



**TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 COST OF SERVICE ADJUSTMENT
FOR THE RIO GRANDE VALLEY SERVICE AREA**

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April 28, 2022

The Honorable Mayors and Members of the City Councils
of the following Texas Cities:

Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas

Dear Mayors and Members of the City Councils:

The Company hereby files its 2022 annual COSA filing pursuant to the COSA Clause, Rate Schedule No. 1-1, for the incorporated areas of its Rio Grande Valley Service Area ("RGVSA") which includes Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas ("RGVSA Cities").

The 2022 COSA filing shows an overall revenue requirement increase of \$2,920,405, resulting in an increase in rates to customers in the RGVSA Cities. A residential customer using an average of 11 Ccf of gas per month will experience a monthly bill increase of \$2.26 per month. The proposed change in rates will affect approximately 56,676 residential, 3,732 commercial, 453 public authority, 23 industrial, 23 commercial standard transportation, 4 public authority standard transportation, and 17 industrial standard transportation customers in the RGVSA Cities.

Pursuant to the terms of the COSA Clause, the RGVSA Cities may elect to take no action, and the proposed rate adjustment will be deemed approved July 27, 2022. If a RGVSA City elects to act, it must do so by July 27, 2022 (ninety days from the date of filing). As specified by the COSA Clause, this proposed rate change will become effective the first billing cycle of August 2022 (meters read on and after July 27, 2022).

The overall revenue requirement increase of \$2,920,405 is \$2.0 million rate base related, \$713 thousand operating and maintenance expense related and \$215 thousand revenue related. Rate base in 2021 increased due to \$17.2 million in RGVSA direct plant additions. Included in this plant investment is the installation and replacement of \$6.7 million in mains and \$6.2 million in compressor station equipment, as well as \$6.5 million in service lines and meters for customers. These investments help modernize infrastructure and upgrade the system. The Company also experienced associated operating expense increases to maintain quality service and comply with regulatory safety standards. A decrease in 2021 volumes, customer count and revenues necessitated the revenue related portion of the revenue requirement increase.

The Company has made a correction in this filing related to Section 8.209 plant adjustments. In calendar year 2020, the Section 8.209 regulatory asset balance approved in 2021 was not booked as an increase to



plant by the end of 2021. This plant adjustment increase was offset by reductions to Section 8.209 calendar year 2018-2020 approved balances that were calculated based on a pre-tax rate of return using a 35% federal income tax rate instead of 21%. Part of the increase to RGVSA direct plant includes a \$152,000 net plant adjustment to account for these corrections.

Section C of the COSA Clause states that in any year the percentage change in total calendar year operating expenses (excluding costs to provide public notice and reimburse rate filing expenses) shall not exceed 5 percent. The actual change in the Company's total calendar year operating expenses (exclusive of expenses not subject to the cap) was an increase of 9.49 percent, therefore the limitation is applicable, and the result is an increase in the Company's revenues of \$2,920,405.

Attached to this filing and incorporated herein are Schedules 1 through 7 and workpapers which were prepared consistent with the terms of the COSA Clause. These schedules and workpapers support the overall increase in the Company's RGVSA revenues of \$2,920,405, of which \$2,687,104 is attributable to the RGVSA incorporated areas. Also included with the filing are RGVSA Rate Schedules 10, 20, 30, 40, and T-1, which reflect an increase to the monthly customer charge for all gas sales and standard transport customers and an increase in the volumetric rate for residential customers.

In closing, Texas Gas Service Company appreciates your consideration of the Cost of Service Adjustment filing. We look forward to continuing to provide safe and reliable gas service to customers within the Cities.

Sincerely,

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Attachments

cc: Thomas Brocato, Attorney for Certain RGV Cities

**2022 RGVSA INCORPORATED
COSA
PUBLIC NOTICE**

**PUBLIC NOTICE OF PROPOSED RATE INCREASE
RGVSA INCORPORATED COSA FILED APRIL 28, 2022**

Pursuant to Rio Grande Valley Service Area ("RGVSA") Rate Schedule No. 1-1, Texas Gas Service Company, a Division of ONE Gas, Inc. ("Company") filed a 2022 Cost of Service Adjustment ("COSA") with the RGVSA municipal regulatory authorities which includes the Cities of Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas on April 28, 2022.

The Company proposes to increase rates in the incorporated areas of the RGVSA by the amounts listed below. Pursuant to Rate Schedule No. 1-1, proposed rates will become effective with meters read on and after July 27, 2022. The change in rates will affect approximately 56,676 residential, 3,732 commercial, 453 public authority, 23 industrial, 23 commercial standard transportation, 4 public authority standard transportation and 17 industrial standard transportation customers in the RGVSA incorporated areas. The proposed change constitutes a "major change" as that term is defined by Section 104.101 of the Texas Utilities Code.

Customer Class	Current Monthly Customer Charge	Proposed Monthly Customer Charge	Monthly Customer Charge Increase	Volumetric (per Ccf) Increase	Average Monthly Customer Bill Increase	Monthly Bill % Increase without Cost of Gas	Monthly Bill % Increase with Cost of Gas	Average Monthly Usage per Ccf for Bill Impacts
Residential	\$17.52	\$18.02	\$0.50	\$0.15650	\$2.26	8.73%	7.44%	11
Commercial	\$122.11	\$142.83	\$20.72	N/A	\$20.72	7.97%	4.77%	436
Commercial - Church	\$104.11	\$124.83	\$20.72	N/A	\$20.72	17.97%	16.00%	35
Commercial Standard Transport	\$464.11	\$484.83	\$20.72	N/A	\$20.72	2.99%	N/A	12,925
Public Authority	\$112.04	\$134.22	\$22.18	N/A	\$22.18	10.46%	6.99%	263
Public Authority Standard Transport	\$467.04	\$489.22	\$22.18	N/A	\$22.18	3.32%	N/A	12,617
Industrial	\$712.83	\$915.72	\$202.89	N/A	\$202.89	11.43%	6.39%	3,501
Industrial Standard Transport	\$962.83	\$1,165.72	\$202.89	N/A	\$202.89	11.95%	N/A	21,294

2021 Cost of Gas was \$0.4005/Ccf excluding revenue related taxes.

The adjustment to rates was calculated on the Company's total revenue requirement for service in the RGVSA which includes customers residing in both the incorporated areas and the surrounding environs. The incorporated areas' share of the service area-wide increase of \$2,920,405 is approximately \$2,687,104. If approved, the proposed rates will increase the Company's RGVSA revenues by 6.16 percent when gas cost revenues are included or by 8.24 percent when gas cost revenues are excluded.

Persons with questions or who want more information about this filing may contact the Company at 1-800-700-2443. A copy of the filing will be available for inspection during normal business hours at the Company's office at 5602 E. Grimes Rd., Harlingen, Texas 78550 or on the Company's website at <https://www.texasgasservice.com/rate-information/rio-grande-valley>. Any affected person within an incorporated area may contact his or her city council.

De conformidad con la Clase de Tarifa número 1-1 del Área de Servicio del Río Grande (de aquí en adelante, "RGVSA", por sus siglas en inglés), la compañía Texas Gas Service, una división de ONE Gas, Inc. (de aquí en

adelante, la "Compañía"), presentó el 28 de abril del 2022 una solicitud para implementar un Ajuste por el Costo del Servicio (de aquí en adelante, "COSA", por sus siglas en inglés) para el 2022 ante las autoridades regulatorias municipales del RGVSA, que incluye las Ciudades de Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, y Weslaco, Texas. La Compañía propone aumentar las tarifas en las áreas incorporadas del RGVSA. De conformidad con la Clase de Tarifa número 1-1, la fecha propuesta para la entrada en vigor de las tarifas propuestas es para los contadores leídos a partir del 27 de julio del 2022.

Cualquier persona que tenga una pregunta específica o que desee obtener información adicional acerca de este asunto, puede contactar a la Compañía al teléfono 1-800-700-2443. Si desea revisar la tarifa COSA presentada por la Compañía, puede encontrar una copia completa durante el horario normal de trabajo en las oficinas de la Compañía localizadas en 5602 East Grimes, Harlingen, Texas 78550, o visitando la página de internet de la Compañía en <https://www.texasgasservice.com/rate-information/rio-grande-valley>. Cualquier persona que se vea afectada dentro de las áreas incorporadas puede contactar a su consejo municipal.

**2022 RGVSA INCORPORATED
COSA
RATE SCHEDULES (TARIFFS)**

Texas Gas Service Company, a Division of ONE Gas, Inc.

Rio Grande Valley Service Area

RATE SCHEDULE 20

COMMERCIAL SERVICE RATE

APPLICABILITY

Applicable to commercial consumers and to consumers not otherwise specifically provided for under any other rate schedule. This rate is only available to full requirements customers of Texas Gas Service Company, a Division of ONE Gas, Inc.

TERRITORY

The Rio Grande Valley Service Area includes the incorporated areas of Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A Customer Charge per meter per month of	\$142.83 plus (For Commercial Service)
	\$124.83 plus (For Church Service)
All Ccf @	\$0.31650 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule 1-INC.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Energy Efficiency Program: Adjustments in accordance with the provisions of the Energy Efficiency Program, Rate Schedule IEE, if applicable.

Excess Deferred Income Taxes Rider: The billing shall reflect adjustments in accordance with provisions of the Excess Deferred Income Taxes Rider, Rate Schedule EDIT-Rider.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchises fees) related to above.

CONDITIONS

Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Supersedes Same Sheet Dated
July 28, 2021

Meters Read On and After
July 27, 2022

Texas Gas Service Company, a Division of ONE Gas, Inc.

Rio Grande Valley Service Area

RATE SCHEDULE 30

INDUSTRIAL SERVICE RATE

APPLICABILITY

Applicable to any qualifying industrial customer whose primary business activity at the location served is included in one of the following classifications of the Standard Industrial Classification Manual of the U.S. Government.

Division B - Mining - all Major Groups

Division D - Manufacturing - all Major Groups

Divisions E and J - Utility and Government - facilities generating power for resale only

TERRITORY

The Rio Grande Valley Service Area includes the incorporated areas of Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A Customer Charge per meter per month of \$915.72 plus

All Ccf @ \$0.30336 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule 1-INC.

Excess Deferred Income Taxes Rider: The billing shall reflect adjustments in accordance with provisions of the Excess Deferred Income Taxes Rider, Rate Schedule EDIT-Rider.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchises fees) related to above.

CONDITIONS

Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

TRANSPORTATION SERVICE RATE

APPLICABILITY

Applicable to customers who have elected Transportation Service not otherwise specifically provided for under any other rate schedule.

Service under this rate schedule is available for the transportation of customer-owned natural gas through Texas Gas Service Company, a Division of ONE Gas, Inc.'s (the "Company") distribution system. The customer must arrange with its gas supplier to have the customer's gas delivered to one of the Company's existing receipt points for transportation by the Company to the customer's facilities at the customer's delivery point. The receipt points shall be specified by the Company at its reasonable discretion, taking into consideration available capacity, operational constraints, and integrity of the distribution system.

