Springs - Incorporated	11,925
16	7295 Dripping Springs - Environs	31,625
17	7297 Buda - Environs	21,973
18	7301 Yoakum - Incorporated	42,930
19	7302 Shiner - Incorporated	16,708
20	7303 Cuero - Incorporated	50,240
21	7304 Gonzales - Incorporated	49,870
22	7306 Luling - Incorporated	31,489
23	7307 Lockhart - Incorporated	74,607
24	7308 Nixon - Incorporated	8,759
25	7309 Nixon - Environs	500
26	7310 Yaokum - Environs	1,205
27	7312 Shiner - Environs	400
28	7313 Cuero - Environs	8,774
29	7314 Gonzales - Environs	1,508
30	7316 Luling - Environs	75
31	7317 Lockhart - Environs	175
32	7401 Jamaica Beach - Incorporated	3,635
33	7402 Bayou Vista - Incorporated	8,621
34	7412 Bayou Vista - Environs	1,055
35	7450 Galveston - Incorporated	377,824
36	7501 Groves - Incorporated	129,389
37	7502 Nederland - Incorporated	123,544
38	7503 Port Neches - Incorporated	78,022
39	7509 Beaumont - Incorporated	250
40	7512 Nederland - Environs	14,475
41	7550 Port Arthur - Incorporated	497,365
42	Total Test Year Customer Deposits	<u>\$7,853,752</u>

**SCHEDULE B-7**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER DEPOSITS**

LINE NO.	RATE JURISDICTION	DEPOSIT BALANCE AT SEPTEMBER 30, 2019
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Source: SCH B-7 CGSA Customer Deposit Balances.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER ADVANCES**

LINE NO.	FERC ACCOUNT	DESCRIPTION	ENDING BALANCE AT SEPTEMBER 30, 2019
			(a)
1	2520	LINE EXT DEPOSITS RECEIVED	(\$2,397)
2	2520	LINE EXT DEPOSITS RECEIVED	(1,072)
3	2520	LINE EXT DEPOSITS FORFEITED	12,249,177
4	2520	LINE EXT DEPOSITS RECEIVED	(47,338,190)
5	2520	LINE EXT DEPOSITS REIMBURSED	14,510,729
6	2520	LINE EXT DEPOSITS RECEIVED	(23,050)
7	2520	LINE EXT DEPOSITS RECEIVED	(4,060)
8	2520	LINE EXT DEPOSITS RECEIVED	(10,049)
9	2520	LINE EXT DEPOSITS RECEIVED	(33,279)
10	2520	LINE EXT DEPOSITS FORFEITED	461,604
11	2520	LINE EXT DEPOSITS RECEIVED	(294,575)
12	2520	LINE EXT DEPOSITS REIMBURSED	16,102
13	2520	LINE EXT DEPOSITS FORFEITED	1,496
14	2520	LINE EXT DEPOSITS RECEIVED	(21,051)
15	2520	LINE EXT DEPOSITS RECEIVED	(2,787)
16	2520	LINE EXT DEPOSITS RECEIVED	(324,502)
17	2520	LINE EXT DEPOSITS REIMBURSED	64,003
18	2520	LINE EXT DEPOSITS FORFEITED	23,550
19	2520	LINE EXT DEPOSITS RECEIVED	(98,950)
20	2520	LINE EXT DEPOSITS RECEIVED	(1,931)
21	2520	LINE EXT DEPOSITS FORFEITED	3,994
22	2520	LINE EXT DEPOSITS RECEIVED	(19,059)
23	2520	LINE EXT DEPOSITS RECEIVED	(2,148)
24	2520	LINE EXT DEPOSITS FORFEITED	12,228
25	2520	LINE EXT DEPOSITS RECEIVED	(299,318)
26	2520	LINE EXT DEPOSITS REIMBURSED	1,615
27	2520	LINE EXT DEPOSITS FORFEITED	69,154
28	2520	LINE EXT DEPOSITS RECEIVED	(359,762)
29	2520	LINE EXT DEPOSITS REIMBURSED	55,213
30	2520	LINE EXT DEPOSITS REIMBURSED	3,333
31		Total	(\$21,363,984)

Source: SCH B-8 CGSA Customer Advances Balances.xlsx

**SCHEDULE B-9**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**ACCUMULATED DEFERRED INCOME TAXES**

LINE NO.	DESCRIPTION	ADIT AT 21% AT 12/31/2019 (a)	UNAMORTIZED EXCESS ADIT AT 12/31/2019 (b)	TOTAL ALLOCATED ADIT TO SERVICE AREA AT 12/31/2019 (c)
1	Central Gulf Service Area Plant Assets Depreciation	(\$51,706,776)	(\$33,964,349)	(\$85,671,125)
2	Central Gulf Service Area Direct Plant Repairs	(21,140,211)	(10,622,000)	(31,762,211)
3	Subtotal CGSA Direct Plant Assets Depreciation	(\$72,846,986)	(\$44,586,349)	(\$117,433,336)
4	Central Gulf Service Area Other Rate Base Items	(5,420,956)	(3,136,047)	(8,557,003)
5	TGS Division Plant Assets Depreciation	(73,108)	(264,573)	(337,681)
6	ONEGAS Plant Assets Depreciation	(2,267,726)	(1,542,000)	(3,809,726)
7	Central Gulf Service Area NOL	27,809,791	21,068,803	48,878,594
8	ADFIT - Accumulated Deferred Federal Income Taxes	(\$52,798,985)	(\$28,460,166)	(\$81,259,151)

**Errata: Numbers change due to post test year plant and reserve updated through December 2019**

Source: Errata - CGSA ADIT WPs Dec 2019.xlsx  
Errata - CGSA TYE Reg NOL Master Dec 2019.xlsx



**SCHEDULE C**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**TOTAL PLANT IN SERVICE - DIRECT AND ALLOCATED**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK ACCT 1010	ADJUSTMENTS ACCT 1010	TEST YEAR ADJUSTED ACCT 1010
			(a)	(b)	(c)
1	Service Area Direct Plant In Service	WKP C.a	\$621,269,889	\$19,444,670	\$640,714,559
2	Allocated TGS Division Plant In Service	WKP C.b	2,231,250	(359,649)	1,871,601
3	Allocated Corporate Plant In Service	WKP C.c	24,966,990	(1,822,085)	23,144,905
4	Total Plant In Service		<u>\$648,468,129</u>	<u>\$17,262,936</u>	<u>\$665,731,065</u>

Errata: Numbers change due to flow through from WKP C.a Direct Plant, WkP C.b TGS Div Plant, and WKP C.c Corp Plant

WKP C.a

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2015**

**PLANT IN SERVICE - SERVICE AREA DIRECT**

LINE NO.	DESCRIPTION	DIRECT BOOK	PER ACCT 1010	FERC RECLASS	MEALS & HOTEL ACCT 1010	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010	MISCODED RETIREMENTS ADJUSTMENT ACCT 1010	REMOVAL OF RETIRING ASSETS	Addition of OPC High Pressure Distribution Line	Total Adjustments for TYE	DIRECT TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	DIRECT ADJUSTED AT ACCT 1010 12/31/2019
		6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	6/30/2019	9/30/2019	12/31/2019	12/31/2019
	<b>INTANGIBLE PLANT</b>													
1	(301) Organization		\$56,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,257	\$0	\$0	\$56,257
2	(301) Organization- OPC		0	0	0	0	0	0	1,307	1,307	1,307	0	0	1,307
3	(302) Franchises & Consents		393,474	0	0	0	0	0	0	0	393,474	0	0	393,474
4	(303) Misc. Intangible		739,593	0	0	0	0	0	0	0	739,593	0	0	739,593
5	(303) Misc. Intangible- OPC		0	0	0	0	0	0	14,336	14,336	14,336	0	0	14,336
6	Total Intangible Plant		\$1,189,323	\$0	\$0	\$0	\$0	\$0	\$15,643	\$15,643	\$1,204,966	\$0	\$0	\$1,204,966
	<b>GATHERING AND TRANSMISSION PLANT</b>													
7	(325) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	(327) Field Comprss Station Strcutres		0	0	0	0	0	0	0	0	0	0	0	0
9	(328) Field Meas/Reg Station Structures		0	0	0	0	0	0	0	0	0	0	0	0
10	(329) Other Structures		0	0	0	0	0	0	0	0	0	0	0	0
11	(332) Field Lines		0	0	0	0	0	0	0	0	0	0	0	0
12	(333) Field Compressor Station Equip		0	0	0	0	0	0	0	0	0	0	0	0
13	(334) Field Meas/Reg Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0
14	(336) Purification Equipment		0	0	0	0	0	0	0	0	0	0	0	0
15	(337) Other Equip		0	0	0	0	0	0	0	0	0	0	0	0
16	(365) Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0
17	(365.1) Land - OPC		0	0	0	0	0	0	89,637	89,637	89,637	0	0	89,637
18	(365.2) Rights of Way - OPC		0	0	0	0	0	0	2,446	2,446	2,446	0	0	2,446
19	(366) Meas/Reg Station Structures		0	0	0	0	0	0	0	0	0	0	0	0
20	(366.1) Compressor Station Structure - OPC		0	0	0	0	0	0	2,346	2,346	2,346	0	0	2,346
21	(367) Mains		4,142,642	0	0	0	0	0	0	0	4,142,642	(156,447)	0	3,986,195
22	(367) Mains - OPC		0	0	0	0	0	0	6,909,861	6,909,861	6,909,861	0	0	6,909,861
23	(368) Compressor Station Equip		0	0	0	0	0	0	0	0	0	0	0	0
24	(369) Measure/Reg. Station Equipment		211,577	0	0	0	0	0	0	0	211,577	0	0	211,577
25	(369) Measure/Reg. Station Equipment - OPC		0	0	0	0	0	0	132,499	132,499	132,499	0	0	132,499
26	(369.1) Measuring Station Equipment - OPC		0	0	0	0	0	0	810,700	810,700	810,700	0	0	810,700
27	(371) Other Equipment		0	0	0	0	0	0	0	0	0	0	0	0
28	(371) Other Equipment - OPC		0	0	0	0	0	0	45,840	45,840	45,840	0	0	45,840
29	Total Gathering and Transmission Plant		\$4,354,219	\$0	\$0	\$0	\$0	\$0	\$7,993,328	\$7,993,328	\$12,347,546	(\$156,447)	\$0	\$12,191,099
	<b>DISTRIBUTION PLANT</b>													
30	(374) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	(374.1) Land & Land Rights		19,503	0	0	0	0	0	0	0	19,503	0	0	19,503
32	(374.2) Land & Land Rights		95,672	0	0	0	0	0	0	0	95,672	0	0	95,672
33	(375.1) Structures & Improvements		44,795	0	0	0	0	0	0	0	44,795	0	0	44,795
34	(375.2) Other Distr Systems Struct		4,141	0	0	0	0	0	0	0	4,141	0	0	4,141
35	(376) Mains		263,905,354	(29,948)	0	0	(242)	0	0	(30,190)	263,875,164	735,484	1,588,385	266,199,033
36	(376.9) Mains - Cathodic Protection Anodes		27,336,965	29,948	0	0	0	(1,155,062)	0	(1,125,114)	26,211,852	162,278	(65,991)	26,308,139
37	(377) Compressor Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0
38	(378) Meas. & Reg. Station - General		10,468,864	0	0	0	0	0	0	0	10,468,864	0	6,149	10,475,013
39	(379) Meas. & Reg. Station - C.G.		2,577,593	0	0	0	0	0	0	0	2,577,593	0	0	2,577,593
40	(380) Services		174,234,339	0	0	(7,808)	30,583	0	0	22,775	174,257,113	5,888,304	4,496,312	184,641,730
41	(380.1) Ind Service Line Equip		816	0	0	0	0	0	0	0	816	0	7,753	8,569
42	(380.2) Comm Service Line Equip		0	0	0	0	0	0	0	0	0	0	21,332	21,332
43	(381) Meters		64,071,051	0	0	(173)	0	0	0	(173)	64,070,877	0	1,448,415	65,519,292
44	(382) Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0
45	(383) House Regulators		8,976,854	0	0	(595)	0	0	0	(595)	8,976,259	1,268	194,969	9,172,496
46	(385) Indust. Meas. & Reg. Stat. Equipment		12,804,681	0	0	(3,657)	3,279	0	0	(378)	12,804,303	15,448	540,804	13,360,555
47	(386) Other Property on Customer Premises		1,063,249	0	0	0	0	0	0	0	1,063,249	0	0	1,063,249
48	(387) Meas. & Reg. Stat. Equipment		0	0	0	0	0	0	0	0	0	0	(0)	0
49	Total Distribution Plant		\$565,603,877	\$0	\$0	(\$12,234)	\$33,620	(\$1,155,062)	\$0	(\$1,133,675)	\$564,470,202	\$6,802,783	\$8,238,128	\$579,511,112

WKP C.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

PLANT IN SERVICE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT	PER	FERC RECLASS	MEALS & HOTEL	MISCODDED	MISCODDED	REMOVAL OF	Addition of OPC	Total	DIRECT	KNOWN AND	KNOWN AND MEASURABLE	DIRECT
		BOOK	ACCT 1010		ADJUSTMENTS	ADJUSTMENTS	RETIREMENTS	RETIRING	High Pressure		TEST YEAR	ADJUSTMENT TO		
		6/30/2019	ACCT 1010	06/30/2019	ACCT 1010	ACCT 1010	ACCT 1010	ASSETS	Distribution Line	Adjustments for	ACCT 1010	INCLUDE ASSETS	ASSETS IN SERVICE AS OF	ADJUSTED AT
		(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
GENERAL PLANT														
50	(389) Land & Land Rights		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	(389.1) Land & Land Rights		48,883	0	0	0	0	0	0	0	48,883	0	0	48,883
52	(390) Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0
53	(390.1) Structures & Improvements		4,355,662	0	0	0	0	0	0	0	4,355,662	47,514	235,999	4,639,175
54	(390.2) Leasehold Improvements		1,150,707	0	0	0	0	0	0	0	1,150,707	63,458	1,445	1,215,609
55	(391) Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0
56	(391.1) Office Furniture & Equipment		967,544	0	0	0	0	0	0	0	967,544	(5,229)	(15,317)	946,998
57	(391.1) Office Furniture & Equipment - OPC		0	0	0	0	0	0	14,671	14,671	14,671	0	0	14,671
58	(391.9) Computer & Equipment		3,849,861	0	0	0	0	(2,039,341)	0	(2,039,341)	1,810,520	53,238	(853,699)	1,010,058
59	(392) Transportation Equipment		13,062,025	0	0	0	0	0	0	0	13,062,025	(79,573)	120,310	13,102,762
60	(393) Stores Equipment		8,809	0	0	0	0	0	0	0	8,809	0	0	8,809
61	(394) Tools, Shop & Garage		6,842,725	0	0	0	0	0	0	0	6,842,725	(17,661)	(53,601)	6,771,463
62	(394.1) Tools		59,471	0	0	0	0	0	0	0	59,471	45,757	5,363	110,591
63	(394.1) Tools - OPC		0	0	0	0	0	0	483	483	483	0	0	483
64	(395) CNG Equipment		0	0	0	0	0	0	0	0	0	0	(0)	0
65	(396) Major Work Equipment		1,542,948	0	0	(13,915)	0	0	0	(13,915)	1,529,033	0	31,688	1,560,721
66	(397) Communication Equipment		18,103,476	0	0	0	0	0	0	0	18,103,476	(4,325)	147,648	18,246,798
67	(398) Miscellaneous General Plant		130,360	0	0	0	0	0	0	0	130,360	0	0	130,360
68	Total General Plant		\$50,122,470	\$0	\$0	(\$13,915)	\$0	(\$2,039,341)	\$15,154	(\$2,038,101)	\$48,084,368	\$103,178	(\$380,165)	\$47,807,381
69	Total Orig Cost Plant in Service		\$621,269,889	\$0	\$0	(\$26,149)	\$33,620	(\$3,194,402)	\$8,024,125	\$4,837,194	\$626,107,082	\$6,749,513	\$7,857,963	\$640,714,559

Errata: Numbers change due to flow through from WKP C.a.1 Post Test Year Direct

Source: WKP C.a & WKP C-1.a Direct Plant and CCNC-CGSA.xlsx

Source: WKP C.a and WKP D.a OPC Assets Detail - CGSA.xlsx

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

PLANT IN SERVICE - POST TEST YEAR SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	MISCODED ADDITIONS AND TRANSFERS										MISCODED ADDITIONS AND TRANSFERS									
		DIRECT BOOK AT 9/30/2019	PER ACCT 1010 9/30/2019	Total Adjustments for TYE 6/30/2019	MEALS & HOTEL ADJUSTMENTS ACCT 1010 AT 9/30/2019	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010 AT 9/30/2019	MISCODED RETIREMENTS ADJUSTMENT ACCT 1010 AT 9/30/2019	RECLASSIFICATION TO CORRECT CGSA LOCATION ADJUSTMENT ACCT 1010 AT 9/30/2019	REMOVAL OF RETIRING ASSETS	DIRECT ADJUSTED ACCT 1010 AT 9/30/2019	TOTAL CHANGE IN ACCT 1010 FROM 6/30/2019 TO 9/30/2019	DIRECT BOOK AT 12/31/2019	PER ACCT 1010 12/31/2019	Total Adjustments AT 9/30/2019	MEALS & HOTEL ADJUSTMENTS ACCT 1010 AT 12/31/2019	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010 AT 12/31/2019	MISCODED RETIREMENTS ADJUSTMENT ACCT 1010 AT 12/31/2019	RECLASSIFICATION TO CORRECT CGSA LOCATION ADJUSTMENT ACCT 1010 AT 12/31/2019	REMOVAL OF RETIRING ASSETS	DIRECT ADJUSTED ACCT 1010 AT 12/31/2019	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		
<b>INTANGIBLE PLANT</b>																					
1	(301) Organization		\$56,257	\$0	\$0	\$0	\$0	\$0	\$0	\$56,257	\$0	\$56,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,257	
2	(301) Organization - OPC		0	1,307	0	0	0	0	0	1,307	0	0	0	1,307	0	0	0	0	0	\$1,307	
3	(302) Franchises & Consents		393,474	0	0	0	0	0	0	393,474	0	393,474	0	0	0	0	0	0	0	\$393,474	
4	(303) Misc. Intangible		739,593	0	0	0	0	0	0	739,593	0	739,593	0	0	0	0	0	0	0	\$739,593	
5	(303) Misc. Intangible - OPC		0	14,336	0	0	0	0	0	14,336	0	0	0	14,336	0	0	0	0	0	\$14,336	
6	Total Intangible Plant	\$1,189,323		\$15,643	\$0	\$0	\$0	\$0	\$0	\$1,204,966	\$0	\$1,189,323		\$15,643	\$0	\$0	\$0	\$0	\$0	\$1,204,966	
<b>GATHERING AND TRANSMISSION PLANT</b>																					
7	(325) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	(327) Field Compress Station Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	(328) Field Meas/Reg Station Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	(329) Other Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	(332) Field Lines		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	(333) Field Compressor Station Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	(334) Field Meas/Reg Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	(336) Purification Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	(337) Other Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	(365) Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	(365.1) Land - OPC		0	89,637	0	0	0	0	0	89,637	0	0	0	89,637	0	0	0	0	0	89,637	
18	(365.2) Rights of Way - OPC		0	2,446	0	0	0	0	0	2,446	0	0	0	2,446	0	0	0	0	0	2,446	
19	(366) Meas/Reg Station Structures		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	(366.1) Compressor Station Structure - OPC		0	2,346	0	0	0	0	0	2,346	0	0	0	2,346	0	0	0	0	0	2,346	
21	(367) Mains		3,986,195	0	0	0	0	0	0	3,986,195	(156,447)	3,986,195	0	0	0	0	0	0	0	3,986,195	
22	(367) Mains - OPC		0	6,909,861	0	0	0	0	0	6,909,861	0	0	0	6,909,861	0	0	0	0	0	6,909,861	
23	(368) Compressor Station Equip		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	(369) Measure/Reg. Station Equipment		211,577	0	0	0	0	0	0	211,577	0	211,577	0	0	0	0	0	0	0	211,577	
25	(369) Measure/Reg. Station Equipment - OPC		0	132,499	0	0	0	0	0	132,499	0	0	0	132,499	0	0	0	0	0	132,499	
26	(369.1) Measuring Station Equipment - OPC		0	810,700	0	0	0	0	0	810,700	0	0	0	810,700	0	0	0	0	0	810,700	
27	(371) Other Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	(371) Other Equipment - OPC		0	45,840	0	0	0	0	0	45,840	0	0	0	45,840	0	0	0	0	0	45,840	
29	Total Gathering and Transmission Plant	\$4,197,772		\$7,993,328	\$0	\$0	\$0	\$0	\$0	\$12,191,099	(\$156,447)	\$4,197,772		\$7,993,328	\$0	\$0	\$0	\$0	\$0	\$12,191,099	
<b>DISTRIBUTION PLANT</b>																					
30	(374) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	(374.1) Land		19,503	0	0	0	0	0	0	19,503	0	19,503	0	0	0	0	0	0	0	19,503	
32	(374.2) Land Rights		0	95,672	0	0	0	0	0	95,672	0	0	0	95,672	0	0	0	0	0	95,672	
33	(375.1) Structures & Improvements		44,795	0	0	0	0	0	0	44,795	0	44,795	0	0	0	0	0	0	0	44,795	
34	(375.2) Other Distr Structures Struct		0	4,141	0	0	0	0	0	4,141	0	0	0	4,141	0	0	0	0	0	4,141	
35	(376) Mains		264,645,930	(30,190)	0	(5,092)	0	0	0	264,610,549	735,484	266,234,315	(35,282)	0	0	0	0	0	0	266,199,033	
36	(376.9) Mains - Cathodic Protection Anodes		27,385,363	(1,125,114)	0	5,092	0	108,789	26,374,130	162,278	27,470,413	(1,011,233)	0	0	0	0	0	(151,040)	26,308,139	0	
37	(377) Compressor Station Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	(378) Meas. & Reg. Station - General		10,468,864	0	0	0	0	0	10,468,864	0	10,475,013	0	0	0	0	0	0	0	10,475,013	0	
39	(379) Meas. & Reg. Station - C.G.		2,577,593	0	0	0	0	0	2,577,593	0	2,577,593	0	0	0	0	0	0	0	2,577,593	0	
40	(380) Services		180,122,606	22,775	0	0	37	0	180,145,418	5,888,304	184,618,874	22,812	0	44	0	0	0	0	184,641,730	0	
41	(380.1) Services		0	816	0	0	0	0	816	0	8,569	0	0	0	0	0	0	0	8,569	0	
42	(380.2) Comm Service Line Equip		0	0	0	0	0	0	0	0	21,332	0	0	0	0	0	0	0	21,332	0	
43	(381) Meters		64,071,051	(173)	0	0	0	0	64,070,877	0	65,519,466	(173)	0	0	0	0	0	0	65,519,292	0	
44	(382) Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	(383) House Regulators		8,978,122	(595)	0	0	0	0	8,977,527	1,268	9,173,091	(595)	0	0	0	0	0	0	9,172,496	0	
46	(385) Indust. Meas. & Reg. Stat. Equipment		12,820,128	(378)	0	0	0	0	12,819,751	15,448	13,360,890	(378)	0	42	0	0	0	0	13,360,555	0	
47	(386) Other Property on Customer Premises		1,063,249	0	0	0	0	0	1,063,249	0	1,063,249	0	0	0	0	0	0	0	1,063,249	0	
48	(387) Meas. & Reg. Stat. Equipment		0	0	0	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	
49	Total Distribution Plant	\$572,297,833		(\$1,133,675)	\$0	\$0	\$37	\$0	\$108,789	\$571,272,984	\$6,802,783	\$580,686,916		(\$1,024,849)	\$0	\$0	\$85	\$0	(\$151,040)	\$579,511,112	
<b>GENERAL PLANT</b>																					
50	(389) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51	(389.1) Land & Land Rights		48,883	0	0	0	0	0	48,883	0	48,883	0	0	0	0	0	0	0	0	48,883	
52	(390) Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	(390.1) Structures & Improvements		4,403,176	0	0	0	0	0	4,403,176	47,514	4,639,175	0	0	0	0	0	0	0	4,639,175	0	
54	(390.2) Leasehold Improvements		1,214,164	0	0	0	0	0	1,214,164	63,458	1,215,609	0	0	0	0	0	0	0	1,215,609	0	
55	(391) Office Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	(391.1) Office Furniture & Equipment		962,315	0	0	0	0	0	962,315	(5,229)	946,988	0	0	0	0	0	0	0	946,988	0	
57	(391.1) Office Furniture & Equipment - OPC		0	14,671	0	0	0	0	14,671	0	14,671	0	0	0	0	0	0	0	14,671	0	
58	(391.9) Computer & Equipment		3,903,098	(2,039,341)	0	0	0	0	1,863,758	53,238	3,136,819	(2,039,341)	0	0	0	0	0	(87,421)	1,010,058	0	
59	(392) Transportation Equipment		12,982,452	0	0	0	0	0	12,982,452	(79,573)	13,102,762	0	0	0	0	0	0	0	13,102,762	0	
60	(393) Stores Equipment		8,809	0	0	0	0	0	8,809	0	8,809	0	0	0	0	0	0	0	8,809	0	
61	(394) Tools, Shop & Garage		6,825,064	0	0	0	0	0	6,825,064	(17,661)	6,771,463	0	0	0	0	0	0	0	6,771,463	0	
59	(394.1) Tools		105,228	0	0	0	0	0	105,228	45,757	110,591	0	0	0	0	0	0	0	110,591	0	
60	(394.1) Tools - OPC		0	483	0	0	0	0	483	0	0	0	0	483	0	0	0	0	483	0	
61	(395) CNG Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	(396) Major Work Equipment		1,542,948	(13,915)	0	0	0	0	1,529,033	0	1,574,636	(13,915)	0	0	0	0	0	0	1,560,721	0	
63	(397) Communication Equipment		18,099,151	0	0	0	0	0	18,099,151	(4,325)	18,246,798	0									

	TOTAL CHANGE IN ACCT 1000 FOR 9/30/2019 TO 12/31/2019
(f)	\$0
	0
	0
	0
	50
	\$0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	50
	0
	0
	1,588,385
	(65,991)
	6,149
	4,496,312
	7,755
	21,232
	1,448,415
	0
	194,969
	540,804
	0
	(0)
	58,238,128
	0
	0
	235,999
	1,445
	(15,317)
	(853,699)
	120,310
	0
	(53,601)
	5,369
	(0)
	31,688
	147,648
	(\$380,165)
	\$7,857,063

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

PLANT IN SERVICE - TGS DIVISION

WKP C.b

		TGS DIVISION PER BOOK	REMOVE ASSET NOT										TGS DIVISION TEST	KNOWN AND MEASURABLE	KNOWN AND MEASURABLE	TGS DIVISION
LINE	DESCRIPTION	Acct 1010 AT 6/30/2019	USED BY DIVISION	ASSET WITH MISSING BACKUP	REMOVE 2010 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	REMOVE 2016 MEALS & HOTEL	REMOVE 2017 MEALS & HOTEL	REMOVE 2018 MEALS & HOTEL	REMOVE 2019 MEALS & HOTEL	YEAR ADJUSTED ACCT 1010 AT 6/30/2019	ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	ADJUSTED ACCT 1010 AT 12/31/2019
NO.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
<b>INTANGIBLE PLANT</b>																
1	(301) Organization	\$127,437	\$0	(\$127,437)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	278,560	0	(278,560)	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$405,997	\$0	(\$405,997)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>																
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>																
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	(376) Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	(380) Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	(381) Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL PLANT</b>																
36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	(390.1) Structures & Improvements	74,162	0	0	0	0	0	(492)	0	0	0	0	73,670	0	0	73,670
38	(390.2) Leasehold Equipment	149,951	(43,351)	0	0	0	0	0	0	0	0	0	106,600	0	0	106,600
39	(391.1) Office Furniture & Fixtures	465,812	0	0	0	0	0	0	0	0	0	0	465,812	(27,654)	0	438,158
40	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	(391.3) Office Machines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	(391.6) Purchased Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	(391.9) Computer & Equipment	2,601,861	0	0	(97)	(1,053)	(83)	(7,466)	(17)	(482)	(107)	(1,081)	2,591,475	112,724	(398,136)	2,306,062
45	(392.6) Aircraft	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	(394) Tools	20,328	0	0	0	0	0	(262)	0	0	0	0	20,066	0	0	20,066
47	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	(397) Communication Equipment	1,080,989	0	0	0	0	0	0	0	0	0	0	1,080,989	0	0	1,080,989
49	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Total General Plant	\$4,393,102	(\$43,351)	\$0	(\$97)	(\$1,053)	(\$83)	(\$8,220)	(\$17)	(\$482)	(\$107)	(\$1,081)	\$4,338,611	\$85,070	(\$398,136)	\$4,025,545
51	Total Orig Cost Plant in Service	4,799,099	(\$43,351)	(\$405,997)	(\$97)	(\$1,053)	(\$83)	(\$8,220)	(\$17)	(\$482)	(\$107)	(\$1,081)	\$4,338,611	\$85,070	(\$398,136)	\$4,025,545
52	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
53	Total Allocated Plant In Service	\$2,231,250	(\$20,155)	(\$188,761)	(\$45)	(\$490)	(\$39)	(\$3,822)	(\$8)	(\$224)	(\$50)	(\$503)	\$2,017,155	\$39,552	(\$185,106)	\$1,871,601

Errata: Numbers change due to flow through from WKP C.b.1 Post Test Year Div  
Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xlsx

PLANT IN SERVICE - POST TEST YEAR TGS DIVISION

Errata: Numbers change due to post test year TGS Division plant in service updated through December 2019  
Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xlsx

WKP C.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019

PLANT IN SERVICE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK	REMOVE VERTEX	REMOVE		REMOVE AIRCRAFT	REMOVE ONE	REMOVE	REMOVE	REMOVE	REMOVE	REMOVE	REMOVE	REMOVE	REMOVE	REMOVE	CORPORATE TEST	KNOWN AND MEASURABLE	KNOWN AND MEASURABLE				
		Acct 1010 AT 6/30/2019	DUPLICATE SALES TAX	ARTWORK	REMOVE AIRPLANE	INTERNET	FOURNITURE	FOUNDATION	2012 MEALS & HOTEL	2013 MEALS & HOTEL	2014 MEALS & HOTEL	2015 MEALS & HOTEL	2016 MEALS & HOTEL	2017 MEALS & HOTEL	2018 MEALS & HOTEL	2019 MEALS & HOTEL	YEAR ADJUSTED ACCT 1010 AT 6/30/2019	ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2019	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
INTANGIBLE PLANT																							
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
GATHERING AND TRANSMISSION PLANT																							
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6	(327) Field Comprss Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
DISTRIBUTION PLANT																							
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
23	(376) Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
27	(380) Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
29	(381) Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
33	(386) Other Property on Customer Premise	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
GENERAL PLANT																							
36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	25.01%	0	
37	(390.1) Structures & Improvements	41,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,164	167,272	(167,272)	41,164	25.01%	10,295	
38	(390.2) Leasehold Improvements	5,080,099	0	0	0	0	0	0	0	0	0	0	0	0	0	(52)	5,080,047	0	487,553	5,567,600	25.01%	1,392,457	
39	(391.1) Office Furniture & Equipment	3,605,934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,605,934	0	6,629	3,612,563	25.01%	903,502	
40	(391.19) Airplane Hanger Furniture	11,870	0	0	0	0	(11,870)	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
41	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
42	(391.3) Office Machines	36,237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,237	0	36,237	36,237	25.01%	9,063	
43	(391.4) Audio Visual Equipment	1,402,299	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,402,299	0	(318,206)	1,084,093	25.01%	271,132	
44	(391.5) Artwork	49,414	0	(49,414)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
45	(391.6) Purchased Software	81,553,346	192	0	0	0	(64,443)	0	(59)	(5,703)	(38,045)	(21,323)	(17,417)	(7,461)	(1,425)	81,397,663	2,741,382	3,441,871	87,580,915	25.01%	21,903,987		
46	(391.6) Banner Software	15,274,671	0	0	0	0	0	0	0	0	0	0	(355)	0	0	15,274,316	(9,802,713)	0	5,471,603	30.41%	1,663,919		
47	(391.6) PowerPlant System	870,000	0	0	0	0	0	0	0	0	0	0	0	0	0	870,000	0	0	870,000	24.02%	208,931		
48	(391.6) Riskworks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0		
49	(391.6) Maximo	3,117,561	0	0	0	0	0	0	0	0	0	0	0	0	0	3,117,561	0	1,455,921	4,573,482	24.71%	1,130,044		
50	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0		
51	(391.6) Concur Project	47,648	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,648	0	47,648	47,648	27.95%	13,318	
52	(391.6) Journey-Employee-ODC Distrigas	69,580,940	0	0	0	0	0	(4,632)	(4,830)	0	(3,193)	0	0	0	0	69,568,284	0	0	69,568,284	25.01%	17,399,028		
53	(391.6) Journey-Employee Count	1,848,836	0	0	0	0	0	0	0	0	0	0	0	0	0	1,848,836	0	0	1,848,836	27.95%	516,769		
54	(391.6) Arriba Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30.96%	0		
55	(391.6) Accounts Payable Software	903,328	0	0	0	0	0	0	0	0	0	0	0	0	0	903,328	0	0	903,328	30.96%	279,633		
56	(391.6) Micro Computer Software	15,800,510	(27)	0	0	0	0	0	(51)	(202)	0	0	0	0	0	15,800,230	975,227	(567,272)	16,208,184	25.01%	4,053,667		
57	(391.81) Aircraft Computer Equipment	130,857	0	0	0	(130,857)	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0		
58	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0		
59	(392.6) Aircraft	13,608,723	0	0	(13,608,723)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
60	(394) Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
61	(394.1) Tools	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
62	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
63	(396) Major Work Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
64	(397) Communication Equipment	102,489	0	0	0	0	0	0	0	0	0	0	0	0	0	102,489	0	0	102,489	25.01%	25,632		
65	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
66	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.01%	0	
67	Total General Plant	\$213,065,925	\$164	(\$49,414)	(\$13,608,723)	(\$130,857)	(\$11,870)	(\$64,443)	(\$4,632)	(\$4,940)	(\$5,905)												



WKP C.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019

PLANT IN SERVICE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1010 AT 6/30/2019	REMOVE VERTEX DUPLICATE SALES TAX	REMOVE ARTWORK	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	REMOVE 2012 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	REMOVE 2016 MEALS & HOTEL	REMOVE 2017 MEALS & HOTEL	REMOVE 2018 MEALS & HOTEL	REMOVE 2019 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED ACCT 1010 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2019	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
68	Total Orig Cost Plant In Service	\$213,065,925	\$164	(\$49,414)	(\$13,608,723)	(\$130,857)	(\$11,870)	(\$64,443)	(\$4,632)	(\$4,940)	(\$5,905)	(\$41,238)	(\$21,323)	(\$17,772)	(\$7,461)	(\$1,477)	\$199,096,035	(\$5,918,832)	\$4,339,222	\$197,516,426		
69	Allocation Factor to TGS	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%	25.2037%		
70	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%		
71	Total Allocated Plant In Service	\$24,966,990	\$19	(\$5,790)	(\$1,594,665)	(\$15,334)	(\$1,391)	(\$7,551)	(\$543)	(\$579)	(\$692)	(\$4,832)	(\$2,499)	(\$2,083)	(\$874)	(\$173)	\$23,330,003	(\$693,567)	\$508,469	\$23,144,905		

Errata: Numbers change due to flow through from WKP C.c.1 Post Test Yr Corp  
Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

[illegible]

Errata: Numbers change due to post test year Corporate plant in service updated through December 2019  
Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**SCHEDULE C-1**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**TOTAL COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC) - DIRECT AND ALLOCATED**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK ACCT 1060 (a)	ADJUSTMENTS ACCT 1060 (b)	TEST YEAR ADJUSTED ACCT 1060 (c)
1	Service Area Direct Completed Construction Not Classified	WKP C-1.a	\$59,925,068	\$3,138,673	\$63,063,741
2	Allocated TGS Division Completed Construction Not Classified	WKP C-1.b	13,102	1,584,329	1,597,431
3	Allocated Corporate Completed Construction Not Classified	WKP C-1.c	399,529	1,440,265	1,839,794
4	Total Completed Construction Not Classified		\$60,337,698	\$6,163,267	\$66,500,965

Errata: Numbers change due to flow through from WKP C-1.a Direct CCNC, WKP C-1.b TGS Div CCNC, and WKP C-1.c Corp CCNC

WKP C-1.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1060 6/30/2019	MEAL & HOTEL ADJUSTMENTS ACCT 1060 6/30/2019	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060 6/30/2019	MISCODED RETIREMENTS ADJUSTMENT ACCT 1060 6/30/2019	Total Adjustments for TYE 6/30/2019	DIRECT TEST YEAR ADJUSTED ACCT 1060 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	DIRECT ADJUSTED AT 12/31/2019 ACCT 1060
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>INTANGIBLE PLANT</u>										
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>										
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
16	(367) Mains	1,316,470	(54)	0	0	(54)	1,316,416	10,867	56,452	1,383,735
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	1,246,488	0	0	0	0	1,246,488	(10,529)	889,795	2,125,754
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission CCNC	\$2,562,958	(\$54)	\$0	\$0	(\$54)	\$2,562,904	\$338	\$946,246	\$3,509,489
<u>DISTRIBUTION PLANT</u>										
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(374.1) Land & Land Rights	0	0	0	0	0	0	5,715,287	(5,715,287)	0
23	(374.2) - Land Rights	1,290	0	0	0	0	1,290	5,685	7,875	14,851
24	(375.1) Structures & Improvements	(916)	0	0	0	0	(916)	0	0	(916)
25	(375.2) Other Distr Systems Struct	916	0	0	0	0	916	11,147	(11,147)	916
26	(376) Mains	46,653,057	(2,252)	0	0	(2,252)	46,650,805	2,770,455	(2,215,713)	47,205,547
27	(376.9) Mains - Cathodic Protection Anodes	85,476	0	0	0	0	85,476	101,019	(64,676)	121,820
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	2,655,687	(19)	0	0	(19)	2,655,668	1,366,107	(908,404)	3,113,370

**WKP C-1.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**COMPLETED CONSTRUCTION NOT CLASSIFIED - SERVICE AREA DIRECT**

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1060 6/30/2019	MEAL & HOTEL ADJUSTMENTS ACCT 1060 6/30/2019	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060 6/30/2019	MISCODED RETIREMENTS ADJUSTMENT ACCT 1060 6/30/2019	Total Adjustments for TYE 6/30/2019	DIRECT TEST YEAR ADJUSTED ACCT 1060 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	DIRECT ADJUSTED AT 12/31/2019 ACCT 1060
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
30	(379) Meas. & Reg. Station - C.G.	113,440	0	0	0	0	113,440	2	134,823	248,266
31	(380) Services	4,687,863	(74)	0	0	(74)	4,687,789	329,121	(199,492)	4,817,418
32	(380.1) Ind Service Line Equip	4,391	0	0	0	0	4,391	4,128	8,416	16,935
33	(380.2) Comm Service Line Equip	227,921	0	0	0	0	227,921	22,733	(18,788)	231,867
34	(380.4) Yard Lines-Customer Svc	137,764	0	0	0	0	137,764	64,410	(150,598)	51,577
35	(380.6) Services - Tie-Ins Total	0	0	0	0	0	0	0	0	0
36	(381) Meters	476,984	0	0	0	0	476,984	786,047	(880,608)	382,424
37	(382) Meter Installations	4,764	0	0	0	0	4,764	1,243	11,543	17,551
38	(383) House Regulators	58,892	0	0	0	0	58,892	77,083	(72,111)	63,865
39	(385) Indust. Meas. & Reg. Stat. Equipment	838,503	(15)	0	0	(15)	838,488	237,401	(1,750)	1,074,139
40	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0
41	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0
42	Total Distribution CCNC	\$55,946,033	(\$2,360)	\$0	\$0	(\$2,360)	\$55,943,673	\$11,491,870	(\$10,075,916)	\$57,359,627
<b>GENERAL PLANT</b>										
43	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	(390) Structures & Improvements	0	0	0	0	0	0	0	0	0
45	(390.1) Structures & Improvements	199,208	0	0	0	0	199,208	31,288	(18,832)	211,664
46	(390.2) Leasehold Improvements	155,344	0	0	0	0	155,344	546,130	(522,472)	179,002
47	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0	0
48	(391.1) Office Furniture & Equipment	236	0	0	0	0	236	105,813	(105,813)	236
49	(391.4) Audio Visual Equipment Total	0	0	0	0	0	0	0	0	0
50	(391.9) Computer & Equipment	0	0	0	0	0	0	18,970	(18,970)	0
51	(392) Transportation Equipment	486,842	0	0	0	0	486,842	1,301,159	(1,052,989)	735,013
52	(392.2) Pickup Trucks & Vans	0	0	0	0	0	0	0	(0)	0
53	(394) Tools, Shop & Garage	125,917	0	0	0	0	125,917	802,875	(776,506)	152,286
54	(394.1) Tools	1,081	0	0	0	0	1,081	17,859	(9,933)	9,007
55	(395) CNG Equipment	0	0	0	0	0	0	0	0	0
56	(396) Major Work Equipment	31,688	0	0	0	0	31,688	399,123	(31,688)	399,123
57	(397) Communication Equipment	415,759	0	0	0	0	415,759	129,586	(37,051)	508,294
58	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0
59	Total General CCNC	\$1,416,077	\$0	\$0	\$0	\$0	\$1,416,077	\$3,352,802	(\$2,574,254)	\$2,194,625
60	Total Orig Cost CCNC	\$59,925,068	(\$2,414)	\$0	\$0	(\$2,414)	\$59,922,654	\$14,845,010	(\$11,703,923)	\$63,063,741

Errata: Numbers change due to flow through from WKP C-1.a.1 Post Test Yr Direct

Source: WKP C.a & WKP C-1.a Direct Plant and CCNC - CGSA.xlsx

WKP C-1.a.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019  
  
COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1060 AT 9/30/2019	Total Adjustment for TVE 6/30/2019	MEALS & HOTEL ADJUSTMENTS ACCT 1060 AT 9/30/2019	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060 AT 9/30/2019	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1060 AT 9/30/2019	RECLASSIFICATION TO CORRECT GCSEA LOCATION ADJUSTMENT OR RECLASS TO CORRECT FERC ACCT ACCT 1060 AT 9/30/2019	DIRECT ADJUSTED CWIP AT ACCT 1060 AT 9/30/2019	DIRECT ADJUSTED ACCT 1060 AT 9/30/2019	TOTAL CHANGE IN ACCT 1060 FROM 6/30/2019 TO 9/30/2019	DIRECT PER BOOK ACCT 1060 AT 12/31/2019	TOTAL ADJUSTMENT AT 9/30/2019	ADJUSTMENT TO REMOVE ACCTS 1070 CWIP AT 9/30/2019	MEALS & HOTEL ADJUSTMENTS ACCT 1060 AT 12/31/2019	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060 AT 12/31/2019	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1060 AT 12/31/2019	RECLASSIFICATION TO CORRECT GCSEA LOCATION ADJUSTMENT OR RECLASS TO CORRECT FERC ACCT ACCT 1060 AT 12/31/2019	DIRECT ADJUSTED ACCT 1060 AT 12/31/2019	TOTAL CHANGE IN ACCT 1060 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(301) Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GATHERING AND TRANSMISSION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(325) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	(327) Field Compress Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	(366) Meas/Reg Station Structures	1,327,270	(54)	0	0	0	0	67	1,327,284	10,867	1,383,789	14	(67)	0	0	0	0	1,383,735	56,452
17	(367) Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	(368) Compressor Station Equipment	1,235,959	0	0	0	0	0	0	1,235,959	(10,529)	2,125,754	0	0	0	0	0	0	2,125,754	889,795
19	(369) Measur/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission CCNC	\$2,563,229	(\$54)	\$0	\$0	\$0	\$0	\$67	\$2,563,242	\$338	\$3,509,542	\$14	(\$67)	\$0	\$0	\$0	\$0	\$3,509,489	\$946,246
21	DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(374) Land & Land Rights	(0)	0	0	0	0	0	5,715,287	5,715,287	5,715,287	0	5,715,287	(5,715,287)	0	0	0	0	0	(5,715,287)
23	(374.2) - Land Rights	6,975	0	0	0	0	0	0	6,975	5,685	14,851	0	0	0	0	0	0	14,851	7,875
24	(375.1) Structures & Improvements	(916)	0	0	0	0	0	0	(916)	0	(916)	0	0	0	0	0	0	(916)	0
25	(375.2) Other Distr Systems Struct	916	0	0	0	0	0	11,147	12,063	11,147	916	11,147	(11,147)	0	0	0	0	916	(11,147)
26	(376) Mains	48,470,544	(2,252)	0	0	0	0	952,968	49,421,260	2,770,455	47,207,799	950,716	(952,968)	0	0	0	0	47,205,547	(2,215,713)
27	(376.9) Mains - Cathodic Protection Anodes	183,331	0	0	0	0	0	3,164	186,496	101,019	121,820	3,164	(3,164)	0	0	0	0	121,820	(64,676)
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	3,038,379	(19)	0	0	0	0	983,414	4,021,774	1,366,107	3,113,389	983,395	(983,414)	0	0	0	0	3,113,370	(908,404)
30	(379) Meas. & Reg. Station - C.G.	113,440	0	0	0	0	0	2	113,443	2	248,266	2	(2)	0	0	0	0	248,266	134,823
31	(380) Services	4,910,729	(74)	0	0	0	0	106,255	5,016,910	329,121	4,817,492	106,181	(106,255)	0	0	0	0	4,817,418	(199,492)
32	(380.1) Ind Service Line Equip	8,519	0	0	0	0	0	0	8,519	4,128	16,935	0	0	0	0	0	0	16,935	8,416
33	(380.2) Comm Service Line Equip	232,520	0	0	0	0	0	18,134	250,655	22,733	231,867	18,134	(18,134)	0	0	0	0	231,867	(18,788)
34	(380.4) Yard Lines-Customer Svc	201,151	0	0	0	0	0	1,023	202,174	64,410	51,577	1,023	(1,023)	0	0	0	0	51,577	(150,598)
35	(380.6) Services - Tie-Ins Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	(381) Meters	1,263,031	0	0	0	0	0	1,263,031	786,047	382,424	382,424	0	0	0	0	0	0	382,424	(880,608)
37	(382) Meter Installations	6,007	0	0	0	0	0	0	6,007	1,243	17,551	0	0	0	0	0	0	17,551	11,543
38	(383) House Regulators	135,976	0	0	0	0	0	0	135,976	77,083	63,865	0	0	0	0	0	0	63,865	(72,111)
39	(385) Indust. Meas. & Reg. Stat. Equipment	1,041,482	(15)	0	0	0	0	34,422	1,075,889	237,401	1,074,154	34,407	(34,422)	0	0	0	0	1,074,139	(1,750)
40	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Total Distribution CCNC	\$59,612,086	(\$2,360)	\$0	\$0	\$0	\$0	\$7,825,817	\$67,435,543	\$11,491,870	\$57,361,987	\$7,823,457	(\$7,825,817)	\$0	\$0	\$0	\$0	\$57,359,627	(\$10,075,916)
43	GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	(389) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	(390.1) Structures & Improvements	228,617	0	0	0	0	0	1,880	230,497	31,288	211,664	1,880	(1,880)	0	0	0	0	211,664	(18,832)
46	(390.2) Leasehold Improvements	170,159	0	0	0	0	0	531,315	701,474	546,130	179,002	531,315	(531,315)	0	0	0	0	179,002	(522,472)
47	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	(391.1) Office Furniture & Equipment	236	0	0	0	0	0	105,813	106,049	105,813	236	105,813	(105,813)	0	0	0	0	236	(105,813)
49	(391.4) Audio Visual Equipment Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	(391.9) Computer & Equipment	(0)	0	0	0	0	0	18,970	18,970	18,970	0	18,970	(18,970)	0	0	0	0	0	(18,970)
51	(392) Transportation Equipment	767,481	0	0	0	0	0	1,020,521	1,788,001	1,301,159	735,013	1,020,521	(1,020,521)	0	0	0	0	735,013	(1,052,989)
52	(393) Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)
53	(394) Tools, Shop & Garage	237,349	0	0	0	0	0	691,443	928,792	802,875	152,286	691,443	(691,443)	0	0	0	0	152,286	(776,506)
54	(394.1) Tools	20,022	0	0	0	0	0	(1,081)	18,940	17,859	9,007	(1,081)	1,081	0	0	0	0	9,007	(9,933)
55	(395) CNG Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	(396) Major Work Equipment	31,688	0	0	0	0	0	399,123	430,811	399,123	399,123	399,123	(399,123)	0	0	0	0	399,123	(31,688)
57	(397) Communication Equipment	459,093	0	0	0	0	0	86,252	545,345	129,586	508,294	86,252	(86,252)	0	0	0	0	508,294	(37,051)
58	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Total General CCNC	\$1,914,644	\$0	\$0	\$0	\$0	\$0	\$2,854,235	\$4,768,879	\$3,352,802	\$2,194,625	\$2,854,235	(\$2,854,235)	\$0	\$0	\$0	\$0	\$2,194,625	(\$2,574,254)
60	Total Orig Cost CCNC	\$64,089,959	(\$2,414)	\$0	\$0	\$0	\$0	\$10,680,119	\$74,767,664	\$14,845,010	\$63,066,155	\$10,677,705	(\$10,680,119)	\$0	\$0	\$0	\$0	\$63,063,741	(\$11,705,923)

Errata: Numbers change due to post test year direct CCNC updated through December 2019  
Source: Errata - WKP Ca.1 and C-1a CPR 1. 101 and 106 Post TY at DEC\_2019  
Source: WKP Ca.1 & C-1a CPR 1. 101 & 106 Post TY at Sep\_2019.xlsx  
Source: WKP Ca.1 & C-1a 107& 108 Post TY at Sep\_2019.xlsx

WKP C-1.b

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**COMPLETED CONSTRUCTION NOT CLASSIFIED - TGS DIVISION**

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCT 1060 AT 6/30/2019	ADJUSTMENT TO INCLUDE CUSTOMER INFO CENTER BUILDING	TGS DIVISION TEST YEAR ADJUSTED ACCT 1060 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)
<b>INTANGIBLE PLANT</b>							
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>							
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>							
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$434,697	\$434,697
22	(375.1) Structures & Improvements	0	0	0	0	0	0
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0
24	(376) Mains	0	0	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0
26	(377) Compressor Station Equipment	0	0	0	0	0	0
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0
29	(380) Services	0	0	0	0	0	0
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0
32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0
33	(381) Meters	0	0	0	0	0	0
34	(382) Meter Installations	0	0	0	0	0	0
35	(383) House Regulators	0	0	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0
37	(386) Other Property on Customer Premises	0	0	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$434,697	\$434,697
<b>GENERAL PLANT</b>							
40	(389) Land & Land Rights	\$0	\$527,777	\$527,777	\$0	(\$527,777)	\$0
41	(390.1) Structures & Improvements	0	2,908,374	2,908,374	0	92,773	3,001,147
42	(390.2) Leasehold Equipment	28,180	0	28,180	(28,180)	0	0
43	(391.1) Office Furniture & Fixtures	0	0	0	0	0	0
44	(391.2) Data Processing Equipment	0	0	0	0	0	0
45	(391.3) Office Machines	0	0	0	0	0	0
46	(391.4) Audio Visual Equipment	0	0	0	0	0	0
47	(391.6) Purchased Software	0	0	0	0	0	0
48	(391.9) Computer & Equipment	0	0	0	0	0	0
49	(392.6) Aircraft	0	0	0	0	0	0
50	(394) Tools	0	0	0	0	0	0
51	(394.1) Tools	0	0	0	0	0	0
52	(394.2) Shop Equipment	0	0	0	0	0	0
53	(396) Major Work Equipment	0	0	0	0	0	0
54	(397) Communication Equipment	0	0	0	0	0	0
55	(398) Miscellaneous General Plant	0	0	0	0	0	0
56	Total General plant	\$28,180	\$3,436,151	\$3,464,331	(\$28,180)	(\$435,004)	\$3,001,147

WKP C-1.b

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCT 1060 AT 6/30/2019	ADJUSTMENT TO INCLUDE CUSTOMER INFO CENTER BUILDING	TGS DIVISION TEST YEAR ADJUSTED ACCT 1060 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)
57	Total Orig Cost Plant in Service	\$28,180	\$3,436,151	\$3,464,331	(\$28,180)	(\$307)	\$3,435,844
58	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
59	Total Allocated CCNC	\$13,102	\$1,597,573	\$1,610,675	(\$13,102)	(\$143)	\$1,597,431

Errata: Numbers change due to flow through from WKP C-1.b.1 Post Test Yr Div

Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xls



WKP C-1.b.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCT 1060 AT 9/30/2019	ADJUSTMENT TO INCLUDE CUSTOMER INFO CENTER BUILDING	TGS DIVISION TEST YEAR ADJUSTED ACCT 1060 AT 9/30/2019	TOTAL CHANGE IN ACCT 1060 FROM 6/30/2019 TO 9/30/2019	TGS DIVISION PER BOOK ACCT 1060 AT 12/31/2019	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2019	TOTAL CHANGE IN ACCT 1060 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>INTANGIBLE PLANT</b>								
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>								
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>								
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$434,697	\$434,697	\$434,697
22	(375.1) Structures & Improvements	0	0	0	0	0	0	0
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0
24	(376) Mains	0	0	0	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0
26	(377) Compressor Station Equipment	0	0	0	0	0	0	0
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0
29	(380) Services	0	0	0	0	0	0	0
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0
32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0	0
33	(381) Meters	0	0	0	0	0	0	0
34	(382) Meter Installations	0	0	0	0	0	0	0
35	(383) House Regulators	0	0	0	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
37	(386) Other Property on Customer Premises	0	0	0	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$434,697	\$434,697	\$434,697
<b>GENERAL PLANT</b>								
40	(389) Land & Land Rights	\$0	\$527,777	\$527,777	\$0	\$0	\$0	(\$527,777)
41	(390.1) Structures & Improvements	0	2,908,374	2,908,374	0	3,001,147	3,001,147	92,773
42	(390.2) Leasehold Equipment	0	0	0	(28,180)	0	0	0
43	(391.1) Office Furniture & Fixtures	0	0	0	0	0	0	0
44	(391.2) Data Processing Equipment	0	0	0	0	0	0	0
45	(391.3) Office Machines	0	0	0	0	0	0	0
46	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0
47	(391.6) Purchased Software	0	0	0	0	0	0	0
48	(391.9) Computer & Equipment	0	0	0	0	0	0	0
49	(392.6) Aircraft	0	0	0	0	0	0	0
50	(394) Tools	0	0	0	0	0	0	0
51	(394.1) Tools	0	0	0	0	0	0	0
52	(394.2) Shop Equipment	0	0	0	0	0	0	0
53	(396) Major Work Equipment	0	0	0	0	0	0	0
54	(397) Communication Equipment	0	0	0	0	0	0	0
55	(398) Miscellaneous General Plant	0	0	0	0	0	0	0
56	Total General plant	\$0	\$3,436,151	\$3,436,151	(\$28,180)	\$3,001,147	\$3,001,147	(\$435,004)
57	Total Orig Cost Plant in Service	\$0	\$3,436,151	\$3,436,151	(\$28,180)	\$3,435,844	\$3,435,844	(\$307)

WKP C-1.b.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCT 1060 AT 9/30/2019	ADJUSTMENT TO INCLUDE CUSTOMER INFO CENTER BUILDING	TGS DIVISION TEST YEAR ADJUSTED ACCT 1060 AT 9/30/2019	TOTAL CHANGE IN ACCT 1060 FROM 6/30/2019 TO 9/30/2019	TGS DIVISION PER BOOK Acct 1060 AT 12/31/2019	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2019	TOTAL CHANGE IN ACCT 1060 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
58	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
59	Total Allocated CCNC	\$0	\$1,597,573	\$1,597,573	(\$13,102)	\$1,597,431	\$1,597,431	(\$143)

Errata: Numbers change due to post test year TGS Division CCNC updated through December 2019

Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xlsx

COMPLETED CONSTRUCTION NOT CLASSIFIED - CORPORATE									
LINE NO.	DESCRIPTION	CORPORATE PER BOOK	REMOVE	CORPORATE	KNOWN AND	KNOWN AND			
		Acct 1060	MEALS &	TEST YEAR	MEASURABLE	ADJUSTMENT TO			
		AT 6/30/2019	HOTEL	ADJUSTED	INCLUDE ASSETS IN	ADJUSTMENT TO	CORPORATE	ALLOCATION TO	CORPORATE TEST
				Acct 1060	SERVICE AS OF	INCLUDE ASSETS IN	ADJUSTED ACCT	TGS	YEAR ADJUSTED
		AT 6/30/2019		AT 6/30/2019	9/30/2019	12/31/2019	1060 AT 12/31/2019		AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0		
2	(302) Franchises & Consents	0	0	0	0	0	0		
3	(303) Misc. Intangible	0	0	0	0	0	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		
6	(327) Field Comprss Station Structutres	0	0	0	0	0	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0		
8	(329) Other Structures	0	0	0	0	0	0		
9	(332) Field Lines	0	0	0	0	0	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0		
12	(336) Purification Equipment	0	0	0	0	0	0		
13	(337) Other Equip	0	0	0	0	0	0		
14	(365) Land & Land Rights	0	0	0	0	0	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0		
16	(367) Mains	0	0	0	0	0	0		
17	(368) Compressor Station Equip	0	0	0	0	0	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0		
19	(371) Other Equipment	0	0	0	0	0	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0		
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		
22	(375.1) Structures & Improvements	0	0	0	0	0	0		
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0		
24	(376) Mains	0	0	0	0	0	0		
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0		
26	(377) Compressor Station Equipment	0	0	0	0	0	0		
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0		
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0		
29	(380) Services	0	0	0	0	0	0		
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0		
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0		
32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0		
33	(381) Meters	0	0	0	0	0	0		
34	(382) Meter Installations	0	0	0	0	0	0		
35	(383) House Regulators	0	0	0	0	0	0		
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0		
37	(386) Other Property on Customer Premises	0	0	0	0	0	0		
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0		
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GENERAL PLANT</u>									
40	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	25.01%	\$0
41	(390.1) Structures & Improvements	0	0	0	0	0	0	25.01%	0
42	(390.2) Leasehold Improvements	0	0	0	348,555	(301,980)	46,575	25.01%	11,648
43	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	25.01%	0
44	(391.19) Airplane Hanger Furniture	0	0	0	0	0	0	25.01%	0
45	(391.2) Data Processing Equipment	0	0	0	0	0	0	25.01%	0
46	(391.3) Office Machines	0	0	0	0	0	0	25.01%	0
47	(391.4) Audio Visual Equipment	0	0	0	0	0	0	25.01%	0
48	(391.5) Artwork	0	0	0	0	0	0	25.01%	0
49	(391.6) Purchased Software	3,435,942	(155)	3,435,787	29,902,808	(17,562,966)	15,775,629	25.01%	3

WKP C-1.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1060 AT 6/30/2019	REMOVE MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED Acct 1060 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2019	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2019	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
69	(397.2) Telephone Equipment	0	0	0	0	0	0	25.01%	0
70	(398) Miscellaneous General Plant	0	0	0	0	0	0	25.01%	0
71	Total General plant	\$3,435,942	(\$155)	\$3,435,787	\$30,451,515	(\$18,065,098)	\$15,822,203	25.01%	\$3,957,133
72	Total Orig Cost Plant in Service	\$3,435,942	(\$155)	\$3,435,787	\$30,451,515	(\$18,065,098)	\$15,822,203		
73	Allocation Factor to TGS	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%		
74	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%		
75	Total Allocated CCNC	\$399,529	(\$18)	\$399,511	\$3,540,879	(\$2,100,596)	\$1,839,794		

Errata: Numbers change due to flow through from WKP C-1.c.1 Post Test Yr Corp  
Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx

WKP C-1.c.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCT 1060 AT 9/30/2019	REMOVE MEALS & HOTEL	CORP ADJUSTED ACCTS 1070 CWIP AT 9/30/2019	CORPORATE ADJUSTED ACCT 1060 AT 9/30/2019	TOTAL CHANGE IN ACCT 1060 FROM 6/30/2019 TO 9/30/2019	CORPORATE PER BOOK ACCT 1060 AT 12/31/2019	TOTAL ADJUSTMENTS AT 9/30/2019	ADJUSTMENT TO REMOVE ACCTS 1070 CWIP AT 9/30/2019	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2019	TOTAL CHANGE IN ACCT 1060 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>INTANGIBLE PLANT</b>											
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>											
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>											
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements	0	0	0	0	0	0	0	0	0	0
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	0	0	0
24	(376) Mains	0	0	0	0	0	0	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0	0	0
26	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0
29	(380) Services	0	0	0	0	0	0	0	0	0	0
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0	0	0	0
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0
32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0	0	0	0	0
33	(381) Meters	0	0	0	0	0	0	0	0	0	0
34	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0
35	(383) House Regulators	0	0	0	0	0	0	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0
37	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL PLANT</b>											
40	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	(390.1) Structures & Improvements	0	0	0	0	0	0	0	0	0	0
42	(390.2) Leasehold Improvements	46,575	0	301,980	348,555	348,555	46,575	301,980	(301,980)	46,575	(301,980)
43	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0
44	(391.19) Airplane Hanger Furniture	0	0	0	0	0	0	0	0	0	0
45	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0
46	(391.3) Office Machines	0	0	0	0	0	0	0	0	0	0
47	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0	0
48	(391.5) Artwork	0	0	0	0	0	0	0	0	0	0
49	(391.6) Purchased Software	12,848,255	0	20,490,339	33,338,595	29,902,808	15,775,629	20,490,339	(20,490,339)	15,775,629	(17,562,966)
50	(391.6) Banner Software	0	0	0	0	0	0	0	0	0	0
51	(391.6) PowerPlant System	0	0	0	0	0	0	0	0	0	0
52	(391.6) Riskworks	0	0	0	0	0	0	0	0	0	0
53	(391.6) Maximo	0	0	0	0	0	0	0	0	0	0
54	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0	0
55	(391.6) Concur Project	0	0	0	0	0	0	0	0	0	0
56	(391.6) Journey-Employee-ODC Distrigas	0	0	0	0	0	0	0	0	0	0
57	(391.6) Journey-Employee Count	0	0	0	0	0	0	0	0	0	0
58	(391.6) Ariba Software	0	0	0	0	0	0	0	0	0	0
59	(391.6) Accounts Payable Software	0	0	0	0	0	0	0	0	0	0
60	(391.8) Micro Computer Software	0	0	200,152	200,152	200,152	0	200,152	(200,152)	0	(200,152)
61	(391.81) Aircraft Computer Equipment	0	0	0	0	0	0	0	0	0	0
62	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	0	0
63	(392.6) Aircraft	0	0	0	0	0	0	0	0	0	0
64	(394.) Tools	0	0	0	0	0	0	0	0	0	0
65	(394.1) Tools	0	0	0	0	0	0	0	0	0	0
66	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0
67	(396) Major Work Equipment	0	0	0	0	0	0	0	0	0	0
68	(397) Communication Equipment	0	0	0	0	0	0	0	0	0	0
69	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	0	0
70	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0
71	Total General plant	\$12,894,830	\$0	\$20,992,472	\$33,887,301	\$30,451,515	\$15,822,203	\$20,992,472	(\$20,992,472)	\$15,822,203	(\$18,065,098)
72	Total Orig Cost Plant in Service	\$12,894,830	\$0	\$20,992,472	\$33,887,301	\$30,451,515	\$15,822,203	\$20,992,472	(\$20,992,472)	\$15,822,203	(\$18,065,098)
73	Allocation Factor to TGS	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%	25.0100%
74	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
75	Total Allocated CCNC	\$1,499,401	\$0	\$2,440,989	\$3,940,390	\$3,540,879	\$1,839,794	\$2,440,989	(\$2,440,989)	\$1,839,794	(\$2,100,596)

Errata: Numbers change due to post test year Corporate CCNC updated through December 2019

Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**SCHEDULE D**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**TOTAL ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - DIRECT AND ALLOCATED**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK ACCTS 1080100 & 1110 (a)	ADJUSTMENTS ACCTS 1080100 & 1110 (b)	TEST YEAR ADJUSTED ACCTS 1080100 & 1110 (c)
1	Service Area Direct Accumulated Reserves	WKP D.a	(\$177,705,899)	(\$1,549,185)	(\$179,255,084)
2	Allocated TGS Division Accumulated Reserves	WKP D.b	(125,324)	(1,129,055)	(1,254,379)
3	Allocated Corporate Accumulated Reserves	WKP D.c	(9,406,464)	1,282,440	(8,124,023)
4	Total Accumulated Reserves		(\$187,237,686)	(\$1,395,800)	(\$188,633,486)

Errata: Numbers change due to flow through from WKP D.a Direct Reserves, WKP D.b TGS Div Reserves, and WKP D.c Corp Reserves

WKP D.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1080100 DEPR 6/30/2019	DIRECT PER BOOK ACCT 1110 AMORT 6/30/2019	DIRECT PER BOOK ACCTS 1080100 & 1110 6/30/2019	2015 RESERVE REBALANCE ADJUSTMENT 6/30/2019	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCTS 1080100 & 1110 6/30/2019	MISCODED RETIREMENTS ADJUSTMENT ACCTS 1080100 & 1110 6/30/2019	REMOVAL OF RETIRING ASSETS 6/30/2019	Addition of OPC High Pressure Distribution Line 6/30/2019	2019 RESERVE REBALANCE ADJUSTMENT 6/30/2019	Total Adjustments for TYE 6/30/2019	DIRECT TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2019	DIRECT ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
<b>INTANGIBLE PLANT</b>															
1	(301) Organization	(\$43,615)	\$0	(\$43,615)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,615)	(\$563)	(\$563)	(\$44,740)
2	(301) Organization- OPC	0	0	0	0	0	0	0	(726)	0	(726)	0	(22)	0	(770)
3	(302) Franchises & Consents	(394,901)	0	(394,901)	0	0	0	0	0	0	0	(394,901)	0	0	(394,901)
4	(303) Misc. Intangible	0	(723,661)	(723,661)	0	0	0	0	0	0	0	(723,661)	(296)	(296)	(724,253)
5	(303) Misc. Intangible - OPC	0	0	0	0	0	0	0	(14,336)	0	(14,336)	0	0	0	(14,336)
6	(303.1) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Intangible Plant Reserves	(438,516)	(\$723,661)	(\$1,162,177)	\$0	\$0	\$0	\$0	(\$15,062)	\$0	(\$15,062)	(\$1,177,239)	(\$880)	(\$880)	(\$1,178,999)
<b>GATHERING AND TRANSMISSION PLANT</b>															
8	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	(365.1) Land-OPC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	(365.2) Rights of Way-OPC	0	0	0	0	0	0	0	(2,124)	0	(2,124)	(2,124)	(8)	(8)	(2,140)
20	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	(366.1) Compressor Station Structure -OPC	0	0	0	0	0	0	0	(2,346)	0	(2,346)	(2,346)	0	0	(2,346)
22	(367) Mains	(1,610,512)	0	(1,610,512)	0	0	0	0	0	0	0	(1,610,512)	857,311	(128,753)	(881,955)
23	(367) Mains - OPC	0	0	0	0	0	0	0	(2,327,213)	0	(2,327,213)	(2,327,213)	(32,131)	(32,131)	(2,391,474)
24	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	(369) Measure/Reg. Station Equipment	(67,538)	0	(67,538)	0	0	0	0	0	0	0	(67,538)	166,444	(197,764)	(98,857)
26	(369) Measure/Reg. Station Equipment - OPC	0	0	0	0	0	0	0	(63,476)	0	(63,476)	(63,476)	(994)	(994)	(65,463)
27	(369.1) Measuring Station Equipment - OPC	0	0	0	0	0	0	0	(537,229)	0	(537,229)	(537,229)	(5,310)	(5,310)	(547,849)
28	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	(371) Other Equipment - OPC	0	0	0	0	0	0	0	(11,056)	0	(11,056)	(11,056)	(300)	(300)	(11,657)
30	Total Gathering and Transmission Plant Reserves	(1,678,050)	\$0	(\$1,678,050)	\$0	\$0	\$0	\$0	(\$2,943,443)	\$0	(\$2,943,443)	(\$4,621,493)	\$985,012	(\$365,260)	(\$4,001,741)
<b>DISTRIBUTION PLANT</b>															
31	(374) Land & Land Rights	(\$255)	\$0	(\$255)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$255)	\$0	\$0	(\$255)
32	(374.2) Land & Land Rights	(9,440)	0	(9,440)	0	0	0	0	0	0	0	0	0	0	(9,440)
33	(375) Structures & Improvements	(23,544)	0	(23,544)	0	0	0	0	0	0	0	(23,544)	(210)	(210)	(23,965)
34	(375.1) Structures & Improvements	(5,429)	0	(5,429)	0	0	0	0	0	0	0	(5,429)	(67)	(67)	(5,562)
35	(375.2) Other Distr Systems Struct	33,509	0	33,509	0	0	0	0	0	0	0	33,509	(29)	(29)	33,450
36	(376) Mains	(67,846,806)	0	(67,846,806)	0	0	242	0	0	0	242	(67,846,564)	4,282,994	(6,237,982)	(69,801,552)
37	(376.9) Mains - Cathodic Protection Anodes	(10,082,549)	0	(10,082,549)	0	0	0	1,155,062	0	0	1,155,062	(8,927,487)	(455,838)	306,932	(9,076,393)
38	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	(378) Meas. & Reg. Station - General	(2,703,290)	0	(2,703,290)	0	0	0	0	0	0	0	(2,703,290)	(24,761)	(106,900)	(2,834,950)
40	(379) Meas. & Reg. Station - C.G.	(685,407)	0	(685,407)	0	0	0	0	0	0	0	(685,407)	(13,996)	(709,490)	(709,490)
41	(380) Services	(36,912,574)	0	(36,912,574)	0	367	(30,583)	0	0	0	(30,216)	(36,942,790)	(75,233)	(669,841)	(37,687,863)
42	(381) Meters	(24,368,079)	0	(24,368,079)	0	61	0	0	0	0	61	(24,368,018)	(520,343)	(666,133)	(25,554,494)
43	(382) Meter Installations	(10,137)	0	(10,137)	0	0	0	0	0	0	0	(10,137)	(66)	(36)	(10,238)
44	(383) House Regulators	(3,930,574)	0	(3,930,574)	0	32	0	0	0	0	32	(3,930,542)	(46,451)	(48,437)	(4,025,431)
45	(385) Indust. Meas. & Reg. Stat. Equipment	(4,329,098)	0	(4,329,098)	0	143	(3,279)	0	0	0	(3,137)	(4,332,235)	11,364	(137,715)	(4,458,586)
46	(386) Other Property on Customer Premises	(1,056,480)	0	(1,056,480)	0	0	0	0	0	0	0	(1,056,480)	2,153	2,153	(1,052,175)
47	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Total Distribution Plant Reserves	(151,930,151)	\$0	(\$151,930,151)	\$0	\$603	(\$33,620)	\$1,155,062	\$0	\$0	\$1,122,044	(\$150,808,107)	\$3,163,425	(\$7,572,261)	(\$155,216,943)
<b>GENERAL PLANT</b>															
49	(389) Land & Land Rights	3,573	\$0	\$3,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,573	\$0	\$0	\$3,573
50	(390) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	(390.1) Structures & Improvements	(2,757,151)	0	(2,757,151)	992,539	0	0	0	0	422,703	1,415,242	(1,341,909)	(21,748)	1,111,124	(252,533)
52	(390.2) Structures & Improvements	0	(961,505)	(961,505)	0	0	0	0	0	0	0	(961,505)	(62,225)	(67,134)	(1,090,864)
53	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	(391.1) Office Furniture & Equipment	(499,178)	0	(499,178)	0	0	0	0	0	0	0	(499,178)	(10,888)	(523)	(510,589)
55	(391.1) Office Furniture & Fixt - OPC	0	0	0	0	0	0	0	(14,671)	0	(14,671)	(14,671)	0	0	(14,671)
56	(391.9) Computer & Equipment	(3,615,472)	0	(3,615,472)	0	0	0	2,039,341	0	0	2,039,341	(1,576,132)	(16,452)	830,550	(762,033)
57	(392) Transportation Equipment	(4,453,397)	0	(4,453,397)	0	0	0	0	0	0	0	(4,453,397)	(441,767)	16,351	(4,878,812)
58	(393) Stores Equipment	(7,854)	0	(7,854)	0	0	0	0	0	0	0	(7,854)	(147)	(147)	(8,148)

WKP D.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK	DIRECT PER BOOK	DIRECT PER BOOK	2015 RESERVE	MISCOD	MISCOD	REMOVAL OF	Addition of OPC High	2019 RESERVE	Total Adjustments	DIRECT	KNOWN AND	KNOWN AND	DIRECT
		ACCT 1080100 DEPR	ACCT 1110 AMORT	ACCTS 1080100 &	REBALANCE	ADDITIONS AND	RETIREMENTS	RETIRING ASSETS	Pressure Distribution	REBALANCE			ADJUSTMENT TO	ADJUSTMENT TO	
		6/30/2019	6/30/2019	1110 6/30/2019	ADJUSTMENT	ACCTS 1080100 &	ACCTS 1080100 &	6/30/2019	Line 6/30/2019	ADJUSTMENT	for TYE 6/30/2019	ACCTS 1080100 & 1110	INCLUDE RESERVE	INCLUDE RESERVE	ACCTS 1080100 &
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
59	(394) Tools, Shop & Garage	(2,539,633)	0	(2,539,633)	0	0	0	0	0	0	0	0	(2,539,633)	(101,673)	53,098
60	(394.1) Tools, Shop & Garage - OPC	0	0	0	0	0	0	0	(483)	0	(483)	(483)	(90,000)	90,000	(483)
61	(395) CNG Equipment	37,480	0	37,480	0	0	0	0	0	0	0	0	37,480	0	37,480
62	(396) Major Work Equipment	(825,705)	0	(825,705)	0	8,238	0	0	0	0	8,238	(817,467)	71,369	(110,273)	(856,371)
63	(397) Communication Equipment	(7,238,689)	0	(7,238,689)	0	0	0	0	0	0	0	(7,238,689)	(304,738)	(309,980)	(7,853,407)
64	(398) Miscellaneous General Plant	(77,989)	0	(77,989)	0	0	0	0	0	0	0	(77,989)	(2,173)	(2,173)	(82,334)
65	Total General Plant Reserves	(21,974,015)	(\$961,505)	(\$22,935,520)	\$992,539	\$8,238	\$0	\$2,039,341	(\$15,154)	\$422,703	\$3,447,666	(\$19,487,854)	(\$980,441)	1,610,895	(\$18,857,400)
66	Total Accumulated Reserves For Depreciation	(176,020,733)	(\$1,685,166)	(\$177,705,899)	\$992,539	\$8,841	(\$33,620)	\$3,194,402	(\$2,973,659)	\$422,703	\$1,611,206	(\$176,094,693)	\$3,167,116	(\$6,327,506)	(\$179,255,084)

Errata: Numbers change due to flow through from WKP D.a.1 Post Test Yr Direct

Source: WKP C.a and WKP C-1.a\_D.a Accum Depr and Amort Adjustment Jun 30 2019\_CGSA  
Source: WKP D.a CGSA REG BKS\_091\_PP Rpt\_1080100\_1080500\_Accum Dep Jun 30 2019.xlsx  
Source: WKP D.a CGSA REG BKS\_091\_PP Rpt\_1110100\_1110500\_Accum Amor Jun 30 2019.xlsx



TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

[illegible]

Errata: Numbers change due to post test year Direct reserves updated through December 2019

Source: Errata - WKP D a 1 091\_PP Rpt\_1110\_1115\_Accum Amort Post TY at Dec\_2019

Source: WKP D a 1 091\_PP Rpt 1110100\_1110500 Accum Amort Post TY at Sep\_2019.xlsx

WSP D.a.1

TOTAL CHARGE IN	
ACCTS 1080100 &	
1101 FROM	
9/30/2019 TO	
12/31/2019	
(4)	
(5640)	
(22)	
0	
(296)	
0	
0	
(5886)	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
(8)	
0	
0	
(128,751)	
(12,131)	
0	
(197,764)	
(994)	
(5,130)	
0	
(300)	
(5,365,268)	
0	
0	
(210)	
(87)	
(29)	
(6,237,592)	
0	
0	
(106,900)	
(13,396)	
(665,841)	
(666,131)	
(86)	
(44,417)	
(137,715)	
2,153	
0	
(57,572,261)	
0	
0	
1,111,124	
(67,124)	
0	
(52)	
0	
800,100	
14,351	
(147)	
51,098	
90,000	
0	
(110,273)	
(909,980)	
(2,172)	
\$1,610,895	
(56,377,506)	



WKP D.b

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - TGS DIVISION**

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110 AT 6/30/2019	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	PRO FORMA ADJUSTMENT RESERVE BALANCING 2015	PRO FORMA ADJUSTMENT RESERVE BALANCING 2019	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVES AT 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVES AT 12/31/2019	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
33	(382) Meter Installations	0	0	0	0	0	0	0	0	0
34	(383) House Regulators	0	0	0	0	0	0	0	0	0
35	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0
36	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0
38	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL PLANT</b>										
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	(390.1) Structures & Improvements	(6,505)	0	0	0	(5,304)	(11,809)	(514)	(10,905)	(23,228)
41	(390.2) Leasehold Equipment	(151,658)	35,807	0	0	0	(115,851)	8,117	208	(107,526)
42	(391.1) Office Furniture & Fixtures	(247,537)	0	0	15,375	(64,178)	(296,340)	19,963	(7,306)	(283,683)
43	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0
44	(391.3) Office Machines	0	0	0	0	0	0	0	0	0
45	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0
46	(391.6) Purchased Software	0	0	0	0	0	0	0	0	0
47	(391.9) Computer & Equipment	1,159,644	0	0	(2,151,574)	(840,473)	(1,832,403)	(74,589)	303,393	(1,603,600)
48	(392.6) Aircraft	0	0	0	0	0	0	0	0	0
49	(394) Tools	(7,562)	0	0	(1,550)	442	(8,670)	(339)	(339)	(9,348)
50	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0
51	(397) Communication Equipment	(609,938)	0	0	(23,803)	(812)	(634,554)	(18,026)	(18,026)	(670,605)
52	(398) Miscellaneous General Plant	0	0	0	(269)	269	0	0	0	0
53	Total General Plant Reserves	\$136,444	\$35,807	\$0	(\$2,161,821)	(\$910,057)	(\$2,899,627)	(\$65,387)	\$267,025	(\$2,697,989)
54	Total Accumulated Reserves For Depreciation	(\$269,553)	\$35,807	\$405,997	(\$2,161,821)	(\$910,057)	(\$2,899,627)	(\$65,387)	\$267,025	(\$2,697,989)
55	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
56	Total Allocated Accumulated Reserves	(\$125,324)	\$16,648	\$188,761	(\$1,005,098)	(\$423,114)	(\$1,348,126)	(\$30,401)	\$124,148	(\$1,254,379)

Errata: Numbers change due to flow through from WKP D.b.1 Post Test Yr Div

Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xlsx

WKP D.b.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110 AT 9/30/2019	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	PRO FORMA ADJUSTMENT RESERVE BALANCING 2015	PRO FORMA ADJUSTMENT RESERVE BALANCING 2019	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110 9/30/2019	TOTAL CHANGE IN ACCTS 1080100 & 1110 FROM 6/30/2019 TO 9/30/2019	TGS DIVISION PER BOOK ACCTS 1080100 & 1110 AT 12/31/2019	REMOVE ASSET NOT USED BY DIVISION	PRO FORMA ADJUSTMENT RESERVE BALANCING 2019	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110 12/31/2019	TOTAL CHANGE IN ACCTS 1080100 & 1110 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(h)	(i)	(i)
<u>INTANGIBLE PLANT</u>													
1	(301) Organization	(\$127,437)	\$0	\$127,437	\$0	\$0	\$0	\$0	(\$127,437)	\$127,437	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	(278,560)	0	278,560	0	0	0	0	(278,560)	278,560	0	0	0
4	(303.1) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Intangible Plant Reserves	(\$405,997)	\$0	\$405,997	\$0	\$0	\$0	\$0	(\$405,997)	\$405,997	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>													
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	(327) Field Comprss Station Structutres	0	0	0	0	0	0	0	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
16	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0
17	(367) Mains	0	0	0	0	0	0	0	0	0	0	0	0
18	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
19	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
20	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>													
22	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(374.2) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
24	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
25	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	0	0	0	0	0
26	(376) Mains	0	0	0	0	0	0	0	0	0	0	0	0
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0	0	0	0	0
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0	0
30	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0	0
31	(380) Services	0	0	0	0	0	0	0	0	0	0	0	0
32	(381) Meters	0	0	0	0	0	0	0	0	0	0	0	0
33	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0
34	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0	0
35	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
36	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GENERAL PLANT</u>													
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	(390.1) Structures & Improvements	(7,019)	0	0	0	(5,304)	(12,323)	(514)	(17,924)	0	(5,304)	(23,228)	(10,905)
41	(390.2) Leasehold Equipment	(151,479)	43,745	0	0	0	(107,734)	8,117	(151,209)	43,683	0	(107,526)	208
42	(391.1) Office Furniture & Fixtures	(227,574)	0	0	15,375	(64,178)	(276,377)	19,963	(219,505)	0	(64,178)	(283,683)	(7,306)
43	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0
44	(391.3) Office Machines	0	0	0	0	0	0	0	0	0	0	0	0
45	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0	0	0	0
46	(391.6) Purchased Software	0	0	0	0	0	0	0	0	0	0	0	0
47	(391.9) Computer & Equipment	1,085,054	0	0	(2,151,574)	(840,473)	(1,906,992)	(74,589)	(763,127)	0	(840,473)	(1,603,600)	303,393
48	(392.6) Aircraft	0	0	0	0	0	0	0	0	0	0	0	0
49	(394) Tools	(7,901)	0	0	(1,550)	442	(9,009)	(339)	(9,790)	0	442	(9,348)	(339)
50	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0	0
51	(397) Communication Equipment	(627,964)	0	0	(23,803)	(812)	(652,579)	(18,026)	(669,792)	0	(812)	(670,605)	(18,026)