AVAILABILITY

Natural gas service under this rate schedule is available to any individually metered, non-residential customer for the transportation of customer owned natural gas through the Company's Rio Grande Valley distribution system which includes the incorporated areas of Alamo, Alton, Brownsville, Combes, Donna, Edcouch, Edinburg, Elsa, Harlingen, Hidalgo, La Feria, La Joya, La Villa, Laguna Vista, Los Fresnos, Lyford, McAllen, Mercedes, Mission, Palm Valley, Palmhurst, Palmview, Penitas, Pharr, Port Isabel, Primera, Progreso, Rancho Viejo, Raymondville, Rio Hondo, San Benito, San Juan, Santa Rosa, and Weslaco, Texas. Such service shall be provided at any point on the Company's System where adequate capacity and gas supply exists, or where such capacity and gas supply can be provided in accordance with the applicable rules and regulations and at a reasonable cost as determined by the Company in its sole opinion.

COST OF SERVICE RATE

During each monthly billing period, a customer charge per meter per month listed by customer class as follows:

Commercial	\$484.83 per month
Industrial	\$1,165.72 per month
Public Authority	\$489.22 per month

Plus – All Ccf per monthly billing period listed by customer class as follows:

Commercial	The First 5000 Ccf @	\$0.31650 per Ccf
	All Over 5000 Ccf @	\$0.01777 per Ccf

**TRANSPORTATION SERVICE RATE
(Continued)**

Industrial	The First 5000 Ccf @	\$0.30336 per Ccf
	All Over 5000 Ccf @	\$0.03453 per Ccf
Public Authority	The First 5000 Ccf @	\$0.38068 per Ccf
	All Over 5000 Ccf @	\$0.01595 per Ccf

ADDITIONAL CHARGES

- 1) A charge will be made each month to recover the cost of taxes paid to the State of Texas pursuant to Texas Utilities Code, Chapter 122 as such may be amended from time to time which are attributable to the transportation service performed hereunder.
- 2) A charge will be made each month to recover the cost of any applicable franchise fees paid to the cities.
- 3) In the event the Company incurs a demand or reservation charge from its gas supplier(s) or transportation providers in the unincorporated areas of the Rio Grande Valley Service Area, the customer may be charged its proportionate share of the demand or reservation charge based on benefit received by the customer.
- 4) Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider RCE.
- 5) The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.
- 6) The billing shall reflect adjustments in accordance with provisions of the Excess Deferred Income Taxes Rider, Rate Schedule EDIT-Rider.

SUBJECT TO

- 1) Tariff T-TERMS, General Terms and Conditions for Transportation.
- 2) Transportation of natural gas hereunder may be interrupted or curtailed at the discretion of the Company in case of shortage or threatened shortage of gas supply from any cause whatsoever, to conserve gas for residential and other higher priority customers served. The curtailment priority of any customer served under this schedule shall be the same as the curtailment priority established for other customers served pursuant to the Company's rate schedule which would otherwise be available to such customer.
- 3) Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

**2022 RGVSA INCORPORATED
COSA
SCHEDULES AND WORKPAPERS**

SUMMARY OF RATE ADJUSTMENT

LINE NO.	DESCRIPTION	TWELVE MONTHS ENDED DEC. 2021	ALLOWABLE REVENUE REQUIREMENT	TWELVE MONTHS ENDED DEC. 2020	INCR(DEC)	
1	Rate Base	\$160,516,897		\$145,995,030	\$14,521,867	
2	Rate of Return	7.3491%		7.3491%		
3	Required Return	11,796,580		10,729,350	\$1,067,229	
4	Depreciation and Amortization	5,907,821		5,370,668	537,153	
5	Taxes Other Than FIT (Ad Valorem only)	1,108,122		954,472	153,650	
6	Federal Income Tax	2,492,237		2,279,551	212,686	
7	Rate Base Related	\$21,304,760		\$19,334,041	\$1,970,719	
8	Taxes Other Than FIT (excludes Ad Valorem)	\$546,388		\$535,277	\$11,110	
9	Interest on Customer Deposits	17,280		64,054	(46,774)	
10	Transmission and Distribution Expenses	8,734,828		7,885,094	849,734	
11	Customer Related Expenses	1,855,966		1,777,774	78,192	
12	Administrative & General	6,416,776		5,805,486	611,290	
13	O&M Expense Related	\$17,571,237		\$16,067,685	\$1,503,552	
14	Revenue Requirement (Line 7 + Line 13)	\$38,875,997	\$38,085,336	\$35,401,726	\$2,683,611	
15	Test Year Sales, Transport, and Misc. Revenues	(35,186,835)	(35,186,835)	(35,401,725)	214,891	
16	Revenue Deficiency	\$3,689,162	\$2,898,502	\$0	\$2,898,501	
17	Gross up for Texas Franchise Tax	0.0075	27,878	21,903	0	21,903
18	Gross up for Uncollectible Expense	0.0000	0	0	0	0
19	Total Cost of Service Adjustment (grossed up for Texas Franchise Tax rate of 0.0075)					
		\$3,717,040	\$2,920,405	\$0	\$2,920,404	

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 RGVSA IS COSA TYE 2021

SUMMARY OF RATE ADJUSTMENT

NOTES TO SCHEDULE 1:

	TWELVE MONTHS ENDED DEC. 2021	ALLOWABLE REVENUE REQUIREMENT
Note 1: Calculation of Allowable Revenue Requirement		
1 Current Rate Base Related	\$21,304,760	\$21,304,760
2 Current O&M Expense Related (Allowable is limited to percentage increase below)	17,571,237	16,780,576
3 Revenue Requirement from current year	<u>\$38,875,997</u>	<u>\$38,085,336</u>
4 Prior Rate Base Related	\$19,334,041	\$19,334,041
5 Prior O&M Expense Related	<u>16,067,685</u>	<u>16,067,685</u>
6 Revenue Requirement from prior year	<u>\$35,401,726</u>	<u>\$35,401,726</u>
7 Total Change in Return and Expenses	<u>\$3,474,271</u>	<u>\$2,683,611</u>
8 Calculation of Limitation on Expense Increase		
9 Operating Expense % change (adjusted to remove expenses not subject to the cap)	9.4900%	
10 Percentage Cap on Operating Expenses (per the COSA tariff)*		5.0000%
11 Operating Expense % change for current COSA (with the cap applied)	5.0000%	

12 * Determined by Terms of Cost of Service Adjustment Clause (The actual percentage change in total calendar year operating expenses shall not exceed five percent (5%), provided that the costs for the Company to provide public notice and reimburse City and Company rate case expenses as required herein, shall not be included in calculating the 5% limitation.

	Total O&M expenses	Public Notice and City and Company rate case expenses excluded from calculation of % change	Total O&M expenses (adjusted to remove expenses not subject to the cap)	Maximum Allowable Expense per cap
13				
14 Current O&M Expense Related	\$17,571,237	\$72,596	\$17,498,641	\$16,780,576
15 Prior O&M Expense Related	\$16,067,685	\$86,184	\$15,981,501	\$15,981,501
16 Calculated Operating Expense Percentage Change	9.3600%		9.49%	5.00%

ALLOWABLE EXPENSES

LINE NO.	DESCRIPTION	FERC ACCOUNT	TWELVE MONTHS ENDED DEC. 2021	TWELVE MONTHS ENDED DEC. 2020	INCR(DECR)
1	Depreciation and Amortization	403-405	\$5,907,821	\$5,370,668	\$537,153
2	Taxes Other Than FIT*	408	1,654,509	1,460,931	193,578
3	Interest on Customer Deposits	431	17,280	64,054	-46,774
4	Transmission and Distribution Expenses	850-894	8,734,828	7,885,094	849,734
5	Customer Related Expenses	901-916 **	1,855,966	1,777,774	78,192
6	Administrative & General	920-932	<u>6,416,776</u>	<u>5,805,486</u>	<u>611,290</u>
7	Total		<u>\$24,587,180</u>	<u>\$22,364,006</u>	<u>\$2,223,173</u>

* Includes Texas Franchise Tax. Excludes City Franchise Fees, Gross Receipts, and any other revenue-based tax.

** Account 9040, bad debt reserve accruals, is replaced by Account 1440, bad debt actual write-offs, beginning with the COSA filed for calendar year ending December 31, 2020.

RETURN ON INVESTMENT

LINE NO.	DESCRIPTION	TWELVE MONTHS ENDED DEC. 2021	TWELVE MONTHS ENDED DEC. 2020	INCR(DEC)
1	Net Plant in Service (Year to Date Balance)	\$178,903,133	\$163,344,850	\$15,558,284
2	RRC 8.209 Regulatory Asset Balance (Year to Date Balance)	259,131	225,380	33,750
3	Other Rate Base Items*	5,377,424	5,852,271	(474,848)
4	Customer Deposits (Acct. 235) (Year to Date Balance)	(2,852,473)	(2,804,469)	(48,004)
5	Customer Advances (Acct. 252) (Year to Date Balance)	(698,202)	(1,260,436)	562,234
6	Deferred Income Taxes	<u>(20,472,115)</u>	<u>(19,362,566)</u>	<u>(1,109,549)</u>
7	Rate Base	\$160,516,897	\$145,995,030	\$14,521,867
8	Rate of Return**	<u>7.349%</u>	<u>7.349%</u>	<u>7.349%</u>
9	Return on Investment	<u><u>\$11,796,580</u></u>	<u><u>\$10,729,350</u></u>	<u><u>\$1,067,229</u></u>

* Other Rate Base Items

Materials and Supplies Inventory (13 month avg ending balances through Dec. 2021)	\$1,603,450
Prepayments (13 month avg ending balances through Dec 2021 including Prepaid Pension Asset)	5,142,844
Cash Working Capital***	<u>(1,368,871)</u>
Total Other Rate Base Items	<u><u>\$5,377,424</u></u>

** Settled rate of return in rate case TYE 2016. See Note 1 below.

*** Cash Working Capital (per the COSA tariff) – shall be calculated using the lead/lag days from rate case TYE 2016.

NOTE 1					
COST OF CAPITAL					
LINE NO.	DESCRIPTION	RATIO	COST RATE %	COMPOSITE	RATE %
		(a)	(b)	(c)	
1	Long-Term Debt	38.707%	3.943%		1.526%
2	Common Equity	61.293%	9.500%		5.823%
3	Total	100.000%			7.349%

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 RGVSA IS COSA TYE 2021

CASH WORKING CAPITAL

LINE NO.	DESCRIPTION	TEST YEAR AMOUNT	AVERAGE DAILY QUANTITY	REVENUE LAG DAYS	REFERENCE	EXPENSE LAG	REFERENCE	NET (LEAD)/LAG DAYS	WORKING CAPITAL REQUIREMENTS
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Operations and Maintenance Expenses								
2	Purchased Gas Costs	\$12,218,422	\$33,475	38.63	*	(40.41)	*	(1.77)	\$(59,407)
3	Labor - Regular Payroll Expense	5,877,853	16,104	38.63	*	(22.13)	*	16.50	265,718
4	Labor - Annual Incentive Comp	1,011,388	2,771	38.63	*	(243.29)	*	(204.66)	(567,092)
5	Non-Labor - Other O&M Expense	10,118,328	27,721	38.63	*	(42.82)	*	(4.18)	(115,972)
6	<u>Total O&M Expenses</u>	<u>\$29,225,991</u>	<u>\$80,071</u>						<u>\$(476,753)</u>
7	Federal Income Taxes								
8	Current Income Taxes	\$2,492,237	\$6,828	38.63	*	(37.00)	*	1.63	\$11,156
9	Deferred Income Taxes		0	0.00		0.00		0.00	0
10	<u>Total Federal Income Taxes</u>	<u>\$2,492,237</u>	<u>\$6,828</u>						<u>\$11,156</u>
11	Taxes Other Than Income Taxes								
12	FICA	\$336,584	\$922	38.63	*	(12.49)	*	26.14	\$24,104
13	Federal Unemployment	3,747	10	38.63	*	(30.19)	*	8.44	87
14	State Unemployment	14,060	39	38.63	*	(30.19)	*	8.44	325
15	State Gross Receipts	773,944	2,120	38.63	*	(75.90)	*	(37.27)	(79,018)
16	Local Franchise Tax	2,119,463	5,807	38.63	*	(112.61)	*	(73.97)	(429,550)
17	State Franchise Tax	191,996	526	38.63	*	46.71	*	85.34	44,891
18	Ad Valorem	1,108,122	3,036	38.63	*	(194.00)	*	(155.36)	(471,674)
19	Sales Tax	1,858,243	5,091	38.63	*	(35.48)	*	3.16	16,078
20	RRC Gas Utility Tax	16,194	44	38.63	*	(92.97)	*	(54.34)	(2,411)
21	<u>Taxes Other Than Income Taxes</u>	<u>\$6,422,354</u>	<u>\$17,595</u>	<u>38.63</u>		<u>(62.02)</u>			<u>\$(897,167)</u>
22	<u>Interest on Customer Deposits</u>	<u>\$17,280</u>	<u>\$47</u>	<u>38.63</u>	<u>*</u>	<u>(167.62)</u>	<u>*</u>	<u>(128.98)</u>	<u>\$(6,106)</u>
23	<u>Depreciation Expense</u>	<u>\$5,907,821</u>	<u>\$16,186</u>	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	<u>\$0</u>
24	<u>Return</u>	<u>\$11,796,580</u>	<u>\$32,319</u>	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	<u>\$0</u>
25	<u>Total</u>	<u>\$55,862,263</u>	<u>\$153,047</u>						<u>\$(1,368,871)</u>

*The COSA states that Cash Working Capital shall be calculated using the lead/lag days from the most recent RGVSA rate case. The lead/lag days shown are those approved per the RGVSA incorporated area rate case filed on June 15, 2017 and settled via Settlement Agreement dated September 2017.

FEDERAL INCOME TAXES

LINE NO.	DESCRIPTION	TWELVE MONTHS ENDED DEC. 2021	TWELVE MONTHS ENDED DEC. 2020	INCR(DEC)
1	Taxable Income (Schedule 3, Line 9)	\$11,796,580	\$10,729,350	\$1,067,229
2	Interest On Long Term Debt (Schedule 3, Line 7 x 1.526%)*	(2,449,914)	(2,228,272)	(221,642)
3	Net Taxable Income before parking adjustment	\$9,346,665	\$8,501,078	\$845,587
4	Add: Parking Expense	28,886	74,368	(45,482)
5	Net After Tax Income	\$9,375,551	\$8,575,447	\$800,105
6	Federal Income Taxes**	\$2,492,237	\$2,279,551	\$212,686

* Interest on Long Term Debt is the Debt Cost Component of Return (1.526% from the rate case TYE 12/31/2016) multiplied by rate base.

** Tax factor of 0.265823 is the income tax rate of 21% divided by (1 minus the 21% tax rate).

*** 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.

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 RGVSA IS COSA TYE 2021

BASE REVENUES

LINE NO.	DESCRIPTION	FERC ACCT	TWELVE MONTHS ENDED DEC. 2021
1	Gas Sales Revenue	480-482	\$42,314,720
2	Less: Cost of Gas		(12,218,422)
3	Annualized to Current Rates		2,418,763
4	Base Gas Sales Revenue		<u>\$32,515,061</u>
5	Misc. Service Fees	487-488	\$237,601
6	Less: Return on Gas in Storage		(34,816)
7			<u>\$202,785</u>
8	Transportation Revenue	489.3	\$2,490,603
9	Less: Estimated Revenue		15,098
10	Annualized to Current Rates		(36,712)
11	Base Transportation Revenue		<u>\$2,468,989</u>
12	Total Base Revenues		<u><u>\$35,186,835</u></u>

*Annualized Revenues at Current Rates per Proof of Revenue filed pursuant to Section 104.111.

RATE DESIGN AND PROOF OF REVENUE

LINE NO.	CUSTOMER CLASS	Percent of Revenues per RGV Inc Settlement Agreement (a)	Annual Cost of Service Adjustment Increase/(Decrease) (Sch 1) (b)	Annual RGVSA Bills CY 2021 (c)	RGVSA Monthly Customer Charge Increase/(Decrease) Note 1 (d)	Total Annual Customer Charge Revenue Increase/(Decrease) (e) (c) * (d)	Annual RGVSA Normalized Volumes (Ccf) CY 2021 (f)	RGVSA Monthly Volume Charge (Ccf) Increase/(Decrease) - Note 1 (g)	Total Annual Volumetric Increase/ (Decrease) (Ccf) (h) (f)*(g)	Total Annual Cost of Service Adjustment Increase/ (Decrease) (i) (e)+(h)
1	Residential	55.71%	\$1,626,957	719,935	\$0.50	\$359,968	8,095,610	\$0.1565	\$1,266,990	\$1,626,957
2	Commercial and Commercial Standard Transport	33.42%	975,999	47,115	20.72	975,999	23,092,720			\$975,999
3	Public Authority and Public Authority Standard Transport	4.68%	136,675	6,162	22.18	136,675	2,669,137			\$136,675
4	Industrial and Industrial Standard Transport	6.19%	180,773	891	202.89	180,773	11,055,117			\$180,773
5	Grand Total	100.00%	\$2,920,405	774,103	\$246.28	\$1,653,415	44,912,585	\$0.1565	\$1,266,990	\$2,920,405
6	Annual Cost of Service Adjustment Increase/(Decrease) (Sch. 1, line 18)		\$2,920,405							
7	Total Base Revenues (Sch 1, line 15)		<u>35,186,835</u>							
8	Revenue Requirement plus Gross up for Texas Franchise Tax		<u>\$38,107,239</u>							

Note 1 Cost of Service Adjustment Clause; Rate Schedule 1-1 Section C. states: " The first \$0.50 of the residential rate adjustment shall be included in the residential monthly Customer Charge of the applicable rate schedules with the excess of that amount applied to the Commodity Charge. The rate adjustment shall be included in the monthly Customer Charge of all other applicable rate schedules."

RATE DESIGN AND PROOF OF REVENUE

RGVSA Incorporated and RGVSA Environs - Breakout of Annual Customer Charge Revenue Increase/(Decrease)							
Line No.	CUSTOMER CLASS	TOTAL REQUIRED INCREASE/ DECREASE	INCORPORATED INCREASE/ (DECREASE)	ENVIRONS INCREASE/ (DECREASE)	TOTAL ANNUAL BILL COUNT CY 2021	INCORPORATED ANNUAL BILL COUNT CY 2021	ENVIRONS ANNUAL BILL COUNT CY 2021
1	Residential	\$359,968	\$340,059	\$19,909	719,935	680,117	39,818
2	Commercial and Commercial Standard Transport	975,999	933,388	42,611	47,115	45,058	2,057
3	Public Authority and Public Authority Standard Transport	136,675	121,570	15,105	6,162	5,481	681
4	Industrial and Industrial Standard Transport	180,773	97,183	83,590	891	479	412
5	Total	\$1,653,415	\$1,492,200	\$161,215	774,103	731,135	42,968
6	Percentage	100.00%	90.25%	9.75%	100.00%	94.45%	5.55%

RGVSA Incorporated and RGVSA Environs - Breakout of Annual Volumetric Charge Revenue Increase/(Decrease)					
TOTAL REQUIRED INCREASE/ (DECREASE)	INCORPORATED INCREASE/ (DECREASE)	ENVIRONS INCREASE/ (DECREASE)	TOTAL ANNUAL VOLUMES (CCF) CY 2021	INCORPORATED ANNUAL VOLUMES (CCF) CY 2021	ENVIRONS ANNUAL VOLUMES (CCF) CY 2021
\$1,266,990	\$1,194,904	\$72,086	8,095,610	7,635,008	460,602
0	0	0	23,092,720	21,957,288	1,135,433
0	0	0	2,669,137	2,135,530	533,607
0	0	0	11,055,117	6,746,993	4,308,124
\$1,266,990	\$1,194,904	\$72,086	44,912,585	38,474,819	6,437,766
100.00%	94.31%	5.69%	100.00%	85.67%	14.33%

RGVSA Grand Total Breakout of Revenue Increase/(Decrease)			
TOTAL	INCORPORATED	ENVIRONS	
\$1,626,957	\$1,534,963	\$91,995	
975,999	933,388	42,611	
136,675	121,570	15,105	
180,773	97,183	83,590	
\$2,920,405	\$2,687,104	\$233,301	
100.00%	92.01%	7.99%	