WKP D.b.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110 AT 9/30/2019	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	PRO FORMA ADJUSTMENT RESERVE BALANCING 2015	PRO FORMA ADJUSTMENT RESERVE BALANCING 2019	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110 9/30/2019	TOTAL CHANGE IN ACCTS 1080100 & 1110 FROM 6/30/2019 TO 9/30/2019	TGS DIVISION PER BOOK ACCTS 1080100 & 1110 AT 12/31/2019	REMOVE ASSET NOT USED BY DIVISION	PRO FORMA ADJUSTMENT RESERVE BALANCING 2019	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110 12/31/2019	TOTAL CHANGE IN ACCTS 1080100 & 1110 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e )	(f)	(g)	(h)	(i)	(h)	(i)	(j)
52	(398) Miscellaneous General Plant	0	0	0	(269)	269	0	0	(269)	0	269	0	0
53	Total General Plant Reserves	\$63,119	\$43,745	\$0	(\$2,161,821)	(\$910,057)	(\$2,965,014)	(\$65,387)	(\$1,831,616)	\$43,683	(\$910,057)	(\$2,697,989)	\$267,025
54	Total Accumulated Reserves For Depreciation	(\$342,878)	\$43,745	\$405,997	(\$2,161,821)	(\$910,057)	(\$2,965,014)	(\$65,387)	(\$2,237,613)	\$449,680	(\$910,057)	(\$2,697,989)	\$267,025
55	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
56	Total Allocated Accumulated Reserves	(\$159,415)	\$20,338	\$188,761	(\$1,005,098)	(\$423,114)	(\$1,378,527)	(\$30,401)	(\$1,040,335)	\$209,070	(\$423,114)	(\$1,254,379)	\$124,148

Errata: Numbers change due to post test year TGS Division reserves updated through December 2019

Source: Errata - WKP C.b C-1.b and D.b TGS Division Assets, CCNC, and Accumulated Reserve.xlsx

[illegible]

WKP D.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110 AT 6/30/2019	REMOVE ARTWORK	REMOVE AVIATION	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE TEST YEAR ADJUSTED ACCTS 1080100 & 1110 AT 6/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVES AT 9/30/2019	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVES AT 12/31/2019	CORPORATE ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2019	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>GENERAL PLANT</b>											
38	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	25.01%	\$0
39	(390.1) Structures & Improvements	(1,069)	0	0	0	(1,069)	(347)	571	(845)	25.01%	(211)
40	(390.2) Leasehold Improvements	(1,981,071)	0	0	0	(1,981,071)	(152,538)	(155,251)	(2,288,860)	25.01%	(572,444)
41	(391.1) Office Furniture & Equipment	(798,651)	0	0	0	(798,651)	(60,102)	(60,120)	(918,873)	25.01%	(229,810)
42	(391.19) Airplane Hanger Furniture	(3,190)	0	3,190	0	0	0	0	0	25.01%	0
43	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	25.01%	0
44	(391.3) Office Machines	(13,874)	0	0	0	(13,874)	(453)	(453)	(14,780)	25.01%	(3,696)
45	(391.4) Audio Visual Equipment	(1,020,023)	0	0	0	(1,020,023)	(70,115)	1,225,600	135,462	25.01%	33,879
46	(391.5) Artwork	(10,018)	10,018	0	0	0	0	0	0	25.01%	0
47	(391.6) Purchased Software	(25,970,022)	0	0	56,099	(25,913,923)	(1,672,013)	(1,804,364)	(29,390,300)	25.01%	(7,350,514)
48	(391.6) Banner Software	(10,832,948)	0	0	0	(10,832,948)	9,540,467	(105,198)	(1,397,680)	30.41%	(425,036)
49	(391.6) PowerPlant System	(344,883)	0	0	0	(344,883)	(16,726)	(16,726)	(378,334)	24.02%	(90,857)
50	(391.6) Riskworks	0	0	0	0	0	0	0	0	0.00%	0
51	(391.6) Maximo	(2,193,194)	0	0	0	(2,193,194)	(59,935)	(64,600)	(2,317,729)	24.71%	(572,679)
52	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0.00%	0
53	(391.6) Concur Project	(47,648)	0	0	0	(47,648)	0	0	(47,648)	27.95%	(13,318)
54	(391.6) Journey-Employee-ODC Distrigas	(24,935,117)	0	0	0	(24,935,117)	(1,337,694)	(1,337,694)	(27,610,504)	25.01%	(6,905,387)
55	(391.6) Journey-Employee Count	(798,078)	0	0	0	(798,078)	(355,544)	(35,544)	(869,166)	27.95%	(242,941)
56	(391.6) Ariba Software	0	0	0	0	0	\$0	0	0	30.96%	0
57	(391.6) Accounts Payable Software	(124,167)	0	0	0	(124,167)	(\$17,366)	(17,366)	(158,900)	30.96%	(49,189)
58	(391.8) Micro Computer Software	(3,636,858)	0	0	0	(3,636,858)	(\$829,838)	274,693	(4,192,003)	25.01%	(1,048,420)
59	(391.81) Aircraft Computer Equipment	(75,515)	0	75,515	0	0	\$0	0	0	25.01%	0
60	(391.9) Computer & Equipment	0	0	0	0	0	\$0	0	0	25.01%	0
61	(392.6) Aircraft	(7,631,532)	0	7,631,532	0	0	\$0	0	0	25.01%	0
62	(394) Tools	0	0	0	0	0	\$0	0	0	25.01%	0
63	(394.1) Tools	0	0	0	0	0	\$0	0	0	25.01%	0
64	(394.2) Shop Equipment	0	0	0	0	0	\$0	0	0	25.01%	0
65	(396) Major Work Equipment	0	0	0	0	0	\$0	0	0	25.01%	0
66	(397) Communication Equipment	(9,381)	0	0	0	(9,381)	(\$1,281)	(1,281)	(11,944)	25.01%	(2,987)
67	(397.2) Telephone Equipment	0	0	0	0	0	\$0	0	0	25.01%	0
68	(398) Miscellaneous General Plant	0	0	0	0	0	\$0	0	0	25.01%	0
69	Total General Plant Reserves	(\$80,427,238)	\$10,018	\$7,710,237	\$56,099	(\$72,650,884)	\$5,286,515	(\$2,097,735)	(\$69,462,104)	25.16%	(\$17,473,611)
70	Total Accumulated Reserves For Depreciation	(\$80,427,238)	\$10,018	\$7,710,237	\$56,099	(\$72,650,884)	\$5,286,515	(\$2,097,735)	(\$69,462,104)		
71	Allocation Factor to TGS	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%		
72	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%		
73	Total Allocated Accumulated Reserves	(\$9,406,464)	\$1,172	\$901,760	\$6,561	(\$8,496,971)	\$618,291	(\$245,343)	(\$8,124,023)		

Errata: Numbers change due to flow through from WKP D.c.1 Post Test Yr Corp

Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx



WKPD.c.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110 AT 9/30/2019	REMOVE ARTWORK	REMOVE AVIATION	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE ADJUSTED ACCT 1080100 & 1110 AT 9/30/2019	TOTAL CHANGE IN ACCT 1080100 & 1110 FROM 6/30/2019 TO 9/30/2019	CORPORATE PER BOOK ACCTS 1080100 & 1110 AT 12/31/2019	REMOVE ARTWORK	REMOVE AVIATION	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE ADJUSTED ACCT 1080100 & 1110 AT 12/31/2019	TOTAL CHANGE IN ACCT 1080100 & 1110 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<b>INTANGIBLE PLANT</b>													
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0
4	(303.1) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>													
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>													
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(374.2) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
23	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
24	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	0	0	0	0	0
25	(376) Mains	0	0	0	0	0	0	0	0	0	0	0	0
26	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0	0	0	0	0
27	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
28	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0	0
29	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0	0
30	(380) Services	0	0	0	0	0	0	0	0	0	0	0	0
31	(381) Meters	0	0	0	0	0	0	0	0	0	0	0	0
32	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0
33	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0	0
34	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
35	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0	0
36	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>GENERAL PLANT</b>													
38	(389) Land & Land Rights	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	(390.1) Structures & Improvements	(1,416)	0	0	0	(1,416)	(347)	(845)	0	0	0	(845)	571
40	(390.2) Leasehold Improvements	(2,133,609)	0	0	0	(2,133,609)	(152,538)	(2,288,860)	0	0	0	(2,288,860)	(155,251)
41	(391.1) Office Furniture & Equipment	(858,753)	0	0	0	(858,753)	(60,102)	(918,873)	0	0	0	(918,873)	(60,120)
42	(391.19) Airplane Hanger Furniture	(3,388)	0	3,388	0	0	0	(3,586)	0	3,586	0	0	0
43	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	0
44	(391.3) Office Machines	(14,327)	0	0	0	(14,327)	(453)	(14,780)	0	0	0	(14,780)	(453)
45	(391.4) Audio Visual Equipment	(1,090,138)	0	0	0	(1,090,138)	(70,115)	135,462	0	0	0	135,462	1,225,600
46	(391.5) Artwork	(10,635)	10,635	0	0	0	0	(11,253)	11,253	0	0	0	0
47	(391.6) Purchased Software	(27,642,555)	0	0	56,619	(27,585,936)	(1,672,013)	(29,447,909)	0	0	57,609	(29,390,300)	(1,804,364)
48	(391.6) Banner Software	(1,292,482)	0	0	0	(1,292,482)	9,540,467	(1,397,680)	0	0	0	(1,397,680)	(105,198)
49	(391.6) PowerPlant System	(361,608)	0	0	0	(361,608)	(16,726)	(378,334)	0	0	0	(378,334)	(16,726)
50	(391.6) Riskworks	0	0	0	0	0	0	0	0	0	0	0	0
51	(391.6) Maximo	(2,253,129)	0	0	0	(2,253,129)	(59,935)	(2,317,729)	0	0	0	(2,317,729)	(64,600)
52	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0	0	0	0
53	(391.6) Concur Project	(47,648)	0	0	0	(47,648)	0	(47,648)	0	0	0	(47,648)	0

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TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110 AT 9/30/2019	REMOVE ARTWORK	REMOVE AVIATION	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE ADJUSTED ACCT 1080100 & 1110 AT 9/30/2019	TOTAL CHANGE IN ACCT 1080100 & 1110 FROM 6/30/2019 TO 9/30/2019	CORPORATE PER BOOK ACCTS 1080100 & 1110 AT 12/31/2019	REMOVE ARTWORK	REMOVE AVIATION	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE ADJUSTED ACCT 1080100 & 1110 AT 12/31/2019	TOTAL CHANGE IN ACCT 1080100 & 1110 FROM 9/30/2019 TO 12/31/2019
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
54	(391.6) Journey-Employee-ODC Dstrigas	(26,272,810)	0	0	0	(26,272,810)	(1,337,694)	(27,610,504)	0	0	0	(27,610,504)	(1,337,694)
55	(391.6) Journey-Employee Count	(833,622)	0	0	0	(833,622)	(35,544)	(869,166)	0	0	0	(869,166)	(35,544)
56	(391.6) Ariba Software	0	0	0	0	0	0	0	0	0	0	0	0
57	(391.6) Accounts Payable Software	(141,534)	0	0	0	(141,534)	(17,366)	(158,900)	0	0	0	(158,900)	(17,366)
58	(391.8) Micro Computer Software	(4,466,696)	0	0	0	(4,466,696)	(829,838)	(4,192,003)	0	0	0	(4,192,003)	274,693
59	(391.81) Aircraft Computer Equipment	(82,058)	0	82,058	0	0	0	(88,601)	0	88,601	0	0	0
60	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	0	0	0	0
61	(392.6) Aircraft	(7,845,189)	0	7,845,189	0	0	0	(8,058,846)	0	8,058,846	0	0	0
62	(394) Tools	0	0	0	0	0	0	0	0	0	0	0	0
63	(394.1) Tools	0	0	0	0	0	0	0	0	0	0	0	0
64	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0	0
65	(396) Major Work Equipment	0	0	0	0	0	0	0	0	0	0	0	0
66	(397) Communication Equipment	(10,663)	0	0	0	(10,663)	(1,281)	(11,944)	0	0	0	(11,944)	(1,281)
67	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	0	0	0	0
68	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0	0
69	Total General Plant Reserves	(\$75,362,258)	\$10,635	\$7,930,635	\$56,619	(\$67,364,369)	\$5,286,515	(\$77,681,998)	\$11,253	\$8,151,033	\$57,609	(\$69,462,104)	(\$2,097,735)
70	Total Accumulated Reserves For Depreciation	(\$75,362,258)	\$10,635	\$7,930,635	\$56,619	(\$67,364,369)	\$5,286,515	(\$77,681,998)	\$11,253	\$8,151,033	\$57,609	(\$69,462,104)	(\$2,097,735)
71	Allocation Factor to TGS	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%	25.1556%
72	Allocation Factor to Service Area	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%
73	Total Allocated Accumulated Reserves	(\$8,814,083)	\$1,244	\$927,537	\$6,622	(\$7,878,680)	\$618,291	(\$9,085,391)	\$1,316	\$953,314	\$6,738	(\$8,124,023)	(\$245,343)

Errata: Numbers change due to post test year Corporate reserves updated through December 2019

Source: Errata - WKP C.c C-1.c and D.c Corporate Assets, CCNC, and Accumulated Reserve.xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SCHEDULE E**

**COST OF CAPITAL**

LINE NO.	DESCRIPTION	RATIO	COST RATE %	COMPOSITE RATE %
		(a)	(b)	(c)
1	Long-Term Debt	37.88%	4.53%	1.71%
2	Common Equity	<u>62.12%</u>	<u>10.00%</u>	<u>6.21%</u>
3	Total	<u>100.000%</u>		<u>7.93%</u>

Source: SCH E Cost of Capital\_CGSA.xlsx

**SCHEDULE F**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**FEDERAL INCOME TAX**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOKS (a)	ADJUSTMENT (b)	TEST YEAR ADJUSTED (c)
1	Rate Base	B	\$443,731,524	\$16,763,332	\$460,494,856
2	Rate of Return	E	7.9266%	7.9266%	7.9266%
3	Required Return		\$35,172,610	\$1,328,754	\$36,501,364
4	Less: Interest on Long-Term Debt (1)		7,608,792	287,446	7,896,238
5	Net After Tax Income before parking adjustment		\$27,563,818	\$1,041,309	\$28,605,126
6	Add: Parking Expense - no longer tax		140,742		140,742
7	Net After Tax Income		\$27,704,560	\$1,041,309	\$28,745,868
8	Gross-Up Factor [1 / (1-0.21)]		1.2658228	1.2658228	1.2658228
9	Net Taxable Income		\$35,069,063	\$1,318,112	\$36,387,175
10	Tax Rate		21.0000%	21.0000%	21.0000%
11	Federal Income Tax		\$7,364,503	\$276,804	\$7,641,307
12	Net Income Tax Expense		\$7,364,503	\$276,804	\$7,641,307
<hr/>					
Note (1)					
13	Debt Component of Return	E	1.7147%		1.7147%
14	Total Rate Base	B	\$443,731,524		\$460,494,856
15	Interest on Long-Term Debt		\$7,608,792		\$7,896,238

16 Note (2)  
Per IRS Notice 2018-99, the Tax Cuts and Jobs Act of 2017 added Code Section 274(a)(4) precluding employers from deducting for tax purposes the amount paid to a third party for the use of a parking lot.

Errata: Numbers change due to flow through from SCH B - Rate Base  
Source: SCH F TGS Parking Expense\_CGSA.xlsx

**SCHEDULE G**  
**Page 1**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUMMARY OF OPERATING REVENUE & EXPENSE ADJUSTMENTS**

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	TEST YEAR ADJUSTED (c)
<u>OPERATING REVENUES</u>					
1	Gas Sales, Transportation & Other Utility Revenue	G-1,2,3	\$178,503,125	(\$69,406,329)	\$109,096,796
<u>OPERATING EXPENSES</u>					
2	Cost of Gas	G-1	\$75,042,680	(\$75,042,680)	\$0
3	Base Payroll Expense	G-4	18,221,598	1,871,145	20,092,743
4	Overtime Payroll Expense	G-5	1,331,152	66,899	1,398,051
5	Employee Benefits and Payroll Taxes	G-6	7,713,156	791,724	8,504,880
6	Pension and Other Post Employment Benefits Regulatory Asset Amortization	G-7	289,452	(5,306)	284,147
7	Incentive Compensation	G-8	4,511,994	(505,515)	4,006,479
8	Miscellaneous Adjustments	G-9	2,774,354	(2,774,354)	0
9	Rents and Leases Adjustment	G-10	1,451,795	(79,333)	1,372,463
10	Interest on Customer Deposits	G-11	117,153	33,639	150,792
11	Uncollectible Expense	G-12	527,099	59,078	586,177
12	Injuries and Damages	G-13	346,222	(124,868)	221,354
13	Advertising Expense	G-14	37,109	0	37,109
14	Depreciation and Amortization Expense	G-15	18,803,351	2,262,337	21,065,688
15	Ad Valorem Tax Expense	G-16	4,083,352	427,324	4,510,676
16	Texas Franchise Tax Expense	G-17	0	813,730	813,730
17	Stores Load Clearing	G-18	107,266	15,447	122,713
18	Transportation & Work Equipment Clearing	G-19	1,525,518	359,057	1,884,575
19	Regulatory Expense	G-20	46,699	(27,241)	19,458
20	Distrigas % Adjustment	G-21	0	140,112	140,112
21	Conservation Program Reimbursement-Not Used	G-23	0	0	0
22	Pipeline Integrity Testing	G-24	0	276,480	276,480
23	Hurricane Harvey Expenses	G-25	0	119,065	119,065
24	Unadjusted Expenses		14,816,154	0	14,816,154
25	Total Operating Expense Adjustments		\$151,746,106	(\$71,323,261)	\$80,422,844
26	Net Operating Revenue & Expense Adjustments		\$26,757,019	\$1,916,932	\$28,673,952

Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depr Amort, SCH G-16 Ad Valorem, SCH G-17 Tx Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE

Schedule G  
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TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

SUMMARY OF OPERATING REVENUES & EXPENSES

LINE NO.	DESCRIPTION	ACCOUNT NUMBER	SUB ACCOUNT	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
				(a)	(b)	(c)
<u>REVENUE</u>						
1	Gas Sales Revenue	480-482		\$166,636,721	(\$69,631,736)	\$97,004,985
2	Forfeited Discounts	4870		0	0	0
3	Misc Fees	4880		2,137,994	277,029	2,415,023
4	Transportation	4893		9,318,914	357,875	9,676,789
5	Misc. Rent Revenue	4930		0	0	0
6	Other Utility Revenue	4950		409,496	(409,496)	0
7	Total Revenue			<u>\$178,503,125</u>	<u>(\$69,406,329)</u>	<u>\$109,096,796</u>
8	<u>COST OF GAS</u>	805		<u>\$75,042,680</u>	<u>(\$75,042,680)</u>	<u>\$0</u>
<u>DEPRECIATION &amp; AMORTIZATION</u>						
9	Depreciation and Amortization Expense	4030-4050		\$18,803,351	\$2,262,337	\$21,065,688
10	Pension and OPEB Reg Asset Amortization Expense	4073		336,152	(5,306)	330,846
11	Total Depr. & Amort.			<u>\$19,139,503</u>	<u>\$2,257,031</u>	<u>\$21,396,534</u>
<u>TAXES OTHER THAN INCOME</u>						
12	Payroll	4081		\$1,213,765	\$82,649	\$1,296,414
13	Ad Valorem	4081	190	4,083,352	427,324	4,510,676
			133, 138 &			
14	Revenue Related	4081	140	13,277	0	13,277
15	Other	4081	233	511,780	813,730	1,325,510
16	Total Taxes Other Than Income			<u>\$5,822,174</u>	<u>\$1,323,703</u>	<u>\$7,145,877</u>
17	<u>INTEREST ON CUSTOMER DEPOSITS</u>	4310		<u>\$117,153</u>	<u>\$33,639</u>	<u>\$150,792</u>
<u>TRANSMISSION AND HIGH PRESSURE DISTRIBUTION</u>						
18	Underground Storage	8140-8360		\$200	\$0	\$200
19	Operation Supervision and Engineering	8500		3,194	0	3,194
20	Transmission Communication Equip	8520		0	0	0
21	Compressor Station Labor and Expenses	8530		17,669	172	17,841
22	Mains Expenses	8560		614,920	296,607	911,527
23	Mains Expenses - OPC	8560		9,584	0	9,584
24	Measuring and Regulating Station Expenses	8570		1,547	28	1,575
25	Trans/Compression of Gas by Others	8580		0	0	0
26	Other Expenses	8590		5,116	(4)	5,112
27	Rent	8600		2,919	0	2,919
28	Maintenance Supervision and Engineering	8610		6,860	0	6,860
29	Maintenance of Mains	8630		6,458	141	6,599
30	Maintenance of Mains - OPC	8630		147	0	147
31	Maintenance of Measuring and Regulating Station Equipmen	8650		5,340	122	5,462
32	Maintenance of Communication Equipment	8660		0	0	0
33	Total Transmission			<u>\$673,955</u>	<u>\$297,066</u>	<u>\$971,020</u>
<u>DISTRIBUTION OPERATIONS</u>						
34	Supervision and Engineering	8700		\$691,042	\$44,244	\$735,286
35	Distribution Load Dispatch	8710		226,304	39,095	265,399
36	Mains & Services	8740		3,878,987	189,973	4,068,960
37	Mains & Services - OPC	8740		164,077	0	164,077
38	Meas. Stat. Exp. - General	8750		425,328	15,522	440,850
39	Meas & Reg. Stat. Exp. - General - OPC	8750		6,750	0	6,750
40	Meter & House Reg. Exp. - Ind.	8760		60,619	7,496	68,115
41	Meas & Reg. Stat. Exp. - Ind. - OPC	8760		413	0	413
42	Meter & House Reg. Exp.-City Gate	8770		3,306	557	3,863
43	Meas & Reg. Stat. Exp. - City Gate - OPC	8770		468	0	468
44	Meter & House Reg. Exp.	8780		4,068,431	235,299	4,303,731
45	Meter & House Reg. Exp. - OPC	8780		4	0	4
46	Customer Installation Exp	8790		76,139	6,961	83,101
47	Other Expense	8800		1,213,073	227,241	1,440,314
48	Other Expense - OPC	8800		132	0	132
49	Rents	8810		(188,295)	0	(188,295)
50	Corporate & Div. Exp.	8820		0	0	0
51	Total Distribution Operations			<u>\$10,626,778</u>	<u>\$766,390</u>	<u>\$11,393,168</u>

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**Schedule G**  
**Page 3**

**SUMMARY OF OPERATING REVENUES & EXPENSES**

LINE NO.	DESCRIPTION	ACCOUNT NUMBER	SUB ACCOUNT	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
				(a)	(b)	(c)
<u>DISTRIBUTION MAINTENANCE</u>						
52	Supervision and Engineering	8850		\$72	\$0	\$72
53	Struct. & Improv.	8860		362,515	0	362,515
54	Mains	8870		3,036,329	155,076	3,191,404
55	Mains - OPC	8870		100,539	0	100,539
56	Meas. & Reg. Stat. Exp. - Gen	8890		387,629	21,333	408,962
57	Meas. & Reg. Stat. Exp. - Gen - OPC	8890		979	0	979
58	Meas. & Reg. Stat. Exp. - Ind.	8900		542,345	37,704	580,049
59	Meas. & Reg. Stat. Exp. - City Gate	8910		18,486	1,085	19,571
60	Maintenance of Services	8920		693,669	41,055	734,724
61	Meters & House Reg.	8930		6,695	283	6,978
62	Other Equipment	8940		0	0	0
63	Clearing - Meter Shop - Small Meters	8950		0	0	0
64	Clearing - Meter Shop - Large Meters	8960		0	0	0
65	Total Distribution Maintenance			\$5,149,258	\$256,536	\$5,405,793
66	Total Distribution Expense			\$15,776,036	\$1,022,925	\$16,798,961
<u>CUSTOMER ACCOUNTING</u>						
67	Supervision	9010		\$137,799	\$19,382	\$157,181
68	Meter Reading	9020		1,306,746	37,416	1,344,162
69	Customer Accounting	9030		3,833,650	321,008	4,154,658
70	Bad Debts	9040		527,099	59,078	586,177
71	Miscellaneous	9050		341,460	814	342,274
72	Total Customer Accounting			\$6,146,754	\$437,698	\$6,584,452
<u>CUSTOMER INFORMATION</u>						
73	Supervision	9070		\$0	\$0	\$0
74	Customer Assistance Expense	9080		698,000	40,779	738,779
75	Inform. & Instruct. Adver. Exp.	9090		93,401	(104)	93,297
76	Customer Service & Informational Svc.	9100		0	0	0
77	Total Customer Information			\$791,401	\$40,675	\$832,076
<u>SALES</u>						
78	Supervision	9110		\$0	\$0	\$0
79	Demonstrating and Selling Expense	9120		0	0	0
80	Advertising	9130		23,611	0	23,611
81	Employee Sales Referrals	9140		0	0	0
82	Misc. Gas Sales Expense	9163		0	0	0
83	Total Sales			\$23,611	\$0	\$23,611
84	Total Customer Accounts Expense			\$6,961,766	\$478,373	\$7,440,139
<u>ADMINISTRATIVE &amp; GENERAL</u>						
85	Salaries	9200		\$6,277,907	\$490,399	\$6,768,306
86	Office Supplies & Expenses	9210		1,538,483	5,461	1,543,945
87	Office Supplies & Expenses - OPC	9210		54	0	54
88	Transferred Credit	9220		(4,102,030)	0	(4,102,030)
89	Outside Services	9230		265,074	(4,248)	260,826
90	Property Insurance	9240		187,108	26,737	213,845
91	Injuries & Damages	9250		1,168,245	86,515	1,254,759
92	Employee Pensions & Benefits	9260		5,120,758	102,210	5,222,968
93	Regulatory Commission Expense	9280		228,922	(27,166)	201,756
94	Duplicate Charges- Credit	9290		0	0	0
95	General Advertising Expense	9301		10,076	1	10,076
96	Misc. General Expenses	9302		15,828,151	(2,299,402)	13,528,749
97	Rents	9310		1,451,795	(73,824)	1,377,972
98	Maintenance of General Plant	9320		238,296	0	238,296
99	Misc. General Expenses	9400's		0	0	0
100	Total Administrative & General Expense			28,212,839	(1,693,317)	26,519,522
101	Total Operating Expense			\$151,746,106	(\$71,323,261)	\$80,422,844
102	Earnings Before Income Tax & Interest Expense			\$26,757,019	\$1,916,933	\$28,673,952

Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depr Amort, SCH G-16 Ad Valorem, SCH G-17 Tx Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE

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TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

OPERATING REVENUE & EXPENSE ADJUSTMENTS

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	Notes	REMOVE COST OF	NORMALIZE	NORMALIZE	BASE PAYROLL	OVERTIME	BENEFITS &	PENSION & OPEB	INCENTIVE	MISC.	RENT	CUSTOMER	UNCOLLECTIBLE
						GAS RELATED	GAS SALES	UTILITY SALES		PAYROLL	PAYROLL TAX	REGULATORY				DEPOSITS	EXPENSE
						ADJ	REVENUE	REVENUE		ADJ	ADJ	AMORTIZATION				ADJ	ADJ
						G-1	G-2	G-3	G-4	G-5	G-6	G-7	G-8	G-9	G-10	G-11	G-12
				(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Gas Sales Revenue	480-482		\$166,636,721		(\$75,042,680)	\$5,410,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Forfeited Discounts	4870		0		0	0	0	0	0	0	0	0	0	0	0	0
3	Misc Fees	4880		2,137,994		0	0	277,029	0	0	0	0	0	0	0	0	0
4	Transportation	4893		9,318,914		0	0	357,875	0	0	0	0	0	0	0	0	0
5	Misc. Rent Revenue	4930		0		0	0	0	0	0	0	0	0	0	0	0	0
6	Other Utility Revenue	4950		409,496		0	0	(409,496)	0	0	0	0	0	0	0	0	0
7	Total Revenue			\$178,503,125		(\$75,042,680)	\$5,410,944	\$225,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Cost of Gas	805		\$75,042,680		(\$75,042,680)											
9	Depreciation and Amortization Expense	4030-4050		\$18,803,351		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Pension and OPEB Reg Asset Amortization Expense	4073		336,152	2	0	0	0	0	0	0	(5,306)	0	0	0	0	0
11	Total Depr. & Amort.			\$19,139,503		\$0	\$0	\$0	\$0	\$0	\$0	(\$5,306)	\$0	\$0	\$0	\$0	\$0
12	Payroll	4081		\$1,213,765		\$0	\$0	\$0	\$0	\$0	\$55,894	\$0	(\$3,594)	\$30,350	\$0	\$0	\$0
13	Ad Valorem	4081	190	4,083,352		0	0	0	0	0	0	0	0	0	0	0	0
14	Revenue Related	4081	133, 138 & 140	13,277		0	0	0	0	0	0	0	0	0	0	0	0
15	Other	4081	131, 233 & 995	511,780		0	0	0	0	0	0	0	0	0	0	0	0
16	Total Taxes Other Than Income			\$5,822,174		\$0	\$0	\$0	\$0	\$0	\$55,894	\$0	(\$3,594)	\$30,350	\$0	\$0	\$0
17	Interest on Customer Deposits	4310		\$117,153		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,639	\$0
18	Storage Misc.	8140-8360		\$200		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Operation Supervision and Engineering	8500		\$3,194		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Transmission Communication Equip	8520		0		0	0	0	0	0	0	0	0	0	0	0	0
21	Compressor Station Labor and Expenses	8530		17,669		0	0	0	170	2	0	0	0	0	0	0	0
22	Mains Expenses	8560		614,920		0	0	0	11,670	1,003	0	0	0	(4)	0	0	0
23	Mains Expenses - OPC	8560		9,584		0	0	0	0	0	0	0	0	0	0	0	0
24	Measuring and Regulating Station Expenses	8570		1,547		0	0	0	28	0	0	0	0	0	0	0	0
25	Trans/Compression of Gas by Others	8580		0		0	0	0	0	0	0	0	0	0	0	0	0
26	Other Expenses	8590		5,116		0	0	0	0	0	0	0	0	(4)	0	0	0
27	Rent	8600		2,919		0	0	0	0	0	0	0	0	0	0	0	0
28	Maintenance Supervision and Engineering	8610		6,860		0	0	0	0	0	0	0	0	0	0	0	0
29	Maintenance of Mains	8630		6,458		0	0	0	133	3	0	0	0	0	0	0	0
30	Maintenance of Mains - OPC	8630		147		0	0	0	0	0	0	0	0	0	0	0	0
31	Maintenance of Measuring and Regulating Station Equipment	8650		5,340		0	0	0	121	1	0	0	0	0	0	0	0
32	Maintenance of Communication Equipment	8660		0		0	0	0	0	0	0	0	0	0	0	0	0
33	Total Transmission			\$673,755		\$0	\$0	\$0	\$12,122	\$1,009	\$0	\$0	\$0	(\$8)	\$0	\$0	\$0
34	Supervision and Engineering	8700		\$691,042		\$0	\$0	\$0	\$39,804	\$1,997	\$0	\$0	\$0	(\$897)	\$0	\$0	\$0
35	Distribution Load Dispatch	8710		226,304		0	0	0	39,129	378	0	0	0	(412)	0	0	0
36	Mains & Services	8740		3,878,987		0	0	0	27,640	5,296	0	0	0	(126)	0	0	0





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TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

OPERATING REVENUE & EXPENSE ADJUSTMENTS

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2 (a)	Notes	REMOVE COST OF	NORMALIZE	NORMALIZE	BASE PAYROLL	OVERTIME	BENEFITS &	PENSION & OPEB	INCENTIVE	MISC.	RENT	CUSTOMER	UNCOLLECTIBLE
						GAS RELATED	GAS SALES	UTILITY SALES		PAYROLL	PAYROLL TAX	REGULATORY					
						ADJ	ADJ	ADJ		ADJ	ADJ	AMORTIZATION					
						G-1	G-2	G-3		G-5	G-6	G-7					
						(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
79	Demonstrating and Selling Expense	9120		\$0					0	0	0	0	0	0	0	0	0
80	Advertising	9130		23,611		0	0	0	0	0	0	0	0	0	0	0	0
81	Employee Sales Referrals	9140		0		0	0	0	0	0	0	0	0	0	0	0	0
82	Misc. Gas Sales Expense	9163		0		0	0	0	0	0	0	0	0	0	0	0	0
83	Total Sales			\$23,611		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Total Customer Accounts Expense			\$6,961,766		\$0	\$0	\$0	\$385,110	\$10,181	\$0	\$0	\$0	(\$3,385)	\$0	\$0	\$59,078
Administrative & General																	
85	Salaries	9200		\$6,277,907		\$0	\$0	\$0	\$484,057	\$6,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	Office Supplies & Expenses	9210		1,538,483		0	0	0	0	0	0	0	0	4,975	0	0	0
	Office Supplies & Expenses - OPC	9210		54		0	0	0	0	0	0	0	0	0	0	0	0
87	Transferred Credit	9220		(4,102,030)		0	0	0	0	0	0	0	0	0	0	0	0
88	Outside Services	9230		265,074		0	0	0	0	0	0	0	0	(4,248)	0	0	0
89	Property Insurance	9240		187,108		0	0	0	0	0	0	0	0	26,737	0	0	0
90	Injuries & Damages	9250		1,168,245		0	0	0	0	0	0	0	0	211,383	0	0	0
91	Employee Pensions & Benefits	9260		5,120,758		0	0	0	0	0	220,370	0	0	(118,160)	0	0	0
92	Regulatory Commission Expenses	9280		228,922		0	0	0	75	0	0	0	0	0	0	0	0
93	Duplicate Charges- Credit	9290		0		0	0	0	0	0	0	0	0	0	0	0	0
94	General Advertising Expense	9301		10,076		0	0	0	0	1	0	0	0	0	0	0	0
95	Misc. General Expenses	9302		15,828,151		0	0	0	649,215	1,173	515,460	0	(501,921)	(3,097,933)	(5,509)	0	0
96	Rents	9310		1,451,795		0	0	0	0	0	0	0	0	0	(73,824)	0	0
97	Maintenance of General Plant	9320		238,296		0	0	0	0	0	0	0	0	0	0	0	0
98	Misc. General Expenses	9400's		0		0	0	0	0	0	0	0	0	0	0	0	0
99	Total A&G Operations			\$28,212,839		\$0	\$0	\$0	\$1,133,347	\$7,516	\$735,830	\$0	(\$501,921)	(\$2,977,246)	(\$79,333)	\$0	\$0
100	Total Operating Expense			\$151,746,106		(\$75,042,680)	\$0	\$0	\$1,871,145	\$66,899	\$791,724	(\$5,306)	(\$505,515)	(\$2,774,354)	(\$79,333)	\$33,639	\$59,078
101	Net Income before Income Tax			\$26,757,019		\$0	\$5,410,944	\$225,408	(\$1,871,145)	(\$66,899)	(\$791,724)	\$5,306	\$505,515	\$2,774,354	\$79,333	(\$33,639)	(\$59,078)

Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depr Amort, SCH G-16 Ad Valorem, SCH G-17 Tx Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE

NOTE 1:	O&M Expense Detail	\$51,624,395	\$0	\$0	\$0	\$1,871,145	\$66,899	\$735,830	\$0	(\$501,921)	(\$2,804,703)	(\$79,333)	\$0	\$59,078
	Direct	19,453,598				273,601	56,556	687,960		(501,921)	1,548,656	0		59,078
	Shared	32,170,797				948,329	9,169	(586,188)			(3,936,798)	(73,824)		
	Distrigas					649,215	1,173	634,058			(416,561)	(5,509)		
		<u>\$51,624,395</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,871,145</u>	<u>\$66,899</u>	<u>\$735,830</u>	<u>\$0</u>	<u>(\$501,921)</u>	<u>(\$2,804,703)</u>	<u>(\$79,333)</u>	<u>\$0</u>	<u>\$59,078</u>

NOTE 2:	Account 407.3	336,151.92
	Pension & OPEB	289,452.48 (Schedule G-7)
	Amortization expense of regulatory asset (GUD 10256)	46,699.44 (Schedule G-20)

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

OPERATING REVENUE & EXPENSE ADJUSTMENTS

		PIPELINE																											
				INJURIES & DAMAGES		ADVERTISING		DEPRECIATION		AD VALOREM TAX		TEXAS FRANCHISE TAX		STORES LOAD		TWE LOAD		REGULATORY EXP		DISTRIGAS %		CONSERVATION PROGRAM REIMBURSMENT		PIPELINE INTEGRITY TESTING EXPENSE		HURRICANE HARVEY EXPENSE			
LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	ADJ G-13	ADJ G-14	ADJ G-15	ADJ G-16	ADJ G-17	ADJ G-18	ADJ G-19	ADJ G-20	ADJ G-21	ADJ G-23	ADJ G-24	ADJ G-25	TOTAL ADJUSTMENTS	TEST YEAR ADJUSTED											
				(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(w)	(x)	(y)	(z)											
<u>Revenue</u>																													
1	Gas Sales Revenue	480-482		\$166,636,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$69,631,736)	\$97,004,985											
2	Forfeited Discounts	4870		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
3	Misc Fees	4880		2,137,994	0	0	0	0	0	0	0	0	0	0	0	0	277,029	2,415,023											
4	Transportation	4893		9,318,914	0	0	0	0	0	0	0	0	0	0	0	0	357,875	9,676,789											
5	Misc. Rent Revenue	4930		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
6	Other Utility Revenue	4950		409,496	0	0	0	0	0	0	0	0	0	0	0	0	(409,496)	0											
7	Total Revenue			\$178,503,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$69,406,329)	\$109,096,796											
8	Cost of Gas	805		\$75,042,680													(\$75,042,680)	\$0											
<u>Deprec. &amp; Amort. Expense</u>																													
9	Depreciation and Amortization Expense	4030-4050		\$18,803,351	\$0	\$0	\$2,262,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,262,337	\$21,065,688											
10	Pension and OPEB Reg Asset Amortization Expense	4073		336,152	0	0	0	0	0	0	0	0	0	0	0	0	(5,306)	330,846											
11	Total Depr. & Amort.			\$19,139,503	\$0	\$0	\$2,262,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,257,031	\$21,396,534											
<u>Taxes Other Than Income</u>																													
12	Payroll	4081		\$1,213,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,649	\$1,296,414											
13	Ad Valorem	4081	190	4,083,352	0	0	0	427,324	0	0	0	0	0	0	0	0	427,324	4,510,676											
14	Revenue Related	4081	133, 138 & 140	13,277	0	0	0	0	0	0	0	0	0	0	0	0	0	13,277											
15	Other	4081	131, 233 & 995	511,780	0	0	0	0	813,730	0	0	0	0	0	0	0	813,730	1,325,510											
16	Total Taxes Other Than Income			\$5,822,174	\$0	\$0	\$0	\$427,324	\$813,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,323,703	\$7,145,877											
17	<u>Interest on Customer Deposits</u>	4310		\$117,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,639	\$150,792											
18	<u>Storage Misc.</u>	8140-8360		\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200											
<u>Transmission &amp; High Pressure Distribution</u>																													
19	Operation Supervision and Engineering	8500		\$3,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,194											
20	Transmission Communication Equip	8520		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
21	Compressor Station Labor and Expenses	8530		17,669	0	0	0	0	0	0	0	0	0	0	0	0	172	17,841											
22	Mains Expenses	8560		614,920	0	0	0	0	0	0	7,458	0	0	0	276,480	0	296,607	911,527											
23	Mains Expenses - OPC	8560		9,584	0	0	0	0	0	0	0	0	0	0	0	0	0	9,584											
24	Measuring and Regulating Station Expenses	8570		1,547	0	0	0	0	0	0	0	0	0	0	0	0	28	1,575											
25	Trans/Compression of Gas by Others	8580		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
26	Other Expenses	8590		5,116	0	0	0	0	0	0	0	0	0	0	0	0	(4)	5,112											
27	Rent	8600		2,919	0	0	0	0	0	0	0	0	0	0	0	0	0	2,919											
28	Maintenance Supervison and Engineering	8610		6,860	0	0	0	0	0	0	0	0	0	0	0	0	0	6,860											
29	Maintenance of Mains	8630		6,458	0	0	0	0	0	0	5	0	0	0	0	0	141	6,599											
30	Maintenance of Mains - OPC	8630		147	0	0	0	0	0	0	0	0	0	0	0	0	0	147											
31	Maintenance of Measuring and Regulating Station Equipment	8650		5,340	0	0	0	0	0	0	0	0	0	0	0	0	122	5,462											
32	Maintenance of Communication Equipment	8660		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0											
33	Total Transmission			\$673,755	\$0	\$0	\$0	\$0	\$0	\$0	\$7,463	\$0	\$0	\$0	\$276,480	\$0	\$297,066	\$970,820											
<u>Distribution Operations</u>																													
34	Supervision and Engineering	8700		\$691,042	\$0	\$0	\$0	\$0	\$0	5	\$3,335	\$0	\$0	\$0	\$0	\$0	\$44,244	\$735,286											
35	Distribution Load Dispatch	8710		226,304	0	0	0	0	0	0	0	0	0	0	0	0	39,095	265,399											
36	Mains & Services	8740		3,878,987	0	0	0	0	0	4,399	33,700	0	0	0	0	119,065	189,973	4,068,960											



TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

OPERATING REVENUE & EXPENSE ADJUSTMENTS

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	INJURIES & DAMAGES	ADVERTISING	DEPRECIATION	AD VALOREM TAX	TEXAS FRANCHISE TAX	STORES LOAD	TWE LOAD	REGULATORY EXP	DISTRIGAS %	CONSERVATION PROGRAM REIMBURSMENT	PIPELINE INTEGRITY TESTING EXPENSE	HURRICANE HARVEY EXPENSE	TOTAL	TEST YEAR
					ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJUSTMENTS	ADJUSTED
					G-13	G-14	G-15	G-16	G-17	G-18	G-19	G-20	G-21	G-23	G-24	G-25	(y)	(z)
				(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(w)	(x)		
79	Demonstrating and Selling Expense	9120		\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Advertising	9130		23,611	0	0	0	0	0	0	0	0	0	0	0	0	0	23,611
81	Employee Sales Referrals	9140		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Misc. Gas Sales Expense	9163		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	Total Sales			\$23,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,611
84	Total Customer Accounts Expense			\$6,961,766	\$0	\$0	\$0	\$0	\$0	\$76	\$27,313	\$0	\$0	\$0	\$0	\$0	\$478,373	\$7,440,139
Administrative & General																		
85	Salaries	9200		\$6,277,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490,399	\$6,768,306
86	Office Supplies & Expenses	9210		1,538,483	0	0	0	0	0	0	486	0	0	0	0	0	5,461	1,543,945
	Office Supplies & Expenses - OPC	9210		54	0	0	0	0	0	0	0	0	0	0	0	0	0	54
87	Transferred Credit	9220		(4,102,030)	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,102,030)
88	Outside Services	9230		265,074	0	0	0	0	0	0	0	0	0	0	0	0	(4,248)	260,826
89	Property Insurance	9240		187,108	0	0	0	0	0	0	0	0	0	0	0	0	26,737	213,845
90	Injuries & Damages	9250		1,168,245	(124,868)	0	0	0	0	0	0	0	0	0	0	0	86,515	1,254,759
91	Employee Pensions & Benefits	9260		5,120,758	0	0	0	0	0	0	0	0	0	0	0	0	102,210	5,222,968
92	Regulatory Commission Expenses	9280		228,922	0	0	0	0	0	0	0	(27,241)	0	0	0	0	(27,166)	201,756
93	Duplicate Charges- Credit	9290		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	General Advertising Expense	9301		10,076	0	0	0	0	0	0	0	0	0	0	0	0	1	10,076
95	Misc. General Expenses	9302		15,828,151	0	0	0	0	0	0	0	0	140,112	0	0	0	(2,299,402)	13,528,749
96	Rents	9310		1,451,795	0	0	0	0	0	0	0	0	0	0	0	0	(73,824)	1,377,972
97	Maintenance of General Plant	9320		238,296	0	0	0	0	0	0	0	0	0	0	0	0	0	238,296
98	Misc. General Expenses	9400's		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Total A&G Operations			\$28,212,839	(\$124,868)	\$0	\$0	\$0	\$0	\$0	\$486	(\$27,241)	\$140,112	\$0	\$0	\$0	(\$1,693,317)	\$26,519,522
100	Total Operating Expense			\$151,746,106	(\$124,868)	\$0	\$2,262,337	\$427,324	\$813,730	\$15,447	\$359,057	(\$27,241)	\$140,112	\$0	\$276,480	\$119,065	(\$71,323,261)	\$80,422,844
101	Net Income before Income Tax			\$26,757,019	\$124,868	\$0	(\$2,262,337)	(\$427,324)	(\$813,730)	(\$15,447)	(\$359,057)	\$27,241	(\$140,112)	\$0	(\$276,480)	(\$119,065)	\$1,916,932	\$28,673,952

Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depr Amort, SCH G-16

NOTE 1:	O&M Expense Detail		\$51,624,395	(\$124,868)	\$0	\$0	\$0	\$0	\$15,447	\$359,057	(\$27,241)	\$140,112		\$0	\$276,480	\$119,065	\$105,046	\$51,729,441
		Direct	19,453,598		0				15,447	359,057	(27,241)				276,480	119,065	2,866,738	22,320,336
		Shared	32,170,797	(124,868)													(3,764,180)	29,409,105
		Distrigas										140,112					1,002,488	
			\$51,624,395	(\$124,868)	\$0	\$0	\$0	\$0	\$15,447	\$359,057	(\$27,241)	\$140,112		\$0	\$276,480	\$119,065	\$105,046	\$51,729,441

NOTE 2:	Account 407.3	336,151.92
	Pension & OPEB	289,452.48 (Schedule G-7)
	Amortization expense of regulatory asset (GUD 10256)	46,699.44 (Schedule G-20)

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OPERATING REVENUE & EXPENSE PER BOOK**

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	OPC PER BOOKS	SHARED SERVICES INCLUDING DISTRIGAS (c)	ALLOCATED SHARED SERVICES PER BOOKS Note 1 (d)	TOTAL SERVICE AREA AND ALLOCATED SHARED SERVICES PER BOOKS (e) = (a) + (b) + (d)
				(a)	(b)	(c)	(d)	(e)
<u>Revenue</u>								
1	Gas Sales Revenue	480-482		\$166,636,721	\$0	\$0	\$0	\$166,636,721
2	Forfeited Discounts	4870		0	0	0	0	0
3	Misc Fees	4880		2,137,994	0	0	0	2,137,994
4	Transportation	4893		9,318,914	0	0	0	9,318,914
5	Misc. Rent Revenue	4930		0	0	0	0	0
6	Other Utility Revenue	4950		409,496	0	0	0	409,496
7	Total Revenue			\$178,503,125	\$0	\$0	\$0	\$178,503,125
8	Cost of Gas	805		\$75,042,680	\$0	\$0	\$0	\$75,042,680
<u>Deprec. &amp; Amort. Expense</u>								
9	Depreciation and Amortization Expense	4030-4050		\$16,455,342	\$0	\$5,050,231	\$2,348,009	\$18,803,351
10	Pension and OPEB Reg Asset Amortization Expense	4073		336,152	0	0	0	336,152
11	Total Depr. & Amort.			\$16,791,494	\$0	\$5,050,231	\$2,348,009	\$19,139,503
<u>Taxes Other Than Income</u>								
12	Payroll	4081		\$0	\$0	\$2,610,635	\$1,213,765	\$1,213,765
13	Ad Valorem	4081	190	4,097,104	0	(29,580)	(13,752)	4,083,352
14	Revenue Related	4081	133, 138 & 140	13,277	0	0	0	13,277
15	Other	4081	131, 233 & 995	0	0	1,100,765	511,780	511,780
16	Total Taxes Other Than Income			\$4,110,381	\$0	\$3,681,820	\$1,711,792	\$5,822,174
17	<u>Interest on Customer Deposits</u>	4310		\$117,153	\$0	\$0	\$0	\$117,153
18	<u>Storage Misc.</u>	8140-8360		\$0	\$0	\$430	\$200	\$200
<u>Transmission &amp; High-Pressure Distribution</u>								
19	Operation Supervision and Engineering	8500		\$0	\$0	\$6,869	\$3,194	\$3,194
20	Transmission Communication Equip	8520		0	0	0	0	0
21	Compressor Station Labor and Expenses	8530		16,494	0	2,527	1,175	17,669
22	Mains Expenses	8560		443,161	0	369,429	171,759	614,920
23	Mains Expenses - OPC	8560		0	9,584	0	0	9,584
24	Measuring and Regulating Station Expenses	8570		1,224	0	695	323	1,547

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OPERATING REVENUE & EXPENSE PER BOOK**

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	OPC PER BOOKS	SHARED SERVICES INCLUDING DISTRIGAS	ALLOCATED SHARED SERVICES PER BOOKS Note 1	TOTAL SERVICE AREA AND ALLOCATED SHARED SERVICES PER BOOKS
				(a)	(b)	(c)	(d)	(e) = (a) + (b) + (d)
25	Trans/Compression of Gas by Others	8580		0	0	0	0	0
26	Other Expenses	8590		2,588	0	5,437	2,528	5,116
27	Rent	8600		0	0	6,279	2,919	2,919
28	Maintenance Supervision and Engineering	8610		0	0	14,755	6,860	6,860
29	Maintenance of Mains	8630		4,793	0	3,582	1,665	6,458
30	Maintenance of Mains - OPC	8630		0	147	0	0	147
31	Maintenance of Measuring and Regulating Station Equipment	8650		4,569	0	1,659	771	5,340
32	Maintenance of Communication Equipment	8660		0	0	0	0	0
33	Total Transmission			\$472,830	\$9,731	\$411,232	\$191,194	\$673,755
<u>Distribution Operations</u>								
34	Supervision and Engineering	8700		\$335,337	\$0	\$765,070	\$355,705	\$691,042
35	Distribution Load Dispatch	8710		0	0	486,747	226,304	226,304
36	Mains & Services	8740		3,841,608	0	80,396	37,379	3,878,987
37	Mains & Services - OPC	8740		0	164,077	0	0	164,077
38	Meas & Reg. Stat. Exp. - General	8750		387,596	0	81,154	37,731	425,328
39	Meas & Reg. Stat. Exp. - General - OPC	8750		0	6,750	0	0	6,750
40	Meas & Reg. Stat. Exp. - Ind.	8760		23,945	0	78,880	36,674	60,619
41	Meas & Reg. Stat. Exp. - Ind. - OPC	8760		0	413	0	0	413
42	Meas & Reg. Stat. Exp. - City Gate	8770		183	0	6,718	3,123	3,306
43	Meas & Reg. Stat. Exp. - City Gate - OPC	8770		0	468	0	0	468
44	Meter & House Reg. Exp.	8780		4,037,701	0	66,097	30,731	4,068,431
45	Meter & House Reg. Exp. - OPC	8780		0	4	0	0	4
46	Customer Installation Exp	8790		75,314	0	1,775	825	76,139
47	Other Expense	8800		1,098,242	0	246,985	114,831	1,213,073
48	Other Expense - OPC	8800		0	132	0	0	132
49	Rents	8810		(188,295)	0	0	0	(188,295)
50	Corporate & TGS Division Expenses Credit	8820		0	0	0	0	0
51	Total Distribution Operations			\$9,611,631	\$171,844	\$1,813,824	\$843,303	\$10,626,778

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OPERATING REVENUE & EXPENSE PER BOOK**

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	OPC PER BOOKS	SHARED SERVICES INCLUDING DISTRIGAS (c)	ALLOCATED SHARED SERVICES PER BOOKS Note 1 (d)	TOTAL SERVICE AREA AND ALLOCATED SHARED SERVICES PER BOOKS (e) = (a) + (b) + (d)
				(a)	(b)	(c)	(d)	(e) = (a) + (b) + (d)
<u>Distribution Maintenance</u>								
52	Supervision and Engineering	8850		\$72	\$0	\$0	\$0	\$72
53	Struct. & Improv.	8860		361,403	0	2,393	1,112	362,515
54	Mains	8870		2,837,617	0	427,400	198,712	3,036,329
55	Mains - OPC	8870		0	100,539	0	0	100,539
56	Meas. & Reg. Stat. Exp. - Gen	8890		394,959	0	(15,765)	(7,330)	387,629
57	Meas. & Reg. Stat. Exp. - Gen - OPC	8890		0	979	0	0	979
58	Meas. & Reg. Stat. Exp. - Ind.	8900		521,791	0	44,210	20,555	542,345
59	Meas. & Reg. Stat. Exp. - City Gate	8910		18,419	0	143	66	18,486
60	Maintenance of Services	8920		693,669	0	0	0	693,669
61	Meters & House Reg.	8930		6,695	0	0	0	6,695
62	Other Equipment	8940		0	0	0	0	0
63	Clearing - Meter Shop - Small Meters	8950		0	0	0	0	0
64	Clearing - Meter Shop - Large Meters	8960		0	0	0	0	0
65	Total Distribution Maintenance			\$4,834,624	\$101,518	\$458,381	\$213,116	\$5,149,258
66	Total Distribution			\$14,446,255	\$273,362	\$2,272,205	\$1,056,419	\$15,776,036
<u>Customer Accounting</u>								
67	Supervision	9010		\$0	\$0	\$296,386	\$137,799	\$137,799
68	Meter Reading	9020		1,307,228	0	(1,037)	(482)	1,306,746
69	Customer Accounting	9030		297,329	0	7,606,120	3,536,321	3,833,650
70	Bad Debts	9040		527,099	0	0	0	527,099
71	Miscellaneous	9050		14,120	0	704,061	327,340	341,460
72	Total Customer Accounting			\$2,145,776	\$0	\$8,605,530	\$4,000,978	\$6,146,754
<u>Customer Information</u>								
73	Supervision	9070		\$0	\$0	\$0	\$0	\$0
74	Customer Assistance Expense	9080		509,832	0	404,723	188,168	698,000
75	Inform. & Instruct. Adver. Exp.	9090		0	0	200,893	93,401	93,401
76	Customer Svc and Informational Svc	9100		0	0	0	0	0
77	Total Customer Information			\$509,832	\$0	\$605,616	\$281,569	\$791,401

Sales



**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OPERATING REVENUE & EXPENSE PER BOOK**

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	OPC PER BOOKS	SHARED SERVICES INCLUDING DISTRIGAS (c)	ALLOCATED SHARED SERVICES PER BOOKS Note 1 (d)	TOTAL SERVICE AREA AND ALLOCATED SHARED SERVICES PER BOOKS (e) = (a) + (b) + (d)
				(a)	(b)		(d)	(e) = (a) + (b) + (d)
78	Supervision	9110		\$0	\$0	\$0	\$0	\$0
79	Demonstrating and Selling Expense	9120		0	0	0	0	0
80	Advertising	9130		21,501	0	4,538	2,110	23,611
81	Employee Sales Referrals	9140		0	0	0	0	0
82	Misc. Gas Sales Expense	9163		0	0	0	0	0
83	Total Sales			\$21,501	\$0	\$4,538	\$2,110	\$23,611
84	Total Customer Accounts Expense			\$2,677,109	\$0	\$9,215,684	\$4,284,657	\$6,961,766
<u>Administrative &amp; General</u>								
85	Salaries	9200		\$283,949	\$0	\$12,892,145	\$5,993,958	\$6,277,907
86	Office Supplies & Expenses	9210		591,582	0	2,036,649	946,901	1,538,483
87	Office Supplies & Expenses - OPC	9210		0	54	0	0	54
88	Transferred Credit	9220		0	0	(8,822,879)	(4,102,030)	(4,102,030)
89	Outside Services	9230		27,747	0	510,456	237,327	265,074
90	Property Insurance	9240		0	0	402,443	187,108	187,108
91	Injuries & Damages	9250		(269,885)	0	3,093,210	1,438,129	1,168,245
92	Employee Pensions & Benefits	9260		(295,675)	0	11,649,973	5,416,434	5,120,758
93	Regulatory Commission Expenses	9280		178,455	0	108,547	50,467	228,922
94	Duplicate Charges- Credit	9290		0	0	0	0	0
95	General Advertising Expenses	9301		9,954	0	262	122	10,076
96	Miscellaneous General Expenses	9302		365,608	0	33,257,715	15,462,543	15,828,151
97	Rents	9310		673,187	0	1,674,676	778,609	1,451,795
98	Maintenance of General Plant	9320		9,336	0	492,459	228,959	238,296
99	Misc. General Expenses	9400's		0	0	0	0	0
100	Total A&G Operations			\$1,574,258	\$54	\$57,295,656	\$26,638,527	\$28,212,839
101	Total Operating Expense			\$115,232,161	\$283,146	\$77,927,259	\$36,230,798	\$151,746,106
102	Net Income before Income Tax			\$63,270,964	(\$283,146)	(\$77,927,259)	(\$36,230,798)	\$26,757,019

Note 1: Allocation Factor 0.464931

(Source 1)

(Source 1)

(Source 2)

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OPERATING REVENUE & EXPENSE PER BOOK**

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS (a)	OPC PER BOOKS (b)	SHARED SERVICES INCLUDING DISTRIGAS (c )	ALLOCATED SHARED SERVICES PER BOOKS Note 1 (d)	TOTAL SERVICE AREA AND ALLOCATED SHARED SERVICES PER BOOKS (e) = (a) + (b) + (d)
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Source 1: WKP G.a.2 Op Inc Per Book CGSA TYE 6 2019 GL Detail rev exp acct (CONFIDENTIAL).xlsx  
Source 2: WKP G.a.2.a1 Shared Service per book including Distrigas (CONFIDENTIAL) - CGSA.xlsx

WKP G.a.2.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
1	0	COMMON	4030	4030995	DEPR INDIRECT ALLOCATION	\$0	\$1,799,577	\$0	\$1,799,577
2	0	COMMON	4030	4030300	DEPR EXP-TEXAS 8.209 ACCRUAL	341	-	-	341
3	0	COMMON	4081	4081100	GEN TAX O/H TRF TO CAPITAL	(1,108,205)	-	-	(1,108,205)
4	0	COMMON	4081	4081101	GEN TAX FED UNEMPL INS TAX	39,368	-	-	39,368
5	0	COMMON	4081	4081102	GEN TAX FICA	3,959,788	-	-	3,959,788
6	0	COMMON	4081	4081131	GEN TAX SALES TAX ALLOWANCE	(40,342)	-	-	(40,342)
7	0	COMMON	4081	4081132	GEN TAX STATE UNEMPL INS	106,345	-	-	106,345
8	0	COMMON	4081	4081191	GEN TAX AD VALOREM RULE 8.209	-	-	-	-
9	0	COMMON	4081	4081190	GEN TAX AD VALOREM	(29,580)	-	-	(29,580)
10	0	COMMON	4091	4091100	CURRENT INCOME TAX ACCR	-	-	-	-
11	0	COMMON	4101	4101100	DEFERRED INCOME TAX ACCR	-	-	-	-
12	0	COMMON	4101	4101102	DEFERRED INCOME TAX AMORTIZATION EXCESS DTL	-	-	-	-
13	0	COMMON	4140	4140104	MISC UTILITY INCOME	-	-	-	-
14	0	COMMON	4140	4140230	MISC UTIL INCOME-DISTR	-	-	-	-
15	0	COMMON	4190	4190930	INT INCOME INTERCO	-	-	-	-
16	0	COMMON	4191	4191120	INT CAP AFTER CONSTRUC	-	-	-	-
17	0	COMMON	4210	4210100	MISC NONOPERATING INCOME	-	-	-	-
18	0	COMMON	4263	4263100	PENALTIES	-	-	-	-
19	0	COMMON	4300	4300901	ALLOC INTERCO INTEREST	-	-	-	-
20	0	COMMON	4310	4310901	ST DEBT INT EXP INTERCO	-	-	-	-
21	0	COMMON	4310	4310103	INT EXP CUSTOMER DEPOSITS	-	-	-	-
22	0	COMMON	4310	4310104	INT EXP TAX	-	-	-	-
23	0	COMMON	4320	4320100	INT CAP DURING CONSTRUC	-	-	-	-
24	0	COMMON	4320	4320101	INT CAP AFTER CONSTRUC	-	-	-	-
25	0	COMMON	8800	8800100	DISTR OTHER EXPENSES	(1,903)	-	-	(1,903)
26	0	COMMON	9080	9080100	CUST ASST MISC EXP	(1)	-	-	(1)
27	0	COMMON	9210	9210880	A&G S&E Auto-NSC	6,846	-	-	6,846
28	0	COMMON	9210	9210100	A&G SUPPLIES & EXPENSES MISC	0	-	-	0
29	0	COMMON	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	-	-	-	-
30	0	COMMON	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	2,273	-	-	2,273
31	0	COMMON	9260	9260905	A&G EMPL BEN O/H TRF CAPITAL - NSC	38	-	-	38
32	1000	OGS GENERAL	4081	4081103	GEN TAX FICA INCENTIVE	303,699	-	-	303,699
33	1000	OGS GENERAL	8560	8560228	TRANS MAINS PERSONAL USE OF AUTO	34	-	-	34
34	1000	OGS GENERAL	8590	8590100	TRANS OTH MISC EXP	1,597	-	-	1,597
35	1000	OGS GENERAL	8740	8740207	DISTR MAINS & SVC TOOLS	22	-	-	22
36	1000	OGS GENERAL	8800	8800100	DISTR OTHER EXPENSES	263	-	-	263
37	1000	OGS GENERAL	9200	9200712	A&G SALARIES ESPP	247,778	-	-	247,778
38	1000	OGS GENERAL	9200	9200713	A&G SALARIES LT INCENT-RESTRICTED	239,509	-	-	239,509
39	1000	OGS GENERAL	9200	9200714	A&G SALARIES LT INCENT-PERFORMANCE	146,602	-	-	146,602
40	1000	OGS GENERAL	9200	9200700	A&G SALARIES INCENTIVE PLAN	3,954,894	-	-	3,954,894
41	1000	OGS GENERAL	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	31	-	-	31
42	1000	OGS GENERAL	9260	9260197	A&G EMPL BEN ACCR 401(K) CO MATCH - STI	195,142	-	-	195,142
43	1000	OGS GENERAL	9260	9260198	A&G EMPL BEN ACCR PSP ON STI	125,805	-	-	125,805
44	1000	OGS GENERAL	9260	9260312	A&G EMPL BEN STOCK RECEIVED	850	-	-	850
45	1000	OGS GENERAL	9302	9302106	A&G MISC AGA INDUSTRY DUES	77,047	-	-	77,047
46	1007	OGS ALLOCATIONS/DSTR	4030	4030995	DEPR INDIRECT ALLOCATION	-	-	2,615,646	2,615,646
47	1007	OGS ALLOCATIONS/DSTR	4081	4081995	GEN TAX DISTRIGAS ALLOCATION	-	-	1,141,107	1,141,107
48	1007	OGS ALLOCATIONS/DSTR	4171	4171995	OPER REV DISTRIGAS ALLOCATION	-	-	-	-
49	1007	OGS ALLOCATIONS/DSTR	4210	4210995	MISC NONOP INCOME DISTRIGAS ALLOCATION	-	-	-	-
50	1007	OGS ALLOCATIONS/DSTR	4265	4265995	MISC NONOP DISTRIGAS ALLOCATION	-	-	-	-
51	1007	OGS ALLOCATIONS/DSTR	9260	9260995	A&G EMPL BEN SERP DISTRIGAS ALLOC	-	-	433,199	433,199
52	1007	OGS ALLOCATIONS/DSTR	9260	9260996	A&G EMPL BEN PENSION DISTRIGAS	-	-	1,455,223	1,455,223
53	1007	OGS ALLOCATIONS/DSTR	9260	9260997	A&G EMPL BEN FAS 106 DISTRIGAS ALLOC	-	-	(25,593)	(25,593)

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
54	1007	OGS ALLOCATIONS/DSTR	9302	9302995	A&G MISC DISTRIGAS ALLOC	-	-	23,485,399	23,485,399
55	1010	OGS EXECUTIVE	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-	-	-	-
56	1010	OGS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	798	-	-	798
57	1010	OGS EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS	398	-	-	398
58	1014	OGS CORP RESPONSIBILITY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	144	-	-	144
59	1014	OGS CORP RESPONSIBILITY	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	279	-	-	279
60	1014	OGS COMMUNITY RELATIONS	8700	8700100	DISTR GEN SUPERVISION	-	-	-	-
61	1014	OGS COMMUNITY RELATIONS	9302	9302311	A&G MISC OGS VOLUNTEERS	12,972	-	-	12,972
62	1102	OGS SERVICE CONTRACT ADMINISTRATION	9230	9230120	A&G OUTSIDE SVC LEGAL	35,345	-	-	35,345
63	1106	OGS LEGAL TGS	9200	9200100	A&G SALARIES	259,141	-	-	259,141
64	1106	OGS LEGAL TGS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,890	-	-	4,890
65	1106	OGS LEGAL TGS	9210	9210221	A&G S&E TRAINING & ED	6,472	-	-	6,472
66	1106	OGS LEGAL TGS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	698	-	-	698
67	1106	OGS LEGAL TGS	9210	9210102	A&G S&E EMPL MISC	2,259	-	-	2,259
68	1106	OGS LEGAL TGS	9210	9210220	A&G S&E MEMBERSHIP DUES	1,221	-	-	1,221
69	1106	OGS LEGAL TGS	9230	9230120	A&G OUTSIDE SVC LEGAL	46,713	-	-	46,713
70	1106	OGS LEGAL TGS	9230	9230115	A&G OUTSIDE SVC LEGAL REGULATORY	80,754	-	-	80,754
71	1109	OGS LEGAL HUMAN RESOURCES	9210	9210221	A&G S&E TRAINING & ED	1,234	-	-	1,234
72	1109	OGS LEGAL HUMAN RESOURCES	9210	9210102	A&G S&E EMPL MISC	6,398	-	-	6,398
73	1109	OGS LEGAL HUMAN RESOURCES	9230	9230120	A&G OUTSIDE SVC LEGAL	4,117	-	-	4,117
74	1109	OGS LEGAL HUMAN RESOURCES	9250	9250200	A&G INJ & DAMAGES MISC SETTLEMENTS	45,000	-	-	45,000
75	1110	OGS LEGAL LITIGATION	9230	9230120	A&G OUTSIDE SVC LEGAL	49,188	-	-	49,188
76	1113	OGS ADMIN RISK & INS	9240	9240100	A&G PROPERTY INSURANCE	402,443	-	-	402,443
77	1113	OGS ADMIN RISK & INS	9250	9250100	A&G INSURANCE	38,625	-	-	38,625
78	1113	OGS ADMIN RISK & INS	9250	9250120	A&G INJ & DAMAGES WORKERS COMP	160,848	-	-	160,848
79	1113	OGS ADMIN RISK & INS	9250	9250180	A&G INJ & DAMAGES LIABILITY INSURANCE	2,167,722	-	-	2,167,722
80	1118	OGS ETHICS AND COMPLIANCE	9210	9210221	A&G S&E TRAINING & ED	1,559	-	-	1,559
81	1214	OGS FINANCIAL REPORTING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	10	-	-	10
82	1215	OGS TAXATION	9200	9200100	A&G SALARIES	90,110	-	-	90,110
83	1215	OGS TAXATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	3,103	-	-	3,103
84	1219	OGS TRAVEL, EXPENSE & VENDORS	8800	8800100	DISTR OTHER EXPENSES	3,050	-	-	3,050
85	1219	OGS TRAVEL, EXPENSE & VENDORS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	0	-	-	0
86	1223	OGS ACCOUNTS PAYABLE	9200	9200100	A&G SALARIES	-	81,837	-	81,837
87	1223	OGS ACCOUNTS PAYABLE	9210	9210221	A&G S&E TRAINING & ED	-	(861)	-	(861)
88	1223	OGS ACCOUNTS PAYABLE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	2,022	-	2,022
89	1223	OGS ACCOUNTS PAYABLE	9210	9210210	A&G S&E OFFICE SUPPLIES	-	24	-	24
90	1223	OGS ACCOUNTS PAYABLE	9210	9210220	A&G S&E MEMBERSHIP DUES	-	(125)	-	(125)
91	1223	OGS ACCOUNTS PAYABLE	9210	9210226	A&G S&E POSTAGE	-	6	-	6
92	1410	OGS INVESTOR RELATIONS	9210	9210223	A&G S&E AIRFARE	824	-	-	824
93	1419	OGS GOVT AFFAIRS TX	4264	4264102	GOVERNMENTAL AFFAIRS EXPENSE	-	-	-	-
94	1419	OGS GOVT AFFAIRS TX	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,192	-	-	1,192
95	1421	OGS INCLUSION & DIVERSITY	8800	8800100	DISTR OTHER EXPENSES	28	-	-	28
96	1421	OGS INCLUSION & DIVERSITY	9210	9210102	A&G S&E EMPL MISC	35	-	-	35
97	1508	OGS IT FINANCIAL MANAGEMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	108	-	-	108
98	1512	OGS IT FIELD SERVICES	9200	9200100	A&G SALARIES	330,949	-	-	330,949
99	1512	OGS IT FIELD SERVICES	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	185	-	-	185
100	1514	OGS IT VOICE/DATA NETWORK	9210	9210301	A&G S&E TELE LONG DISTANCE	79,933	-	-	79,933
101	1514	OGS IT VOICE/DATA NETWORK	9210	9210303	A&G S&E TELE LOCAL LINES	31,699	-	-	31,699
102	1514	OGS IT VOICE/DATA NETWORK	9210	9210304	A&G S&E CELLULAR PHONES	162,284	-	-	162,284
103	1514	OGS IT VOICE/DATA NETWORK	9210	9210308	A&G S&E TELE DATA	126,371	-	-	126,371
104	1514	OGS IT VOICE/DATA NETWORK	9210	9210309	A&G S&E TELE SCADA	2,113	-	-	2,113
105	1515	OGS IT VOICE/DATA NETWORK SUPPORT	9200	9200100	A&G SALARIES	64,971	-	-	64,971
106	1515	OGS IT VOICE/DATA NETWORK SUPPORT	9210	9210221	A&G S&E TRAINING & ED	2,223	-	-	2,223

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
107	1515	OGS IT VOICE/DATA NETWORK SUPPORT	9320	9320140	A&G MNT AGREEMENT FEES	38,291	-	-	38,291
108	1521	OGS IT APPL DEV MEASUREMENT	9200	9200100	A&G SALARIES	98,591	-	-	98,591
109	1521	OGS IT APPL DEV MEASUREMENT	9320	9320140	A&G MNT AGREEMENT FEES	129,598	-	-	129,598
110	1527	OGS IT CALL CENTER APPLICATIONS	9320	9320140	A&G MNT AGREEMENT FEES	2,700	-	-	2,700
111	1529	OGS CYBER SECURITY	9230	9230302	A&G OUTSIDE SVC IT APPLICATION SUPPORT	3,030	-	-	3,030
112	1530	OGS PHYSICAL SECURITY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	3	-	-	3
113	1530	OGS PHYSICAL SECURITY	9320	9320140	A&G MNT AGREEMENT FEES	604	-	-	604
114	1532	OGS IT NATURAL GAS TRANSP/STORAGE &	9320	9320140	A&G MNT AGREEMENT FEES	47,217	-	-	47,217
115	1534	OGS IT APPL BILLING	9200	9200100	A&G SALARIES	65,860	92,623	-	158,484
116	1534	OGS IT APPL BILLING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	1,779	-	1,779
117	1534	OGS IT APPL BILLING	9210	9210221	A&G S&E TRAINING & ED	-	2,794	-	2,794
118	1534	OGS IT APPL BILLING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	46	-	46
119	1534	OGS IT APPL BILLING	9210	9210417	A&G S&E VISA/IMMIGRATION AND NATIONALITY	-	3,342	-	3,342
120	1534	OGS IT APPL BILLING	9230	9230302	A&G OUTSIDE SVC IT APPLICATION SUPPORT	-	110,579	-	110,579
121	1534	OGS IT APPL BILLING	9230	9230307	A&G OUTSIDE SVC CLOUD COMPUTING	-	21,625	-	21,625
122	1534	OGS IT APPL BILLING	9302	9302120	A&G MISC EMPL MOVING	-	16,818	-	16,818
123	1534	OGS IT APPL BILLING	9320	9320140	A&G MNT AGREEMENT FEES	379	260,565	-	260,944
124	1537	OGS IT APPL HR CORPORATE	9200	9200100	A&G SALARIES	83	134,977	-	135,060
125	1537	OGS IT APPL HR CORPORATE	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	143	222,518	-	222,662
126	1600	OGS HR EXEC	9200	9200100	A&G SALARIES	70	179,661	-	179,732
127	1600	OGS HR EXEC	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	0	15,160	-	15,160
128	1612	OGS COMP & BEN EXEC	9200	9200100	A&G SALARIES	90	97,280	-	97,370
129	1612	OGS COMP & BEN EXEC	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	-	2,890	-	2,890
130	1620	OGS WORKFORCE DEVELOPMENT PLANS	9210	9210221	A&G S&E TRAINING & ED	691	-	-	691
131	1620	OGS WORKFORCE DEVELOPMENT PLANS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	325	-	-	325
132	1620	OGS WORKFORCE DEVELOPMENT PLANS	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	51,938	-	-	51,938
133	1620	OGS WORKFORCE DEVELOPMENT PLANS	9210	9210412	A&G S&E EMPL TRAINING PROGRAM	1,768	-	-	1,768
134	1620	OGS WORKFORCE DEVELOPMENT PLANS	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	30,238	-	-	30,238
135	1620	OGS WORKFORCE DEVELOPMENT PLANS	9260	9260310	A&G EMPL BEN SVC RECOGNITION	55,600	-	-	55,600
136	1620	OGS WORKFORCE DEVELOPMENT PLANS	9260	9260302	A&G EMPL BEN TUITION LOANS	60,706	-	-	60,706
137	1620	OGS WORKFORCE DEVELOPMENT PLANS	9260	9260321	A&G EMPL BEN DRUG & ALCOHOL TESTING	36	-	-	36
138	1620	OGS WORKFORCE DEVELOPMENT PLANS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	72	264,258	-	264,330
139	1621	OGS HR PLAN ADMINISTRATION	9260	9260102	A&G EMPL BEN 401(K) ADMIN	-	53,104	-	53,104
140	1621	OGS HR PLAN ADMINISTRATION	9260	9260112	A&G EMPL BEN SERP ADMIN	-	153	-	153
141	1621	OGS HR PLAN ADMINISTRATION	9260	9260115	A&G EMPL BEN PENSION ADMIN	22,538	(13,865)	-	8,673
142	1621	OGS HR PLAN ADMINISTRATION	9260	9260140	A&G EMPL BEN PROFIT SHARING ADMIN	-	57,219	-	57,219
143	1621	OGS HR PLAN ADMINISTRATION	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	20	51,316	-	51,336
144	1622	OGS HEALTH & WELFARE	9260	9260190	A&G EMPL BEN RESERVE	8,693,355	-	-	8,693,355
145	1622	OGS HEALTH & WELFARE	9260	9260192	A&G EMPL BEN RESERVE IBNR	(478,400)	-	-	(478,400)
146	1622	OGS HEALTH & WELFARE	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	(1)	38,371	-	38,370
147	1623	OGS RETIREMENT BENEFITS	9260	9260101	A&G EMPL BEN 401(K) CO MATCH	2,586,102	-	-	2,586,102
148	1623	OGS RETIREMENT BENEFITS	9260	9260103	A&G EMPL BEN DEF COMP CO MATCH	1,508	-	-	1,508
149	1623	OGS RETIREMENT BENEFITS	9260	9260141	A&G EMPL BEN PROFIT SHARING	1,787,315	-	-	1,787,315
150	1623	OGS RETIREMENT BENEFITS	9260	9260413	A&G EMPL BEN ACTUARY ONE GAS PENSION-SC	2,377,484	-	-	2,377,484
151	1623	OGS RETIREMENT BENEFITS	9260	9260431	A&G EMPL BEN ACTUARY OPEB-SC	86,489	-	-	86,489
152	1623	OGS RETIREMENT BENEFITS	9260	9260511	A&G EMPL BEN ACTUARY SERP-NSC	7,589	-	-	7,589
153	1623	OGS RETIREMENT BENEFITS	9260	9260513	A&G EMPL BEN ACTUARY ONE GAS PENSION-NSC	1,711,315	-	-	1,711,315
154	1623	OGS RETIREMENT BENEFITS	9260	9260531	A&G EMPL BEN ACTUARY OPEB-NSC	51,431	-	-	51,431
155	1626	OGS BENEFITS	9200	9200100	A&G SALARIES	47	135,061	-	135,108
156	1626	OGS BENEFITS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	2	6,964	-	6,967
157	1627	OGS PAYROLL & BENEFITS ACCOUNTING	9200	9200100	A&G SALARIES	83	165,350	-	165,432
158	1627	OGS PAYROLL & BENEFITS ACCOUNTING	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	5	5,514	-	5,518
159	1630	OGS BENEFIT WELLNESS PROGRAM	9200	9200100	A&G SALARIES	-	10,280	-	10,280

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
160	1630	OGS BENEFIT WELLNESS PROGRAM	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	-	17	-	17
161	1631	OGS COMPENSATION	9200	9200100	A&G SALARIES	37	100,311	-	100,349
162	1631	OGS COMPENSATION	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	(9)	34,881	-	34,871
163	1634	OGS BUSINESS PARTNERS	9200	9200100	A&G SALARIES	20,825	5,785	-	26,610
164	1634	OGS BUSINESS PARTNERS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	2,658	-	-	2,658
165	1634	OGS BUSINESS PARTNERS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	-	457	-	457
166	1635	OGS PROFESSIONAL DEVELOPMENT TRAINING	9200	9200100	A&G SALARIES	-	1,065	-	1,065
167	1635	OGS PROFESSIONAL DEVELOPMENT TRAINING	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	-	-	-	-
168	1635	OGS PROFESSIONAL DEVELOPMENT TRAINING	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	-	13,344	-	13,344
169	1636	OGS STAFFING & RECRUITING	9200	9200100	A&G SALARIES	74	154,186	-	154,260
170	1636	OGS STAFFING & RECRUITING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	222	-	-	222
171	1636	OGS STAFFING & RECRUITING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	612	-	-	612
172	1636	OGS STAFFING & RECRUITING	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	136	122,224	-	122,361
173	1637	OGS WORKFORCE DEVELOPMENT	9200	9200100	A&G SALARIES	88	161,086	-	161,174
174	1637	OGS WORKFORCE DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,226	-	-	4,226
175	1637	OGS WORKFORCE DEVELOPMENT	9210	9210221	A&G S&E TRAINING & ED	2,163	-	-	2,163
176	1637	OGS WORKFORCE DEVELOPMENT	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	-	-	-	-
177	1637	OGS WORKFORCE DEVELOPMENT	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	7	47,057	-	47,064
178	1638	OGS HUMAN RELATIONS	9200	9200100	A&G SALARIES	114	239,133	-	239,247
179	1638	OGS HUMAN RELATIONS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT	2	29,061	-	29,062
180	1642	OGS SAFETY	8740	8740225	DISTR MAINS & SVC UNIFORMS	543	-	-	543
181	1642	OGS SAFETY	8750	8750100	DISTR MEAS & REG ST MISC	83	-	-	83
182	1642	OGS SAFETY	8800	8800100	DISTR OTHER EXPENSES	3,707	-	-	3,707
183	1642	OGS SAFETY	8800	8800400	DISTR OTH SAFETY	101	-	-	101
184	1642	OGS SAFETY	9050	9050120	CUST ACCTS SVC BLDG	171	-	-	171
185	1642	OGS SAFETY	9200	9200100	A&G SALARIES	250,986	-	-	250,986
186	1642	OGS SAFETY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	12,380	-	-	12,380
187	1642	OGS SAFETY	9210	9210221	A&G S&E TRAINING & ED	5,587	-	-	5,587
188	1642	OGS SAFETY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	162,107	-	-	162,107
189	1642	OGS SAFETY	9210	9210210	A&G S&E OFFICE SUPPLIES	311	-	-	311
190	1642	OGS SAFETY	9210	9210102	A&G S&E EMPL MISC	4,271	-	-	4,271
191	1642	OGS SAFETY	9210	9210220	A&G S&E MEMBERSHIP DUES	797	-	-	797
192	1642	OGS SAFETY	9210	9210222	A&G S&E LODGING	8,587	-	-	8,587
193	1642	OGS SAFETY	9210	9210223	A&G S&E AIRFARE	4,032	-	-	4,032
194	1642	OGS SAFETY	9210	9210226	A&G S&E POSTAGE	127	-	-	127
195	1642	OGS SAFETY	9210	9210228	A&G S&E PERS USE AUTO	9	-	-	9
196	1642	OGS SAFETY	9210	9210400	A&G S&E SAFETY	4,316	-	-	4,316
197	1642	OGS SAFETY	9260	9260307	A&G EMPL BEN EMPLOYEE EVENTS	3,350	-	-	3,350
198	1642	OGS SAFETY	9310	9310100	A&G RENTS LAND/FACILITY	77	-	-	77
199	1709	OGS RECORDS & INFORMATION MANAGEMENT	9230	9230110	A&G OUTSIDE SVC MISC	8,752	-	-	8,752
200	1710	OGS MATERIALS MANAGEMENT SERVICES	8780	8780100	DISTR MEAS & HOUSE REG MISC	-	2,502	-	2,502
201	1710	OGS MATERIALS MANAGEMENT SERVICES	9200	9200100	A&G SALARIES	-	2,752	-	2,752
202	1710	OGS MATERIALS MANAGEMENT SERVICES	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	545	-	545
203	1710	OGS MATERIALS MANAGEMENT SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	14	-	14
204	1714	OGS ENVIRONMENTAL MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	50	-	-	50
205	1714	OGS ENVIRONMENTAL MGMT	9210	9210209	A&G S&E ENVIRONMENTAL EXP	4,707	-	-	4,707
206	1714	OGS ENVIRONMENTAL MGMT	9230	9230110	A&G OUTSIDE SVC MISC	(31,976)	-	-	(31,976)
207	1715	OGS CENTRAL METER SHOP	8780	8780100	DISTR MEAS & HOUSE REG MISC	-	48,735	-	48,735
208	1715	OGS CENTRAL METER SHOP	8780	8780139	DISTR MEAS & HOUSE MEAS SVC CTR	-	14,350	-	14,350
209	1715	OGS CENTRAL METER SHOP	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG	-	221	-	221
210	1715	OGS CENTRAL METER SHOP	9200	9200100	A&G SALARIES	-	6,700	-	6,700
211	1715	OGS CENTRAL METER SHOP	9210	9210402	A&G S&E OTH BLDG OPER	-	27,531	-	27,531
212	1716	OGS RIGHT OF WAY MGMT	9200	9200100	A&G SALARIES	81,835	19,509	-	101,344

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
213	1716	OGS RIGHT OF WAY MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	2,181	506	-	2,687
214	1716	OGS RIGHT OF WAY MGMT	9210	9210221	A&G S&E TRAINING & ED	265	1,316	-	1,581
215	1716	OGS RIGHT OF WAY MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	792	2,324	-	3,116
216	1716	OGS RIGHT OF WAY MGMT	9210	9210102	A&G S&E EMPL MISC	-	505	-	505
217	1716	OGS RIGHT OF WAY MGMT	9210	9210220	A&G S&E MEMBERSHIP DUES	-	93	-	93
218	1716	OGS RIGHT OF WAY MGMT	9210	9210223	A&G S&E AIRFARE	-	159	-	159
219	1716	OGS RIGHT OF WAY MGMT	9210	9210226	A&G S&E POSTAGE	-	13	-	13
220	1716	OGS RIGHT OF WAY MGMT	9210	9210202	A&G S&E SUBS/PUBLICATIONS	-	584	-	584
221	1716	OGS RIGHT OF WAY MGMT	9210	9210404	A&G S&E MAIL ROOM	-	29	-	29
222	1716	OGS RIGHT OF WAY MGMT	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	-	8	-	8
223	1716	OGS RIGHT OF WAY MGMT	9210	9210228	A&G S&E PERS USE AUTO	43	28	-	71
224	1716	OGS RIGHT OF WAY MGMT	9302	9302100	A&G MISC EXPENSES	797	282	-	1,080
225	1716	OGS RIGHT OF WAY MGMT	9302	9302409	A&G MISC	-	5	-	5
226	1750	OGS BUSINESS CONTINUITY	9200	9200100	A&G SALARIES	-	50,881	-	50,881
227	1750	OGS BUSINESS CONTINUITY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	3,262	-	3,262
228	1750	OGS BUSINESS CONTINUITY	9210	9210221	A&G S&E TRAINING & ED	-	3,352	-	3,352
229	1750	OGS BUSINESS CONTINUITY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	885	-	885
230	1750	OGS BUSINESS CONTINUITY	9210	9210220	A&G S&E MEMBERSHIP DUES	-	156	-	156
231	1750	OGS BUSINESS CONTINUITY	9210	9210201	A&G S&E ASSOC MTGS	-	188	-	188
232	1750	OGS BUSINESS CONTINUITY	9230	9230110	A&G OUTSIDE SVC MISC	-	5,360	-	5,360
233	1901	OGS FIELD OPERATIONS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	3	-	-	3
234	1901	OGS FIELD OPERATIONS EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	82	-	-	82
235	1910	OGS BILLING CONTROL GROUP	9200	9200100	A&G SALARIES	-	137,142	-	137,142
236	1910	OGS BILLING CONTROL GROUP	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	23	-	23
237	1910	OGS BILLING CONTROL GROUP	9210	9210221	A&G S&E TRAINING & ED	-	103	-	103
238	1910	OGS BILLING CONTROL GROUP	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	1,899	-	1,899
239	1910	OGS BILLING CONTROL GROUP	9210	9210210	A&G S&E OFFICE SUPPLIES	-	151	-	151
240	1910	OGS BILLING CONTROL GROUP	9210	9210220	A&G S&E MEMBERSHIP DUES	-	138	-	138
241	1911	OGS PLANT ACCOUNTING	9200	9200100	A&G SALARIES	19,806	962	-	20,769
242	1911	OGS PLANT ACCOUNTING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	313	-	313
243	1911	OGS PLANT ACCOUNTING	9210	9210221	A&G S&E TRAINING & ED	-	2,986	-	2,986
244	1911	OGS PLANT ACCOUNTING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	341	-	341
245	1911	OGS PLANT ACCOUNTING	9210	9210210	A&G S&E OFFICE SUPPLIES	-	557	-	557
246	1911	OGS PLANT ACCOUNTING	9210	9210220	A&G S&E MEMBERSHIP DUES	-	174	-	174
247	1911	OGS PLANT ACCOUNTING	9210	9210201	A&G S&E ASSOC MTGS	-	53	-	53
248	1911	OGS PLANT ACCOUNTING	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	-	95	-	95
249	1916	OGS ENGINEERING EXECUTIVE	8560	8560250	TRANS MAIN PIPELINE INTEGRITY MANAGEMENT	-	288	-	288
250	1916	OGS ENGINEERING EXECUTIVE	8560	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	-	55	-	55
251	1916	OGS ENGINEERING EXECUTIVE	8700	8700100	DISTR GEN SUPERVISION	-	54,009	-	54,009
252	1916	OGS ENGINEERING EXECUTIVE	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	-	356	-	356
253	1916	OGS ENGINEERING EXECUTIVE	8800	8800100	DISTR OTHER EXPENSES	-	12,902	-	12,902
254	1916	OGS ENGINEERING EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	487	-	487
255	1916	OGS ENGINEERING EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	-	228	-	228
256	1916	OGS ENGINEERING EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	1,282	-	1,282
257	1916	OGS ENGINEERING EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES	-	27	-	27
258	1917	OGS RESOURCE MGMT EXECUTIVE	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-	-	-	-
259	1917	OGS RESOURCE MGMT EXECUTIVE	8700	8700100	DISTR GEN SUPERVISION	-	47,129	-	47,129
260	1917	OGS RESOURCE MGMT EXECUTIVE	8700	8700228	DISTR GEN SUPER PERS USE AUTO	-	545	-	545
261	1917	OGS RESOURCE MGMT EXECUTIVE	8780	8780100	DISTR MEAS & HOUSE REG MISC	-	2	-	2
262	1917	OGS RESOURCE MGMT EXECUTIVE	9200	9200100	A&G SALARIES	-	49,674	-	49,674
263	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	1,948	-	1,948
264	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	-	139	-	139
265	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	423	-	423



**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
266	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210220	A&G S&E MEMBERSHIP DUES	-	223	-	223
267	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS	-	1,621	-	1,621
268	1917	OGS RESOURCE MGMT EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO	-	131	-	131
269	1919	OGS CUSTOMER SERVICE EXECUTIVE	9030	9030110	CUST RECORDS EXPENSE	-	49	-	49
270	1919	OGS CUSTOMER SERVICE EXECUTIVE	9030	9030228	CUST REC/COLLEC EXP PERS USE AUTO	-	5	-	5
271	1919	OGS CUSTOMER SERVICE EXECUTIVE	9050	9050100	CUST ACCTS MISC EXP	-	4	-	4
272	1919	OGS CUSTOMER SERVICE EXECUTIVE	9080	9080100	CUST ASST MISC EXP	-	9	-	9
273	1919	OGS CUSTOMER SERVICE EXECUTIVE	9200	9200100	A&G SALARIES	-	190,383	-	190,383
274	1919	OGS CUSTOMER SERVICE EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	283	7,484	-	7,767
275	1919	OGS CUSTOMER SERVICE EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	-	1,713	-	1,713
276	1919	OGS CUSTOMER SERVICE EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	6,043	-	6,043
277	1919	OGS CUSTOMER SERVICE EXECUTIVE	9210	9210210	A&G S&E OFFICE SUPPLIES	-	66	-	66
278	1919	OGS CUSTOMER SERVICE EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO	-	127	-	127
279	1919	OGS CUSTOMER SERVICE EXECUTIVE	9230	9230110	A&G OUTSIDE SVC MISC	-	32,672	-	32,672
280	1920	OGS RATES & REGULATORY EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	202	-	-	202
281	1926	OGS AM STRATEGY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	683	-	-	683
282	1926	OGS AM STRATEGY	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	287	-	-	287
283	1926	OGS RM TECHNOLOGY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,795	-	-	1,795
284	1930	OGS RM WORKFORCE STRATEGY & PLANNING	9200	9200100	A&G SALARIES	-	29,100	-	29,100
285	1930	OGS RM WORKFORCE STRATEGY & PLANNING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	4,792	-	4,792
286	1930	OGS RM WORKFORCE STRATEGY & PLANNING	9210	9210221	A&G S&E TRAINING & ED	-	1,185	-	1,185
287	1930	OGS RM WORKFORCE STRATEGY & PLANNING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	9	-	9
288	1931	OGS RM RESOURCE SUPPLY	9200	9200100	A&G SALARIES	-	88,723	-	88,723
289	1931	OGS RM RESOURCE SUPPLY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	4,130	-	4,130
290	1931	OGS RM RESOURCE SUPPLY	9210	9210221	A&G S&E TRAINING & ED	-	1,334	-	1,334
291	1931	OGS RM RESOURCE SUPPLY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	213	-	213
292	1931	OGS RM RESOURCE SUPPLY	9210	9210210	A&G S&E OFFICE SUPPLIES	-	19	-	19
293	1931	OGS RM RESOURCE SUPPLY	9210	9210220	A&G S&E MEMBERSHIP DUES	-	1,236	-	1,236
294	1931	OGS RM RESOURCE SUPPLY	9210	9210404	A&G S&E MAIL ROOM	-	22	-	22
295	1931	OGS RM RESOURCE SUPPLY	9210	9210201	A&G S&E ASSOC MTGS	-	5,266	-	5,266
296	1931	OGS RM RESOURCE SUPPLY	9302	9302311	A&G MISC OGS VOLUNTEERS	-	3	-	3
297	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	8800	8800400	DISTR OTH SAFETY	20	-	-	20
298	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9200	9200100	A&G SALARIES	32,894	24,551	-	57,445
299	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	12,012	2,362	-	14,374
300	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210221	A&G S&E TRAINING & ED	3,959	230	-	4,189
301	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	83	1,255	-	1,338
302	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210201	A&G S&E ASSOC MTGS	-	233	-	233
303	1932	OGS RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210413	A&G S&E TECH/CUST SVC TRAINING	-	40,060	-	40,060
304	1933	OGS RM PROJECTS & PROGRAM DELIVERY	9200	9200100	A&G SALARIES	26,768	14,670	-	41,438
305	1933	OGS RM PROJECTS & PROGRAM DELIVERY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	10,777	4,205	-	14,981
306	1933	OGS RM PROJECTS & PROGRAM DELIVERY	9210	9210221	A&G S&E TRAINING & ED	-	3,496	-	3,496
307	1933	OGS RM PROJECTS & PROGRAM DELIVERY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	17	-	17
308	1933	OGS RM PROJECTS & PROGRAM DELIVERY	9210	9210220	A&G S&E MEMBERSHIP DUES	-	166	-	166
309	1934	OGS RM SERVICES	9200	9200100	A&G SALARIES	-	27,483	-	27,483
310	1934	OGS RM SERVICES	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	84	-	84
311	1934	OGS RM SERVICES	9210	9210221	A&G S&E TRAINING & ED	-	14	-	14
312	1934	OGS RM SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	641	-	641
313	1935	OGS CENTRAL ENGINEERING	8500	8500100	TRANS GEN SUPERVISION	-	6,869	-	6,869
314	1935	OGS CENTRAL ENGINEERING	8610	8610100	TRANS MNT GEN SUPERVISION	-	1,951	-	1,951
315	1935	OGS CENTRAL ENGINEERING	8700	8700100	DISTR GEN SUPERVISION	-	44,264	-	44,264
316	1935	OGS CENTRAL ENGINEERING	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	-	702	-	702
317	1935	OGS CENTRAL ENGINEERING	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	-	498	-	498
318	1935	OGS CENTRAL ENGINEERING	9200	9200100	A&G SALARIES	-	1,951	-	1,951



**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
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**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
319	1935	OGS CENTRAL ENGINEERING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	936	-	936
320	1935	OGS CENTRAL ENGINEERING	9210	9210221	A&G S&E TRAINING & ED	-	6,278	-	6,278
321	1935	OGS CENTRAL ENGINEERING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	36	-	36
322	1935	OGS CENTRAL ENGINEERING	9210	9210220	A&G S&E MEMBERSHIP DUES	-	113	-	113
323	1935	OGS CENTRAL ENGINEERING	9210	9210222	A&G S&E LODGING	-	627	-	627
324	1935	OGS CENTRAL ENGINEERING	9210	9210223	A&G S&E AIRFARE	-	416	-	416
325	1935	OGS CENTRAL ENGINEERING	9210	9210228	A&G S&E PERS USE AUTO	-	33	-	33
326	1936	OGS ENG P/L INTEGRITY MGMT	8230	8230110	STRG GAS LOSSES	430	-	-	430
327	1936	OGS ENG P/L INTEGRITY MGMT	8560	8560100	TRANS MAIN MISC EXP	-	879	-	879
328	1936	OGS ENG P/L INTEGRITY MGMT	8560	8560100	TRANS MAINS MISC EXP	-	77	-	77
329	1936	OGS ENG P/L INTEGRITY MGMT	8560	8560250	TRANS MAIN PIPELINE INTEGRITY MANAGEMENT	52,653	66,341	-	118,994
330	1936	OGS ENG P/L INTEGRITY MGMT	8560	8560250	TRANS MAINS PIPELINE INTEGRITY MANAGEMENT	68,293	65,831	-	134,124
331	1936	OGS ENG P/L INTEGRITY MGMT	8560	8560245	TRANS MAINS LINE PIGGING	494	118	-	611
332	1936	OGS ENG P/L INTEGRITY MGMT	8600	8600100	TRANS RENT	-	6,279	-	6,279
333	1936	OGS ENG P/L INTEGRITY MGMT	8610	8610100	TRANS MNT GEN SUPERVISION	-	12,804	-	12,804
334	1936	OGS ENG P/L INTEGRITY MGMT	8700	8700100	DISTR GEN SUPERVISION	12,337	6,585	-	18,921
335	1936	OGS ENG P/L INTEGRITY MGMT	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	12,027	21,871	-	33,897
336	1936	OGS ENG P/L INTEGRITY MGMT	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	12,647	23,985	-	36,632
337	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	99	-	99
338	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210221	A&G S&E TRAINING & ED	639	158	-	797
339	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	185	-	-	185
340	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210102	A&G S&E EMPL MISC	77	-	-	77
341	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210220	A&G S&E MEMBERSHIP DUES	-	65	-	65
342	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210417	A&G S&E VISA/IMMIGRATION AND NATIONALITY	-	2,693	-	2,693
343	1936	OGS ENG P/L INTEGRITY MGMT	9210	9210349	A&G S&E VALIDATED PARKING	35	-	-	35
344	1937	OGS ENG REG COMPLIANCE & TRAINING	8700	8700100	DISTR GEN SUPERVISION	-	31,621	-	31,621
345	1937	OGS ENG REG COMPLIANCE & TRAINING	8800	8800100	DISTR OTHER EXPENSES	-	12,719	-	12,719
346	1937	OGS ENG REG COMPLIANCE & TRAINING	9210	9210221	A&G S&E TRAINING & ED	-	158	-	158
347	1938	OGS ENG QUALITY AND COMPLIANCE	8560	8560100	TRANS MAINS MISC EXP	112,717	-	-	112,717
348	1938	OGS ENG QUALITY AND COMPLIANCE	8700	8700100	DISTR GEN SUPERVISION	101,927	54,973	-	156,900
349	1938	OGS ENG QUALITY AND COMPLIANCE	8700	8700228	DISTR GEN SUPER PERS USE AUTO	-	402	-	402
350	1938	OGS ENG QUALITY AND COMPLIANCE	9200	9200100	A&G SALARIES	-	1,586	-	1,586
351	1938	OGS ENG QUALITY AND COMPLIANCE	9210	9210221	A&G S&E TRAINING & ED	-	158	-	158
352	1938	OGS ENG QUALITY AND COMPLIANCE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	76,050	109,396	-	185,445
353	1938	OGS ENG QUALITY AND COMPLIANCE	9210	9210404	A&G S&E MAIL ROOM	-	15	-	15
354	1938	OGS ENG QUALITY AND COMPLIANCE	9301	9301150	A&G ADVERTISING ONLINE	-	3	-	3
355	1938	OGS ENG QUALITY AND COMPLIANCE	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	-	127	-	127
356	1939	OGS RM WORK MANAGEMENT	8740	8740100	DISTR MAINS & SVC MISC	256	-	-	256
357	1939	OGS RM WORK MANAGEMENT	8740	8740225	DISTR MAINS & SVC UNIFORMS	-	61	-	61
358	1939	OGS RM WORK MANAGEMENT	8800	8800100	DISTR OTHER EXPENSES	-	3	-	3
359	1939	OGS RM WORK MANAGEMENT	8800	8800210	DISTR OTH OFFICE SUPPLIES	-	97	-	97
360	1939	OGS RM WORK MANAGEMENT	9200	9200100	A&G SALARIES	-	218,391	-	218,391
361	1939	OGS RM WORK MANAGEMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	44,970	-	44,970
362	1939	OGS RM WORK MANAGEMENT	9210	9210221	A&G S&E TRAINING & ED	-	1,124	-	1,124
363	1939	OGS RM WORK MANAGEMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	310	-	310
364	1939	OGS RM WORK MANAGEMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	-	39	-	39
365	1939	OGS RM WORK MANAGEMENT	9210	9210222	A&G S&E LODGING	-	31	-	31
366	1939	OGS RM WORK MANAGEMENT	9210	9210223	A&G S&E AIRFARE	-	231	-	231
367	1939	OGS RM WORK MANAGEMENT	9210	9210202	A&G S&E SUBS/PUBLICATIONS	-	15	-	15
368	1939	OGS RM WORK MANAGEMENT	9210	9210201	A&G S&E ASSOC MTGS	-	2,223	-	2,223
369	1939	OGS RM WORK MANAGEMENT	9210	9210203	A&G S&E UTILITIES	-	6	-	6
370	1943	OGS CUSTOMER DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	1,349	-	-	1,349
371	1943	OGS COMMERCIAL PROJECT MANAGEMENT	9210	9210221	A&G S&E TRAINING & ED	3,400	-	-	3,400

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
372	1944	OGS CUSTOMER SERVICE SUPPORT	9030	9030210	CUST REC/COLLEC OFFICE SUPPLIES	-	71	-	71
373	1944	OGS CUSTOMER SERVICE SUPPORT	9030	9030100	CUST REC/COLLEC EXP MISC	-	100	-	100
374	1944	OGS CUSTOMER SERVICE SUPPORT	9030	9030110	CUST RECORDS EXPENSE	-	41	-	41
375	1944	OGS CUSTOMER SERVICE SUPPORT	9050	9050100	CUST ACCTS MISC EXP	3,116	700,124	-	703,240
376	1944	OGS CUSTOMER SERVICE SUPPORT	9200	9200100	A&G SALARIES	-	(2,074)	-	(2,074)
377	1944	OGS CUSTOMER SERVICE SUPPORT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	68	-	68
378	1951	OGS CONTRACTOR SOURCING	9200	9200100	A&G SALARIES	-	17,699	-	17,699
379	1951	OGS CONTRACTOR SOURCING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	-	5,194	-	5,194
380	1951	OGS CONTRACTOR SOURCING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	98	-	98
381	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9030	9030100	CUST REC/COLLEC EXP MISC	-	102	-	102
382	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9050	9050100	CUST ACCTS MISC EXP	-	1	-	1
383	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9200	9200100	A&G SALARIES	-	117,466	-	117,466
384	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	(0)	7,456	-	7,456
385	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210221	A&G S&E TRAINING & ED	-	665	-	665
386	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210100	A&G SUPPLIES & EXPENSES MISC	-	82	-	82
387	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210210	A&G S&E OFFICE SUPPLIES	-	10	-	10
388	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210220	A&G S&E MEMBERSHIP DUES	-	68	-	68
389	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9210	9210201	A&G S&E ASSOC MTGS	-	456	-	456
390	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9230	9230110	A&G OUTSIDE SVC MISC	-	18,801	-	18,801
391	1953	OGS PROCESS IMPROVEMENT & CUSTOMER	9302	9302311	A&G MISC OGS VOLUNTEERS	-	6	-	6
392	2000	ONG GENERAL	8560	8560100	TRANS MAIN MISC EXP	860	-	-	860
393	2000	ONG GENERAL	8560	8560100	TRANS MAINS MISC EXP	362	-	-	362
394	2000	ONG GENERAL	8560	8560228	TRANS MAINS PERSONAL USE OF AUTO	126	-	-	126
395	2000	ONG GENERAL	8590	8590100	TRANS OTH MISC EXP	3,313	-	-	3,313
396	2510	ONG CUSTOMER BILLING	9030	9030100	CUST REC/COLLEC EXP MISC	1,062	-	-	1,062
397	2510	ONG CUSTOMER BILLING	9030	9030110	CUST RECORDS EXPENSE	3,933	-	-	3,933
398	2515	ONG CREDIT & COLLECTIONS	9030	9030100	CUST REC/COLLEC EXP MISC	5,022	-	-	5,022
399	2521	ONG WEB WORK	9030	9030110	CUST RECORDS EXPENSE	2	-	-	2
400	2622	ONG BUSINESS DEV GROWTH	9080	9080100	CUST ASST MISC EXP	(0)	-	-	(0)
401	2625	ONG COMMERCIAL PROJECT MANAGEMENT	9080	9080100	CUST ASST MISC EXP	60	-	-	60
402	2625	ONG COMMERCIAL PROJECT MANAGEMENT	9210	9210226	A&G S&E POSTAGE	131	-	-	131
403	2628	ONG BUILDER HOTLINE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	137	-	-	137
404	3000	KGS GENERAL	8590	8590100	TRANS OTH MISC EXP	362	-	-	362
405	3000	KGS GENERAL	8630	8630250	TRANS MNT MAINS PIPELINE INTEGRITY	58	-	-	58
406	7000	TGS GENERAL	4030	4030100	DEPRECIATION EXPENSE	624,645	-	-	624,645
407	7000	TGS GENERAL	4043	4043100	AMORT OF GAS PLANT	10,023	-	-	10,023
408	7000	TGS GENERAL	4081	4081100	GEN TAX O/H TRF TO CAPITAL	(690,360)	-	-	(690,360)
409	7000	TGS GENERAL	4210	4210100	MISC NONOPERATING INCOME	-	-	-	-
410	7000	TGS GENERAL	4263	4263100	PENALTIES	-	-	-	-
411	7000	TGS GENERAL	4264	4264102	GOVERNMENTAL AFFAIRS EXPENSE	-	-	-	-
412	7000	TGS GENERAL	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-	-	-	-
413	7000	TGS GENERAL	4310	4310100	MISC INTEREST EXP	-	-	-	-
414	7000	TGS GENERAL	4800	4800111	UTIL GAS SALES RES UNBILLED	-	-	-	-
415	7000	TGS GENERAL	4810	4810111	UTIL GAS SALES COMM UNBILLED	-	-	-	-
416	7000	TGS GENERAL	4810	4810211	UTIL GAS SALES IND UNBILLED	-	-	-	-
417	7000	TGS GENERAL	4820	4820111	UTIL GAS SALES CITY GATE UNBILLED	-	-	-	-
418	7000	TGS GENERAL	4880	4880100	SVC REVENUE MISC	-	-	-	-
419	7000	TGS GENERAL	4950	4950300	OTH GAS REV UTIL MISC	-	-	-	-
420	7000	TGS GENERAL	8040	8040100	NATURAL GAS CITY GATE PURCHASES	-	-	-	-
421	7000	TGS GENERAL	8050	8050108	OTH GAS PURCH RESIDENTIAL UNBILLED	-	-	-	-
422	7000	TGS GENERAL	8050	8050134	OTH GAS PURCH UNBILLED COMM	-	-	-	-
423	7000	TGS GENERAL	8050	8050144	OTH GAS PURCH UNBILLED IND	-	-	-	-
424	7000	TGS GENERAL	8050	8050208	OTH GAS PURCH PUBLIC AUTHORITY UNBILLED	-	-	-	-

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c )	(d)
425	7000	TGS GENERAL	8051	8051100	OTH GAS PURCH UNRECOV GAS ADJ	-	-	-	-
426	7000	TGS GENERAL	8710	8710100	DISTR LOAD DISPATCHING	485,303	-	-	485,303
427	7000	TGS GENERAL	8710	8710228	DISTR LOAD PERS USE AUTO	1,445	-	-	1,445
428	7000	TGS GENERAL	8740	8740100	DISTR MAINS & SVC MISC	180	-	-	180
429	7000	TGS GENERAL	8740	8740207	DISTR MAINS & SVC TOOLS	10	-	-	10
430	7000	TGS GENERAL	8760	8760100	DISTR IND MEAS & REG ST MISC	45,945	-	-	45,945
431	7000	TGS GENERAL	8770	8770100	DISTR C G MEAS & REG ST MISC	4,543	-	-	4,543
432	7000	TGS GENERAL	8800	8800100	DISTR OTHER EXPENSES	8,620	-	-	8,620
433	7000	TGS GENERAL	8800	8800226	DISTR OTH POSTAGE	57	-	-	57
434	7000	TGS GENERAL	8870	8870100	DISTR MNT MAINS MISC	263,033	-	-	263,033
435	7000	TGS GENERAL	9020	9020228	MTR READ PERS USE AUTO	21	-	-	21
436	7000	TGS GENERAL	9210	9210100	A&G SUPPLIES & EXPENSES MISC	(370)	-	-	(370)
437	7000	TGS GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	76,646	-	-	76,646
438	7000	TGS GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	62,958	-	-	62,958
439	7000	TGS GENERAL	9210	9210308	A&G S&E TELE DATA	41,921	-	-	41,921
440	7000	TGS GENERAL	9210	9210807	A&G S&E TRANSITION COSTS	23,416	-	-	23,416
441	7000	TGS GENERAL	9220	9220902	A&G TRF TO CONSTRUCTION	(8,822,879)	-	-	(8,822,879)
442	7000	TGS GENERAL	9230	9230110	A&G OUTSIDE SVC MISC	50,685	-	-	50,685
443	7000	TGS GENERAL	9230	9230810	A&G OUTSIDE SVC CONTRACT	11,667	-	-	11,667
444	7000	TGS GENERAL	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	(6,903,732)	-	-	(6,903,732)
445	7000	TGS GENERAL	9260	9260905	A&G EMPL BEN O/H TRF CAPITAL - NSC	(696,277)	-	-	(696,277)
446	7000	TGS GENERAL	9302	9302901	A&G MISC O/H TRF TO AFFIL	1,793,790	-	-	1,793,790
447	7000	TGS GENERAL	9302	9302100	A&G MISC EXPENSES	3	-	-	3
448	7000	TGS GENERAL	9302	9302800	A&G MISC PROCUREMENT CARD CLEARING	47,117	-	-	47,117
449	7000	TGS GENERAL	9302	9302915	A&G MISC ROYALTY ALLOCATED	6,924,897	-	-	6,924,897
450	7000	TGS GENERAL	9310	9310120	A&G RENTS EQUIPMENT	29,446	-	-	29,446
451	7000	TGS GENERAL	9320	9320140	A&G MNT AGREEMENT FEES	8,947	-	-	8,947
452	7010	TGS EXECUTIVE	4261	4261213	CIVIC EXPENSES - PROFESSIONAL ASSOCIATIONS	-	-	-	-
453	7010	TGS EXECUTIVE	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-	-	-	-
454	7010	TGS EXECUTIVE	8700	8700100	DISTR GEN SUPERVISION	12,667	-	-	12,667
455	7010	TGS EXECUTIVE	8800	8800100	DISTR OTHER EXPENSES	2,808	-	-	2,808
456	7010	TGS EXECUTIVE	9200	9200100	A&G SALARIES	188,025	-	-	188,025
457	7010	TGS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	12,801	-	-	12,801
458	7010	TGS EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	13,673	-	-	13,673
459	7010	TGS EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	6,087	-	-	6,087
460	7010	TGS EXECUTIVE	9210	9210220	A&G S&E MEMBERSHIP DUES	40	-	-	40
461	7010	TGS EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS	2,258	-	-	2,258
462	7010	TGS EXECUTIVE	9302	9302105	A&G MISC INDUSTRY DUES	5,900	-	-	5,900
463	7012	TGS CLAIMS	8740	8740100	DISTR MAINS & SVC MISC	46	-	-	46
464	7012	TGS CLAIMS	8780	8780100	DISTR MEAS & HOUSE REG MISC	10	-	-	10
465	7012	TGS CLAIMS	9200	9200100	A&G SALARIES	329,518	-	-	329,518
466	7012	TGS CLAIMS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	8,694	-	-	8,694
467	7012	TGS CLAIMS	9210	9210221	A&G S&E TRAINING & ED	3,561	-	-	3,561
468	7012	TGS CLAIMS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	17,897	-	-	17,897
469	7012	TGS CLAIMS	9210	9210210	A&G S&E OFFICE SUPPLIES	86	-	-	86
470	7012	TGS CLAIMS	9210	9210102	A&G S&E EMPL MISC	673	-	-	673
471	7012	TGS CLAIMS	9210	9210220	A&G S&E MEMBERSHIP DUES	283	-	-	283
472	7012	TGS CLAIMS	9210	9210202	A&G S&E SUBS/PUBLICATIONS	736	-	-	736
473	7012	TGS CLAIMS	9210	9210201	A&G S&E ASSOC MTGS	3,602	-	-	3,602
474	7012	TGS CLAIMS	9210	9210101	A&G S&E ADMIN	2,849	-	-	2,849
475	7012	TGS CLAIMS	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	933	-	-	933
476	7012	TGS CLAIMS	9230	9230120	A&G OUTSIDE SVC LEGAL	1,661	-	-	1,661
477	7012	TGS CLAIMS	9230	9230110	A&G OUTSIDE SVC MISC	29,492	-	-	29,492

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

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**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
478	7012	TGS CLAIMS	9250	9250120	A&G INJ & DAMAGES WORKERS COMP	288,031	-	-	288,031
479	7012	TGS CLAIMS	9250	9250140	A&G INJ & DAMAGES 3RD PARTY VEHICLE ACCIDENT	12,092	-	-	12,092
480	7012	TGS CLAIMS	9250	9250200	A&G INJ & DAMAGES MISC SETTLEMENTS	380,892	-	-	380,892
481	7012	TGS CLAIMS	9302	9302120	A&G MISC EMPL MOVING	13,971	-	-	13,971
482	7014	TGS COMMUNITY RELATIONS	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-	-	-	-
483	7014	TGS COMMUNITY RELATIONS	4261	4261225	DONATIONS-OTHER 501 (C)(3)	-	-	-	-
484	7014	TGS COMMUNITY RELATIONS	8800	8800226	DISTR OTH POSTAGE	39	-	-	39
485	7014	TGS COMMUNITY RELATIONS	9200	9200100	A&G SALARIES	22,293	-	-	22,293
486	7014	TGS COMMUNITY RELATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	7,834	-	-	7,834
487	7014	TGS COMMUNITY RELATIONS	9210	9210221	A&G S&E TRAINING & ED	823	-	-	823
488	7014	TGS COMMUNITY RELATIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	163	-	-	163
489	7014	TGS COMMUNITY RELATIONS	9302	9302105	A&G MISC INDUSTRY DUES	25	-	-	25
490	7016	TGS TECHNICAL TRAINING	8740	8740225	DISTR MAINS & SVC UNIFORMS	726	-	-	726
491	7016	TGS TECHNICAL TRAINING	8800	8800100	DISTR OTHER EXPENSES	11	-	-	11
492	7016	TGS TECHNICAL TRAINING	9200	9200100	A&G SALARIES	557,861	-	-	557,861
493	7016	TGS TECHNICAL TRAINING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	60,493	-	-	60,493
494	7016	TGS TECHNICAL TRAINING	9210	9210221	A&G S&E TRAINING & ED	14,538	-	-	14,538
495	7016	TGS TECHNICAL TRAINING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	21,482	-	-	21,482
496	7016	TGS TECHNICAL TRAINING	9210	9210210	A&G S&E OFFICE SUPPLIES	14,331	-	-	14,331
497	7016	TGS TECHNICAL TRAINING	9210	9210102	A&G S&E EMPL MISC	162	-	-	162
498	7016	TGS TECHNICAL TRAINING	9210	9210413	A&G S&E TECH/CUST SVC TRAINING	11,141	-	-	11,141
499	7017	TGS CREDIT & COLLECTIONS	8800	8800400	DISTR OTH SAFETY	78	-	-	78
500	7017	TGS CREDIT & COLLECTIONS	9010	9010100	CUST ACCTG/COLL SUPERVISION	78,426	-	-	78,426
501	7017	TGS CREDIT & COLLECTIONS	9030	9030100	CUST REC/COLLEC EXP MISC	766,069	-	-	766,069
502	7017	TGS CREDIT & COLLECTIONS	9030	9030110	CUST RECORDS EXPENSE	3,234	-	-	3,234
503	7017	TGS CREDIT & COLLECTIONS	9030	9030170	CUST COLLEC AGENCY FEE	55,077	-	-	55,077
504	7017	TGS CREDIT & COLLECTIONS	9030	9030226	CUST REC/COLLEC POSTAGE	697	-	-	697
505	7017	TGS CREDIT & COLLECTIONS	9030	9030130	CUST COLLECTION EXPENSE	830	-	-	830
506	7018	TGS CUSTOMER BILLING	9010	9010100	CUST ACCTG/COLL SUPERVISION	848	-	-	848
507	7018	TGS CUSTOMER BILLING	9030	9030210	CUST REC/COLLEC OFFICE SUPPLIES	293,974	-	-	293,974
508	7018	TGS CUSTOMER BILLING	9030	9030100	CUST REC/COLLEC EXP MISC	280,677	-	-	280,677
509	7018	TGS CUSTOMER BILLING	9030	9030110	CUST RECORDS EXPENSE	551,803	-	-	551,803
510	7018	TGS CUSTOMER BILLING	9030	9030226	CUST REC/COLLEC POSTAGE	2,309,777	-	-	2,309,777
511	7018	TGS CUSTOMER BILLING	9050	9050228	CUST ACCTS PERS USE AUTO	235	-	-	235
512	7018	TGS CUSTOMER BILLING	9280	9280100	A&G REG COMMISSION EXP	-	-	-	-
513	7019	TGS SYSTEMS SUPPORT	9050	9050100	CUST ACCTS MISC EXP	-	-	-	-
514	7021	TGS INFORMATION CENTER	9010	9010100	CUST ACCTG/COLL SUPERVISION	1,175	-	-	1,175
515	7021	TGS INFORMATION CENTER	9030	9030100	CUST REC/COLLEC EXP MISC	14,708	-	-	14,708
516	7021	TGS INFORMATION CENTER	9030	9030110	CUST RECORDS EXPENSE	2,225,894	-	-	2,225,894
517	7021	TGS INFORMATION CENTER	9050	9050100	CUST ACCTS MISC EXP	288	-	-	288
518	7021	TGS INFORMATION CENTER	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,506	-	-	1,506
519	7021	TGS INFORMATION CENTER	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	20	-	-	20
520	7022	TGS PRICING	9200	9200100	A&G SALARIES	886,346	-	-	886,346
521	7022	TGS PRICING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	7,371	-	-	7,371
522	7022	TGS PRICING	9210	9210221	A&G S&E TRAINING & ED	28,192	-	-	28,192
523	7022	TGS PRICING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	970	-	-	970
524	7022	TGS PRICING	9210	9210102	A&G S&E EMPL MISC	246	-	-	246
525	7022	TGS PRICING	9210	9210220	A&G S&E MEMBERSHIP DUES	150	-	-	150
526	7022	TGS PRICING	9210	9210222	A&G S&E LODGING	683	-	-	683
527	7022	TGS PRICING	9210	9210223	A&G S&E AIRFARE	315	-	-	315
528	7022	TGS PRICING	9210	9210412	A&G S&E EMPL TRAINING PROGRAM	303	-	-	303
529	7022	TGS PRICING	9210	9210349	A&G S&E VALIDATED PARKING	101	-	-	101
530	7022	TGS PRICING	9230	9230110	A&G OUTSIDE SVC MISC	13,062	-	-	13,062

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
531	7022	TGS PRICING	9280	9280100	A&G REG COMMISSION EXP	108,547	-	-	108,547
532	7022	TGS PRICING	9302	9302120	A&G MISC EMPL MOVING	(6,000)	-	-	(6,000)
533	7025	TGS FINANCIAL PLANNING	9200	9200100	A&G SALARIES	286,826	-	-	286,826
534	7025	TGS FINANCIAL PLANNING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	904	-	-	904
535	7025	TGS FINANCIAL PLANNING	9210	9210102	A&G S&E EMPL MISC	58	-	-	58
536	7025	TGS FINANCIAL PLANNING	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	66	-	-	66
537	7025	TGS FINANCIAL PLANNING	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	21	-	-	21
538	7028	TGS GENERAL ACCOUNTING	9200	9200100	A&G SALARIES	312,405	-	-	312,405
539	7028	TGS GENERAL ACCOUNTING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,747	-	-	4,747
540	7028	TGS GENERAL ACCOUNTING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,215	-	-	1,215
541	7028	TGS GENERAL ACCOUNTING	9210	9210222	A&G S&E LODGING	223	-	-	223
542	7028	TGS GENERAL ACCOUNTING	9210	9210223	A&G S&E AIRFARE	254	-	-	254
543	7028	TGS GENERAL ACCOUNTING	9302	9302120	A&G MISC EMPL MOVING	14,336	-	-	14,336
544	7032	TGS FACILITIES MANAGEMENT	8740	8740225	DISTR MAINS & SVC UNIFORMS	232	-	-	232
545	7032	TGS FACILITIES MANAGEMENT	8800	8800100	DISTR OTHER EXPENSES	9,992	-	-	9,992
546	7032	TGS FACILITIES MANAGEMENT	8800	8800120	DISTR OTH SVC BLDG	82	-	-	82
547	7032	TGS FACILITIES MANAGEMENT	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG	2,086	-	-	2,086
548	7032	TGS FACILITIES MANAGEMENT	9050	9050120	CUST ACCTS SVC BLDG	25	-	-	25
549	7032	TGS FACILITIES MANAGEMENT	9200	9200100	A&G SALARIES	289,133	-	-	289,133
550	7032	TGS FACILITIES MANAGEMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	11,745	-	-	11,745
551	7032	TGS FACILITIES MANAGEMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	24,605	-	-	24,605
552	7032	TGS FACILITIES MANAGEMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	17	-	-	17
553	7032	TGS FACILITIES MANAGEMENT	9210	9210220	A&G S&E MEMBERSHIP DUES	-	-	-	-
554	7032	TGS FACILITIES MANAGEMENT	9210	9210404	A&G S&E MAIL ROOM	36,716	-	-	36,716
555	7032	TGS FACILITIES MANAGEMENT	9210	9210402	A&G S&E OTH BLDG OPER	109,694	-	-	109,694
556	7032	TGS FACILITIES MANAGEMENT	9310	9310100	A&G RENTS LAND/FACILITY	1,346,146	-	-	1,346,146
557	7033	TGS GAS SUPPLY	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-	-	-	-
558	7033	TGS GAS SUPPLY	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	824	-	-	824
559	7033	TGS GAS SUPPLY	9080	9080100	CUST ASST MISC EXP	89	-	-	89
560	7033	TGS GAS SUPPLY	9200	9200100	A&G SALARIES	1,108,442	-	-	1,108,442
561	7033	TGS GAS SUPPLY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	16,756	-	-	16,756
562	7033	TGS GAS SUPPLY	9210	9210221	A&G S&E TRAINING & ED	5,049	-	-	5,049
563	7033	TGS GAS SUPPLY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	3,702	-	-	3,702
564	7033	TGS GAS SUPPLY	9210	9210210	A&G S&E OFFICE SUPPLIES	126	-	-	126
565	7033	TGS GAS SUPPLY	9210	9210220	A&G S&E MEMBERSHIP DUES	2,500	-	-	2,500
566	7033	TGS GAS SUPPLY	9210	9210222	A&G S&E LODGING	1,306	-	-	1,306
567	7033	TGS GAS SUPPLY	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	66	-	-	66
568	7033	TGS GAS SUPPLY	9230	9230110	A&G OUTSIDE SVC MISC	18,929	-	-	18,929
569	7033	TGS GAS SUPPLY	9302	9302100	A&G MISC EXPENSES	176	-	-	176
570	7034	TGS ADMINISTRATION	8800	8800100	DISTR OTHER EXPENSES	10,629	-	-	10,629
571	7034	TGS ADMINISTRATION	8800	8800210	DISTR OTH OFFICE SUPPLIES	101	-	-	101
572	7034	TGS ADMINISTRATION	9200	9200100	A&G SALARIES	230	-	-	230
573	7034	TGS ADMINISTRATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	11,821	-	-	11,821
574	7034	TGS ADMINISTRATION	9210	9210221	A&G S&E TRAINING & ED	182	-	-	182
575	7034	TGS ADMINISTRATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	539	-	-	539
576	7034	TGS ADMINISTRATION	9210	9210210	A&G S&E OFFICE SUPPLIES	59	-	-	59
577	7034	TGS ADMINISTRATION	9210	9210102	A&G S&E EMPL MISC	61	-	-	61
578	7034	TGS ADMINISTRATION	9210	9210220	A&G S&E MEMBERSHIP DUES	66	-	-	66
579	7035	TGS ENGINEERING	8600	8600100	TRANS RENT	0	-	-	0
580	7035	TGS ENGINEERING	8700	8700100	DISTR GEN SUPERVISION	140,056	-	-	140,056
581	7035	TGS ENGINEERING	8800	8800100	DISTR OTHER EXPENSES	41,649	-	-	41,649
582	7035	TGS ENGINEERING	8800	8800228	DISTR OTH PERS USE AUTO	14	-	-	14
583	7035	TGS ENGINEERING	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG	86	-	-	86

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
584	7035	TGS ENGINEERING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	57	-	-	57
585	7035	TGS ENGINEERING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	161	-	-	161
586	7035	TGS ENGINEERING	9210	9210226	A&G S&E POSTAGE	114	-	-	114
587	7035	TGS ENGINEERING	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	125	-	-	125
588	7036	TGS COMMUNICATIONS	9090	9090321	INFO/INSTRUC CORP COMM DIRECT	180,503	-	-	180,503
589	7036	TGS COMMUNICATIONS	9200	9200100	A&G SALARIES	109,526	-	-	109,526
590	7036	TGS COMMUNICATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	6,838	-	-	6,838
591	7036	TGS COMMUNICATIONS	9210	9210221	A&G S&E TRAINING & ED	2,851	-	-	2,851
592	7036	TGS COMMUNICATIONS	9210	9210220	A&G S&E MEMBERSHIP DUES	98	-	-	98
593	7036	TGS COMMUNICATIONS	9210	9210201	A&G S&E ASSOC MTGS	295	-	-	295
594	7036	TGS COMMUNICATIONS	9301	9301100	A&G ADVERTISING MISC	259	-	-	259
595	7038	TGS GIS	8700	8700100	DISTR GEN SUPERVISION	64,096	-	-	64,096
596	7038	TGS GIS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	10,249	-	-	10,249
597	7038	TGS GIS	9210	9210221	A&G S&E TRAINING & ED	475	-	-	475
598	7038	TGS GIS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	570	-	-	570
599	7038	TGS GIS	9210	9210809	A&G S&E EMPLOYEE ONBOARDING PROGRAM	96	-	-	96
600	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	9,268	-	-	9,268
601	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210210	A&G S&E OFFICE SUPPLIES	455	-	-	455
602	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210223	A&G S&E AIRFARE	29	-	-	29
603	7039	TGS OUTSIDE AREAS OPERATIONS	9260	9260307	A&G EMPL BEN EMPLOYEE EVENTS	19	-	-	19
604	7041	TGS DIVISION LEAK SURVEY	8740	8740400	DISTR MAINS & SVC LEAK SURVEY MAINS	444	-	-	444
605	7041	TGS DIVISION LEAK SURVEY	8780	8780100	DISTR MEAS & HOUSE REG MISC	315	-	-	315
606	7041	TGS DIVISION LEAK SURVEY	8800	8800100	DISTR OTHER EXPENSES	2,393	-	-	2,393
607	7042	TGS DIVISION MEASUREMENT & REGULATION	8570	8570106	TRANS MEAS & REG ST INSPEC CODE REQ	207	-	-	207
608	7042	TGS DIVISION MEASUREMENT & REGULATION	8570	8570123	TRANS MEAS & REG ST - SCADA	327	-	-	327
609	7042	TGS DIVISION MEASUREMENT & REGULATION	8700	8700100	DISTR GEN SUPERVISION	194,276	-	-	194,276
610	7042	TGS DIVISION MEASUREMENT & REGULATION	8740	8740100	DISTR MAINS & SVC MISC	1,030	-	-	1,030
611	7042	TGS DIVISION MEASUREMENT & REGULATION	8740	8740240	DISTR MAINS & SVC PERMITS/FEES/ASSESSMENTS	4,173	-	-	4,173
612	7042	TGS DIVISION MEASUREMENT & REGULATION	8740	8740207	DISTR MAINS & SVC TOOLS	145	-	-	145
613	7042	TGS DIVISION MEASUREMENT & REGULATION	8750	8750100	DISTR MEAS & REG ST MISC	37,262	-	-	37,262
614	7042	TGS DIVISION MEASUREMENT & REGULATION	8750	8750114	DISTR MEAS & REG ST ODORIZATION	39,142	-	-	39,142
615	7042	TGS DIVISION MEASUREMENT & REGULATION	8750	8750121	DISTR MEAS & REG ST MECH CHARTS	4,197	-	-	4,197
616	7042	TGS DIVISION MEASUREMENT & REGULATION	8750	8750123	DISTR MEAS & REG ST SCADA OPERATIONS	469	-	-	469
617	7042	TGS DIVISION MEASUREMENT & REGULATION	8760	8760100	DISTR IND MEAS & REG ST MISC	16,970	-	-	16,970
618	7042	TGS DIVISION MEASUREMENT & REGULATION	8760	8760117	DISTR IND ROTARY METER DIFF TEST	13,207	-	-	13,207
619	7042	TGS DIVISION MEASUREMENT & REGULATION	8760	8760112	DISTR IND MEAS & REG VOL PROC EFM	2,759	-	-	2,759
620	7042	TGS DIVISION MEASUREMENT & REGULATION	8770	8770104	DISTR C G METER INSPECTING/TESTING	1,057	-	-	1,057
621	7042	TGS DIVISION MEASUREMENT & REGULATION	8790	8790100	DISTR CUST INSTALL MISC EXP	1,775	-	-	1,775
622	7042	TGS DIVISION MEASUREMENT & REGULATION	8800	8800100	DISTR OTHER EXPENSES	515	-	-	515
623	7042	TGS DIVISION MEASUREMENT & REGULATION	8800	8800210	DISTR OTH OFFICE SUPPLIES	435	-	-	435
624	7042	TGS DIVISION MEASUREMENT & REGULATION	8870	8870100	DISTR MNT MAINS MISC	3,691	-	-	3,691
625	7042	TGS DIVISION MEASUREMENT & REGULATION	8890	8890112	DISTR MNT MEAS & REG ST - EFM	4,965	-	-	4,965
626	7042	TGS DIVISION MEASUREMENT & REGULATION	8890	8890114	DISTR MNT MEAS & REG ODORIZATION	2,028	-	-	2,028
627	7042	TGS DIVISION MEASUREMENT & REGULATION	8890	8890100	DISTR MNT MEAS & REG ST MISC	(23,543)	-	-	(23,543)
628	7042	TGS DIVISION MEASUREMENT & REGULATION	8900	8900100	DISTR MNT IND MEAS & REG ST MISC	43,718	-	-	43,718
629	7042	TGS DIVISION MEASUREMENT & REGULATION	8910	8910100	DISTR MNT C G MEAS & REG ST MISC	143	-	-	143
630	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	14,483	-	-	14,483
631	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,538	-	-	1,538
632	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210304	A&G S&E CELLULAR PHONES	38	-	-	38
633	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210201	A&G S&E ASSOC MTGS	2,935	-	-	2,935
634	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8630	8630101	TRANS MNT MAINS CATH PROTECTION	301	-	-	301
635	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8790	8790100	DISTR CUST INSTALL MISC EXP	-	-	-	-
636	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8800	8800100	DISTR OTHER EXPENSES	50	-	-	50



**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
637	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8800	8800210	DISTR OTH OFFICE SUPPLIES	-	-	-	-
638	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	156,060	-	-	156,060
639	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8870	8870100	DISTR MNT MAINS MISC	348	-	-	348
640	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8870	8870130	DISTR MNT MAINS 3RD PARTY DAM TEAROUT	-	-	-	-
641	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	293	-	-	293
642	7044	TGS TRANSMISSION	8530	8530100	TRANS COMPR ST MISC	2,527	-	-	2,527
643	7044	TGS TRANSMISSION	8560	8560228	TRANS MAINS PERSONAL USE OF AUTO	39	-	-	39
644	7044	TGS TRANSMISSION	8560	8560402	TRANS MAINS CODE LEAK SURVEY	263	-	-	263
645	7044	TGS TRANSMISSION	8570	8570106	TRANS MEAS & REG ST INSPEC CODE REQ	161	-	-	161
646	7044	TGS TRANSMISSION	8590	8590100	TRANS OTH MISC EXP	164	-	-	164
647	7044	TGS TRANSMISSION	8630	8630250	TRANS MNT MAINS PIPELINE INTEGRITY	32	-	-	32
648	7044	TGS TRANSMISSION	8630	8630115	TRANS MNT MAINS REPAIRS FR LEAKAGE	1,392	-	-	1,392
649	7044	TGS TRANSMISSION	8630	8630150	TRANS MNT REGULATORY COMPLIANCE MRC	1,800	-	-	1,800
650	7044	TGS TRANSMISSION	8650	8650100	TRANS MNT MEAS & REG ST EQUIP	1,659	-	-	1,659
651	7044	TGS TRANSMISSION	8740	8740100	DISTR MAINS & SVC MISC	159	-	-	159
652	7044	TGS TRANSMISSION	8770	8770104	DISTR C G METER INSPECTING/TESTING	1,118	-	-	1,118
653	7044	TGS TRANSMISSION	8780	8780100	DISTR MEAS & HOUSE REG MISC	63	-	-	63
654	7044	TGS TRANSMISSION	8800	8800100	DISTR OTHER EXPENSES	6,195	-	-	6,195
655	7044	TGS TRANSMISSION	8800	8800400	DISTR OTH SAFETY	4,692	-	-	4,692
656	7044	TGS TRANSMISSION	8800	8800210	DISTR OTH OFFICE SUPPLIES	29	-	-	29
657	7044	TGS TRANSMISSION	8870	8870100	DISTR MNT MAINS MISC	2,754	-	-	2,754
658	7044	TGS TRANSMISSION	8870	8870120	DISTR MNT MAINS LEAK REPAIR	652	-	-	652
659	7044	TGS TRANSMISSION	9020	9020100	METER READING MISC EXP	2,342	-	-	2,342
660	7044	TGS TRANSMISSION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	122	-	-	122
661	7044	TGS TRANSMISSION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	432	-	-	432
662	7044	TGS TRANSMISSION	9210	9210102	A&G S&E EMPL MISC	85	-	-	85
663	7044	TGS TRANSMISSION	9210	9210226	A&G S&E POSTAGE	109	-	-	109
664	7044	TGS TRANSMISSION	9302	9302100	A&G MISC EXPENSES	119	-	-	119
665	7044	TGS TRANSMISSION	9302	9302120	A&G MISC EMPL MOVING	11,404	-	-	11,404
666	7045	TGS DIVISION LINE LOCATING	8780	8780100	DISTR MEAS & HOUSE REG MISC	54	-	-	54
667	7045	TGS DIVISION LINE LOCATING	8800	8800100	DISTR OTHER EXPENSES	34	-	-	34
668	7045	TGS DIVISION LINE LOCATING	9200	9200100	A&G SALARIES	149,777	-	-	149,777
669	7045	TGS DIVISION LINE LOCATING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	(1,073)	-	-	(1,073)
670	7045	TGS DIVISION LINE LOCATING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	4,592	-	-	4,592
671	7045	TGS DIVISION LINE LOCATING	9210	9210304	A&G S&E CELLULAR PHONES	11	-	-	11
672	7046	TGS CUST SVC QUALITY ASSURANCE	9050	9050100	CUST ACCTS MISC EXP	-	-	-	-
673	7047	TGS CUST SVC TRAINING	9050	9050100	CUST ACCTS MISC EXP	-	-	-	-
674	7048	TGS VIRTUAL CALL CTR	9030	9030100	CUST REC/COLLEC EXP MISC	-	-	-	-
675	7049	TGS CASH PROCESSING	9010	9010100	CUST ACCTG/COLL SUPERVISION	3	-	-	3
676	7049	TGS CASH PROCESSING	9030	9030100	CUST REC/COLLEC EXP MISC	681	-	-	681
677	7049	TGS CASH PROCESSING	9030	9030110	CUST RECORDS EXPENSE	483,217	-	-	483,217
678	7049	TGS CASH PROCESSING	9030	9030226	CUST REC/COLLEC POSTAGE	697	-	-	697
679	7049	TGS CASH PROCESSING	9030	9030125	CUST REC/COLLEC LOCKBOX	243,615	-	-	243,615
680	7049	TGS CASH PROCESSING	9210	9210210	A&G S&E OFFICE SUPPLIES	110	-	-	110
681	7050	TGS CUSTOMER SVC ADMIN	9010	9010100	CUST ACCTG/COLL SUPERVISION	215,934	-	-	215,934
682	7050	TGS CUSTOMER SVC ADMIN	9030	9030100	CUST REC/COLLEC EXP MISC	2,809	-	-	2,809
683	7050	TGS CUSTOMER SVC ADMIN	9030	9030110	CUST RECORDS EXPENSE	2,137	-	-	2,137
684	7050	TGS CUSTOMER SVC ADMIN	9030	9030228	CUST REC/COLLEC EXP PERS USE AUTO	107	-	-	107
685	7050	TGS CUSTOMER SVC ADMIN	9050	9050100	CUST ACCTS MISC EXP	1	-	-	1
686	7050	TGS CUSTOMER SVC ADMIN	9050	9050120	CUST ACCTS SVC BLDG	20	-	-	20
687	7050	TGS CUSTOMER SVC ADMIN	9050	9050228	CUST ACCTS PERS USE AUTO	26	-	-	26
688	7050	TGS CUSTOMER SVC ADMIN	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	(0)	-	-	(0)
689	7050	TGS CUSTOMER SVC ADMIN	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,019	-	-	1,019

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
690	7050	TGS CUSTOMER SVC ADMIN	9210	9210301	A&G S&E TELE LONG DISTANCE	53	-	-	53
691	7050	TGS CUSTOMER SVC ADMIN	9210	9210303	A&G S&E TELE LOCAL LINES	26,672	-	-	26,672
692	7050	TGS CUSTOMER SVC ADMIN	9210	9210304	A&G S&E CELLULAR PHONES	7,745	-	-	7,745
693	7050	TGS CUSTOMER SVC ADMIN	9210	9210308	A&G S&E TELE DATA	21,761	-	-	21,761
694	7050	TGS CUSTOMER SVC ADMIN	9210	9210220	A&G S&E MEMBERSHIP DUES	85	-	-	85
695	7050	TGS CUSTOMER SVC ADMIN	9310	9310120	A&G RENTS EQUIPMENT	16,357	-	-	16,357
696	7050	TGS CUSTOMER SVC ADMIN	9310	9310100	A&G RENTS LAND/FACILITY	282,649	-	-	282,649
697	7050	TGS CUSTOMER SVC ADMIN	9320	9320140	A&G MNT AGREEMENT FEES	4,158	-	-	4,158
698	7051	TGS WEB WORK	9030	9030100	CUST REC/COLLEC EXP MISC	(6,360)	-	-	(6,360)
699	7051	TGS WEB WORK	9030	9030110	CUST RECORDS EXPENSE	129,804	-	-	129,804
700	7055	TGS FLEET	8700	8700100	DISTR GEN SUPERVISION	185	-	-	185
701	7055	TGS FLEET	8740	8740100	DISTR MAINS & SVC MISC	139	-	-	139
702	7055	TGS FLEET	8780	8780100	DISTR MEAS & HOUSE REG MISC	-	-	-	-
703	7055	TGS FLEET	8800	8800100	DISTR OTHER EXPENSES	233	-	-	233
704	7055	TGS FLEET	8800	8800400	DISTR OTH SAFETY	227	-	-	227
705	7055	TGS FLEET	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	38	-	-	38
706	7055	TGS FLEET	8890	8890100	DISTR MNT MEAS & REG ST MISC	785	-	-	785
707	7055	TGS FLEET	8900	8900100	DISTR MNT IND MEAS & REG ST MISC	492	-	-	492



**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
708	7055	TGS FLEET	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	25	-	-	25
709	7055	TGS FLEET	9210	9210102	A&G S&E EMPL MISC	1,236	-	-	1,236
710	7056	TGS MARKET PLANNING	9020	9020100	METER READING MISC EXP	(3,400)	-	-	(3,400)
711	7056	TGS MARKET PLANNING	9080	9080100	CUST ASST MISC EXP	107,021	-	-	107,021
712	7056	TGS MARKET PLANNING	9090	9090100	INFO/INSTRUC MISC	20,390	-	-	20,390
713	7056	TGS MARKET PLANNING	9210	9210210	A&G S&E OFFICE SUPPLIES	58	-	-	58
714	7056	TGS MARKET PLANNING	9210	9210226	A&G S&E POSTAGE	11	-	-	11
715	7056	TGS KEY ACCOUNTS	9080	9080100	CUST ASST MISC EXP	124,192	-	-	124,192
716	7056	TGS KEY ACCOUNTS	9130	9130100	ADVERTISING MISC EXP	3,692	-	-	3,692
717	7056	TGS KEY ACCOUNTS	9210	9210221	A&G S&E TRAINING & ED	394	-	-	394
718	7056	TGS KEY ACCOUNTS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	117	-	-	117
719	7056	TGS KEY ACCOUNTS	9210	9210201	A&G S&E ASSOC MTGS	236	-	-	236
720	7057	TGS DISPATCH	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	(82)	-	-	(82)
721	7058	TGS OPNS BUDGETS AND FORECASTS	9200	9200100	A&G SALARIES	79,966	-	-	79,966
722	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	2,605	-	-	2,605
723	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	38	-	-	38
724	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210210	A&G S&E OFFICE SUPPLIES	54	-	-	54
725	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210304	A&G S&E CELLULAR PHONES	20	-	-	20
726	7058	TGS OPERATIONS FINANCIAL PLANNING	9200	9200100	A&G SALARIES	83,408	-	-	83,408
727	7058	TGS OPERATIONS FINANCIAL PLANNING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	934	-	-	934
728	7058	TGS OPERATIONS FINANCIAL PLANNING	9210	9210221	A&G S&E TRAINING & ED	341	-	-	341
729	7058	TGS OPERATIONS FINANCIAL PLANNING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	124	-	-	124
730	7058	TGS OPERATIONS FINANCIAL PLANNING	9210	9210102	A&G S&E EMPL MISC	23	-	-	23
731	7058	TGS OPERATIONS FINANCIAL PLANNING	9210	9210220	A&G S&E MEMBERSHIP DUES	66	-	-	66
732	7059	TGS PROJECT COORDINATION	8800	8800100	DISTR OTHER EXPENSES	66,604	-	-	66,604
733	7059	TGS PROJECT COORDINATION	8800	8800400	DISTR OTH SAFETY	66	-	-	66
734	7059	TGS PROJECT COORDINATION	8800	8800210	DISTR OTH OFFICE SUPPLIES	140	-	-	140
735	7059	TGS PROJECT COORDINATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	8,510	-	-	8,510
736	7059	TGS PROJECT COORDINATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	52	-	-	52
737	7060	TGS WORK SCHEDULING MANAGEMENT	8800	8800100	DISTR OTHER EXPENSES	52,546	-	-	52,546
738	7060	TGS WORK SCHEDULING MANAGEMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	11,088	-	-	11,088
739	7060	TGS WORK SCHEDULING MANAGEMENT	9210	9210220	A&G S&E MEMBERSHIP DUES	40	-	-	40
740	7061	TGS PROJECT CLOSURE	8740	8740225	DISTR MAINS & SVC UNIFORMS	146	-	-	146
741	7061	TGS PROJECT CLOSURE	8780	8780100	DISTR MEAS & HOUSE REG MISC	66	-	-	66
742	7061	TGS PROJECT CLOSURE	8800	8800100	DISTR OTHER EXPENSES	7,416	-	-	7,416
743	7061	TGS PROJECT CLOSURE	8800	8800400	DISTR OTH SAFETY	18	-	-	18
744	7061	TGS PROJECT CLOSURE	8800	8800210	DISTR OTH OFFICE SUPPLIES	27	-	-	27
745	7061	TGS PROJECT CLOSURE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	6,729	-	-	6,729
746	7061	TGS PROJECT CLOSURE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	130	-	-	130
747	7061	TGS PROJECT CLOSURE	9210	9210210	A&G S&E OFFICE SUPPLIES	183	-	-	183
748	7061	TGS PROJECT CLOSURE	9302	9302100	A&G MISC EXPENSES	227	-	-	227
749	7062	TGS MARKET DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	342	-	-	342
750	7088	TGS MATERIAL MGMT	9210	9210226	A&G S&E POSTAGE	248	-	-	248
751	7090	TGS INDUSTRIAL BILLING	9030	9030100	CUST REC/COLLEC EXP MISC	115,707	-	-	115,707
752	7090	TGS TRANSPORT SERVICES	9030	9030100	CUST REC/COLLEC EXP MISC	120,580	-	-	120,580
753	7091	TGS CUSTOMER DEVELOPMENT	4261	4261212	CIVIC EXPENSES - BUSINESS & COMMERCIAL DEVEL	-	-	-	-
754	7091	TGS CUSTOMER DEVELOPMENT	8800	8800400	DISTR OTH SAFETY	283	-	-	283
755	7091	TGS CUSTOMER DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	43,512	-	-	43,512
756	7091	TGS CUSTOMER DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	267	-	-	267
757	7091	TGS CUSTOMER DEVELOPMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	658	-	-	658
758	7091	TGS CUSTOMER DEVELOPMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	788	-	-	788
759	7091	TGS CUSTOMER DEVELOPMENT	9210	9210102	A&G S&E EMPL MISC	124	-	-	124
760	7091	TGS CUSTOMER DEVELOPMENT	9210	9210220	A&G S&E MEMBERSHIP DUES	100	-	-	100

**WKP G.a.2.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c)	(d)
761	7091	TGS COMMERCIAL PROJECT MANAGEMENT	4261	4261212	CIVIC EXPENSES - BUSINESS & COMMERCIAL DEVEL	-	-	-	-
762	7091	TGS COMMERCIAL PROJECT MANAGEMENT	8800	8800400	DISTR OTH SAFETY	13	-	-	13
763	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9080	9080100	CUST ASST MISC EXP	57,736	-	-	57,736
764	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9080	9080228	CUST ASST PERS USE AUTO	124	-	-	124
765	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9080	9080125	CUST ASST COMM TRADESHOW/EXHIBIT	(5,600)	-	-	(5,600)
766	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9130	9130100	ADVERTISING MISC EXP	847	-	-	847
767	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	366	-	-	366
768	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	183	-	-	183
769	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	424	-	-	424
770	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9210	9210220	A&G S&E MEMBERSHIP DUES	3,009	-	-	3,009
771	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9210	9210404	A&G S&E MAIL ROOM	25	-	-	25
772	7092	TGS BUILDER HOTLINE	9050	9050100	CUST ACCTS MISC EXP	49	-	-	49
773	7092	TGS BUILDER HOTLINE	9080	9080100	CUST ASST MISC EXP	3,644	-	-	3,644
774	7092	TGS BUILDER HOTLINE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,282	-	-	4,282
775	7092	TGS BUILDER HOTLINE	9210	9210201	A&G S&E ASSOC MTGS	1,198	-	-	1,198
776	7092	TGS BUILDER SERVICES	9080	9080100	CUST ASST MISC EXP	7,725	-	-	7,725
777	7092	TGS BUILDER SERVICES	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	3,295	-	-	3,295
778	7092	TGS BUILDER SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC	246	-	-	246
779	7092	TGS BUILDER SERVICES	9302	9302105	A&G MISC INDUSTRY DUES	608	-	-	608
780	7093	TGS BUSINESS DEV GROWTH	9080	9080100	CUST ASST MISC EXP	64,521	-	-	64,521
781	7093	TGS BUSINESS DEV GROWTH	9302	9302105	A&G MISC INDUSTRY DUES	3,000	-	-	3,000
782	7200	TGS CT GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
783	7200	TGS CT GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
784	7200	TGS CT GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
785	7300	TGS ST GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
786	7300	TGS ST GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
787	7300	TGS ST GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
788	7450	TGS ST GALVESTON GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
789	7450	TGS ST GALVESTON GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
790	7450	TGS ST GALVESTON GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
791	7550	TGS ST PORT ARTHUR GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
792	7550	TGS ST PORT ARTHUR GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
793	7550	TGS ST PORT ARTHUR GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
794	7608	TGS WT DELL CITY	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
795	7608	TGS WT DELL CITY	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
796	7608	TGS WT DELL CITY	9210	9210308	A&G S&E TELE DATA	-	-	-	-
797	7635	TGS WT PERMIAN AREA GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
798	7635	TGS WT PERMIAN AREA GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
799	7635	TGS WT PERMIAN AREA GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
800	7650	TGS WT EL PASO GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
801	7650	TGS WT EL PASO GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
802	7700	TGS RGV GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
803	7700	TGS RGV GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
804	7700	TGS RGV GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
805	7800	TGS NT GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
806	7800	TGS NT GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
807	7800	TGS NT GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-
808	7801	TGS NT DISTRICT ADMIN	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
809	7801	TGS NT DISTRICT ADMIN	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
810	7801	TGS NT DISTRICT ADMIN	9210	9210308	A&G S&E TELE DATA	-	-	-	-
811	7860	TGS BORGER GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	-	-	-	-
812	7860	TGS BORGER GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	-	-	-	-
813	7860	TGS BORGER GENERAL	9210	9210308	A&G S&E TELE DATA	-	-	-	-

WKP G.a.2.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR  
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED ON A CAUSAL BASIS AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
						(a)	(b)	(c )	(d)
814						41,474,005	7,348,273	29,104,981	77,927,259
815									
816									
817									
818									
819									
820									
821									
822									
823									
824									
825									
826									
827									
828									
829									
830									
831									
832									

**Calculation of O&M Expense Factor**

Per Book Shared Services (net of the A&G transfer credit)	\$77,927,259
Less: depreciation expense that does not get an O&M factor	(5,050,231)
Less: tax expense accounts	(3,681,820)
<b>Total O&amp;M Shared Service Expenses</b>	<b>\$69,195,207</b>
Total O&M Shared Service Expenses	\$69,195,207
Add back Account 9220902 A&G Transfer Credit/Construction Overhead	8,822,879
<b>Grand Total Shared Service Expenses:</b>	<b>\$78,018,086</b>
<b>O&amp;M effective expense factor</b>	<b>88.69%</b>
Capitalization factor	11.31%
	100.00%

Source: WKP G.a.2.a1 Shared Service per book including Distrigas (CONFIDENTIAL) - CGSA.xlsx  
Source: WKP G.a.2.a2 Corporate Costs Allocated on a Causal Basis and Through Distrigas-(CONFIDENTIAL) - CGSA.xlsx

**SCHEDULE G-1**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**REMOVE GAS REVENUE AND COST OF GAS**

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Remove Cost of Gas Revenue Collected through Cost of Gas Clause	\$75,042,680
2	Remove Test Year Cost of Gas Expense	(75,042,680)
3	Net Adjustment	\$0

Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx

SCHEDULE G-2

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

NORMALIZE GAS SALES REVENUE

LINE NO.	DESCRIPTION	TOTAL # OF BILLS (a)	CCF (b)	REVENUE (c)	
<u>OPERATING GAS SALES REVENUE:</u>					
	Test Year Gas Sales Revenue per Book - Accts 4800 thru 4820 (note this does not include franchise or gross receipt taxes)	3,683,691	162,697,883	\$166,636,721	Source: Errata - SCH G-2 and SCH G-3 Proof of Revenues.xlsx and Errata - SCH G-2 and SCH G-3 Billing Determinants By Class.xlsx
2	Less: Test Year Gas Costs collected through Cost of Gas Clause			(75,042,680)	
3	Base Sales Revenue as Recorded	3,683,691	162,697,883	\$91,594,041	
<u>Adjustments:</u>					
4	Remove Test Year WNA Collections			\$376,216	Source: Errata - SCH G-2 and SCH G-3 Proof of Revenues.xlsx
5	Weather Normalization Adjustment		(7,633,363)	(745,492)	Source: SCH G-2 and SCH G-3 Weather Adjustment_10 Norm.xlsx
6	Customers Switching between Gas Sales and Transport	61	11,730	4,688	Source: SCH G-2 and SCH G-3 Switching, New Customer, and Termination Adjustment.xlsx
7	Customer Growth (Loss) Adjustment	19,175	319,297	369,076	Source: SCH G-2 Growth Adjustment.xlsx
8	Post Growth (Loss) Adjustment thru September 2019	9,666	170,174	185,180	Source: Errata - SCH G-2 Post Test Year Growth.xlsx
9	Annualize to Current Rates - GRIP			5,080,306	Source: SCH G-2 and SCH G-3 GRIP Annualization.xlsx
10	Annualize to Current Rates - COSA			138,315	Source: SCH G-2 and SCH G-3 COSA Annualization.xlsx
11	Adjustment for Unmetered Service			2,655	Source: SCH G-2 Unmetered Service Adjustment.xlsx
12	Total Adjustments	28,901.72	(7,132,163)	\$5,410,944	
13	Base Revenue As Adjusted	3,712,593	155,565,720	\$97,004,985	
<u>Calculation of Normalized Gas Sales Revenue used for Advertising Limitation Calculation:</u>					
14	Calculation of Normalized Cost of Gas Revenue				
15	Normalized CCF		155,565,720		
16	Test Year Cost of Gas Revenue	\$75,042,680			
17	Test Year CCF	162,697,883			
18	Effective Rate	0.4612	0.4612		
19	Normalized Cost of Gas Revenue			\$71,753,046	

Errata: Numbers change due to Post Growth (Loss) Adjustment updated through December 2019

**SCHEDULE G-3**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**NORMALIZE OTHER UTILITY REVENUE**

LINE NO.	DESCRIPTION	REVENUE
		(a)
1	<u>Test Year Transportation Revenue - Acct 4893</u>	\$9,318,914 Source: SCH G-2 and SCH G-3 Proof of Revenues.xlsx
2	Remove Estimated Revenue Journal Entries	\$1,652 Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx
3	Adjustment to Normalize Weather	(79,118) Source: SCH G-2 and SCH G-3 Weather Adjustment_10 Norm.xlsx
4	Customers Switching between Gas Sales and Transport	(6,650) Source: SCH G-2 and SCH G-3 Switching, New Customer, and Termination Adjustment.xlsx
5	Customers Switching between Special Contract and Standard Transport	323,289 Source: SCH G-3 Special Contract Transport Switching Adjustment.xlsx
6	New Customer	4,062 Source: SCH G-2 and SCH G-3 Switching, New Customer, and Termination Adjustment.xlsx
7	Customer Terminated	(14,342) Source: SCH G-2 and SCH G-3 Switching, New Customer, and Termination Adjustment.xlsx
8	Annualize to Current Rates - GRIP	127,541 Source: SCH G-2 and SCH G-3 COSA Annualization.xlsx
9	Annualize to Current Rates - COSA	1,441 Source: SCH G-2 and SCH G-3 GRIP Annualization.xlsx
10	Total Adjustments	<u>\$357,875</u>
11	Total Transportation Revenue As Adjusted	<u><u>\$9,676,789</u></u>
12	<u>Test Year Service Fees - Acct 4880</u>	\$2,137,994 Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx
13	Adjustment for Change in Service Fees	277,029 Source: SCH G-3 Service Fee Adjustment.xlsx
14	Total Service Fee Revenue As Adjusted	<u><u>\$2,415,023</u></u>
15	<u>Test Year Other Utility Revenue - Acct 4950</u>	\$409,496 Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx
16	Remove Interest on Storage Gas	(347,618) Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx
17	Remove Hurricane Harvey Insurance Reimbursement	(61,878) Source: SCH G-2 and SCH G-3 Revenue Recon.xlsx
18	Total Other Utility Revenue As Adjusted	<u><u>\$0</u></u>
19	Total Transportation, Service Fees, and Other Utility Revenue As Adjusted	<u><u>\$12,091,812</u></u>

**SCHEDULE G-4**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BASE PAYROLL ADJUSTMENT**

LINE NO.	DESCRIPTION	REFERENCE	PAYROLL DIRECTLY CHARGED TO SERVICE AREA (a)	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA (b)	DISTRIGAS PAYROLL (c)	TOTAL ADJUSTMENT (d)
1	Hourly Base Payroll for December 2019	WKP G-4.c	\$847,281	\$432,784	\$438,978	
2	Salary Base Payroll for December 2019	WKP G-4.c	388,059	992,548	4,412,545	
3	Total Base Payroll for December 2019		\$1,235,339	\$1,425,332	\$4,851,523	
4	Annualized Hourly Base Payroll		\$11,014,650	\$5,626,195	\$5,706,713	
5	Annualized Salary Base Payroll		4,656,704	11,910,574	52,950,543	
6	Total Proforma Base Payroll		\$15,671,354	\$17,536,769	\$58,657,256	
7	December Merit Increase Percent		0.000%	0.000%	0.000%	
8	Adjustment to include December Merit Increases		-	-	-	
9	Total Proforma Base Payroll		15,671,354	17,536,769	58,657,256	
10	Total Test Year Base Payroll	WKP G-4.b	15,153,564	14,844,492	51,899,060	
11	Total Allocable Base Payroll Adjustment (Ln 9 minus Ln 10)		\$517,790	\$2,692,277	\$6,758,196	
12	Allocation to TGS		100%	100%	25.01%	
13	Allocated Base Payroll Adjustment to TGS (Ln 11 times Ln 12)		\$517,790	\$2,692,277	\$1,690,225	
14	Allocation to Service Area	WKP A.b	100%	46.49%	46.49%	
15	Allocated Base Payroll Adjustment to Service Area (Ln 13 times Ln 14)		\$517,790	\$1,251,723	\$785,838	
16	Payroll Expense Factor	WKP G-4.b	53%	76%	83%	
17	Test Year Base Payroll O&M Expense Adjustment (Ln 15 times Ln 16)		\$273,600.99	\$948,329	\$649,215	
18	Adjustment Summary:					
19	Account 9302		\$0	\$0	\$649,215	\$649,215
20	Other O&M Accounts (See WKP G-4.a for Distribution by FERC Account)		273,601	948,329	0	1,221,930
21	Total		\$273,601	\$948,329	\$649,215	\$1,871,145
22	Total Test Year Base Payroll Expense after Allocation		\$8,007,169	\$5,228,829	\$4,985,600	\$18,221,598
23	Total as Adjusted Base Payroll Expense after Allocation		8,280,770	6,177,158	5,634,815	20,092,743

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll

**WKP G-4.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BASE PAYROLL EXPENSE**

DISTRIBUTION OF DIRECT BASE PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT			
LINE NO.	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT TOTAL
		(a)	(b) (c)
1	8500	\$0	0.00% \$0
2	8530	0	0.00% 0
3	8560	152,177	1.65% 4,519
4	8570	0	0.00% 0
5	8590	0	0.00% 0
6	8610	0	0.00% 0
7	8630	231	0.00% 7
8	8650	0	0.00% 0
9	8700	275,452	2.99% 8,180
10	8710	0	0.00% 0
11	8740	859,379	9.33% 25,521
12	8750	178,934	1.94% 5,314
13	8760	22,254	0.24% 661
14	8770	0	0.00% 0
15	8780	2,965,328	32.19% 88,060
16	8790	85,878	0.93% 2,550
17	8800	482,409	5.24% 14,326
18	8850	0	0.00% 0
19	8860	0	0.00% 0
20	8870	1,648,914	17.90% 48,967
21	8890	269,277	2.92% 7,997
22	8900	416,013	4.52% 12,354
23	8910	16,192	0.18% 481
24	8920	446,706	4.85% 13,266
25	8930	6,477	0.07% 192
26	9010	0	0.00% 0
27	9020	479,768	5.21% 14,248
28	9030	151,650	1.65% 4,503
29	9050	12,544	0.14% 373
30	9080	459,647	4.99% 13,650
31	9120	0	0.00% 0
32	9130	0	0.00% 0
33	9200	283,949	3.08% 8,432
34	9210	0	0.00% 0
35	9260	0	0.00% 0
36	9280	0	0.00% 0
37	9302	0	0.00% 0
38	9320	0	0.00% 0
39	Total	\$9,213,179	100.00% \$273,601

DISTRIBUTION OF SHARED SERVICE BASE PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT			
MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL
	(d)	(e)	(f)
8500	\$0	0.00%	\$0
8530	2,064	0.02%	170
8560	86,589	0.75%	7,151
8570	336	0.00%	28
8590	0	0.00%	0
8610	0	0.00%	0
8630	1,530	0.01%	126
8650	1,463	0.01%	121
8700	382,939	3.33%	31,624
8710	473,818	4.13%	39,129
8740	25,661	0.22%	2,119
8750	68,771	0.60%	5,679
8760	74,921	0.65%	6,187
8770	6,442	0.06%	532
8780	0	0.00%	0
8790	9	0.00%	1
8800	136,066	1.18%	11,237
8850	0	0.00%	0
8860	0	0.00%	0
8870	142,034	1.24%	11,729
8890	6,869	0.06%	567
8900	47,013	0.41%	3,882
8910	115	0.00%	9
8920	0	0.00%	0
8930	0	0.00%	0
9010	244,355	2.13%	20,179
9020	0	0.00%	0
9030	3,724,915	32.44%	307,611
9050	0	0.00%	0
9080	297,231	2.59%	24,546
9120	0	0.00%	0
9130	0	0.00%	0
9200	5,759,412	50.15%	475,624
9210	1	0.00%	0
9260	0	0.00%	0
9302	910	0.01%	75
9302	0	0.00%	0
9320	0	0.00%	0
Total	\$11,483,465	100.00%	\$948,329