RGVSA Towns Share of Revenue Increase/(Decrease):								
Line No.	Town	Customer Charge Revenue Increase/ (Decrease)	Volumetric Revenue Increase/ (Decrease)	Grand Total Revenue Increase/ (Decrease)	CY 2021 Annual Bill Count	% Share of CY 2021 Annual Bills	CY 2021 Annual Volumes (Ccf)	% Share of CY 2021 Annual Volumes (Ccf)
1	Alamo	\$31,708	\$13,320	\$45,028	15,536	2.01%	428,883	0.95%
2	Alton	3,955	3,335	7,291	1,938	0.25%	107,397	0.24%
3	Brownsville	352,719	225,937	578,656	172,822	22.33%	7,274,961	16.20%
4	Combes	2,765	819	3,584	1,355	0.18%	26,361	0.06%
5	Donna	42,080	23,988	66,068	20,618	2.66%	772,404	1.72%
6	Edcouch	8,476	2,304	10,780	4,153	0.54%	74,176	0.17%
7	Edinburg	90,552	139,710	230,263	44,368	5.73%	4,498,545	10.02%
8	Elsa	17,950	6,706	24,656	8,795	1.14%	215,913	0.48%
9	Harlingen	163,799	152,291	316,090	80,257	10.37%	4,903,624	10.92%
10	Hidalgo	5,984	3,583	9,567	2,932	0.38%	115,382	0.26%
11	La Feria	16,597	7,970	24,567	8,132	1.05%	256,630	0.57%
12	La Joya	4,727	1,862	6,589	2,316	0.30%	59,947	0.13%
13	La Villa	6,104	3,357	9,462	2,991	0.39%	108,100	0.24%
14	Laguna Vista	2,998	1,195	4,193	1,469	0.19%	38,480	0.09%
15	Los Fresnos	12,186	5,506	17,692	5,971	0.77%	177,284	0.39%
16	Luford	5,280	1,063	6,343	2,587	0.33%	34,224	0.08%
17	McAllen	219,295	276,503	495,798	107,448	13.88%	8,903,150	19.82%
18	Mercedes	54,885	21,776	76,661	26,892	3.47%	701,172	1.56%
19	Mission	112,733	77,293	190,026	55,236	7.14%	2,488,759	5.54%
20	Palm Valley	1,816	738	2,554	890	0.11%	23,765	0.05%
21	Palmhurst	420	3,262	3,683	206	0.03%	105,046	0.23%
22	Palmview	4,157	4,009	8,167	2,037	0.26%	129,098	0.29%
23	Penitas	1,267	7,331	8,599	621	0.08%	236,067	0.53%
24	Pharr	88,579	55,677	144,256	43,401	5.61%	1,792,761	3.99%
25	Port Isabel	14,254	8,649	22,903	6,984	0.90%	278,500	0.62%
26	Primera	7,233	1,124	8,358	3,544	0.46%	36,206	0.08%
27	Progreso	441	13,250	13,691	216	0.03%	426,639	0.95%
28	Rancho Viejo	2,876	1,695	4,570	1,409	0.18%	54,571	0.12%
29	Raymondville	30,312	15,922	46,234	14,852	1.92%	512,686	1.14%
30	Rio Hondo	7,476	2,097	9,573	3,663	0.47%	67,509	0.15%
31	San Benito	69,098	24,979	94,077	33,856	4.37%	804,299	1.79%
32	San Juan	38,839	20,603	59,442	19,030	2.46%	663,406	1.48%
33	Santa Rosa	5,919	1,567	7,485	2,900	0.37%	50,445	0.11%
34	Weslaco	64,718	65,481	130,199	31,710	4.10%	2,108,427	4.69%
35	Total	\$1,492,200	\$1,194,904	\$2,687,139	731,135	94.45%	38,474,817	85.67%
36	Incorporated Areas Share	\$1,492,200	\$1,194,904	\$2,687,104	731,135	94.45%	38,474,819	85.67%
37	Environs Share	161,215	72,086	233,301	42,968	5.55%	6,437,766	14.33%
38	Total	\$1,492,200	\$1,266,990	\$2,920,405	774,103	100.00%	44,912,585	100.00%
39				Avg RGVSA Monthly Total	64,509		3,742,715	
40				Avg RGVSA Incorporated Monthly Total	60,928		3,206,235	

RGVSA Incorporated Customer Count by Class			
Line No.	Class	Annual Bill Count	Avg Monthly Customer Count
1	RESIDENTIAL	680,117	56,676
2	COMMERCIAL	44,782	3,732
3	COMMERCIAL STANDARD TRANSPORT	276	23
4	PUBLIC AUTHORITY	5,432	453
5	PUBLIC AUTHORITY STANDARD TRANSPORT	49	4
6	INDUSTRIAL	274	23
7	INDUSTRIAL STANDARD TRANSPORT	205	17
8	Total	731,135	60,928

BILL IMPACTS						
Line No.	Customer Class	Average Volumetric Usage (Ccf)	Current Monthly Bill Amount	Proposed Monthly Bill Amount	Monthly Bill \$ Change	Monthly Bill % Change
1	RESIDENTIAL					
2	Cost of Service Only	11	\$25.88	\$28.14	\$2.26	8.73%
3	Total Bill *	11	\$30.38	\$32.64	\$2.26	7.44%
4	COMMERCIAL					
5	Cost of Service Only	436	\$260.05	\$280.76	\$20.72	7.97%
6	Total Bill *	436	\$434.61	\$455.33	\$20.72	4.77%
7	COMMERCIAL - CHURCH					
8	Cost of Service Only	35	\$115.31	\$136.03	\$20.72	17.97%
9	Total Bill *	35	\$129.49	\$150.20	\$20.72	16.00%
10	COMMERCIAL STANDARD TRANSPORT					
11	Cost of Service Only	12,925	\$693.79	\$714.51	\$20.72	2.99%
12	Total Bill	N/A	N/A	N/A	N/A	N/A
13	PUBLIC AUTHORITY					
14	Cost of Service Only	263	\$212.06	\$234.24	\$22.18	10.46%
15	Total Bill *	263	\$317.30	\$339.48	\$22.18	6.99%
16	PUBLIC AUTHORITY STANDARD TRANSPORT					
17	Cost of Service Only	12,617	\$668.28	\$690.46	\$22.18	3.32%
18	Total Bill	N/A	N/A	N/A	N/A	N/A
19	INDUSTRIAL					
20	Cost of Service Only	3,501	\$1,774.89	\$1,977.77	\$202.89	11.43%
21	Total Bill *	3,501	\$3,177.19	\$3,380.07	\$202.89	6.39%
22	INDUSTRIAL STANDARD TRANSPORT					
23	Cost of Service Only	21,294	\$1,698.12	\$1,901.00	\$202.89	11.95%
24	Total Bill	N/A	N/A	N/A	N/A	N/A

* Total Bill includes 12 month average COG of \$0.4005/CCF and excludes revenue related taxes.

PROOF OF REVENUES

Current Year Revenue Impact

\$2,920,405

Line No.	Current Rates	Increase (Decrease) from last rate filing	Proposed Rates	Current Calendar Year Bills	Current Calendar Year Weather-Normalized Volumes (Ccf)	Revenue at Current Rates	Revenue at Proposed Rates	Revenue Impact	Avg customer count and usage per month (in current yr)
RESIDENTIAL									
1	Customer Charge	\$17.52	\$0.50	\$18.02	719,935	\$12,613,261	\$12,973,229	\$359,968	59,995
2	Total Ccf volumes	\$0.74376	\$0.16	\$0.90026		8,095,610	6,021,191	7,288,181	1,266,990
3					719,935	8,095,610	\$18,634,452	\$20,261,410	\$1,626,957
COMMERCIAL									
4	Customer Charge - Commercial	\$122.11	\$20.72	\$142.83	44,235	\$5,401,536	\$6,317,875	\$916,339	3,686
5	Total Ccf volumes	\$0.31650		\$0.31650		19,278,545	6,101,659	6,101,659	0
6					44,235	19,278,545	\$11,503,195	\$12,419,534	\$916,339
COMMERCIAL - CHURCH									
7	Customer Charge - Church	\$104.11	\$20.72	\$124.83	2,592	\$269,853	\$323,547	\$53,694	216
8	Total Ccf volumes	\$0.31650		\$0.31650		91,730	29,032	29,032	0
9					2,592	91,730	\$298,885	\$352,579	\$53,694
COMMERCIAL STANDARD TRANSPORT									
10	Customer Charge	\$464.11	\$20.72	\$484.83	288	\$133,664	\$139,630	\$5,966	24
11	Total Ccf volumes							0	12,925
12	First 5000	\$0.31650		\$0.31650		1,162,499	367,931	367,931	
13	Over 5000	\$0.01777		\$0.01777		2,559,946	45,490	45,490	
14					288	3,722,446	\$547,085	\$553,051	\$5,966
PUBLIC AUTHORITY									
15	Customer Charge	\$112.04	\$22.18	\$134.22	6,077	\$680,867	\$815,657	\$134,790	506
16	Total Ccf volumes	\$0.38068		\$0.38068		1,596,717	607,838	607,838	0
17					6,077	1,596,717	\$1,288,705	\$1,423,495	\$134,790
PUBLIC AUTHORITY STANDARD TRANSPORT									
18	Customer Charge	\$467.04	\$22.18	\$489.22	85	\$39,698	\$41,584	\$1,885	7
19	Total Ccf volumes							0	12,617
20	First 5000	\$0.38068		\$0.38068		497,837	189,517	189,517	
21	Over 5000	\$0.01595		\$0.01595		574,583	9,165	9,165	
22					85	1,072,420	\$238,379	\$240,265	\$1,885
INDUSTRIAL									
23	Customer Charge	\$712.83	\$202.89	\$915.72	445	\$317,209	\$407,494	\$90,285	37
24	Total Ccf volumes	\$0.30336		\$0.30336		1,557,934	472,615	472,615	0
25					445	1,557,934	\$789,824	\$880,109	\$90,285
INDUSTRIAL STANDARD TRANSPORT									
26	Customer Charge	\$962.83	\$202.89	\$1,165.72	446	\$429,422	\$519,910	\$90,488	37
27	Total Ccf volumes							0	21,294
28	First 5000	\$0.30336		\$0.30336		1,731,995	525,418	525,418	
29	Over 5000	\$0.03453		\$0.03453		7,765,188	268,132	268,132	
30					446	9,497,183	\$1,222,972	\$1,313,460	\$90,488
31					774,103	44,912,585	\$34,523,498	\$37,443,904	\$2,920,405
32						Gas Sales	\$32,515,061	\$35,337,127	
33						Standard Transport	2,008,437	2,106,777	
34						Total	\$34,523,498	\$37,443,904	
35						Custom Transport	460,552	460,552	
36						Misc Fees	202,785	202,785	
37							\$35,186,835	\$38,107,241	\$2,920,406

Equals Sch 1, Line

14 plus Sch 1 Line

17

Equals sch 5, Line 12

For Public Notice												
Line No.	Customer Class	Current Monthly Customer Charge	Proposed Monthly Customer Charge	Monthly Customer Charge Increase	Current Volumetric (per Ccf) Rate	Proposed Volumetric (per Ccf) Rate	Volumetric (per Ccf) Increase	Average Monthly Customer Bill Increase	Monthly Bill % Increase without Cost of Gas	Monthly Bill % Increase with Cost of Gas	Average Monthly Usage for Bill Impacts	
1	RESIDENTIAL	\$17.52	\$18.02	\$0.50	\$0.74376	\$0.90026	\$0.15650	\$2.26	8.73%	7.44%	11	
2	COMMERCIAL	\$122.11	\$142.83	\$20.72	\$0.31650	\$0.31650	\$0.00000	\$20.72	7.97%	4.77%	436	
3	COMMERCIAL - CHURCH	\$104.11	\$124.83	\$20.72	\$0.31650	\$0.31650	\$0.00000	\$20.72	17.97%	16.00%	35	
4	COMMERCIAL STANDARD TRANSPORT	\$464.11	\$484.83	\$20.72	\$0.31650	\$0.31650	\$0.00000	\$20.72	2.99%	N/A	12,925	
					first 5,000 Ccf	first 5,000 Ccf	first 5,000 Ccf					
					over 5,000 Ccf	over 5,000 Ccf	over 5,000 Ccf					
5	PUBLIC AUTHORITY	\$112.04	\$134.22	\$22.18	\$0.38068	\$0.38068	\$0.00000	\$22.18	10.46%	6.99%	263	
6	PUBLIC AUTHORITY STANDARD TRANSPORT	\$467.04	\$489.22	\$22.18	\$0.38068	\$0.38068	\$0.00000	\$22.18	3.32%	N/A	12,617	
					first 5,000 Ccf	first 5,000 Ccf	first 5,000 Ccf					
					over 5,000 Ccf	over 5,000 Ccf	over 5,000 Ccf					
7	INDUSTRIAL	\$712.83	\$915.72	\$202.89	\$0.30336	\$0.30336	\$0.00000	\$202.89	11.43%	6.39%	3,501	
8	INDUSTRIAL STANDARD TRANSPORT	\$962.83	\$1,165.72	\$202.89	\$0.30336	\$0.30336	\$0.00000	\$202.89	11.95%	N/A	21,294	
					first 5,000 Ccf	first 5,000 Ccf	first 5,000 Ccf					
					over 5,000 Ccf	over 5,000 Ccf	over 5,000 Ccf					

Calendar year 2021 average Cost of Gas per Ccf was \$0.4005 Excluding related taxes

TOTAL PLANT IN SERVICE

		ADJUSTED BALANCE @ 12/31/2021		
LINE NO.	DESCRIPTION	RGVSA DIRECT PLANT	TGS DIV & CORP ALLOCATED PLANT	TOTAL RGVSA PLANT
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(365.1) Land	\$23,277	\$0	\$23,277
6	(365.2) Rights-Of-Way	37,579	0	37,579
7	(366) Meas/Reg Station Structures	27,231	0	27,231
8	(367) Mains	20,288,002	0	20,288,002
9	(368) Compressor Station Equipment	25,667	0	25,667
10	(369) Measure/Reg Station Equip	6,626,209	0	6,626,209
11	(371) Other Equipment	52,774	0	52,774
12	Total Transmission Plant	\$27,080,739	\$0	\$27,080,739
<u>DISTRIBUTION PLANT</u>				
13	(374) Land & Land Rights	\$40,399	\$0	\$40,399
14	(375) Structures & Improvements	114,218	0	114,218
15	(376) Mains	63,833,229	0	63,833,229
16	(378) Meas. & Reg. Station - General	3,354,385	0	3,354,385
17	(379) Meas. & Reg. Station - C.G.	2,063,038	0	2,063,038
18	(380) Services	51,463,621	0	51,463,621
19	(381) Meters	15,253,717	0	15,253,717
20	(382) Meter Installations	(2,255)	0	(2,255)
21	(383) House Regulators	4,737,191	0	4,737,191
22	(385) Indust. Meas. & Reg. Stat. Equipment	2,428,891	0	2,428,891
23	(386) Other Property on Customer Premises	6,144	0	6,144
24	(387) Other Equipment	0	0	0
25	Total Distribution Plant	\$143,292,579	\$0	\$143,292,579
<u>GENERAL PLANT</u>				
26	(389) Land & Land Rights	\$127,368	\$42,089	\$169,457
27	(390) Structures & Improvements	2,232,307	694,146	2,926,453
28	(391) Office Furniture & Equipment	1,126,890	6,119,014	7,245,904
29	(392) Transportation Equipment	3,659,582	0	3,659,582
30	(393) Stores Equipment	2,334	0	2,334
31	(394) Tools, Shop & Garage	3,480,749	1,245	3,481,994
32	(395) Laboratory Equipment	0	0	0
33	(396) Major Work Equipment	425,664	0	425,664
34	(397) Communication Equipment	4,788,360	116,859	4,905,219
35	(398) Miscellaneous General Plant	0	0	0
36	Total General plant	\$15,843,254	\$6,973,354	\$22,816,608
37	Total Orig Cost Plant in Service	\$186,216,572	\$6,973,354	\$193,189,925

Net Plant in Service - Adjusted Balances at 12/31/2021

38	Plant in Service	\$193,189,925
39	CCNC	14,936,953
40	Accumulated Reserve	(29,223,745)
41	Net Plant in Service	\$178,903,133

Adjusted Balances	
12/31/2021	
	\$193,189,925
	14,936,953
	(29,223,745)
	\$178,903,133

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

2022 RGVSA IS COSA TYE DEC 2021

PLANT IN SERVICE

RGVSA DIRECT

LINE NO.	DESCRIPTION	RGVSA DIRECT PER BOOK BALANCE @12/31/2021	ADJUSTMENTS	RGVSA DIRECT ADJUSTED BALANCE @12/31/2021
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(365.1) Land	\$23,277	\$0	\$23,277
6	(365.2) Rights-Of-Way	37,579	0	37,579
7	(366) Meas/Reg Station Structures	27,231	0	27,231
8	(367) Mains	20,288,688	(686)	20,288,002
9	(368) Compressor Station Equipment	25,667	0	25,667
10	(369) Measure/Reg Station Equip	6,626,209	0	6,626,209
11	(371) Other Equipment	52,774	0	52,774
12	Total Transmission Plant	\$27,081,424	\$(686)	\$27,080,739
<u>DISTRIBUTION PLANT</u>				
13	(374) Land & Land Rights	\$40,409	\$(10)	\$40,399
14	(375) Structures & Improvements	114,218	0	114,218
15	(376) Mains	63,745,383	87,846	63,833,229
16	(378) Meas. & Reg. Station - General	3,355,916	(1,531)	3,354,385
17	(379) Meas. & Reg. Station - C.G.	2,064,228	(1,190)	2,063,038
18	(380) Services	51,353,193	110,428	51,463,621
19	(381) Meters	15,252,512	1,205	15,253,717
20	(382) Meter Installations	0	(2,255)	(2,255)
21	(383) House Regulators	4,740,345	(3,154)	4,737,191
22	(385) Indust. Meas. & Reg. Stat. Equipment	2,428,320	571	2,428,891
23	(386) Other Property on Customer Premises	6,144	0	6,144
24	(387) Other Equipment	0	0	0
25	Total Distribution Plant	\$143,100,669	\$191,911	\$143,292,579
<u>GENERAL PLANT</u>				
26	(389) Land & Land Rights	\$127,368	\$0	\$127,368
27	(390) Structures & Improvements	2,232,307	0	2,232,307
28	(391) Office Furniture & Equipment	1,126,890	0	1,126,890
29	(392) Transportation Equipment	3,659,582	0	3,659,582
30	(393) Stores Equipment	2,334	0	2,334
31	(394) Tools, Shop & Garage	3,480,749	0	3,480,749
32	(395) Laboratory Equipment	0	0	0
33	(396) Major Work Equipment	425,664	0	425,664
34	(397) Communication Equipment	4,788,360	0	4,788,360
35	(398) Miscellaneous General Plant	0	0	0
36	Total General Plant	\$15,843,254	\$0	\$15,843,254
37	Total Orig Cost Plant in Service	\$186,025,347	\$191,225	\$186,216,572

PLANT IN SERVICE
TGS DIVISION AND CORPORATE ALLOCATED TO TGS DIVISION

ADJUSTED BALANCE AT 12/31/2021					
LINE NO.	DESCRIPTION	TGS DIVISION	ALLOCATED CORPORATE TO TGS DIV	TOTAL	ALLOCATE TO RGVSA 9.40560% (Based on customers)
<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>TRANSMISSION PLANT</u>					
5	(365.1) Land	\$0	\$0	\$0	\$0
6	(365.2) Rights-Of-Way	0	0	0	0
7	(366) Meas/Reg Station Structures	0	0	0	0
8	(367) Mains	0	0	0	0
9	(368) Compressor Station Equipment	0	0	0	0
10	(369) Measure/Reg Station Equip	0	0	0	0
11	(371) Other Transmission System Equipment	0	0	0	0
12	Total Transmission Plant	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>					
13	(374) Land & Land Rights	\$0	\$0	\$0	\$0
14	(375) Structures & Improvements	0	0	0	0
15	(376) Mains	0	0	0	0
16	(378) Meas. & Reg. Station - General	0	0	0	0
17	(379) Meas. & Reg. Station - C.G.	0	0	0	0
18	(380) Services	0	0	0	0
19	(381) Meters	0	0	0	0
20	(383) House Regulators	0	0	0	0
21	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
22	(386) Other Property on Customer Premises	0	0	0	0
23	(387) Other Equipment	0	0	0	0
24	Total Distribution Plant	\$0	\$0	\$0	\$0
<u>GENERAL PLANT</u>					
25	(389) Land & Land Rights	\$434,697	\$12,791	\$447,489	\$42,089
26	(390) Structures & Improvements	4,582,457	2,797,682	7,380,139	694,146
27	(391) Office Furniture & Equipment	4,468,278	60,588,854	65,057,132	6,119,014
28	(392) Transportation Equipment	0	0	0	0
29	(393) Stores Equipment	0	0	0	0
30	(394) Tools, Shop & Garage	13,242	0	13,242	1,245
31	(395) Laboratory Equipment	0	0	0	0
32	(396) Major Work Equipment	0	0	0	0
33	(397) Communication Equipment	1,215,049	27,395	1,242,444	116,859
34	(398) Miscellaneous General Plant	0	0	0	0
35	Total General Plant	\$10,713,723	\$63,426,723	\$74,140,446	\$6,973,354
36	Total Orig Cost Plant in Service	\$10,713,723	\$63,426,723	\$74,140,446	\$6,973,354

TOTAL COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC)

LINE NO.	DESCRIPTION	ADJUSTED BALANCE AT 12/31/2021		
		RGVSA DIRECT CCNC	TGS DIV & CORP ALLOCATED CCNC	TOTAL RGVSA CCNC
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(366.2) Measuring Station Structure	\$1,715,310	\$0	\$1,715,310
6	(367) Mains	2,693,778	0	2,693,778
7	(369) Measure/Reg. Station Equipment	6,235,683	0	6,235,683
8	(371) Other Transmission System Equipment	1,638	0	1,638
9	Total Transmission CCNC	\$10,646,409	\$0	\$10,646,409
<u>DISTRIBUTION PLANT</u>				
10	(374) Land & Land Rights	\$56	\$0	\$56
11	(375) Structures & Improvements	0	1,348	1,348
12	(376) Mains	2,668,755	0	2,668,755
13	(378) Meas. & Reg. Station - General	150,036	0	150,036
14	(379) Meas. & Reg. Station - C.G.	123,838	0	123,838
15	(380) Services	403,966	0	403,966
16	(381) Meters	182,081	0	182,081
17	(382) Meter Installations	35,087	0	35,087
18	(383) House Regulators	39,843	0	39,843
19	(385) Indust. Meas. & Reg. Stat. Equipment	113,558	0	113,558
20	(386) Other Property on Customer Premises	0	0	0
21	(387) Other Equipment	0	1,348	1,348
22	Total Distribution CCNC	\$3,717,220	\$1,348	\$3,718,568
<u>GENERAL PLANT</u>				
23	(389) Land & Land Rights	\$0	\$0	\$0
24	(390) Structures & Improvements	133,321	14,006	147,328
25	(391) Office Furniture & Equipment	0	104,235	104,235
26	(392) Transportation Equipment	34,472	0	34,472
27	(393) Stores Equipment	0	0	0
28	(394) Tools, Shop & Garage	193,319	0	193,319
29	(395) Laboratory Equipment	0	0	0
30	(396) Major Work Equipment	0	0	0
31	(397) Communication Equipment	92,622	0	92,622
32	(398) Miscellaneous General Plant	0	0	0
33	Total General CCNC	\$453,734	\$118,242	\$571,976
34	Total Orig Cost CCNC	\$14,817,363	\$119,589	\$14,936,953

COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC)
 RGVSA DIRECT

LINE NO.	DESCRIPTION	RGVSA DIRECT PER BOOK BALANCE @12/31/2021	ADJUSTMENTS	RGVSA DIRECT ADJUSTED BALANCE @12/31/2021
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(366.2) Measuring Station Structure	\$1,715,310	\$0	\$1,715,310
6	(367) Mains	2,693,778	0	2,693,778
7	(369) Measure/Reg. Station Equipment	6,235,683	0	6,235,683
8	(371) Other Transmission System Equipment	1,638	0	1,638
9	Total Transmission CCNC	\$10,646,409	\$0	\$10,646,409
<u>DISTRIBUTION PLANT</u>				
10	(374) Land & Land Rights	\$56	\$0	\$56
11	(375) Structures & Improvements	0	0	0
12	(376) Mains	2,668,755	0	2,668,755
13	(378) Meas. & Reg. Station - General	150,036	0	150,036
14	(379) Meas. & Reg. Station - C.G.	123,838	0	123,838
15	(380) Services	403,966	0	403,966
16	(381) Meters	182,081	0	182,081
17	(382) Meter Installations	35,087	0	35,087
18	(383) House Regulators	39,843	0	39,843
19	(385) Indust. Meas. & Reg. Stat. Equipment	113,558	0	113,558
20	(386) Other Property on Customer Premises	0	0	0
21	(387) Other Equipment	0	0	0
22	Total Distribution CCNC	\$3,717,220	\$0	\$3,717,220
<u>GENERAL PLANT</u>				
23	(389) Land & Land Rights	\$0	\$0	\$0
24	(390) Structures & Improvements	133,376	(55)	133,321
25	(391) Office Furniture & Equipment	0	0	0
26	(392) Transportation Equipment	34,472	0	34,472
27	(393) Stores Equipment	0	0	0
28	(394) Tools, Shop & Garage	193,319	0	193,319
29	(395) Laboratory Equipment	0	0	0
30	(396) Major Work Equipment	0	0	0
31	(397) Communication Equipment	92,622	0	92,622
32	(398) Miscellaneous General Plant	0	0	0
33	Total General CCNC	\$453,789	\$(55)	\$453,734
34	Total Orig Cost CCNC	\$14,817,418	\$(55)	\$14,817,363

COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC)
TGS DIVISION AND CORPORATE ALLOCATED TO TGS DIVISION

ADJUSTED BALANCE AT 12/31/2021					
LINE NO.	DESCRIPTION	TGS DIVISION	ALLOCATED CORPORATE TO TGS DIV	TOTAL	ALLOCATE TO RGVSA 9.40560% (Based on customers)
<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 CCNC	\$0	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>					
5	(366.2) Measuring Station Structure	\$0	\$0	0	0
6	(367) Mains	0	0	0	0
7	(369) Measure/Reg. Station Equipment	0	0	0	0
8	(371) Other Transmission System Equipment	0	0	0	0
9	Total Transmission CCNC	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>					
10	(374) Land & Land Rights	\$0	\$0	\$0	\$0
11	(375) Structures & Improvements	14,331	0	14,331	1,348
12	(376) Mains	0	0	0	0
13	(378) Meas. & Reg. Station - General	0	0	0	0
14	(379) Meas. & Reg. Station - C.G.	0	0	0	0
15	(380) Services	0	0	0	0
16	(381) Meters	0	0	0	0
17	(383) House Regulators	0	0	0	0
18	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
19	(386) Other Property on Customer Premises	0	0	0	0
20	Total Distribution CCNC	\$14,331	\$0	\$14,331	\$1,348
<u>GENERAL PLANT</u>					
21	(389) Land & Land Rights	\$0	\$0	\$0	\$0
22	(390) Structures & Improvements	129,879	19,036	148,915	14,006
23	(391) Office Furniture & Equipment	0	1,108,224	1,108,224	104,235
24	(392) Transportation Equipment	0	0	0	0
25	(393) Stores Equipment	0	0	0	0
26	(394) Tools, Shop & Garage	0	0	0	0
27	(395) Laboratory Equipment	0	0	0	0
28	(396) Major Work Equipment	0	0	0	0
29	(397) Communication Equipment	0	0	0	0
30	(398) Miscellaneous General Plant	0	0	0	0
31	Total General CCNC	\$129,879	\$1,127,260	\$1,257,140	\$118,242
32	Total Orig Cost CCNC	\$144,210	\$1,127,260	\$1,271,470	\$119,589

TOTAL ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION

		ADJUSTED BALANCE @ 12/31/2021		
LINE NO.	DESCRIPTION	RGVSA DIRECT RESERVES	TGS DIV & CORP ALLOCATED RESERVES	TOTAL RGVSA RESERVES
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(365) Land	\$(1,399)	\$0	\$(1,399)
6	(366) Meas/Reg Station Structures	(50,670)	0	(50,670)
7	(367) Mains	2,321,052	0	2,321,052
8	(368) Compressor Station Equipment	(6,719)	0	(6,719)
9	(369) Measure/Reg Station Equip	(740,055)	0	(740,055)
10	(371) Other Transmission System Equipment	(9,032)	0	(9,032)
11	Total Transmission Plant	\$1,513,177	\$0	\$1,513,177
<u>DISTRIBUTION PLANT</u>				
12	(374) Land & Land Rights	\$(35,457)	\$0	\$(35,457)
13	(375) Structures & Improvements	(68,980)	(68)	(69,048)
14	(376) Mains	(11,825,473)	0	(11,825,473)
15	(378) Meas. & Reg. Station - General	(746,569)	0	(746,569)
16	(379) Meas. & Reg. Station - C.G.	240,720	0	240,720
17	(380) Services	(348,166)	0	(348,166)
18	(381) Meters	(7,478,486)	0	(7,478,486)
19	(382) Meter Installations	(5,593)	0	(5,593)
20	(383) House Regulators	(1,427,218)	0	(1,427,218)
21	(385) Indust. Meas. & Reg. Stat. Equipment	(103,390)	0	(103,390)
22	(386) Other Property on Customer Premises	(6,025)	0	(6,025)
23	(387) Other Equipment	0	0	0
24	Total Distribution Plant	\$(21,804,637)	\$(68)	\$(21,804,705)
<u>GENERAL PLANT</u>				
25	(389) Land & Land Rights	\$0	\$0	\$0
26	(390) Structures & Improvements	58,444	(123,248)	(64,804)
27	(391) Office Furniture & Equipment	(575,801)	(2,671,179)	(3,246,980)
28	(392) Transportation Equipment	(1,403,885)	0	(1,403,885)
29	(393) Stores Equipment	(2,285)	0	(2,285)
30	(394) Tools, Shop & Garage	(1,731,315)	(451)	(1,731,766)
31	(395) Laboratory Equipment	0	0	0
32	(396) Major Work Equipment	(201,118)	0	(201,118)
33	(397) Communication Equipment	(2,206,908)	(75,102)	(2,282,010)
34	(398) Miscellaneous General Plant	631	0	631
35	Total General Plant	\$(6,062,237)	\$(2,869,981)	\$(8,932,218)
36	Total Accumulated Reserves For Depreciation	\$(26,353,697)	\$(2,870,048)	\$(29,223,745)

ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION
 RGUSA DIRECT

LINE NO.	DESCRIPTION	RGV DIRECT PER BOOK BALANCE @12/31/2021	ADJUSTMENTS	ADJUSTED RGV DIRECT BALANCE @12/31/2021
<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>				
5	(365) Land	\$(1,399)	\$0	\$(1,399)
6	(366) Meas/Reg Station Structures	(50,670)	0	(50,670)
7	(367) Mains	2,321,052	0	2,321,052
8	(368) Compressor Station Equipment	(6,719)	0	(6,719)
9	(369) Measure/Reg Station Equip	(740,055)	0	(740,055)
10	(371) Other Transmission System Equipment	(9,032)	0	(9,032)
11	Total Transmission Plant	1,513,176	\$0	\$1,513,177
<u>DISTRIBUTION PLANT</u>				
12	(374) Land & Land Rights	\$(35,457)	\$0	\$(35,457)
13	(375) Structures & Improvements	(68,980)	0	(68,980)
14	(376) Mains	(11,825,473)	0	(11,825,473)
15	(378) Meas. & Reg. Station - General	(746,569)	0	(746,569)
16	(379) Meas. & Reg. Station - C.G.	240,720	0	240,720
17	(380) Services	(348,166)	0	(348,166)
18	(381) Meters	(7,478,486)	0	(7,478,486)
19	(382) Meter Installations	(5,593)	0	(5,593)
20	(383) House Regulators	(1,427,218)	0	(1,427,218)
21	(385) Indust. Meas. & Reg. Stat. Equipment	(103,390)	0	(103,390)
22	(386) Other Property on Customer Premises	(6,025)	0	(6,025)
23	(387) Other Equipment	0	0	0
24	Total Distribution Plant	\$(21,804,638)	\$0	\$(21,804,637)
<u>GENERAL PLANT</u>				
25	(389) Land & Land Rights	\$0	\$0	\$0
26	(390) Structures & Improvements	58,444	0	58,444
27	(391) Office Furniture & Equipment	(575,801)	0	(575,801)
28	(392) Transportation Equipment	(1,403,885)	0	(1,403,885)
29	(393) Stores Equipment	(2,285)	0	(2,285)
30	(394) Tools, Shop & Garage	(1,731,315)	0	(1,731,315)
31	(395) Laboratory Equipment	0	0	0
32	(396) Major Work Equipment	(201,118)	0	(201,118)
33	(397) Communication Equipment	(2,206,908)	0	(2,206,908)
34	(398) Miscellaneous General Plant	631	0	631
35	Total General plant	\$(6,062,236)	\$0	\$(6,062,237)
36	Total Accumulated Reserves For Depreciation	\$(26,353,698)	\$0	\$(26,353,698)

ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION
 TGS DIVISION AND CORPORATE ALLOCATED TO TGS DIVISION

ADJUSTED BALANCE AT 12/31/2021					
LINE NO.	DESCRIPTION	TGS DIVISION	ALLOCATED CORPORATE TO TGS DIV	TOTAL	ALLOCATE TO RGVSA 9.40560% (Based on customers)
<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>DISTRIBUTION PLANT</u>					
5	(374) Land & Land Rights	\$0	\$0	\$0	\$0
6	(375) Structures & Improvements	(719)	0	(719)	(68)
7	(376) Mains	0	0	0	0
8	(378) Meas. & Reg. Station - General	0	0	0	0
9	(379) Meas. & Reg. Station - C.G.	0	0	0	0
10	(380) Services	0	0	0	0
11	(381) Meters	0	0	0	0
12	(382) Meter Installations	0	0	0	0
13	(383) House Regulators	0	0	0	0
14	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
15	(386) Other Property on Customer Premises	0	0	0	0
16	(387) Other Equipment	0	0	0	0
17	Total Distribution Plant	\$(719)	\$0	\$(719)	\$(68)
<u>GENERAL PLANT</u>					
18	(389) Land & Land Rights	\$0	\$0	\$0	\$0
19	(390) Structures & Improvements	(477,697)	(832,673)	(1,310,369)	(123,248)
20	(391) Office Furniture & Equipment	(979,581)	(27,420,301)	(28,399,881)	(2,671,179)
21	(392) Transportation Equipment	0	0	0	0
22	(393) Stores Equipment	0	0	0	0
23	(394) Tools, Shop & Garage	(4,797)	0	(4,797)	(451)
24	(395) Laboratory Equipment	0	0	0	0
25	(396) Major Work Equipment	0	0	0	0
26	(397) Communication Equipment	(793,173)	(5,308)	(798,482)	(75,102)
27	(398) Miscellaneous General Plant	0	0	0	0
28	Total General plant	\$(2,255,248)	\$(28,258,281)	\$(30,513,529)	\$(2,869,981)
Total Accumulated Reserves For Depreciation and					
29	Amortization	\$(2,255,967)	\$(28,258,281)	\$(30,514,248)	\$(2,870,048)