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll



WKP G-4.b

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

TEST YEAR TOTAL PAYROLL

		BASE AND OVERTIME												OVERTIME					
		HOURLY			SALARY			HOURLY			SALARY			HOURLY			SALARY		
LINE NO.	DESCRIPTION	SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES		
		PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	Capital	1010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	1540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	1630	205,005	68	0	63,531	0	20,224	172,125	68	0	63,531	0	20,224	\$32,880	0	0	0	0	0
4	1840	5,183,903	1,334,649	737,884	2,486,692	2,339,135	8,291,445	4,288,279	1,217,416	710,374	2,483,716	2,338,729	8,291,431	\$895,624	117,233	27,509	2,976	406	15
5	1860	0	0	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0
6	2530	73,174	0	0	210,453	0	0	72,542	0	0	210,453	0	0	\$633	0	0	0	0	0
7	Total Capital	\$5,462,082	\$1,334,718	\$737,884	\$2,760,676	\$2,339,135	\$8,321,003	\$4,532,946	\$1,217,484	\$710,374	\$2,757,700	\$2,338,729	\$8,320,988	\$929,136	\$117,233	\$27,509	\$2,976	\$406	\$15
8	Expense	8500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	8530	0	2,064	0	0	0	0	0	1,311	0	0	0	0	0	752	0	0	0	0
10	8560	144,934	232	147,158	7,244	86,357	166,527	130,146	232	147,156	7,244	86,357	166,527	14,788	0	2	0	0	0
11	8570	0	336	0	0	0	0	0	286	0	0	0	0	0	50	0	0	0	0
12	8590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	8610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	8630	231	1,530	0	0	0	0	231	1,136	0	0	0	0	0	393	0	0	0	0
15	8650	0	1,463	0	0	0	0	0	1,463	0	0	0	0	0	0	0	0	0	0
16	8700	15,771	76,202	66,764	259,681	306,737	1,210,979	15,425	75,369	61,639	259,681	306,737	1,210,979	347	834	5,125	0	0	0
17	8710	0	398,787	0	0	75,031	0	0	300,442	0	0	74,026	0	0	98,345	0	0	1,005	0
18	8740	556,567	988	56,868	302,812	24,673	113,728	490,076	961	56,050	302,374	24,673	113,728	66,491	27	819	438	0	0
19	8750	97,850	68,742	0	81,084	28	0	91,983	67,325	0	80,802	28	0	5,867	1,417	0	282	0	0
20	8760	16,481	49,510	0	5,773	25,411	0	15,493	48,036	0	5,490	25,411	0	988	1,475	0	282	0	0
21	8770	0	2,980	0	0	3,462	0	0	2,978	0	0	3,462	0	0	2	0	0	0	0
22	8780	2,657,351	0	110,227	307,977	0	59,676	2,031,277	0	106,094	307,977	0	59,676	626,074	0	4,133	0	0	0
23	8790	77,115	9	0	8,764	0	0	59,869	0	0	8,764	0	0	17,245	9	0	0	0	0
24	8800	329,843	1,568	103,565	152,567	134,499	0	307,956	1,557	103,565	152,553	134,499	0	21,887	11	0	14	0	0
25	8850	0	0	0	0	0	154,797	0	0	0	0	0	154,797	0	0	0	0	0	0
26	8860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	8870	1,471,256	142,034	0	177,658	0	0	1,144,836	136,350	0	175,852	0	0	326,421	5,685	0	1,806	0	0
28	8890	216,662	6,869	0	52,616	0	0	192,738	6,837	0	52,051	0	0	23,923	32	0	565	0	0
29	8900	361,773	46,641	0	54,241	372	0	322,400	45,386	0	53,676	218	0	39,373	1,255	0	565	154	0
30	8910	12,942	115	0	3,250	0	0	10,112	115	0	3,250	0	0	2,829	0	0	0	0	0
31	8920	400,437	0	0	46,269	0	0	261,536	0	0	45,934	0	0	138,901	0	0	335	0	0
32	8930	6,476	0	0	1	0	0	6,354	0	0	0	0	0	122	0	0	1	0	0
33	9010	0	39,954	0	0	204,401	2,387	0	39,625	0	0	204,401	2,387	0	329	0	0	0	0
34	9020	404,562	0	0	75,206	0	0	393,275	0	0	75,206	0	0	11,287	0	0	0	0	0
35	9030	129,958	2,775,449	0	21,691	949,466	0	105,687	2,727,151	0	21,691	949,253	0	24,272	48,297	0	0	213	0
36	9050	1,399	0	606,126	11,145	0	1,490,189	1,393	0	596,208	11,145	0	1,490,189	6	0	9,918	0	0	0
37	9080	383,888	0	0	75,759	297,231	17,381	360,790	0	0	75,759	297,231	17,381	23,098	0	0	0	0	0
38	9120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	9130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	9200	47,279	549,418	3,763,913	236,670	5,209,994	34,863,770	45,225	516,401	3,605,726	236,670	5,209,021	34,862,873	2,055	33,017	158,186	0	973	897
41	9210	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0
42	9260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	9280	0	910	0	0	0	0	0	0	0	0	0	0	0	910	0	0	0	0
43	9302	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	9320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Total Expense	\$7,332,774	\$4,165,801	\$4,854,620	\$1,880,405	\$7,317,664	\$38,192,156	\$5,986,801	\$3,972,961	\$4,676,439	\$1,876,118	\$7,315,318	\$38,191,258	\$1,345,973	\$192,841	\$178,182	\$4,287	\$2,346	\$897
46	Total Test Year	\$12,794,856	\$5,500,519	\$5,592,504	\$4,641,081	\$9,656,799	\$46,513,158	\$10,519,747	\$5,190,445	\$5,386,813	\$4,633,817	\$9,654,047	\$46,512,247	\$2,275,109	\$310,074	\$205,691	\$7,264	\$2,752	\$912
47	Payroll Expense Factor	53%	76%	83%															
48	Overtime Factor	22%	6%	4%															

WKP G-4.c

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BASE PAYROLL**

LINE NO.	DESCRIPTION	BASE					
		HOURLY			SALARY		
		PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Capital</b>							
1	1010	\$0	\$0	\$0	\$0	\$0	\$0
2	1540	0	0	0	0	0	0
3	1630	16,760	0	0	5,812	0	1,761
4	1840	343,839	107,009	59,612	216,022	307,578	894,038
5	1860	0	0	0	0	0	0
6	2530	974	0	0	\$17,683	0	0
7	Total Capital	\$361,574	\$107,009	\$59,612	\$239,517	\$307,578	\$895,800
<b>Expense</b>							
8	8500	\$0	\$0	\$0	\$0	\$0	\$6,350
9	8530	0	0	0	0	0	0
10	8560	12,680	0	11,265	638	7,842	6,767
11	8570	0	0	0	0	0	0
12	8590	0	0	0	0	0	0
13	8610	0	0	0	0	0	2,571
14	8630	1,379	107	0	0	0	0
15	8650	0	0	0	0	0	0
16	8700	0	4,375	7,753	16,663	42,816	112,402
17	8710	0	24,449	0	0	10,945	0
18	8740	43,216	0	4,459	21,636	2,241	22,839
19	8750	6,355	7,724	0	6,054	0	0
20	8760	0	9,018	0	992	1,570	0
21	8770	0	233	0	0	224	0
22	8780	180,197	0	7,929	22,024	0	5,232
23	8790	216	0	0	0	0	0
24	8800	19,945	841	4,070	11,478	34,548	0
25	8850	0	0	0	0	0	11,044
26	8860	0	0	0	0	0	0
27	8870	99,675	4,312	0	18,381	0	0
28	8890	13,900	0	0	5,194	0	0
29	8900	23,901	2,525	0	5,194	0	0
30	8910	308	0	0	0	0	0
31	8920	27,294	0	0	1,929	0	0
32	8930	187	0	0	0	0	0
33	9010	0	3,448	0	0	19,312	283

**WKP G-4.c**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BASE PAYROLL**

		BASE						
		HOURLY			SALARY			
LINE NO.	DESCRIPTION	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	
		(a)	(b)	(c)	(d)	(e)	(f)	
34	9020	32,680	0	0	4,203	0	0	
35	9030	0	226,383	0	692	84,473	0	
36	9050	0	0	46,806	0	0	136,286	
37	9080	22,816	0	0	15,217	29,459	61,113	
38	9120	0	0	0	0	0	0	
39	9130	0	0	0	0	0	0	
40	9200	959	42,362	297,082	18,246	451,540	3,151,858	
41	9210	0	0	0	0	0	0	
42	9260	0	0	0	0	0	0	
43	9280	0	0	0	0	0	0	
44	9302	0	0	0	0	0	0	
45	9320	0	0	0	0	0	0	
46	Total Expense	\$485,707	\$325,775	\$379,366	\$148,542	\$684,970	\$3,516,745	
47	Total Base Payroll	\$847,281	\$432,784	\$438,978	\$388,059	\$992,548	\$4,412,545	

Source: Errata - WKP G-4.c Dec 2019 Payroll Direct and Shared Service (CONFIDENTIAL).xlsx

Source: Errata - WKP G-4.c Dec 2019 Payroll Corporate (CONFIDENTIAL).xlsx

Errata: Numbers changed due to updating the hourly and salary June payroll to reflect the hourly and salary payroll for the month of De

**SCHEDULE G-5**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OVERTIME PAYROLL ADJUSTMENT**

LINE NO.	DESCRIPTION	REFERENCE	PAYROLL DIRECTLY CHARGED TO SERVICE AREA (a)	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA (b)	DISTRIGAS PAYROLL (c)	TOTAL ADJUSTMENT (d)
1	Total Proforma Hourly Base Payroll	G-4	\$11,014,650	\$5,626,195	\$5,706,713	
2	Overtime as a % of Hourly Base Payroll (Actual for the Test Period)	WKP G-4.b	22%	6%	4%	
3	Total Annualized Overtime Payroll (Ln 1 times Ln 2)		\$2,382,142	\$336,105	\$217,906	
4	Test Period Overtime Payroll	WKP G-4.b	2,275,109	310,074	205,691	
5	Overtime Payroll Adjustment Total (Ln 3 minus Ln 4)		\$107,033	\$26,031	\$12,215	
6	Allocation to TGS		100.00%	100.00%	25.01%	
7	Allocated Base Payroll Adjustment to TGS (Ln 5 times Ln 6)		\$107,033	\$26,031	\$3,055	
8	Allocation to Service Area	WKP A.b	100.00%	46.49%	46.49%	
9	Allocated Base Payroll Adjustment to Service Area (Ln 7 times Ln 8)		\$107,033	\$12,103	\$1,420	
10	Payroll Expense Factor	WKP G-4.b	53%	76%	83%	
11	Test Year Base Payroll O&M Expense Adjustment (Ln 9 times Ln 10)		\$56,556	\$9,169	\$1,173	
12	Adjustment Summary: Account 9302		\$0	\$0	\$1,173	\$1,173
13	Other O&M Accounts (See WKP G-5.a for Distribution by FERC Account)		56,556	9,169	0	65,726
14	Total (Ln 12 plus Ln 13)		\$56,556	\$9,169	\$1,173	\$66,899
15	Total Test Year Overtime Expense after Allocation		\$1,202,172	\$109,221	\$19,759	\$1,331,152
16	Total As Adjusted Overtime Expense after Allocation		1,258,728	118,390	20,933	1,398,051

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll

**WKP G-5.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**OVERTIME PAYROLL EXPENSE**

DISTRIBUTION OF DIRECT OVERTIME PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT					DISTRIBUTION OF SHARED SERVICES OVERTIME PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT			
LINE NO.	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL
		(a)	(b)	(c)		(d)	(e)	(f)
1	8500	\$0	0.00%	\$0	8500	\$0	0.00%	\$0
2	8530	0	0.00%	0	8530	2,064	0.02%	2
3	8560	152,177	1.65%	934	8560	86,589	0.75%	69
4	8570	0	0.00%	0	8570	336	0.00%	0
5	8590	0	0.00%	0	8590	0	0.00%	0
6	8610	0	0.00%	0	8610	0	0.00%	0
7	8630	231	0.00%	1	8630	1,530	0.01%	1
8	8650	0	0.00%	0	8650	1,463	0.01%	1
9	8700	275,452	2.99%	1,691	8700	382,939	3.33%	306
10	8710	0	0.00%	0	8710	473,818	4.13%	378
11	8740	859,379	9.33%	5,275	8740	25,661	0.22%	20
12	8750	178,934	1.94%	1,098	8750	68,771	0.60%	55
13	8760	22,254	0.24%	137	8760	74,921	0.65%	60
14	8770	0	0.00%	0	8770	6,442	0.06%	5
15	8780	2,965,328	32.19%	18,203	8780	0	0.00%	0
16	8790	85,878	0.93%	527	8790	9	0.00%	0
17	8800	482,409	5.24%	2,961	8800	136,066	1.18%	109
18	8850	0	0.00%	0	8850	0	0.00%	0
19	8860	0	0.00%	0	8860	0	0.00%	0
20	8870	1,648,914	17.90%	10,122	8870	142,034	1.24%	113
21	8890	269,277	2.92%	1,653	8890	6,869	0.06%	5
22	8900	416,013	4.52%	2,554	8900	47,013	0.41%	38
23	8910	16,192	0.18%	99	8910	115	0.00%	0
24	8920	446,706	4.85%	2,742	8920	0	0.00%	0
25	8930	6,477	0.07%	40	8930	0	0.00%	0
26	9010	0	0.00%	0	9010	244,355	2.13%	195
27	9020	479,768	5.21%	2,945	9020	0	0.00%	0
28	9030	151,650	1.65%	931	9030	3,724,915	32.44%	2,974
29	9050	12,544	0.14%	77	9050	0	0.00%	0
30	9080	459,647	4.99%	2,822	9080	297,231	2.59%	237
31	9120	0	0.00%	0	9120	0	0.00%	0
32	9130	0	0.00%	0	9130	0	0.00%	0
33	9200	283,949	3.08%	1,743	9200	5,759,412	50.15%	4,599
34	9210	0	0.00%	0	9210	1	0.00%	0
35	9260	0	0.00%	0	9260	0	0.00%	0
36	9301	0	0.00%	0	9301	910	0.01%	1
37	9302	0	0.00%	0	9302	0	0.00%	0
38	9320	0	0.00%	0	9320	0	0.00%	0
39	Total	\$9,213,179	100.00%	\$56,556	Total	\$11,483,465	100.00%	\$9,169

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll

SCHEDULE G-6

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

BENEFITS AND PAYROLL TAX ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	RATE PER DIRECT PAYROLL \$	DIRECT	RATE PER SHARED SERVICES PAYROLL \$	SHARED SERVICES	RATE PER DISTRIGAS PAYROLL \$	DISTRIGAS	TOTAL ADJUSTMENT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Proforma Base and Overtime Payroll \$	G-4		<u>\$18,053,496</u>		<u>\$17,872,874</u>		<u>\$58,875,162</u>	
2	<u>BENEFITS COMPUTED PER PAYROLL \$</u>								
3	H&W BENEFITS*	WKP G-6.b	16.44%	\$2,968,650	16.44%	\$2,938,949	10.86%	\$6,394,726	
4	PENSION	WKP G-6.b	7.22%	1,304,098	7.22%	1,291,051	8.75%	5,150,503	
5	OPEB	WKP G-6.b	0.34%	60,626	0.34%	60,019	0.10%	60,442	
6	SERP	WKP G-6.b	0.01%	1,247	0.01%	0	3.76%	0	
7	401K & NQDC	WKP G-6.b	4.91%	886,917	4.91%	878,044	5.22%	3,075,597	
8	PROFIT SHARING	WKP G-6.b	3.43%	619,510	3.43%	613,312	3.16%	1,861,772	
9	A&G EMPL BEN ESPP ADMIN FEES	WKP G-6.b	0.00%	0	0.00%	0	0.00%	0	
10	A&G EMPL BEN RESERVE IBNR	WKP G-6.b	-0.89%	(160,677)	-0.89%	(159,069)	-0.54%	(317,165)	
11	A&G EMPL BEN STOCK RECEIVED	WKP G-6.b	0.00%	0	0.00%	0	0.00%	0	
				<u>\$5,680,372</u>		<u>\$5,622,306</u>		<u>\$16,225,877</u>	
12	<u>ADDITIONAL BENEFITS</u>								
13	A&G EMPL BEN HEALTH	WKP G-6.b		\$0		\$0		\$0	
14	A&G EMPL BEN DEF COMP INVESTMENT GAIN/LOSS	WKP G-6.b		0		0		697,218	
15	A&G EMPL BEN MISC ADMIN	WKP G-6.b		0		0		(5,686)	
16	A&G EMPL BEN FAS 112	WKP G-6.b		0		0		11,640	
17	A&G EMPL BEN HRA	WKP G-6.b		0		0		0	
18	A&G EMPL BEN RESERVE IBNR	WKP G-6.b		0		0		-	
19	A&G EMPL BEN ACCR 401(K) CO MATCH - STI	WKP G-6.b		0		195,142		469,138	
20	A&G EMPL BEN ACCR PSP ON STI	WKP G-6.b		0		125,805		308,297	
21	A&G EMPL BEN SCHOLARSHIPS	WKP G-6.b		0		0		118,405	
22	A&G EMPL BEN TUITION LOANS	WKP G-6.b		772		60,706		78,331	
23	A&G EMPL BEN ADOPTION ALLOW	WKP G-6.b		0		0		0	
24	A&G EMPL BEN CLUB MEMBERSHIP	WKP G-6.b		0		0		-	
25	A&G EMPL BEN SPR/SUMMER ACTIVITIES	WKP G-6.b		0		0		0	
26	A&G EMPL BEN EMPLOYEE EVENTS	WKP G-6.b		21,489		3,369		-	
27	A&G EMPL BEN SVC RECOGNITION	WKP G-6.b		0		55,600		40,600	
28	A&G EMPL BEN STOCK RECEIVED	WKP G-6.b		0		0		-	
29	A&G EMPL BEN EMPLOYEE REFERRAL	WKP G-6.b		0		0		103,000	
30	A&G EMPL BEN DRUG & ALCOHOL TESTING	WKP G-6.b		0		36		141,510	
31	A&G EMPL BEN EMPL ASST PROGRAM	WKP G-6.b		0		0		97,776	
32	A&G EMPL BEN CHEMICAL DEPENDENCY TREATMENT	WKP G-6.b		0		0		-	
33	A&G EMPL BEN DISABILITY	WKP G-6.b		0		0		-	
34	A&G EMPL BEN ACCOMMODATIONS	WKP G-6.b		0		0		493	
35	A&G EMPL BEN WELLNESS PROGRAM	WKP G-6.b		0		0		48,946	
36	A&G EMPL BEN MEDICAL CLINIC	WKP G-6.b		0		0		55,449	
37	A&G EMPL BEN EMPL APPL LOANS	WKP G-6.b		0		0		0	
38	A&G EMPL BEN INTERCO PARKING	WKP G-6.b		0		0		0	
				<u>\$22,261</u>		<u>\$440,658</u>		<u>\$2,165,118</u>	
39	Annualized Test Year Benefits			\$5,702,633		\$6,062,964		\$18,390,994	
40	<u>PAYROLL TAX RATE PER PAYROLL \$</u>	WKP G-6.b	7.60%	<u>\$1,372,335</u>	7.60%	<u>\$1,358,605</u>	6.82%	<u>\$4,013,780</u>	
41	Total Annualized Benefits and Payroll Tax			\$7,074,968		\$7,421,570		\$22,404,774	
42	Test Year Benefits and Payroll Tax			<u>5,442,779</u>		<u>9,085,739</u>		<u>17,038,941</u>	
43	Allocable Adjustment to Benefits and Payroll Tax			\$1,632,189		(\$1,664,169)		\$5,365,833	
44	Allocation to TGS			<u>100%</u>		<u>100%</u>		<u>25.01%</u>	
45	Allocated Benefits and Payroll Tax Adjustment to TGS			\$1,632,189		(\$1,664,169)		\$1,341,995	
46	Allocation to Service Area	WKP A.b		<u>100%</u>		<u>46.49%</u>		<u>46.49%</u>	
47	Allocated Benefits and Payroll Tax Adjustment to Service Area			\$1,632,189		(\$773,724)		623,935	
48	Payroll Expense Factor	WKP G-4.b		<u>53%</u>		<u>76%</u>		<u>83%</u>	
49	Test Year Benefits and Payroll Tax Adjustment			\$862,451		(\$586,188)		\$515,460	
50	Adjustment Summary:								
51	Account 9302			\$0		\$0		\$515,460	\$515,460

SCHEDULE G-6

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

BENEFITS AND PAYROLL TAX ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	RATE PER DIRECT PAYROLL \$	DIRECT	RATE PER SHARED SERVICES PAYROLL \$	SHARED SERVICES	RATE PER DISTRIGAS PAYROLL \$	DISTRIGAS	TOTAL ADJUSTMENT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
52	Other O&M Accounts (See WKP G4a for Distribution by FERC Account)			862,451		(586,188)		0	276,264
53	Total			<u>\$862,451</u>		<u>(\$586,188)</u>		<u>\$515,460</u>	<u>\$791,724</u>

\* Includes: Medical, Dental, Flexible Spending Plan Administration, Accidental Death & Dismemberment, Long Term Disability and Life Insurance

Total Test Year Benefits and Payroll Tax Expense after Allocation		\$2,875,974		\$3,200,364		\$1,636,818		\$7,713,156
Total As Adjusted Benefits and Payroll Tax Expense after Allocation		3,738,425		2,614,176		2,152,278		8,504,880
	Taxes only	<u>\$725,144</u>		<u>\$478,556</u>		<u>\$385,577</u>		<u>\$1,589,277</u>

Source: SCH G-6 Direct Test Year Benefits and Payroll Taxes - CGSA.xlsx  
Source: SCH G-6 -Corporate Test Year Benefits and Payroll Taxes (CONFIDENTIAL).xlsx  
Source: SCH G-6 -Shared Service Test Year Benefits and Payroll Taxes - CGSA.xlsx

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll

**WKP G-6.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BENEFITS AND PAYROLL TAX EXPENSE**

DISTRIBUTION OF DIRECT BENEFITS AND PAYROLL TAX O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT					DISTRIBUTION OF SHARED SERVICE BENEFITS AND PAYROLL TAX O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT			
LINE NO.	MAIN ACCOUNT	TEST YEAR BENEFITS AND PAYROLL TAX ADJUSTMENT	RATIO OF PAYROLL BY ACCOUNT	TOTAL	MAIN ACCOUNT	TEST YEAR BENEFITS AND PAYROLL TAX ADJUSTMENT	RATIO OF PAYROLL BY ACCOUNT	TOTAL
		(a)	(b)			(d)	(e)	
1	4081	\$1,376,115	20.23%	\$174,491	4081	\$1,196,277	20.23%	(\$118,597)
2	8560	0	0.00%	0	8560	0	0.00%	0
3	8570	0	0.00%	0	8570	0	0.00%	0
4	8590	0	0.00%	0	8590	0	0.00%	0
5	8610	0	0.00%	0	8610	0	0.00%	0
6	8630	0	0.00%	0	8630	0	0.00%	0
7	8650	0	0.00%	0	8650	0	0.00%	0
8	8700	0	0.00%	0	8700	0	0.00%	0
9	8710	0	0.00%	0	8710	0	0.00%	0
10	8740	0	0.00%	0	8740	0	0.00%	0
11	8750	0	0.00%	0	8750	0	0.00%	0
12	8760	0	0.00%	0	8760	0	0.00%	0
13	8770	0	0.00%	0	8770	0	0.00%	0
14	8780	0	0.00%	0	8780	0	0.00%	0
15	8790	0	0.00%	0	8790	0	0.00%	0
16	8800	0	0.00%	0	8800	0	0.00%	0
17	8850	0	0.00%	0	8850	0	0.00%	0
18	8860	0	0.00%	0	8860	0	0.00%	0
19	8870	0	0.00%	0	8870	0	0.00%	0
20	8890	0	0.00%	0	8890	0	0.00%	0
21	8900	0	0.00%	0	8900	0	0.00%	0
22	8910	0	0.00%	0	8910	0	0.00%	0
23	8920	0	0.00%	0	8920	0	0.00%	0
24	8930	0	0.00%	0	8920	0	0.00%	0
25	9010	0	0.00%	0	9010	0	0.00%	0
26	9020	0	0.00%	0	9020	0	0.00%	0
27	9030	0	0.00%	0	9030	0	0.00%	0
28	9050	0	0.00%	0	9050	0	0.00%	0
29	9080	0	0.00%	0	9080	0	0.00%	0
30	9120	0	0.00%	0	9120	0	0.00%	0
31	9130	0	0.00%	0	9130	0	0.00%	0
32	9200	0	0.00%	0	9200	0	0.00%	0
33	9210	0	0.00%	0	9210	0	0.00%	0
34	9260	4,066,665	79.77%	687,960	9260	7,889,231	79.77%	(467,590)
35	9302	0	0.00%	0	9302	0	0.00%	0
36	9320	0	0.00%	0	9320	0	0.00%	0
37	Total	\$5,442,779	100.00%	\$862,451	Total	\$9,085,508	100.00%	(\$586,188)

Errata: Numbers changed due to flow through change from WKP G-4.c Dec Payroll



WKP G-6.b

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BENEFITS AND TAXES**

LINE NO.		DESCRIPTION	TEXAS EMPLOYEES		CORPORATE SHARED SERVICE AND DISTRIGAS EMPLOYEES	
			(a)	(b)	(c)	(d)
<u>Based on Known and Measurable for June 2019</u>						
<u>H&amp;W Benefits</u>						
1	9260190	A&G EMPL BEN RESERVE	\$8,838,880		\$6,317,011	
2	9260191	A&G EMPL BEN RESERVE UNION	0		0	
3			\$8,838,880	16.44%	\$6,317,011	10.86%
<u>Pension</u>						
4	9260413	ONE GAS RETIREMENT PLAN SC	\$2,340,674		\$2,307,176	
5	9260513	ONE GAS RETIREMENT PLAN NSC	1,464,985		2,730,215	
6	9260115	EMPL BEN PENSION ADMIN	77,173		50,518	
			\$3,882,832	7.22%	\$5,087,909	8.75%
<u>OPEB</u>						
7	9260431	OPEB SC	\$100,355		\$188,689	
8	9260531	OPEB NSC	80,153		(128,982)	
9	9260132	A&G EMPL BEN FAS 106 ADMIN	0		0	
			\$180,508	0.34%	\$59,707	0.10%
<u>SERP</u>						
10	9260411	SERP SC			\$571,003	
11	9260511	SERP NSC	\$3,714		1,498,868	
12	9260112	A&G EMPL BEN SERP ADMIN			119,500	
			\$3,714	0.01%	\$2,189,371	3.76%
<u>Based on Test Year Data</u>						
<u>401k &amp; NQDC</u>						
13	9260101	A&G EMPL BEN 401(K) CO MATCH	\$2,586,102		\$2,684,859	
14	9260102	A&G EMPL BEN 401(K) ADMIN	53,104		44,649	
15	9260103	A&G EMPL BEN DEF COMP CO MATCH	1,508		283,530	
16	9260104	A&G EMPL BEN DEF COMP ADMIN	0		25,181	
			\$2,640,713	4.91%	\$3,038,219	5.22%
<u>Profit Sharing Plan</u>						
17	9260141	A&G EMPL BEN PROFIT SHARING	\$1,787,315		\$47,135	
18	9260140	A&G EMPL BEN PROFIT SHARING ADMIN	57,219		1,792,011	
			\$1,844,534	3.43%	\$1,839,146	3.16%
<u>Payroll Related 9260 Expenditures</u>						
19	9260123	A&G EMPL BEN ESPP ADMIN FEES	\$0	0.00%	\$0	0.00%
20	9260192	A&G EMPL BEN RESERVE IBNR	(478,400)	-0.89%	(313,310)	-0.54%
21	9260312	A&G EMPL BEN STOCK RECEIVED	0	0.00%		0.00%
			(\$478,400)		(\$313,310)	
<u>Non - Payroll Related 9260 Expenditures</u>						
22	9260100	A&G EMPL BEN HEALTH	\$0		\$0	
23	9260105	A&G EMPL BEN DEF COMP INVESTMENT GAIN/LOSS	0		697,218	
24	9260118	A&G EMPL BEN MISC ADMIN	0		(5,686)	
25	9260119	A&G EMPL BEN FAS 112	0		11,640	
26	9260120	A&G EMPL BEN HRA	0		0	
27	9260192	A&G EMPL BEN RESERVE IBNR	0		0	
28	9260197	A&G EMPL BEN ACCR 401(K) CO MATCH - STI	195,142		469,138	
29	9260198	A&G EMPL BEN ACCR PSP ON STI	125,805		308,297	
30	9260301	A&G EMPL BEN SCHOLARSHIPS	0		118,405	
31	9260302	A&G EMPL BEN TUITION LOANS	61,478		78,331	
32	9260303	A&G EMPL BEN ADOPTION ALLOW	0		0	
33	9260304	A&G EMPL BEN CLUB MEMBERSHIP	0		0	
34	9260306	A&G EMPL BEN SPR/SUMMER ACTIVITIES	0		0	
35	9260307	A&G EMPL BEN EMPLOYEE EVENTS	24,858		0	
36	9260310	A&G EMPL BEN SVC RECOGNITION	55,600		40,600	
37	9260312	A&G EMPL BEN STOCK RECEIVED	0		0	
38	9260314	A&G EMPL BEN EMPLOYEE REFERRAL	0		103,000	
39	9260321	A&G EMPL BEN DRUG & ALCOHOL TESTING	36		141,510	
40	9260326	A&G EMPL BEN EMPL ASST PROGRAM	0		97,776	

WKP G-6.b

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BENEFITS AND TAXES**

LINE NO.	DESCRIPTION	TEXAS EMPLOYEES		CORPORATE SHARED SERVICE AND DISTRIGAS EMPLOYEES	
		(a)	(b)	(c)	(d)
41	9260327 A&G EMPL BEN CHEMICAL DEPENDENCY TREATMENT	0		0	
42	9260328 A&G EMPL BEN DISABILITY	0		0	
43	9260329 A&G EMPL BEN ACCOMMODATIONS	0		493	
44	9260337 A&G EMPL BEN WELLNESS PROGRAM	0		48,946	
45	9260338 A&G EMPL BEN MEDICAL CLINIC	0		55,449	
46	9260340 A&G EMPL BEN EMPL APPL LOANS	0		0	
47	9260901 A&G EMPL BEN INTERCO PARKING	0		0	
		<u>\$462,919</u>		<u>\$2,165,118</u>	
	<u>Based on Known and Measurable for June 2019</u>				
	<u>Payroll Taxes</u>				
48	4081102 GEN TAX FICA	\$3,946,000	7.34%	\$3,906,000	6.72%
49	4081101 GEN TAX FED UNEMPL INS TAX	37,000	0.07%	26,000	0.04%
50	4081103 GEN TAX FICA INCENTIVE	103,000	0.19%	33,000	0.06%
51	4081132 GEN TAX STATE UNEMPL INS	0	0.00%	0	0.00%
		<u>\$4,086,000</u>	7.60%	<u>\$3,965,000</u>	6.82%
52	Total Benefit and Payroll Expense	<u>\$21,461,700</u>		<u>\$24,348,171</u>	
53	Total Labor*	<u>\$53,752,608</u>	39.07%	<u>\$58,159,649</u>	38.14%
54	* Total Labor used to calculate % is adjusted for known and measurable changes				

Source: WKP G-6.b Benefits and Payroll Tax Support.xlsx

**SCHEDULE G-7**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**AMORTIZATION OF PENSION & OTHER POST EMPLOYMENT BENEFITS**

LINE NO.	YEAR ENDED DECEMBER 2017	BEGINNING OF YEAR RATE BASE ADJUSTMENT AMOUNT	ANNUAL AMMORTIZATION	END OF YEAR RATE BASE ADJUSTMENT AMOUNT	ANNUAL AMMORTIZATION
	(a)	(b)	(c)	(d)	(e)
1	2018			\$1,704,879	
2	2019	\$1,704,879		1,704,879	
3	2020	1,704,879	\$284,147	1,420,733	
4	2021	1,420,733	284,147	1,136,586	
5	2022	1,136,586	284,147	852,440	
6	2023	852,440	284,147	568,293	
7	2024	568,293	284,147	284,147	
8	2025	284,147	284,147	0	
9	Annualized Amortization of Pension & Other Post Employment Benefits Reg Asset - Account 4073				\$284,147
10	Test Year Pension & Other Post Employment Benefits Reg Asset Amortization Expense - Account 4073				289,452
11	Total Adjustment to Test Period Expense				<u><u>(\$5,306)</u></u>

**SCHEDULE G-8**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**INCENTIVE COMPENSATION**

Corporate Allocated to TGS										ALLOCATED TO CGSA		
LINE NO.	DESCRIPTION	ACCT. 'NO.	UNALLOCATED CORPORATE PER BOOK	ADJUSTMENT TO REMOVE 5 NAMED OFFICERS	UNALLOCATED ADJUSTED TEST YEAR	ALLOCATION TO TGS	ALLOCATED CORPORATE PER BOOK TO TGS	ALLOCATED ADJUSTMENT TO TGS	ALLOCATED ADJUSTED TEST YEAR TO TGS	TOTAL PER BOOK AS ALLOCATED TO CENTRAL-GULF	TOTAL ADJUSTMENT AS ALLOCATED TO CENTRAL-GULF	TOTAL TEST YEAR ADJUSTED AS ALLOCATED TO CENTRAL-GULF
1	GEN TAX FICA INCENTIVE	4081	\$626,000	(\$30,912)	\$595,088	25.01%	\$156,563	(\$7,731)	\$148,832	46.4931%	\$72,791	\$69,196
2	A&G SALARIES INCENTIVE PLAN	9302	10,722,000	(1,514,034)	9,207,966	25.01%	2,681,572	(378,660)	2,302,912	1,246,746	(176,051)	1,070,695
3	A&G EMPL BEN ACCR 401(K) CO MATCH	9302	512,000	(55,900)	456,100	25.01%	128,051	(13,981)	114,071	59,535	(6,500)	53,035
4	A&G EMPL BEN ACCR PSP ON STI	9302	172,000	(24,225)	147,775	25.01%	43,017	(6,059)	36,959	20,000	(2,817)	17,183
5	TOTAL SHORT TERM INCENTIVE		\$12,032,000	(\$1,625,071)	\$10,406,929		\$3,009,203	(\$406,430)	\$2,602,773	\$1,399,072	(\$188,962)	\$1,210,110
6	A&G SALARIES LT INCENT-RESTRICTED	9302	\$1,703,709		\$1,703,709	25.01%	\$426,098	\$0	\$426,098	\$198,106	\$0	\$198,106
7	A&G SALARIES LT INCENT-PERFORMANCE	9302	4,514,756	(2,722,353)	1,792,403	25.01%	1,129,140	(680,860)	448,280	524,972	(316,553)	208,419
8	TOTAL LONG TERM INCENTIVE		\$6,218,465	(\$2,722,353)	\$3,496,112	25.01%	\$1,555,238	(\$680,860)	\$874,378	\$723,078	(\$316,553)	\$406,525
TGS										ALLOCATED TO CGSA		
LINE NO.	DESCRIPTION	ACCT. 'NO.	TGS PER BOOK	ADJUSTMENT TO REMOVE 5 NAMED OFFICERS	TGS ADJUSTED TEST YEAR					TOTAL PER BOOK AS ALLOCATED TO CENTRAL-GULF	TOTAL ADJUSTMENT AS ALLOCATED TO CENTRAL-GULF	TOTAL TEST YEAR ADJUSTED AS ALLOCATED TO CENTRAL-GULF
	<u>Short Term Incentive</u>									46.4931%		
1	GEN TAX FICA INCENTIVE	4081	\$246,000	\$0	\$246,000					\$114,373	\$0	\$114,373
2	A&G SALARIES INCENTIVE PLAN	9200	4,239,101	0	4,239,101					1,970,890	0	1,970,890
3	A&G EMPL BEN ACCR 401(K) CO MATCH	9260	201,000	0	201,000					93,451	0	93,451
4	A&G EMPL BEN ACCR PSP ON STI	9260	68,000	0	68,000					31,615	0	31,615
5	TOTAL SHORT TERM INCENTIVE		\$4,754,101	\$0	\$4,754,101					\$2,210,329	\$0	\$2,210,329
6												
7	A&G SALARIES LT INCENT-RESTRICTED	9200	\$239,509	\$0	\$239,509					\$111,355	\$0	\$111,355
8	A&G SALARIES LT INCENT-PERFORMANCE	9200	146,602	0	146,602					68,160	0	68,160
9	TOTAL LONG TERM INCENTIVE		\$386,111	\$0	\$386,111					\$179,515	\$0	\$179,515
Total Test Year Incentive Compensation after Allocation										\$4,511,994		
Total As Adjusted Benefits and Payroll Tax Expense after Allocation										\$4,006,479		

Source: SCH G-8 Incentive Compensation per book (CONFIDENTIAL).xlsx

Source: SCH G-8 Adjustment

**SCHEDULE G-9**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**MISCELLANEOUS ADJUSTMENTS**

LINE NO.	DESCRIPTION	ACCT	DIRECT SERVICE AREA	SHARED SERVICES ALLOCATION TO SERVICE AREA	DISTRIGAS ALLOCATION TO SERVICE AREA	TOTAL ADJUSTMENT TO SERVICE AREA
			(a)	(b)	(c)	(d)
1	Payroll Taxes	4081	\$814,781	(\$784,431)	\$0	\$30,350
2	Transmission O & M - Mains Expenses	8560	0	(4)	0	(4)
3	Transmission Other Misc Expenses	8590	0	(4)	0	(4)
4	Maintenance of Mains	8630	0	0	0	0
5	Distr. Operations- General Supervision	8700	(204)	(693)	0	(897)
6	Distr. Operations - Distribution Load Dispatch	8710	0	(412)	0	(412)
7	Distr. Operations - Mains & Services	8740	(126)	0	0	(126)
8	Distr Meas & Reg St Misc	8750	(1,730)	0	0	(1,730)
9	Distr. Operations - Meter & House Reg. Exp.	8780	(5)	(0)	0	(5)
10	Distr. Operations - Other Expense	8800	179,240	(88)	0	179,152
11	Distr. Operations - Rents	8810	0	0	0	0
12	Distr. Operations - Struct. & Improv.	8860	0	0	0	0
13	Distr. Maintenance - Mains	8870	(0)	(0)	0	(1)
14	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0
15	Distr. Maintenance - Ind .Meas. & Reg. Stat. Misc.	8900	(45)	0	0	(45)
16	Customer Accounting - Supervision	9010	0	(993)	0	(993)
17	Customer Accounting - Meter Reading	9020	0	0	0	0
18	Customer Accounting - Rec. Coll. Misc. Expense	9030	0	(1,806)	0	(1,806)
19	Customer Accounting - Bad Debt	9040	0	0	0	0
20	Customer Accounting - Misc. Expense	9050	0	(6)	0	(6)
21	Customer Assistance-Misc. Expense	9080	(189)	(287)	0	(476)
22	Customer Information-Inform. & Instruct. Adver. Exp.	9090	0	(104)	0	(104)
23	Demo/Sell- Misc. Expenses	9120	0	0	0	0
24	Advertising-Misc. Expense	9130	0	0	0	0
25	Salaries	9200	0	0	0	0
26	Admin & Gen - Office Supp & Exp	9210	(323,513)	328,488	0	4,975
27	Admin & Gen - Outside Services	9230	0	(4,248)	0	(4,248)
28	Property Insurance	9240	0	26,737	0	26,737
29	Admin & Gen - Injuries & Damages	9250	0	211,383	0	211,383
30	Admin & Gen - Employee Pensions & Benefits	9260	1,695,714	(1,632,616)	(181,259)	(118,160)
31	Admin & Gen - Regulatory Commission Expense	9280	0	0	0	0
32	Admin & Gen - Labor Attends Credit	9290	0	0	0	0
33	Admin & Gen - Advertising	9301	0	0	0	0
34	Admin & Gen - Misc General	9302	(486)	(2,862,145)	(235,302)	(3,097,933)
35	Admin & Gen - Rents	9310	0	0	0	0
36	Totals		\$2,363,437	(\$4,721,230)	(\$416,561)	(\$2,774,354)

WKP G-9.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

MISCELLANEOUS ADJUSTMENTS  
DIRECT SERVICE AREA

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF CLUBS AND CIVIC EXPENSE	Adjustment to include Direct Benefits and Payroll Related Taxes	Adjustment to include Direct O/H for Payroll Related Taxes and Benefits	Direct SERP with payroll factor applied	OTHER ADJUSTMENTS	TOTAL ADJUSTMENT TO SERVICE AREA
			(a)	(b)	(c)	(d)	(e )	(f)
1	Payroll Taxes	4081	\$0	\$1,376,115	(\$561,334)	\$0	\$0	\$814,781
2	Transmission O & M - Mains Expenses	8560	0	0	0	0	0	0
3	Maintenance of Mains	8630	0	0	0	0	0	0
4	Distr. Operations- General Supervision	8700	0	0	0	0	(184)	(184)
5	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	0	0	0
6	Distr Meas & Reg St Misc	8750	(1,385)	0	0	0	(345)	(1,730)
7	Distr. Operations - Meter & House Reg. Exp.	8780	0	0	0	0	0	0
8	Distr. Operations - Other Expense	8800	0	0	0	0	179,519	179,519
9	Distr. Operations - Rents	8810	0	0	0	0	0	0
10	Distr. Maintenance - Mains	8870	0	0	0	0	0	0
11	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0	0	0
12	Distr. Maintenance- Cathodic Protection	8900	0	0	0	0	0	0
13	Customer Accounting - Supervision	9010	0	0	0	0	0	0
14	Customer Accounting - Meter Reading	9020	0	0	0	0	0	0
15	Customer Accounting - Bad Debts	9040	0	0	0	0	0	0
16	Customer Asst.- Misc. Expenses	9080	0	0	0	0	0	0
17	Demo/Sell- Misc. Expenses	9120	0	0	0	0	0	0
18	Admin & Gen - Office Supp & Exp	9210	(2,060)	0	0	0	(321,261)	(323,321)
19	Admin & Gen - Outside Services	9230	0	0	0	0	0	0
20	Admin & Gen - Injuries & Damages	9250	0	0	0	0	0	0
21	Admin & Gen - Employee Pensions & Benefits	9260	0	4,066,665	(2,371,248)	659	(362)	1,695,714
22	Admin & Gen - Regulatory Commission Expense	9280	0	0	0	0	0	0
23	Admin & Gen - Misc General	9302	0	0	0	0	(454)	(454)
24	Admin & Gen - Rents	9310	0	0	0	0	0	0
25	Totals		(\$3,445)	\$5,442,779	(\$2,932,581)	\$659	(\$143,087)	\$2,364,325

Source: WKP G-9.a CGSA Civic Charitable Misc Adjustments.xlsx  
Source: WKP G-9.a CGSA Communications (CONFIDENTIAL).xlsx  
Source: WKP G-9.a OTC Reimbursement Adjustment CGSA.xlsx  
Source: SCH G-6 Shared Service Test Year Benefits and Payroll Taxes - CGSA.xlsx

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

Remove - Rule 7.5414																								
LINE NO.	CATEGORY	To Cc	To costcenter Description	FERC Account	Natural Account	Account Description	Adjustment for known and measurable change in Insurance premiums (a)	Adjustment to remove costs associated with Royalty fees (b)	Management decision to not seek recovery (c)	Contributions, donations to charitable, religious, or other nonprofit organizations (d)	Remove portion of AGA dues attributable to lobbying. (e)	Remove Stock Award Activity as the program ended (f)	Telecom Reclass (g)	Adjustment to Remove Payroll Related Taxes and Benefits (h)	Adjustment to Included Shared Service Payroll Related Taxes and Benefits (i)	Adjustment to Remove total O/H for Payroll Related Taxes and Benefits (j)	Adjustment to Include Shared Services portion of O/H for Payroll Related Taxes and Benefits (k)	Grand Total (l)	O&M EXPENSE FACTOR (m)	ALLOCATION TO SERVICE AREA (n)	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT (o)			
1	Causal	1621	OGS HR PLAN ADMINISTRATION	9260	9260102	A&G EMPL BEN 401(K) ADMIN								(53,104)			(53,104)							
2	Causal	1621	OGS HR PLAN ADMINISTRATION	9260	9260112	A&G EMPL BEN SERP ADMIN								(153)			(153)							
3	Causal	1621	OGS HR PLAN ADMINISTRATION	9260	9260115	A&G EMPL BEN PENSION ADMIN								13,865			13,865							
4	Causal	1621	OGS HR PLAN ADMINISTRATION	9260	9260140	A&G EMPL BEN PROFIT SHARING ADMIN								(57,219)			(57,219)							
5	Causal	1621	OGS HR PLAN ADMINISTRATION	9260	9260140	A&G EMPL BEN PROFIT SHARING ADMIN								(96,610)			(96,610)	88.69%	46.4931%	(39,837)				
6	Causal	1931	OGS RM RESOURCE SUPPLY	9302	9302311	A&G MISC OGS VOLUNTEERS				(3)							(3)							
7	Causal	1931	OGS RM RESOURCE SUPPLY	9302	9302311	A&G MISC OGS VOLUNTEERS				(3)							(3)	88.69%	46.4931%	(1)				
8	Causal	1938	OGS ENG QUALITY AND COMPLIANCE	9302	9302311	A&G MISC OGS VOLUNTEERS				(127)							(127)							
9	Causal	1938	OGS ENG QUALITY AND COMPLIANCE	9302	9302311	A&G MISC OGS VOLUNTEERS				(127)							(127)	88.69%	46.4931%	(52)				
10	Causal	1953	OGS PROCESS IMPROVEMENT & CUSTOMER EXPERIENCE	9302	9302311	A&G MISC OGS VOLUNTEERS				(6)							(6)							
11	Causal	1953	OGS PROCESS IMPROVEMENT & CUSTOMER EXPERIENCE	9302	9302311	A&G MISC OGS VOLUNTEERS				(6)							(6)	88.69%	46.4931%	(2)				
12	Shared Service	0	COMMON	4081	4081100	GEN TAX O/H TRF TO CAPITAL										1,108,209	(487,980)	620,229						
13	Shared Service	0	COMMON	4081	4081101	GEN TAX FED UNEMPL INS TAX								(39,363)	1,196,277		1,156,914							
14	Shared Service	0	COMMON	4081	4081102	GEN TAX FICA								(3,959,788)			(3,959,788)							
15	Shared Service	0	COMMON	4081	4081132	GEN TAX STATE UNEMPL INS								(106,345)			(106,345)							
16	Shared Service	0	COMMON	4081	4081132	GEN TAX STATE UNEMPL INS								(4,105,497)	1,196,277	1,108,209	(487,980)	(2,288,991)	88.69%	46.4931%	(943,872)			
17	Shared Service	0	COMMON	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL										(2,272)	(1,872,461)	(1,874,733)						
18	Shared Service	0	COMMON	9260	9260905	A&G EMPL BEN O/H TRF CAPITAL - NSC										(33)	(188,899)	(188,932)						
19	Shared Service	0	COMMON	9260	9260905	A&G EMPL BEN O/H TRF CAPITAL - NSC											(2,305)	(2,061,360)	(2,063,665)	88.69%	46.4931%	(850,959)		
20	Shared Service	1000	OGS GENERAL	4081	4081103	GEN TAX FICA INCENTIVE								(303,699)			(303,699)							
21	Shared Service	1000	OGS GENERAL	4081	4081103	GEN TAX FICA INCENTIVE								(303,699)			(303,699)	88.69%	46.4931%	(125,231)				
22	Shared Service	1000	OGS GENERAL	9260	9260197	A&G EMPL BEN ACCR 401(K) CO MATCH - STI								(195,142)			(195,142)							
23	Shared Service	1000	OGS GENERAL	9260	9260198	A&G EMPL BEN ACCR PSP ON STI								(125,805)			(125,805)							
24	Shared Service	1000	OGS GENERAL	9260	9260312	A&G EMPL BEN STOCK RECEIVED						(650)						(650)						
25	Shared Service	1000	OGS GENERAL	9260	9260312	A&G EMPL BEN STOCK RECEIVED						(650)						(650)						
26	Shared Service	1000	OGS GENERAL	9302	9302106	A&G MISC AGA INDUSTRY DUES</																		

WKP G-9.b

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

MISCELLANEOUS ADJUSTMENTS  
SHARED SERVICES

LINE NO.	CATEGORY	To Cc	Tocostcenter Description	FERC Account	Natural Account	Account Description	Adjustment for Known and measurable change in Insurance premiums	Adjustment to remove costs associated with Royalty fees	Management decision to not seek recovery	Remove - Rule 7.5414 Contributions, donations to charitable, religious, or other nonprofit organizations	Remove portion of AGA dues attributable to lobbying.	Remove Stock Award Activity as the program ended	Telecom Reclass	Adjustment to Remove Payroll Related Taxes and Benefits	Adjustment to Included Shared Service Payroll Related Taxes and Benefits	Adjustment to Remove total O/H for Payroll Related Taxes and Benefits	Adjustment to include Shared Services portion of O/H for Payroll Related Taxes and Benefits	Grand Total	O&M EXPENSE FACTOR (m)	ALLOCATION TO SERVICE AREA (n)	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT (o)
96	Shared Service	7036	TGS COMMUNICATIONS	9090	9090321	INFO/INSTRUC CORP COMM DIRECT				(252)								(252)			
97	Shared Service	7036	TGS COMMUNICATIONS	9090 Total						(252)								(252)	88.69%	46.4931%	(104)
98	Shared Service	7038	TGS GIS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT			(28)	(17)								(45)			
99	Shared Service	7038	TGS GIS	9210 Total					(28)	(17)								(45)	88.69%	46.4931%	(18)
100	Shared Service	7039	TGS OUTSIDE AREAS OPERATIONS	9260	9260307	A&G EMPL BEN EMPLOYEE EVENTS								(19)				(19)			
101	Shared Service	7039	TGS OUTSIDE AREAS OPERATIONS	9260 Total										(19)				(19)	88.69%	46.4931%	(8)
102	Shared Service	7042	TGS DIVISION MEASUREMENT & REGULATION	8790	8790100	DISTR CUST INSTALL MISC EXP			-									-			
103	Shared Service	7042	TGS DIVISION MEASUREMENT & REGULATION	8790 Total					-									-	88.69%	46.4931%	-
104	Shared Service	7044	TGS TRANSMISSION	8800	8800100	DISTR OTHER EXPENSES			(44)									(44)			
105	Shared Service	7044	TGS TRANSMISSION	8800 Total					(44)									(44)	88.69%	46.4931%	(18)
106	Shared Service	7045	TGS DIVISION LINE LOCATING	8800	8800100	DISTR OTHER EXPENSES			-									-			
107	Shared Service	7045	TGS DIVISION LINE LOCATING	8800 Total					-									-	88.69%	46.4931%	-
108	Shared Service	7045	TGS DIVISION LINE LOCATING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT			-									-			
109	Shared Service	7045	TGS DIVISION LINE LOCATING	9210 Total					-									-	88.69%	46.4931%	-
110	Shared Service	7049	TGS CASH PROCESSING	9030	9030110	CUST RECORDS EXPENSE				(10)								(10)			
111	Shared Service	7049	TGS CASH PROCESSING	9030 Total						(10)								(10)	88.69%	46.4931%	(4)
112	Shared Service	7050	TGS CUSTOMER SVC ADMIN	9010	9010100	CUST ACCTG/COLL SUPERVISION			(1,058)	(625)								(1,683)			
113	Shared Service	7050	TGS CUSTOMER SVC ADMIN	9010 Total					(1,058)	(625)								(1,683)	88.69%	46.4931%	(694)
114	Shared Service	7050	TGS CUSTOMER SVC ADMIN	9030	9030100	CUST REC/COLLEC EXP MISC			(923)									(923)			
115	Shared Service	7050	TGS CUSTOMER SVC ADMIN	9030	9030228	CUST REC/COLLEC EXP PERS USE AUTO				(28)								(28)			
116	Shared Service	7050	TGS CUSTOMER SVC ADMIN	9030 Total						(923)	(28)							(951)	88.69%	46.4931%	(392)
117	Shared Service	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9080	9080100	CUST ASST MISC EXP				(149)								(149)			
118	Shared Service	7091	TGS COMMERCIAL PROJECT MANAGEMENT	9080 Total						(149)								(149)	88.69%	46.4931%	(61)
119	Shared Service	7200	TGS CT GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							19,551					19,551			
120	Shared Service	7200	TGS CT GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							167,368					167,368			
121	Shared Service	7200	TGS CT GENERAL	9210	9210308	A&G S&E TELE DATA							23,575					23,575			
122	Shared Service	7200	TGS CT GENERAL	9210 Total									210,494					210,494	88.69%	46.4931%	86,798
123	Shared Service	7300	TGS ST GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							1,589					1,589			
124	Shared Service	7300	TGS ST GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							12,858					12,858			
125	Shared Service	7300	TGS ST GENERAL	9210	9210308	A&G S&E TELE DATA							1,208					1,208			
126	Shared Service	7300	TGS ST GENERAL	9210 Total									15,655					15,655	88.69%	46.4931%	6,455
127	Shared Service	7450	TGS ST GALVESTON GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							3,504					3,504			
128	Shared Service	7450	TGS ST GALVESTON GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							15,804					15,804			
129	Shared Service	7450	TGS ST GALVESTON GENERAL	9210	9210308	A&G S&E TELE DATA							14,389					14,389			
130	Shared Service	7450	TGS ST GALVESTON GENERAL	9210 Total									33,697					33,697	88.69%	46.4931%	13,895
131	Shared Service	7550	TGS ST PORT ARTHUR GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							5,885					5,885			
132	Shared Service	7550	TGS ST PORT ARTHUR GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							32,668					32,668			
133	Shared Service	7550	TGS ST PORT ARTHUR GENERAL	9210	9210308	A&G S&E TELE DATA							21,568					21,568			
134	Shared Service	7550	TGS ST PORT ARTHUR GENERAL	9210 Total									60,121					60,121	88.69%	46.4931%	24,791
135	Shared Service	7608	TGS WT DELL CITY	9210	9210303	A&G S&E TELE LOCAL LINES							379					379			
136	Shared Service	7608	TGS WT DELL CITY	9210	9210304	A&G S&E CELLULAR PHONES							483					483			
137	Shared Service	7608	TGS WT DELL CITY	9210	9210308	A&G S&E TELE DATA							461					461			
138	Shared Service	7608	TGS WT DELL CITY	9210 Total									1,323					1,323	88.69%	46.4931%	546
139	Shared Service	7635	TGS WT PERMAN AREA GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							3,742					3,742			
140	Shared Service	7635	TGS WT PERMAN AREA GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							18,733					18,733			
141	Shared Service	7635	TGS WT PERMAN AREA GENERAL	9210	9210308	A&G S&E TELE DATA							33,419					33,419			
142	Shared Service	7635	TGS WT PERMAN AREA GENERAL	9210 Total									55,894					55,894	88.69%	46.4931%	23,048
143	Shared Service	7650	TGS WT EL PASO GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							1,623					1,623			
144	Shared Service	7650	TGS WT EL PASO GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							163,671					163,671			
145	Shared Service	7650	TGS WT EL PASO GENERAL	9210 Total									165,294					165,294	88.69%	46.4931%	68,159
146	Shared Service	7700	TGS RGV GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							8,458					8,458			
147	Shared Service	7700	TGS RGV GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							94,507					94,507			
148	Shared Service	7700	TGS RGV GENERAL	9210	9210308	A&G S&E TELE DATA							3,191					3,191			
149	Shared Service	7700	TGS RGV GENERAL	9210 Total									106,156					106,156	88.69%	46.4931%	43,774
150	Shared Service	7800	TGS NT GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							19,793					19,793			
151	Shared Service	7800	TGS NT GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							36,042					36,042			
152	Shared Service	7800	TGS NT GENERAL	9210	9210308	A&G S&E TELE DATA							17,616					17,616			
153	Shared Service	7800	TGS NT GENERAL	9210 Total									73,450					73,450	88.69%	46.4931%	30,287
154	Shared Service	7801	TGS NT DISTRICT ADMIN	9210	9210303	A&G S&E TELE LOCAL LINES							25,457					25,457			
155	Shared Service	7801	TGS NT DISTRICT ADMIN	9210	9210304	A&G S&E CELLULAR PHONES							1,806					1,806			
156	Shared Service	7801	TGS NT DISTRICT ADMIN	9210	9210308	A&G S&E TELE DATA							3,879					3,879			
157	Shared Service	7801	TGS NT DISTRICT ADMIN	9210 Total									31,142					31,142	88.69%	46.4931%	12,841
158	Shared Service	7860	TGS BORGER GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES							23,078					23,078			
159	Shared Service	7860	TGS BORGER GENERAL	9210	9210304	A&G S&E CELLULAR PHONES							11,297					11,297			
160	Shared Service	7860	TGS BORGER GENERAL	9210	9210308	A&G S&E TELE DATA															



WKP G-9.b

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

MISCELLANEOUS ADJUSTMENTS  
SHARED SERVICES

LINE NO.	CATEGORY	To Cc.	Tocostcenter Description	FERC Account	Natural Account	Account Description	Adjustment for Known and measurable change in Insurance premiums	Adjustment to remove costs associated with Royalty fees	Management decision to not seek recovery	Remove - Rule 7.5414 Contributions, donations to charitable, religious, or other nonprofit organizations	Remove portion of AGA dues attributable to lobbying.	Remove Stock Award Activity as the program ended	Telecom Reclass	Adjustment to Remove Payroll Related Taxes and Benefits	Adjustment to Included Shared Service Payroll Related Taxes and Benefits	Adjustment to Remove total O/H for Payroll Related Taxes and Benefits	Adjustment to include Shared Services portion of O/H for Payroll Related Taxes and Benefits	Grand Total	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
							(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	4081	4081995 A&G MISC DISTRIGAS ALLOC												-	-			
2			Total Ferc Account	4081			-	-	-	-	-	-	-	-	-	-	-	-	25.01%	88.69%	46.4931%
3	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9302	9302995 A&G MISC DISTRIGAS ALLOC												(2,164,559)	(2,164,559)			
4			Total Ferc Account	9302			-	-	-	-	-	-	-	-	-	-	(2,164,559)	(2,164,559)	25.01%	88.69%	46.4931%
																					(223,230)
4	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260995 A&G EMPL BEN SERP DISTRIGAS ALLOC												(1,757,584)	(1,757,584)			
5	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260996 A&G EMPL BEN PENSION DISTRIGAS												-	-			
6	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260997 A&G EMPL BEN FAS 106 DISTRIGAS ALLOC												-	-			
7			Total Ferc Account	9260			-	-	-	-	-	-	-	-	-	-	(1,757,584)	(1,757,584)	25.01%	88.69%	46.4931%
																					(181,259)
8	Grand Total																				
9	Distrigas						-	-	-	-	-	-	-	-	-	-	(3,922,143)	(3,922,143)			(404,489)
10			Distrigas Allocation Percent				25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%	25.01%			
10			Corporate Adjustment Allocated to TGS				-	-	-	-	-	-	-	-	-	-	(980,928)	(980,928)			
11																					
12			O&M Expense Factor				88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%	88.69%			
13			Adjustment to TGS O&M				-	-	-	-	-	-	-	-	-	-	(869,997)	(869,997)			
13																					
14			Allocation to Service Area				46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%	46.4931%			
15																					
16			Adjustment to Service Area O&M				-	-	-	-	-	-	-	-	-	-	(404,489)	(404,489)			

Source: WKP G-9.b Shared Service Test Year OH- CGSA.xlsx  
Source: WKP G-9.b.2 Misc Adjustments Distrigas.xlsx  
Source: WKP G-9.b.3 Insurance Adjustment.xlsx

WKP G-9.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

MEAL AND HOTEL ADJUSTMENTS  
DIRECT, SHARED SERVICES, DISTRIGAS

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF SPOUSAL EXPENSE	REMOVAL OF MEALS OVER \$25 PER PERSON	REMOVAL OF HOTEL OVER \$150 PER NIGHT	REMOVAL OF ALCOHOL	TOTAL
			(a)	(b)	(c)	(d)	(e)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0	\$0	\$0	\$0
2	Maintenance of Mains	8630	0	0	0	0	0
3	Distr. Operations- General Supervision	8700	0	(20)	0	0	(20)
4	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	0	0
5	Distr. Operations - Mains & Services	8740	0	(126)	0	0	(126)
6	Meas & Reg. Stat. Exp. - General	8750	0	0	0	0	0
7	Distr. Operations - Meter & House Reg. Exp.	8780	0	(5)	0	0	(5)
8	Distr. Operations - Other Expense	8800	0	(279)	0	0	(279)
9	Distr. Operations - Rents	8810	0	0	0	0	0
10	Distr. Maintenance - Mains	8870	0	(0)	0	0	(0.44)
11	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0	0
12	Distr. Maintenance- Cathodic Protection	8900	0	(45)	0	0	(45)
13	Customer Accounting - Supervision	9010	0	0	0	0	0
14	Customer Accounting	9030	0	0	0	0	0
15	Miscellaneous	9050	0	0	0	0	0
16	Customer Asst.- Misc. Expenses	9080	0	(185)	0	(4)	(189)
17	Demo/Sell- Misc. Expenses	9120	0	0	0	0	0
18	Admin & Gen - Office Supp & Exp	9210	0	(192)	0	0	(192)
19	Admin & Gen - Outside Services	9230	0	0	0	0	0
20	Admin & Gen - Injuries & Damages	9250	0	0	0	0	0
21	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	0	0
22	Admin & Gen - Regulatory Commission Expense	9280	0	0	0	0	0
23	Admin & Gen - Misc General	9302	0	(32)	0	0	(32)
24	Admin & Gen - Rents	9310	0	0	0	0	0
25	<b>Grand Total Direct</b>		\$0	(\$885)	\$0	(\$4)	(\$888)

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF SPOUSAL EXPENSE	REMOVAL OF MEALS OVER \$25 PER PERSON	REMOVAL OF HOTEL OVER \$150 PER NIGHT	REMOVAL OF ALCOHOL	TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	ADJUSTMENT ALLOCATED TO SERVICE AREA BY FERC ACCT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Transmission O & M - Mains Expenses	8560	\$0	(\$10)	\$0	\$0	(\$10)	88.69%	46.49%	(\$4.14)
2	Transmission O & M - Mains Expenses Misc	8590	0	(10)	0	0	(\$10)	88.69%	46.49%	(\$4.14)
3	Maintenance of Mains	8630	0	0	0	0	0	88.69%	46.49%	0
4	Distr. Operations- General Supervision	8700	0	(508)	(953)	0	(1460)	88.69%	46.49%	(602)
5	Distr. Operations - Distribution Load Dispatch	8710	0	(1,000)	0	0	(1000)	88.69%	46.49%	(412)
6	Distr. Operations - Mains & Services	8740	0	0	0	0	0	88.69%	46.49%	0
7	Meas & Reg. Stat. Exp. - General	8750	0	0	0	0	0	88.69%	46.49%	0
8	Distr. Operations - Meter & House Reg. Exp.	8780	0	(0)	0	0	(0)	88.69%	46.49%	(0)
9	Distr. Operations - Other Expense	8800	0	(67)	0	0	(67)	88.69%	46.49%	(28)
10	Distr. Operations - Rents	8810	0	0	0	0	0	88.69%	46.49%	0
11	Distr. Maintenance - Mains	8870	0	(1)	0	0	(1)	88.69%	46.49%	(0)
12	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0	0	88.69%	46.49%	0
13	Distr. Maintenance- Cathodic Protection	8900	0	0	0	0	0	88.69%	46.49%	0

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF SPOUSAL EXPENSE	REMOVAL OF MEALS OVER \$25 PER PERSON	REMOVAL OF HOTEL OVER \$150 PER NIGHT	REMOVAL OF ALCOHOL	TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	ADJUSTMENT ALLOCATED TO SERVICE AREA BY FERC ACCT
14	Customer Accounting - Supervision	9010	0	(725)	0	0	(725)	88.69%	46.49%	(299)
15	Customer Accounting	9030	0	(123)	0	0	(123)	88.69%	46.49%	(51)
16	Miscellaneous	9050	0	(15)	0	0	(15)	88.69%	46.49%	(6)
17	Customer Asst.- Misc. Expenses	9080	0	(463)	0	(84)	(547)	88.69%	46.49%	(226)
18	Demo/Sell- Misc. Expenses	9120	0	0	0	0	0	88.69%	46.49%	0
19	Admin & Gen - Office Supp & Exp	9210	0	(1,464)	(886)	(80)	(2430)	88.69%	46.49%	(1002)
20	Admin & Gen - Outside Services	9230	0	0	0	0	0	88.69%	46.49%	0
21	Admin & Gen - Injuries & Damages	9250	0	0	0	0	0	88.69%	46.49%	0
22	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	0	0	88.69%	46.49%	0
23	Admin & Gen - Regulatory Commission Expense	9280	0	0	0	0	0	88.69%	46.49%	0
24	Admin & Gen - Misc General	9302	0	0	0	0	0	88.69%	46.49%	0
25	Admin & Gen - Rents	9310	0	0	0	0	0	88.69%	46.49%	0
26	<b>Grand Total Shared Service</b>		\$0	(\$4,387)	(\$1,839)	(\$164)	(\$6,390)	88.69%	46.4931%	(\$2,635)
27	O&M Expense Factor		88.69%	88.69%	88.69%	88.69%	88.69%			
26	Adjustment to TGS O&M		\$0	(\$3,890)	(\$1,631)	(\$145)	(\$5,667)			
27	Allocation to Service Area		46.4931%	46.4931%	46.4931%	46.4931%	46.4931%			
	<b>Adjustment to Service Area O&amp;M</b>		\$0	(\$1,809)	(\$758)	(\$68)	(\$2,635)			

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF SPOUSAL EXPENSE	REMOVAL OF MEALS OVER \$25 PER PERSON	REMOVAL OF HOTEL OVER \$150 PER NIGHT	REMOVAL OF ALCOHOL	TOTAL	DISTRIGAS FACTOR	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	ADJUSTMENT ALLOCATED TO SERVICE AREA BY FERC ACCT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
28	Admin & Gen - Misc General	9302	(\$625)	(\$61,918)	(\$38,289)	(\$16,225)	(\$117,057)				
29	<b>Grand Total Ditrigas</b>		(\$625)	(\$61,918)	(\$38,289)	(\$16,225)	(\$117,057)	25.01%	88.69%	46.4931%	(\$12,072)
30	Ditrigas Allocation Percent		25.01%	25.01%	25.01%	25.01%	25.01%				
31	Corporate Adjustment Allocated to TGS		(\$156)	(\$15,486)	(\$9,576)	(\$4,058)	(\$29,276)				
32	O&M Expense Factor		88.69%	88.69%	88.69%	88.69%	88.69%				
33	Adjustment to TGS O&M		(\$139)	(\$13,734)	(\$8,493)	(\$3,599)	(\$25,965)				
34	Allocation to Service Area		46.4931%	46.4931%	46.4931%	46.4931%	46.4931%				
35	<b>Adjustment to Service Area O&amp;M</b>		(\$64)	(\$6,386)	(\$3,949)	(\$1,673)	(\$12,072)				

Source: WKP G-9.c Meal & Hotel Adjustments Direct SS and Distr(CONFIDENTIAL).xlsx

**SCHEDULE G-10**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RENTS AND LEASES ADJUSTMENT**

LINE NO.	DESCRIPTION	ACCT	DIRECT SERVICE AREA	SHARED SERVICES ALLOCATION TO SERVICE AREA	DISTRIGAS ALLOCATION TO SERVICE AREA	TOTAL ADJUSTMENT TO SERVICE AREA
			(a)	(b)	(c)	(d)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0	\$0	\$0
2	Distr. Operations - Supervision and Engineering	8700	0	0	0	0
3	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	0
4	Distr. Operations - Mains & Services	8740	0	0	0	0
5	Distr. Operations - Meter & House Reg. Exp.	8780	0	0	0	0
6	Distr. Operations - Other Expense	8800	0	0	0	0
7	Distr. Operations - Rents	8810	0	0	0	0
8	Distr. Maintenance - Mains	8870	0	0	0	0
9	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0
10	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	0	0
11	Customer Accounting - Supervision	9010	0	0	0	0
12	Customer Accounting - Customer Accounting	9030	0	0	0	0
13	Customer Accounting - Miscellaneous	9050	0	0	0	0
14	Customer Accounting - Customer Assistance Expense	9080	0	0	0	0
15	Admin & Gen - Office Supp & Exp	9210	0	0	0	0
16	Admin & Gen - Outside Services	9230	0	0	0	0
17	Admin & Gen - Injuries & Damages	9250	0	0	0	0
18	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	0
19	Admin & Gen - General Advertising Expense	9301	0	0	0	0
20	Admin & Gen - Misc General	9302	0	0	(5,509)	(5,509)
21	Admin & Gen - Rents	9310	0	(73,824)	0	(73,824)
22	Totals		\$0	(\$73,824)	(\$5,509)	(\$79,333)

**WKP G-10.a**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RENTS AND LEASES ADJUSTMENTS**  
**DIRECT SERVICE AREA**

LINE NO.	DESCRIPTION	ACCT	ANNUALIZE LEASE PAYMENTS (a)	TOTAL ADJUSTMENT TO SERVICE AREA (b)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0
2	Distr. Operations - Supervision and Engineering	8700	0	0
3	Distr. Operations - Distribution Load Dispatch	8710	0	0
4	Distr. Operations - Mains & Services	8740	0	0
5	Distr. Operations - Meter & House Reg. Exp.	8780	0	0
6	Distr. Operations - Other Expense	8800	0	0
7	Distr. Operations - Rents	8810	0	0
8	Distr. Maintenance - Mains	8870	0	0
9	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0
10	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0
11	Customer Accounting - Supervision	9010	0	0
12	Customer Accounting - Customer Accounting	9030	0	0
13	Customer Accounting - Miscellaneous	9050	0	0
14	Customer Accounting - Customer Assistance Expense	9080	0	0
15	Admin & Gen - Office Supp & Exp	9210	0	0
16	Admin & Gen - Outside Services	9230	0	0
17	Admin & Gen - Injuries & Damages	9250	0	0
18	Admin & Gen - Employee Pensions & Benefits	9260	0	0
19	Admin & Gen - General Advertising Expense	9301	0	0
20	Admin & Gen - Misc General	9302	0	0
21	Admin & Gen - Rents	9310	0	0
22	Totals		\$0	\$0

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RENTS AND LEASES ADJUSTMENTS**  
**SHARED SERVICES**

LINE NO.	CATEGORY	ACCOUNT DESCRIPTION	FERC ACCT	ADJUSTMENT FOR THE TERMINATED INFORMATION CENTER LEASE	ADJUSTMENT TO BARTON SKYWAY LEASE	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
				(a)	(b)	(c)	(d)	(e)	(f)
1	Shared Service	Transmission O & M - Mains Expenses	8560	\$0	\$0	\$0	88.69%	46.4931%	\$0
2	Shared Service	Distr. Operations - Supervision and Engineering	8700	0	0	0	88.69%	46.4931%	0
3	Shared Service	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	88.69%	46.4931%	0
4	Shared Service	Distr. Operations - Mains & Services	8740	0	0	0	88.69%	46.4931%	0
5	Shared Service	Distr. Operations - Meter & House Reg. Exp.	8780	0	0	0	88.69%	46.4931%	0
6	Shared Service	Distr. Operations - Other Expense	8800	0	0	0	88.69%	46.4931%	0
7	Shared Service	Distr. Operations - Rents	8810	0	0	0	88.69%	46.4931%	0
8	Shared Service	Distr. Maintenance - Mains	8870	0	0	0	88.69%	46.4931%	0
9	Shared Service	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	88.69%	46.4931%	0
10	Shared Service	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	0	88.69%	46.4931%	0
11	Shared Service	Customer Accounting - Supervision	9010	0	0	0	88.69%	46.4931%	0
12	Shared Service	Customer Accounting - Customer Accounting	9030	0	0	0	88.69%	46.4931%	0
13	Shared Service	Customer Accounting - Miscellaneous	9050	0	0	0	88.69%	46.4931%	0
14	Shared Service	Customer Accounting - Customer Assistance Expense	9080	0	0	0	88.69%	46.4931%	0
15	Shared Service	Admin & Gen - Office Supp & Exp	9210	0	0	0	88.69%	46.4931%	0
16	Shared Service	Admin & Gen - Outside Services	9230	0	0	0	88.69%	46.4931%	0
17	Shared Service	Admin & Gen - Injuries & Damages	9250	0	0	0	88.69%	46.4931%	0
18	Shared Service	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	88.69%	46.4931%	0
19	Shared Service	Admin & Gen - General Advertising Expense	9301	0	0	0	88.69%	46.4931%	0
20	Shared Service	Admin & Gen - Misc General	9302	0	0	0	88.69%	46.4931%	0
21	Shared Service	Admin & Gen - Rents	9310	(266,675)	87,645	(179,030)	88.69%	46.4931%	(73,824)
22	Grand Total Shared Services			(266,675)	87,645	(179,030)			(73,824)
23									
24	O&M Expense Factor			88.69%	88.69%	88.69%			
25	Adjustment to TGS O&M			(\$236,517)	\$77,733	(\$158,784)			
26									
27	Allocation to Service Area			46.4931%	46.4931%	46.4931%			
28									
29	Adjustment to Service Area O&M			(\$109,964)	\$36,141	(\$73,824)			

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DISTRIGAS**

LINE NO.	CATEGORY	ACCOUNT DESCRIPTION	FERC ACCT	ADJUSTMENT TO FIRST PLACE TOWER LEASE (a)	ADJUSTMENT TO BARTON SKYWAY LEASE (b)	GRAND TOTAL (c)	DISTRIGAS ALLOCATION FACTOR (d)	O&M EXPENSE FACTOR (e)	ALLOCATION TO SERVICE AREA (f)	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT (g)
	OGS Corporate									
	Allocated through									
30	Distrigas (1007)	Admin & Gen - Misc General	9302	(\$53,418)	\$0	(\$53,418)	25.01%	88.69%	46.4931%	(\$5,509)
31	Grand Total Distrigas			(\$53,418)	\$0	(\$53,418)				(\$5,509)
32										
33		Distrigas Allocation Percent		25.01%	25.01%	25.01%				
		Corporate Adjustment								
34		Allocated to TGS		(\$13,360)	\$0	(\$13,360)				
35										
36		O&M Expense Factor		88.69%	88.69%	88.69%				
37		Adjustment to TGS O&M		(\$11,849)	\$0	(\$11,849)				
38										
39		Allocation to Service Area		46.4931%	46.4931%	46.4931%				
40										
41		Adjustment to Service Area								
		O&M		(\$5,509)	\$0	(\$5,509)				

Source: WKP G-10.b.1 Rent Adjustment Distr & SS (CONFIDENTIAL).xlsx

**SCHEDULE G-11**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**INTEREST ON CUSTOMER DEPOSITS**

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
			(a)
1	Service Area Active Customer Deposits		\$7,853,752
2	Interest Rate on Customer Deposits		<u>1.92%</u>
3	Annualized Interest on Customer Deposits		\$150,792
4	Test Year Interest on Customer Deposits - Acct 4310	WKP G.a.2	<u>117,153</u>
5	Adjustment to Test Year Expense		<u><u>\$33,639</u></u>

Source: SCH G-11 Customer Deposit Interest\_ PUC Interest Rate for Deposits\_CGSA.pdf



**SCHEDULE G-12**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**UNCOLLECTIBLE EXPENSE**

LINE NO.	DESCRIPTION	REFERENCE		AMOUNT
		(a)	(b)	(c)
1	As Adjusted Base (Non-Gas) Revenue	G-2		\$97,004,985
2	As Adjusted Transportation, Fees & Other Utility Revenue	G-3		12,091,812
3	Total Adjusted Base and Other Revenue (Note 2)			<u>\$109,096,796</u>
4	Uncollectible Expense Ratio (Note 1)			<u>0.005373</u>
5	Adjusted Uncollectible Expense			\$586,177
6	Test Year Uncollectible Expense - Acct 9040			<u>527,099</u>
7	Adjustment to Test Year Expense			<u><u>\$59,078</u></u>

Note 1: Calculation of Uncollectible Ratio		Base Revenue Write Offs	Base Revenue	Uncollectible Ratio
8	Twelve Months Ended June 2017	\$416,035	\$96,140,437	0.004327
9	Twelve Months Ended June 2018	587,229	101,416,637	0.005790
10	Twelve Months Ended June 2019	<u>611,816</u>	<u>103,050,949</u>	<u>0.005937</u>
11	Average	<u>\$538,360</u>	<u>\$100,202,674</u>	<u>0.005373</u>

Note 2: Actual bad debt write-offs relating to gas cost recovery revenue are to be recovered through the Cost of Gas Clause. Therefore, uncollectible expense above is calculated based only on base revenue.

Source: SCH G-12 CGSA Uncollectibles by Svc Area.xlsx

**Schedule G-13**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**INJURIES AND DAMAGES**

LINE NO.	DESCRIPTION	REFERENCE	EMPLOYEE INJURY	AUTO	GENERAL LIABILITY	AMOUNT
		(a)	(b)	(c)	(d)	(e) =(b)+(c )+(d)
<u>Summary of Paid Claims for TGS Division</u>						
1	July 2015 - June 2016		\$341,434	\$36,497	\$68,171	\$446,102
2	July 2016 - June 2017		246,537	53,693	155,591	455,821
3	July 2017 - June 2018		161,942	7,286	126,799	296,027
4	July 2018 - June 2019		163,342	7,871	398,256	569,469
5	Total		\$913,255	\$105,347	\$748,817	\$1,767,419
6	Average Claims for TGS Division		\$228,314	\$26,337	\$187,204	\$441,855
7	Per Book	Acct 9250	324,606	12,302	407,766	744,674
8	Adjustment					(\$302,819)
9	Allocation to Service Area					46.4931%
10	Adjustment to Employee Injury, Auto, and General Liability Claims					(\$140,790)
11	O&M Expense Factor					88.69%
12	Adjustment to Employee Injury, Auto, and General Liability Claims with O&M factor applied					(\$124,868)

Source: SCH G-13 Inj and Dam per book (CONFIDENTIAL) - CGSA.xlsx

WKP G-13.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

INJURIES AND DAMAGES

The information contained within this report reflects the payment activities (not accidents) by:  
Type of Loss / Claim (Employee Injury, Auto or General Liability Claim);  
Year & Month payment activity was conducted and accumulative cost.  
Claims = Number of claims with activities for the month reporting.  
Payments = Number of payment activities (invoices) for the month reporting.

Type Expense

Employee Injuries

INDEMNITY - Temporary Income Benefits (TIBs) or Workers' Comp Pay from Insurer;  
and Impairment Income Benefits (IIBs) financial compensation for permanent impairment rating.  
MEDICAL - All medical expenses directly related to the treatment of the employee's injury.  
EXPENSES - All other expenses not related to pay or medical, but are related to the claim such as mileage reimbursement, medical review fees, etc.

Auto and General Liability

PROPERTY DAMAGE - All expenses directly related to the repair of damage to other parties property.  
MEDICAL - All medical expenses directly related to the treatment of personal physical injuries to other parties.  
EXPENSES - All other expenses not related to property damage or medical, but are directly related to the claim such as rental car fees, settlements, etc.

Employee Injuries

Period Reporting: July 1, 2015 through June 30, 2019

Employee Injuries	2019	2018	2017	2016	2015
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	
January	\$23,494	\$8,344	\$12,654	\$23,055	
February	11,302	17,235	14,300	27,506	
March	37,662	13,632	15,363	39,371	
April	15,093	15,510	19,909	19,861	
May	13,294	16,055	19,002	20,893	
June	4,827	12,769	17,261	25,713	
July		9,165	8,477	28,776	29,126
August		5,266	9,428	35,701	32,358
September		10,544	7,860	24,006	33,874
October		8,216	30,445	42,037	19,679
November		12,538	13,942	6,171	33,143
December		11,940	8,247	11,357	36,857
Sub Total	\$163,342	\$161,942	\$246,537	\$341,434	

4 Year Average

July - June Test Year \$228,314

Auto Accidents

Period Reporting: July 1, 2015 through June 30, 2019

Auto Accidents	2019	2018	2017	2016	2015
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	
January	\$0	\$0	\$3,009	\$111	
February	1,367	0	509	18,366	
March	0	0	27	117	
April	0	0	40,664	2,114	
May	0	0	75	2,957	
June	0	0	1,957	5,962	
July	2,900	0	561	0.00	4,068
August		6,504	0.00	317	718
September		0	4,277	2,507	0
October		0	1,415	1,713	1,031
November		0	0.00	0.00	1,054
December		0	1,033	2,914	0
Sub Total	\$7,871	\$7,286	\$53,693	\$36,497	

4 Year Average

July - June Test Year \$26,337

WKP G-13.a

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**INJURIES AND DAMAGES**

General Liability					
Period Reporting: July 1, 2015 through June 30, 2019					
General Liability	2019	2018	2017	2016	2015
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	
January	\$14,691	\$12,940	\$6,521	\$19,306	
February	16,019	36,025	11,514	5,543	
March	9,186	20,650	4,752	1,834	
April	49,505	9,470	10,044	9,081	
May	5,274	3,588	4,773	8,681	
June	72,806	1,300	27,521	1,305	
July	52,289	5,809	19,533	18,112	1,450
August		63,567	6,104	32,531	4,207
September		5,932	2,015	17,400	2,778
October		86,114	13,628	7,007	773
November		48,366	886	2,694	3,000
December		20,987	662	12,722	10,213
Sub Total	\$398,256	\$126,799	\$155,591	\$68,171	
4 Year Average					
July - June Test Year			\$187,204		

**SCHEDULE G-14**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**ADVERTISING EXPENSE**

LINE NO.	DESCRIPTION	REFERENCE	ACCOUNT	RECORDED TEST	ADJUSTMENTS PER	MISC ADJUSTMENTS TO	TOTAL	ADJUSTED TEST
				YEAR	OTHER SCHEDULES	ADVERTISING	ADJUSTMENTS	YEAR
				(a)	(b)	(c)	(d)	(e)
1	Advertising - Sales	WKP G.a.1	9130	\$23,611	\$0	\$0	\$0	\$23,611
2	Advertising - Misc. Adm & Gen. Expense	WKP G.a.1	9301	10,076	0	0	0	10,076
3	Distrigas Allocated Advertising	WKP G.a.2	9302	3,423	0	0	0	3,423
4	Total Adjusted Advertising Expense			\$37,109	\$0	\$0	\$0	\$37,109

5 Note 1: Adjusted Test Year Advertising Expense is below 0.50% limitation calculated below, therefore no adjustment is needed for amounts over limitation.