ADJUSTED RGVSA DIRECT AND ALLOCATED OPERATING EXPENSES

LINE NO.	ACCT. NO.	SUB ACCT.	TOTAL RGVSA DIRECT AND ALLOCATED DIVISION TYE DEC. 2021	RGVSA Direct Adjustments							Allocated Division to RGVSA Adjustments								TOTAL RGVSA DIRECT AND ALLOCATED DIVISION TYE DEC. 2021	TOTAL RGVSA DIRECT & ALLOCATED DIVISION TYE DEC. 2021	TOTAL RGVSA DIRECT & ALLOCATED DIVISION TYE DEC. 2020	TOTAL RGVSA DIRECT & ALLOCATED DIVISION ADJUSTED OP EXP VARIANCE
				AD VALOREM	TEXAS STATE FRANCHISE	BAD DEBT (*)	INCLUDE DIRECT SERVICE AREA PAYROLL TAXES AND BENEFITS	INCLUDE DIRECT SERVICE AREA PAYROLL TAXES AND BENEFITS O/H TRANSFERRED TO CAPITAL	MEALS & TRAVEL	CONTRIBUTIONS AND DONATIONS	ROYALTY FEES	REMOVE PER BOOK PAYROLL TAXES AND BENEFITS	INCLUDE SHARED SERVICE BOOK PAYROLL TAXES AND BENEFITS	REMOVE PER BOOK PAYROLL TAXES AND BENEFITS O/H TRANSFERRED TO CAPITAL	INCLUDE SHARED SERVICE PAYROLL TAXES AND BENEFITS O/H TRANSFERRED TO CAPITAL	MEALS & TRAVEL	MISC.	DISTRIGAS				
				ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ	ADJ				
			WKP Db																			
Deprec. & Amort. Expense																						
1		4030-4050	\$5,928,828	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(21,006)	\$(21,006)	\$5,907,821	\$5,370,668	\$537,153	
2		4073	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3			\$5,928,828	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(21,006)	\$(21,006)	\$5,907,821	\$5,370,668	\$537,153	
Taxes Other Than Income																						
4		4081	\$266,240	\$0	\$0		466,530	\$(199,196.75)	\$0	\$0	\$0	\$472,454	\$161,066	\$201,726	\$(68,771)	\$0	\$0	\$(748)	\$88,151	\$354,391	\$315,708	\$38,683
5		4081 190	1,189,984	\$(81,862)	0		0	0	0	0	0	0	0	0	0	0	0	0	\$(81,862)	1,108,122	954,472	153,650
6		4081 133,138 & 140	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		4081 131, 233, 995	134,367	0	57,629		0	0	0	0	0	0	0	0	0	0	0	57,629	191,996	190,751	1,245	
8			\$1,590,591	\$(81,862)	\$57,629		\$466,530	\$(199,197)	\$0	\$0	\$0	\$(472,454)	\$161,066	\$201,726	\$(68,771)	\$0	\$0	\$(748)	\$63,918	\$1,654,509	\$1,460,931	\$193,578
Interest on Customer Deposits																						
9		4310	\$17,280	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,280	\$64,054	\$(46,774)
Storage Misc.																						
10		8140-8360	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(6)	\$6
Transmission & High Pressure Distribution																						
11		8500	\$690	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690	\$686	\$4	
12		8520	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13		8530	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14		8560	951,053	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15		8570	118,537	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		8580	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17		8590	207	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18		8600	17,707	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19		8610	210	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20		8630	561,185	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21		8640	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22		8650	101,768	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		8660	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24			\$1,751,357	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(4)	\$(15)	\$0	\$(19)	\$1,751,338	\$1,267,588	\$483,750	
Distribution Operations																						
25		8700	\$333,556	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(3)	\$(411)	\$0	\$(414)	\$333,143	\$333,081	\$20,062	
26		8710	48,236	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27		8740	2,016,373	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28		8750	289,530	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29		8760	50,613	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30		8770	74,798	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		8780	1,282,752	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32		8790	25,027	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33		8800	206,120	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34		8810	3,777	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35		8820	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36			\$4,330,783	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(5)	\$(1,283)	\$0	\$(1,648)	\$4,329,135	\$3,943,234	\$385,901	
Distribution Maintenance																						
37		8850	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38		8860	326,573	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39		8870	1,404,402	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		8890	531,349	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41		8900	134,206	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42		8910	16,153	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43		8920	241,677	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44		8930	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45		8940	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46		8950	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47		8960	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48			\$2,654,360	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(0)	\$9	\$0	\$(5)	\$2,654,355	\$2,674,273	\$(19,918)	
49			\$6,985,143	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(6)	\$(1,275)	\$0	\$(1,653)	\$6,983,490	\$6,617,506	\$365,983	

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 RGVSA IS COSA TYE DEC 2021

PER BOOK RGVSA DIRECT AND ALLOCATED OPERATING EXPENSES

				TYE Dec. 2021		
LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	RGVSA DIRECT PER BOOKS (a)	ALLOCATED DIVISION TO RGVSA PER BOOKS (b)	TOTAL RGVSA DIRECT AND ALLOCATED DIVISION PER BOOKS (c)
	<u>Deprec. & Amort. Expense</u>					
1	Depreciation and Amortization Expense	4030-4050		\$5,339,925	\$588,903	\$5,928,828
2	Pension & FAS 106 Amortization Expense	4073		0		0
3	Total Depr. & Amort.			\$5,339,925	\$588,903	\$5,928,828
	<u>Taxes Other Than Income</u>					
4	Payroll	4081		\$0	\$266,240	\$266,240
5	Ad Valorem	4081	190	1,215,360	(25,376)	1,189,984
6	Revenue Related	4081	133,138 & 140	0	0	0
7	Other	4081	131, 233, 995	0	134,367	134,367
8	Total Taxes Other Than Income			\$1,215,360	\$375,231	\$1,590,591
9	<u>Interest on Customer Deposits</u>	4310		\$17,280	\$0	\$17,280
10	<u>Storage Misc.</u>	8140-8360		\$0	\$0	\$0
	<u>Transmission & High-Pressure Distribution</u>					
11	Operation Supervision and Engineering	8500		\$0	\$690	\$690
12	Transmission Communication Equip	8520		0	0	0
13	Compressor Station Labor and Expenses	8530		0	0	0
14	Mains Expenses	8560		903,513	47,540	951,053
15	Measuring and Regulating Station Expenses	8570		118,537	0	118,537
16	Trans/Compression of Gas by Others	8580		0	0	0
17	Other Expenses	8590		174	33	207
18	Rent	8600		17,382	325	17,707
19	Maintenance Supervision and Engineering	8610		0	210	210
20	Maintenance of Mains	8630		559,917	1,268	561,185
21	Measuring and Regulating Station Expenses	8640		0	0	0
22	Maintenance of Measuring and Regulating Station Equipment	8650		101,768	0	101,768
23	Maintenance of Communication Equipment	8660		0	0	0
24	Total Transmission			\$1,701,291	\$50,066	\$1,751,357
	<u>Distribution Operations</u>					
25	Supervision and Engineering	8700		\$239,678	\$93,878	\$333,556
26	Distribution Load Dispatch	8710		0	48,236	48,236
27	Mains & Services	8740		2,002,449	13,924	2,016,373
28	Meas & Reg. Stat. Exp. - General	8750		282,487	7,043	289,530
29	Meas & Reg. Stat. Exp. - Ind.	8760		44,690	5,923	50,613
30	Meas & Reg. Stat. Exp. - City Gate	8770		73,722	1,076	74,798
31	Meter & House Reg. Exp.	8780		1,274,954	7,798	1,282,752
32	Customer Installation Exp	8790		25,027	0	25,027
33	Other Expense	8800		159,598	46,522	206,120
34	Rents	8810		3,687	90	3,777
35	Corporate & TGS Division Expenses Credit	8820		0	0	0
36	Total Distribution Operations			\$4,106,291	\$224,491	\$4,330,783
	<u>Distribution Maintenance</u>					
37	Supervision and Engineering	8850		\$0	\$0	\$0
38	Struct. & Improv.	8860		319,827	6,746	326,573
39	Mains	8870		1,402,723	1,679	1,404,402
40	Meas. & Reg. Stat. Exp. - Gen	8890		531,277	72	531,349
41	Meas. & Reg. Stat. Exp. - Ind.	8900		134,069	137	134,206
42	Meas. & Reg. Stat. Exp. - City Gate	8910		16,152	1	16,153
43	Maintenance of Services	8920		241,677	0	241,677
44	Meters & House Reg.	8930		0	0	0
45	Other Equipment	8940		0	0	0
46	Clearing - Meter Shop - Small Meters	8950		0	0	0
47	Clearing - Meter Shop - Large Meters	8960		0	0	0
48	Total Distribution Maintenance			\$2,645,724	\$8,635	\$2,654,360
49	Total Distribution			\$6,752,015	\$233,126	\$6,985,143

TEXAS GAS SERVICE COMPANY, A DIVISION OF ONE GAS, INC.
2022 RGVSA IS COSA TYE DEC 2021

PER BOOK RGVSA DIRECT AND ALLOCATED OPERATING EXPENSES

				TYE Dec. 2021		
LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	RGVSA DIRECT PER BOOKS	ALLOCATED DIVISION TO RGVSA PER BOOKS	TOTAL RGVSA DIRECT AND ALLOCATED DIVISION PER BOOKS
	<u>Customer Accounting</u>					
50	Supervision	9010		\$0	\$24,488	\$24,488
51	Meter Reading	9020		574,781	0	574,781
52	Customer Accounting	9030		2,308	658,262	660,570
53	Bad Debts	9040		397,847	14,108	411,955
54	Miscellaneous	9050		0	78,691	78,691
55	Total Customer Accounting			\$974,937	\$775,549	\$1,750,485
	<u>Customer Information</u>					
56	Supervision	9070		\$0	\$0	\$0
57	Customer Assistance Expense	9080		148,753	31,681	180,434
58	Inform. & Instruct. Adver. Exp.	9090		285	10,150	10,435
59	Customer Svc and Informational Svc	9100		0	0	0
60	Total Customer Information			\$149,037	\$41,831	\$190,869
	<u>Sales</u>					
61	Supervision	9110		\$0	\$0	\$0
62	Demonstrating and Selling Expense	9120		0	0	0
63	Advertising	9130		11,663	167	11,830
64	Employee Sales Referrals	9140		0	0	0
65	Misc. Gas Sales Expense	9163		0	0	0
66	Total Sales			\$11,663	\$167	\$11,830
67	Total Customer Accounts Expense			\$1,135,636	\$817,547	\$1,953,184
	<u>Administrative & General</u>					
68	Salaries	9200		\$99,954	\$1,292,585	\$1,392,539
69	Office Supplies & Expenses	9210		263,791	228,601	492,392
70	Transferred Credit	9220		0	(951,573)	(951,573)
71	Outside Services	9230		3,472	89,240	92,712
72	Property Insurance	9240		0	58,077	58,077
73	Injuries & Damages	9250		(94,403)	316,239	221,836
74	Employee Pensions & Benefits	9260		0	1,109,091	1,109,091
75	Regulatory Commission Expenses	9280		56,742	15,854	72,596
76	Duplicate Charges - Credit	9290		0	0	0
77	General Advertising Expenses	9301		900	38	938
78	Miscellaneous General Expenses	9302		(22,680)	3,765,189	3,742,509
79	Rents	9310		6,849	139,194	146,043
80	Maintenance of General Plant	9320		557	55,665	56,222
81	Misc. General Expenses	9400's		0	-	0
82	Total A&G Operations			\$315,182	\$6,118,200	\$6,433,382
83	Total Operating Expense			\$16,476,690	\$8,183,073	\$24,659,765

COMPARE CURRENT YEAR TO LAST YEAR TOTAL ADJUSTED RGVSA OPERATING EXPENSES

LINE NO.	DESCRIPTION	ACCT NO.	SUB ACCT.	TOTAL RGVSA DIRECT & ALLOCATED DIVISION	TOTAL RGVSA DIRECT & ALLOCATED DIVISION	TOTAL RGVSA DIRECT & ALLOCATED DIVISION
				TYE DEC. 2021	TYE DEC. 2020	ADJUSTED OP EXP VARIANCE
				ADJUSTED OP EXP	ADJUSTED OP EXP	
<u>Deprec. & Amort. Expense</u>						
1	Depreciation and Amortization Expense	4030-4050		\$5,907,821	\$5,370,668	\$537,153
2	Pension & FAS 106 Amortization Expense	4073		0	0	0
3	Total Depr. & Amort.			\$5,907,821	\$5,370,668	\$537,153
<u>TAXES OTHER THAN INCOME TAXES (excludes revenue related)</u>						
4	Payroll	4081		\$354,391	\$315,708	\$38,683
5	Ad Valorem	4081	190	1,108,122	954,472	153,650
6	Revenue Related	4081	133,138 & 140	0	0	0
7	Other	4081	131, 233, 995	191,996	190,751	1,245
8	Total Taxes Other Than Income Taxes			\$1,654,509	\$1,460,931	\$193,578
9	<u>Interest on Customer Deposits</u>	4310		\$17,280	\$64,054	\$(46,774)
10	<u>Storage Misc.</u>	8140-8360		\$0	\$(6)	\$6
<u>Transmission & High Pressure Distribution</u>						
11	Operation Supervision and Engineering	8500		\$690	\$686	\$4
12	Transmission Communication Equip	8520		0	0	0
13	Compressor Station Labor and Expenses	8530		0	0	0
14	Mains Expenses	8560		951,035	919,554	31,480
15	Measuring and Regulating Station Expenses	8570		118,537	198,091	(79,554)
16	Trans/Compression of Gas by Others	8580		0	0	0
17	Other Expenses	8590		206	598	(392)
18	Rent	8600		17,707	17,226	481
19	Maintenance Supervision and Engineering	8610		210	230	(20)
20	Maintenance of Mains	8630		561,185	130,485	430,701
21	Measuring and Regulating Station Expenses	8640		0	0	0
22	Maintenance of Measuring and Regulating Station Equipment	8650		101,768	717	101,051
23	Maintenance of Communication Equipment	8660		0	0	0
24	Total Transmission			\$1,751,338	\$1,267,588	\$483,750
<u>Distribution Operations</u>						
25	Supervision and Engineering	8700		\$333,143	\$313,081	\$20,062
26	Distribution Load Dispatch	8710		48,236	50,127	(1,891)
27	Mains & Services	8740		2,016,373	2,068,705	(52,331)
28	Meas & Reg. Stat. Exp. - General	8750		289,530	192,791	96,739
29	Meas & Reg. Stat. Exp. - Ind.	8760		50,613	34,286	16,327
30	Meas & Reg. Stat. Exp. - City Gate	8770		74,798	55,650	19,148
31	Meter & House Reg. Exp.	8780		1,281,753	1,028,732	253,021
32	Customer Installation Exp	8790		25,027	47,757	(22,730)
33	Other Expense	8800		205,885	151,394	54,490
34	Rents	8810		3,777	711	3,066
35	Corporate & TGS Division Expenses Credit	8820		0	0	0
36	Total Distribution Operations			\$4,329,135	\$3,943,234	\$385,901
<u>Distribution Maintenance</u>						
37	Supervision and Engineering	8850		\$0.00	\$0.00	\$0
38	Struct. & Improv.	8860		326,582	229,268	97,313
39	Mains	8870		1,404,388	1,702,472	(298,084)
40	Meas. & Reg. Stat. Exp. - Gen	8890		531,349	465,255	66,094
41	Meas. & Reg. Stat. Exp. - Ind.	8900		134,206	122,580	11,626
42	Meas. & Reg. Stat. Exp. - City Gate	8910		16,153	7,408	8,745
43	Maintenance of Services	8920		241,677	147,290	94,387
44	Meters & House Reg.	8930		0	0	0
45	Other Equipment	8940		0	0	0
46	Clearing - Meter Shop - Small Meters	8950		0	0	0
47	Clearing - Meter Shop - Large Meters	8960		0	0	0
48	Total Distribution Maintenance			\$2,654,355	\$2,674,273	\$(19,918)
49	Total Distribution			\$6,983,490	\$6,617,506	\$365,983

COMPARE CURRENT YEAR TO LAST YEAR TOTAL ADJUSTED RGVSA OPERATING EXPENSES

LINE NO.	DESCRIPTION	ACCT NO.	SUB ACCT.	TOTAL RGVSA DIRECT & ALLOCATED DIVISION	TOTAL RGVSA DIRECT & ALLOCATED DIVISION	TOTAL RGVSA DIRECT & ALLOCATED DIVISION
				TYE DEC. 2021	TYE DEC. 2020	ADJUSTED OP EXP VARIANCE
				ADJUSTED OP EXP	ADJUSTED OP EXP	
<u>Customer Accounting</u>						
50	Supervision	9010		\$24,488	\$28,934	\$(4,447)
51	Meter Reading	9020		574,781	658,647	(83,866)
52	Customer Accounting	9030		660,554	658,688	1,866
53	Bad Debts	9040	*	310,067	175,842	134,224
54	Miscellaneous	9050		83,561	73,438	10,123
55	Total Customer Accounting			\$1,653,451	\$1,595,550	\$57,901
<u>Customer Information</u>						
56	Supervision	9070		\$0.00	\$9	\$(9)
57	Customer Assistance Expense	9080		180,249	175,731	4,518
58	Inform. & Instruct. Adver. Exp.	9090		10,435	6,640	3,795
59	Customer Svc and Informational Svc	9100		0	0	0
60	Total Customer Information			\$190,684.33	\$182,379.87	\$8,304
<u>Sales</u>						
61	Supervision	9110		\$0	\$0	\$0
62	Demonstrating and Selling Expense	9120		0	0	0
63	Advertising	9130		11,830	(156)	11,986
64	Employee Sales Referrals	9140		0	0	0
65	Misc. Gas Sales Expense	9163		0	0	0
66	Total Sales			\$11,830	\$(156)	\$11,986
67	Total Customer Accounts Expense			\$1,855,966	\$1,777,774	\$78,192
<u>Administrative & General</u>						
68	Salaries	9200		\$1,392,395	\$1,457,102	\$(64,707)
69	Office Supplies & Expenses	9210		492,469	401,701	90,768
70	Transferred Credit	9220		(951,573)	(869,795)	(81,778)
71	Outside Services	9230		90,172	70,417	19,755
72	Property Insurance	9240		58,077	50,708	7,369
73	Injuries & Damages	9250		221,836	287,726	(65,890)
74	Employee Pensions & Benefits	9260		1,904,111	1,426,628	477,483
75	Regulatory Commission Expenses	9280		72,596	86,184	(13,587)
76	Duplicate Charges - Credit	9290		0	0	0
77	General Advertising Expense	9301		938	1,264	(326)
78	Misc. General Expenses	9302		2,933,490	2,694,654	238,836
79	Rents	9310		146,043	145,164	879
80	Maintenance of General Plant	9320		56,222	53,734	2,488
81	Misc. General Expenses	9400's		0	0	0
82	Total A&G Operations			\$6,416,776	\$5,805,486	\$611,290
83	Total Operating Expense			\$24,587,180	\$22,364,000	\$2,223,179

* Account 9040, bad debt reserve accruals, is replaced by Account 1440, bad debt actual write-offs, beginning with the COSA filed for calendar year ending December 31, 2020.

CUSTOMER ALLOCATION FACTORS

Customer Allocation Factors:

		Average Monthly Customer Count (includes final billed) @12/31/2021	Allocation Factor
	<u>Texas Gas Service Division</u>		
1	RGV	64,518	9.406%
2	CGSA	318,920	46.493%
3	NTSA	16,193	2.361%
4	Borger/Skellytown	5,551	0.809%
5	WTSA	280,764	40.931%
6	Total TGS	<u>685,945</u>	<u>100.000%</u>

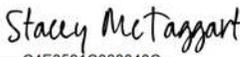
**2022 RGVSA INCORPORATED
COSA
ATTESTATION**

AFFIDAVIT

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

BEFORE ME, the undersigned authority, on this day personally appeared Stacey McTaggart, who being by me duly sworn, deposed as follows:

1. My name is Stacey McTaggart. I am over twenty-one (21) years of age, of sound mind, capable of making this affidavit, and have personal knowledge of the facts herein stated, and I hereby swear and affirm that those facts are true and correct.
2. I am employed as the Director of Rates and Regulatory for Texas Gas Service Company, a Division of ONE Gas, Inc., (“TGS” or the “Company”).
3. I have reviewed the schedules filed by the Company in this Rio Grande Valley Service Area Cost of Service Adjustment Clause (“COSA”) filing. These filed schedules are in compliance with the provisions of the COSA tariff and are true and correct to the best of my knowledge, information and belief.

DocuSigned by:

 C4E3591C068040C...

 Stacey McTaggart

SUBSCRIBED AND SWORN to before me on the 21st day of April 2022.

DocuSigned by:

 1C45AAFD08DC44A...

 Notary Public in and for the State of Texas