**ALLOWABLE ADVERTISING EXPENSE CALCULATION:**

6	Revenue Requirement	A				\$124,767,241	
7	Normalized CCF	G-2			155,565,720		
8	Test Year Cost of Gas Revenue	G-2		\$75,042,680			
9	Test Year CCF	G-2		162,697,883			
10	Effective Rate			0.46123944	0.461239440		
11	Normalized Cost of Gas Revenue				\$71,753,046	\$71,753,046	
12	Total Revenue					\$196,520,287	
13	Allowed Rate					0.50%	
14	Allowable Advertising					\$982,601	

O&M Expense Factor	88.69%
Allocation to Service Area	46.4931%
Distrigas Allocation Factor	25.0100%

**Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue and SCH A Rev Rqmt**

Source: WKP G-14 Advertising Direct\_CGSA.xlsx

Source: WKP G.a.2.a2 Corporate Costs Allocated on a Causal Basis and Through Distrigas-(CONFIDENTIAL) - CGSA

**SCHEDULE G-15**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DEPRECIATION AND AMORTIZATION EXPENSE**

LINE NO.	DESCRIPTION	DIRECT DEPR & AMORT EXP (a)	TGS DIVISION ALLOCATED DEPR & AMORT EXP (b)	CORPORATED ALLOCATED DEPR & AMORT EXP (c)	TOTAL DEPR & AMORT EXP (d)
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$2,250	\$0	\$0	\$2,250
2	(301) Organization - OPC	87	0	0	87
3	(302) Franchises & Consents	0	0	0	0
4	(303) Misc. Intangible	30,027	0	0	30,027
5	(303) Misc. Intangible - OPC	0	0	0	0
6	Total Intangible Plant	\$32,365	\$0	\$0	\$32,365
<u>GATHERING AND TRANSMISSION PLANT</u>					
7	(325) Land & Land Rights	\$0	\$0	\$0	\$0
8	(327) Field Comprss Station Strcutres	0	0	0	0
9	(328) Field Meas/Reg Station Structures	0	0	0	0
10	(329) Other Structures	0	0	0	0
11	(332) Field Lines	0	0	0	0
12	(333) Field Compressor Station Equip	0	0	0	0
13	(334) Field Meas/Reg Station Equipment	0	0	0	0
14	(336) Purification Equipment	0	0	0	0
15	(337) Other Equip	0	0	0	0
16	(365) Land & Land Rights	0	0	0	0
17	(365.1) Land - OPC	0	0	0	0
18	(365.2) Rights of Way - OPC	32	0	0	32
19	(366) Meas/Reg Station Structures	0	0	0	0
20	(366.1) Compressor Station Stru - OPC	95	0	0	95
21	(367) Mains	93,974	0	0	93,974
22	(367) Mains - OPC	120,923	0	0	120,923
23	(368) Compressor Station Equip	0	0	0	0
24	(369) Measure/Reg. Station Equipment	42,773	0	0	42,773
25	(369) Measuring & Regulating - OPC	2,425	0	0	2,425
26	(369.1) Measuring Station Equip - OPC	21,240	0	0	21,240
27	(371) Other Equipment	0	0	0	0
28	(371) Other Transmission Eq - OPC	1,201	0	0	1,201
29	Total Gathering and Transmission Plant	\$282,662	\$0	\$0	\$282,662

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DEPRECIATION AND AMORTIZATION EXPENSE**

LINE NO.	DESCRIPTION	DIRECT DEPR & AMORT EXP (a)	TGS DIVISION ALLOCATED DEPR & AMORT EXP (b)	CORPORATED ALLOCATED DEPR & AMORT EXP (c)	TOTAL DEPR & AMORT EXP (d)
<b>DISTRIBUTION PLANT</b>					
30	(374) Land & Land Rights	\$0	\$0	\$0	\$0
31	(375.1) Structures & Improvements	750	0	0	750
32	(375.2) Other Distr Systems Struct	120	0	0	120
33	(376) Mains	7,654,004	0	0	7,654,004
34	(377) Compressor Station Equipment	0	0	0	0
35	(378) Meas. & Reg. Station - General	291,622	0	0	291,622
36	(379) Meas. & Reg. Station - C.G.	47,924	0	0	47,924
37	(380) Services	4,848,358	0	0	4,848,358
38	(381) Meters	2,662,454	0	0	2,662,454
39	(382) Meter Installations	0	0	0	0
40	(383) House Regulators	235,585	0	0	235,585
41	(385) Indust. Meas. & Reg. Stat. Equipment	310,479	0	0	310,479
42	(386) Other Property on Customer Premises	(1,701)	0	0	(1,701)
43	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
44	Total Distribution Plant	\$16,049,595	\$0	\$0	\$16,049,595
<b>GENERAL PLANT</b>					
45	(389) Land & Land Rights	\$0	\$0	\$0	0
46	(389.1) Land & Land Rights	0	0	0	0
47	(390) Structures & Improvements	0	0	0	0
48	(390.1) Structures & Improvements	119,331	37,026	96	156,453
49	(390.2) Leasehold Improvements	207,584	0	84,931	292,515
50	(391) Office Furniture & Equipment	0	0	0	0
51	(391.1) Computer & Equipment	63,149	13,581	2,112,975	2,189,705
52	(391.1) Office Furniture & Fixt - OPC	978	0	0	978
53	(391.9) Computer & Equipment	144,294	153,166	0	297,460
54	(392) Transportation Equipment	0	0	0	0
55	(393) Stores Equipment	588	0	0	588
56	(394) Tools, Shop & Garage	461,583	622	0	462,205
57	(394.1) Tools, Shop & Garage	7,973	0	0	7,973
58	(394.1) Tools - OPC	32	0	0	32
59	(395) CNG Equipment	0	0	0	0
60	(396) Major Work Equipment	0	0	0	0
61	(397) Communication Equipment	1,250,364	33,506	596	1,284,466
62	(398) Miscellaneous General Plant	8,691	0	0	8,691
63	Total General Plant	\$2,264,567	\$237,900	\$2,198,598	\$4,701,066
64	Total	\$18,629,190	\$237,900	\$2,198,598	\$21,065,688
65	Total Annualized Depreciation & Amortization Expense	\$18,629,190	\$237,900	\$2,198,598	\$21,065,688
66	Test Year Depreciation & Amortization Expense Accts 403 & 404	16,455,342	295,235	2,052,774	18,803,351
67	Adjustment to Test Year	\$2,173,848	(\$57,335)	\$145,824	\$2,262,337

Errata: Number change due to flow through from WKP G-15.a.1 Direct, WKP G-15.b.1 TGS Div, and WKP G-15.c.1 Corp

WKP G-15.a.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

DEPRECIATION AND AMORTIZATION EXPENSE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED Plant (WKP C.a)	DIRECT AS ADJUSTED CCNC (WKP C-1.a)	LESS LAND	LESS TRANSPORT & WORK EQUIP	LESS FULLY DEPRECIATED PLANT	PLUS DIMP DEFERRAL (Rule 8.209)	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	PROFORMA DIRECT DEPR & AMORT EXPENSE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>INTANGIBLE PLANT</u>										
1	(301) Organization	\$56,257	\$0	\$0	\$0	\$0	\$0	\$56,257	4.0000%	\$2,250
2	(301) Organization - OPC	1,307	0	0	0	0	0	1,307	6.6700%	\$87
3	(302) Franchises & Consents	393,474	0	0	0	(393,474)	0	0	4.0200%	0
4	(303) Misc. Intangible	739,593	0	0	0	0	0	739,593	4.0600%	30,027
5	(303) Misc. Intangible- OPC	14,336	0	0	0	(14,336)	0	0	0.0000%	0
6	Total Intangible Plant	\$1,204,966	\$0	\$0	\$0	(\$407,810)	\$0	\$797,156		\$32,365
<u>GATHERING AND TRANSMISSION PLANT</u>										
7	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%	\$0
8	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0.0000%	0
9	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0.0000%	0
10	(329) Other Structures	0	0	0	0	0	0	0	0.0000%	0
11	(332) Field Lines	0	0	0	0	0	0	0	0.0000%	0
12	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0.0000%	0
13	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0.0000%	0
14	(336) Purification Equipment	0	0	0	0	0	0	0	0.0000%	0
15	(337) Other Equip	0	0	0	0	0	0	0	0.0000%	0
16	(365) Land & Land Rights	0	0	0	0	0	0	0	0.0000%	0
17	(365.1) Land - OPC	89,637	0	(89,637)	0	0	0	0	0.0000%	0
18	(365.2) Rights of Way - OPC	2,446	0	0	0	0	0	2,446	1.3000%	32
19	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0.0000%	0
20	(366.1) Compressor Station Stru - OPC	2,346	0	0	0	0	0	2,346	4.0400%	95
21	(367) Mains	3,986,195	1,383,735	0	0	0	0	5,369,930	1.7500%	93,974
22	(367) Mains - OPC	6,909,861	0	0	0	0	0	6,909,861	1.7500%	120,923
23	(368) Compressor Station Equip	0	0	0	0	0	0	0	0.0000%	0
24	(369) Measure/Reg. Station Equipment	211,577	2,125,754	0	0	0	0	2,337,331	1.8300%	42,773
25	(369) Measuring & Regulating - OPC	132,499	0	0	0	0	0	132,499	1.8300%	2,425
26	(369.1) Measuring Station Equip - OPC	810,700	0	0	0	0	0	810,700	2.6200%	21,240
27	(371) Other Equipment	0	0	0	0	0	0	0	0.0000%	0
28	(371) Other Transmission Eq - OPC	45,840	0	0	0	0	0	45,840	2.6200%	1,201
29	Total Gathering and Transmission Plant	\$12,191,099	\$3,509,489	(\$89,637)	\$0	\$0	\$0	\$15,610,951		\$282,662
<u>DISTRIBUTION PLANT</u>										
30	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%	\$0
31	(374.1) Land & Land Rights	19,503	0	(19,503)	0	0	0	0	0.0000%	0
32	(374.2) Land & Land Rights	95,672	14,851	0	0	0	0	110,523	0.0000%	0
33	(375.1) Structures & Improvements	44,795	(916)	0	0	-	0	43,879	1.7100%	750
34	(375.2) Other Distr Systems Struct	4,141	916	0	0	0	0	5,057	2.3800%	120
35	(376) Mains	266,199,033	47,205,547	0	0	0	15	313,404,595	1.8800%	5,892,006
36	(376.9) Mains - Cathodic Protection Anodes	26,308,139	121,820	0	0	0	0	26,429,959	6.6667%	1,761,997
37	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0.0000%	0
38	(378) Meas. & Reg. Station - General	10,475,013	3,113,370	0	0	0	167,383	13,755,766	2.1200%	291,622
39	(379) Meas. & Reg. Station - C.G.	2,577,593	248,266	0	0	0	9,878	2,835,737	1.6900%	47,924
40	(380) Services	184,671,630	5,117,796	0	0	0	342,264	190,131,690	2.5500%	4,848,358
41	(381) Meters	65,519,292	382,424	0	0	0	607	65,902,323	4.0400%	2,662,454
42	(382) Meter Installations	0	17,551	0	0	(4,764)	(143)	12,643	0.0000%	0
43	(383) House Regulators	9,172,496	63,865	0	0	0	2,280	9,238,641	2.5500%	235,585
44	(385) Indust. Meas. & Reg. Stat. Equipment	13,360,555	1,074,139	0	0	0	6,168	14,440,862	2.1500%	310,479
45	(386) Other Property on Customer Premises	1,063,249	0	0	0	0	0	1,063,249	-0.1600%	(1,701)
46	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	1.9500%	0
47	Total Distribution Plant	\$579,511,112	\$57,359,627	(\$19,503)	\$0	(\$4,764)	\$528,452	\$637,374,924		\$16,049,595



WKP G-15.a.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

DEPRECIATION AND AMORTIZATION EXPENSE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED Acct 1010 PLANT (WKP C.a)	DIRECT AS ADJUSTED Acct 1060 CCNC (WKP C-1.a)	LESS LAND (c)	LESS TRANSPORT & WORK EQUIP (d)	LESS FULLY DEPRECIATED PLANT (e)	PLUS DIMP DEFERRAL (Rule 8.209) (f)	ADJUSTED DEPRECIABLE PLANT (g)	ANNUAL DEPR/AMORT RATES (h)	PROFORMA DIRECT DEPR & AMORT EXPENSE (i)
	GENERAL PLANT	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
48	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%	\$0
49	(389.1) Land & Land Rights	48,883	0	(48,883)	0	0	0	0	0.0000%	0
50	(390) Structures & Improvements	0	0	0	0	0	0	0	0.0000%	0
51	(390.1) Structures & Improvements	4,639,175	211,664	0	0	0	0	4,850,839	2.4600%	119,331
52	(390.2) Leasehold Improvements	1,215,609	179,002	0	0	0	0	1,394,611	14.8848%	207,584
53	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	6.6667%	0
54	(391.1) Office Furniture & Equipment	946,998	236	0	0	0	0	947,234	6.6667%	63,149
55	(391.1) Office Furniture & Fixt - OPC	14,671	0	0	0	0	0	14,671	6.6667%	978
56	(391.9) Computer & Equipment	1,010,058	0	0	0	0	0	1,010,058	14.2857%	144,294
57	(392) Transportation Equipment	13,102,762	735,013	0	(13,837,775)	0	0	0	8.4900%	0
58	(393) Stores Equipment	8,809	0	0	0	0	0	8,809	6.6700%	588
59	(394) Tools, Shop & Garage	6,771,463	152,286	0	0	0	0	6,923,749	6.6667%	461,583
60	(394.1) Tools, Shop & Garage	110,591	9,007	0	0	0	0	119,598	6.6667%	7,973
61	(394.1) Tools - OPC	483	0	0	0	0	0	483	6.6667%	32
62	(395) CNG Equipment	0	0	0	0	0	0	0	0.0000%	0
63	(396) Major Work Equipment	1,560,721	399,123	0	(1,959,844)	0	0	0	5.4600%	0
64	(397) Communication Equipment	18,246,798	508,294	0	0	0	375	18,755,467	6.6667%	1,250,364
65	(398) Miscellaneous General Plant	130,360	0	0	0	0	0	130,360	6.6667%	8,691
66	Total General Plant	\$47,807,381	\$2,194,625	(\$48,883)	(\$15,797,619)	\$0	\$375	\$34,155,879		\$2,264,567
67	Total Plant in Service	\$640,714,559	\$63,063,741	(\$158,023)	(\$15,797,619)	(\$412,574)	\$528,827	\$687,938,911		\$18,629,190
68	Total Annualized Depreciation & Amortization Expense									\$18,629,190
69	Test Year Depreciation & Amortization Expense (Accts. 403 & 404)									16,455,342
70	Adjustment to Test Year									\$2,173,848

Note: Depreciation Related to Transportation Work Equipment:

	Plant in Service and CCNC balance at December 2019			Plant in Service and CCNC balance at September 2019		
	Vehicles (392)	Work Equip (396)	Total	Vehicles (392)	Work Equip (396)	Total
71 Plant in Service + CCNC	\$13,837,775	\$1,959,844	\$15,797,619	14,770,453	1,529,033	16,299,486
72 Less Fully Depreciated Plant	0	0	0	0	0	0
73 Net Depreciable Plant	\$13,837,775	\$1,959,844	\$15,797,619	14,770,453	1,529,033	16,299,486
74 Depreciation Rate	8.490%	5.460%		8.490%	5.460%	
75 Proforma Depreciation Expense	\$1,174,827	\$107,007	\$1,281,835 (to Schedule G-19)	1,254,011	83,485	

Errata: Remove \$18,970 on cell D78 to correct linking error from WKP C-1.Direct CCNC  
Number change due to flow through from WKP C.a.Direct Plant and WKP C-1.a Direct CCNC

**WKP G-15.a.2**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**FULLY DEPRECIATED PLANT - SERVICE AREA DIRECT**

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED PLANT 1010 & 1060 (a)	DIRECT AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$56,257	(\$43,615)	\$12,642	\$0
2	(301) Organization - OPC	\$1,307	(\$726)	\$581	0
3	(302) Franchises & Consents	393,474	(394,901)	(1,427)	(393,474)
4	(303) Misc. Intangible	739,593	(723,661)	15,932	0
5	(303) Misc. Intangible - OPC	14,336	(14,336)	0	(14,336)
6	Total Intangible Plant	\$1,204,966	(\$1,177,239)	\$27,727	(\$407,810)
<u>GATHERING AND TRANSMISSION PLANT</u>					
7	(325) Land & Land Rights	\$0	\$0	\$0	\$0
8	(327) Field Comprss Station Strucutres	0	0	0	0
9	(328) Field Meas/Reg Station Structures	0	0	0	0
10	(329) Other Structures	0	0	0	0
11	(332) Field Lines	0	0	0	0
12	(333) Field Compressor Station Equip	0	0	0	0
13	(334) Field Meas/Reg Station Equipment	0	0	0	0
14	(336) Purification Equipment	0	0	0	0
15	(337) Other Equip	0	0	0	0
16	(365) Land & Land Rights	0	0	0	0
17	(365.1) Land - OPC	89,637	0	89,637	0
18	(365.2) Rights of Way - OPC	2,446	(2,124)	322	0
19	(366) Meas/Reg Station Structures	0	0	0	0
20	(366.1) Compressor Station Stru - OPC	2,346	(2,346)	0	0
21	(367) Mains	5,459,058	(1,610,512)	3,848,546	0
22	(367) Mains - OPC	6,909,861	(2,327,213)	4,582,648	0
23	(368) Compressor Station Equip	0	0	0	0
24	(369) Measure/Reg. Station Equipment	1,458,065	(67,538)	1,390,527	0
25	(369) Measuring & Regulating - OPC	132,499	(63,476)	69,023	0
26	(369.1) Measuring Station Equip - OPC	810,700	(537,229)	273,471	0
27	(371) Other Equipment	0	(11,056)	(11,056)	0
28	(371) Other Transmission Eq - OPC	45,840	0	45,840	0
29	Total Gathering and Transmission Plant	\$14,910,451	(\$4,621,493)	\$10,288,957	\$0
<u>DISTRIBUTION PLANT</u>					
30	(374) Land & Land Rights	\$0	(\$255)	(\$255)	\$0
31	(374.1) Land & Land Rights	19,503	0	19,503	0
32	(374.2) Land & Land Rights	95,672	(9,440)	86,233	0
33	(375) Structures & Improvements	48,935	9,965	58,900	0
34	(376) Mains	336,823,297	(76,774,051)	260,049,246	0
35	(377) Compressor Station Equipment	0	0	0	0
36	(378) Meas. & Reg. Station - General	13,124,532	(2,703,290)	10,421,242	0
37	(379) Meas. & Reg. Station - C.G.	2,691,033	(685,407)	2,005,627	0
38	(380) Services	179,315,795	(36,942,790)	142,373,005	0
39	(381) Meters	64,547,861	(24,368,018)	40,179,843	0
40	(382) Meter Installations	4,764	(10,137)	(5,373)	(4,764)
41	(383) House Regulators	9,035,151	(3,930,542)	5,104,609	0
42	(385) Indust. Meas. & Reg. Stat. Equipment	13,642,791	(4,332,235)	9,310,557	0
43	(386) Other Property on Customer Premises	1,063,249	(1,056,480)	6,769	0

**WKP G-15.a.2**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**FULLY DEPRECIATED PLANT - SERVICE AREA DIRECT**

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED PLANT 1010 & 1060 (a)	DIRECT AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
44	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
45	Total Distribution Plant	\$620,412,584	(\$150,802,678)	\$469,609,906	(\$4,764)
<b>GENERAL PLANT</b>					
46	(389) Land & Land Rights	\$0	\$3,573	\$3,573	\$0
47	(389.1) Land & Land Rights	48,883	\$0	48,883	0
48	(390) Structures & Improvements	0	0	0	0
49	(390.1) Structures & Improvements	4,554,870	(1,341,909)	3,212,962	0
50	(390.2) Leasehold Improvements	1,306,050	(961,505)	344,545	0
51	(391) Office Furniture & Equipment	0	0	0	0
52	(391.1) Office Furniture & Equipment	967,544	(499,178)	468,366	0
53	(391.1) Office Furniture & Fixt (OPC)	14,671	(14,671)	-	0
54	(391.9) Computer & Equipment	1,810,520	(1,576,132)	234,388	0
55	(392) Transportation Equipment	13,548,867	(4,453,397)	9,095,471	0
56	(393) Stores Equipment	8,809	(7,854)	955	0
57	(394) Tools, Shop & Garage	6,968,643	(2,539,633)	4,429,009	0
58	(394.1) Tools, Shop & Garage	60,552	0	60,552	0
59	(394.1) Tools (OPC)	483	(483)	0	0
60	(395) CNG Equipment	0	37,480	37,480	0
61	(396) Major Work Equipment	1,560,721	(817,467)	743,254	0
62	(397) Communication Equipment	18,519,235	(7,238,689)	11,280,546	0
63	(398) Miscellaneous General Plant	130,360	(77,989)	52,371	0
64	Total General Plant	\$49,500,209	(\$19,487,854)	\$30,012,355	\$0
65	Total Orig Cost Plant in Service	\$686,028,210	(\$176,089,264)	\$509,938,946	(\$412,574)

Errata: Number change due to flow through from WKP C.a. Direct Plant and WKP D.a Direct Reserves

WKP G-15.b.1

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

DEPRECIATION AND AMORTIZATION EXPENSE - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION AS ADJUSTED  ACCT 1010 PLANT (WKP C.b) (a)	TGS DIVISION AS ADJUSTED  ACCT 1060 CCNC (WKP C-1.b) (b)	LESS  FULLY DEPRECIATED PLANT (c)	ADJUSTED  DEPRECIABLE PLANT (e)	ANNUAL  DEPR/AMORT RATES (f)	PROFORMA TGS DIVISION  DEPR & AMORT EXPENSE (g)	ALLOCATION FACTOR  TO SERVICE AREA (h)	TOTAL ALLOCATED  TO SERVICE AREA (i)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	0.0000%	\$0		\$0
2	(302) Franchises & Consents	0	0	0	0	0.0000%	0		0
3	(303) Misc. Intangible	0	0	0	0	0.0000%	0		0
4	Total Intangible Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0		\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0	0.0000%	0		0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0.0000%	0		0
8	(329) Other Structures	0	0	0	0	0.0000%	0		0
9	(332) Field Lines	0	0	0	0	0.0000%	0		0
10	(333) Field Compressor Station Equip	0	0	0	0	0.0000%	0		0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0.0000%	0		0
12	(336) Purification Equipment	0	0	0	0	0.0000%	0		0
13	(337) Other Equip	0	0	0	0	0.0000%	0		0
14	(365) Land & Land Rights	0	0	0	0	0.0000%	0		0
15	(366) Meas/Reg Station Structures	0	0	0	0	0.0000%	0		0
16	(367) Mains	0	0	0	0	0.0000%	0		0
17	(368) Compressor Station Equip	0	0	0	0	0.0000%	0		0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0.0000%	0		0
19	(371) Other Equipment	0	0	0	0	0.0000%	0		0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$434,697	\$0	\$434,697	0.0000%	\$0		\$0
22	(375.1) Structures & Improvements	0	0	0	0	0.0000%	0		0
23	(376) Mains	0	0	0	0	0.0000%	0		0
24	(377) Compressor Station Equipment	0	0	0	0	0.0000%	0		0
25	(378) Meas. & Reg. Station - General	0	0	0	0	0.0000%	0		0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0.0000%	0		0
27	(380) Services	0	0	0	0	0.0000%	0		0
28	(381) Meters	0	0	0	0	0.0000%	0		0
29	(382) Meter Installations	0	0	0	0	0.0000%	0		0
30	(383) House Regulators	0	0	0	0	0.0000%	0		0
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		0
32	(386) Other Property on Customer Premises	0	0	0	0	0.0000%	0		0
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		0
34	Total Distribution Plant	\$0	\$434,697	\$0	\$434,697		\$0		\$0
<u>GENERAL PLANT</u>									
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0	46.4931%	\$0
36	(390.1) Structures & Improvements	73,670	3,001,147	0	3,074,817	2.5900%	79,638	46.4931%	37,026
37	(390.2) Leasehold Equipment	106,600	0	(106,600)	0	17.3913%	0	46.4931%	0
38	(391.1) Office Furniture & Fixtures	438,158	0	0	438,158	6.6667%	29,211	46.4931%	13,581
39	(391.2) Data Processing Equipment	0	0	0	0	0.0000%	0	46.4931%	0
40	(391.3) Office Machines	0	0	0	0	0.0000%	0	46.4931%	0
41	(391.4) Audio Visual Equipment	0	0	0	0	0.0000%	0	46.4931%	0
42	(391.6) Purchased Software	0	0	0	0	0.0000%	0	46.4931%	0
43	(391.9) Computer & Equipment	2,306,062	0	0	2,306,062	14.2857%	329,437	46.4931%	153,166
44	(392.6) Aircraft	0	0	0	0	0.0000%	0	46.4931%	0
45	(394) Tools	20,066	0	0	20,066	6.6667%	1,338	46.4931%	622
46	(394.2) Shop Equipment	0	0	0	0	0.0000%	0	46.4931%	0
47	(397) Communication Equipment	1,080,989	0	0	1,080,989	6.6667%	72,066	46.4931%	33,506
48	(398) Miscellaneous General Plant	0	0	0	0	6.6667%	0	46.4931%	0
49	Total General Plant	\$4,025,545	\$3,001,147	(\$106,600)	\$6,920,092		\$511,689		\$237,900
50	Total Plant in Service	\$4,025,545	\$3,435,844	(\$106,600)	\$7,354,789		\$511,689		\$237,900
51	Total Annualized Depreciation & Amortization Expense						\$511,689	46.4931%	\$237,900
52	Test Year Depreciation & Amortization Expense Accts 403 & 404						635,008	46.4931%	295,235
53	Adjustment to Test Year						(\$123,319)	46.4931%	(\$57,335)

Errata: Number change due to flow through from WKP C.b TGS Div Plant, WKP C-1.b TGS Div CCNC, and WKP G-15.b.2 TGS Div Fully Depr

**WKP G-15.b.2**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**FULLY DEPRECIATED PLANT - TGS DIVISION**

LINE NO.	DESCRIPTION	TGS DIVISION AS ADJUSTED PLANT 1010 & 1060	TGS DIVISION AS ADJUSTED RESERVES 1080100 & 1110	NET PLANT AS ADJUSTED	FULLY DEPRECIATED PLANT
		(a)	(b)	(c)	(d)
<b>INTANGIBLE PLANT</b>					
1	(301) Organization	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0
<b>DISTRIBUTION PLANT</b>					
21	(374) Land & Land Rights	\$434,697.19	\$0	\$434,697	\$0
22	(375.1) Structures & Improvements	0	0	0	0
23	(376) Mains	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0
27	(380) Services	0	0	0	0
28	(381) Meters	0	0	0	0
29	(382) Meter Installations	0	0	0	0
30	(383) House Regulators	0	0	0	0
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
32	(386) Other Property on Customer Premises	0	0	0	0
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
34	Total Distribution Plant	\$434,697	\$0	\$434,697	\$0
<b>GENERAL PLANT</b>					
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0
36	(390.1) Structures & Improvements	3,074,817	(23,228)	3,051,589	0
37	(390.2) Leasehold Equipment	106,600	(107,526)	(926)	(106,600)
38	(391.1) Office Furniture & Fixtures	438,158	(283,683)	154,475	0
39	(391.2) Data Processing Equipment	0	0	0	0
40	(391.3) Office Machines	0	0	0	0
41	(391.4) Audio Visual Equipment	0	0	0	0
42	(391.6) Purchased Software	0	0	0	0
43	(391.9) Computer & Equipment	2,306,062	(1,603,600)	702,462	0
44	(392.6) Aircraft	0	0	0	0
45	(394) Tools	20,066	(9,348)	10,719	0
46	(394.2) Shop Equipment	0	0	0	0
47	(397) Communication Equipment	1,080,989	(670,605)	\$410,384	0
48	(398) Miscellaneous General Plant	0	0	0	0
49	Total General Plant	\$7,026,692	(\$2,697,989)	\$4,328,703	(\$106,600)
50	Total Orig Cost Plant in Service	\$7,461,389	(\$2,697,989)	\$4,763,400	(\$106,600)

Errata: Number change due to flow through from WKP C.b TGS Div Plant and WKP C-1.b TGS Div CCNC

**WKP G-15.c.1**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DEPRECIATION AND AMORTIZATION EXPENSE - CORPORATE**

LINE NO.	DESCRIPTION	CORPORATE AS ADJUSTED	CORPORATE AS ADJUSTED	LESS FULLY DEPRECIATED PLANT	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	CORPORATE ALLOCATED TO TGS	ALLOCATION	TOTAL
		ALLOCATED TO TGS Acct 1010 PLANT (WKP C.c)	ALLOCATED TO TGS Acct 1060 CCNC (WKP C-1.c)				ANNUAL PROFORMA DEPR & AMORT EXP	FACTOR TO SERVICE AREA	ALLOCATED TO SERVICE AREA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>INTANGIBLE PLANT</b>									
1	(301) Organization	\$0	\$0		\$0	0.0000%	\$0		
2	(302) Franchises & Consents	0	0		0	0.0000%	0		
3	(303) Misc. Intangible	0	0		0	0.0000%	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0		\$0		\$0
<b>GATHERING AND TRANSMISSION PLANT</b>									
5	(325) Land & Land Rights	\$0	\$0		\$0	0.0000%	\$0		
6	(327) Field Comprss Station Strcutres	0	0		0	0.0000%	0		
7	(328) Field Meas/Reg Station Structures	0	0		0	0.0000%	0		
8	(329) Other Structures	0	0		0	0.0000%	0		
9	(332) Field Lines	0	0		0	0.0000%	0		
10	(333) Field Compressor Station Equip	0	0		0	0.0000%	0		
11	(334) Field Meas/Reg Station Equipment	0	0		0	0.0000%	0		
12	(336) Purification Equipment	0	0		0	0.0000%	0		
13	(337) Other Equip	0	0		0	0.0000%	0		
14	(365) Land & Land Rights	0	0		0	0.0000%	0		
15	(366) Meas/Reg Station Structures	0	0		0	0.0000%	0		
16	(367) Mains	0	0		0	0.0000%	0		
17	(368) Compressor Station Equip	0	0		0	0.0000%	0		
18	(369) Measure/Reg. Station Equipment	0	0		0	0.0000%	0		
19	(371) Other Equipment	0	0		0	0.0000%	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0		\$0		\$0
<b>DISTRIBUTION PLANT</b>									
21	(374) Land & Land Rights	\$0	\$0		\$0	0.0000%	\$0		
22	(375.1) Structures & Improvements	0	0		0	0.0000%	0		
23	(376) Mains	0	0		0	0.0000%	0		
24	(377) Compressor Station Equipment	0	0		0	0.0000%	0		
25	(378) Meas. & Reg. Station - General	0	0		0	0.0000%	0		
26	(379) Meas. & Reg. Station - C.G.	0	0		0	0.0000%	0		
27	(380) Services	0	0		0	0.0000%	0		
28	(381) Meters	0	0		0	0.0000%	0		
29	(382) Meter Installations	0	0		0	0.0000%	0		
30	(383) House Regulators	0	0		0	0.0000%	0		
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0		0	0.0000%	0		
32	(386) Other Property on Customer Premises	0	0		0	0.0000%	0		
33	(387) Meas. & Reg. Stat. Equipment	0	0		0	0.0000%	0		

WKP G-15.c.1

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DEPRECIATION AND AMORTIZATION EXPENSE - CORPORATE**

LINE NO.	DESCRIPTION	CORPORATE AS ADJUSTED	CORPORATE AS ADJUSTED	LESS FULLY DEPRECIATED PLANT	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	CORPORATE ALLOCATED TO TGS	ALLOCATION	TOTAL
		ALLOCATED TO TGS Acct 1010 PLANT (WKP C.c)	ALLOCATED TO TGS Acct 1060 CCNC (WKP C-1.c)				ANNUAL PROFORMA DEPR & AMORT EXP	FACTOR TO SERVICE AREA	ALLOCATED TO SERVICE AREA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
34	Total Distribution Plant	\$0	\$0		\$0		\$0		\$0
	<u>GENERAL PLANT</u>								
35	(389) Land & Land Rights	\$0	\$0		\$0	0.0000%	\$0	46.4931%	\$0
36	(390.1) Structures & Improvements	10,295	0	0	10,295	2.0100%	207	46.4931%	96
37	(390.2) Leasehold Improvements	1,392,457	11,648	0	1,404,105	13.0100%	182,674	46.4931%	84,931
38	(391.1) Office Furniture & Equipment	903,502	0	0	903,502	6.6667%	60,233	46.4931%	28,004
39	(391.19) Airplane Hanger Furniture	0	0	0	0	6.6667%	0	46.4931%	0
40	(391.2) Data Processing Equipment	0	0	0	0	0.0000%	0	46.4931%	0
41	(391.3) Office Machines	9,063	0	0	9,063	5.0000%	453	46.4931%	211
42	(391.4) Audio Visual Equipment	271,132	0	0	271,132	20.0000%	54,226	46.4931%	25,212
43	(391.5) Artwork	0	0	0	0	0.0000%	0	46.4931%	0
44	(391.6) Purchased Software	21,903,987	3,945,485	0	25,849,472	7.6923%	1,988,421	46.4931%	924,479
45	(391.6) Banner Software	1,663,919	0	0	1,663,919	7.6923%	127,994	46.4931%	59,508
46	(391.6) PowerPlant System	208,931	0	0	208,931	7.6923%	16,072	46.4931%	7,472
47	(391.6) Riskworks	0	0	0	0	7.6923%	0	46.4931%	0
48	(391.6) Maximo	1,130,044	0	0	1,130,044	7.6923%	86,926	46.4931%	40,415
49	(391.6) Dynamic Risk Assessment	0	0	0	0	7.6923%	0	46.4931%	0
50	(391.6) Concur Project	13,318	0	(13,318)	0	7.6923%	0	46.4931%	0
51	(391.6) Journey-Employee Count	17,399,028	0	0	17,399,028	7.6923%	1,338,387	46.4931%	622,257
52	(391.6) Journey-Employee-ODC Distrigas	516,769	0	0	516,769	7.6923%	39,751	46.4931%	18,482
53	(391.6) Ariba Software	0	0	0	0	7.6923%	0	46.4931%	-
54	(391.6) Accounts Payable Software	279,633	0	0	279,633	7.6923%	21,510	46.4931%	10,001
55	(391.8) Micro Computer Software	4,053,667	0	0	4,053,667	20.0000%	810,733	46.4931%	376,935
56	(391.81) Aircraft Computer Equipment	0	0	0	0	0.0000%	0	46.4931%	0
57	(391.9) Computer & Equipment	0	0	0	0	0.0000%	0	46.4931%	0
58	(392.6) Aircraft	0	0	0	0	6.2800%	0	46.4931%	0
59	(394) Tools	0	0	0	0	0.0000%	0	46.4931%	0
60	(394.1) Tools	0	0	0	0	0.0000%	0	46.4931%	0
61	(394.2) Shop Equipment	0	0	0	0	0.0000%	0	46.4931%	0
62	(396) Major Work Equipment	0	0	0	0	0.0000%	0	46.4931%	0
63	(397) Communication Equipment	25,632	0	0	25,632	5.0000%	1,282	46.4931%	596
64	(397.2) Telephone Equipment	0	0	0	0	0.0000%	0	46.4931%	0
65	(398) Miscellaneous General Plant	0	0	0	0	0.0000%	0	46.4931%	0
66	Total General Plant	\$49,781,377	\$3,957,133	(\$13,318)	\$53,725,192		\$4,728,870		\$2,198,598
67	Total Plant in Service	\$49,781,377	\$3,957,133	(\$13,318)	\$53,725,192		\$4,728,870		\$2,198,598

**WKP G-15.c.1**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DEPRECIATION AND AMORTIZATION EXPENSE - CORPORATE**

LINE NO.	DESCRIPTION	CORPORATE AS ADJUSTED	CORPORATE AS ADJUSTED	LESS FULLY DEPRECIATED PLANT	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	CORPORATE ALLOCATED TO TGS	ALLOCATION	TOTAL
		ALLOCATED TO TGS Acct 1010 PLANT (WKP C.c)	ALLOCATED TO TGS Acct 1060 CCNC (WKP C-1.c)				ANNUAL PROFORMA DEPR & AMORT EXP	FACTOR TO SERVICE AREA	ALLOCATED TO SERVICE AREA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
68	Total Annualized Depreciation & Amortization Expense						\$4,728,870	46.4931%	\$2,198,598
69	Test Year Depreciation & Amortization Expense Accts 403 & 404						4,415,223	46.4931%	2,052,774
70	Adjustment to Test Year						<u>\$313,647</u>	46.4931%	<u>\$145,824</u>

Errata: Number change due to flow through from WKP C.c Corp Plant, WKP C-1.c Corp CCNC, and WKP G-15.c.2 Corp Fully Depr



WKP G-15.c.2

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

FULLY DEPRECIATED PLANT - CORPORATE

LINE		CORPORATE UNALLOCATED AS ADJUSTED PLANT	CORPORATE UNALLOCATED AS ADJUSTED RESERVES	CORPORATE UNALLOCATED NET PLANT	FULLY DEPRECIATED PLANT	CORPORATE TEST ALLOCATION TO TGS	YEAR ADJUSTED AS ALLOCATED
NO.	DESCRIPTION	1010 & 1060 (a)	1080100 & 1110 (b)	AS ADJUSTED (c)	(d)	(e)	(f)
<u>INTANGIBLE PLANT</u>							
1	(301) Organization	\$0	\$0	\$0	\$0		
2	(302) Franchises & Consents	0	0	0	0		
3	(303) Misc. Intangible	0	0	0	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0		
<u>GATHERING AND TRANSMISSION PLANT</u>							
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0		
6	(327) Field Comprss Station Strcutres	0	0	0	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0		
8	(329) Other Structures	0	0	0	0		
9	(332) Field Lines	0	0	0	0		
10	(333) Field Compressor Station Equip	0	0	0	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0		
12	(336) Purification Equipment	0	0	0	0		
13	(337) Other Equip	0	0	0	0		
14	(365) Land & Land Rights	0	0	0	0		
15	(366) Meas/Reg Station Structures	0	0	0	0		
16	(367) Mains	0	0	0	0		
17	(368) Compressor Station Equip	0	0	0	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0		
19	(371) Other Equipment	0	0	0	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0		
<u>DISTRIBUTION PLANT</u>							
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0		
22	(375.1) Structures & Improvements	0	0	0	0		
23	(376) Mains	0	0	0	0		
24	(377) Compressor Station Equipment	0	0	0	0		
25	(378) Meas. & Reg. Station - General	0	0	0	0		
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0		
27	(380) Services	0	0	0	0		
28	(381) Meters	0	0	0	0		
29	(382) Meter Installations	0	0	0	0		
30	(383) House Regulators	0	0	0	0		
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0		
32	(386) Other Property on Customer Premises	0	0	0	0		
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0		
34	Total Distribution Plant	\$0	\$0	\$0	\$0		
<u>GENERAL PLANT</u>							
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0	25.01%	\$0
36	(390.1) Structures & Improvements	41,164	(845)	40,319	0	25.01%	10,084
37	(390.2) Leasehold Improvements	5,614,175	(2,288,860)	3,325,315	0	25.01%	831,661
38	(391.1) Office Furniture & Equipment	3,612,563	(918,873)	2,693,690	0	25.01%	673,692
39	(391.19) Airplane Hanger Furniture	0	0	0	0	25.01%	0
40	(391.2) Data Processing Equipment	0	0	0	0	25.01%	0
41	(391.3) Office Machines	36,237	(14,780)	21,457	0	25.01%	5,366
42	(391.4) Audio Visual Equipment	1,084,093	135,462	1,219,555	0	25.01%	305,011
43	(391.5) Artwork	0	0	0	0	25.01%	0
44	(391.6) Purchased Software	103,356,544	(29,390,300)	73,966,244	0	25.01%	18,498,958
45	(391.6) Banner Software	5,471,603	(1,397,680)	4,073,923	0	30.41%	1,238,883
46	(391.6) PowerPlant System	870,000	(378,334)	491,666	0	24.02%	118,074
47	(391.6) Riskworks	0	0	0	0	0.00%	0
48	(391.6) Maximo	4,573,482	(2,317,729)	2,255,752	0	24.71%	557,365
49	(391.6) Dynamic Risk Assessment	0	0	0	0	0.00%	0
50	(391.6) Concur Project	47,648	(47,648)	0	(47,648)	27.95%	(13,318)
51	(391.6) Journey-Employee Count	69,568,284	(27,610,504)	41,957,780	0	25.01%	10,493,641
52	(391.6) Journey-Employee-ODC Distrigas	1,848,836	(869,166)	979,670	0	27.95%	273,828
53	(391.6) Ariba Software	0	0	0	0	30.96%	0
54	(391.6) Accounts Payable Software	903,328	(158,900)	744,428	0	30.96%	230,444
55	(391.8) Micro Computer Software	16,208,184	(4,192,003)	12,016,181	0	25.01%	3,005,247
56	(391.81) Aircraft Computer Equipment	0	0	0	0	25.01%	0
57	(391.9) Computer & Equipment	0	0	0	0	25.01%	0
58	(392.6) Aircraft	0	0	0	0	25.01%	0
59	(394) Tools	0	0	0	0	25.01%	0
60	(394.1) Tools	0	0	0	0	25.01%	0
61	(394.2) Shop Equipment	0	0	0	0	25.01%	0
62	(396) Major Work Equipment	0	0	0	0	25.01%	0
63	(397) Communication Equipment	102,489	(11,944)	90,545	0	25.01%	22,645
64	(397.2) Telephone Equipment	0	0	0	0	25.01%	0
65	(398) Miscellaneous General Plant	0	0	0	0	25.01%	0
66	Total General Plant	\$213,338,629	(\$69,462,104)	\$143,876,525	(\$47,648)		\$36,264,899
67	Total Orig Cost Plant in Service	\$213,338,629	(\$69,462,104)	\$143,876,525	(\$47,648)		\$36,264,899

Errata: Number change due to flow through from WKP C.c Corp Plant, WKP C-1.c Corp CCNC, and WKP D.c Corp Reserves

**SCHEDULE G-16**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**AD VALOREM TAX EXPENSE**

LINE NO.	DESCRIPTION	AMOUNT (a)	AMOUNT (b)	AMOUNT (c)
	<u>DIRECT SERVICE AREA PLANT @ 12/31/2019</u>			
1	Plant In Service - Gathering/Transmission/Distribution		\$591,702,212	
2	Plant In Service - General		47,807,381	
3	CCNC - Gathering/Transmission/Distribution		60,869,116	
4	CCNC - General		2,194,625	
5	Accumulated Depreciation - Gathering/Transmission/Distribution		(159,218,684)	
6	Accumulated Depreciation - General		(18,857,400)	
7	Net Plant - Service Area Direct 12/31/2019		\$524,497,250	\$524,497,250

CALCULATION OF EFFECTIVE RATE

8	Ad Valorem Taxes Paid TYE June 2019 for Service Area Direct Plant at 1/1/2018		\$3,857,908	
	<u>DIRECT SERVICE AREA PLANT @ 1/1/2018:</u>			
9	Plant In Service - Gathering/Transmission/Distribution	\$534,736,158		
10	Plant In Service - General	44,428,856		
11	CCNC - Gathering/Transmission/Distribution	26,929,956		
12	CCNC - General	552,379		
13	Accumulated Depreciation - Gathering/Transmission/Distribution	(138,801,444)		
14	Accumulated Depreciation - General	(19,257,247)		
		<u>\$448,588,658</u>	<u>448,588,658</u>	
15	Effective Tax Rate		0.008600	0.008600
16	Annualized Ad Valorem Tax Expense			\$4,510,676
17	Test Year Ad Valorem Tax Expense - Acct 4081190			<u>4,083,352</u>
18	Adjustment to Test Year Expense			<u>\$427,324</u>

**Errata:** Correction to include test year adjusted Plant In Service, CCNC, and Accumulated Reserves  
Numbers change due to flow through from WKP C.a. Direct Plant, WKP C-1.a Direct CCNC, and WKP D.a Direct Reserves

Source: WKP G-16 Ad Valorem Tax Liability CGSA.xlsx

WKP G-16.a

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PLANT IN SERVICE - DIRECT**  
**AD VALOREM TAX WORKPAPER**

LINE NO.	DESCRIPTION	YTD BALANCE 12/31/17 (a)	ADJUSTMENTS (b)	ADJUSTED BALANCE (c)
<b>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</b>				
1	(301) Organization	\$56,257	\$0	\$56,257
2	(302) Franchises & Consents	393,474	0	393,474
3	(303) Misc. Intangible	739,593	0	739,593
4	Total Intangible Plant - Direct	\$1,189,323	\$0	\$1,189,323
<b>GATHERING AND TRANSMISSION PLANT</b>				
5	(325) Land & Land Rights	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0
8	(329) Other Structures	0	0	0
9	(332) Field Lines	0	0	0
10	(333) Field Compressor Station Equip	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0
12	(336) Purification Equipment	0	0	0
13	(337) Other Equip	0	0	0
14	(365) Land & Land Rights	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0
16	(367) Mains	3,505,814	0	3,505,814
17	(368) Compressor Station Equip	0	0	0
18	(369) Measure/Reg. Station Equipment	211,577	0	211,577
19	(371) Other Equipment	0	0	0
20	Total Gathering and Transmission Plant - Direct	\$3,717,391	\$0	\$3,717,391
<b>DISTRIBUTION PLANT</b>				
21	(374) Land & Land Rights	\$115,176	\$0	\$115,176
22	(375) Structures & Improvements	48,935	0	48,935
23	(376) Mains	257,814,291	0	257,814,291
24	(376.9) Cathodic Protection Anodes	26,174,737	0	26,174,737
25	(377) Compressor Station Equipment	0	0	0
26	(378) Meas. & Reg. Station - General	8,850,734	0	8,850,734
27	(379) Meas. & Reg. Station - C.G.	1,894,244	0	1,894,244
28	(380) Services	156,230,841	0	156,230,841
29	(381) Meters	58,768,635	0	58,768,635
30	(382) Meter Installations	0	0	0
31	(383) House Regulators	8,482,219	0	8,482,219
32	(385) Indust. Meas. & Reg. Stat. Equipment	11,575,705	0	11,575,705
33	(386) Other Property on Customer Premises	1,063,249	0	1,063,249
34	(387) Meas. & Reg. Stat. Equipment	0	0	0
35	Total Distribution Plant - Direct	\$531,018,767	\$0	\$531,018,767
<b>GENERAL PLANT</b>				
36	(389) Land & Land Rights	\$48,883	\$0	\$48,883
37	(390) Structures & Improvements	5,283,423	0	5,283,423
38	(391) Office Furniture & Equipment	5,166,668	0	5,166,668
39	(392) Transportation Equipment	9,597,320	0	9,597,320
40	(393) Stores Equipment	6,354	0	6,354
41	(394) Tools, Shop & Garage	5,215,462	0	5,215,462
42	(395) CNG Equipment	0	0	0
43	(396) Major Work Equipment	1,342,855	0	1,342,855
44	(397) Communication Equipment	17,637,531	0	17,637,531
45	(398) Miscellaneous General Plant	130,360	0	130,360
46	Total General Plant - Direct	\$44,428,856	\$0	\$44,428,856
47	Total Orig Cost Plant in Service - Direct	\$580,354,338	\$0	\$580,354,338

**WKP G-16.b**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC) - DIRECT**  
**AD VALOREM TAX WORKPAPER**

LINE NO.	DESCRIPTION	YTD BALANCE 12/31/17 (a)	ADJUSTMENTS (b)	ADJUSTED BALANCE (c)
<b>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</b>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible CCNC - Direct	\$0	\$0	\$0
<b>GATHERING AND TRANSMISSION PLANT</b>				
5	(325) Land & Land Rights	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0
8	(329) Other Structures	0	0	0
9	(332) Field Lines	0	0	0
10	(333) Field Compressor Station Equip	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0
12	(336) Purification Equipment	0	0	0
13	(337) Other Equip	0	0	0
14	(365) Land & Land Rights	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0
16	(367) Mains	1,923,181	0	1,923,181
17	(368) Compressor Station Equip	0	0	0
18	(369) Measure/Reg. Station Equipment	322,213	0	322,213
19	(371) Other Equipment	0	0	0
20	Total Gathering and Transmission CCNC - Direct	\$2,245,394	\$0	\$2,245,394
<b>DISTRIBUTION PLANT</b>				
21	(374) Land & Land Rights	\$3,827	\$0	\$3,827
22	(375) Structures & Improvements	0	0	0
23	(376) Mains	18,499,701	0	18,499,701
24	(376.9) Cathodic Proteciton Anodes	9,802	0	9,802
25	(377) Compressor Station Equipment	0	0	0
26	(378) Meas. & Reg. Station - General	3,044,451	0	3,044,451
27	(379) Meas. & Reg. Station - C.G.	7	0	7
28	(380) Services	2,215,506	0	2,215,506
29	(381) Meters	176,967	0	176,967
30	(382) Meter Installations	8,750	0	8,750
31	(383) House Regulators	24,715	0	24,715
32	(385) Indust. Meas. & Reg. Stat. Equipment	700,837	0	700,837
33	(386) Other Property on Customer Premises	0	0	0
34	(387) Meas. & Reg. Stat. Equipment	0	0	0
35	Total Distribution CCNC - Direct	\$24,684,562	\$0	\$24,684,562
<b>GENERAL PLANT</b>				
36	(389) Land & Land Rights	\$0	\$0	\$0
37	(390) Structures & Improvements	142,961	0	142,961
38	(391) Office Furniture & Equipment	236	0	236
39	(392) Transportation Equipment	239,161	0	239,161
40	(393) Stores Equipment	0	0	0
41	(394) Tools, Shop & Garage	108,463	0	108,463
42	(395) CNG Equipment	0	0	0
43	(396) Major Work Equipment	0	0	0
44	(397) Communication Equipment	61,559	0	61,559
45	(398) Miscellaneous General Plant	0	0	0
46	Total General CCNC - Direct	\$552,379	\$0	\$552,379
47	Total Orig Cost CCNC - Direct	\$27,482,336	\$0	\$27,482,336

WKP G-16.c

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION- DIRECT

AD VALOREM TAX WORKPAPER

LINE NO.	DESCRIPTION	YTD BALANCE	YTD BALANCE	ADJUSTMENTS	ADJUSTED BALANCE
		12/31/17	12/31/17		
		1080100	1110000		
		(a)	(b)	(c)	(d)
	<b>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</b>				
1	(301) Organization	(\$40,240)	\$0	\$0	(\$40,240)
2	(302) Franchises & Consents	(394,841)	0	0	(394,841)
3	(303) Misc. Intangible	\$0	(721,885)	0	(721,885)
4	Total Intangible Plant Reserves - Direct	(\$435,081)	(\$721,885)	\$0	(\$1,156,966)
	<b>GATHERING AND TRANSMISSION PLANT</b>				
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	(1,783,991)	0	0	(1,783,991)
17	(368) Compressor Station Equip	\$0	0	0	0
18	(369) Measure/Reg. Station Equipment	(19,245)	0	0	(19,245)
19	(371) Other Equipment	\$0	0	0	0
20	Total Gathering and Transmission Plant Reserves - Direct	(\$1,803,236)	\$0	\$0	(\$1,803,236)
	<b>DISTRIBUTION PLANT</b>				
21	(374) Land & Land Rights	(\$9,695)	\$0	\$0	(\$9,695)
22	(375) Structures & Improvements	6,374	0	0	6,374
23	(376) Mains	(61,274,209)	0	0	(61,274,209)
24	(376.9) Cathodic Protection Anodes	(7,843,795)	0	0	(7,843,795)
25	(377) Compressor Station Equipment	0	0	0	0
26	(378) Meas. & Reg. Station - General	(2,485,893)	0	0	(2,485,893)
27	(379) Meas. & Reg. Station - C.G.	(625,234)	0	0	(625,234)
28	(380) Services	(34,158,511)	0	0	(34,158,511)
29	(381) Meters	(21,574,983)	0	0	(21,574,983)
30	(382) Meter Installations	(9,938)	0	0	(9,938)
31	(383) House Regulators	(3,853,647)	0	0	(3,853,647)
32	(385) Indust. Meas. & Reg. Stat. Equipment	(4,099,283)	0	0	(4,099,283)
33	(386) Other Property on Customer Premises	(1,069,395)	0	0	(1,069,395)
34	(387) Meas. & Reg. Stat. Equipment	\$0	0	0	0
35	Total Distribution Plant Reserves - Direct	(\$136,998,208)	\$0	\$0	(136,998,208)
	<b>GENERAL PLANT</b>				
36	(389) Land & Land Rights	\$3,573	\$0	\$0	\$3,573
37	(390) Structures & Improvements	(2,655,984)	(704,994)	0	(3,360,978)
38	(391) Office Furniture & Equipment	(489,230)	0	0	(489,230)
39	(391.9) Computer & Equipment	(\$3,286,103)	0	0	(3,286,103)
40	(392) Transportation Equipment	(3,534,323)	0	0	(3,534,323)
41	(393) Stores Equipment	(7,021)	0	0	(7,021)
42	(394) Tools, Shop & Garage	(2,037,046)	0	0	(2,037,046)
43	(395) CNG Equipment	37,480	0	0	37,480
44	(396) Major Work Equipment	(705,505)	0	0	(705,505)
45	(397) Communication Equipment	(5,813,143)	0	0	(5,813,143)
46	(398) Miscellaneous General Plant	(64,952)	0	0	(64,952)
47	Total General Plant Reserves - Direct	(\$18,552,253)	(\$704,994)	\$0	(\$19,257,247)
48	Total Accumulated Reserves - Direct	(\$157,788,778)	(\$1,426,880)	\$0	(\$159,215,658)

Source: WKP G-16.c CGSA\_091\_PP Rpt\_1080100 & 1110 Dec 31 2017.xlsx

Source: WKP G-16.c CGSA\_091\_PP Rpt\_1080100\_Accum Depr Dec 31 2017.xlsx

Source: WKP G-16.c.2 CGSA\_091\_PP Rpt\_1110\_Accum Amort Dec 31 2017.xlsx

**SCHEDULE G-17**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**TEXAS FRANCHISE ("GROSS MARGIN") TAX EXPENSE**

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT (a)
1	As Adjusted Base (Non-Gas) Revenue	WKP G.a.1	\$109,096,796
	Less:		
2	Taxes Other Than Federal Income Tax - Revenue Related	WKP G.a.1	13,277
3	Bad Debt Expense, not included in Purchased Gas Costs	WKP G.a.1	586,177
	Gross Profit		\$108,497,342
4	Tax Rate		0.0075
5	Gross Margin Tax		\$813,730
6	Test Year Expense - Acct 4091100		0
7	Adjustment to Test Year		\$813,730

Errata: Number change due to flow through from SCH G-2 Gas Sales Revenue

**SCHEDULE G-18**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**STORES LOAD CLEARING**

LINE NO.	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Test Year Charges into Stores Account 1630 for direct and allocated charges:		\$1,504,246		
2	Test Year Amounts Cleared Out of Account 1630 to Service Area		1,325,837		
3	Test Year Amount Under/(Over) Cleared		\$178,408		\$178,408
	Plus/Minus Adjustments To Test Year Amounts Charged into Acct 1630 for direct and allocated charges:				
		Adjusted Test Year	Recorded Test Year	Adjustment	
4	Payroll (from Direct and Shared Svcs)	\$272,979	\$270,510	\$2,469	
5	Benefits & Payroll Taxes	122,475	116,036	6,438	
6	Other	1,121,316	1,117,699	3,617	
7	Total Other Adjustments	\$1,516,769	\$1,504,246	\$12,524	12,524
8	Total Adjusted Amount Under/(Over) Cleared				\$190,932
	Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:				
9	Adjustment to Test Year Expense Accounts (See account breakdown below)				\$15,447
10	Adjustment to Test Year Non-Expense Accounts				175,485
11	Total Adjustment to Test Year Clearing Acct 1630				\$190,932
	Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:				
12		Acct.	Amount	Percentage	Amount Under/ (Over) Cleared
13		8700	\$37	0.000028	\$5
14		8740	30,546	0.023039	4,399
15		8750	4	0.000003	1
16		8770	37	0.000028	5
17		8780	27,771	0.020946	3,999
18		8800	2,734	0.002062	394
19		8870	31,394	0.023679	4,521
20		8890	173	0.000131	25
21		8920	14,042	0.010591	2,022
22		9020	525	0.000396	76
23		9210	2	0.000001	0
24	Total Adjustment to Test Year Expense Accounts		\$107,266	0.080904	\$15,447
25	Total Adjustment to Test Year Non-Expense Accounts		1,218,572	0.919096	175,485
	Adjustment to Test Year Clearing		\$1,325,837	1.000000	\$190,932

Errata: Number change due to flow through from WKP G-4.c Dec Payroll  
Source: SCH G-18 CGSA Stores Clearing Adjustment (CONFIDENTIAL).xlsx

**SCHEDULE G-19**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**TRANSPORTATION AND WORK EQUIPMENT CLEARING**

LINE NO.	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Test Year Charges into TWE Clearing Accounts 1840100-1840289		\$2,610,433		
2	Test Year Amounts Cleared Out of TWE Accounts 1840100-1840289		2,391,848		
3	Test Year Amount Under/(Over) Cleared		\$218,585		\$218,585
Plus/Minus Adjustments To Test Year Amounts Charged into TWE Acct 1840100-1840289:					
		Adjusted Test Year	Recorded Test Year	Adjustment	
4	Depreciation	\$1,281,835	\$940,620	\$341,214	
5	Lease Costs	0	0	0	
6	Payroll	94,047	85,889	8,158	
7	Benefits & Payroll Taxes	238,848	243,843	(4,995)	
8	Other (gasoline, maintenance, etc)	2,280,702	2,280,702	0	
9	Total	\$3,895,431	\$3,551,054	\$344,378	344,378
10	Total Adjusted Amount Under/(Over) Cleared				\$562,963
Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:					
11	Adjustment to Test Year Expense Accounts (See account breakdown below)				\$359,057
12	Adjustment to Test Year Non-Expense Accounts				203,906
13	Total Adjustment to Test Year TWE Clearing Acct 1840				\$562,963
Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:					
14		Acct.	Amount	Percentage	Amount Under/ (Over) Cleared
15		8560	\$31,685	0.013247	\$7,458
16		8630	23	0.000010	5
17		8700	14,171	0.005925	3,335
18		8740	143,181	0.059862	33,700
19		8750	21,692	0.009069	5,106
20		8760	1,918	0.000802	451
21		8770	62	0.000026	15
22		8780	531,260	0.222113	125,041
23		8790	16,498	0.006898	3,883
24		8800	80,992	0.033862	19,063
25		8870	338,293	0.141436	79,623
26		8890	47,098	0.019691	11,085
27		8900	80,387	0.033609	18,920
28		8910	2,104	0.000880	495
29		8920	97,825	0.040899	23,025
30		8930	218	0.000091	51
31		9020	85,600	0.035788	20,148
32		9030	28,867	0.012069	6,794
33		9050	1,576	0.000659	371
34		9210	2,067	0.000864	486,453
35	Total Adjustment to Test Year Expense Accounts		\$1,525,518	0.637799	\$359,057
36	Total Adjustment to Test Year Non-Expense Accounts		866,330	0.362201	203,906
37	Adjustment to Test Year Clearing		\$2,391,848	1.000000	\$562,963

Errata: Correction to calculate depreciation on direct plant balances at December 2019  
Numbers change due to flow through from WKP C.a Direct Plant, WKP C-1.a Direct CCNC WKP G-15.a.1 and WKP G-4.c Dec Payroll

Source: SCH G-19 CGSA TWE Clearing Adjustment (CONFIDENTIAL).xlsx



**SCHEDULE G-20**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**REGULATORY EXPENSE AMORTIZATION**

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Regulatory Asset - Regulatory Expense at June 2019	\$155,665
2	Less 10 mos. Amortization (line 20, July 2019 - April 2020) <sup>Note 1</sup>	(38,916)
3	Regulatory Asset - Regulatory Expense at April 2020	\$116,749
4	Amortization Period (in years)	6
5	Annual Regulatory Amortization Expense	\$19,458
6	Test Year Regulatory Amortization Expense - Acct 407.3	46,699
7	Adjustment to Test Year Expense	(\$27,241)

Note 1: Amortization of Regulatory Asset between end of Test Year and beginning of effective rates.

	MONTH	2019	2020	GRAND TOTAL
8	January		(3,892)	(3,892)
9	February		(3,892)	(3,892)
10	March		(3,892)	(3,892)
11	April		(3,892)	(3,892)
12	May		-	-
13	June		-	-
14	July	(3,892)		(3,892)
15	August	(3,892)		(3,892)
16	September	(3,892)		(3,892)
17	October	(3,892)		(3,892)
18	November	(3,892)		(3,892)
19	December	(3,892)		(3,892)
20				(\$38,916)

Source: SCH G-20 CGSA Regulatory Expense (CONFIDENTIAL).xlsx

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**DISTRIGAS ALLOCATION PERCENTAGE**

							ADJUSTMENT FOR Q3 2019 ALLOCATION %		
LINE NO.	DESCRIPTION	YEAR	MONTH	CORPORATE ALLOCABLE \$	DISTRIGAS ALLOCATION %	\$ ALLOCATED TO TGS	DISTRIGAS ALLOCATION %	\$ ALLOCATED TO TGS	ADJUSTMENT
		(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(c) x (f)	(h)=(g) - (e)
1	4081	2018	7	\$285,068	24.51%	\$69,870			
2		2018	8	300,790	24.51%	73,724			
3		2018	9	314,271	24.51%	77,028			
4		2018	10	260,005	24.65%	64,091			
5		2018	11	255,580	24.65%	63,001			
6		2018	12	412,876	24.65%	101,774			
7		2019	1	389,245	24.72%	96,221			
8		2019	2	809,792	24.72%	200,181			
9		2019	3	524,244	24.72%	129,593			
10		2019	4	300,599	24.71%	74,278			
11		2019	5	321,009	24.71%	79,321			
12		2019	6	453,359	24.71%	112,025			
13	4081 Total			\$4,626,839		\$1,141,107			
14	9260	2018	7	\$688,989	24.51%	\$168,871			
15		2018	8	688,989	24.51%	168,871			
16		2018	9	688,989	24.51%	168,871			
17		2018	10	688,989	24.65%	169,836			
18		2018	11	688,989	24.65%	169,836			
19		2018	12	688,989	24.65%	169,836			
20		2019	1	570,981	24.72%	141,147			
21		2019	2	570,981	24.72%	141,147			
22		2019	3	570,981	24.72%	141,147			
23		2019	4	570,981	24.71%	141,089			
24		2019	5	570,981	24.71%	141,089			
25		2019	6	570,981	24.71%	141,089			
26	9260 Total			\$7,559,820		\$1,862,829			
27	9302	2018	7	\$7,019,065	24.51%	\$1,720,373			
28		2018	8	6,383,336	24.51%	1,564,556			
29		2018	9	7,917,692	24.51%	1,940,626			
30		2018	10	5,908,834	24.65%	1,456,528			
31		2018	11	6,681,173	24.65%	1,646,909			
32		2018	12	10,709,919	24.65%	2,639,995			
33		2019	1	6,992,317	24.72%	1,728,501			
34		2019	2	7,022,842	24.72%	1,736,047			
35		2019	3	12,206,577	24.72%	3,017,466			
36		2019	4	7,046,866	24.71%	1,741,280			
37		2019	5	6,593,142	24.71%	1,629,165			
38		2019	6	10,780,870	24.71%	2,663,953			
39	9302 Total			\$95,262,634		\$23,485,399	25.0100%	\$23,825,185	\$339,786
40	Total			\$107,449,293		\$26,489,335		\$23,825,185	\$339,786
41							O&M Expense Factor	88.69%	
42							Adjustment to TGS O&M	301,360	
43							Allocation to Service Area	46.4931%	
44							Adjustment to Service Area after O&M	\$140,112	

WKP G-21.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

DISTRIGAS ALLOCATION PERCENTAGE

LINE NO.	DESCRIPTION	GROSS PLANT & INVESTMENT	ALLOCATION FACTOR	OPERATING INCOME	ALLOCATION FACTOR	LABOR EXPENSE	ALLOCATION FACTOR	ALLOCATION FACTOR
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
3rd Quarter 2018 - based on 12 months Ended Jun 2018								
1	Oklahoma Natural Gas Company	\$2,408,783,564	42.61%	\$145,398,721	48.13%	\$50,208,794	36.59%	42.44%
2	Kansas Gas Service Company	1,896,122,266	33.54%	84,138,981	27.85%	50,962,405	37.14%	32.84%
3	Texas Gas Service Company	1,347,932,056	23.85%	70,692,735	23.40%	36,055,077	26.27%	24.51%
4	Utility Insurance Company	0	0.00%	1,867,256	0.62%	0	0.00%	0.21%
5	Total	\$5,652,837,887	100.00%	\$302,097,692	100.00%	\$137,226,276	100.00%	100.00%
4th Quarter 2018 - based on 12 months Ended Sept 2018								
6	Oklahoma Natural Gas Company	\$2,445,159,066	42.59%	\$144,175,253	48.92%	\$50,071,927	36.56%	42.69%
7	Kansas Gas Service Company	1,921,866,225	33.48%	78,831,679	26.75%	50,854,958	37.13%	32.45%
8	Texas Gas Service Company	1,373,889,963	23.93%	69,883,546	23.71%	36,036,771	26.31%	24.65%
9	Utility Insurance Company	0	0.00%	1,811,503	0.61%	0	0.00%	0.20%
10	Total	\$5,740,915,253	100.00%	\$294,701,981	100.00%	\$136,963,656	100.00%	100.00%
1st Quarter 2019 - based on 12 months Ended Dec 2018								
11	Oklahoma Natural Gas Company	\$2,490,046,126	42.63%	\$155,006,365	52.49%	\$50,124,043	36.37%	43.83%
12	Kansas Gas Service Company	1,947,858,163	33.35%	70,821,231	23.98%	51,027,462	37.02%	31.45%
13	Texas Gas Service Company	1,402,597,349	24.02%	69,475,672	23.53%	36,671,087	26.61%	24.72%
14	Utility Insurance Company	0	0.00%	0	0.00%	0	0.00%	0.00%
15	Total	\$5,840,501,638	100.00%	\$295,303,268	100.00%	\$137,822,591	100.00%	100.00%
2nd Quarter 2019 - based on 12 months Ended Mar 2019								
16	Oklahoma Natural Gas Company	\$2,524,763,738	42.71%	\$148,483,746	50.36%	\$50,098,662	36.29%	43.12%
17	Kansas Gas Service Company	1,961,719,086	33.18%	78,335,430	26.57%	50,779,890	36.78%	32.18%
18	Texas Gas Service Company	1,425,619,901	24.11%	68,010,875	23.07%	37,191,014	26.94%	24.71%
19	Utility Insurance Company	0	0.00%	0	0.00%	0	0.00%	0.00%
20	Total	\$5,912,102,726	100.00%	\$294,830,051	100.00%	\$138,069,567	100.01%	100.01%
3rd Quarter 2019 - based on 12 months Ended Jun 2019								
21	Oklahoma Natural Gas Company	\$2,563,955,976	42.73%	\$144,440,955	48.59%	\$50,480,130	36.26%	42.53%
22	Kansas Gas Service Company	1,982,241,525	33.04%	82,084,916	27.61%	51,023,106	36.65%	32.43%
23	Texas Gas Service Company	1,451,696,573	24.19%	70,574,450	23.74%	37,721,351	27.09%	25.01%
24	ONE Gas Pipeline	2,525,233	0.04%	190,000	0.06%	0	0.00%	0.03%
25	Utility Insurance Company	0	0.00%	0	0.00%	0	0.00%	0.00%
26	Total	\$6,000,419,307	100.00%	\$297,290,322	100.00%	\$139,224,587	100.00%	100.00%

**SCHEDULE G-22**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CAUSAL ALLOCATION PERCENTAGE**

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
1	Invoice Count	2018	7	\$35,844	21.00%	\$7,527
2	Invoice Count	2018	8	43,688	21.00%	9,175
3	Invoice Count	2018	9	35,795	21.00%	7,517
4	Invoice Count	2018	10	31,789	21.00%	6,676
5	Invoice Count	2018	11	26,579	21.00%	5,582
6	Invoice Count	2018	12	30,032	21.00%	6,307
7	Invoice Count	2019	1	28,050	22.04%	6,182
8	Invoice Count	2019	2	29,071	22.04%	6,407
9	Invoice Count	2019	3	35,467	22.04%	7,817
10	Invoice Count	2019	4	28,773	22.04%	6,342
11	Invoice Count	2019	5	28,487	22.04%	6,279
12	Invoice Count	2019	6	32,187	22.04%	7,094
13	<b>Invoice Count Total</b>			<b>\$385,762</b>		<b>\$82,903</b>
14	Employee Headcount	2018	7	\$811,184	23.82%	\$193,224
15	Employee Headcount	2018	8	1,020,491	23.82%	243,081
16	Employee Headcount	2018	9	856,879	23.82%	204,108
17	Employee Headcount	2018	10	1,000,091	23.82%	238,222
18	Employee Headcount	2018	11	946,477	23.82%	225,451
19	Employee Headcount	2018	12	1,128,416	23.82%	268,789
20	Employee Headcount	2019	1	930,622	23.82%	221,674
21	Employee Headcount	2019	2	962,294	23.96%	230,566
22	Employee Headcount	2019	3	995,135	23.96%	238,434
23	Employee Headcount	2019	4	964,382	23.96%	231,066
24	Employee Headcount	2019	5	943,859	23.96%	226,149
25	Employee Headcount	2019	6	893,869	23.96%	214,171
26	<b>Employee Headcount Total</b>			<b>\$11,453,700</b>		<b>\$2,734,935</b>
27	Gross PP&E	2018	7	\$97	23.57%	\$23
28	Gross PP&E	2018	8	3,196	23.57%	753
29	Gross PP&E	2018	9	584	23.57%	138
30	Gross PP&E	2018	10	296	23.57%	70
31	Gross PP&E	2018	11	3,521	23.57%	830
32	Gross PP&E	2018	12	1,411	23.57%	333
33	Gross PP&E	2019	1	623	24.02%	150
34	Gross PP&E	2019	2	3,265	24.02%	784
35	Gross PP&E	2019	3	2,239	24.02%	538
36	Gross PP&E	2019	4	78	24.02%	19
37	Gross PP&E	2019	5	596	24.02%	143
38	Gross PP&E	2019	6	7,641	24.02%	1,835
39	<b>Gross PP&amp;E Total</b>			<b>\$23,549</b>		<b>\$5,615</b>
40	Budgeted Admin Cost-SERP	2018	7	\$2,030	0.00%	\$0
41	Budgeted Admin Cost-SERP	2018	2	4,124	0.00%	0
42	Budgeted Admin Cost-SERP	2018	3	8,324	0.00%	0
43	Budgeted Admin Cost-SERP	2018	4	1,800	0.00%	0
44	Budgeted Admin Cost-SERP	2018	5	2,062	0.00%	0
45	Budgeted Admin Cost-SERP	2018	6	6,800	0.00%	0
46	Budgeted Admin Cost-SERP	2018	7	5,451	0.42%	23
47	Budgeted Admin Cost-SERP	2019	8	22,995	0.42%	97
48	Budgeted Admin Cost-SERP	2019	9	(8,601)	0.42%	(36)

**SCHEDULE G-22**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CAUSAL ALLOCATION PERCENTAGE**

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
49	Budgeted Admin Cost-SERP	2019	10	1,944	0.42%	8
50	Budgeted Admin Cost-SERP	2019	11	7,280	0.42%	31
51	Budgeted Admin Cost-SERP	2019	12	7,324	0.42%	31
52	<b>Budgeted Admin Cost-SERP Total</b>			<b>\$61,533</b>		<b>\$153</b>
53	Budgeted Admin Cost-Pension	2018	7	\$488	19.47%	\$95
54	Budgeted Admin Cost-Pension	2018	8	1,112	19.47%	216
55	Budgeted Admin Cost-Pension	2018	9	914	19.47%	178
56	Budgeted Admin Cost-Pension	2018	10	457	19.47%	89
57	Budgeted Admin Cost-Pension	2018	11	(69,543)	19.47%	(13,540)
58	Budgeted Admin Cost-Pension	2018	12	852	19.47%	166
59	Budgeted Admin Cost-Pension	2019	1	9,006	17.75%	1,599
60	Budgeted Admin Cost-Pension	2019	2	(19,001)	17.75%	(3,373)
61	Budgeted Admin Cost-Pension	2019	3	661	17.75%	117
62	Budgeted Admin Cost-Pension	2019	4	661	17.75%	117
63	Budgeted Admin Cost-Pension	2019	5	1,984	17.75%	352
64	Budgeted Admin Cost-Pension	2019	6	661	17.75%	117
65	<b>Budgeted Admin Cost-Pension Total</b>			<b>(\$71,747)</b>		<b>(\$13,865)</b>
66	Customer Count	2018	7	\$447,156	30.31%	\$135,533
67	Customer Count	2018	8	518,733	30.31%	157,228
68	Customer Count	2018	9	488,989	30.31%	148,213
69	Customer Count	2018	10	551,481	30.31%	167,154
70	Customer Count	2018	11	626,437	30.31%	189,873
71	Customer Count	2018	12	549,314	30.31%	166,497
72	Customer Count	2019	1	460,694	30.41%	140,097
73	Customer Count	2019	2	441,285	30.41%	134,195
74	Customer Count	2019	3	477,857	30.41%	145,316
75	Customer Count	2019	4	457,266	30.41%	139,055
76	Customer Count	2019	5	516,103	30.41%	156,947
77	Customer Count	2019	6	490,149	30.41%	149,054
78	<b>Customer Count Total</b>			<b>\$6,025,464</b>		<b>\$1,829,162</b>
79	ALLOCATE BY MILES OF PIPE	2018	7	\$258,875	24.77%	\$64,123
80	ALLOCATE BY MILES OF PIPE	2018	8	212,087	24.77%	52,534
81	ALLOCATE BY MILES OF PIPE	2018	9	358,230	24.77%	88,734
82	ALLOCATE BY MILES OF PIPE	2018	10	221,197	24.77%	54,790
83	ALLOCATE BY MILES OF PIPE	2018	11	270,891	24.77%	67,100
84	ALLOCATE BY MILES OF PIPE	2018	12	463,768	24.77%	114,875
85	ALLOCATE BY MILES OF PIPE	2019	1	209,891	24.71%	51,864
86	ALLOCATE BY MILES OF PIPE	2019	2	181,129	24.71%	44,757
87	ALLOCATE BY MILES OF PIPE	2019	3	213,037	24.71%	52,641
88	ALLOCATE BY MILES OF PIPE	2019	4	241,125	24.71%	59,582
89	ALLOCATE BY MILES OF PIPE	2019	5	389,542	24.71%	96,256
90	ALLOCATE BY MILES OF PIPE	2019	6	211,847	24.71%	52,347
91	<b>Miles of Pipe Total</b>			<b>\$3,231,618</b>		<b>\$799,604</b>
92	ALLOCATE BY PROFIT SHARE	2018	7	(\$4,923)	24.00%	(\$1,182)
93	ALLOCATE BY PROFIT SHARE	2018	8	(1,494)	24.00%	(358)
94	ALLOCATE BY PROFIT SHARE	2018	9	56,000	24.00%	13,440
95	ALLOCATE BY PROFIT SHARE	2018	10	(3,962)	24.00%	(951)
96	ALLOCATE BY PROFIT SHARE	2018	11	0	24.00%	0
97	ALLOCATE BY PROFIT SHARE	2018	12	54,617	24.00%	13,108
98	ALLOCATE BY PROFIT SHARE	2019	1	8,374	23.96%	2,006
99	ALLOCATE BY PROFIT SHARE	2019	2	1,370	23.96%	328
100	ALLOCATE BY PROFIT SHARE	2019	3	56,300	23.96%	13,489

**SCHEDULE G-22**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CAUSAL ALLOCATION PERCENTAGE**

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
101	ALLOCATE BY PROFIT SHARE	2019	4	(2,670)	23.96%	(640)
102	ALLOCATE BY PROFIT SHARE	2019	5	230	23.96%	55
103	ALLOCATE BY PROFIT SHARE	2019	6	74,800	23.96%	17,922
104	<b>ALLOCATE BY PROFIT SHARE Total</b>			<b>\$238,642</b>		<b>\$57,219</b>
105	ALLOCATE BY THRIFT	2018	7	(\$13,471)	20.00%	(\$2,694)
106	ALLOCATE BY THRIFT	2018	8	(776)	20.00%	(155)
107	ALLOCATE BY THRIFT	2018	9	75,000	20.00%	15,000
108	ALLOCATE BY THRIFT	2018	10	(15,625)	20.00%	(3,125)
109	ALLOCATE BY THRIFT	2018	11	0	20.00%	0
110	ALLOCATE BY THRIFT	2018	12	75,852	20.00%	15,170
111	ALLOCATE BY THRIFT	2019	1	(31,833)	23.96%	(7,627)
112	ALLOCATE BY THRIFT	2019	2	(60)	23.96%	(14)
113	ALLOCATE BY THRIFT	2019	3	75,000	23.96%	17,970
114	ALLOCATE BY THRIFT	2019	4	(16,123)	23.96%	(3,863)
115	ALLOCATE BY THRIFT	2019	5	165	23.96%	40
116	ALLOCATE BY THRIFT	2019	6	93,500	23.96%	22,403
117	<b>ALLOCATE BY THRIFT Total</b>			<b>\$241,629</b>		<b>\$53,104</b>
118	<b>Total</b>			<b>\$21,590,151</b>		<b>\$5,548,828</b>

WKP G-22.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CAUSAL ALLOCATION FACTORS

2018				2019			
LINE NO.	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR	
		(a)	(b)		(c)	(d)	
	Based on number of invoices processed by company in 2017	Invoices		Based on number of invoices processed by company in 2018	Invoices		
1	Oklahoma Natural Gas Company	48,948	25.00%	Oklahoma Natural Gas Company	43,278	24.47%	
2	Kansas Gas Service Company	34,142	17.00%	Kansas Gas Service Company	31,167	17.62%	
3	Texas Gas Service Company	41,488	21.00%	Texas Gas Service Company	38,983	22.04%	
4	ONE Gas Inc.	72,650	37.00%	ONE Gas Inc.	63,042	35.64%	
5	Utility Insurance Company	15	0.00%	Utility Insurance Company	40	0.02%	
6	ONE Gas Foundation	371	0.00%	ONE Gas Foundation	354	0.20%	
7	Total	197,614	100%	Total	176,864	100.00%	
	Based on employee headcount in 2017	Employees		Based on employee headcount in 2018	Employees		
8	Oklahoma Natural Gas Company	1,144	31.80%	Oklahoma Natural Gas Company	1,116	31.50%	
9	Kansas Gas Service Company	1,036	28.79%	Kansas Gas Service Company	1,013	28.59%	
10	Texas Gas Service Company	857	23.82%	Texas Gas Service Company	849	23.96%	
11	ONE Gas Inc.	561	15.59%	ONE Gas Inc.	565	15.95%	
12	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
13	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
14	Total	3,598	100%	Total	3,543	100%	
	Based on Gross PP&E year end 2017	Gross PP&E		Based on Gross PP&E year end 2018	Gross PP&E		
15	Oklahoma Natural Gas Company	\$2,345,655,874	42.65%	Oklahoma Natural Gas Company	\$2,490,046,126	42.63%	
16	Kansas Gas Service Company	1,858,077,236	33.78%	Kansas Gas Service Company	1,947,858,163	33.35%	
17	Texas Gas Service Company	1,296,572,956	23.57%	Texas Gas Service Company	1,402,597,349	24.02%	
18	ONE Gas Inc.	0	0%	ONE Gas Inc.	0	0.00%	
19	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
20	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
21	Total	\$5,500,306,066	100%	Total	\$5,840,501,638	100%	
	Based on Miles of Pipe at year end 2017	Miles		Based on Miles of Pipe at year end 2018	Miles		
22	Oklahoma Natural Gas Company	19,200	44.86%	Oklahoma Natural Gas Company	19,300	44.99%	
23	Kansas Gas Service Company	13,000	30.37%	Kansas Gas Service Company	13,000	30.30%	
24	Texas Gas Service Company	10,600	24.77%	Texas Gas Service Company	10,600	24.71%	
25	ONE Gas Inc.	0	0.00%	ONE Gas Inc.	0	0.00%	
26	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
27	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
28	Total	42,800	100%	Total	42,900	100%	
	Based on Customer Count at year end 2017	Customers		Based on Customer Count at year end 2018	Customers		
29	Oklahoma Natural Gas Company	871,482	40.23%	Oklahoma Natural Gas Company	876,635	40.24%	
30	Kansas Gas Service Company	638,119	29.46%	Kansas Gas Service Company	639,410	29.35%	
31	Texas Gas Service Company	656,480	30.31%	Texas Gas Service Company	662,496	30.41%	
32	ONE Gas Inc.	0	0.00%	ONE Gas Inc.	0	0.00%	
33	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
34	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
35	Total	2,166,081	100%	Total	2,178,541	100%	
	SERP Administrative costs are allocated using Distrigas in 2018. These costs were incurred by Corporate only.			Based on each company's percent of budgeted admin cost for SERP for 2019	Percent of Total Cost		
36				Oklahoma Natural Gas Company	\$287,668	11.75%	

WKP G-22.a

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CAUSAL ALLOCATION FACTORS

2018				2019			
LINE NO.	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR	
		(a)	(b)		(c)	(d)	
37				Kansas Gas Service Company	585,136	23.89%	
38				Texas Gas Service Company	10,291	0.42%	
39				ONE Gas Inc.	1,565,698	63.94%	
40				Utility Insurance Company	0	0.00%	
41				ONE Gas Foundation	0	0.00%	
42				Total	<u>\$2,448,793</u>	100%	
Based on each company's percent of deferral Profit Sharing cost for 2018							
		Percent of Total Cost		Profit Share based on company's employee head count for 2019	Profit Share		
43	Oklahoma Natural Gas Company	\$2,088,542	27.00%	Oklahoma Natural Gas Company	1,116	31.50%	
44	Kansas Gas Service Company	1,856,482	24.00%	Kansas Gas Service Company	1,013	28.59%	
45	Texas Gas Service Company	1,856,482	24.00%	Texas Gas Service Company	849	23.96%	
46	ONE Gas Inc.	1,933,838	25.00%	ONE Gas Inc.	565	15.95%	
47	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
48	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
49	Total	<u>\$7,735,344</u>	100%	Total	<u>\$3,543</u>	100%	
Based on each company's percent of total cost of Pension for 2018							
		Percent of Total Cost		Based on each company's percent of total cost of Pension for 2019	Percent of Total Cost		
50	Oklahoma Natural Gas Company	\$3,597,196	29.03%	Oklahoma Natural Gas Company	(\$79,678)	-0.37%	
51	Kansas Gas Service Company	3,963,287	31.98%	Kansas Gas Service Company	12,675,880	59.12%	
52	Texas Gas Service Company	2,414,290	19.48%	Texas Gas Service Company	3,805,659	17.75%	
53	ONE Gas Inc.	2,417,427	19.51%	ONE Gas Inc.	5,037,391	23.50%	
54	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
55	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
56	Total	<u>\$12,392,200</u>	100%	Utility Insurance Company	0	0.00%	
				Total	<u>\$21,439,252</u>	100%	
Based on each company's percent of Thrift cost for 2018							
		Percent of Total Cost		Thrift based on company's employee head count for 2019	Thrift		
57	Oklahoma Natural Gas Company	\$3,522,275	28.50%	Oklahoma Natural Gas Company	1,116	31.50%	
58	Kansas Gas Service Company	3,769,452	30.50%	Kansas Gas Service Company	1,013	28.59%	
59	Texas Gas Service Company	2,471,770	20.00%	Texas Gas Service Company	849	23.96%	
60	ONE Gas Inc.	2,595,363	21.00%	ONE Gas Inc.	565	15.95%	
61	Utility Insurance Company	0	0.00%	Utility Insurance Company	0	0.00%	
62	ONE Gas Foundation	0	0.00%	ONE Gas Foundation	0	0.00%	
63	Total	<u>\$12,358,860</u>	100%	Total	<u>\$3,543</u>	100%	



TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

**NOT USED**

[illegible]

**SCHEDULE G-24**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PIPELINE INTEGRITY EXPENSE**

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Total Expense for Planned Testing 2018 through 2023	\$1,935,359
2	Number of Years to Levelize Expense	<u>7</u>
3	Levelized Pipeline Integrity Expense	\$276,480
4	Test Year Pipeline Integrity Expense	0
5	Adjustment to Test Year	<u><u>\$276,480</u></u>

Source: SCH G-24 CGSA PIT Expense.xlsx

**SCHEDULE G-25**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**HURRICANE HARVEY EXPENSE**

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Total Hurricane Harvey Expense	\$714,389
2	Number of Years to Levelize Expense	<u>6</u>
3	Levelized Hurricane Harvey Expense	\$119,065
4	Test Year Hurricane Harvey Expense	0
5	Adjustment to Test Year	<u><u>\$119,065</u></u>

Source: SCH G-25 CGSA Hurricane Harvey Expenses.xlsx

## STUDY SUMMARY

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

### CLASS COST OF SERVICE STUDY SUMMARY

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Customer Costs	\$ 99,322,521	\$ 93,385,980	\$ 5,358,109	\$ 42,087	\$ 486,426	\$ 45,306	\$ 4,612
2	Demand Costs	\$ 24,687,174	\$ 17,185,137	\$ 5,048,149	\$ 492,147	\$ 1,693,560	\$ 221,208	\$ 46,973
3	Commodity Costs	\$ 757,546	\$ 408,734	\$ 250,140	\$ 27,689	\$ 60,591	\$ 5,162	\$ 5,229
4	Cost of Service Before Revenue Credits	\$ 124,767,241	\$ 110,979,852	\$ 10,656,399	\$ 561,924	\$ 2,240,576	\$ 271,676	\$ 56,814
5	Revenues Credited to Cost of Service (1)	\$ 5,310,492	\$ 4,910,488	\$ 326,592	\$ 13,080	\$ 52,704	\$ 6,309	\$ 1,318
6	Total Cost of Service	\$ 119,456,749	\$ 106,069,364	\$ 10,329,807	\$ 548,844	\$ 2,187,872	\$ 265,367	\$ 55,496
7	Revenue at Current Rates	\$ 103,786,304	\$ 80,723,579	\$ 18,397,847	\$ 1,222,000	\$ 2,958,695	\$ 376,386	\$ 107,796
8	Revenue Deficiency	<u>\$ 15,670,445</u>	<u>\$ 25,345,784</u>	<u>\$ (8,068,040)</u>	<u>\$ (673,157)</u>	<u>\$ (770,823)</u>	<u>\$ (111,020)</u>	<u>\$ (52,300)</u>
9	Revenue-to-Cost Ratios:							
10	Current Revenue	0.8744	0.7716	1.7571	2.1979	1.3440	1.4086	1.9205
11	Required Revenue	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

(1) Service charge, special contract, and other revenue are used to offset each class' cost of service. Service charge revenue is directly assigned to classes and is included in the revenue credit on line 5. Allocation of the remaining revenues to be credited is based on each class' cost of service relative to the total cost of service on line 4. The components of the total revenue credit are as follows:

Service Charges	\$ 2,415,023
Special Contract	\$ 2,872,331
Irrigation	\$ 20,483
Unmetered Service	\$ 2,655
	<u>\$ 5,310,492</u>

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WPK G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

**STUDY SUMMARY FOR REV. ALLOC.**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY SUMMARY FOR REVENUE ALLOCATION**

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Customer Costs	\$ 99,322,521	\$ 93,385,980	\$ 5,358,109	\$ 42,087	\$ 531,732	\$ 4,612
2	Demand Costs	\$ 24,687,174	\$ 17,185,137	\$ 5,048,149	\$ 492,147	\$ 1,914,767	\$ 46,973
3	Commodity Costs	\$ 757,546	\$ 408,734	\$ 250,140	\$ 27,689	\$ 65,753	\$ 5,229
4	Cost of Service Before Revenue Credits	\$ 124,767,241	\$ 110,979,852	\$ 10,656,399	\$ 561,924	\$ 2,512,252	\$ 56,814
5	Revenues Credited to Cost of Service	\$ 5,310,492	\$ 4,910,488	\$ 326,592	\$ 13,080	\$ 59,013	\$ 1,318
6	Total Cost of Service	\$ 119,456,749	\$ 106,069,364	\$ 10,329,807	\$ 548,844	\$ 2,453,239	\$ 55,496
7	Revenue at Current Rates	\$ 103,786,304	\$ 80,723,579	\$ 18,397,847	\$ 1,222,000	\$ 3,335,082	\$ 107,796
8	Revenue Deficiency	\$ 15,670,445	\$ 25,345,784	\$ (8,068,040)	\$ (673,157)	\$ (881,843)	\$ (52,300)
9	Revenue-to-Cost Ratios						
10	Current Revenue	0.8744	0.7716	1.7571	2.1979	1.3510	1.9205
11	Required Revenue	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	Customer and Demand Costs Per Bill		\$ 31.30	\$ 59.91	\$ 768.88	\$ 156.18	\$ 614.11
	Commodity Cost Per Cff	\$ 0.0039					

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

**CLASSIFIED RATE BASE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED RATE BASE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		<u>Intangible Plant</u>					
1	301	Organization	NONINTPLT	\$ 57,564	\$ 43,211	\$ 14,264	\$ 89
2	302	Franchises and Consents	NONINTPLT	\$ 393,474	\$ 295,364	\$ 97,503	\$ 606
3	303	Miscellaneous Intangible Plant	NONINTPLT	\$ 753,928	\$ 565,942	\$ 186,824	\$ 1,162
4		Total Intangible Plant		\$ 1,204,966	\$ 904,517	\$ 298,592	\$ 1,857
5							
6		<u>Transmission Plant</u>					
7	365	Land and Land Rights	DEM	\$ 92,083	\$ -	\$ 92,083	\$ -
8	366	Meas. and Reg. Station Structures	DEM	\$ 2,346	\$ -	\$ 2,346	\$ -
9	367	Transmission Mains	DEM	\$ 12,279,791	\$ -	\$ 12,279,791	\$ -
10	368	Compression Station Equipment	DEM	\$ -	\$ -	\$ -	\$ -
11	369	Measuring and Reg. Station Equipment	DEM	\$ 3,280,529	\$ -	\$ 3,280,529	\$ -
12	371	Other Equipment	DEM	\$ 45,840	\$ -	\$ 45,840	\$ -
13		Total Transmission Plant		\$ 15,700,588	\$ -	\$ 15,700,588	\$ -
14							
15		<u>Distribution Plant</u>					
16	374	Land & Land Rights	DIS376-379	\$ 332,130	\$ 202,133	\$ 129,726	\$ 271
17	375	Structures and Improvements	DIS376-379	\$ 48,935	\$ 29,782	\$ 19,114	\$ 40
18	376	Distribution Mains	MAINS	\$ 339,834,539	\$ 216,390,046	\$ 123,444,493	\$ -
19	377	Compressor Station Equipment	DEM	\$ -	\$ -	\$ -	\$ -
20	378	Meas. & Reg. Sta. Equip.- General	DEM	\$ 12,895,311	\$ -	\$ 12,895,311	\$ -
21	378	Odorization Tank	COM	\$ 693,072	\$ -	\$ -	\$ 693,072
22	379	Meas. & Reg. Sta. Equip.- City Gate	DEM	\$ 2,535,714	\$ -	\$ 2,535,714	\$ -
23	379	Odorization Tank	COM	\$ 290,146	\$ -	\$ -	\$ 290,146
24	380	Services	CUS	\$ 189,789,426	\$ 189,789,426	\$ -	\$ -
25	381	Meters	CUS	\$ 65,901,716	\$ 65,901,716	\$ -	\$ -

**CLASSIFIED RATE BASE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED RATE BASE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
26	382	Meter Installations	CUS	\$ 17,551	\$ 17,551	\$ -	\$ -
27	383	House Regulators	CUS	\$ 9,236,361	\$ 9,236,361	\$ -	\$ -
28	385	Meas. & Reg. Sta. Equipment - Industrial	DEM	\$ 14,386,856	\$ -	\$ 14,386,856	\$ -
29	385	Odorization Tank	COM	\$ 47,838	\$ -	\$ -	\$ 47,838
30	386	Other Property - Customer Premises	CUS	\$ 1,063,249	\$ 1,063,249	\$ -	\$ -
31	387	Other Equipment		\$ -	\$ -	\$ -	\$ -
32		Total Distribution Plant		<u>\$ 637,072,843</u>	<u>\$ 482,630,264</u>	<u>\$ 153,411,213</u>	<u>\$ 1,031,366</u>
33							
34		<u>General Plant</u>					
35	389	Land & Land Rights	GENPLT	\$ 48,883	\$ 37,032	\$ 11,771	\$ 79
36	390	Structures & Improvements	GENPLT	\$ 8,387,238	\$ 6,873,183	\$ 1,503,944	\$ 10,111
37	391	Office Furniture and Equipment	GENPLT	\$ 27,557,878	\$ 27,079,824	\$ 474,861	\$ 3,192
38	392	Transportation Equipment	GENPLT	\$ 13,837,775	\$ 10,483,148	\$ 3,332,225	\$ 22,402
39	393	Stores Equipment	GENPLT	\$ 8,809	\$ 6,674	\$ 2,121	\$ 14
40	394	Tools, Shop & Garage	GENPLT	\$ 7,038,830	\$ 5,334,701	\$ 1,692,749	\$ 11,380
41	394	Odorization Tank	COM	\$ 14,329	\$ -	\$ -	\$ 14,329
42	396	Major Work Equipment	GENPLT	\$ 1,959,844	\$ 1,484,728	\$ 471,943	\$ 3,173
43	397	Communication Equipment	GENPLT	\$ 19,269,687	\$ 14,722,978	\$ 4,516,346	\$ 30,363
44	398	Miscellaneous General Plant	GENPLT	\$ 130,360	\$ 98,757	\$ 31,391	\$ 211
45		Total General Plant		<u>\$ 78,253,632</u>	<u>\$ 66,121,025</u>	<u>\$ 12,037,352</u>	<u>\$ 95,255</u>
46							
47		Total Plant in Service		<u>\$ 732,232,030</u>	<u>\$ 549,655,807</u>	<u>\$ 181,447,745</u>	<u>\$ 1,128,478</u>
48							

**CLASSIFIED RATE BASE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED RATE BASE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
49		<u>Depreciation &amp; Amortization Reserve</u>					
50		Intangible Plant	NONINTPLT	\$ (1,178,999)	\$ (885,025)	\$ (292,157)	\$ (1,817)
51		Transmission Plant	DEM	\$ (4,001,741)	\$ -	\$ (4,001,741)	\$ -
52		Distribution Plant	DISPLTRES	\$ (155,216,943)	\$ (118,147,514)	\$ (36,923,681)	\$ (145,749)
53		General Plant	GENPLTRES	\$ (28,235,802)	\$ (23,665,015)	\$ (4,541,212)	\$ (29,575)
54		Total Depreciation & Amortization Reserve		<u>\$ (188,633,486)</u>	<u>\$ (142,697,554)</u>	<u>\$ (45,758,791)</u>	<u>\$ (177,140)</u>
55							
56		Net Plant in Service		<u>\$ 543,598,545</u>	<u>\$ 406,958,253</u>	<u>\$ 135,688,954</u>	<u>\$ 951,338</u>
57							
58		Customer Deposits	CUS	\$ (7,853,752)	\$ (7,853,752)	\$ -	\$ -
59							
60		Customer Advances	MAINS/SVCS	\$ (21,363,984)	\$ (16,384,477)	\$ (4,979,507)	\$ -
61							
62		Accumulated Deferred Income Taxes	TOTPLT	\$ (81,259,151)	\$ (60,997,829)	\$ (20,136,090)	\$ (125,232)
63							
64		Materials and Supplies	TOTPLT	\$ 4,272,141	\$ 3,206,916	\$ 1,058,640	\$ 6,584
65							
66		Prepayments	OPEXP	\$ 2,581,813	\$ 2,161,585	\$ 390,979	\$ 29,248
67							
68		Pension & FAS 106 Regulatory Asset	OPEXP	\$ 25,045,624	\$ 20,969,081	\$ 3,792,809	\$ 283,733
69							
70		DIMP Deferrals	OPEXP	\$ 528,827	\$ 442,753	\$ 80,083	\$ 5,991
71							
72		Cash Working Capital	OPEXP	\$ (5,055,206)	\$ (4,232,397)	\$ (765,540)	\$ (57,269)
73							
74		Total Rate Base		<u>\$ 460,494,856</u>	<u>\$ 344,270,132</u>	<u>\$ 115,130,329</u>	<u>\$ 1,094,394</u>

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.



**CLASSIFIED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Transmission &amp; Distribution Operations Exp.</u>					
2	850-66	Transmission Expenses	DEM	\$ 971,020	\$ -	\$ 971,020	\$ -
3	870	Operation Supervision & Engineering	DIS871-879	\$ 734,473	\$ 599,788	\$ 113,829	\$ 20,856
4	870	Odorization	COM	\$ 814	\$ -	\$ -	\$ 814
5	871	Distribution Load Dispatch	COM	\$ 265,399	\$ -	\$ -	\$ 265,399
6	874	Mains and Services Expenses	MAINS/SVCS	\$ 4,232,073	\$ 3,245,663	\$ 986,409	\$ -
7	874	Odorization	COM	\$ 964	\$ -	\$ -	\$ 964
8	875	Measuring & Reg. Station Expense - General	DEM	\$ 389,238	\$ -	\$ 389,238	\$ -
9	875	Odorization	COM	\$ 58,361	\$ -	\$ -	\$ 58,361
10	876	Meas. & Reg. Station Expense.- Industrial	DEM	\$ 68,528	\$ -	\$ 68,528	\$ -
11	877	Meas. & Regulating Station Exp.- City Gate	DEM	\$ 4,331	\$ -	\$ 4,331	\$ -
12	878	Meter and House Regulator Expenses	CUS	\$ 4,303,734	\$ 4,303,734	\$ -	\$ -
13	879	Customer Installation Expenses	CUS	\$ 83,101	\$ 83,101	\$ -	\$ -
14	880	Other Expenses	CUS	\$ 1,440,395	\$ 1,440,395	\$ -	\$ -
15	880	Odorization	COM	\$ 51	\$ -	\$ -	\$ 51
16	881	Rents	DIS871-879	\$ (188,295)	\$ (153,766)	\$ (29,182)	\$ (5,347)
17		Total Transmission & Distribution Oper. Exp.		<u>\$ 12,364,188</u>	<u>\$ 9,518,916</u>	<u>\$ 2,504,174</u>	<u>\$ 341,098</u>
18							
19		<u>Distribution Maintenance Expenses</u>					
20	885	Maintenance Supervision and Engineering	DIS887-893	\$ 72	\$ 41	\$ 31	\$ -
21	886	Structures and Improvements	DIS887-893	\$ 362,515	\$ 204,720	\$ 157,795	\$ -
22	887	Maintenance of Mains	MAINS	\$ 3,291,943	\$ 2,096,149	\$ 1,195,795	\$ -
23	889	Maint. of Meas. & Reg. Sta. Equip.- General	DEM	\$ 391,956	\$ -	\$ 391,956	\$ -
24	889	Odorization	COM	\$ 17,985	\$ -	\$ -	\$ 17,985
25	890	Maint. of Meas. & Reg. Sta. Equip. - Industrial	DEM	\$ 580,049	\$ -	\$ 580,049	\$ -
26	891	Maint. of Meas. & Reg. Sta. Equip. - City Gate	DEM	\$ 19,571	\$ -	\$ 19,571	\$ -
27	892	Maintenance of Services	CUS	\$ 734,724	\$ 734,724	\$ -	\$ -
28	893	Main. of Meters & House Regulators	CUS	\$ 6,978	\$ 6,978	\$ -	\$ -

**CLASSIFIED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	894	Maintenance of Other Equipment	DIS887-893	\$ -	\$ -	\$ -	\$ -
30		Total Distribution Maintenance Expenses		\$ 5,405,793	\$ 3,042,612	\$ 2,345,197	\$ 17,985
31							
32		Total Operations & Maintenance Expenses		\$ 17,769,981	\$ 12,561,527	\$ 4,849,371	\$ 359,082
33							
34		<u>Customer Accounts Expenses</u>					
35	901	Supervision	CUS	\$ 157,181	\$ 157,181	\$ -	\$ -
36	902	Meter Reading Expense	CUS	\$ 1,344,162	\$ 1,344,162	\$ -	\$ -
37	903	Customer Accounting	CUS	\$ 4,154,658	\$ 4,154,658	\$ -	\$ -
38	904	Bad Debts (includes gross up)	CUS	\$ 670,374	\$ 670,374	\$ -	\$ -
39	905	Miscellaneous Customer Accounts Expenses	CUS	\$ 342,274	\$ 342,274	\$ -	\$ -
40		Total Customer Accounts Expenses		\$ 6,668,649	\$ 6,668,649	\$ -	\$ -
41							
42		<u>Customer Service Expenses</u>					
43	907	Supervision	CUS	\$ -	\$ -	\$ -	\$ -
44	908	Customer Assistance	CUS	\$ 738,779	\$ 738,779	\$ -	\$ -
45	909	Informational and Instructional Advertising	CUS	\$ 93,297	\$ 93,297	\$ -	\$ -
46		Total Customer Service Expenses		\$ 832,076	\$ 832,076	\$ -	\$ -
47							
48		<u>Sales and Advertising Expenses</u>					
49	912	Demonstrating and Selling	CUS	\$ -	\$ -	\$ -	\$ -
50	913	Advertising	CUS	\$ 23,611	\$ 23,611	\$ -	\$ -
51		Total Sales and Advertising Expenses		\$ 23,611	\$ 23,611	\$ -	\$ -
52							

**CLASSIFIED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
53		<u>Administrative &amp; General Expenses</u>					
54	921-32	Administrative & General Expenses	ADMINGEN	\$ 26,519,522	\$ 23,294,513	\$ 2,997,110	\$ 227,899
55		Total Administrative & General Expenses		<u>\$ 26,519,522</u>	<u>\$ 23,294,513</u>	<u>\$ 2,997,110</u>	<u>\$ 227,899</u>
56							
57		<u>Depreciation and Amortization Expense</u>					
58	301-303	Intangible Plant	PLT301-03	\$ 32,365	\$ 24,295	\$ 8,020	\$ 50
59	365	Land and Land Rights	DEM	\$ 32	\$ -	\$ 32	\$ -
60	366	Meas. and Reg. Station Structures	PLT366	\$ 95	\$ -	\$ 95	\$ -
61	367	Transmission Mains	PLT367	\$ 214,896	\$ -	\$ 214,896	\$ -
62	368	Compression Station Equipment	PLT368	\$ -	\$ -	\$ -	\$ -
63	369	Measuring and Reg. Station Equipment	PLT369	\$ 66,438	\$ -	\$ 66,438	\$ -
64	371	Other Equipment	PLT371	\$ 1,201	\$ -	\$ 1,201	\$ -
65	375	Structures and Improvements	PLT375	\$ 871	\$ 530	\$ 340	\$ 1
66	376	Mains	PLT376	\$ 7,654,004	\$ 4,873,696	\$ 2,780,308	\$ -
67	377	Compressor Station Equipment	DEM	\$ -	\$ -	\$ -	\$ -
68	378	Meas. & Reg. Sta. Equipment - General	PLT378	\$ 276,929	\$ -	\$ 276,929	\$ -
69	378	Odorization Tank	COM	\$ 14,693	\$ -	\$ -	\$ 14,693
70	379	Meas. & Reg. Sta. Equipment - City Gate	PLT379	\$ 43,020	\$ -	\$ 43,020	\$ -
71	379	Odorization Tank	COM	\$ 4,903	\$ -	\$ -	\$ 4,903
72	380	Services	PLT380	\$ 4,848,358	\$ 4,848,358	\$ -	\$ -
73	381	Meters	PLT381	\$ 2,662,454	\$ 2,662,454	\$ -	\$ -
74	382	Meter Installations	PLT382	\$ -	\$ -	\$ -	\$ -

**CLASSIFIED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFIED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	CLASSIFICATION FACTOR	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
75	383	House Regulators	PLT383	\$ 235,585	\$ 235,585	\$ -	\$ -
76	385	Meas. & Reg. Sta. Equip. - Industrial	PLT385	\$ 309,450	\$ -	\$ 309,450	\$ -
77	385	Odorization Tank	COM	\$ 1,029	\$ -	\$ -	\$ 1,029
78	386	Other Property - Customer Premises	PLT386	\$ (1,701)	\$ (1,701)	\$ -	\$ -
79	387	Other Equipment		\$ -	\$ -	\$ -	\$ -
80	389-98	General Plant	GENDEP	\$ 4,701,066	\$ 4,157,731	\$ 538,756	\$ 4,579
81	4073	Pension & FAS 106 Amortization Expense	OPEXP	\$ 330,846	\$ 276,996	\$ 50,102	\$ 3,748
82		Total Depreciation and Amortization Expense		\$ 21,396,534	\$ 17,077,944	\$ 4,289,588	\$ 29,003
83							
84		<u>Taxes Other Than Income</u>					
85	408	Payroll and Other	OPEXP	\$ 2,621,924	\$ 2,195,167	\$ 397,054	\$ 29,703
86	408	Ad Valorem	TOTPLT	\$ 4,510,676	\$ 3,385,975	\$ 1,117,750	\$ 6,952
87	408	Revenue Related (includes gross up)	CUS	\$ 130,805	\$ 130,805	\$ -	\$ -
88		Total Taxes Other Than Income		\$ 7,263,405	\$ 5,711,947.60	\$ 1,514,803.19	\$ 36,654.50
89							
90	431	Interest on Customer Deposits	CUS	\$ 150,792	\$ 150,792	\$ -	\$ -
91							
92		Required Return	RB	\$ 36,501,364	\$ 27,288,751	\$ 9,125,865	\$ 86,748
93		Income Taxes	RB	\$ 7,641,307	\$ 5,712,710	\$ 1,910,436	\$ 18,160
94		Total Cost of Service Before Revenue Credits		\$ 124,767,241	\$ 99,322,521	\$ 24,687,174	\$ 757,546

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

**CLASSIFICATION FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFICATION FACTORS**

LINE	CLASSIFICATION		DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	ACCOUNT	FACTOR					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		CUS	Customer Factor		1.00000	0.00000	0.00000
2							
3		DEM	Demand Factor		0.00000	1.00000	0.00000
4							
5		COM	Commodity Factor		0.00000	0.00000	1.00000
6							
7		DEM-COM	Demand and Commodity Factor		0.00000	0.50000	0.50000
8							
9			Total Transmission Plant	\$ 15,700,588	\$ -	\$ 15,700,588	\$ -
10			Total Distribution Plant	\$ 637,072,843	\$ 482,630,264	\$ 153,411,213	\$ 1,031,366
11			Total General Plant	\$ 78,253,632	\$ 66,121,025	\$ 12,037,352	\$ 95,255
12			Total Non-Intangible Plant	\$ 731,027,064	\$ 548,751,289	\$ 181,149,153	\$ 1,126,621
13		NONINTPLT	Non-Intangible Plant Factor	1.00000	0.75066	0.24780	0.00154
14							
15	376		Distribution Mains	\$ 339,834,539	\$ 216,390,046	\$ 123,444,493	\$ -
16	377		Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -
17	378		Meas. & Reg. Sta. Equip.- General	\$ 12,895,311	\$ -	\$ 12,895,311	\$ -
18	379		Meas. & Reg. Sta. Equip.- City Gate	\$ 2,825,859	\$ -	\$ 2,535,714	\$ 290,146
19			Total Accounts 376-379	\$ 355,555,709	\$ 216,390,046	\$ 138,875,518	\$ 290,146
20		DIS376-379	Accounts 376-379 Factor	1.00000	0.60860	0.39059	0.00082
21							
22	376		Mains	\$ 339,834,539	\$ 216,390,046	\$ 123,444,493	\$ -
23		MAINS	Distribution Mains Factor	1.00000	0.63675	0.36325	0.00000
24							
25	376/380		Mains and Services	\$ 529,623,965	\$ 406,179,472	\$ 123,444,493	\$ -
26		MAINS/SVCS	Mains and Services Factor	1.00000	0.76692	0.23308	0.00000
27							
28	374-87		Total Distribution Plant	\$ 637,072,843	\$ 482,630,264	\$ 153,411,213	\$ 1,031,366
29		DISPLT	Distribution Plant Factor	1.00000	0.75757	0.24081	0.00162

**CLASSIFICATION FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFICATION FACTORS**

LINE	CLASSIFICATION		DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	ACCOUNT	FACTOR					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
30							
31			General Plant Reserve	\$ (28,235,802)	\$ (23,665,015)	\$ (4,541,212)	\$ (29,575)
32		<b>GENPLTRES</b>	<b>General Plant Reserve Factor</b>	<b>1.00000</b>	<b>0.83812</b>	<b>0.16083</b>	<b>0.00105</b>
33							
34			Total Plant	\$ 732,232,030	\$ 549,655,807	\$ 181,447,745	\$ 1,128,478
35		<b>TOTPLT</b>	<b>Total Plant Factor</b>	<b>1.00000</b>	<b>0.75066</b>	<b>0.24780</b>	<b>0.00154</b>
36							
37	374		Land & Land Rights	\$ (9,695)	\$ (5,900)	\$ (3,787)	\$ (8)
38	375		Structures and Improvements	\$ 3,923	\$ 2,388	\$ 1,532	\$ 3
39	376		Distribution Mains	\$ (78,877,945)	\$ (50,225,625)	\$ (28,652,320)	\$ -
40	377		Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -
41	378		Meas. & Reg. Station Equip.- General	\$ (2,729,981)	\$ -	\$ (2,729,981)	\$ -
42	378		Odorization Tank	\$ (104,970)	\$ -	\$ -	\$ (104,970)
43	379		Meas. & Reg. Station Equip.- City Gate	\$ (669,574)	\$ -	\$ (669,574)	\$ -
44	379		Odorization Tank	\$ (39,916)	\$ -	\$ -	\$ (39,916)
45	380		Services	\$ (37,687,863)	\$ (37,687,863)	\$ -	\$ -
46	381		Meters	\$ (25,554,494)	\$ (25,554,494)	\$ -	\$ -
47	382		Meter Installations	\$ (10,238)	\$ (10,238)	\$ -	\$ -
48	383		House Regulators	\$ (4,025,431)	\$ (4,025,431)	\$ -	\$ -
49	385		Meas. & Reg. Sta. Equipment - Industrial	\$ (4,458,586)	\$ -	\$ (4,458,586)	\$ -
50	386		Other Property - Customer Premises	\$ (1,052,175)	\$ (640,350)	\$ (410,966)	\$ (859)
51	387		Other Equipment	\$ -			
52			Total Distribution Plant Reserve	\$ (155,216,943)	\$ (118,147,514)	\$ (36,923,681)	\$ (145,749)
53		<b>DISPLTRES</b>	<b>Distribution Plant Reserve</b>	<b>1.00000</b>	<b>0.76118</b>	<b>0.23788</b>	<b>0.00094</b>
54							
55			Total Operations and Maintenance Expenses	\$ 17,769,981	\$ 12,561,527	\$ 4,849,371	\$ 359,082
56			Total Customer Accounts Expenses	\$ 6,668,649	\$ 6,668,649	\$ -	\$ -
57			Total Customer Service Expenses	\$ 832,076	\$ 832,076	\$ -	\$ -
58			Total Sales and Advertising Expenses	\$ 23,611	\$ 23,611	\$ -	\$ -
59			Administrative and General Expenses	\$ 26,519,522	\$ 23,294,513	\$ 2,997,110	\$ 227,899
60			Total Operating Expenses	\$ 51,813,838	\$ 43,380,376	\$ 7,846,481	\$ 586,981
61		<b>OPEXP</b>	<b>Operating Expense Factor</b>	<b>1.00000</b>	<b>0.83724</b>	<b>0.15144</b>	<b>0.01133</b>

**CLASSIFICATION FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFICATION FACTORS**

LINE	CLASSIFICATION		DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	ACCOUNT	FACTOR					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
62							
63	871		Distribution Load Dispatch	\$ 265,399	\$ -	\$ -	\$ 265,399
64	874		Mains and Services Expenses	\$ 4,232,073	\$ 3,245,663	\$ 986,409	\$ -
65	875		Measuring & Reg. Station Expense - General	\$ 389,238	\$ -	\$ 389,238	\$ -
66	876		Meas. & Reg. Station Expense.- Industrial	\$ 68,528	\$ -	\$ 68,528	\$ -
67	877		Meas. & Regulating Station Exp.- City Gate	\$ 4,331	\$ -	\$ 4,331	\$ -
68	878		Meter and House Regulator Expenses	\$ 4,303,734	\$ 4,303,734	\$ -	\$ -
69	879		Customer Installation Expenses	\$ 83,101	\$ 83,101	\$ -	\$ -
70			Total Accounts 871-879	\$ 9,346,405	\$ 7,632,498	\$ 1,448,508	\$ 265,399
71		<b>DIS871-879</b>	<b>Accounts 871-879 Factor</b>	<b>1.00000</b>	<b>0.81662</b>	<b>0.15498</b>	<b>0.02840</b>
72							
73	887		Maintenance of Mains	\$ 3,291,943	\$ 2,096,149	\$ 1,195,795	\$ -
74	889		Maint. of Meas. & Reg. Sta. Equip.- General	\$ 391,956	\$ -	\$ 391,956	\$ -
75	890		Maint. of Meas. & Reg. Sta. Equip. - Industrial	\$ 580,049	\$ -	\$ 580,049	\$ -
76	891		Maint. of Meas. & Reg. Sta. Equip. - City Gate	\$ 19,571	\$ -	\$ 19,571	\$ -
77	892		Maintenance of Services	\$ 734,724	\$ 734,724	\$ -	\$ -
78	893		Main. of Meters & House Regulators	\$ 6,978	\$ 6,978	\$ -	\$ -
79			Total Accounts 887-893	\$ 5,025,221	\$ 2,837,851	\$ 2,187,370	\$ -
80		<b>DIS887-893</b>	<b>Accounts 887-893 Factor</b>	<b>1.00000</b>	<b>0.56472</b>	<b>0.43528</b>	<b>0.00000</b>
81							
82			Total Operations and Maintenance Expenses	\$ 17,769,981	\$ 12,561,527	\$ 4,849,371	\$ 359,082
83			Total Customer Accounts Expenses	\$ 6,668,649	\$ 6,668,649	\$ -	\$ -
84			Total Customer Service Expenses	\$ 832,076	\$ 832,076	\$ -	\$ -
85			Total Sales and Advertising Expenses	\$ 23,611	\$ 23,611	\$ -	\$ -
86			Total Operating Exp. Without A&G Expenses	\$ 25,294,317	\$ 20,085,863	\$ 4,849,371	\$ 359,082
87		<b>NONAGOPEXP</b>	<b>Non-A&amp;G Operating Expenses Factor</b>	<b>1.00000</b>	<b>0.79409</b>	<b>0.19172</b>	<b>0.01420</b>
88							
89	920-932		Administrative and General Expenses	\$ 26,519,522	\$ 23,294,513	\$ 2,997,110	\$ 227,899
90		<b>ADMINGEN</b>	<b>Administrative and General Expenses Factor</b>	<b>1.00000</b>	<b>0.87839</b>	<b>0.11302</b>	<b>0.00859</b>
91							
92	366		Meas. and Reg. Station Structures	\$ 2,346	\$ -	\$ 2,346	\$ -
93		<b>PLT366</b>	<b>Measuring and Reg. Station Structures Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>

**CLASSIFICATION FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFICATION FACTORS**

LINE	CLASSIFICATION		DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	ACCOUNT	FACTOR					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
94							
95	367		Transmission Mains	\$ 12,279,791	\$ -	\$ 12,279,791	\$ -
96		<b>PLT367</b>	<b>Transmission Mains</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
97							
98	368		Compression Station Equipment	\$ -	\$ -	\$ -	\$ -
99		<b>PLT368</b>	<b>Compression Station Equipment Factor</b>	<b>0.00000</b>	<b>0.00000</b>	<b>0.00000</b>	<b>0.00000</b>
100							
101	369		Measuring and Reg. Station Equipment	\$ 3,280,529	\$ -	\$ 3,280,529	\$ -
102		<b>PLT369</b>	<b>Measuring &amp; Reg, Station Equipment Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
103							
104	371		Other Equipment	\$ 45,840	\$ -	\$ 45,840	\$ -
105		<b>PLT371</b>	<b>Other Equipment Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
106							
107	375		Structures and Improvements	\$ 48,935	\$ 29,782	\$ 19,114	\$ 40
108		<b>PLT375</b>	<b>Structures and Improvements Factor</b>	<b>1.00000</b>	<b>0.60860</b>	<b>0.39059</b>	<b>0.00082</b>
109							
110	376		Distribution Mains	\$ 339,834,539	\$ 216,390,046	\$ 123,444,493	\$ -
111		<b>PLT376</b>	<b>Distribution Mains Factor</b>	<b>1.00000</b>	<b>0.63675</b>	<b>0.36325</b>	<b>0.00000</b>
112							
113	378		Meas. & Reg. Sta. Equip.- General	\$ 12,895,311	\$ -	\$ 12,895,311	\$ -
114		<b>PLT378</b>	<b>Meas. &amp; Reg. Station Equip. - General Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
115							
116	379		Meas. & Reg. Sta. Equip.- City Gate	\$ 2,535,714	\$ -	\$ 2,535,714	\$ -
117		<b>PLT379</b>	<b>Meas. &amp; Reg. Station Equip. - City Gate Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
118							
119	380		Services	\$ 189,789,426	\$ 189,789,426	\$ -	\$ -
120		<b>PLT380</b>	<b>Services Factor</b>	<b>1.00000</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.00000</b>



**CLASSIFICATION FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CLASSIFICATION FACTORS**

LINE	CLASSIFICATION		DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	ACCOUNT	FACTOR					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
121							
122	381		Meters	\$ 65,901,716	\$ 65,901,716	\$ -	\$ -
123		<b>PLT381</b>	<b>Meters Factor</b>	<b>1.00000</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.00000</b>
124							
125	382		Meter Installations	\$ 17,551	\$ 17,551	\$ -	\$ -
126		<b>PLT382</b>	<b>Meter Installations Factor</b>	<b>1.00000</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.00000</b>
127							
128	383		House Regulators	\$ 9,236,361	\$ 9,236,361	\$ -	\$ -
129		<b>PLT383</b>	<b>House Regulators Factor</b>	<b>1.00000</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.00000</b>
130							
131	385		Meas. & Reg. Sta. Equipment - Industrial	\$ 14,386,856	\$ -	\$ 14,386,856	\$ -
132		<b>PLT385</b>	<b>Meas. &amp; Reg. Sta. Equip.-Industrial Factor</b>	<b>1.00000</b>	<b>0.00000</b>	<b>1.00000</b>	<b>0.00000</b>
133							
134	386		Other Property - Customer Premises	\$ 1,063,249	\$ 1,063,249	\$ -	\$ -
135		<b>PLT386</b>	<b>Other Property-Customer Premises Factor</b>	<b>1.00000</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.00000</b>
136							
137	301-03		Intangible Plant	\$ 1,204,966	\$ 904,517	\$ 298,592	\$ 1,857
138		<b>PLT301-03</b>	<b>Intangible Plant</b>	<b>1.00000</b>	<b>0.75066</b>	<b>0.24780</b>	<b>0.00154</b>
139							
140	389-98		General Plant Depreciation Expense	\$ 4,701,066	\$ 4,157,731	\$ 538,756	\$ 4,579
141		<b>GENDEP</b>	<b>General Plant Depreciation Expense Factor</b>	<b>1.00000</b>	<b>0.88442</b>	<b>0.11460</b>	<b>0.00097</b>
142							
143			Rate Base	\$ 460,494,856	\$ 344,270,132	\$ 115,130,329	\$ 1,094,394
144		<b>RB</b>	<b>Rate Base Factor</b>	<b>1.00000</b>	<b>0.74761</b>	<b>0.25001</b>	<b>0.00238</b>

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue,WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

ALLOCATED RATE BASE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	301-303	<b>Intangible Plant</b>							
2		Customer	CUS	\$ 904,517	\$ 858,320	\$ 42,202	\$ 3,551	\$ 254	\$ 20
3		Demand	DEM	\$ 298,592	\$ 220,735	\$ 52,390	\$ 17,576	\$ 2,296	\$ 487
4		Commodity	COM	\$ 1,857	\$ 1,002	\$ 613	\$ 149	\$ 13	\$ 13
		Total Intangible Plant		\$ 1,204,966	\$ 1,080,057	\$ 95,206	\$ 21,276	\$ 2,563	\$ 521
5	365-371	<b>Transmission Plant</b>							
6		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Demand	DEM	\$ 15,700,588	\$ 11,606,692	\$ 2,754,798	\$ 924,183	\$ 120,714	\$ 25,633
8		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Total Transmission Plant		\$ 15,700,588	\$ 11,606,692	\$ 2,754,798	\$ 924,183	\$ 120,714	\$ 25,633
10		<b>Distribution Plant</b>							
11	374	<b>Land &amp; Land Rights</b>							
12		Customer	CUS	\$ 202,133	\$ 191,810	\$ 9,431	\$ 794	\$ 57	\$ 5
13		Demand	DEM	\$ 129,726	\$ 95,900	\$ 22,761	\$ 7,636	\$ 997	\$ 212
14		Commodity	COM	\$ 271	\$ 146	\$ 89	\$ 22	\$ 2	\$ 2
15		Total Land & Land Rights		\$ 332,130	\$ 287,856	\$ 32,282	\$ 8,451	\$ 1,056	\$ 218
16	375	<b>Structures and Improvements</b>							
17		Customer	CUS	\$ 29,782	\$ 28,261	\$ 1,390	\$ 117	\$ 8	\$ 1
18		Demand	DEM	\$ 19,114	\$ 14,130	\$ 3,354	\$ 1,125	\$ 147	\$ 31
19		Commodity	COM	\$ 40	\$ 22	\$ 13	\$ 3	\$ 0	\$ 0
20		Total Structures and Improvements		\$ 48,935	\$ 42,412	\$ 4,756	\$ 1,245	\$ 156	\$ 32
21	376	<b>Distribution Mains</b>							
22		Customer	CUS	\$ 216,390,046	\$ 205,338,160	\$ 10,096,208	\$ 849,600	\$ 60,813	\$ 4,882
23		Demand	DEM	\$ 123,444,493	\$ 91,256,594	\$ 21,659,361	\$ 7,266,311	\$ 949,103	\$ 201,540
24		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		Total Distribution Mains		\$ 339,834,539	\$ 296,594,754	\$ 31,755,569	\$ 8,115,911	\$ 1,009,916	\$ 206,422
26	377	<b>Compressor Station Equipment</b>							
27		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		Total Compressor Station Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ALLOCATED RATE BASE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE**

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	JUSTI	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
31	378	<b>Meas. &amp; Reg. Sta. Equip. - General</b>								
32		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33		Demand	DEM	\$ 12,895,311	\$ 9,532,885	\$ 2,262,589	\$ -	\$ 759,056	\$ 99,146	\$ 21,053
34		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35		Total Meas. & Reg. Sta. Equip.- Gen.		\$ 12,895,311	\$ 9,532,885	\$ 2,262,589	\$ -	\$ 759,056	\$ 99,146	\$ 21,053
36	378	<b>Odorization Tank</b>								
37		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39		Commodity	COM	\$ 693,072	\$ 373,947	\$ 228,851	\$ -	\$ 55,434	\$ 4,723	\$ 4,784
40		Total Odorization Tank		\$ 693,072	\$ 373,947	\$ 228,851	\$ -	\$ 55,434	\$ 4,723	\$ 4,784
41	379	<b>Meas. &amp; Reg. Station - City Gate</b>								
42		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43		Demand	DEM	\$ 2,535,714	\$ 1,874,531	\$ 444,912	\$ -	\$ 149,260	\$ 19,496	\$ 4,140
44		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45		Total Meas. & Reg. Equip.-City Gate		\$ 2,535,714	\$ 1,874,531	\$ 444,912	\$ -	\$ 149,260	\$ 19,496	\$ 4,140
46	379	<b>Odorization Tank</b>								
47		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49		Commodity	COM	\$ 290,146	\$ 156,548	\$ 95,806	\$ -	\$ 23,207	\$ 1,977	\$ 2,003
50		Total Odorization Tank		\$ 290,146	\$ 156,548	\$ 95,806	\$ -	\$ 23,207	\$ 1,977	\$ 2,003
51	380	<b>Services</b>								
52		Customer	SERCUS	\$ 189,789,426	\$ 179,017,158	\$ 9,749,781	\$ -	\$ 892,874	\$ 73,735	\$ 5,424
53		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55		Total Services		\$ 189,789,426	\$ 179,017,158	\$ 9,749,781	\$ -	\$ 892,874	\$ 73,735	\$ 5,424
56	381	<b>Meters</b>								
57		Customer	METCUS	\$ 65,901,716	\$ 59,609,920	\$ 5,486,355	\$ -	\$ 627,479	\$ 80,512	\$ 10,081
58		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60		Total Meters		\$ 65,901,716	\$ 59,609,920	\$ 5,486,355	\$ -	\$ 627,479	\$ 80,512	\$ 10,081

ALLOCATED RATE BASE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
61	382	<b>Meter Installations</b>							
62		Customer	METCUS	\$ 17,551	\$ 15,875	\$ 1,461	\$ 167	\$ 21	\$ 3
63		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65		Total Meter Installations		\$ 17,551	\$ 15,875	\$ 1,461	\$ 167	\$ 21	\$ 3
66	383	<b>House Regulators</b>							
67		Customer	REGCUS	\$ 9,236,361	\$ 8,056,039	\$ 1,023,163	\$ 121,488	\$ 16,902	\$ 1,905
68		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70		Total House Regulators		\$ 9,236,361	\$ 8,056,039	\$ 1,023,163	\$ 121,488	\$ 16,902	\$ 1,905
71	385	<b>Meas. &amp; Reg. Sta. Equipment - Industrial</b>							
72		Customer	NRCUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73		Demand	NRDEM	\$ 14,386,856	\$ -	\$ 9,680,971	\$ 3,247,785	\$ 424,216	\$ 90,081
74		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75		Total Meas. & Reg. Sta. Equip.- Ind.		\$ 14,386,856	\$ -	\$ 9,680,971	\$ 3,247,785	\$ 424,216	\$ 90,081
76	385	<b>Odorization Tank</b>							
77		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79		Commodity	COM	\$ 47,838	\$ 25,811	\$ 15,796	\$ 3,826	\$ 326	\$ 330
80		Total Odorization Tank		\$ 47,838	\$ 25,811	\$ 15,796	\$ 3,826	\$ 326	\$ 330
81	386	<b>Other Prop.-Customer Premises</b>							
82		Customer	CUS	\$ 1,063,249	\$ 1,008,945	\$ 49,608	\$ 4,175	\$ 299	\$ 24
83		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85		Total Other Prop.- Cust. Premises		\$ 1,063,249	\$ 1,008,945	\$ 49,608	\$ 4,175	\$ 299	\$ 24
86	387	<b>Other Equipment</b>							
87		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90		Total Other Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATED RATE BASE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	PUBLIC JUSTI	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
91		<b>Total Distribution Plant</b>								
92		Customer		\$ 482,630,264	\$ 453,266,167	\$ 26,417,397	\$	2,496,693	\$ 232,347	\$ 22,324
93		Demand		\$ 153,411,213	\$ 102,774,041	\$ 34,073,948	\$	11,431,173	\$ 1,493,105	\$ 317,057
94		Commodity		\$ 1,031,366	\$ 556,474	\$ 340,555	\$	82,491	\$ 7,028	\$ 7,119
95		Total Distribution Plant		\$ 637,072,843	\$ 556,596,682	\$ 60,831,900	\$	14,010,357	\$ 1,732,479	\$ 346,500
96		<b>Total General Plant</b>								
97		Customer	CUS	\$ 66,121,025	\$ 62,743,966	\$ 3,085,038	\$	259,607	\$ 18,582	\$ 1,492
98		Demand	DEM	\$ 12,037,352	\$ 8,898,637	\$ 2,112,053	\$	708,554	\$ 92,549	\$ 19,653
99		Commodity	COM	\$ 95,255	\$ 51,395	\$ 31,453	\$	7,619	\$ 649	\$ 658
100		Total General Plant		\$ 78,253,632	\$ 71,693,998	\$ 5,228,545	\$	975,780	\$ 111,780	\$ 21,802
101		<b>Total Plant in Service</b>								
102		Customer		\$ 549,655,807	\$ 516,868,453	\$ 29,544,638	\$	2,759,851	\$ 251,183	\$ 23,836
103		Demand		\$ 181,447,745	\$ 123,500,104	\$ 38,993,190	\$	13,081,487	\$ 1,708,664	\$ 362,831
104		Commodity		\$ 1,128,478	\$ 608,871	\$ 372,622	\$	90,259	\$ 7,690	\$ 7,790
105		Total Plant in Service		\$ 732,232,030	\$ 640,977,428	\$ 68,910,449	\$	15,931,597	\$ 1,967,536	\$ 394,456
106		<b>Depreciation &amp; Amort. Reserve</b>								
107		<b>Intangible Plant</b>								
108		Customer	CUS	\$ (885,025)	\$ (839,824)	\$ (41,293)	\$	(3,475)	\$ (249)	\$ (20)
109		Demand	DEM	\$ (292,157)	\$ (215,978)	\$ (51,261)	\$	(17,197)	\$ (2,246)	\$ (477)
110		Commodity	COM	\$ (1,817)	\$ (980)	\$ (600)	\$	(145)	\$ (12)	\$ (13)
111		Total Intangible Plant		\$ (1,178,999)	\$ (1,056,782)	\$ (93,154)	\$	(20,817)	\$ (2,507)	\$ (509)
112		<b>Transmission Plant</b>								
113		Customer	CUS	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -
114		Demand	DEM	\$ (4,001,741)	\$ (2,958,295)	\$ (702,139)	\$	(235,554)	\$ (30,767)	\$ (6,533)
115		Commodity	COM	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -
116		Total Transmission Plant		\$ (4,001,741)	\$ (2,958,295)	\$ (702,139)	\$	(235,554)	\$ (30,767)	\$ (6,533)
117		<b>Distribution Plant</b>								
118		Customer	DISPLTCUS	\$ (118,147,514)	\$ (110,959,206)	\$ (6,466,958)	\$	(611,188)	\$ (56,878)	\$ (5,465)
119		Demand	DISPLTDEM	\$ (36,923,681)	\$ (24,736,105)	\$ (8,201,067)	\$	(2,751,305)	\$ (359,367)	\$ (76,311)
120		Commodity	COM	\$ (145,749)	\$ (78,639)	\$ (48,126)	\$	(11,657)	\$ (993)	\$ (1,006)
121		Total Distribution Plant		\$ (155,216,943)	\$ (135,773,949)	\$ (14,716,151)	\$	(3,374,150)	\$ (417,238)	\$ (82,782)

**ALLOCATED RATE BASE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE**

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
122		<b>General Plant</b>							
123		Customer	CUS	\$ (23,665,015)	\$ (22,456,350)	\$ (1,104,149)	\$ (92,915)	\$ (6,651)	\$ (534)
124		Demand	DEM	\$ (4,541,212)	\$ (3,357,101)	\$ (796,793)	\$ (267,309)	\$ (34,915)	\$ (7,414)
125		Commodity	COM	\$ (29,575)	\$ (15,957)	\$ (9,766)	\$ (2,365)	\$ (202)	\$ (204)
126		Total General Plant		\$ (28,235,802)	\$ (25,829,408)	\$ (1,910,708)	\$ (362,589)	\$ (41,767)	\$ (8,152)
127		<b>Total Depr. &amp; Amort. Reserve</b>							
128		Customer		\$ (142,697,554)	\$ (134,255,379)	\$ (7,612,401)	\$ (707,578)	\$ (63,778)	\$ (6,019)
129		Demand		\$ (45,758,791)	\$ (31,267,479)	\$ (9,751,260)	\$ (3,271,366)	\$ (427,296)	\$ (90,735)
130		Commodity		\$ (177,140)	\$ (95,576)	\$ (58,491)	\$ (14,168)	\$ (1,207)	\$ (1,223)
131		Total Depr. & Amortization Reserve		\$ (188,633,486)	\$ (165,618,434)	\$ (17,422,152)	\$ (3,993,112)	\$ (492,280)	\$ (97,977)
132		<b>Net Plant in Service</b>							
133		Customer		\$ 406,958,253	\$ 382,613,074	\$ 21,932,237	\$ 2,052,273	\$ 187,405	\$ 17,817
134		Demand		\$ 135,688,954	\$ 92,232,626	\$ 29,241,930	\$ 9,810,121	\$ 1,281,368	\$ 272,095
135		Commodity		\$ 951,338	\$ 513,295	\$ 314,130	\$ 76,091	\$ 6,483	\$ 6,567
136		Total Net Plant in Service		\$ 543,598,545	\$ 475,358,994	\$ 51,488,297	\$ 11,938,485	\$ 1,475,256	\$ 296,480
137		<b>Customer Deposits</b>							
138		Customer	DEPCUS	\$ (7,853,752)	\$ (4,634,440)	\$ (3,175,747)	\$ (7,435)	\$ (824)	\$ -
139		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140		Commodity	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141		Total Customer Deposits		\$ (7,853,752)	\$ (4,634,440)	\$ (3,175,747)	\$ (7,435)	\$ (824)	\$ -
142		<b>Customer Advances</b>							
143		Customer	MSCUS	\$ (16,384,477)	\$ (15,504,134)	\$ (800,548)	\$ (70,288)	\$ (5,427)	\$ (416)
144		Demand	DEM	\$ (4,979,507)	\$ (3,681,111)	\$ (873,696)	\$ (293,109)	\$ (38,285)	\$ (8,130)
145		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146		Total Customer Advances		\$ (21,363,984)	\$ (19,185,245)	\$ (1,674,244)	\$ (363,397)	\$ (43,712)	\$ (8,545)
147		<b>Accum. Deferred Income Taxes</b>							
148		Customer	TPLTCUS	\$ (60,997,829)	\$ (57,359,266)	\$ (3,278,704)	\$ (306,273)	\$ (27,875)	\$ (2,645)
149		Demand	TPLTDEM	\$ (20,136,090)	\$ (13,705,374)	\$ (4,327,253)	\$ (1,451,713)	\$ (189,618)	\$ (40,265)
150		Commodity	COM	\$ (125,232)	\$ (67,569)	\$ (41,352)	\$ (10,016)	\$ (853)	\$ (864)
151		Total Accum. Deferred Inc. Taxes		\$ (81,259,151)	\$ (71,132,209)	\$ (7,647,309)	\$ (1,768,002)	\$ (218,347)	\$ (43,775)

ALLOCATED RATE BASE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED RATE BASE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
152		<b>Materials and Supplies</b>							
153		Customer	TPLTCUS	\$ 3,206,916	\$ 3,015,622	\$ 172,375	\$ 16,102	\$ 1,466	\$ 139
154		Demand	TPLTDEM	\$ 1,058,640	\$ 720,550	\$ 227,502	\$ 76,323	\$ 9,969	\$ 2,117
155		Commodity	COM	\$ 6,584	\$ 3,552	\$ 2,174	\$ 527	\$ 45	\$ 45
156		Total Materials and Supplies		\$ 4,272,141	\$ 3,739,724	\$ 402,052	\$ 92,951	\$ 11,479	\$ 2,301
157		<b>Prepayments</b>							
158		Customer	OPEXPCUS	\$ 2,161,585	\$ 2,024,203	\$ 123,180	\$ 11,720	\$ 1,198	\$ 128
159		Demand	OPEXPDEM	\$ 390,979	\$ 255,812	\$ 90,955	\$ 30,514	\$ 3,986	\$ 846
160		Commodity	COM	\$ 29,248	\$ 15,781	\$ 9,658	\$ 2,339	\$ 199	\$ 202
161		Total Prepayments		\$ 2,581,813	\$ 2,295,796	\$ 223,793	\$ 44,573	\$ 5,383	\$ 1,176
162		<b>Pension &amp; FAS 106 Reg. Asset</b>							
163		Customer	OPEXPCUS	\$ 20,969,081	\$ 19,636,367	\$ 1,194,946	\$ 113,693	\$ 11,626	\$ 1,242
164		Demand	OPEXPDEM	\$ 3,792,809	\$ 2,481,577	\$ 882,333	\$ 296,006	\$ 38,663	\$ 8,210
165		Commodity	COM	\$ 283,733	\$ 153,088	\$ 93,688	\$ 22,694	\$ 1,933	\$ 1,959
166		Total Pen. & FAS 106 Reg. Asset		\$ 25,045,624	\$ 22,271,033	\$ 2,170,968	\$ 432,393	\$ 52,223	\$ 11,411
167		<b>DIMP Deferrals</b>							
168		Customer	TPLTCUS	\$ 442,753	\$ 416,342	\$ 23,798	\$ 2,223	\$ 202	\$ 19
169		Demand	TPLTDEM	\$ 80,083	\$ 54,508	\$ 17,210	\$ 5,774	\$ 754	\$ 160
170		Commodity	COM	\$ 5,991	\$ 3,232	\$ 1,978	\$ 479	\$ 41	\$ 41
171		Total DIMP Deferrals		\$ 528,827	\$ 474,082	\$ 42,987	\$ 8,476	\$ 997	\$ 221
172		<b>Cash Working Capital</b>							
173		Customer	OPEXPCUS	\$ (4,232,397)	\$ (3,963,402)	\$ (241,188)	\$ (22,948)	\$ (2,347)	\$ (251)
174		Demand	OPEXPDEM	\$ (765,540)	\$ (500,881)	\$ (178,090)	\$ (59,746)	\$ (7,804)	\$ (1,657)
175		Commodity	COM	\$ (57,269)	\$ (30,899)	\$ (18,910)	\$ (4,581)	\$ (390)	\$ (395)
176		Total Cash Working Capital		\$ (5,055,206)	\$ (4,495,183)	\$ (438,188)	\$ (87,274)	\$ (10,541)	\$ (2,303)
177		<b>Total Rate Base</b>							
178		Customer		\$ 344,270,132	\$ 326,244,366	\$ 15,950,351	\$ 1,789,067	\$ 165,425	\$ 16,034
179		Demand		\$ 115,130,329	\$ 77,857,707	\$ 25,080,891	\$ 8,414,170	\$ 1,099,033	\$ 233,377
180		Commodity		\$ 1,094,394	\$ 590,480	\$ 361,367	\$ 87,533	\$ 7,457	\$ 7,554
181		Total Rate Base		\$ 460,494,856	\$ 404,692,553	\$ 41,392,609	\$ 10,290,770	\$ 1,271,915	\$ 256,965

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		<b>Transmission and Distribution Operating Expense</b>								
2	850-66	<b>Transmission Expenses</b>								
3		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Demand	DEM	\$ 971,020	\$ 717,829	\$ 170,374	\$ 16,610	\$ 57,157	\$ 7,466	\$ 1,585
5		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Total Transmission Expense		\$ 971,020	\$ 717,829	\$ 170,374	\$ 16,610	\$ 57,157	\$ 7,466	\$ 1,585
7	870	<b>Operation Supervision &amp; Engineering</b>								
8		Customer	871-879CUS	\$ 599,788	\$ 551,250	\$ 42,798	\$ 544	\$ 4,592	\$ 542	\$ 62
9		Demand	DEM	\$ 113,829	\$ 84,148	\$ 19,972	\$ 1,947	\$ 6,700	\$ 875	\$ 186
10		Commodity	COM	\$ 20,856	\$ 11,253	\$ 6,887	\$ 762	\$ 1,668	\$ 142	\$ 144
11		Total Supervision & Engineering		\$ 734,473	\$ 646,651	\$ 69,657	\$ 3,253	\$ 12,961	\$ 1,559	\$ 392
12	870	<b>Odorization</b>								
13		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		Commodity	COM	\$ 814	\$ 439	\$ 269	\$ 30	\$ 65	\$ 6	\$ 6
16		Total Odorization		\$ 814	\$ 439	\$ 269	\$ 30	\$ 65	\$ 6	\$ 6
17	871	<b>Distribution Load Dispatch</b>								
18		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Commodity	COM	\$ 265,399	\$ 143,196	\$ 87,634	\$ 9,701	\$ 21,227	\$ 1,808	\$ 1,832
21		Total Distribution Load Dispatch		\$ 265,399	\$ 143,196	\$ 87,634	\$ 9,701	\$ 21,227	\$ 1,808	\$ 1,832
22	874	<b>Mains and Services Expenses</b>								
23		Customer	MSCUS	\$ 3,245,663	\$ 3,071,273	\$ 158,584	\$ 726	\$ 13,924	\$ 1,075	\$ 82
24		Demand	DEM	\$ 986,409	\$ 729,205	\$ 173,074	\$ 16,873	\$ 58,063	\$ 7,584	\$ 1,610
25		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		Total Mains & Services		\$ 4,232,073	\$ 3,800,478	\$ 331,657	\$ 17,599	\$ 71,987	\$ 8,659	\$ 1,693
27	874	<b>Odorization</b>								
28		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		Commodity	COM	\$ 964	\$ 520	\$ 318	\$ 35	\$ 77	\$ 7	\$ 7
31		Total Odorization		\$ 964	\$ 520	\$ 318	\$ 35	\$ 77	\$ 7	\$ 7
32	875	<b>Meas. &amp; Reg. Station - General</b>								
33		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		Demand	DEM	\$ 389,238	\$ 287,745	\$ 68,295	\$ 6,658	\$ 22,912	\$ 2,993	\$ 635
35		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36		Total Meas. & Reg. Station - General		\$ 389,238	\$ 287,745	\$ 68,295	\$ 6,658	\$ 22,912	\$ 2,993	\$ 635
37	875	<b>Odorization</b>								
38		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40		Commodity	COM	\$ 58,361	\$ 31,489	\$ 19,271	\$ 2,133	\$ 4,668	\$ 398	\$ 403



ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
41		Total Odorization		\$ 58,361	\$ 31,489	\$ 19,271	\$ 2,133	\$ 4,668	\$ 398	\$ 403
42	876	<b>Meas. &amp; Reg. Stat. - Industrial</b>								
43		Customer	NRCUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44		Demand	NRDEM	\$ 68,528	\$ -	\$ 46,113	\$ 4,496	\$ 15,470	\$ 2,021	\$ 429
45		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		Total Meas. & Reg. Stat. - Industrial		\$ 68,528	\$ -	\$ 46,113	\$ 4,496	\$ 15,470	\$ 2,021	\$ 429
47	877	<b>Meas. &amp; Reg. Stat.- City Gate</b>								
48		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49		Demand	DEM	\$ 4,331	\$ 3,202	\$ 760	\$ 74	\$ 255	\$ 33	\$ 7
50		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51		Total Meas. & Reg. Stat. - City Gate		\$ 4,331	\$ 3,202	\$ 760	\$ 74	\$ 255	\$ 33	\$ 7
52	878	<b>Meter &amp; House Reg. Expense</b>								
53		Customer	MTRGCUS	\$ 4,303,734	\$ 3,868,394	\$ 379,114	\$ 6,084	\$ 43,726	\$ 5,718	\$ 699
54		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56		Total Meter & House Reg. Expense		\$ 4,303,734	\$ 3,868,394	\$ 379,114	\$ 6,084	\$ 43,726	\$ 5,718	\$ 699
57	879	<b>Customer Installation Expense</b>								
58		Customer	METCUS	\$ 83,101	\$ 75,167	\$ 6,918	\$ 110	\$ 791	\$ 102	\$ 13
59		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Customer Install. Expense		\$ 83,101	\$ 75,167	\$ 6,918	\$ 110	\$ 791	\$ 102	\$ 13
62	880	<b>Other Expenses</b>								
63		Customer	871-879CUS	\$ 1,440,395	\$ 1,323,831	\$ 102,779	\$ 1,306	\$ 11,029	\$ 1,301	\$ 150
64		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66		Total Other Expenses		\$ 1,440,395	\$ 1,323,831	\$ 102,779	\$ 1,306	\$ 11,029	\$ 1,301	\$ 150
67	880	<b>Odorization</b>								
68		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70		Commodity	COM	\$ 51	\$ 27	\$ 17	\$ 2	\$ 4	\$ 0	\$ 0
71		Total Odorization		\$ 51	\$ 27	\$ 17	\$ 2	\$ 4	\$ 0	\$ 0
72	881	<b>Rents</b>								
73		Customer	871-879CUS	\$ (153,766)	\$ (141,322)	\$ (10,972)	\$ (139)	\$ (1,177)	\$ (139)	\$ (16)
74		Demand	DEM	\$ (29,182)	\$ (21,573)	\$ (5,120)	\$ (499)	\$ (1,718)	\$ (224)	\$ (48)
75		Commodity	COM	\$ (5,347)	\$ (2,885)	\$ (1,765)	\$ (195)	\$ (428)	\$ (36)	\$ (37)
76		Total Rents		\$ (188,295)	\$ (165,780)	\$ (17,858)	\$ (834)	\$ (3,323)	\$ (400)	\$ (101)
77		<b>Total Distr. &amp; Trans. Op. Expense</b>								
78		Customer		\$ 9,518,916	\$ 8,748,592	\$ 679,220	\$ 8,630	\$ 72,884	\$ 8,599	\$ 990
79		Demand		\$ 2,504,174	\$ 1,800,556	\$ 473,467	\$ 46,159	\$ 158,839	\$ 20,747	\$ 4,406
80		Commodity		\$ 341,098	\$ 184,039	\$ 112,630	\$ 12,468	\$ 27,282	\$ 2,324	\$ 2,355

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
81		Total Distr. & Trans. Operations Exp.		\$ 12,364,188	\$ 10,733,188	\$ 1,265,318	\$ 67,257	\$ 259,006	\$ 31,670	\$ 7,750
82		<u>Distribution Maintenance Expenses</u>								
83	885	<b>Maintenance Supervision and Engineering</b>								
84		Customer	887-893CUS	\$ 41	\$ 38	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
85		Demand	887-893DEM	\$ 31	\$ 17	\$ 10	\$ 1	\$ 3	\$ 0	\$ 0
86		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87		Total Supervision and Engineering		\$ 72	\$ 55	\$ 12	\$ 1	\$ 3	\$ 0	\$ 0
88	886	<b>Structures and Improvements</b>								
89		Customer	887-893CUS	\$ 204,720	\$ 193,938	\$ 9,822	\$ 43	\$ 848	\$ 64	\$ 5
90		Demand	887-893DEM	\$ 157,795	\$ 85,717	\$ 48,502	\$ 4,728	\$ 16,271	\$ 2,125	\$ 451
91		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92		Total Structures and Improvements		\$ 362,515	\$ 279,655	\$ 58,324	\$ 4,771	\$ 17,120	\$ 2,189	\$ 456
93	887	<b>Maintenance of Mains</b>								
94		Customer	CUS	\$ 2,096,149	\$ 1,989,090	\$ 97,801	\$ 391	\$ 8,230	\$ 589	\$ 47
95		Demand	DEM	\$ 1,195,795	\$ 883,994	\$ 209,812	\$ 20,455	\$ 70,388	\$ 9,194	\$ 1,952
96		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97		Total Mains		\$ 3,291,943	\$ 2,873,084	\$ 307,613	\$ 20,846	\$ 78,618	\$ 9,783	\$ 2,000
98	889	<b>Maint. of Meas. &amp; Reg. Sta. Equip.- General</b>								
99		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100		Demand	DEM	\$ 391,956	\$ 289,754	\$ 68,772	\$ 6,705	\$ 23,072	\$ 3,014	\$ 640
101		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102		Total Meas. & Reg. Sta. Equip. - Gen.		\$ 391,956	\$ 289,754	\$ 68,772	\$ 6,705	\$ 23,072	\$ 3,014	\$ 640
103	889	<b>Odorization</b>								
104		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106		Commodity	COM	\$ 17,985	\$ 9,704	\$ 5,939	\$ 657	\$ 1,438	\$ 123	\$ 124
107		Total Odorization		\$ 17,985	\$ 9,704	\$ 5,939	\$ 657	\$ 1,438	\$ 123	\$ 124
108	890	<b>Meas. &amp; Reg. Sta. Equip. - Industrial</b>								
109		Customer	NRCUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110		Demand	NRDEM	\$ 580,049	\$ -	\$ 390,317	\$ 38,052	\$ 130,944	\$ 17,104	\$ 3,632
111		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112		Total Meas. & Reg. Sta. Eq.- Industrial		\$ 580,049	\$ -	\$ 390,317	\$ 38,052	\$ 130,944	\$ 17,104	\$ 3,632
113	891	<b>Meas. &amp; Reg. Sta. Eq.- City Gate</b>								
114		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115		Demand	DEM	\$ 19,571	\$ 14,468	\$ 3,434	\$ 335	\$ 1,152	\$ 150	\$ 32
116		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117		Total Meas. & Reg. Sta. Eq.- City Gate		\$ 19,571	\$ 14,468	\$ 3,434	\$ 335	\$ 1,152	\$ 150	\$ 32
118	892	<b>Services</b>								
119		Customer	SERCUS	\$ 734,724	\$ 693,021	\$ 37,744	\$ 195	\$ 3,457	\$ 285	\$ 21
120		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
121		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122		Total Services		\$ 734,724	\$ 693,021	\$ 37,744	\$ 195	\$ 3,457	\$ 285	\$ 21
123	893	<b>Meters &amp; House Regulators</b>								
124		Customer	MTRGCUS	\$ 6,978	\$ 6,273	\$ 615	\$ 10	\$ 71	\$ 9	\$ 1
125		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127		Total Meters & House Regulators		\$ 6,978	\$ 6,273	\$ 615	\$ 10	\$ 71	\$ 9	\$ 1
128	894	<b>Other Equipment</b>								
129		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132		Total Other Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133		<b>Total Distr. Maintenance Expense</b>								
134		Customer		\$ 3,042,612	\$ 2,882,360	\$ 145,984	\$ 639	\$ 12,606	\$ 948	\$ 74
135		Demand		\$ 2,345,197	\$ 1,273,950	\$ 720,846	\$ 70,276	\$ 241,830	\$ 31,587	\$ 6,707
136		Commodity		\$ 17,985	\$ 9,704	\$ 5,939	\$ 657	\$ 1,438	\$ 123	\$ 124
137		Total Distr. Maintenance Expense		\$ 5,405,793	\$ 4,166,014	\$ 872,769	\$ 71,573	\$ 255,875	\$ 32,657	\$ 6,906
138		<b>Total Oper. &amp; Maint. Expense</b>								
139		Customer		\$ 12,561,527	\$ 11,630,952	\$ 825,204	\$ 9,270	\$ 85,490	\$ 9,546	\$ 1,064
140		Demand		\$ 4,849,371	\$ 3,074,506	\$ 1,194,314	\$ 116,434	\$ 400,670	\$ 52,334	\$ 11,113
141		Commodity		\$ 359,082	\$ 193,743	\$ 118,568	\$ 13,125	\$ 28,720	\$ 2,447	\$ 2,479
142		Total Operations & Maint. Expense		\$ 17,769,981	\$ 14,899,201	\$ 2,138,086	\$ 138,829	\$ 514,880	\$ 64,327	\$ 14,656
143		<b>Customer Accounts Expense</b>								
144	901	<b>Supervision</b>								
145		Customer	902-904CUS	\$ 157,181	\$ 149,441	\$ 7,101	\$ 69	\$ 513	\$ 51	\$ 6
146		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148		Total Supervision		\$ 157,181	\$ 149,441	\$ 7,101	\$ 69	\$ 513	\$ 51	\$ 6
149	902	<b>Meter Reading Expense</b>								
150		Customer	METCUS	\$ 1,344,162	\$ 1,215,831	\$ 111,902	\$ 1,782	\$ 12,798	\$ 1,642	\$ 206
151		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153		Total Meter Reading Expense		\$ 1,344,162	\$ 1,215,831	\$ 111,902	\$ 1,782	\$ 12,798	\$ 1,642	\$ 206
154	903	<b>Customer Accounting</b>								
155		Customer	903CUS	\$ 4,154,658	\$ 4,009,585	\$ 137,667	\$ 256	\$ 6,688	\$ 431	\$ 31
156		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158		Total Customer Accounting		\$ 4,154,658	\$ 4,009,585	\$ 137,667	\$ 256	\$ 6,688	\$ 431	\$ 31
159	904	<b>Bad Debt Expense</b>								
160		Customer	904CUS	\$ 670,374	\$ 640,004	\$ 29,121	\$ 666	\$ 666	\$ (83)	\$ -

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
161		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
162		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163		Total Bad Debt Expense		\$ 670,374	\$ 640,004	\$ 29,121	\$ 666	\$ 666	\$ (83)	\$ -
164	905	<b>Miscellaneous Customer Accounts</b>								
165		Customer	902-904CUS	\$ 342,274	\$ 325,421	\$ 15,462	\$ 150	\$ 1,118	\$ 110	\$ 13
166		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168		Total Misc. Customer Accounts		\$ 342,274	\$ 325,421	\$ 15,462	\$ 150	\$ 1,118	\$ 110	\$ 13
169	907-910	<b>Customer Service Expense</b>								
170		Customer	CUS	\$ 832,076	\$ 789,579	\$ 38,823	\$ 155	\$ 3,267	\$ 234	\$ 19
171		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173		Total Customer Service Expense		\$ 832,076	\$ 789,579	\$ 38,823	\$ 155	\$ 3,267	\$ 234	\$ 19
174		<b><u>Sales and Advertising Expense</u></b>								
175	912	<b>Demonstrating and Selling</b>								
176		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179		Total Demon. and Selling Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	913	<b>Advertising</b>								
181		Customer	CUS	\$ 23,611	\$ 22,405	\$ 1,102	\$ 4	\$ 93	\$ 7	\$ 1
182		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184		Total Advertising		\$ 23,611	\$ 22,405	\$ 1,102	\$ 4	\$ 93	\$ 7	\$ 1
185		<b><u>Administrative &amp; General Exp.</u></b>								
186	921-32	<b>Administrative &amp; General Expenses</b>								
187		Customer	OPEXPCUS	\$ 23,294,513	\$ 21,814,003	\$ 1,327,464	\$ 12,450	\$ 126,301	\$ 12,915	\$ 1,380
188		Demand	OPEXPDEM	\$ 2,997,110	\$ 1,960,963	\$ 697,227	\$ 67,973	\$ 233,907	\$ 30,552	\$ 6,488
189		Commodity	COM	\$ 227,899	\$ 122,963	\$ 75,252	\$ 8,330	\$ 18,228	\$ 1,553	\$ 1,573
190		Total Administrative & General Exp.		\$ 26,519,522	\$ 23,897,929	\$ 2,099,943	\$ 88,753	\$ 378,435	\$ 45,020	\$ 9,440
191		<b><u>Depreciation &amp; Amortization Expense</u></b>								
192	301-03	<b>Intangible Plant</b>								
193		Customer	CUS	\$ 24,295	\$ 23,054	\$ 1,134	\$ 5	\$ 95	\$ 7	\$ 1
194		Demand	DEM	\$ 8,020	\$ 5,929	\$ 1,407	\$ 137	\$ 472	\$ 62	\$ 13
195		Commodity	COM	\$ 50	\$ 27	\$ 16	\$ 2	\$ 4	\$ 0	\$ 0
196		Total Intangible Plant		\$ 32,365	\$ 29,010	\$ 2,557	\$ 144	\$ 571	\$ 69	\$ 14
197	365	<b>Land and Land Rights</b>								
198		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199		Demand	DEM	\$ 32	\$ 24	\$ 6	\$ 1	\$ 2	\$ 0	\$ 0
200		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
201		Total Land and Land Rights		\$ 32	\$ 24	\$ 6	\$ 1	\$ 2	\$ 0	\$ 0
202	366	<b>Meas. and Reg. Station Structures</b>								
203		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204		Demand	DEM	\$ 95	\$ 70	\$ 17	\$ 2	\$ 6	\$ 1	\$ 0
205		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206		Total Measuring and Reg. Stat. Struct.		\$ 95	\$ 70	\$ 17	\$ 2	\$ 6	\$ 1	\$ 0
207	367	<b>Transmission Mains</b>								
208		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
209		Demand	DEM	\$ 214,896	\$ 158,863	\$ 37,705	\$ 3,676	\$ 12,649	\$ 1,652	\$ 351
210		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211		Total Transmission Mains		\$ 214,896	\$ 158,863	\$ 37,705	\$ 3,676	\$ 12,649	\$ 1,652	\$ 351
212	368	<b>Compression Station Equipment</b>								
213		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216		Total Compression Sta. Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	369	<b>Meas. &amp; Reg. Station Equipment</b>								
218		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219		Demand	DEM	\$ 66,438	\$ 49,115	\$ 11,657	\$ 1,136	\$ 3,911	\$ 511	\$ 108
220		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221		Total Meas. & Reg. Stat. Equipment		\$ 66,438	\$ 49,115	\$ 11,657	\$ 1,136	\$ 3,911	\$ 511	\$ 108
222	371	<b>Other Equipment</b>								
223		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224		Demand	DEM	\$ 1,201	\$ 888	\$ 211	\$ 21	\$ 71	\$ 9	\$ 2
225		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226		Total Other Equipment		\$ 1,201	\$ 888	\$ 211	\$ 21	\$ 71	\$ 9	\$ 2
227	375	<b>Structures and Improvements</b>								
228		Customer	376-379CUS	\$ 530	\$ 503	\$ 25	\$ 0	\$ 2	\$ 0	\$ 0
229		Demand	DEM	\$ 340	\$ 251	\$ 60	\$ 6	\$ 20	\$ 3	\$ 1
230		Commodity	COM	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
231		Total Structures and Improvements		\$ 871	\$ 755	\$ 85	\$ 6	\$ 22	\$ 3	\$ 1
232	376	<b>Distribution Mains</b>								
233		Customer	CUS	\$ 4,873,696	\$ 4,624,777	\$ 227,394	\$ 910	\$ 19,135	\$ 1,370	\$ 110
234		Demand	DEM	\$ 2,780,308	\$ 2,055,348	\$ 487,828	\$ 47,559	\$ 163,657	\$ 21,376	\$ 4,539
235		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
236		Total Distribution Mains		\$ 7,654,004	\$ 6,680,125	\$ 715,222	\$ 48,468	\$ 182,793	\$ 22,746	\$ 4,649
237	377	<b>Compressor Station Equipment</b>								
238		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ALLOCATED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
241		Total Compressor Station Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	378	<b>Meas. &amp; Reg. Sta. Equip. - General</b>								
243		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244		Demand	DEM	\$ 276,929	\$ 204,720	\$ 48,590	\$ 4,737	\$ 16,301	\$ 2,129	\$ 452
245		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246		Total Meas. & Reg. Sta. Eq.- General		\$ 276,929	\$ 204,720	\$ 48,590	\$ 4,737	\$ 16,301	\$ 2,129	\$ 452
247	378	<b>Odorization Tank</b>								
248		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
249		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250		Commodity	COM	\$ 14,693	\$ 7,928	\$ 4,852	\$ 537	\$ 1,175	\$ 100	\$ 101
251		Total Odorization Tank		\$ 14,693	\$ 7,928	\$ 4,852	\$ 537	\$ 1,175	\$ 100	\$ 101
252	379	<b>Meas.&amp; Reg. Sta. Equip.- City Gate</b>								
253		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254		Demand	DEM	\$ 43,020	\$ 31,803	\$ 7,548	\$ 736	\$ 2,532	\$ 331	\$ 70
255		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256		Total Meas. & Reg. Sta. Eq.- City Gate		\$ 43,020	\$ 31,803	\$ 7,548	\$ 736	\$ 2,532	\$ 331	\$ 70
257	379	<b>Odorization Tank</b>								
258		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
260		Commodity	COM	\$ 4,903	\$ 2,646	\$ 1,619	\$ 179	\$ 392	\$ 33	\$ 34
261		Total Odorization Tank		\$ 4,903	\$ 2,646	\$ 1,619	\$ 179	\$ 392	\$ 33	\$ 34
262	380	<b>Services</b>								
263		Customer	SERCUS	\$ 4,848,358	\$ 4,573,170	\$ 249,068	\$ 1,289	\$ 22,809	\$ 1,884	\$ 139
264		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266		Total Services		\$ 4,848,358	\$ 4,573,170	\$ 249,068	\$ 1,289	\$ 22,809	\$ 1,884	\$ 139
267	381	<b>Meters</b>								
268		Customer	METCUS	\$ 2,662,454	\$ 2,408,263	\$ 221,651	\$ 3,530	\$ 25,350	\$ 3,253	\$ 407
269		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271		Total Meters		\$ 2,662,454	\$ 2,408,263	\$ 221,651	\$ 3,530	\$ 25,350	\$ 3,253	\$ 407
272	382	<b>Meter Installations</b>								
273		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276		Total Meter Installations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	383	<b>House Regulators</b>								
278		Customer	REGCUS	\$ 235,585	\$ 205,480	\$ 26,097	\$ 430	\$ 3,099	\$ 431	\$ 49
279		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALLOCATED COST OF SERVICE

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
281		Total House Regulators		\$ 235,585	\$ 205,480	\$ 26,097	\$ 430	\$ 3,099	\$ 431	\$ 49
282	385	<b>Meas. &amp; Reg. Sta. Equip. - Industrial</b>								
283		Customer	NRCUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284		Demand	NRDEM	\$ 309,450	\$ -	\$ 208,230	\$ 20,300	\$ 69,857	\$ 9,125	\$ 1,938
285		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286		Total Meas. & Reg. Stat. Eq.- Indus.		\$ 309,450	\$ -	\$ 208,230	\$ 20,300	\$ 69,857	\$ 9,125	\$ 1,938
287	385	<b>Odorization Tank</b>								
288		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
289		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290		Commodity	COM	\$ 1,029	\$ 555	\$ 340	\$ 38	\$ 82	\$ 7	\$ 7
291		Total Odorization Tank		\$ 1,029	\$ 555	\$ 340	\$ 38	\$ 82	\$ 7	\$ 7
292	386	<b>Other Prop.- Customer Premises</b>								
293		Customer	CUS	\$ (1,701)	\$ (1,614)	\$ (79)	\$ (0)	\$ (7)	\$ (0)	\$ (0)
294		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296		Total Other Prop. - Customer Premises		\$ (1,701)	\$ (1,614)	\$ (79)	\$ (0)	\$ (7)	\$ (0)	\$ (0)
297	387	<b>Other Equipment</b>								
298		Customer	CUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301		Total Other Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	389-98	<b>General Plant</b>								
303		Customer	GENPTCUS	\$ 4,157,731	\$ 3,922,120	\$ 213,227	\$ 1,295	\$ 19,293	\$ 1,646	\$ 150
304		Demand	DISPLTDEM	\$ 538,756	\$ 360,926	\$ 119,662	\$ 11,666	\$ 40,144	\$ 5,244	\$ 1,113
305		Commodity	COM	\$ 4,579	\$ 2,471	\$ 1,512	\$ 167	\$ 366	\$ 31	\$ 32
306		Total General Plant		\$ 4,701,066	\$ 4,285,517	\$ 334,401	\$ 13,129	\$ 59,804	\$ 6,920	\$ 1,295
307	4073	<b>Pension &amp; FAS 106 Amort. Expense</b>								
308		Customer	CUS	\$ 276,996	\$ 262,849	\$ 12,924	\$ 52	\$ 1,088	\$ 78	\$ 6
309		Demand	DEM	\$ 50,102	\$ 37,038	\$ 8,791	\$ 857	\$ 2,949	\$ 385	\$ 82
310		Commodity	COM	\$ 3,748	\$ 2,022	\$ 1,238	\$ 137	\$ 300	\$ 26	\$ 26
311		Total Pension & FAS 106 Amort. Exp.		\$ 330,846	\$ 301,909	\$ 22,952	\$ 1,046	\$ 4,336	\$ 489	\$ 114
312		<b>Total Depreciation &amp; Amort. Exp.</b>								
313		Customer		\$ 17,077,944	\$ 16,018,601	\$ 951,440	\$ 7,510	\$ 90,865	\$ 8,667	\$ 861
314		Demand		\$ 4,289,588	\$ 2,904,975	\$ 931,711	\$ 90,833	\$ 312,572	\$ 40,827	\$ 8,670
315		Commodity		\$ 29,003	\$ 15,648	\$ 9,577	\$ 1,060	\$ 2,320	\$ 198	\$ 200
316		Total Depreciation & Amort. Expense		\$ 21,396,534	\$ 18,939,224	\$ 1,892,728	\$ 99,403	\$ 405,757	\$ 49,692	\$ 9,731
317		<b><u>Taxes Other Than Income</u></b>								
318	4081	<b>Payroll and Other Taxes</b>								
319		Customer	OPEXPCUS	\$ 2,195,167	\$ 2,055,651	\$ 125,094	\$ 1,173	\$ 11,902	\$ 1,217	\$ 130
320		Demand	OPEXPDEM	\$ 397,054	\$ 259,786	\$ 92,368	\$ 9,005	\$ 30,988	\$ 4,048	\$ 859

**ALLOCATED COST OF SERVICE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: ALLOCATED COST OF SERVICE**

LINE	ACCT.	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
321		Commodity	COM	\$ 29,703	\$ 16,026	\$ 9,808	\$ 1,086	\$ 2,376	\$ 202	\$ 205
322		Total Payroll and Other Taxes		\$ 2,621,924	\$ 2,331,463	\$ 227,270	\$ 11,264	\$ 45,265	\$ 5,467	\$ 1,195
323		<b>Ad Valorem Taxes</b>								
324		Customer	CUS	\$ 3,385,975	\$ 3,213,040	\$ 157,981	\$ 632	\$ 13,294	\$ 952	\$ 76
325		Demand	DEM	\$ 1,117,750	\$ 826,299	\$ 196,118	\$ 19,120	\$ 65,794	\$ 8,594	\$ 1,825
326		Commodity	COM	\$ 6,952	\$ 3,751	\$ 2,295	\$ 254	\$ 556	\$ 47	\$ 48
327		Total Ad Valorem Taxes		\$ 4,510,676	\$ 4,043,089	\$ 356,395	\$ 20,006	\$ 79,644	\$ 9,593	\$ 1,949
328		<b>Revenue Related Taxes</b>								
329		Customer	TOTREVCUS	\$ 130,805	\$ 96,538	\$ 29,011	\$ 1,132	\$ 3,716	\$ 327	\$ 81
330		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332		Total Revenue Related Taxes		\$ 130,805	\$ 96,538	\$ 29,011	\$ 1,132	\$ 3,716	\$ 327	\$ 81
333		<b>Total Taxes Other Than Income</b>								
334		Customer		\$ 5,711,948	\$ 5,365,229	\$ 312,086	\$ 2,937	\$ 28,912	\$ 2,496	\$ 287
335		Demand		\$ 1,514,803	\$ 1,086,085	\$ 288,486	\$ 28,125	\$ 96,782	\$ 12,641	\$ 2,684
336		Commodity		\$ 36,655	\$ 19,777	\$ 12,103	\$ 1,340	\$ 2,932	\$ 250	\$ 253
337		Total Taxes Other Than Income		\$ 7,263,405	\$ 6,471,091	\$ 612,676	\$ 32,402	\$ 128,625	\$ 15,387	\$ 3,224
338		<b>Interest on Customer Deposits</b>								
339		Customer	DEPCUS	\$ 150,792	\$ 88,981	\$ 60,974	\$ 678	\$ 143	\$ 16	\$ -
340		Demand	DEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341		Commodity	COM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342		Total Interest on Cust. Deposits		\$ 150,792	\$ 88,981	\$ 60,974	\$ 678	\$ 143	\$ 16	\$ -
343		<b>Required Return</b>								
344		Customer	CUS	\$ 27,288,751	\$ 25,895,008	\$ 1,273,224	\$ 5,093	\$ 107,142	\$ 7,669	\$ 616
345		Demand	DEM	\$ 9,125,865	\$ 6,746,315	\$ 1,601,209	\$ 156,103	\$ 537,176	\$ 70,164	\$ 14,899
346		Commodity	COM	\$ 86,748	\$ 46,805	\$ 28,644	\$ 3,171	\$ 6,938	\$ 591	\$ 599
347		Total Required Return		\$ 36,501,364	\$ 32,688,127	\$ 2,903,076	\$ 164,366	\$ 651,256	\$ 78,424	\$ 16,114
348		<b>Income Taxes</b>								
349		Customer	CUS	\$ 5,712,710	\$ 5,420,940	\$ 266,540	\$ 1,066	\$ 22,429	\$ 1,605	\$ 129
350		Demand	DEM	\$ 1,910,436	\$ 1,412,294	\$ 335,202	\$ 32,679	\$ 112,454	\$ 14,688	\$ 3,119
351		Commodity	COM	\$ 18,160	\$ 9,798	\$ 5,996	\$ 664	\$ 1,452	\$ 124	\$ 125
352		Total Income Taxes		\$ 7,641,307	\$ 6,843,032	\$ 607,739	\$ 34,409	\$ 136,336	\$ 16,418	\$ 3,373
353		<b>Total Cost of Service Before</b>								
354		<b>Revenue Credits</b>								
355		Customer		\$ 99,322,521	\$ 93,385,980	\$ 5,358,109	\$ 42,087	\$ 486,426	\$ 45,306	\$ 4,612
356		Demand		\$ 24,687,174	\$ 17,185,137	\$ 5,048,149	\$ 492,147	\$ 1,693,560	\$ 221,208	\$ 46,973
357		Commodity		\$ 757,546	\$ 408,734	\$ 250,140	\$ 27,689	\$ 60,591	\$ 5,162	\$ 5,229
358		<b>Total Cost of Service Before Revenue Credits</b>		<u>\$ 124,767,241</u>	<u>\$ 110,979,852</u>	<u>\$ 10,656,399</u>	<u>\$ 561,924</u>	<u>\$ 2,240,576</u>	<u>\$ 271,676</u>	<u>\$ 56,814</u>



TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

[illegible]

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WPK G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

ALLOCATION FACTORS

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATION FACTORS

LINE	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	UBLI THOR	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<b>Customer Cost Allocation Factors</b>								
2									
3	Total Customers		3,723,119	3,532,965	173,711	695	#	1,046	84
4	<b>Total Customers Factor (CUS)</b>	<b>CUS</b>	<b>1.00000</b>	<b>0.94893</b>	<b>0.04666</b>	<b>0.00019</b>	<b>#</b>	<b>0.00028</b>	<b>0.00002</b>
5									
6	Services Weighting			1.00000	1.10767	1.43311	#	1.39076	1.27428
7	Weighted Customers		3,745,559	3,532,965	192,415	996	#	1,455	107
8	<b>Weighted Services Customer Factor (SERCUS)</b>	<b>SERCUS</b>	<b>1.00000</b>	<b>0.94324</b>	<b>0.05137</b>	<b>0.00027</b>	<b>#</b>	<b>0.00039</b>	<b>0.00003</b>
9									
10	Meters Weighting			1.00000	1.87187	7.45262	#	4.56058	7.11284
11	Weighted Customers		3,905,868	3,532,965	325,166	5,178	#	4,772	597
12	<b>Weighted Meters Customer Factor (METCUS)</b>	<b>METCUS</b>	<b>1.00000</b>	<b>0.90453</b>	<b>0.08325</b>	<b>0.00133</b>	<b>#</b>	<b>0.00122</b>	<b>0.00015</b>
13									
14	Regulators Weighting			1.00000	2.58306	10.64409	#	7.08421	9.94514
15	Weighted Customers		4,050,593	3,532,965	448,707	7,396	#	7,412	835
16	<b>Weighted Regulators Customer Factor (REGCUS)</b>	<b>REGCUS</b>	<b>1.00000</b>	<b>0.87221</b>	<b>0.11078</b>	<b>0.00183</b>	<b>#</b>	<b>0.00183</b>	<b>0.00021</b>
17									
18	Meters and Regulators Weighting			1.00000	1.99320	7.99706	#	4.99109	7.59601
19	Weighted Customers		3,930,557	3,532,965	346,241	5,557	#	5,222	638
20	<b>Wghtd. Meters &amp; Regs. Cust. Factor (MTRGCUS)</b>	<b>MTRGCUS</b>	<b>1.00000</b>	<b>0.89885</b>	<b>0.08809</b>	<b>0.00141</b>	<b>#</b>	<b>0.00133</b>	<b>0.00016</b>
21									
22	Non-Residential Customers		190,154	0	173,711	695	#	1,046	84
23	<b>Non-Residential Customers Factor (NRCUS)</b>	<b>NRCUS</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.91353</b>	<b>0.00365</b>	<b>#</b>	<b>0.00550</b>	<b>0.00044</b>
24									
25	<b>Customer Cost Allocation Factors</b>								
26									
27	Distribution Plant Customer Costs		\$ 482,630,264	\$ 453,266,167	\$ 26,417,397	\$ 195,337	\$	232,347	\$ 22,324
28	<b>Distr. Plant Cust. Costs Factor (DISPLTCUS)</b>	<b>DISPLTCUS</b>	<b>1.00000</b>	<b>0.93916</b>	<b>0.05474</b>	<b>0.00040</b>	<b>#</b>	<b>0.00048</b>	<b>0.00005</b>
29									
30	Account 376-379 Customer Costs		\$ 216,390,046	\$ 205,338,160	\$ 10,096,208	\$ 40,383	\$	60,813	\$ 4,882
31	<b>Acct. 376-379 Cust. Costs Factor (376-379CUS)</b>	<b>376-379CUS</b>	<b>1.00000</b>	<b>0.94893</b>	<b>0.04666</b>	<b>0.00019</b>	<b>#</b>	<b>0.00028</b>	<b>0.00002</b>
32									
33	Total Revenue (inc. cost of gas)		\$ 175,535,348	\$ 129,550,511	\$ 38,932,165	\$ 1,519,538	\$	438,807	\$ 108,082
34	<b>Total Revenue (TOTREVCUS)</b>	<b>TOTREVCUS</b>	<b>1.00000</b>	<b>0.73803</b>	<b>0.22179</b>	<b>0.00866</b>	<b>#</b>	<b>0.00250</b>	<b>0.00062</b>
35									
36	Mains - Customer Cost Factor		<b>0.53274</b>	<b>0.50554</b>	<b>0.02486</b>	<b>0.00010</b>		<b>0.00015</b>	<b>0.00001</b>
37	Services - Customer Cost Factor		<b>0.46726</b>	<b>0.44073</b>	<b>0.02400</b>	<b>0.00012</b>		<b>0.00018</b>	<b>0.00001</b>
38	<b>Mains &amp; Svcs. Customer Factor (MSCUS)</b>	<b>MSCUS</b>	<b>1.00000</b>	<b>0.94627</b>	<b>0.04886</b>	<b>0.00022</b>		<b>0.00033</b>	<b>0.00003</b>
39									
40	Total Plant Customer		\$ 549,655,807	\$ 516,868,453	\$ 29,544,638	\$ 207,846	\$	251,183	\$ 23,836
41	<b>Total Plant Factor (TPLTCUS)</b>	<b>TPLTCUS</b>	<b>1.00000</b>	<b>0.94035</b>	<b>0.05375</b>	<b>0.00038</b>	<b>#</b>	<b>0.00046</b>	<b>0.00004</b>

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
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[illegible]

ALLOCATION FACTORS

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: ALLOCATION FACTORS

LINE	DESCRIPTION	ALLOCATION FACTOR	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	UBLI THOR	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
76	Non-Residential Demand								
77	<b>Non-Residential Demand Factor (NRDEM)</b>	<b>NRDEM</b>	<b>1.00000</b>	<b>0.00000</b>	<b>0.67290</b>	<b>0.06560</b>	<b>#</b>	<b>0.02949</b>	<b>0.00626</b>
78									
79	Distribution Plant Demand		\$ 153,411,213	\$ 102,774,041	\$ 34,073,948	\$ 3,321,890	\$	1,493,105	\$ 317,057
80	<b>Distribution Plant Demand Factor (DISPLTDEM)</b>	<b>DISPLTDEM</b>	<b>1.00000</b>	<b>0.66993</b>	<b>0.22211</b>	<b>0.02165</b>	<b>#</b>	<b>0.00973</b>	<b>0.00207</b>
81									
82	<b>Demand Cost Allocation Factors</b>								
83									
84	Total Plant Demand		\$ 181,447,745	\$ 123,500,104	\$ 38,993,190	\$ 3,801,470	\$	1,708,664	\$ 362,831
85	<b>Total Plant Demand Factor (TPLTDEM)</b>	<b>TPLTDEM</b>	<b>1.00000</b>	<b>0.68064</b>	<b>0.21490</b>	<b>0.02095</b>	<b>#</b>	<b>0.00942</b>	<b>0.00200</b>
86									
87	Operating Expense Demand		\$ 9,138,959	\$ 5,979,481	\$ 2,126,025	\$ 207,267	\$	93,161	\$ 19,783
88	<b>Operating Expense Demand Factor (OPEXPDEM)</b>	<b>OPEXPDEM</b>	<b>1.00000</b>	<b>0.65428</b>	<b>0.23263</b>	<b>0.02268</b>	<b>#</b>	<b>0.01019</b>	<b>0.00216</b>
89									
90	Acct. 887-893 Demand		\$ 2,187,370	\$ 1,188,216	\$ 672,335	\$ 65,546	\$	29,461	\$ 6,256
91	<b>Acct. 887-893 Demand Factor (887-893DEM)</b>	<b>887-893DEM</b>	<b>1.00000</b>	<b>0.54322</b>	<b>0.30737</b>	<b>0.02997</b>	<b>#</b>	<b>0.01347</b>	<b>0.00286</b>
92									
93	Rate Base Demand		\$ 115,130,329	\$ 77,857,707	\$ 25,080,891	\$ 2,445,151	\$	1,099,033	\$ 233,377
94	<b>Rate Base Demand Factor (RBDEM)</b>	<b>RBDEM</b>	<b>1.00000</b>	<b>0.67626</b>	<b>0.21785</b>	<b>0.02124</b>	<b>#</b>	<b>0.00955</b>	<b>0.00203</b>
95									
96	<b>Commodity Cost Allocation Factors</b>								
97									
98	Annual Distribution Volumes (Ccf)		195,962,508	105,731,639	64,706,495	7,162,732		1,335,322	1,352,707
99	<b>Distribution Commodity Factor (COM)</b>	<b>COM</b>	<b>1.00000</b>	<b>0.53955</b>	<b>0.33020</b>	<b>0.03655</b>	<b>#</b>	<b>0.00681</b>	<b>0.00690</b>

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

**DEPRECIATION AND RESERVE WP**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: DEPRECIATION AND RESERVE WORKPAPER**

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
1		<u>Distribution Plant Reserve</u>					
2	374	Land & Land Rights	\$ (9,695)	DIS376-379	\$ (5,900)	\$ (3,787)	\$ (8)
4	375	Structures and Improvements	\$ 3,923	DIS376-379	\$ 2,388	\$ 1,532	\$ 3
5	376	Distribution Mains	\$ (78,877,945)	MAINS	\$ (50,225,625)	\$ (28,652,320)	\$ -
6	377	Compressor Station Equipment	\$ -	DEM	\$ -	\$ -	\$ -
7	378	Meas. & Reg. Station Equip.- General	\$ (2,729,981)	DEM	\$ -	\$ (2,729,981)	\$ -
8	378	Odorization Tank	\$ (104,970)	COM	\$ -	\$ -	\$ (104,970)
9	379	Meas. & Reg. Station Equip.- City Gate	\$ (669,574)	DEM	\$ -	\$ (669,574)	\$ -
10	379	Odorization Tank	\$ (39,916)	COM	\$ -	\$ -	\$ (39,916)
11	380	Services	\$ (37,687,863)	CUS	\$ (37,687,863)	\$ -	\$ -
12	381	Meters	\$ (25,554,494)	CUS	\$ (25,554,494)	\$ -	\$ -
13	382	Meter Installations	\$ (10,238)	CUS	\$ (10,238)	\$ -	\$ -
14	383	House Regulators	\$ (4,025,431)	CUS	\$ (4,025,431)	\$ -	\$ -
15	385	Meas. & Reg. Sta. Equipment - Industrial	\$ (4,458,586)	DEM	\$ -	\$ (4,458,586)	\$ -
16	386	Other Property - Customer Premises	\$ (1,052,175)	DIS376-379	\$ (640,350)	\$ (410,966)	\$ (859)
17	387	Other Equipment	\$ -				
18		Total Distribution Plant Reserve	\$ (155,216,943)		\$ (118,147,514)	\$ (36,923,681)	\$ (145,749)
19							
20		<u>General Plant - Service Area Direct</u>					
21	389	Land & Land Rights	\$ 48,883	DISPLT	\$ 37,032	\$ 11,771	\$ 79
22	390	Structures & Improvements	\$ 6,245,450	DISPLT	\$ 4,731,395	\$ 1,503,944	\$ 10,111
23	391	Office Furniture and Equip. - Allocated	\$ 1,971,964	DISPLT	\$ 1,493,910	\$ 474,861	\$ 3,192
24	392	Transportation Equipment	\$ 13,837,775	DISPLT	\$ 10,483,148	\$ 3,332,225	\$ 22,402
25	393	Stores Equipment	\$ 8,809	DISPLT	\$ 6,674	\$ 2,121	\$ 14
26	394	Tools, Shop & Garage	\$ 7,029,501	DISPLT	\$ 5,325,372	\$ 1,692,749	\$ 11,380
27	394	Odorization Tank	\$ 14,329	COM	\$ -	\$ -	\$ 14,329
28	396	Major Work Equipment	\$ 1,959,844	DISPLT	\$ 1,484,728	\$ 471,943	\$ 3,173
29	397	Communication Equipment - Alloc.	\$ 18,755,092	DISPLT	\$ 14,208,383	\$ 4,516,346	\$ 30,363
30	398	Miscellaneous General Plant	\$ 130,360	DISPLT	\$ 98,757	\$ 31,391	\$ 211

**DEPRECIATION AND RESERVE WP**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: DEPRECIATION AND RESERVE WORKPAPER**

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
31		<u>General Plant - Shared Svcs. &amp; Distrigas</u>					
32	389	Land & Land Rights	\$ -	CUS	\$ -	\$ -	\$ -
33	390	Structures & Improvements	\$ 2,141,788	CUS	\$ 2,141,788	\$ -	\$ -
34	391	Office Furniture and Equipment	\$ 25,585,914	CUS	\$ 25,585,914	\$ -	\$ -
35	392	Transportation Equipment	\$ -	CUS	\$ -	\$ -	\$ -
36	393	Stores Equipment	\$ -	CUS	\$ -	\$ -	\$ -
37	394	Tools, Shop & Garage	\$ 9,329	CUS	\$ 9,329	\$ -	\$ -
38	396	Major Work Equipment	\$ -	CUS	\$ -	\$ -	\$ -
39	397	Communication Equipment	\$ 514,595	CUS	\$ 514,595	\$ -	\$ -
40	398	Miscellaneous General Plant	\$ -	CUS	\$ -	\$ -	\$ -
41		<u>Total General Plant</u>					
42	389	Land & Land Rights	\$ 48,883	GENPLT	\$ 37,032	\$ 11,771	\$ 79
43	390	Structures & Improvements	\$ 8,387,238	GENPLT	\$ 6,873,183	\$ 1,503,944	\$ 10,111
44	391	Office Furniture and Equipment	\$ 27,557,878	GENPLT	\$ 27,079,824	\$ 474,861	\$ 3,192
45	392	Transportation Equipment	\$ 13,837,775	GENPLT	\$ 10,483,148	\$ 3,332,225	\$ 22,402
46	393	Stores Equipment	\$ 8,809	GENPLT	\$ 6,674	\$ 2,121	\$ 14
47	394	Tools, Shop & Garage	\$ 7,038,830	GENPLT	\$ 5,334,701	\$ 1,692,749	\$ 11,380
48	394	Odorization Tank	\$ 14,329	COM	\$ -	\$ -	\$ 14,329
49	396	Major Work Equipment	\$ 1,959,844	GENPLT	\$ 1,484,728	\$ 471,943	\$ 3,173
50	397	Communication Equipment	\$ 19,269,687	GENPLT	\$ 14,722,978	\$ 4,516,346	\$ 30,363
51	398	Miscellaneous General Plant	\$ 130,360	GENPLT	\$ 98,757	\$ 31,391	\$ 211
52		<u>Total General Plant</u>	\$ 78,253,632		\$ 66,121,025	\$ 12,037,352	\$ 95,255
53		<u>General Plant Depreciation Expense</u>					
54	389	Land & Land Rights	\$ -		\$ -	\$ -	\$ -
55	390	Structures & Improvements	\$ 448,968		\$ 367,921	\$ 80,506	\$ 541
56	391	Office Furniture and Equipment	\$ 2,488,143		\$ 2,444,981	\$ 42,874	\$ 288
57	392	Transportation Equipment	\$ -		\$ -	\$ -	\$ -
58	393	Stores Equipment	\$ 588		\$ 445	\$ 141	\$ 1
59	394	Tools, Shop & Garage	\$ 469,255		\$ 355,647	\$ 112,850	\$ 759
60	394	Tools, Shop & Garage - Odorization	\$ 955		\$ -	\$ -	\$ 955

**DEPRECIATION AND RESERVE WP**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: DEPRECIATION AND RESERVE WORKPAPER**

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
61	396	Major Work Equipment	\$ -		\$ -	\$ -	\$ -
62	397	Communication Equipment	\$ 1,284,466		\$ 981,394	\$ 301,048	\$ 2,024
63	398	Miscellaneous General Plant	\$ 8,691		\$ 7,343	\$ 1,337	\$ 11
64		Total General Plant Depreciation Exp.	\$ 4,701,066	GENDEP	\$ 4,157,731	\$ 538,756	\$ 4,579
65		General Plant					
66		<u>Depreciation Reserve - Service Area Direct</u>					
67	389	Land & Land Rights	\$ 3,573	DISPLT	\$ 2,707	\$ 860	\$ 6
68	390	Structures & Improvements	\$ (1,343,397)	DISPLT	\$ (1,017,724)	\$ (323,499)	\$ (2,175)
69	391	Office Furniture and Equipment	\$ (1,287,294)	DISPLT	\$ (975,221)	\$ (309,989)	\$ (2,084)
70	392	Transportation Equipment	\$ (4,878,812)	DISPLT	\$ (3,696,064)	\$ (1,174,849)	\$ (7,898)
71	393	Stores Equipment	\$ (8,148)	DISPLT	\$ (6,173)	\$ (1,962)	\$ (13)
72	394	Tools, Shop & Garage	\$ (2,589,646)	DISPLT	\$ (1,961,851)	\$ (623,603)	\$ (4,192)
73	394	Odorization Tank	\$ 955	COM	\$ -	\$ -	\$ 955
74	395	CNG Equipment	\$ 37,480	DISPLT	\$ 28,394	\$ 9,025	\$ 61
75	396	Major Work Equipment	\$ (856,371)	DISPLT	\$ (648,765)	\$ (206,220)	\$ (1,386)
76	397	Communication Equipment	\$ (7,853,406.95)	DISPLT	\$ (5,949,542)	\$ (1,891,151)	\$ (12,714)
77	398	Miscellaneous General Plant	\$ (82,334)	DISPLT	\$ (62,374)	\$ (19,827)	\$ (133)
78			\$ (18,857,400)		\$ (14,286,613)	\$ (4,541,212)	\$ (29,575)
79		General Plant					
80		<u>Depreciation Reserve - Shared Svcs. &amp; Distrigas</u>					
81	389	Land & Land Rights	\$ -	CUS	\$ -	\$ -	\$ -
82	390	Structures & Improvements	\$ (328,587)	CUS	\$ (328,587)	\$ -	\$ -
83	391	Office Furniture and Equipment	\$ (8,732,288)	CUS	\$ (8,732,288)	\$ -	\$ -
84	392	Transportation Equipment	\$ -	CUS	\$ -	\$ -	\$ -
85	393	Stores Equipment	\$ -	CUS	\$ -	\$ -	\$ -
86	394	Tools, Shop & Garage	\$ (4,346)	CUS	\$ (4,346)	\$ -	\$ -
87	396	Major Work Equipment	\$ -	CUS	\$ -	\$ -	\$ -
88	397	Communication Equipment	\$ (313,182)	CUS	\$ (313,182)	\$ -	\$ -
89	398	Miscellaneous General Plant	\$ -	CUS	\$ -	\$ -	\$ -
90			\$ (9,378,402)		\$ (9,378,402)	\$ -	\$ -

**DEPRECIATION AND RESERVE WP**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: DEPRECIATION AND RESERVE WORKPAPER**

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
91		General Plant					
92		<u>Total Depreciation Reserve</u>					
93	389	Land & Land Rights	\$ 3,573		\$ 2,707	\$ 860	\$ 6
94	390	Structures & Improvements	\$ (1,671,983)		\$ (1,346,310)	\$ (323,499)	\$ (2,175)
95	391	Office Furniture and Equipment	\$ (10,019,581)		\$ (9,707,509)	\$ (309,989)	\$ (2,084)
96	392	Transportation Equipment	\$ (4,878,812)		\$ (3,696,064)	\$ (1,174,849)	\$ (7,898)
97	393	Stores Equipment	\$ (8,148)		\$ (6,173)	\$ (1,962)	\$ (13)
98	394	Tools, Shop & Garage	\$ (2,593,993)		\$ (1,966,197)	\$ (623,603)	\$ (4,192)
99	394	Odorization Tank	\$ 955		\$ -	\$ -	\$ 955
100	395	CNG Equipment	\$ 37,480		\$ 28,394	\$ 9,025	\$ 61
101	396	Major Work Equipment	\$ (856,371)		\$ (648,765)	\$ (206,220)	\$ (1,386)
102	397	Communication Equipment	\$ (8,166,588.78)		\$ (6,262,724)	\$ (1,891,151)	\$ (12,714)
103	398	Miscellaneous General Plant	\$ (82,334)		\$ (62,374)	\$ (19,827)	\$ (133)
104		Total General Plant Depr. Reserve	\$ (28,235,802)	GENPLTRES	\$ (23,665,015)	\$ (4,541,212)	\$ (29,575)

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.



**ADMINISTRATIVE & GENERAL WP**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: ADMINISTRATIVE AND GENERAL EXPENSE WORKPAPER**

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
1	920	Salaries	\$ 6,768,306	NONAGOPEXP	\$ 5,374,617	\$ 1,297,605	\$ 96,084
2	921	Office Supplies & Expenses	\$ 1,543,999	NONAGOPEXP	\$ 1,226,068	\$ 296,012	\$ 21,919
3	922	Transferred Credit	\$ (4,102,030)	NONAGOPEXP	\$ (3,257,365)	\$ (786,432)	\$ (58,233)
4	923	Outside Services	\$ 260,826	NONAGOPEXP	\$ 207,118	\$ 50,005	\$ 3,703
5	924	Property Insurance	\$ 213,845	NONAGOPEXP	\$ 169,811	\$ 40,998	\$ 3,036
6	925	Injuries & Damages	\$ 1,254,759	NONAGOPEXP	\$ 996,387	\$ 240,560	\$ 17,813
7	926	Employee Pensions & Benefits	\$ 4,535,512	NONAGOPEXP	\$ 3,601,587	\$ 869,538	\$ 64,387
8	926	Distrigas	\$ 687,456	CUS	\$ 687,456	\$ -	\$ -
9	928	Regulatory Commission Expenses	\$ 201,756	NONAGOPEXP	\$ 160,211	\$ 38,680	\$ 2,864
10	929	Computer Services Expense	\$ -	NONAGOPEXP	\$ -	\$ -	\$ -
11	930	Advertising	\$ 10,076	NONAGOPEXP	\$ 8,002	\$ 1,932	\$ 143
12	930	Other General	\$ 3,329,607	NONAGOPEXP	\$ 2,643,994	\$ 638,345	\$ 47,268
13	930	Distrigas	\$ 10,193,171	CUS	\$ 10,193,171	\$ -	\$ -
14	930	Odorization	\$ 5,971	COM	\$ -	\$ -	\$ 5,971
15	931	Rent	\$ 1,377,972	NONAGOPEXP	\$ 1,094,228	\$ 264,182	\$ 19,562
16	932	A&G Maintenance	\$ 238,296	NONAGOPEXP	\$ 189,227	\$ 45,686	\$ 3,383
17		Total Administrative & General Expense	\$ 26,519,522	ADMINGEN	23,294,513	2,997,110	227,899

Errata: Numbers change due to flow through from SCH B Rate Base, SCH F FIT, SCH G-2 Gas Sales Revenue, WKP G-4.c Dec Payroll, SCH G-15 Depreciation, SCH G-16 Ad Valorem, SCH G-17 TX Franch Tax, SCH G-18 Stores Load, and SCH G-19 TWE.

SELECTED DATA WP

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: SELECTED DATA WORKPAPER

CGSA	As Adjusted Test Year Bills/Meters	As Adjusted Volumes	As Adjusted Margin	Gas Costs at As Adjusted Volumes	As Adjusted Margin Plus Gas Costs	Unadjusted Sales Volumes (Excludes Transport)	As Adjusted Sales Volumes (Excludes Transport)	Service Charges with Changes	Cost of Gas Revenue
Residential	3,532,965	105,731,639	80,723,579	48,826,932	129,550,511	111,614,477	105,731,639	2,334,983	
Commercial	173,711	64,706,495	18,397,847	20,534,318	38,932,165	45,250,821	44,465,769	79,289	
Industrial	695	7,162,732	1,222,000	297,538	1,519,538	836,465	644,300	40	
Public Authority	14,618	15,673,613	2,958,695	2,027,550	4,986,245	4,710,237	4,390,531	707	
Pub. Schools Space Heating	1,046	1,335,322	376,386	62,420	438,807	87,569	135,167	4	
Compressed Nat. Gas	84	1,352,707	107,796	286	108,082	620	620	-	
Special Contract	349	63,735,485	2,872,331			-	-	-	
Irrigation	24	197,695	20,483			-	-	-	
Unmetered Service	-	-	2,655						
Total	3,723,492	259,895,689	106,681,773	71,749,044	175,535,348	162,500,188	155,368,025	2,415,023	\$75,042,680

COG Rate 0.46180

Customer Portion of Mains

CGSA	63.68%
CTSA	60.47%
GCSA	67.26%

Odorization

Plant	CGSA Account	Original Cost	Reserve	Depr. Rate	Depr. Expense	Linked to the Odorization Summary
	378	\$ 693,072	\$ (104,970)	2.12%	\$ 14,693	
	379	\$ 290,146	\$ (39,916)	1.69%	\$ 4,903	
	385	\$ 47,838	\$ (2,549)	2.15%	\$ 1,029	
	394	\$ 14,329	\$ (5,210)	6.67%	\$ 955	

Errata: Correction to Odor Plant Reserve sign. Amounts should be shown as negative, not positive.

Expense	870	814	Linked to the Odorization Summary
	874	964	
	875	58,361	
	880	51	
	889	17,985	
	930	5,971	

Distrigas	Per Book Allocated to TGS	Net Adjustments (with O&M)	Adjusted Allocated to	Adjusted Allocated to 46.49%
926	1,862,829	(384,209)	1,478,620	\$ 687,456
930	23,485,399	(1,561,347)	21,924,052	\$ 10,193,171

SELECTED DATA WP

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: SELECTED DATA WORKPAPER

CTSA	Residential	Commercial	Industrial	Public Authority	Pub. Schools Space Heating	Compressed Nat. Gas	
<b>WEIGHTED RELATIVE COSTS:</b>							
Meters	1.000000	1.871875	7.452621	2.544110	4.560576	7.112841	Linked to Meters & Regulators Factors tab within the model
Regulators	1.000000	2.583060	10.644086	3.644746	7.084215	9.945137	Linked to Meters & Regulators Factors tab within the model
Services	1.000000	1.107673	1.433115	1.205455	1.390762	1.274277	Linked to Service Line Factors tab within the model
Meters & Regulators	1.000000	1.993197	7.997057	2.731869	4.991087	7.596006	Linked to Meters & Regulators Factors tab within the model
<b>PEAK DEMANDS:</b>							
Total System	0.739252	0.175458	0.017106	0.058863	0.007689	0.001633	Linked to Peak Demand tab within the model
Account 385 Factor	-	0.672904	0.065602	0.225747	0.029486	0.006261	Linked to Peak Demand tab within the model - Non Residential
<b>OTHER ACCOUNTS:</b>							
Account 903	0.965082	0.033136	0.000062	0.001610	0.000104	0.000008	Linked to 903 Factors tab within the model
Account 904	0.954696	0.043439	0.000994	0.000994	(0.000124)	-	Linked to 904 Factors tab within the model
Customer Deposits	0.590092	0.404360	0.004495	0.000947	0.000105	-	Linked to Customer Deposits Factors tab within the model

Errata: Numbers change due to flow through from SCH G-2 Gas Sales Revenue.

**903 FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: 903 FACTORS**

<b>Central Gulf Service Area</b>	<b>Pay Agreements</b>		<b>Service Orders</b>		<b>Customers</b>		<b>903</b>
	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Factor</b>
Residential	19,442	0.97380	39,917	0.97259	293,997	0.94885	<b>0.96508</b>
Commercial	513	0.02569	1,108	0.02700	14,474	0.04672	<b>0.03314</b>
Industrial	-	0.00000	-	0.00000	57	0.00019	<b>0.00006</b>
Public Authority	10	0.00050	16	0.00039	1,222	0.00394	<b>0.00161</b>
Public Schools Speace Heating	0	0.00000	1	0.00003	87	0.00028	<b>0.00010</b>
Compressed Natural Gas	-	0.00000	-	0.00000	7	0.00002	<b>0.00001</b>
<b>Central Texas Service Area</b>	<b>Pay Agreements</b>		<b>Service Orders</b>		<b>Customers</b>		<b>903</b>
	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Factor</b>
Residential	16,211	0.97194	36,646	0.97166	251,671	0.94824	0.96394
Commercial	460	0.02758	1,056	0.02800	12,633	0.04760	0.03439
Industrial	-	0.00000	-	-	53	0.00020	0.00007
Public Authority	8	0.00048	12	0.00032	958	0.00361	0.00147
Public Schools Speace Heating	0	0.00000	1	0.00003	87	0.00033	0.00012
Compressed Natural Gas	-	0.00000	-	-	7	0.00003	0.00001
<b>Gulf Coast Service Area</b>	<b>Pay Agreements</b>		<b>Service Orders</b>		<b>Customers</b>		<b>903</b>
	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Factor</b>
Residential	3,231	0.98326	3,271	0.98317	42,327	0.95252	0.97298
Commercial	53	0.01613	52	0.01563	1,841	0.04144	0.02440
Industrial	-	0.00000	-	0.00000	4	0.00009	0.00003
Public Authority	2	0.00061	4	0.00120	264	0.00595	0.00259

Source: Account 903 CGSA.xlsx

**904 FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: 904 FACTORS**

**CENTRAL GULF SERVICE AREA**

Test Year End June 2019

	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
3-yr. avg.	538,903	514,489	23,410	536	536	(67)	-
<b>Factor</b>	<b>1.0000</b>	<b>0.9547</b>	<b>0.0434</b>	<b>0.0010</b>	<b>0.0010</b>	<b>(0.0001)</b>	<b>-</b>

**CENTRAL TEXAS SERVICE AREA**

	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
3-yr. avg.	435,432	416,061	18,367	536	536	(67)	-
<b>Factor</b>	<b>1.0000</b>	<b>0.9555</b>	<b>0.0422</b>	<b>0.0012</b>	<b>0.0012</b>	<b>(0.0002)</b>	<b>-</b>

**GULF COAST SERVICE AREA**

	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
3-yr. avg.	103,471.30	98,428	5,043	-	-	-	-
<b>Factor</b>	<b>1.0000</b>	<b>0.9513</b>	<b>0.0487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Source: Account 904 CGSA.xlsx

**BILL DETERMINANTS SUMMARY CGSA**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**BILLING DETERMINANTS SUMMARY - CENTRAL-GULF SERVICE AREA**

	Test Year Bills	Test Year Volumes	As Adjusted Bills	As Adjusted Volumes	January Adjusted Volumes
<b>Gas Sales</b>					
Residential	3,503,137	111,614,477	3,532,965	105,731,639	23,696,785
Commercial	169,934	45,250,821	169,326	44,465,769	6,224,604
Industrial	282	836,465	251	644,300	109,088
Public Authority	10,222	4,710,237	9,925	4,390,531	829,209
Public Schools Space Heating	57	87,569	66	135,167	12,364
Irrigation	24	197,695	24	197,695	2,198
CNG	36	620	36	620	90
<b>Gas Sales Total</b>	<b>3,683,691</b>	<b>162,697,883</b>	<b>3,712,593</b>	<b>155,565,720</b>	<b>30,874,338</b>
<b>Standard Transportation</b>					
Commercial	4,349	17,966,142	4,385	20,240,726	2,093,803
Industrial	427	6,159,860	444	6,518,433	613,119
Public Authority	4,668	7,555,609	4,681	7,397,100	907,949
Public Schools Space Heating	1,012	1,285,254	980	1,200,155	178,961
CNG	48	1,352,087	48	1,352,087	104,785
COGEN	12	3,885,983	12	3,885,983	339,785
<b>Standard Transportation Total</b>	<b>10,516</b>	<b>38,204,935</b>	<b>10,550</b>	<b>40,594,483</b>	<b>4,238,403</b>
<b>Transport - Special Contract</b>	<b>493</b>	<b>66,760,929</b>	<b>349</b>	<b>63,735,485</b>	<b>4,927,196</b>
<b>Total</b>	<b>3,694,700</b>	<b>267,663,746</b>	<b>3,723,492</b>	<b>259,895,689</b>	<b>40,039,937</b>

**Errata: Numbers change due to post** test year growth adjustment updated through December 2019 for Res, Comm, Ind, Pub Auth, and Pub School.

Source: SCH G-2 Billing Determinants By Class.xlsx

**Errata - SCH G-2 Billing Determinants By Class.xlsx**

**CUSTOMER DEPOSIT FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**

**CENTRAL-GULF SERVICE AREA**

**TWELVE MONTHS ENDED JUNE 30, 2019**

**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: CUSTOMER DEPOSIT FACTORS**

**Central Gulf Service Area**

<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>	<u>PUBLIC AUTHORITY</u>	<u>PUB. SCHOOLS SPACE HEATING</u>	<u>COMPRESSED NAT. GAS</u>
\$ 8,006,997	\$ 4,724,869	\$ 3,237,713	\$ 35,995	\$ 7,580	\$ 840	\$ -
<b>Assignments</b>	<b>0.5901</b>	<b>0.4044</b>	<b>0.0045</b>	<b>0.0009</b>	<b>0.0001</b>	<b>-</b>

**Central Texas Service Area**

<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>	<u>PUBLIC AUTHORITY</u>	<u>PUB. SCHOOLS SPACE HEATING</u>	<u>COMPRESSED NAT. GAS</u>
\$ 6,764,736	\$ 3,908,854	\$ 2,813,716	\$ 33,995	\$ 7,330	\$ 840	\$ -
<b>Assignments</b>	<b>0.5778</b>	<b>0.4159</b>	<b>0.0050</b>	<b>0.0011</b>	<b>0.0001</b>	<b>-</b>

**Gulf Coast Service Area**

<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>	<u>PUBLIC AUTHORITY</u>	<u>PUB. SCHOOLS SPACE HEATING</u>	<u>COMPRESSED NAT. GAS</u>
\$ 1,242,261	\$ 816,014	\$ 423,997	\$ 2,000	\$ 250	\$ -	\$ -
<b>Assignments</b>	<b>0.6569</b>	<b>0.3413</b>	<b>0.0016</b>	<b>0.0002</b>	<b>-</b>	<b>-</b>

Source: Customer Deposits CGSA.xlsx

MAINS STUDY SUMMARY

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: MAINS STUDY SUMMARY

Central-Gulf Coast													
Size	Footage	Size	Plastic	Cost/Ft	LN(Cost/Ft)	Configured Cost	SUMMARY OUTPUT						
1	223,729	1	0	27.57	3.3167	5,815,845							
2	6,559,032	2	0	28.24	3.3407	192,048,378							
3	130,733	3	0	46.74	3.8446	4,311,581							
4	2,436,065	4	0	37.38	3.6212	90,494,477							
5	79	5	0	39.86	3.6855	3,314							
6	1,502,197	6	0	48.54	3.8825	70,798,216							
7	412	7	0	56.00	4.0253	21,863							
8	325,882	8	0	73.95	4.3034	19,485,770							
10	145,807	10	0	102.28	4.6277	11,061,117							
12	325,882	12	0	101.35	4.6186	31,364,772							
14	21,548	14	0	133.94	4.8974	2,631,147							
16	28,222	16	0	154.50	5.0402	4,372,084							
20	20,508	20	0	211.76	5.3554	5,113,810							
1	52,335	1	1	13.81	2.6256	793,969							
2	4,998,323	2	1	15.42	2.7358	85,410,970							
3	181,278	3	1	18.12	2.8971	3,489,122							
4	1,691,522	4	1	21.53	3.0693	36,671,552							
6	960,786	6	1	27.20	3.3032	26,426,552							
8	66,069	8	1	36.44	3.5956	2,305,534							
12	380	12	1	70.82	4.2601	21,353							
1	655	1	0	26.69	3.2843	17,019							
2	6,706	2	0	24.69	3.2062	196,340							
3	2,851	3	0	27.97	3.3311	94,033							
4	131,266	4	0	31.39	3.4465	4,876,247							
6	5,359	6	0	43.34	3.7692	252,578							
8	1,859	8	0	58.16	4.0633	111,131							
16	1,362	16	0	113.33	4.7303	211,038							
Total	19,820,845					598,399,815							
							Regression Statistics						
							Multiple R	0.978618525					
							R Square	0.957694218					
							Adjusted R Square	0.954168736					
							Standard Error	0.154702102					
							Observations	27					
							ANOVA						
								df	SS	MS	F	Significance F	
							Regression	2	13.00261825	6.501309127	271.6491719	3.28698E-17	
							Residual	24	0.574385771	0.02393274			
							Total	26	13.57700402				
								Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
							Intercept	3.138903744	0.055900794	56.15132669	5.58736E-27	3.023530176	3.254277313
							Size	0.119000231	0.005934051	20.05379325	1.68514E-16	0.106752952	0.131247511
							Plastic	-0.53853202	0.069245933	-7.777092497	5.18516E-08	-0.681448605	-0.39561544
							Zero-Inch Study:						
								Zero-Inch Cost/Ft	Footage	Zero-Inch Cost	Configured Cost	Customer Portion	
							Plastic	13.47	7,950,693	107,085,841			
							Steel/Wrought Iron	23.08	11,870,153	273,945,950			
										381,031,792	598,399,815	63.68%	
							Minimum System Study:						
								2-inch System Cost	Configured Cost	Customer Portion			
							Cost/Ft	483,418,761	598,399,815	80.79%			



MAINS STUDY SUMMARY

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: MAINS STUDY SUMMARY

Central Texas															
Size	Footage	Size	Plastic	Cost/Ft	LN(Cost/Ft)	Configured Cost	SUMMARY OUTPUT								
1	131,736	1	0	22.82	3.1275	3,044,909.49									
2	4,877,242	2	0	24.85	3.2130	127,939,591									
3	31,258	3	0	32.69	3.4870	930,566									
4	1,875,773	4	0	33.68	3.5168	63,377,116									
5	79	5	0	39.86	3.6855	3,037									
6	1,337,429	6	0	46.37	3.8365	58,202,899									
7	412	7	0	56.00	4.0253	20,341									
8	264,950	8	0	69.39	4.2397	14,851,144									
10	80,156	10	0	82.07	4.4076	5,786,970									
12	325,882	12	0	101.35	4.6186	30,303,883									
14	898	14	0	132.39	4.8858	107,509									
16	28,222	16	0	154.50	5.0402	4,353,747									
20	20,508	20	0	211.76	5.3554	5,248,531									
1	30,202	1	1	12.89	2.5563	423,049									
2	3,918,082	2	1	14.43	2.6692	62,286,692									
3	181,136	3	1	18.11	2.8966	3,268,034									
4	1,348,665	4	1	19.79	2.9852	27,615,150									
6	911,682	6	1	26.52	3.2777	24,044,077									
8	47,853	8	1	33.18	3.5020	1,625,520									
12	380	12	1	70.82	4.2601	21,424									
1	444	1	0	21.72	3.0782	10,251									
2	6,125	2	0	23.35	3.1507	160,665									
3	2,851	3	0	27.97	3.3311	84,883									
4	131,002	4	0	31.36	3.4454	4,426,194									
6	5,359	6	0	43.34	3.7692	233,224									
8	1,859	8	0	58.16	4.0633	104,177									
16	1,362	16	0	113.33	4.7303	210,153									
Total	15,561,543					438,683,737									
							Regression Statistics								
							Multiple R	0.988080529							
							R Square	0.976303131							
							Adjusted R Square	0.974328392							
							Standard Error	0.119381687							
							Observations	27							
							ANOVA								
								df	SS	MS	F	Significance F			
							Regression	2	14.09225148	7.046125742	494.3960211	3.13539E-20			
							Residual	24	0.342047692	0.014251987					
							Total	26	14.43429918						
								Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%		
							Intercept	3.013874672	0.043137947	69.86597384	3.04012E-29	2.924842325	3.102907019		
							Size	0.126551862	0.004579233	27.63603742	1.04563E-19	0.117100789	0.136002935		
							Plastic	-0.50083288	0.053436224	-9.372534916	1.7158E-09	-0.611119826	-0.39054593		
							Zero-Inch Study:								
								Zero-Inch Cost/Ft	Footage	Zero-Inch Cost	Configured Cost	Customer Portion			
							Plastic	12.34	6,437,999	79,460,463					
							Steel/Wrought Iron	20.37	9,123,544	185,811,558					
										265,272,021	438,683,737	60.47%			
							Cost/Ft								

MAINS STUDY SUMMARY

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: MAINS STUDY SUMMARY

Gulf Coast											
Size	Footage	Size	Plastic	Cost/Ft	LN(Cost/Ft)	Configured Cost	SUMMARY OUTPUT				
1	91,993	1	0	34.37	3.5372	3,260,194.94					
2	1,681,791	2	0	38.05	3.6390	67,361,800					
3	99,475	3	0	51.16	3.9349	4,503,099					
4	560,292	4	0	49.80	3.9080	28,665,957					
6	164,768	6	0	66.23	4.1931	10,767,965					
8	60,931	8	0	93.80	4.5412	5,086,409					
10	65,652	10	0	126.94	4.8437	7,000,456					
14	20,650	14	0	134.01	4.8979	3,592,719					
1	22,134	1	1	15.08	2.7131	417,642					
2	1,080,240	2	1	19.03	2.9458	23,036,899					
3	143	3	1	28.00	3.3321	3,436					
4	342,857	4	1	28.36	3.3449	9,339,558					
6	49,104	6	1	39.88	3.6860	1,708,600					
8	18,216	8	1	44.99	3.8064	809,630					
1	211	1	0	37.13	3.6144	7,485					
2	581	2	0	38.76	3.6574	23,263					
4	264	4	0	47.68	3.8645	13,507					
Total	4,259,302					165,598,619					
							Regression Statistics				
							Multiple R				
							0.977508426				
							R Square				
							0.955522723				
							Adjusted R Square				
							0.949168826				
							Standard Error				
							0.13256466				
							Observations				
							17				
							ANOVA				

**METER AND REGULATOR FACTORS**

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

**CLASS COST OF SERVICE STUDY: METER AND REGULATOR FACTORS**

<b>Central Gulf Service Area</b>						
	Residential	Commercial	Industrial	Public Authority	Pub. Sch. Spc. Htg.	Compressed Nat. Gas
<u>January Meters</u>						
CTSA		11,669	56	976	91	6
GCSEA		1,855	4	268	-	-
<u>CTCSA</u>						
<u>Meters:</u>						
CTSA		86%	93%	78%	100%	100%
STSA		14%	7%	22%	0%	0%
<u>Factors:</u>						
<b>Meters</b>	<b>1.0000</b>	<b>1.8719</b>	<b>7.4526</b>	<b>2.5441</b>	<b>4.5606</b>	<b>7.1128</b>
<b>Regulators</b>	<b>1.0000</b>	<b>2.5831</b>	<b>10.6441</b>	<b>3.6447</b>	<b>7.0842</b>	<b>9.9451</b>
<b>Meters &amp; Regulators</b>	<b>1.0000</b>	<b>1.9932</b>	<b>7.9971</b>	<b>2.7319</b>	<b>4.9911</b>	<b>7.5960</b>

**METER AND REGULATOR FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: METER AND REGULATOR FACTORS**

Central Texas Service Area								Selected Monthly Break for Meter Selection
Item	Meter	Meter Cost	Regulator	Regulator Cost	CCf/hr	Monthly Ccf (1)		
A	American AC 250	\$ 212.03	1813-C 3/4 X 1 AB	\$ 43.61	250	651	650	
B	AL 425	\$ 433.47	Ittron B31-IMRV 1"	\$ 137.49	425	1,107	1,100	
C	AC 630	\$ 1,047.46	Ittron B34-IMR 1-1/2"	\$ 531.23	630	1,588	1,590	
D	AL 800	\$ 1,664.49	Ittron B34-IMR 1-1/2"	\$ 531.23	800	2,016	2,020	
E	AL 1000	\$ 1,832.16	Ittron B34-IMR 1-1/2"	\$ 531.23	1000	2,520	2,520 or more	
(1) Monthly Ccf is calculated based on assumed load factor of					35%			
Distribution of Meter and Regulator Sizes By Class								
Item	Residential	Commercial	Industrial	Public Authority	Pub. Sch. Spc. Htg.	Compressed Nat. Gas		
A	100%	78%	13%	71%	25%	20%		
B	0%	9%	2%	8%	26%	0%		
C	0%	4%	4%	5%	11%	0%		
D	0%	3%	0%	2%	9%	0%		
E	0%	6%	81%	14%	29%	80%		
Meter Cost	\$ 212.03	\$ 402.93	\$ 1,562.18	\$ 532.97	\$ 966.98	\$ 1,508.14		
Regulator Cost	\$ 43.61	\$ 114.94	\$ 459.40	\$ 155.52	\$ 308.94	\$ 433.71		
Meter and Regulator	\$ 255.64	\$ 517.86	\$ 2,021.58	\$ 688.49	\$ 1,275.92	\$ 1,941.84		
Weighted Factors								
Meters	1.0000	1.9003	7.3677	2.5137	4.5606	7.1128		
Regulators	1.0000	2.6356	10.5343	3.5661	7.0842	9.9451		
Meters & Regulators	1.0000	2.0257	7.9079	2.6932	4.9911	7.5960		

**METER AND REGULATOR FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: METER AND REGULATOR FACTORS**

<b>Gulf Coast Service Area</b>								Selected Monthly Break for Meter Selection
Item	Meter	Meter Cost	Regulator	Regulator Cost	CCf/hr	Monthly Ccf (1)		
A	American AC 250	\$ 214.19	1813-C 3/4 X 1 AB	\$ 44.69	250	651		650
B	AL 425	\$ 435.63	Ittron B31-IMRV 1"	\$ 138.57	425	1,107		1,100
C	AC 630	\$ 1,049.62	Ittron B34-IMR 1-1/2"	\$ 533.39	630	1,588		1,590
D	AL 800	\$ 1,670.96	Ittron B34-IMR 1-1/2"	\$ 533.39	800	2,016		2,020
E	AL 1000	\$ 1,838.64	Ittron B34-IMR 1-1/2"	\$ 533.39	1000	2,520		2,520 or more
(1) Monthly Ccf is calculated based on assumed load factor of					35%			
Distribution of Meter and Regulator Sizes By Class								
Item	Residential	Commercial	Industrial	Public Authority	Pub. Sch. Spc. Htg.	Compressed Nat. Gas		
A	100%	84%	0%	68%	0%	0%		
B	0%	6%	0%	7%	0%	0%		
C	0%	3%	0%	8%	0%	0%		
D	0%	2%	0%	2%	0%	0%		
E	0%	5%	100%	15%	0%	0%		
Meter Cost	\$ 212.03	\$ 358.95	\$ 1,832.16	\$ 562.94	\$ -	\$ -		
Regulator Cost	\$ 43.61	\$ 98.24	\$ 531.23	\$ 171.44	\$ -	\$ -		
Meter and Regulator	\$ 255.64	\$ 457.20	\$ 2,363.39	\$ 734.38	\$ -	\$ -		
<b>Weighted Factors</b>								
<b>Meters</b>	<b>1.0000</b>	<b>1.6929</b>	<b>8.6411</b>	<b>2.6550</b>	<b>0.0000</b>	<b>0.0000</b>		
<b>Regulators</b>	<b>1.0000</b>	<b>2.2527</b>	<b>12.1814</b>	<b>3.9312</b>	<b>0.0000</b>	<b>0.0000</b>		
<b>Meters &amp; Regulators</b>	<b>1.0000</b>	<b>1.7884</b>	<b>9.2450</b>	<b>2.8727</b>	<b>0.0000</b>	<b>0.0000</b>		

Source: Meters and Regulators CGSA.xlsx

## ODORIZATION SUMMARY

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

### CLASS COST OF SERVICE STUDY: ODORIZATION PLANT AND EXPENSE SUMMARY

#### Odorization Equipment (Plant in Service and CCNC)

Test Year End June 2019

##### Central Gulf Service Area

Account	Book Cost	Allocated Reserve	Net Value
378	693,072	104,970	588,102
379	290,146	39,916	250,230
385	47,838	2,549	45,289
394	14,329	5,210	9,120
<b>Total</b>	<b>1,045,385</b>	<b>152,644</b>	<b>892,741</b>

##### Central Texas Service Area

Account	Book Cost	Allocated Reserve	Net Value
378	635,549	92,877	542,673
379	70,153	5,304	64,850
385	47,838	2,549	45,289
394	-	-	-
<b>Total</b>	<b>753,540</b>	<b>100,729</b>	<b>652,811</b>

##### Gulf Coast Service Area

Account	Book Cost	Allocated Reserve	Net Value
378	57,523	12,093	45,430
379	219,992	34,612	185,380
385	-	-	-
394	14,329	5,210	9,120
<b>Total</b>	<b>291,844</b>	<b>51,915</b>	<b>239,930</b>

#### Odorization Expense

Test Year End June 2019

Account	CTSA Net Activity	GCSA Net Activity	Total Consolidated CGSA Net Activity
8700	-	814	814
8740	307	657	964
8750	50,467	7,895	58,361
8800	51	-	51
8890	17,985	-	17,985
9302	5,971	0	5,971
<b>Total</b>	<b>74,780</b>	<b>9,365</b>	<b>84,146</b>

PEAK DEMAND

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: PEAK DEMAND SUMMARY

CENTRAL GULF SERVICE AREA PEAK DEMAND

	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	PUB. SCHOOLS SPACE HEATING	COMPRESSED NAT. GAS
Central Texas	2,102,011	1,541,382	379,147	39,480	119,128	18,868	4,007
Gulf Coast	352,068	272,801	51,441	2,499	25,327	-	-
	2,454,079	1,814,183	430,589	41,978	144,454	18,868	4,007
Peak Demand	1.0000	0.7393	0.1755	0.0171	0.0589	0.0077	0.0016
Non-Residential Demand	1.0000	0.0000	0.6729	0.0656	0.2257	0.0295	0.0063

PEAK DEMAND

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: PEAK DEMAND SUMMARY

CENTRAL TEXAS SERVICE AREA PEAK DEMAND

	TOTAL	RESIDENTIAL	COMM. TRANS.	COMMERCIAL	INDUSTRIAL TRANS.	INDUSTRIAL	PUBLIC AUTH. TRANS.	COGEN TRANS.	PUBLIC AUTHORITY	PUB. SCH. SPC. HTG. TRANS.	PUB. SCHOOLS SPACE HEATING	CNG TRANS.	COMPRESSED NAT. GAS
<b>Austin</b>													
Monthly Base Load		12.13	3,078	275	8,558	1,807	1,231		321	586	568		
Weather Factor		0.1550	5	0.38	17	10.8019	4		2	5	4		
HDD		37	37	37	37	37	37		37	37	37		
Est. Peak Day Use/Customer	Days 28	6.22	297	24	932	468	188	10,783	84	217	168	1,000	5
Customers - February		240,991	319	11,322	23	17	368	1	395	83	5	4	1
Calculated Peak Day Usage		2,032,538	1,498,780	94,769	273,671	21,445	7,953	69,110	10,783	33,154	18,029	839	4,002
Plus Transport			-		94,769		21,445			79,892	18,029		4,002
Est. Peak Usage - Austin		2,032,538	1,498,780		368,440		29,398		113,046		18,868		4,007
<b>South Texas</b>													
Monthly Base Load		9.27	1,588	177		810.68	-	-	130.11	-	-	-	-
Weather Factor		0.1421	6	0.22		2.3366	-	-	1	-	-	-	-
HDD		35	35	35		35			35				
Est. Peak Day Use/Customer	Days 28	5.31	274	14	1,059	111	-		38	-	-		
Customers - February		8,030	7	627	9	5	160		160				
Calculated Peak Day Usage		69,473	42,602	1,918	8,790	9,528	554	-	6,081	-	-	-	-
Plus Transport			-		1,918		9,528		-		-		-
Est. Peak Usage - South Texas		69,473	42,602		10,707		10,082		6,081		-		-
Est. Peak Usage - Central Texas		2,102,011	1,541,382		379,147		39,480		119,128		18,868		4,007
Peak Factors		1.00000	0.73329		0.18037		0.01878		0.05667		0.00898		0.00191
Non Residential Demand Factors		1.00000			0.6763		0.0704		0.2125		0.0337		0.0071

NON-WEATHER SENSITIVE CLASSES - CENTRAL TEXAS

	SOUTH TEXAS INDUSTRIAL TRANS.	AUSTIN COGEN. TRANS.	AUSTIN CNG TRANS.	AUSTIN COMPRESSED NAT. GAS
February Per Day Usage	939	10,783	980	3
Assumed Winter Load Factor (1)	88.72%	100.00%	97.95%	64.46%
Calculated Peak Day Usage	1,059	10,783	1,000	5

(1) Average monthly unadjusted usage divided by February average usage. For those classes for which the calculated factor exceeds 100%, 100% is applied.

	SOUTH TEXAS INDUSTRIAL TRANS.	AUSTIN COGEN. TRANS.	AUSTIN CNG TRANS.	AUSTIN COMPRESSED NAT. GAS
February Usage	26,300	301,915	27,438	87
Average Monthly Usage	23,333	323,832	26,874	56



PEAK DEMAND

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: PEAK DEMAND SUMMARY

GULF COAST SERVICE AREA PEAK DEMAND

	TOTAL	RESIDENTIAL	COMM. TRANS.	COMMERCIAL	INDUSTRIAL TRANS.	INDUSTRIAL	PUBLIC AUTHORITY
<b>Galveston</b>							
Monthly Base Load		9.10		321		-	449
Weather Factor		0.1857		0.44		-	3
HDD		33		33			33
Est. Peak Day Use/Customer		6.39	289	26	625	-	128
Days							
28							
Customers - February		14,135	26	676	4		65
Calculated Peak Day Usage	126,237	90,333	7,523	17,534	2,499	-	8,349
Plus Transport				7,523		2,499	-
Est. Peak Usage - Galveston	133,760	90,333	7,523	25,057		2,499	8,349
<b>South Jefferson County</b>							
Monthly Base Load		11.64	21,822	232			247
Weather Factor		0.1738	39	0.29			2.28
HDD		36	36	36			36
Est. Peak Day Use/Customer		6.61	2,188	19			90
Days							
28							
Customers - February		27,588	3	1,065			188
Calculated Peak Day Usage	225,831	182,468	6,564	19,820			16,978
Plus Transport				6,564			-
Est. Peak Usage - South Jefferson County	225,831	182,468		26,385	-	-	16,978
Est. Peak Usage - Gulf Coast	352,068	272,801		51,441		2,499	25,327
<b>Peak Factors</b>	<b>1.00000</b>	<b>0.77485</b>		<b>0.14611</b>		<b>0.00710</b>	<b>0.07194</b>
<b>Non Residential Demand Factors</b>	<b>1.00000</b>			<b>0.6490</b>		<b>0.0315</b>	<b>0.3195</b>
<b>NON-WEATHER SENSITIVE CLASSES</b>							
			GALVESTON COMM. TRANS.		GALVESTON INDUSTRIAL TRANS.		
February Per Day Usage			243		565		
Assumed Winter Load Factor (1)			84.04%		90.45%		
Calculated Peak Day Usage			289		625		
(1) Average monthly unadjusted usage divided by February average usage. For those classes for which the calculated factor exceeds 100%, 100% is applied.							
			GALVESTON COMM. TRANS.		GALVESTON INDUSTRIAL TRANS.		
February Usage			6,808		15,820		
Average Monthly Usage			5,722		14,309		

Source: Peak Demand CGSA.xlsx

**SERVICE CHARGES SUMMARY**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: SERVICE CHARGES SUMMARY**

**Central Gulf Service Area**

	Service Charges	%	Test Year (1)	
Residential	2,067,135	96.69%	2,334,983	
Commercial	70,194	3.28%	79,289	
Industrial	35	0.00%	40	
Public Authority	626	0.03%	707	
Pub. Schools Space Heating	4	0.00%	4	
Compressed Nat. Gas	0	0.00%	-	
	<u>2,137,994</u>		<u>2,415,023</u>	Enter Adjusted Service Charge Amt. from Proof of Rev file

**Central Texas Service Area**

	Service Charges	%	Test Year (1)	
Residential	1,827,484	96.73%	2,068,317	
Commercial	61,410	3.25%	69,503	
Industrial	35	0.00%	40	
Public Authority	401	0.02%	454	
Pub. Schools Space Heating	4	0.00%	4	
Compressed Nat. Gas	0	0.00%	-	
	<u>1,889,334</u>		<u>2,138,318</u>	Enter Adjusted Service Charge Amt. from Proof of Rev file

**Gulf Coast Service Area**

	Service Charges	%	Test Year (1)	
Residential	239,651	96.38%	266,680	
Commercial	8,784	3.53%	9,774	
Industrial	0	0.00%	-	
Public Authority	225	0.09%	250	
Pub. Schools Space Heating	0	0.00%	-	
Compressed Nat. Gas	0	0.00%	-	
	<u>248,660</u>		<u>276,705</u>	Enter Adjusted Service Charge Amt. from Proof of Rev file

(1) Test Year includes revenue from proposed service charge changes.

Source: Service Charges CGSA.xlsx

**SERVICE LINE FACTORS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS COST OF SERVICE STUDY: SERVICE LINE FACTORS SUMMARY**

<b>Central Gulf (1)</b>	<b>CTSA Factor</b>	<b>CTSA Meters</b>	<b>GCSA Factor</b>	<b>GCSA Meters</b>	<b>Weighted Factor</b>
Residential	1.00000	251,671	1.00000	42,327	<b>1.00000</b>
Commercial	1.10091	12,633	1.15405	1,841	<b>1.10767</b>
Industrial	1.41042	53	1.73561	4	<b>1.43311</b>
Public Authority	1.22230	957	1.14452	264	<b>1.20545</b>
Public Schools Space Heating	1.39076	87	-	-	<b>1.39076</b>
Compressed Natural Gas	1.27428	7	-	-	<b>1.27428</b>

<b>Central Texas</b>	<b>Cost</b>	<b>Factor</b>	<b>Meters</b>	<b>Transportation Factor</b>	<b>Transportation Meters</b>	<b>Weighted Factor</b>
Residential	\$ 1,230.10	1.00000	251,671	-	-	<b>1.00000</b>
Commercial	\$ 1,344.19	1.09275	12,308	1.41042	325	<b>1.10091</b>
Industrial	\$ 1,734.96	1.41042	21	1.41042	32	<b>1.41042</b>
Public Authority	\$ 1,344.19	1.09275	566	1.41042	390	<b>1.22230</b>
Public Schools Space Heating	\$ 1,344.19	1.09275	5	1.41042	82	<b>1.39076</b>
Compressed Natural Gas	\$ 1,344.19	1.09275	3	1.41042	4	<b>1.27428</b>
Transportation	\$ 1,734.96	1.41042				

<b>Gulf Coast</b>	<b>Cost</b>	<b>Factor</b>	<b>Meters</b>	<b>Transportation Factor</b>	<b>Transportation Meters</b>	<b>Weighted Factor</b>
Residential	\$ 1,628.79	1.00000	42,327	-	-	<b>1.00000</b>
Commercial	\$ 1,864.18	1.14452	1,812	1.73561	30	<b>1.15405</b>
Industrial	\$ 2,826.94	1.73561	-	1.73561	4	<b>1.73561</b>
Public Authority	\$ 1,864.18	1.14452	264	1.73561	-	<b>1.14452</b>
Transportation	\$ 2,826.94	1.73561				

(1) Cost based on percentage of meters in Central Texas and Gulf Coast.

The cost for Public Schools Space Heating and Compressed Natural Gas uses the 2-inch service lines cost, consistent with the size applicable in Central Texas.

Source: Serevice Lines CGSA.xlsx

SUMMARY AS ADJ\_REV\_CGSA

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

SUMMARY AS ADJUSTED REVENUES - CENTRAL-GULF SERVICE AREA

Line No.	Revenue Class	Central-Gulf Service Area Cost of Service	Adj. to Remove WNA Dollars	Weather Adj.	Switching Adj.	Growth (Loss) Adj.	Post Growth Adj.	GRIP Annualization	COSA Annualization	Unmetered Service Adjustment	Total As Adjusted Revenue
1	Gas Sales										
2	Residential	\$ 76,233,987	\$ 283,790	\$ (638,842)	\$ -	\$ 435,116	\$ 219,164	\$ 4,083,621	\$ 106,743	\$ -	\$ 80,723,579
3	Commercial	13,772,585	80,382	(87,774)	21,598	(36,004)	(17,958)	890,279	26,348	-	14,649,455
4	Industrial	158,954	-	(4,340)	(7,462)	(12,382)	(5,737)	17,865	-	-	146,899
5	Public Authority	1,387,090	11,726	(14,100)	(9,448)	(21,549)	(12,851)	86,378	5,225	-	1,432,471
6	Public School Space Heating	15,440	318	(437)	-	3,895	2,562	687	-	-	22,466
7	CNG	5,501	-	-	-	-	-	1,476	-	-	6,976
8	Irrigation	20,483	-	-	-	-	-	-	-	-	20,483
9	Unmetered Service	-	-	-	-	-	-	-	-	2,655	2,655
9	Total Gas Sales Revenue	\$ 91,594,041	\$ 376,216	\$ (745,492)	\$ 4,688	\$ 369,076	\$ 185,180	\$ 5,080,306	\$ 138,315	\$ 2,655	\$ 97,004,985
Adjustment to Remove Insurance Reimbursement for Hurricane Harvey Related to Loss of											
10	Standard Transportation	Central-Gulf Service Area Cost of Service	Adjustment to Remove Interest on Storage	Revenues	Service Fee Adj.	Delivery Charges	Weather Adj.	Switching Adj.	New Customer Adj.	Termination Adj.	Total As Adjusted Revenue
11	Commercial	\$ 3,447,716	\$ -	\$ -	\$ -	\$ -	\$ (33,289)	\$ (26,989)	\$ -	\$ (9,559)	\$ 3,748,392
12	Industrial	1,002,840	-	-	-	-	(7,378)	10,271	-	-	1,075,101
13	Public Authority	1,299,258	-	-	-	-	(30,392)	10,069	4,062	(1,122)	1,343,924
14	Public School Space Heating	352,828	-	-	-	-	(8,059)	-	-	(3,661)	353,921
15	CNG	98,737	-	-	-	-	-	-	-	-	100,820
16	Cogeneration	182,155	-	-	-	-	-	-	-	-	182,300
17	Total Standard Transportation Revenue	\$ 6,383,534	\$ -	\$ -	\$ -	\$ -	\$ (79,118)	\$ (6,650)	\$ 4,062	\$ (14,342)	\$ 6,804,458
18	Estimated Delivery	\$ (1,652)	\$ -	\$ -	\$ -	\$ 1,652	\$ -	\$ -	\$ -	\$ -	\$ -
19	Special Contract Transportation Revenue	2,937,032	-	-	-	-	-	-	-	-	2,872,331
20	Total Transportation Revenue	\$ 9,318,914	\$ -	\$ -	\$ -	\$ 1,652	\$ (79,118)	\$ (6,650)	\$ 4,062	\$ (14,342)	\$ 9,676,789
21	Service Fee's - Acct 4880xxx	\$ 2,137,994	\$ -	\$ -	\$ 277,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,415,023
22	Utility Revenue - Acct 4950	409,496	(347,618)	(61,878)	-	-	-	-	-	-	-
23	Total Transport, Service Fees, & Other Misc Revenue	\$ 11,866,404	\$ (347,618)	\$ (61,878)	\$ 277,029	\$ 1,652	\$ (79,118)	\$ (6,650)	\$ 4,062	\$ (14,342)	\$ 12,091,812
24	Total Gas Sales, Transport, and Other Revenue	\$ 103,460,444									\$ 109,096,796
											\$ 109,096,796

Errata: Numbers change due to post test year growth adjustment updated through December 2019.

Source: SCH G-2 and SCH G-3 Proof of Revenues.xlsx  
Errata - SCH G-2 and SCH G-3 Proof of Revenues.xlsx

SELECTED DATA WP 2

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: SELECTED DATA WORKPAPER 2 - RATEBASE SUMMARY

	PLANT				RESERVE			
	Direct		Shared Svc.		Direct		Shared Svc.	
				46.49310%				46.49310%
<u>INTANGIBLE PLANT</u>								
(301) Organization	\$	57,564	\$	57,564	\$	(45,510)	\$	(45,510)
(302) Franchises & Consents	\$	393,474	\$	393,474	\$	(394,901)	\$	(394,901)
(303) Misc. Intangible	\$	753,928	\$	753,928	\$	(738,589)	\$	(738,589)
Total Intangible Plant	\$	1,204,966	\$	1,204,966	\$	(1,178,999)	\$	(1,178,999)
<u>TRANSMISSION PLANT</u>								
(332) Field Lines	\$	-	\$	-	\$	-	\$	-
(334) Field Meas/Reg Station Equipment	\$	-	\$	-	\$	-	\$	-
(365) Land & Land Rights	\$	92,083	\$	92,083	\$	(2,140)	\$	(2,140)
(366) Meas/Reg Station Structures	\$	2,346	\$	2,346	\$	(2,346)	\$	(2,346)
(367) Mains	\$	12,279,791	\$	12,279,791	\$	(3,273,429)	\$	(3,273,429)
(368) Compressor Station Equip	\$	-	\$	-	\$	-	\$	-
(369) Measure/Reg. Station Equipment	\$	3,280,529	\$	3,280,529	\$	(712,170)	\$	(712,170)
(371) Other Equipment	\$	45,840	\$	45,840	\$	(11,657)	\$	(11,657)
Total Transmission Plant	\$	15,700,588	\$	15,700,588	\$	(4,001,741)	\$	(4,001,741)
<u>DISTRIBUTION PLANT</u>								
(374) Land & Land Rights	\$	332,130	\$	130,026	\$	(9,695)	\$	(9,695)
(375) Structures & Improvements	\$	48,935	\$	48,935	\$	3,923	\$	3,923
(376) Mains	\$	339,834,539	\$	339,834,539	\$	(78,877,945)	\$	(78,877,945)
(377) Compressor Station Equipment	\$	-	\$	-	\$	-	\$	-
(378) Meas. & Reg. Station - General	\$	13,588,383	\$	13,588,383	\$	(2,834,950)	\$	(2,834,950)
(379) Meas. & Reg. Station - C.G.	\$	2,825,859	\$	2,825,859	\$	(709,490)	\$	(709,490)
(380) Services	\$	189,789,426	\$	189,789,426	\$	(37,687,863)	\$	(37,687,863)
(381) Meters	\$	65,901,716	\$	65,901,716	\$	(25,554,494)	\$	(25,554,494)
(382) Meter Installations	\$	17,551	\$	17,551	\$	(10,238)	\$	(10,238)
(383) House Regulators	\$	9,236,361	\$	9,236,361	\$	(4,025,431)	\$	(4,025,431)
(385) Indust. Meas. & Reg. Stat. Equipment	\$	14,434,694	\$	14,434,694	\$	(4,458,586)	\$	(4,458,586)
(386) Other Property on Customer Premises	\$	1,063,249	\$	1,063,249	\$	(1,052,175)	\$	(1,052,175)
(387) Meas. & Reg. Stat. Equipment	\$	-	\$	-	\$	-	\$	-
Total Distribution Plant	\$	637,072,843	\$	636,870,739	\$	(155,216,943)	\$	(155,216,943)
				\$ 202,104				\$ -

SELECTED DATA WP 2

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.

CENTRAL-GULF SERVICE AREA

TWELVE MONTHS ENDED JUNE 30, 2019

UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CLASS COST OF SERVICE STUDY: SELECTED DATA WORKPAPER 2 - RATEBASE SUMMARY

		Direct	Shared Svc.	Distrigas Plt.	Distr. CCNC		Direct	Shared Svc.	Distrigas
<u>GENERAL PLANT</u>			46.49310%	11.71796%	11.62792%			46.49310%	11.69562%
(389) Land & Land Rights	\$ 48,883	\$ 48,883	\$ -	\$ -	\$ -	\$ 3,573	\$ 3,573	\$ -	\$ -
(390) Structures & Improvements	\$ 8,387,238	\$ 6,245,450	\$ 1,479,139	\$ 657,233	\$ 5,416	\$ (1,671,983)	\$ (1,343,397)	\$ (60,791)	\$ (267,795)
(391) Office Furniture & Equipment etc.	\$ 27,557,878	\$ 1,971,964	\$ 1,275,873	\$ 22,475,663	\$ 1,834,378	\$ (10,019,581)	\$ (1,287,294)	\$ (877,456)	\$ (7,854,831)
	\$ -								
(392) Transportation Equipment	\$ 13,837,775	\$ 13,837,775	\$ -	\$ -	\$ -	\$ (4,878,812)	\$ (4,878,812)	\$ -	\$ -
(393) Stores Equipment	\$ 8,809	\$ 8,809	\$ -	\$ -	\$ -	\$ (8,148)	\$ (8,148)	\$ -	\$ -
(394) Tools, Shop & Garage	\$ 7,053,160	\$ 7,043,830	\$ 9,329	\$ -	\$ -	\$ (2,593,037)	\$ (2,588,691)	\$ (4,346)	\$ 0
(395) CNG Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,480	\$ 37,480	\$ -	\$ -
(396) Major Work Equipment	\$ 1,959,844	\$ 1,959,844	\$ -	\$ -	\$ -	\$ (856,371)	\$ (856,371)	\$ -	\$ -
(397) Communication Equipment	\$ 19,269,687	\$ 18,755,092	\$ 502,585	\$ 12,010	\$ -	\$ (8,166,589)	\$ (7,853,407)	\$ (311,785)	\$ (1,397)
(398) Miscellaneous General Plant	\$ 130,360	\$ 130,360	\$ -	\$ -	\$ -	\$ (82,334)	\$ (82,334)	\$ -	\$ -
Total General Plant	\$ 78,253,632	\$ 50,002,006	\$ 3,266,927	\$ 23,144,905	\$ 1,839,794	\$ (28,235,802)	\$ (18,857,400)	\$ (1,254,379)	\$ (8,124,023)
Total Orig Cost Plant in Service	\$ 732,232,030					Total Reserve	\$ (188,633,486)		

GENERAL PLANT DEPRECIATION EXPENSE

		Direct	Shared Svc.	Distrigas
<u>GENERAL PLANT</u>				
(389) Land & Land Rights	\$ -	\$ -	\$ -	\$ -
(390) Structures & Improvements	\$ 448,968	\$ 326,915	\$ 37,026	\$ 85,027
(391) Office Furniture & Equipment, etc.	\$ 2,488,143	\$ 208,421	\$ 166,747	\$ 2,112,975
(392) Transportation Equipment	\$ -	\$ -	\$ -	\$ -
(393) Stores Equipment	\$ 588	\$ 588	\$ -	\$ -
(394) Tools, Shop & Garage	\$ 469,255	\$ 468,633	\$ 622	\$ -
(394) Odorization	\$ 955	\$ 955	\$ -	\$ -
(395) CNG Equipment	\$ -	\$ -	\$ -	\$ -
(396) Major Work Equipment	\$ -	\$ -	\$ -	\$ -
(397) Communication Equipment	\$ 1,284,466	\$ 1,250,364	\$ 33,506	\$ 596
(398) Miscellaneous General Plant	\$ 8,691	\$ 8,691	\$ -	\$ -
Total General Plant	\$ 4,701,066	\$ 2,264,567	\$ 237,900	\$ 2,198,598

Errata: Numbers change due to flow through from WKP C.a Direct Plant, WkP C.b TGS Div Plant, WKP C.c Corp Plant, WKP C-1.a Direct CCNC, WKP C-1.b TGS Div CCNC, WKP C-1.c Corp CCNC, WKP D.a Direct Reserves, WKP D.b TGS Div Reserves, WKP D.c Corp Reserves, WKP G-15.a.1 Direct, WKP G-15.b.1 TGS Div, and WKP G-15.c.1 Corp updated through December 2019.

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

### Operating Expenses

### Depreciation and Amortization Expense

850-66	Transmission Expenses	\$	971,020		301-303	Intangible Plant	\$	32,365	
870	Operation Supervision & Engineering	\$	734,473		365	Land and Land Rights	\$	32	
870	Odorization	\$	814		366	Meas. and Reg. Station Structures	\$	95	
871	Distribution Load Dispatch	\$	265,399		367	Transmission Mains	\$	214,896	
874	Mains and Services Expenses	\$	4,232,073		368	Compression Station Equipment	\$	-	
874	Odorization	\$	964		369	Measuring and Reg. Station Equipment	\$	66,438	
875	Measuring & Reg. Stat. Exp.- General	\$	389,238		371	Other Equipment	\$	1,201	
875	Odorization	\$	58,361		375	Structures and Improvements	\$	871	
876	Meas. & Reg. Stat. Exp.- Industrial	\$	68,528		376	Mains	\$	7,654,004	
877	Meas. & Regulating Station Exp.- City Gate	\$	4,331		377	Compressor Station Equipment	\$	-	
878	Meter and House Regulator Expenses	\$	4,303,734		378	Meas. & Reg. Sta. Equipment - General	\$	276,929	
879	Customer Installation Expenses	\$	83,101		378	Odorization Tank	\$	14,693	
880	Other Expenses	\$	1,440,395		379	Meas. & Reg. Sta. Equipment - City Gate	\$	43,020	
880	Odorization	\$	51		379	Odorization Tank	\$	4,903	
881	Rents	\$	(188,295)		380	Services	\$	4,848,358	
885	Maintenance Supervision and Engineering	\$	72		381	Meters	\$	2,662,454	
886	Structures and Improvements	\$	362,515		382	Meter Installations	\$	-	
887	Maintenance of Mains	\$	3,291,943		383	House Regulators	\$	235,585	
889	Maint. of Meas. & Reg. Sta. Equip.- General	\$	391,956		385	Meas. & Reg. Sta. Equip. - Industrial	\$	309,450	
889	Odorization	\$	17,985		385	Odorization Tank	\$	1,029	
890	Maint. of Meas. & Reg. Sta. Equip. - Industrial	\$	580,049		386	Other Property - Customer Premises	\$	(1,701)	
891	Maint. of Meas. & Reg. Sta. Equip. - City Gate	\$	19,571		387	Other Equipment	\$	-	
892	Maintenance of Services	\$	734,724		389-98	General Plant	\$	4,701,066	
893	Main. of Meters & House Regulators	\$	6,978		4073	Pension & FAS 106 Amortization Expense	\$	330,846	
894	Maintenance of Other Equipment	\$	-			<u>Taxes Other Than Income</u>			
901	Supervision	\$	157,181		408	Payroll and Other	\$	2,621,924	
902	Meter Reading Expenses	\$	1,344,162		408	Ad Valorem	\$	4,510,676	Gross Up
903	Customer Accounting	\$	4,154,658	Gross Up	408	Revenue Related (includes gross up)	\$	130,805	\$ 117,528
904	Bad Debts (includes gross up)	\$	670,374	\$ 84,197	431	Interest on Customer Deposits	\$	150,792	
905	Miscellaneous Customer Accounts Expenses	\$	342,274			<u>Return and Income Taxes</u>			
907	Supervision	\$	-			Required Return	\$	36,501,364	
908	Customer Assistance	\$	738,779			Income Taxes	\$	7,641,307	
909	Informational and Instructional Advertising	\$	93,297			<u>Other Rate Base</u>			
912	Demonstrating and Selling	\$	-			Customer Deposits	\$	(7,853,752)	
913	Advertising	\$	23,611			Customer Advances	\$	(21,363,984)	
						Accumulated Deferred Income Taxes	\$	(81,259,151)	
						Materials and Supplies	\$	4,272,141	
						Prepayments	\$	2,581,813	
						Pension & FAS 106 Regulatory Asset	\$	25,045,624	
						DIMP Deferrals	\$	528,827	
						Cash Working Capital	\$	(5,055,206)	

Errata: Numbers change due to flow through from WKP C.a Direct Plant, WkP C.b TGS Div Plant, WKP C.c Corp Plant, WKP C-1.a Direct CCNC, WKP C-1.b TGS Div CCNC, WKP C-1.c Corp CCNC, WKP D.a Direct Reserves, WKP D.b TGS Div Reserves, WKP D.c Corp Reserves, WKP G-15.a.1 Direct, WKP G-15.b.1 TGS Div, and WKP G-15.c.1 Corp updated through December 2019.

**CLASS REVENUE ALLOCATION**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CLASS REVENUE ALLOCATION**

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	COMPRESSED NAT. GAS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Current Revenue-to-Cost Ratio (1)	0.8744	0.7716	1.7571	2.1979	1.3510	1.9205
2							
	Revenue Allocation One - Cost of Service Study Required						
3	Revenue Changes						
4	Revenue-to-Cost Ratio	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
5	Rate Design Revenue Increase	\$ 15,670,445	\$ 25,345,784	\$ (8,068,040)	\$ (673,157)	\$ (881,843)	\$ (52,300)
6	% Increase - Non-Gas Revenue (2)	14.36%	29.60%	-43.09%	-54.50%	-25.98%	-47.93%
7	% Increase - Total Revenue (3)	8.67%	18.85%	-20.55%	-43.92%	-16.08%	-47.81%
	Revenue Allocation Two - Partial Movement Toward Cost of						
8	Service (4)						
9	Revenue-to-Cost Ratio	1.0000	0.9303	1.6057	1.9584	1.2808	1.7364
10	Rate Design Revenue Increase	\$ 15,670,445	\$ 17,605,512	\$ (1,613,608)	\$ (134,631)	\$ (176,369)	\$ (10,460)
11	% Increase - Non-Gas Revenue (2)	14.36%	20.56%	-8.62%	-10.90%	-5.20%	-9.59%
12	% Increase - Total Revenue (3)	8.67%	13.09%	-4.11%	-8.78%	-3.22%	-9.56%
	Revenue Allocation Three - No Movement Toward Cost of						
13	Service for Classes Requiring Revenue Decreases (5)						
14	Revenue-to-Cost Ratio	1.0000	0.9128	1.7571	2.1979	1.3510	1.9205
15	Rate Design Revenue Increase	\$ 15,670,445	\$ 15,670,445	\$ -	\$ -	\$ -	\$ -
16	% Increase - Non-Gas Revenue (2)	14.36%	18.30%	0.00%	0.00%	0.00%	0.00%
17	% Increase - Total Revenue (3)	8.67%	11.65%	0.00%	0.00%	0.00%	0.00%

(1) Revenue-to-cost ratios are the ratios of each class' non-gas revenue (including revenue credits) to the cost of service.

(2) Non-gas revenue is the sum of as adjusted test year base revenue *i.e.*, revenue from recurring monthly charges resulting from as adjusted billing determinants), service charge revenue, special contract revenue, and other revenue credited to the cost of service for each class.

(3) Total revenue is the sum of non-gas revenue (see Note 2) and as adjusted gas costs. As adjusted gas costs are calculated by multiplying the test year average cost of gas *i.e.*, test year gas cost revenue divided by unadjusted sales service volumes) by as adjusted sales service volumes.

(4) For each class with a cost of service required revenue decrease, 20 percent of the required decrease is implemented. The benefit of implementing less than the required decreases is assigned to the residential class.

(5) No revenue change assigned to a class for which the cost of service required revenue change calls for a decrease. The resulting benefit from not implementing the required decreases is assigned to the residential class.

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Study Summary for Rev. Alloc.



CURRENT AND REC. RATES WP

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CURRENT AND RECOMMENDED RATEST WORKPAPER

Description		Current Rates					Recommended (1)	
		CTSA Incorporated and Environs Rates (1)	CTSA Environs Rates (1)	GCSA Incorporated Rates	GCSA Environs Rates	City of Beaumont Rates	Rate Option A	Rate Option B
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>Residential</b>								
Customer Charge		\$18.81	\$18.81	\$12.42	\$14.17	\$12.10	\$14.00	\$27.18
Usage Rates	All Ccf	\$0.12061	\$0.12061	\$0.45616	\$0.40680	\$0.45616	\$0.54082	\$0.10149
<b>Commercial</b>								
Customer Charge - Sales		\$53.33	\$53.33	\$51.11	\$59.92	\$49.49	\$53.33	
Usage Rates	All Ccf	\$0.11614	\$0.11614				\$0.12679	
	First 250			\$0.22140	\$0.20185	\$0.22140		
	All Over 250			\$0.19380	\$0.17425	\$0.19380		
Customer Charge - Transportation		\$265.33	\$265.33	\$297.11	\$305.92		\$265.33	
Usage Rates	All Ccf	\$0.11614	\$0.11614				\$0.12679	
	First 250			0.22140	0.20185			
	All Over 250			0.19380	0.17425			
<b>Industrial</b>								
Customer Charge - Sales		\$320.96	\$320.96	\$153.41	242.79		\$320.96	
Usage Rates	All Ccf	\$0.10273	\$0.10273				\$0.12707	
	First 250			\$0.40060	\$0.37808			
	All Over 250			\$0.37480	\$0.35228			
Customer Charge - Transportation		\$520.96	\$520.96	\$249.73	\$432.79		\$520.96	
Usage Rates	All Ccf	\$0.10273	\$0.10273				\$0.12707	
	First 250			0.40060	\$0.37808			
	All Over 250			0.37480	\$0.35228			
<b>Public Authority</b>								
Customer Charge - Sales		\$81.70	\$81.70	\$106.10	117.78		\$81.70	
Usage Rates	All Ccf	\$0.11541	\$0.11541				\$0.12549	
	First 250			\$0.15672	0.13587			
	All Over 250			\$0.13092	0.11007			
Customer Charge - Transportation		\$104.70	\$104.70	\$302.36	307.78		\$104.70	
Usage Rates	All Ccf	\$0.11541	\$0.11541				\$0.12549	
	First 250			\$0.15672	0.13587			
	All Over 250			\$0.13092	0.11007			

Gas Costs	CGSA	Transp. Gas Cost
	CTSA	0.4618 Savings Assumed
		0.4566
	GCSA	0.49722

	Residential	CTSA Inc.	CTSA Env.	GCSA Inc.	GCSA Env.	City of Beaumont	Recommended
Annual A	17.99	\$ 29.19	\$ 29.19	\$ 29.57	\$ 30.43	\$ 29.25	\$ 32.04
January A	48.38	\$ 46.74	\$ 46.74	\$ 58.55	\$ 57.91	\$ 58.23	\$ 62.51
Annual B	44.87	\$ 44.71	\$ 44.71	\$ 55.20	\$ 54.73	\$ 54.88	\$ 52.46
January B	120.68	\$ 88.46	\$ 88.46	\$ 127.47	\$ 123.26	\$ 127.15	\$ 95.16
<b>Commercial</b>							
Sales		CTSA Inc.	CTSA Env.	GCSA Inc.	GCSA Env.		Recommended
Annual	262.60	\$ 203.73	\$ 203.73	\$ 239.47	\$ 243.15	\$ 237.85	\$ 207.90
January	441.13	\$ 305.98	\$ 305.98	\$ 362.84	\$ 363.03	\$ 361.22	\$ 312.98
<b>Commercial Transport</b>							
Annual	4,615.76	\$ 2,803.50	\$ 2,803.50	\$ 3,378.83	\$ 3,297.40	\$	\$ 2,875.55
January	5,729.73	\$ 3,416.06	\$ 3,416.06	\$ 4,120.91	\$ 4,017.71	\$	\$ 3,505.50
<b>Industrial</b>							
Sales		CTSA Inc. and Env.					Recommended
Annual	2,568.78	\$ 1,757.71				\$	\$ 1,833.64
January	5,219.12	\$ 3,240.07				\$	\$ 3,394.35
<b>Industrial Transport</b>							
Annual	14,681.15	\$ 8,397.14		\$ 12,693.43	\$ 12,545.87	\$	\$ 8,827.27
January	16,570.79	\$ 9,410.89		\$ 14,294.25	\$ 14,104.13	\$	\$ 9,896.39
<b>Public Authority</b>							
Sales		CTSA Inc. and Env.		GCSA Inc.	GCSA Env.		Recommended
Annual	442.38	\$ 334.74		\$ 390.42	\$ 392.88	\$	\$ 341.50
January	1,002.58	\$ 655.17		\$ 742.31	\$ 733.09	\$	\$ 670.51
<b>Public Authority Transport</b>							
Annual	1,580.24	\$ 972.51				\$	\$ 996.27
January	2,327.58	\$ 1,382.92				\$	\$ 1,417.92

CURRENT AND REC. RATES WP

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

CURRENT AND RECOMMENDED RATEST WORKPAPER

		Current Rates					
Description		CTSA Incorporated and Environs Rates (1)	CTSA Environs Rates (1)	GCSA Incorporated Rates	GCSA Environs Rates	City of Beaumont Rates	Recommended (1)
(a)		(b)	(c)	(d)	(e)	(f)	(g) (h)
<b>Cogeneration</b>							
Customer Charge - Sales		\$104.70	\$104.70				\$104.70
Usage Rates							\$0.07720
	First 5,000 Ccf	\$0.07720	\$0.07720				\$0.07720
	Next 35,000	\$0.06850	\$0.06850				\$0.06850
	Next 60,000	\$0.05524	\$0.05524				\$0.05524
	All Over 100,000	\$0.04016	\$0.04016				\$0.04016
Customer Charge - Transportation		\$104.70	\$104.70	NA	NA		\$104.70
Usage Rates							\$0.07720
	First 5,000 Ccf	\$0.07720	\$0.07720				\$0.07720
	Next 35,000	\$0.06850	\$0.06850				\$0.06850
	Next 60,000	\$0.05524	\$0.05524				\$0.05524
	All Over 100,000	\$0.04016	\$0.04016				\$0.04016
<b>Public Schools Space Heating</b>							
Customer Charge - Sales		\$134.70	\$134.70	NA	NA		\$134.70
Usage Rates	All Ccf	\$0.10012	\$0.10012				\$0.10012
Customer Charge - Transportation		\$234.70	\$234.70	NA	NA		\$234.70
Usage Rates	All Ccf	\$0.10012	\$0.10012				\$0.10012
<b>Compressed Natural Gas</b>							
Customer Charge - Sales		\$192.63	\$192.63	NA	NA		\$192.63
Usage Rates	All Ccf	\$0.06684	\$0.06684				\$0.06684
Customer Charge - Transportation		\$217.63	\$217.63	NA	NA		\$217.63
Usage Rates	All Ccf	\$0.06684	\$0.06684				\$0.06684

Gas Costs		CGSA	Transp. Gas Cost
		CTSA	0.4618 Savings Assumed
			0.4566
		GCSA	0.49722
		COGEN	CTSA Inc. and
		Transport	Env.
			Recommended
		COGEN	CTSA Inc. and
		Transport	Env.
			Recommended
Jan	323,831.92	\$	155,654.46
Aug	339,785.00	\$	163,214.82
		\$	157,260.17
		\$	164,899.63
		Pub. Sch. Spc.	CTSA Inc. and
		Htg.	Env.
			Recommended
		Sales	
Annual	2,038.24	\$	1,269.39
January	2,237.37	\$	1,380.25
		\$	1,280.03
		\$	1,391.92
		Pub. Sch. Spc.	CTSA Inc. and
		Htg. Transport	Env.
			Recommended
Annual	1,224.65	\$	888.51
January	2,191.36	\$	1,404.61
		\$	894.58
		\$	1,415.47
		Compressed	CTSA Inc. and
		Nat. Gas	Env.
			Recommended
		Sales	
Annual	17.22	\$	201.64
January	30.02	\$	208.34
		\$	201.73
		\$	208.50
		CNG Transport	CTSA Inc. and
			Env.
			Recommended
Annual	28,168.48	\$	14,318.55
January	26,196.25	\$	13,331.27
		\$	14,458.22
		\$	13,461.16

Note 1: The volumetric and customer charge rates are the same in all CTSA incorporated and environs customer classes. Bills under current and recommended rates do not include the Conservation Adjustment Clause rate in the CTSA

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

**CURRENT AND RECOMMENDED RATES**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CURRENT AND RECOMMENDED RATES**

Description		Current Rates				Recommended	
		CTSA Incorporated and Environs Rates	GCSA Incorporated Rates	GCSA Environs Rates	City of Beaumont Rates		
(a)		(b)	(c)	(d)	(e)	(f) Rate Option A	(g) Rate Option B
<b>Residential</b>							
Customer Charge		\$18.81	\$12.42	\$14.17	\$12.10	\$14.00	\$27.18
Usage Rates	All Ccf	\$0.12061	\$0.45616	\$0.40680	\$0.45616	\$0.54082	\$0.10149
<b>Commercial</b>							
Customer Charge - Sales		\$53.33	\$51.11	\$59.92	\$49.49	\$53.33	
Usage Rates	All Ccf	\$0.11614				\$0.12679	
	First 250		\$0.22140	\$0.20185	\$0.22140		
	All Over 250		\$0.19380	\$0.17425	\$0.19380		
Customer Charge - Transportation		\$265.33	\$297.11	\$305.92		\$265.33	
Usage Rates	All Ccf	\$0.11614				\$0.12679	
	First 250		0.22140	0.20185			
	All Over 250		0.19380	0.17425			
<b>Industrial</b>							
Customer Charge - Sales		\$320.96	\$153.41	\$242.79		\$320.96	
Usage Rates	All Ccf	\$0.10273				\$0.12707	
	First 250		\$0.40060	\$0.37808			
	All Over 250		\$0.37480	\$0.35228			
Customer Charge - Transportation		\$520.96	\$249.73	\$432.79		\$520.96	
Usage Rates	All Ccf	\$0.10273				\$0.12707	
	First 250		0.40060	0.37808			
	All Over 250		0.37480	0.35228			

**CURRENT AND RECOMMENDED RATES**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CURRENT AND RECOMMENDED RATES**

Description		Current Rates			City of Beaumont	Recommended
		CTSA Incorporated and Environs Rates	GCSA Incorporated Rates	GCSA Environs Rates		
(a)		(b)	(c)	(d)	(e)	(f)
<b>Public Authority</b>						
Customer Charge - Sales		\$81.70	\$106.10	\$117.78		\$81.70
Usage Rates	All Ccf	\$0.11541				\$0.12549
	First 250		\$0.15672	\$0.13587		
	All Over 250		\$0.13092	\$0.11007		
Customer Charge - Transportation		\$104.70		\$307.78		\$104.70
Usage Rates	All Ccf	\$0.11541				\$0.12549
	First 250		\$0.15672	\$0.13587		
	All Over 250		\$0.13092	\$0.11007		
<b>Cogeneration</b>						
Customer Charge - Sales		\$104.70	NA	NA		\$104.70
Usage Rates	First 5,000 Ccf	\$0.07720				\$0.07720
	Next 35,000	\$0.06850				\$0.06850
	Next 60,000	\$0.05524				\$0.05524
	All Over 100,000	\$0.04016				\$0.04016
Customer Charge - Transportation		\$104.70	NA	NA		\$104.70
Usage Rates	First 5,000 Ccf	\$0.07720				\$0.07720
	Next 35,000	\$0.06850				\$0.06850
	Next 60,000	\$0.05524				\$0.05524
	All Over 100,000	\$0.04016				\$0.04016
<b>Public Schools Space Heating</b>						
Customer Charge - Sales		\$134.70	NA	NA		\$134.70
Usage Rates	All Ccf	\$0.10012				\$0.10012
Customer Charge - Transportation		\$234.70	NA	NA		\$234.70
Usage Rates	All Ccf	\$0.10012				\$0.10012
<b>Compressed Natural Gas</b>						
Customer Charge - Sales		\$192.63	NA	NA		\$192.63
	All Ccf	\$0.06684				\$0.06684
Customer Charge - Transportation		\$217.63	NA	NA		\$217.63
	All Ccf	\$0.06684				\$0.06684

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

[illegible]

**PROOF OF REVENUE**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PROOF OF REVENUE**

Line	Description	Bills	Volumes		Recommended Rates		Calculated Revenue at Recommended Rates		Assigned Revenue	Rounding Diff.
					Customer Charge	Usage Charges				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
29										
30	COGEN Transportation	12			\$ 104.70		\$ 1,256			
31										
32			First 5000	60,000		0.07720	\$ 4,632			
33			Next 35,000	420,000		0.06850	\$ 28,770			
34			Next 60,000	720,000		0.05524	\$ 39,773			
35			Over 100,000	2,685,983		0.04016	\$ 107,869	\$ 182,300		
36										
37	Public Schools Space Heating	66			\$ 134.70		\$ 8,933			
38			All Ccf	135,167		0.10012	13532.95714	\$ 22,466		
39										
40	Public Schools Space Heating Transportation	980		-	\$ 234.70		\$ 230,006			
41			All Ccf	1,200,155		0.10012	\$ 120,159	\$ 350,165		
42										
43	Public Authority Total						<u>\$ 3,335,123</u>	<u>\$ 3,335,082</u>	\$ 42	
44										
45	Compressed Nat. Gas	36			\$ 192.63		\$ 6,935			
46			All Ccf	620		0.06684	\$ 41	\$ 6,976		
	Compressed Nat. Gas									
47	Transportation	48			\$ 217.63		\$ 10,446			
48			All Ccf	1,352,087		0.06684	\$ 90,373	\$ 100,820		
49	Compressed Nat. Gas Total						<u>\$ 107,796</u>	<u>\$ 107,796</u>	\$ (0)	
50										
51	Total Revenue - All Classes									
52	Recommended Rate Revenue						\$ 119,456,411	\$ 119,456,749		
53	Current Rate Revenue						\$ 103,786,304	\$ 103,786,304		
54	Revenue Change						<u>\$ 15,670,107</u>	<u>\$ 15,670,445</u>	\$ (338)	
55	Schedule A - Revenue Deficiency							<u>\$ 15,670,445</u>		

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

**CUSTOMER BILL IMPACTS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER BILL IMPACTS**

Description	Year-Round Average Bill					Average January Bill				
	Current	Recommended	Change		%	Current	Recommended	Change		
			Dollars					\$	%	
(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)	(i)	
Sales Service: (1) (2)										
Residential - Rate Option A										
CTSA Incorporated	\$ 29.19	\$ 32.04	\$ 2.85		9.8%	\$ 46.74	\$ 62.51	\$ 15.77	33.7%	
CTSA Environs	\$ 29.19	\$ 32.04	\$ 2.85		9.8%	\$ 46.74	\$ 62.51	\$ 15.77	33.7%	
GCSA Incorporated	\$ 29.57	\$ 32.04	\$ 2.47		8.4%	\$ 58.55	\$ 62.51	\$ 3.96	6.8%	
GCSA Environs	\$ 30.43	\$ 32.04	\$ 1.61		5.3%	\$ 57.91	\$ 62.51	\$ 4.60	7.9%	
City of Beaumont	\$ 29.25	\$ 32.04	\$ 2.79		9.5%	\$ 58.23	\$ 62.51	\$ 4.28	7.4%	
Residential - Rate Option B										
CTSA Incorporated	\$ 44.71	\$ 52.46	\$ 7.75		17.3%	\$ 88.46	\$ 95.16	\$ 6.70	7.6%	
CTSA Environs	\$ 44.71	\$ 52.46	\$ 7.75		17.3%	\$ 88.46	\$ 95.16	\$ 6.70	7.6%	
GCSA Incorporated	\$ 55.20	\$ 52.46	\$ (2.74)		-5.0%	\$ 127.47	\$ 95.16	\$ (32.31)	-25.3%	
GCSA Environs	\$ 54.73	\$ 52.46	\$ (2.27)		-4.1%	\$ 123.26	\$ 95.16	\$ (28.10)	-22.8%	
City of Beaumont	\$ 54.88	\$ 52.46	\$ (2.42)		-4.4%	\$ 127.15	\$ 95.16	\$ (31.99)	-25.2%	
Commercial										
CTSA Incorporated	\$ 203.73	\$ 207.90	\$ 4.17		2.0%	\$ 305.98	\$ 312.98	\$ 7.00	2.3%	
CTSA Environs	\$ 203.73	\$ 207.90	\$ 4.17		2.0%	\$ 305.98	\$ 312.98	\$ 7.00	2.3%	
GCSA Incorporated	\$ 239.47	\$ 207.90	\$ (31.57)		-13.2%	\$ 362.84	\$ 312.98	\$ (49.86)	-13.7%	
GCSA Environs	\$ 243.15	\$ 207.90	\$ (35.25)		-14.5%	\$ 363.03	\$ 312.98	\$ (50.05)	-13.8%	
City of Beaumont	\$ 237.85	\$ 207.90	\$ (29.95)		-12.6%	\$ 361.22	\$ 312.98	\$ (48.24)	-13.4%	
Industrial										
CTSA Incorporated and Environs	\$ 1,757.71	\$ 1,833.64	\$ 75.93		4.3%	\$ 3,240.07	\$ 3,394.35	\$ 154.28	4.8%	
Public Authority										
CTSA Incorporated and Environs	\$ 334.74	\$ 341.50	\$ 6.76		2.0%	\$ 655.17	\$ 670.51	\$ 15.34	2.3%	
GCSA Incorporated	\$ 390.42	\$ 341.50	\$ (48.92)		-12.5%	\$ 742.31	\$ 670.51	\$ (71.80)	-9.7%	
GCSA Environs	\$ 392.88	\$ 341.50	\$ (51.38)		-13.1%	\$ 733.09	\$ 670.51	\$ (62.58)	-8.5%	
Public Schools Space Heating										
CTSA Incorporated and Environs	\$ 1,269.39	\$ 1,280.03	\$ 10.64		0.8%	\$ 1,380.25	\$ 1,391.92	\$ 11.67	0.8%	
Compressed Natural Gas										
CTSA Incorporated	\$ 201.64	\$ 201.73	\$ 0.09		0.0%	\$ 208.34	\$ 208.50	\$ 0.16	0.1%	

**CUSTOMER BILL IMPACTS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER BILL IMPACTS**

Description (a)	Year-Round Average Bill					Average January Bill				
	Current	Recommended	Change			Current	Recommended	Change		
			Dollars	%				\$	%	
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
<b>Transportation Service: (3)</b>										
<b>Commercial Transportation</b>										
CTSA Incorporated	\$ 2,803.50	\$ 2,875.55	\$ 72.05	2.6%	\$ 3,416.06	\$ 3,505.50	\$ 89.44		2.6%	
CTSA Environs	\$ 2,803.50	\$ 2,875.55	\$ 72.05	2.6%	\$ 3,416.06	\$ 3,505.50	\$ 89.44		2.6%	
GCSA Incorporated	\$ 3,378.83	\$ 2,875.55	\$ (503.28)	-14.9%	\$ 4,120.91	\$ 3,505.50	\$ (615.41)		-14.9%	
<b>Industrial Transportation</b>										
CTSA Incorporated and Environs	\$ 8,397.14	\$ 8,827.27	\$ 430.13	5.1%	\$ 9,410.89	\$ 9,896.39	\$ 485.50		5.2%	
GCSA Incorporated	\$ 12,693.43	\$ 8,827.27	\$ (3,866.16)	-30.5%	\$ 14,294.25	\$ 9,896.39	\$ (4,397.86)		-30.8%	
<b>Public Authority Transportation</b>										
CTSA Incorporated and Environs	\$ 972.51	\$ 996.27	\$ 23.76	2.4%	\$ 1,382.92	\$ 1,417.92	\$ 35.00		2.5%	
<b>Public School Space Heating Transportation</b>										
CTSA Incorporated and Environs	\$ 888.51	\$ 894.58	\$ 6.07	0.7%	\$ 1,404.61	\$ 1,415.47	\$ 10.86		0.8%	
<b>Cogeneration Transportation (4)</b>										
CTSA Incorporated	\$ 155,654.46	\$ 157,260.17	\$ 1,605.71	1.0%	\$ 163,214.82	\$ 164,899.63	\$ 1,684.81		1.0%	
<b>Compressed Natural Gas Transportation</b>										
CTSA Incorporated and Environs	\$ 14,318.55	\$ 14,458.22	\$ 139.67	1.0%	\$ 13,331.27	\$ 13,461.16	\$ 129.89		1.0%	



**CUSTOMER BILL IMPACTS**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**CUSTOMER BILL IMPACTS**

Description	Year-Round Average Bill				Average January Bill			
	Current	Recommended	Change		Current	Recommended	Change	
			Dollars	%			\$	%
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

(1) Bill impacts are shown for those schedules with customers during the test year. The test year cost of gas in each area is included in the bill calculations. Bills under current and recommended rates do not include revenue-related taxes. These taxes vary across different locations in the service area.

(2) Bills are based on the following average usage levels:

	CGSA	
	Year-Round	January
Residential - Rate Option A	18	48
Residential - Rate Option B	45	121
Commercial	263	441
Industrial	2,569	5,219
Public Authority	442	1,003
Public School Space Heating	2,038	2,237
Compressed Natural Gas	17	30

(3) Transportation customers secure their own gas. While the Company has no way of knowing the customer's cost of gas, these bill comparisons assume that customers obtain their gas at a cost that is five percent less than the Company's gas cost. These transportation bill comparisons are only illustrations of the level of total bills and the percentage changes in those bills. Bills are based on the following average usage levels:

	CGSA	
	Year-Round	January
Commercial Transportation	4,616	5,730
Industrial Transportation	14,681	16,571
Public Authority Transportation	1,580	2,328
Public School Space Heating Transportation	1,225	2,191
Compressed Natural Gas Transportation	28,168	26,196

	August	January
Cogeneration Transportation	339,785	323,832

(4) Year-round average bill is approximated based on the average August bill assumed to occur in each of the 5 summer months and the average January bill assumed to occur in each of the 7 winter months.

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

## Annual Residential Bill Impacts of CGSA A/B Rate Relative to Existing CTSA Rate:

										\$	14.00	\$	0.54082	\$	0.54082	Res A				
										\$	27.18	\$	0.10149	\$	0.10149	Res B				
Consumption			\$	18.81	\$	0.12061	\$	0.12061	Current Charges				Proposed Charges				Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High				
0	23	3,096	\$ 225.72	\$ -	2.71	\$ 225.72	\$ 228.43	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (4.81)	\$ (4.02)	-26%	-21%				
24	45	2,467	\$ 225.72	\$ 2.83	5.43	\$ 228.55	\$ 231.15	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ (3.99)	\$ (3.23)	-21%	-17%				
46	68	3,116	\$ 225.72	\$ 5.55	8.14	\$ 231.27	\$ 233.86	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ (3.20)	\$ (2.45)	-17%	-13%				
69	90	4,063	\$ 225.72	\$ 8.26	10.85	\$ 233.98	\$ 236.57	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ (2.41)	\$ (1.66)	-12%	-8%				
91	113	5,069	\$ 225.72	\$ 10.98	13.57	\$ 236.70	\$ 239.29	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ (1.62)	\$ (0.87)	-8%	-4%				
114	135	6,324	\$ 225.72	\$ 13.69	16.28	\$ 239.41	\$ 242.00	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ (0.84)	\$ (0.08)	-4%	0%				
136	158	7,438	\$ 225.72	\$ 16.40	19.00	\$ 242.12	\$ 244.72	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ (0.05)	\$ 0.71	0%	3%				
159	180	8,670	\$ 225.72	\$ 19.12	21.71	\$ 244.84	\$ 247.43	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ 0.74	\$ 1.49	4%	7%				
181	203	10,060	\$ 225.72	\$ 21.83	24.42	\$ 247.55	\$ 250.14	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ 1.53	\$ 2.28	7%	11%				
204	225	11,433	\$ 225.72	\$ 24.54	27.14	\$ 250.26	\$ 252.86	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ 2.32	\$ 3.07	11%	15%				
226	248	12,248	\$ 225.72	\$ 27.26	29.85	\$ 252.98	\$ 255.57	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 3.10	\$ 3.86	15%	18%				
249	270	13,067	\$ 225.72	\$ 29.97	32.56	\$ 255.69	\$ 258.28	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 3.89	\$ 4.64	18%	22%				
271	293	13,513	\$ 225.72	\$ 32.69	35.28	\$ 258.41	\$ 261.00	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 4.68	\$ 5.43	22%	25%				
294	315	13,681	\$ 225.72	\$ 35.40	37.99	\$ 261.12	\$ 263.71	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 5.47	\$ 6.22	25%	28%				
316	338	13,247	\$ 225.72	\$ 38.11	40.71	\$ 263.83	\$ 266.43	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 6.26	\$ 7.01	28%	32%				
339	360	12,666	\$ 225.72	\$ 40.83	43.42	\$ 266.55	\$ 269.14	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 7.04	\$ 7.80	32%	35%				
361	586	94,813	\$ 225.72	\$ 43.54	70.65	\$ 269.26	\$ 296.37	\$ 326.16	\$ 36.64	\$ 59.45	\$ 362.80	\$ 385.61	\$ 7.79	\$ 7.44	35%	30%				
587	812	13,124	\$ 225.72	\$ 70.77	97.88	\$ 296.49	\$ 323.60	\$ 326.16	\$ 59.55	\$ 82.36	\$ 385.71	\$ 408.52	\$ 7.44	\$ 7.08	30%	26%				
813	1,037	2,448	\$ 225.72	\$ 98.00	125.11	\$ 323.72	\$ 350.83	\$ 326.16	\$ 82.46	\$ 105.27	\$ 408.62	\$ 431.43	\$ 7.08	\$ 6.72	26%	23%				
1,038	1,263	825	\$ 225.72	\$ 125.23	152.34	\$ 350.95	\$ 378.06	\$ 326.16	\$ 105.38	\$ 128.19	\$ 431.54	\$ 454.35	\$ 6.72	\$ 6.36	23%	20%				
1,264	1,489	314	\$ 225.72	\$ 152.46	179.57	\$ 378.18	\$ 405.29	\$ 326.16	\$ 128.29	\$ 151.10	\$ 454.45	\$ 477.26	\$ 6.36	\$ 6.00	20%	18%				
1,490	1,715	175	\$ 225.72	\$ 179.69	206.79	\$ 405.41	\$ 432.51	\$ 326.16	\$ 151.20	\$ 174.01	\$ 477.36	\$ 500.17	\$ 6.00	\$ 5.64	18%	16%				
1,716	1,940	100	\$ 225.72	\$ 206.92	234.02	\$ 432.64	\$ 459.74	\$ 326.16	\$ 174.11	\$ 196.92	\$ 500.27	\$ 523.08	\$ 5.64	\$ 5.28	16%	14%				
1,941	2,166	66	\$ 225.72	\$ 234.14	261.25	\$ 459.86	\$ 486.97	\$ 326.16	\$ 197.03	\$ 219.84	\$ 523.19	\$ 546.00	\$ 5.28	\$ 4.92	14%	12%				
2,167	2,392	30	\$ 225.72	\$ 261.37	288.48	\$ 487.09	\$ 514.20	\$ 326.16	\$ 219.94	\$ 242.75	\$ 546.10	\$ 568.91	\$ 4.92	\$ 4.56	12%	11%				
2,393	2,618	20	\$ 225.72	\$ 288.60	315.71	\$ 514.32	\$ 541.43	\$ 326.16	\$ 242.85	\$ 265.66	\$ 569.01	\$ 591.82	\$ 4.56	\$ 4.20	11%	9%				
2,619	2,843	11	\$ 225.72	\$ 315.83	342.94	\$ 541.55	\$ 568.66	\$ 326.16	\$ 265.76	\$ 288.57	\$ 591.92	\$ 614.73	\$ 4.20	\$ 3.84	9%	8%				
2,844	3,069	9	\$ 225.72	\$ 343.06	370.17	\$ 568.78	\$ 595.89	\$ 326.16	\$ 288.68	\$ 311.49	\$ 614.84	\$ 637.65	\$ 3.84	\$ 3.48	8%	7%				
3,070	3,295	5	\$ 225.72	\$ 370.29	397.40	\$ 596.01	\$ 623.12	\$ 326.16	\$ 311.59	\$ 334.40	\$ 637.75	\$ 660.56	\$ 3.48	\$ 3.12	7%	6%				
3,296	3,521	6	\$ 225.72	\$ 397.52	424.63	\$ 623.24	\$ 650.35	\$ 326.16	\$ 334.50	\$ 357.31	\$ 660.66	\$ 683.47	\$ 3.12	\$ 2.76	6%	5%				
3,522	8,262	5	\$ 225.72	\$ 424.75	996.44	\$ 650.47	\$ 1,222.16	\$ 326.16	\$ 357.41	\$ 838.48	\$ 683.57	\$ 1,164.64	\$ 2.76	\$ (4.79)	5%	-5%				

**A\_B BILL IMPACTS\_EXISTING RATES**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PROPOSED A\_B BILL IMPACTS COMPARED TO EXISTING RATES**

Annual Residential Bill Impacts of CGSA A/B Rate Relative to Existing GCSA Incorporated Rate:

			\$ 12.42	\$ 0.45616	\$ 0.45616		0	\$ 27.18	\$ 0.10149	\$ 0.10149	Res A															
Consumption			Current Charges								Proposed Charges				Absolute Change		Percentage Change									
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High										
0	23	505	\$ 149.04	\$ -	\$ 10.26	\$ 149.04	\$ 159.30	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ 1.58	\$ 1.74	13%	13%										
24	45	403	\$ 149.04	\$ 10.72	\$ 20.53	\$ 159.76	\$ 169.57	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ 1.75	\$ 1.90	13%	13%										
46	68	509	\$ 149.04	\$ 20.98	\$ 30.79	\$ 170.02	\$ 179.83	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ 1.90	\$ 2.06	13%	14%										
69	90	663	\$ 149.04	\$ 31.25	\$ 41.05	\$ 180.29	\$ 190.09	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ 2.06	\$ 2.21	14%	14%										
91	113	828	\$ 149.04	\$ 41.51	\$ 51.32	\$ 190.55	\$ 200.36	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ 2.22	\$ 2.37	14%	14%										
114	135	1,032	\$ 149.04	\$ 51.77	\$ 61.58	\$ 200.81	\$ 210.62	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ 2.38	\$ 2.53	14%	14%										
136	158	1,214	\$ 149.04	\$ 62.04	\$ 71.85	\$ 211.08	\$ 220.89	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ 2.54	\$ 2.69	14%	15%										
159	180	1,416	\$ 149.04	\$ 72.30	\$ 82.11	\$ 221.34	\$ 231.15	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ 2.70	\$ 2.85	15%	15%										
181	203	1,642	\$ 149.04	\$ 82.56	\$ 92.37	\$ 231.60	\$ 241.41	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ 2.86	\$ 3.01	15%	15%										
204	225	1,867	\$ 149.04	\$ 92.83	\$ 102.64	\$ 241.87	\$ 251.68	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ 3.02	\$ 3.17	15%	15%										
226	248	2,000	\$ 149.04	\$ 103.09	\$ 112.90	\$ 252.13	\$ 261.94	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 3.17	\$ 3.33	15%	15%										
249	270	2,133	\$ 149.04	\$ 113.36	\$ 123.16	\$ 262.40	\$ 272.20	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 3.33	\$ 3.48	15%	15%										
271	293	2,206	\$ 149.04	\$ 123.62	\$ 133.43	\$ 272.66	\$ 282.47	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 3.49	\$ 3.64	15%	15%										
294	315	2,234	\$ 149.04	\$ 133.88	\$ 143.69	\$ 282.92	\$ 292.73	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 3.65	\$ 3.80	15%	16%										
316	338	2,163	\$ 149.04	\$ 144.15	\$ 153.95	\$ 293.19	\$ 302.99	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 3.81	\$ 3.96	16%	16%										
339	360	2,068	\$ 149.04	\$ 154.41	\$ 164.22	\$ 303.45	\$ 313.26	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 3.97	\$ 4.12	16%	16%										
361	468	15,480	\$ 149.04	\$ 164.67	\$ 213.62	\$ 313.71	\$ 362.66	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 4.09	\$ 0.92	16%	3%										
469	577	2,143	\$ 149.04	\$ 214.08	\$ 263.02	\$ 363.12	\$ 412.06	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 0.89	\$ (2.28)	3%	-7%										
578	685	400	\$ 149.04	\$ 263.48	\$ 312.43	\$ 412.52	\$ 461.47	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (2.31)	\$ (5.48)	-7%	-14%										
686	793	135	\$ 149.04	\$ 312.88	\$ 361.83	\$ 461.92	\$ 510.87	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (5.51)	\$ (8.68)	-14%	-20%										
794	902	51	\$ 149.04	\$ 362.29	\$ 411.23	\$ 511.33	\$ 560.27	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (8.71)	\$ (11.89)	-20%	-25%										
903	1010	29	\$ 149.04	\$ 411.69	\$ 460.64	\$ 560.73	\$ 609.68	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (11.91)	\$ (15.09)	-25%	-30%										
1,011	1118	16	\$ 149.04	\$ 461.09	\$ 510.04	\$ 610.13	\$ 659.08	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (15.12)	\$ (18.29)	-30%	-33%										
1,119	1226	11	\$ 149.04	\$ 510.50	\$ 559.45	\$ 659.54	\$ 708.49	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (18.32)	\$ (21.49)	-33%	-36%										
1,227	1335	5	\$ 149.04	\$ 559.90	\$ 608.85	\$ 708.94	\$ 757.89	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (21.52)	\$ (24.69)	-36%	-39%										
1,336	1443	3	\$ 149.04	\$ 609.30	\$ 658.25	\$ 758.34	\$ 807.29	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (24.72)	\$ (27.89)	-39%	-41%										
1,444	1551	2	\$ 149.04	\$ 658.71	\$ 707.66	\$ 807.75	\$ 856.70	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (27.92)	\$ (31.09)	-41%	-44%										
1,552	1660	1	\$ 149.04	\$ 708.11	\$ 757.06	\$ 857.15	\$ 906.10	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (31.12)	\$ (34.29)	-44%	-45%										
1,661	1768	1	\$ 149.04	\$ 757.51	\$ 806.46	\$ 906.55	\$ 955.50	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (34.32)	\$ (37.49)	-45%	-47%										
1,769	1876	1	\$ 149.04	\$ 806.92	\$ 855.87	\$ 955.96	\$ 1,004.91	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (37.52)	\$ (40.69)	-47%	-49%										
1,877	4151	1	\$ 149.04	\$ 856.32	\$ 1,893.34	\$ 1,005.36	\$ 2,042.38	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (40.72)	\$ (107.91)	-49%	-63%										

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

## Annual Residential Bill Impacts of CGSA A/B Rate Relative to Existing GCSA Environs Rate:

								\$ 14.00	\$ 0.54082	\$ 0.54082	Res A						
								\$ 27.18	\$ 0.10149	\$ 0.10149	Res B						
Consumption		Current Charges						Proposed Charges						Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High	
0	23	14	\$ 170.04	\$ -	\$ 9.15	\$ 170.04	\$ 179.19	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (0.17)	\$ 0.08	-1%	1%	
24	45	11	\$ 170.04	\$ 9.56	\$ 18.31	\$ 179.60	\$ 188.35	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ 0.09	\$ 0.33	1%	2%	
46	68	14	\$ 170.04	\$ 18.71	\$ 27.46	\$ 188.75	\$ 197.50	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ 0.34	\$ 0.58	2%	4%	
69	90	18	\$ 170.04	\$ 27.87	\$ 36.61	\$ 197.91	\$ 206.65	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ 0.60	\$ 0.84	4%	5%	
91	113	23	\$ 170.04	\$ 37.02	\$ 45.77	\$ 207.06	\$ 215.81	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ 0.85	\$ 1.09	5%	6%	
114	135	29	\$ 170.04	\$ 46.17	\$ 54.92	\$ 216.21	\$ 224.96	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ 1.10	\$ 1.34	6%	7%	
136	158	34	\$ 170.04	\$ 55.32	\$ 64.07	\$ 225.36	\$ 234.11	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ 1.35	\$ 1.59	7%	8%	
159	180	39	\$ 170.04	\$ 64.48	\$ 73.22	\$ 234.52	\$ 243.26	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ 1.60	\$ 1.84	8%	9%	
181	203	46	\$ 170.04	\$ 73.63	\$ 82.38	\$ 243.67	\$ 252.42	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ 1.85	\$ 2.09	9%	10%	
204	225	52	\$ 170.04	\$ 82.78	\$ 91.53	\$ 252.82	\$ 261.57	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ 2.10	\$ 2.34	10%	11%	
226	248	55	\$ 170.04	\$ 91.94	\$ 100.68	\$ 261.98	\$ 270.72	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 2.35	\$ 2.59	11%	11%	
249	270	59	\$ 170.04	\$ 101.09	\$ 109.84	\$ 271.13	\$ 279.88	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 2.61	\$ 2.85	12%	12%	
271	293	61	\$ 170.04	\$ 110.24	\$ 118.99	\$ 280.28	\$ 289.03	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 2.86	\$ 3.10	12%	13%	
294	315	62	\$ 170.04	\$ 119.40	\$ 128.14	\$ 289.44	\$ 298.18	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 3.11	\$ 3.35	13%	13%	
316	338	59	\$ 170.04	\$ 128.55	\$ 137.30	\$ 298.59	\$ 307.34	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 3.36	\$ 3.60	14%	14%	
339	360	57	\$ 170.04	\$ 137.70	\$ 146.45	\$ 307.74	\$ 316.49	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 3.61	\$ 3.85	14%	15%	
361	468	429	\$ 170.04	\$ 146.85	\$ 190.51	\$ 316.89	\$ 360.55	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 3.83	\$ 1.10	14%	4%	
469	577	59	\$ 170.04	\$ 190.91	\$ 234.56	\$ 360.95	\$ 404.60	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 1.07	\$ (1.66)	4%	-5%	
578	685	11	\$ 170.04	\$ 234.97	\$ 278.62	\$ 405.01	\$ 448.66	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (1.69)	\$ (4.42)	-5%	-12%	
686	793	4	\$ 170.04	\$ 279.03	\$ 322.68	\$ 449.07	\$ 492.72	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (4.44)	\$ (7.17)	-12%	-17%	
794	902	1	\$ 170.04	\$ 323.09	\$ 366.74	\$ 493.13	\$ 536.78	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (7.20)	\$ (9.93)	-18%	-22%	
903	1010	1	\$ 170.04	\$ 367.14	\$ 410.79	\$ 537.18	\$ 580.83	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (9.95)	\$ (12.68)	-22%	-26%	
1,011	1118	0	\$ 170.04	\$ 411.20	\$ 454.85	\$ 581.24	\$ 624.89	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (12.71)	\$ (15.44)	-26%	-30%	
1,119	1226	0	\$ 170.04	\$ 455.26	\$ 498.91	\$ 625.30	\$ 668.95	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (15.46)	\$ (18.19)	-30%	-33%	
1,227	1335	0	\$ 170.04	\$ 499.32	\$ 542.97	\$ 669.36	\$ 713.01	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (18.22)	\$ (20.95)	-33%	-35%	
1,336	1443	0	\$ 170.04	\$ 543.37	\$ 587.02	\$ 713.41	\$ 757.06	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (20.97)	\$ (23.70)	-35%	-38%	
1,444	1551	0	\$ 170.04	\$ 587.43	\$ 631.08	\$ 757.47	\$ 801.12	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (23.73)	\$ (26.46)	-38%	-40%	
1,552	1660	0	\$ 170.04	\$ 631.49	\$ 675.14	\$ 801.53	\$ 845.18	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (26.49)	\$ (29.22)	-40%	-41%	
1,661	1768	0	\$ 170.04	\$ 675.55	\$ 719.20	\$ 845.59	\$ 889.24	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (29.24)	\$ (31.97)	-41%	-43%	
1,769	1876	0	\$ 170.04	\$ 719.60	\$ 763.25	\$ 889.64	\$ 933.29	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (32.00)	\$ (34.73)	-43%	-45%	
1,877	4151	0	\$ 170.04	\$ 763.66	\$ 1,688.46	\$ 933.70	\$ 1,858.50	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (34.75)	\$ (92.59)	-45%	-60%	

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

Annual Residential Bill Impacts of CGSA A/B Rate Relative to Existing City of Beaumont Rate:

										\$ 14.00	\$ 0.54082	\$ 0.54082	Res A				
										\$ 27.18	\$ 0.10149	\$ 0.10149	Res B				
Consumption			\$ 12.10	\$ 0.45616	\$ 0.45616	Current Charges				Proposed Charges				Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High	
0	23	-	\$ 145.20	\$ -	\$ 10.26	\$ 145.20	\$ 155.46	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ 1.90	\$ 2.06	16%	16%	
24	45	-	\$ 145.20	\$ 10.72	\$ 20.53	\$ 155.92	\$ 165.73	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ 2.07	\$ 2.22	16%	16%	
46	68	-	\$ 145.20	\$ 20.98	\$ 30.79	\$ 166.18	\$ 175.99	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ 2.22	\$ 2.38	16%	16%	
69	90	-	\$ 145.20	\$ 31.25	\$ 41.05	\$ 176.45	\$ 186.25	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ 2.38	\$ 2.53	16%	16%	
91	113	-	\$ 145.20	\$ 41.51	\$ 51.32	\$ 186.71	\$ 196.52	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ 2.54	\$ 2.69	16%	16%	
114	135	-	\$ 145.20	\$ 51.77	\$ 61.58	\$ 196.97	\$ 206.78	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ 2.70	\$ 2.85	16%	17%	
136	158	-	\$ 145.20	\$ 62.04	\$ 71.85	\$ 207.24	\$ 217.05	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ 2.86	\$ 3.01	17%	17%	
159	180	-	\$ 145.20	\$ 72.30	\$ 82.11	\$ 217.50	\$ 227.31	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ 3.02	\$ 3.17	17%	17%	
181	203	-	\$ 145.20	\$ 82.56	\$ 92.37	\$ 227.76	\$ 237.57	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ 3.18	\$ 3.33	17%	17%	
204	225	-	\$ 145.20	\$ 92.83	\$ 102.64	\$ 238.03	\$ 247.84	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ 3.34	\$ 3.49	17%	17%	
226	248	-	\$ 145.20	\$ 103.09	\$ 112.90	\$ 248.29	\$ 258.10	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 3.49	\$ 3.65	17%	17%	
249	270	-	\$ 145.20	\$ 113.36	\$ 123.16	\$ 258.56	\$ 268.36	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 3.65	\$ 3.80	17%	17%	
271	293	-	\$ 145.20	\$ 123.62	\$ 133.43	\$ 268.82	\$ 278.63	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 3.81	\$ 3.96	17%	17%	
294	315	-	\$ 145.20	\$ 133.88	\$ 143.69	\$ 279.08	\$ 288.89	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 3.97	\$ 4.12	17%	17%	
316	338	1	\$ 145.20	\$ 144.15	\$ 153.95	\$ 289.35	\$ 299.15	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 4.13	\$ 4.28	17%	17%	
339	360	-	\$ 145.20	\$ 154.41	\$ 164.22	\$ 299.61	\$ 309.42	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 4.29	\$ 4.44	17%	17%	
361	468	-	\$ 145.20	\$ 164.67	\$ 213.62	\$ 309.87	\$ 358.82	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 4.41	\$ 1.24	17%	4%	
469	577	-	\$ 145.20	\$ 214.08	\$ 263.02	\$ 359.28	\$ 408.22	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 1.21	\$ (1.96)	4%	-6%	
578	685	-	\$ 145.20	\$ 263.48	\$ 312.43	\$ 408.68	\$ 457.63	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (1.99)	\$ (5.16)	-6%	-14%	
686	793	-	\$ 145.20	\$ 312.88	\$ 361.83	\$ 458.08	\$ 507.03	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (5.19)	\$ (8.36)	-14%	-20%	
794	902	-	\$ 145.20	\$ 362.29	\$ 411.23	\$ 507.49	\$ 556.43	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (8.39)	\$ (11.57)	-20%	-25%	
903	1010	-	\$ 145.20	\$ 411.69	\$ 460.64	\$ 556.89	\$ 605.84	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (11.59)	\$ (14.77)	-25%	-29%	
1,011	1118	-	\$ 145.20	\$ 461.09	\$ 510.04	\$ 606.29	\$ 655.24	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (14.80)	\$ (17.97)	-29%	-33%	
1,119	1226	-	\$ 145.20	\$ 510.50	\$ 559.45	\$ 655.70	\$ 704.65	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (18.00)	\$ (21.17)	-33%	-36%	
1,227	1335	-	\$ 145.20	\$ 559.90	\$ 608.85	\$ 705.10	\$ 754.05	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (21.20)	\$ (24.37)	-36%	-39%	
1,336	1443	-	\$ 145.20	\$ 609.30	\$ 658.25	\$ 754.50	\$ 803.45	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (24.40)	\$ (27.57)	-39%	-41%	
1,444	1551	-	\$ 145.20	\$ 658.71	\$ 707.66	\$ 803.91	\$ 852.86	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (27.60)	\$ (30.77)	-41%	-43%	
1,552	1660	-	\$ 145.20	\$ 708.11	\$ 757.06	\$ 853.31	\$ 902.26	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (30.80)	\$ (33.97)	-43%	-45%	
1,661	1768	-	\$ 145.20	\$ 757.51	\$ 806.46	\$ 902.71	\$ 951.66	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (34.00)	\$ (37.17)	-45%	-47%	
1,769	1876	-	\$ 145.20	\$ 806.92	\$ 855.87	\$ 952.12	\$ 1,001.07	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (37.20)	\$ (40.37)	-47%	-48%	
1,877	4151	-	\$ 145.20	\$ 856.32	\$ 1,893.34	\$ 1,001.52	\$ 2,038.54	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (40.40)	\$ (107.59)	-48%	-63%	

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation

### A\_B BILL IMPACTS\_NEW RATES

## Annual Residential Bill Impacts of CGSA A/B Rate Structure in CTSA Compared to Traditional Rate Structure

										\$ 14.00	\$ 0.54082	\$ 0.54082	Res A				
										\$ 27.18	\$ 0.10149	\$ 0.10149	Res B				
Consumption			\$ 18.81	\$ 0.28316	\$ 0.28316	Current Charges				Proposed Charges				Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High	
0	23	3,096	\$ 225.72	\$ -	\$ 6.37	\$ 225.72	\$ 232.09	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (4.81)	\$ (4.33)	-26%	-22%	
24	45	2,467	\$ 225.72	\$ 6.65	\$ 12.74	\$ 232.37	\$ 238.46	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ (4.31)	\$ (3.84)	-22%	-19%	
46	68	3,116	\$ 225.72	\$ 13.03	\$ 19.11	\$ 238.75	\$ 244.83	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ (3.82)	\$ (3.36)	-19%	-16%	
69	90	4,063	\$ 225.72	\$ 19.40	\$ 25.48	\$ 245.12	\$ 251.20	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ (3.34)	\$ (2.88)	-16%	-14%	
91	113	5,069	\$ 225.72	\$ 25.77	\$ 31.86	\$ 251.49	\$ 257.58	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ (2.86)	\$ (2.39)	-14%	-11%	
114	135	6,324	\$ 225.72	\$ 32.14	\$ 38.23	\$ 257.86	\$ 263.95	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ (2.37)	\$ (1.91)	-11%	-9%	
136	158	7,438	\$ 225.72	\$ 38.51	\$ 44.60	\$ 264.23	\$ 270.32	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ (1.89)	\$ (1.43)	-9%	-6%	
159	180	8,670	\$ 225.72	\$ 44.88	\$ 50.97	\$ 270.60	\$ 276.69	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ (1.41)	\$ (0.95)	-6%	-4%	
181	203	10,060	\$ 225.72	\$ 51.25	\$ 57.34	\$ 276.97	\$ 283.06	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ (0.92)	\$ (0.46)	-4%	-2%	
204	225	11,433	\$ 225.72	\$ 57.62	\$ 63.71	\$ 283.34	\$ 289.43	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ (0.44)	\$ 0.02	-2%	0%	
226	248	12,248	\$ 225.72	\$ 63.99	\$ 70.08	\$ 289.71	\$ 295.80	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 0.04	\$ 0.50	0%	2%	
249	270	13,067	\$ 225.72	\$ 70.37	\$ 76.45	\$ 296.09	\$ 302.17	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 0.53	\$ 0.99	2%	4%	
271	293	13,513	\$ 225.72	\$ 76.74	\$ 82.82	\$ 302.46	\$ 308.54	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 1.01	\$ 1.47	4%	6%	
294	315	13,681	\$ 225.72	\$ 83.11	\$ 89.20	\$ 308.83	\$ 314.92	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 1.49	\$ 1.95	6%	7%	
316	338	13,247	\$ 225.72	\$ 89.48	\$ 95.57	\$ 315.20	\$ 321.29	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 1.98	\$ 2.44	8%	9%	
339	360	12,666	\$ 225.72	\$ 95.85	\$ 101.94	\$ 321.57	\$ 327.66	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 2.46	\$ 2.92	9%	11%	
361	586	94,813	\$ 225.72	\$ 102.22	\$ 165.86	\$ 327.94	\$ 391.58	\$ 326.16	\$ 36.64	\$ 59.45	\$ 362.80	\$ 385.61	\$ 2.90	\$ (0.50)	11%	-2%	
587	812	13,124	\$ 225.72	\$ 166.15	\$ 229.79	\$ 391.87	\$ 455.51	\$ 326.16	\$ 59.55	\$ 82.36	\$ 385.71	\$ 408.52	\$ (0.51)	\$ (3.92)	-2%	-10%	
813	1,037	2,448	\$ 225.72	\$ 230.07	\$ 293.72	\$ 455.79	\$ 519.44	\$ 326.16	\$ 82.46	\$ 105.27	\$ 408.62	\$ 431.43	\$ (3.93)	\$ (7.33)	-10%	-17%	
1,038	1,263	825	\$ 225.72	\$ 294.00	\$ 357.64	\$ 519.72	\$ 583.36	\$ 326.16	\$ 105.38	\$ 128.19	\$ 431.54	\$ 454.35	\$ (7.35)	\$ (10.75)	-17%	-22%	
1,264	1,489	314	\$ 225.72	\$ 357.93	\$ 421.57	\$ 583.65	\$ 647.29	\$ 326.16	\$ 128.29	\$ 151.10	\$ 454.45	\$ 477.26	\$ (10.77)	\$ (14.17)	-22%	-26%	
1,490	1,715	175	\$ 225.72	\$ 421.85	\$ 485.50	\$ 647.57	\$ 711.22	\$ 326.16	\$ 151.20	\$ 174.01	\$ 477.36	\$ 500.17	\$ (14.18)	\$ (17.59)	-26%	-30%	
1,716	1,940	100	\$ 225.72	\$ 485.78	\$ 549.42	\$ 711.50	\$ 775.14	\$ 326.16	\$ 174.11	\$ 196.92	\$ 500.27	\$ 523.08	\$ (17.60)	\$ (21.01)	-30%	-33%	
1,941	2,166	66	\$ 225.72	\$ 549.71	\$ 613.35	\$ 775.43	\$ 839.07	\$ 326.16	\$ 197.03	\$ 219.84	\$ 523.19	\$ 546.00	\$ (21.02)	\$ (24.42)	-33%	-35%	
2,167	2,392	30	\$ 225.72	\$ 613.63	\$ 677.28	\$ 839.35	\$ 903.00	\$ 326.16	\$ 219.94	\$ 242.75	\$ 546.10	\$ 568.91	\$ (24.44)	\$ (27.84)	-35%	-37%	
2,393	2,618	20	\$ 225.72	\$ 677.56	\$ 741.21	\$ 903.28	\$ 966.93	\$ 326.16	\$ 242.85	\$ 265.66	\$ 569.01	\$ 591.82	\$ (27.86)	\$ (31.26)	-37%	-39%	
2,619	2,843	11	\$ 225.72	\$ 741.49	\$ 805.13	\$ 967.21	\$ 1,030.85	\$ 326.16	\$ 265.76	\$ 288.57	\$ 591.92	\$ 614.73	\$ (31.27)	\$ (34.68)	-39%	-40%	
2,844	3,069	9	\$ 225.72	\$ 805.42	\$ 869.06	\$ 1,031.14	\$ 1,094.78	\$ 326.16	\$ 288.68	\$ 311.49	\$ 614.84	\$ 637.65	\$ (34.69)	\$ (38.09)	-40%	-42%	
3,070	3,295	5	\$ 225.72	\$ 869.34	\$ 932.99	\$ 1,095.06	\$ 1,158.71	\$ 326.16	\$ 311.59	\$ 334.40	\$ 637.75	\$ 660.56	\$ (38.11)	\$ (41.51)	-42%	-43%	
3,296	3,521	6	\$ 225.72	\$ 933.27	\$ 996.91	\$ 1,158.99	\$ 1,222.63	\$ 326.16	\$ 334.50	\$ 357.31	\$ 660.66	\$ 683.47	\$ (41.53)	\$ (44.93)	-43%	-44%	
3,522	3,826	5	\$ 225.72	\$ 997.20	\$ 2,339.37	\$ 1,222.92	\$ 2,565.09	\$ 326.16	\$ 357.41	\$ 838.48	\$ 683.57	\$ 1,164.64	\$ (44.95)	\$ (116.70)	-44%	-55%	

## A\_B BILL IMPACTS\_NEW RATES

## Annual Residential Bill Impacts of CGSA A/B Rate Structure in GCSA Incorporated Compared to Traditional Rate Structure

			\$ 18.81	\$ 0.28316	\$ 0.28316			\$ 14.00	\$ 0.54082	\$ 0.54082	Res A					
Consumption								\$ 27.18	\$ 0.10149	\$ 0.10149	Res B					
			Current Charges					Proposed Charges					Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High
0	23	505	\$ 225.72	\$ -	\$ 6.37	\$ 225.72	\$ 232.09	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (4.81)	\$ (4.33)	-26%	-22%
24	45	403	\$ 225.72	\$ 6.65	\$ 12.74	\$ 232.37	\$ 238.46	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ (4.31)	\$ (3.84)	-22%	-19%
46	68	509	\$ 225.72	\$ 13.03	\$ 19.11	\$ 238.75	\$ 244.83	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ (3.82)	\$ (3.36)	-19%	-16%
69	90	663	\$ 225.72	\$ 19.40	\$ 25.48	\$ 245.12	\$ 251.20	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ (3.34)	\$ (2.88)	-16%	-14%
91	113	828	\$ 225.72	\$ 25.77	\$ 31.86	\$ 251.49	\$ 257.58	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ (2.86)	\$ (2.39)	-14%	-11%
114	135	1,032	\$ 225.72	\$ 32.14	\$ 38.23	\$ 257.86	\$ 263.95	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ (2.37)	\$ (1.91)	-11%	-9%
136	158	1,214	\$ 225.72	\$ 38.51	\$ 44.60	\$ 264.23	\$ 270.32	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ (1.89)	\$ (1.43)	-9%	-6%
159	180	1,416	\$ 225.72	\$ 44.88	\$ 50.97	\$ 270.60	\$ 276.69	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ (1.41)	\$ (0.95)	-6%	-4%
181	203	1,642	\$ 225.72	\$ 51.25	\$ 57.34	\$ 276.97	\$ 283.06	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ (0.92)	\$ (0.46)	-4%	-2%
204	225	1,867	\$ 225.72	\$ 57.62	\$ 63.71	\$ 283.34	\$ 289.43	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ (0.44)	\$ 0.02	-2%	0%
226	248	2,000	\$ 225.72	\$ 63.99	\$ 70.08	\$ 289.71	\$ 295.80	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 0.04	\$ 0.50	0%	2%
249	270	2,133	\$ 225.72	\$ 70.37	\$ 76.45	\$ 296.09	\$ 302.17	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 0.53	\$ 0.99	2%	4%
271	293	2,206	\$ 225.72	\$ 76.74	\$ 82.82	\$ 302.46	\$ 308.54	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 1.01	\$ 1.47	4%	6%
294	315	2,234	\$ 225.72	\$ 83.11	\$ 89.20	\$ 308.83	\$ 314.92	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 1.49	\$ 1.95	6%	7%
316	338	2,163	\$ 225.72	\$ 89.48	\$ 95.57	\$ 315.20	\$ 321.29	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 1.98	\$ 2.44	8%	9%
339	360	2,068	\$ 225.72	\$ 95.85	\$ 101.94	\$ 321.57	\$ 327.66	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 2.46	\$ 2.92	9%	11%
361	468	15,480	\$ 225.72	\$ 102.22	\$ 132.60	\$ 327.94	\$ 358.32	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 2.90	\$ 1.28	11%	4%
469	577	2,143	\$ 225.72	\$ 132.89	\$ 163.27	\$ 358.61	\$ 388.99	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 1.27	\$ (0.36)	4%	-1%
578	685	400	\$ 225.72	\$ 163.55	\$ 193.94	\$ 389.27	\$ 419.66	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (0.37)	\$ (2.00)	-1%	-6%
686	793	135	\$ 225.72	\$ 194.22	\$ 224.61	\$ 419.94	\$ 450.33	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (2.01)	\$ (3.64)	-6%	-10%
794	902	51	\$ 225.72	\$ 224.89	\$ 255.27	\$ 450.61	\$ 480.99	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (3.65)	\$ (5.28)	-10%	-13%
903	1010	29	\$ 225.72	\$ 255.56	\$ 285.94	\$ 481.28	\$ 511.66	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (5.29)	\$ (6.92)	-13%	-16%
1,011	1118	16	\$ 225.72	\$ 286.22	\$ 316.61	\$ 511.94	\$ 542.33	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (6.93)	\$ (8.56)	-16%	-19%
1,119	1226	11	\$ 225.72	\$ 316.89	\$ 347.27	\$ 542.61	\$ 572.99	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (8.57)	\$ (10.20)	-19%	-21%
1,227	1335	5	\$ 225.72	\$ 347.56	\$ 377.94	\$ 573.28	\$ 603.66	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (10.21)	\$ (11.84)	-21%	-24%
1,336	1443	3	\$ 225.72	\$ 378.22	\$ 408.61	\$ 603.94	\$ 634.33	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (11.85)	\$ (13.48)	-24%	-25%
1,444	1551	2	\$ 225.72	\$ 408.89	\$ 439.28	\$ 634.61	\$ 665.00	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (13.49)	\$ (15.12)	-26%	-27%
1,552	1660	1	\$ 225.72	\$ 439.56	\$ 469.94	\$ 665.28	\$ 695.66	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (15.13)	\$ (16.76)	-27%	-29%
1,661	1768	1	\$ 225.72	\$ 470.23	\$ 500.61	\$ 695.95	\$ 726.33	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (16.77)	\$ (18.40)	-29%	-30%
1,769	1876	1	\$ 225.72	\$ 500.89	\$ 531.28	\$ 726.61	\$ 757.00	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (18.41)	\$ (20.03)	-30%	-32%
1,877	4151	1	\$ 225.72	\$ 531.56	\$ 1,175.28	\$ 757.28	\$ 1,401.00	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (20.05)	\$ (54.47)	-32%	-47%

## A B BILL IMPACTS NEW RATES

## Annual Residential Bill Impacts of CGSA A/B Rate Structure in GCSA Environs Compared to Traditional Rate Structure

										\$ 14.00	\$ 0.54082	\$ 0.54082	Res A					
										\$ 27.18	\$ 0.10149	\$ 0.10149	Res B					
Consumption			\$ 18.81	\$ 0.28316	\$ 0.28316	Current Charges				Proposed Charges					Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High		
0	23	14	\$ 225.72	\$ -	\$ 6.37	\$ 225.72	\$ 232.09	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (4.81)	\$ (4.33)	-26%	-22%		
24	45	11	\$ 225.72	\$ 6.65	\$ 12.74	\$ 232.37	\$ 238.46	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ (4.31)	\$ (3.84)	-22%	-19%		
46	68	14	\$ 225.72	\$ 13.03	\$ 19.11	\$ 238.75	\$ 244.83	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ (3.82)	\$ (3.36)	-19%	-16%		
69	90	18	\$ 225.72	\$ 19.40	\$ 25.48	\$ 245.12	\$ 251.20	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ (3.34)	\$ (2.88)	-16%	-14%		
91	113	23	\$ 225.72	\$ 25.77	\$ 31.86	\$ 251.49	\$ 257.58	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ (2.86)	\$ (2.39)	-14%	-11%		
114	135	29	\$ 225.72	\$ 32.14	\$ 38.23	\$ 257.86	\$ 263.95	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ (2.37)	\$ (1.91)	-11%	-9%		
136	158	34	\$ 225.72	\$ 38.51	\$ 44.60	\$ 264.23	\$ 270.32	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ (1.89)	\$ (1.43)	-9%	-6%		
159	180	39	\$ 225.72	\$ 44.88	\$ 50.97	\$ 270.60	\$ 276.69	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ (1.41)	\$ (0.95)	-6%	-4%		
181	203	46	\$ 225.72	\$ 51.25	\$ 57.34	\$ 276.97	\$ 283.06	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ (0.92)	\$ (0.46)	-4%	-2%		
204	225	52	\$ 225.72	\$ 57.62	\$ 63.71	\$ 283.34	\$ 289.43	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ (0.44)	\$ 0.02	-2%	0%		
226	248	55	\$ 225.72	\$ 63.99	\$ 70.08	\$ 289.71	\$ 295.80	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 0.04	\$ 0.50	0%	2%		
249	270	59	\$ 225.72	\$ 70.37	\$ 76.45	\$ 296.09	\$ 302.17	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 0.53	\$ 0.99	2%	4%		
271	293	61	\$ 225.72	\$ 76.74	\$ 82.82	\$ 302.46	\$ 308.54	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 1.01	\$ 1.47	4%	6%		
294	315	62	\$ 225.72	\$ 83.11	\$ 89.20	\$ 308.83	\$ 314.92	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 1.49	\$ 1.95	6%	7%		
316	338	59	\$ 225.72	\$ 89.48	\$ 95.57	\$ 315.20	\$ 321.29	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 1.98	\$ 2.44	8%	9%		
339	360	57	\$ 225.72	\$ 95.85	\$ 101.94	\$ 321.57	\$ 327.66	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 2.46	\$ 2.92	9%	11%		
361	468	429	\$ 225.72	\$ 102.22	\$ 132.60	\$ 327.94	\$ 358.32	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 2.90	\$ 1.28	11%	4%		
469	577	59	\$ 225.72	\$ 132.89	\$ 163.27	\$ 358.61	\$ 388.99	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 1.27	\$ (0.36)	4%	-1%		
578	685	11	\$ 225.72	\$ 163.55	\$ 193.94	\$ 389.27	\$ 419.66	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (0.37)	\$ (2.00)	-1%	-6%		
686	793	4	\$ 225.72	\$ 194.22	\$ 224.61	\$ 419.94	\$ 450.33	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (2.01)	\$ (3.64)	-6%	-10%		
794	902	1	\$ 225.72	\$ 224.89	\$ 255.27	\$ 450.61	\$ 480.99	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (3.65)	\$ (5.28)	-10%	-13%		
903	1010	1	\$ 225.72	\$ 255.56	\$ 285.94	\$ 481.28	\$ 511.66	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (5.29)	\$ (6.92)	-13%	-16%		
1,011	1118	0	\$ 225.72	\$ 286.22	\$ 316.61	\$ 511.94	\$ 542.33	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (6.93)	\$ (8.56)	-16%	-19%		
1,119	1226	0	\$ 225.72	\$ 316.89	\$ 347.27	\$ 542.61	\$ 572.99	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (8.57)	\$ (10.20)	-19%	-21%		
1,227	1335	0	\$ 225.72	\$ 347.56	\$ 377.94	\$ 573.28	\$ 603.66	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (10.21)	\$ (11.84)	-21%	-24%		
1,336	1443	0	\$ 225.72	\$ 378.22	\$ 408.61	\$ 603.94	\$ 634.33	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (11.85)	\$ (13.48)	-24%	-25%		
1,444	1551	0	\$ 225.72	\$ 408.89	\$ 439.28	\$ 634.61	\$ 665.00	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (13.49)	\$ (15.12)	-26%	-27%		
1,552	1660	0	\$ 225.72	\$ 439.56	\$ 469.94	\$ 665.28	\$ 695.66	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (15.13)	\$ (16.76)	-27%	-29%		
1,661	1768	0	\$ 225.72	\$ 470.23	\$ 500.61	\$ 695.95	\$ 726.33	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (16.77)	\$ (18.40)	-29%	-30%		
1,769	1876	0	\$ 225.72	\$ 500.89	\$ 531.28	\$ 726.61	\$ 757.00	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (18.41)	\$ (20.03)	-30%	-32%		
1,877	4151	0	\$ 225.72	\$ 531.56	\$ 1,175.28	\$ 757.28	\$ 1,401.00	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (20.05)	\$ (54.47)	-32%	-47%		



### A\_B BILL IMPACTS\_NEW RATES

## Annual Residential Bill Impacts of CGSA A/B Rate Structure in City of Beaumont Compared to Traditional Rate Structure

										\$ 14.00	\$ 0.54082	\$ 0.54082	Res A				
										\$ 27.18	\$ 0.10149	\$ 0.10149	Res B				
Consumption			\$ 18.81	\$ 0.28316	\$ 0.28316	Current Charges				Proposed Charges				Absolute Change		Percentage Change	
Low	High	Customers	Customer	Low Cons	High Cons	Low Total	High Total	Customer	Low Cons	High Cons	Low Total	High Total	Low	High	Low	High	
0	23	-	\$ 225.72	\$ -	\$ 6.37	\$ 225.72	\$ 232.09	\$ 168.00	\$ -	\$ 12.17	\$ 168.00	\$ 180.17	\$ (4.81)	\$ (4.33)	-26%	-22%	
24	45	-	\$ 225.72	\$ 6.65	\$ 12.74	\$ 232.37	\$ 238.46	\$ 168.00	\$ 12.71	\$ 24.34	\$ 180.71	\$ 192.34	\$ (4.31)	\$ (3.84)	-22%	-19%	
46	68	-	\$ 225.72	\$ 13.03	\$ 19.11	\$ 238.75	\$ 244.83	\$ 168.00	\$ 24.88	\$ 36.51	\$ 192.88	\$ 204.51	\$ (3.82)	\$ (3.36)	-19%	-16%	
69	90	-	\$ 225.72	\$ 19.40	\$ 25.48	\$ 245.12	\$ 251.20	\$ 168.00	\$ 37.05	\$ 48.67	\$ 205.05	\$ 216.67	\$ (3.34)	\$ (2.88)	-16%	-14%	
91	113	-	\$ 225.72	\$ 25.77	\$ 31.86	\$ 251.49	\$ 257.58	\$ 168.00	\$ 49.21	\$ 60.84	\$ 217.21	\$ 228.84	\$ (2.86)	\$ (2.39)	-14%	-11%	
114	135	-	\$ 225.72	\$ 32.14	\$ 38.23	\$ 257.86	\$ 263.95	\$ 168.00	\$ 61.38	\$ 73.01	\$ 229.38	\$ 241.01	\$ (2.37)	\$ (1.91)	-11%	-9%	
136	158	-	\$ 225.72	\$ 38.51	\$ 44.60	\$ 264.23	\$ 270.32	\$ 168.00	\$ 73.55	\$ 85.18	\$ 241.55	\$ 253.18	\$ (1.89)	\$ (1.43)	-9%	-6%	
159	180	-	\$ 225.72	\$ 44.88	\$ 50.97	\$ 270.60	\$ 276.69	\$ 168.00	\$ 85.72	\$ 97.35	\$ 253.72	\$ 265.35	\$ (1.41)	\$ (0.95)	-6%	-4%	
181	203	-	\$ 225.72	\$ 51.25	\$ 57.34	\$ 276.97	\$ 283.06	\$ 168.00	\$ 97.89	\$ 109.52	\$ 265.89	\$ 277.52	\$ (0.92)	\$ (0.46)	-4%	-2%	
204	225	-	\$ 225.72	\$ 57.62	\$ 63.71	\$ 283.34	\$ 289.43	\$ 168.00	\$ 110.06	\$ 121.68	\$ 278.06	\$ 289.68	\$ (0.44)	\$ 0.02	-2%	0%	
226	248	-	\$ 225.72	\$ 63.99	\$ 70.08	\$ 289.71	\$ 295.80	\$ 168.00	\$ 122.23	\$ 133.85	\$ 290.23	\$ 301.85	\$ 0.04	\$ 0.50	0%	2%	
249	270	-	\$ 225.72	\$ 70.37	\$ 76.45	\$ 296.09	\$ 302.17	\$ 168.00	\$ 134.39	\$ 146.02	\$ 302.39	\$ 314.02	\$ 0.53	\$ 0.99	2%	4%	
271	293	-	\$ 225.72	\$ 76.74	\$ 82.82	\$ 302.46	\$ 308.54	\$ 168.00	\$ 146.56	\$ 158.19	\$ 314.56	\$ 326.19	\$ 1.01	\$ 1.47	4%	6%	
294	315	-	\$ 225.72	\$ 83.11	\$ 89.20	\$ 308.83	\$ 314.92	\$ 168.00	\$ 158.73	\$ 170.36	\$ 326.73	\$ 338.36	\$ 1.49	\$ 1.95	6%	7%	
316	338	1	\$ 225.72	\$ 89.48	\$ 95.57	\$ 315.20	\$ 321.29	\$ 168.00	\$ 170.90	\$ 182.53	\$ 338.90	\$ 350.53	\$ 1.98	\$ 2.44	8%	9%	
339	360	-	\$ 225.72	\$ 95.85	\$ 101.94	\$ 321.57	\$ 327.66	\$ 168.00	\$ 183.07	\$ 194.70	\$ 351.07	\$ 362.70	\$ 2.46	\$ 2.92	9%	11%	
361	468	-	\$ 225.72	\$ 102.22	\$ 132.60	\$ 327.94	\$ 358.32	\$ 326.16	\$ 36.64	\$ 47.53	\$ 362.80	\$ 373.69	\$ 2.90	\$ 1.28	11%	4%	
469	577	-	\$ 225.72	\$ 132.89	\$ 163.27	\$ 358.61	\$ 388.99	\$ 326.16	\$ 47.63	\$ 58.52	\$ 373.79	\$ 384.68	\$ 1.27	\$ (0.36)	4%	-1%	
578	685	-	\$ 225.72	\$ 163.55	\$ 193.94	\$ 389.27	\$ 419.66	\$ 326.16	\$ 58.62	\$ 69.51	\$ 384.78	\$ 395.67	\$ (0.37)	\$ (2.00)	-1%	-6%	
686	793	-	\$ 225.72	\$ 194.22	\$ 224.61	\$ 419.94	\$ 450.33	\$ 326.16	\$ 69.61	\$ 80.50	\$ 395.77	\$ 406.66	\$ (2.01)	\$ (3.64)	-6%	-10%	
794	902	-	\$ 225.72	\$ 224.89	\$ 255.27	\$ 450.61	\$ 480.99	\$ 326.16	\$ 80.60	\$ 91.49	\$ 406.76	\$ 417.65	\$ (3.65)	\$ (5.28)	-10%	-13%	
903	1010	-	\$ 225.72	\$ 255.56	\$ 285.94	\$ 481.28	\$ 511.66	\$ 326.16	\$ 91.60	\$ 102.49	\$ 417.76	\$ 428.65	\$ (5.29)	\$ (6.92)	-13%	-16%	
1,011	1118	-	\$ 225.72	\$ 286.22	\$ 316.61	\$ 511.94	\$ 542.33	\$ 326.16	\$ 102.59	\$ 113.48	\$ 428.75	\$ 439.64	\$ (6.93)	\$ (8.56)	-16%	-19%	
1,119	1226	-	\$ 225.72	\$ 316.89	\$ 347.27	\$ 542.61	\$ 572.99	\$ 326.16	\$ 113.58	\$ 124.47	\$ 439.74	\$ 450.63	\$ (8.57)	\$ (10.20)	-19%	-21%	
1,227	1335	-	\$ 225.72	\$ 347.56	\$ 377.94	\$ 573.28	\$ 603.66	\$ 326.16	\$ 124.57	\$ 135.46	\$ 450.73	\$ 461.62	\$ (10.21)	\$ (11.84)	-21%	-24%	
1,336	1443	-	\$ 225.72	\$ 378.22	\$ 408.61	\$ 603.94	\$ 634.33	\$ 326.16	\$ 135.56	\$ 146.45	\$ 461.72	\$ 472.61	\$ (11.85)	\$ (13.48)	-24%	-25%	
1,444	1551	-	\$ 225.72	\$ 408.89	\$ 439.28	\$ 634.61	\$ 665.00	\$ 326.16	\$ 146.55	\$ 157.44	\$ 472.71	\$ 483.60	\$ (13.49)	\$ (15.12)	-26%	-27%	
1,552	1660	-	\$ 225.72	\$ 439.56	\$ 469.94	\$ 665.28	\$ 695.66	\$ 326.16	\$ 157.55	\$ 168.44	\$ 483.71	\$ 494.60	\$ (15.13)	\$ (16.76)	-27%	-29%	
1,661	1768	-	\$ 225.72	\$ 470.23	\$ 500.61	\$ 695.95	\$ 726.33	\$ 326.16	\$ 168.54	\$ 179.43	\$ 494.70	\$ 505.59	\$ (16.77)	\$ (18.40)	-29%	-30%	
1,769	1876	-	\$ 225.72	\$ 500.89	\$ 531.28	\$ 726.61	\$ 757.00	\$ 326.16	\$ 179.53	\$ 190.42	\$ 505.69	\$ 516.58	\$ (18.41)	\$ (20.03)	-30%	-32%	
1,877	4151	-	\$ 225.72	\$ 531.56	\$ 1,175.28	\$ 757.28	\$ 1,401.00	\$ 326.16	\$ 190.52	\$ 421.24	\$ 516.68	\$ 747.40	\$ (20.05)	\$ (54.47)	-32%	-47%	

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation

**RESIDENTIAL**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**RESIDENTIAL CLASS RATE DESIGN**

Select class revenue allocation (1, 2, or 3) and recommended customer charge.  
The class revenue allocation selected on this sheet flows to all classes.

		Proposed Revenue		Class Revenue Alloc.	
		\$	96,394,024		3
Bills	Determinants	3,532,965			
	Recommended Customer Charge		18.81		
Volumes		105,731,639			
	Usage Rate		0.28316		
		Calculated Revenue	96,394,040.44		
		Rounding	17		
A/B Rates					
Rate Option A	*	1,964,055	Customer Charge	\$	14.00
	*	35,333,944	Usage Rate	\$	0.54082
		17.99			
		48.38			
				To Implement A/B Rate:	
				1. Input "A" Customer Charge:	\$ 14.00 27,496,767.67
				2. Input "B" Customer Charge:	\$ 27.18 42,642,975.37
				3. Input Initial "B" Usage Charge:	\$ 0.00336 236,536.26
Rate Option B	*	1,568,910	Customer Charge	\$	27.18
	*	70,397,695	Usage Rate	\$	0.10149
		44.87			
		120.68			
				Internally Calculated:	
				4. Calculate "A" Usage Charge:	\$ 0.44269 15,641,983.58
				5. Revenue Requirement Adjustment:	\$ 0.09813 10,375,760.88
		Calculated Revenue	96,393,708.59		
		Rounding	(315)		

\*Source: Errata - Res Rate Alternatives\_CGSA\_14.xlsx

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

COMMERCIAL

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMMERCIAL CLASS RATE DESIGN

Select recommended customer charges.

				Proposed Revenue	Class Revenue Alloc.
				\$ 18,397,847	3
Determinants:	Commercial	Comm. Trans.	Recommended	Commercial	Commercial Trans.
Bills	169,326	4,385	Customer Charge	53.33	265.33
Volumes	44,465,769	20,240,726	Usage Charge	0.12679	0.12679
			Calculated Revenue	\$ 18,397,806	
			Rounding	\$ (42)	

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

**INDUSTRIAL**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.**  
**CENTRAL-GULF SERVICE AREA**  
**TWELVE MONTHS ENDED JUNE 30, 2019**  
**UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**INDUSTRIAL CLASS RATE DESIGN**

Select recommended customer charges.

	Industrial	Industrial Trans.	Recommended	Industrial	Industrial Trans.	Proposed Revenue	Class Revenue Alloc.
						\$ 1,222,000	3
<u>Determinants:</u>							
Bills	251	444	Customer Charge	320.96	520.96		
Volumes	644,300	6,518,433	Usage Rate	0.12707	0.12707		
			Calculated Revenue	\$ 1,221,978			
			Rounding	\$ (23)			

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

**PUBLIC AUTHORITY**

**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019**

**PUBLIC AUTHORITY CLASS RATE DESIGN**

Select recommended customer charges.

				Proposed Revenue	Class Revenue Alloc.
				\$ 3,335,082	3
	Public Authority	Public Authority Trans.	Cogeneration Transportation	Pub. Sch. Spc. Htg.	Pub. Sch. Spc. Htg. Trans.
Determinants:					
Bills	9,925	4,681	12	66	980
Volumes	4,390,531	7,397,100	3,885,983	135,167	1,200,155
			First 5,000 Ccf	60,000	
			Next 35,000	420,000	
			Next 60,000	720,000	
			All Over 100,000	2,685,983	
			Customer Charge	\$ 104.70	
			First 5,000 Ccf	0.07720	
			Next 35,000	0.06850	
			Next 60,000	0.05524	
			All Over 100,000	0.04016	
Recommended Customer Charge	\$ 81.70	\$ 104.70	\$ 104.70	\$ 134.70	\$ 234.70
Volumes	0.12549	\$ 0.12549	First 5,000 Ccf	0.07720	\$ 0.10012
			Next 35,000	0.06850	
			Next 60,000	0.05524	
			All Over 100,000	0.04016	
Calculated Revenue	\$ 1,361,829	\$ 1,418,363	Total	\$ 22,466	\$ 350,165
				Total	\$ 372,631
				Total Calculated Revenue	3,335,123
				Rounding	42

PUBLIC AUTHORITY

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

PUBLIC AUTHORITY CLASS RATE DESIGN

Cogeneration Transportation		
Current Revenue		182,300
Revenue Change %		0.00%
Revenue Change	\$	-
Customer Charge Rev. Change	\$	-
Required Volumetric Rev. Change	\$	-
Volumetric Rate Change		0

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.

CNG

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.  
CENTRAL-GULF SERVICE AREA  
TWELVE MONTHS ENDED JUNE 30, 2019  
UPDATED FOR KNOWN AND MEASURABLE CHANGES THROUGH SEPTEMBER 30, 2019

COMPRESSED NATURAL GAS CLASS RATE DESIGN

Select recommended customer charges.

						Proposed Revenue Class Revenue Alloc.	
						\$	3
						107,796	
Determinants:	CNG	CNG Trans.	Recommended	CNG	CNG Trans.		
Bills	36	48	Customer Charge	192.63	217.63		
Volumes	620	1,352,087	Usage Charge	0.06684	0.06684		
Calculated Revenue				\$	107,796		
Rounding				\$	(0)		

Errata: Numbers change due to flow through from SCH A Rev Rqmt, SCH G-2 Billing Determinants, SCH G-2 and SCH G-3 Proof of Revenues, and Class Revenue Allocation.